FILED SEP 09, 2015
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FPSC - COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of NI FLORIDA, LLC for a Rate Increase in Pasco and Lee Counties, Florida. DOCKET NO. 150170-WS

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APPLICATION FOR INCREASE IN RATES

NI FLORIDA, LLC (hereinafter "Ni Florida," or the "Utility"), by and through its undersigned attorneys and pursuant to Section 367.081, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for water and wastewater rate increases in Pasco and Lee Counties, Florida.

I. Preliminary Matters

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

1. (a) The address of the Utility is:

Ni Florida, LLC
10913 Metronome Drive
Houston, TX 77043-2201

COM
AFD 5 V.1
APA 1 V.1
ECO 5 V.1 | V.2 | V.3 + CD +2 Trf
ENG 3 V.1
GCL 2 V.1 | V.2 | V.3
IDM
TEL
CLK

(b) The name and address of the person authorized to receive notices and communications in respect to this application is:

F. Marshall Deterding, Esquire
Sundstrom & Mindlin, LLP
2548 Blairstone Pines Drive
Tallahassee, Florida 32301
Phone: (850) 877-6555 Fax: (850) 656-4029
mdeterding@sfflaw.com

(c) Ni Florida, LLC is a Delaware limited liability corporation authorized to do business in Florida. All of the ownership interests of the Utility are held by Ni

ECO

Pacolet Milliken Utilities, LLC. The address for the holding company is:

Ni Pacolet Milliken Utilities, LLC
105 Corporate Drive, Suite A
Spartanburg, SC 29303

(d) The Utility last filed for general rate relief with the Florida Public Service Commission accepted for filing on June 4, 2013. The last general rate increase request for Ni Florida was approved by the Florida Public Service Commission by Order No. PSC-13-0611-PAA-WS issued in Docket No. 130010-WS on November 19, 2013.

(e) The address within the service area where the application is available for customer inspection during the time the rate application is pending is:

Pasco County Wastewater System: Utility Group of Florida, LLC
10130 Scenic Drive
Port Richey, Florida 34668

Lee County Water System: North Fort Myers Public Library
2001 North Tamiami Trail
Fort Myers, Florida 33903

(f) The Utility is requesting rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis, and generate a fair rate of return on its investment. The Utility is seeking rate relief in order to allow it to recover its expenses and earn a fair rate of return on its investment in all property considered 100% used and useful in the public service.

(g) The Utility is seeking interim rate relief based upon a historic test year ended December 31, 2014. The information contained in **Exhibit "B"**, Schedule B-1 [Interim] and B-2 [Interim] demonstrates that the Utility is earning outside the

range of reasonableness on rate of return calculated in accordance with Section 367.082(5), Florida Statutes, and the rate of return established in Docket No. 130010-WS. The Utility is submitting **Exhibit "B"**, Schedules A and B [Interim] in order to provide schedules of rate base, cost of capital, and net operating income on a historical basis with schedules of all adjustments thereto to justify the requested interim rates.

(h) An Affidavit signed by the Vice President of the Utility that the Utility will comply with Rule 25-22.0407, Florida Administrative Code, is provided herewith as **Exhibit "A"**.

(i) The Utility requests that this case be processed using the Proposed Agency Action process as outlined in Section 367.081(8), Florida Statutes. The Utility has chosen the Proposed Agency Action process rather than proceeding directly to hearing in hopes that because the case is predicated on recently completed needed improvements to the system, and a few pro forma changes in operations, that there will be no protests. If there are no protests, this case can be concluded without undue expenditure of time or money.

2. The appropriate filing fee in accordance with Rule 25-30.020(2) is $3,500 for wastewater service in Pasco County, based upon the Utility having the existing capacity to serve between 2,000 and 4,000 ERCs during the test year. The appropriate filing fee for water service provided in Lee County is $2,000 based upon the Utility

having the existing capacity to serve between 501 and 2,000 ERCs during the test year. A check for the total amount of $5,500 is attached.

II. Additional Information

Sixteen copies of the Utility's Financial (Volume I) and two copies of the Rate and Engineering Minimum Filing Requirements (Volume III) (Form PSC/WAW 20) are being provided with this Application.

The Utility operates a wastewater collection system and a water distribution system only. Therefore, many of the requirements of Rule 25-30.440, Florida Administrative Code, are not applicable to this Utility and no such documents exit. Specifically, because the Utility does not operate treatment facilities, the information requested by Rule 25-30.440(2), (3), (4), (5), (6), (7) are not applicable to a system whereby all utility service is purchased in bulk.

The information requested under Section 25-30.440(8) is applicable to this Utility and is provided as part of the Engineering Minimum Filing Requirements of Volume II **Composite Exhibit "B"**.

The information required by Rule 25-30.440 (9) dealing with vehicles owned or leased by the Utility is inapplicable because the Utility neither owns nor leases any vehicles; as such, this information is not provided.

The information required by Rule 25-30.440(10) dealing with customer complaints is not provided for the water system operated in Lee County because no customer complaints were received during the test year. However, those complaints

for the wastewater system operated in Pasco County are included as a part of the Engineering Minimum Filing Requirements of Volume III of **Composite Exhibit "B"**.

All of these documents together are provided herewith as **Composite Exhibit "B"** consisting of three volumes.

III.

The Utility is not aware of any deviations from policies, procedures, and guidelines prescribed by the Commission in the relevant rules or in the Utility's last rate case.

IV.

There have been no parcels of new land for treatment facilities recorded on the Utility's books since the Utility's last rate proceeding. The Utility does not own water or wastewater treatment facilities, but instead buys in bulk from local treatment facilities and distributes such services on a retail level.

V.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as Volume II of **Composite Exhibit "B"**.

VI.

One copy of a detailed system map as required by Section 25-30.440(1)(a) and (b) is included in electronic form as **Exhibit "C"**.

VIII.

The original and two copies of the Revised Tariff Sheets reflecting the proposed interim and final rates are attached hereto as **Exhibit "D"**.

IX.

The historic balances in the attached financial statements tie to the annual report balances. As such, a reconciliation of the annual report to the trial balance and MFRs is inapplicable and is not included.

X.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed interim and final water and wastewater rate increases as requested in this Application, in accordance with the schedules contained in Volume I of **Composite Exhibit "B"** 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 and wastewater rates utilizing the Proposed Agency Action (PAA) procedure outlined in Section 367.081(8), Florida Statutes.

2. Grant interim rates as requested herein and contained in the tariffs included in **Exhibit "D"** – Interim.

3. Grant final rates as requested herein and contained in the tariffs included in **Exhibit "D"** - Final.

3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 9th day of September, 2015, by:

SUNDSTROM & MINDLIN, LLP
2548 Blairstone Pines Drive
Tallahassee, Florida 32301
(850) 877 - 6555

F. MARSHALL DETERDING
Of Counsel

Ni Florida\application for rate increase.docx

AFFIDAVIT OF CAREY THOMAS, VICE PRESIDENT

EXHIBIT "A"

AFFIDAVIT

STATE OF TEXAS

COUNTY OF HARRIS

BEFORE ME, personally appeared Carey A. Thomas, Affiant, who is the Sr. Vice President of Human Resources and Administration of Ni America, who states that Ni Florida, LLC will comply with the noticing requirements of Rule 25-22.0407, Florida Administration code.

FURTHER AFFIANT SAYETH NAUGHT.

Carey A. Thomas

Sworn to and subscribed before me this 25th day of August, 2015, by Carey A. Thomas; who is personally known to me or who has produced Texas Driver's License as identification.

NICIA ROTERMUND
Notary Public, State of Texas
My Commission Expires
January 28, 2017

NOTARY PUBLIC
My Commission Expires: 1-28-17

VOLUMES I and II and III

Financial, Rate and Engineering Minimum Filing Requirements

COMPOSITE EXHIBIT "B"

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

NI FLORIDA, LLC

Exact Legal Name of Utility

VOLUME I

FOR THE

Test Year Ended: December 31, 2014

COMPOSITE EXHIBIT "B"

CLASS A AND B WATER AND/OR SEWER UTILITIES FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		VOLUME I RATE BASE
A-1	1	Schedule of Water Rate Base - Final
A-1	2	Schedule of Water Rate Base – Interim
A-2	3	Schedule of Wastewater Rate Base - Final
A-2	4	Schedule of Wastewater Rate Base - Interim
A-3	5	Schedule of Adjustments to Rate Base - Final
A-3	6	Schedule of Adjustments to Rate Base – Interim
A-4	7	Schedule of Water and Wastewater Plant in Service
A-5	8-10	Schedule of Water Plant in Service by Primary Account
A-6	11-13	Schedule of Wastewater Plant in Service by Primary Account
A-7	14	Non-Used and Useful Plant - Summary- Final
A-8	15	Schedule of Water and Wastewater Accumulated Depreciation
A-9	16-18	Schedule of Water Accumulated Depreciation by Primary Account
A-10	19-21	Schedule of Wastewater Accumulated Depreciation by Primary Account
A-ll	22	Schedule of Water and Wastewater Contributions in Aid of Construction
A-12	23-25	Summary of Contributions in Aid of Construction by Classification
A-13	26	Schedule of Water and Wastewater Accumulated Amortization of CIAC
A-14	27-29	Schedule of Accumulated Amortization of CIAC
A-15	30	Schedule of Annual AFUDC Rates Used
A-16	31	Schedule of Water and Wastewater Advances for Construction
A-17	32	Schedule of Working Capital Allowance Calculation – Final
A-17	33	Schedule of Working Capital Allowance Calculation – Interim
A-18	34-37	Comparative Balance Sheet- Assets
A-19	38-41	Comparative Balance Sheet- Equity Capital and Liabilities
		NET OPERATING INCOME
B-1	42	Schedule of Water Net Operating Income – Final
B-1	43	Schedule of Water Net Operating Income – Interim
B-2	44	Schedule of Wastewater Net Operating Income – Final
B-2	45	Schedule of Wastewater Net Operating Income – Interim
B-3	46	Schedule of Adjustments to Operating Income – Final
B-3	47	Schedule of Adjustments to Operating Income - Interim
B-4	48	Test Year Operating Revenue
B-5	49	Detail of Operation & Maintenance Expenses by Month- Water
B-6	50	Detail of Operation & Maintenance Expenses by Month- Wastewater
B-7	51	Detail of Operation & Maintenance Expenses Comparison- Water
B-8	52	Detail of Operation & Maintenance Expense Comparison – Wastewater
B-9	53-54	Contractual Services
B-10	55	Analysis of Rate Case Expense
B-11	56	Analysis of Major Maintenance Projects- Water and Sewer

B-12	57-58	Allocation of Expenses
B-13	59	Net Depreciation Expense -Water
B-14	60	Net Depreciation Expense- Wastewater
B-15	61	Taxes Other than Income – Final
B-15	62	Taxes Other than Income - Interim
		INCOME TAX
C-1	63	Reconciliation of Total Income Tax Provision – Final
C-1	64	Reconciliation of Total Income Tax Provision - Interim
C-2	65-66	State and Federal Income Tax Calculation-Current - Final
C-2	67-68	State and Federal Income Tax Calculation – Current – Interim
C-3	69	Schedule of Interest in Tax Expense Calculation - Final
C-3	70	Schedule of Interest in Tax Expense Calculations – Interim
C-4	71	Book/Tax Differences- Permanent
C-5	72-73	Deferred Income Tax Expense - Final
C-5	74-75	Deferred Income Tax Expense - Interim
C-6	76-78	Accumulated Deferred Income Taxes-(Summary, State, Federal)
C-7	79-82	Investment Tax Credits-Analysis
C-8	83	Parent(s) Debt Information
C-9	84	Income Tax Returns
C-10	85	Miscellaneous Tax Information
		COST OF CAPITAL
D-1	86-87	Schedule of Requested Cost of Capital 13 Month Average & Pro Forma –Final
D-1	88-89	Schedule of Requested Cost of Capital 13 Month Average & Pro Forma –Interim
D-2	90-91	Reconciliation of Capital Structure to Requested Rate Base 13 Month Average & Pro Forma – Final
D-2	92-93	Reconciliation of Capital Structure to Requested Rate Base 13 Month Average & Pro Forma - Interim
D-3	94	Preferred Stock Outstanding
D-4	95	13-Month Average Cost of Short-Term Debt – Final
D-4	96	13-Month Average Cost of Short-Term Debt – Interim
D-5	97-100	Cost of Long Term Debt – Final
D-5	101-104	Cost of Long Term Debt – Interim
D-6	105-107	Cost of Variable Rate Long Term Debt – Final
D-6	108-110	Cost of Variable Rate Long Term Debt – Interim
D-7	111-112	Schedule of Customer Deposits
		RATE SCHEDULES
E-1	113-114	Rate Schedule – Final
E-1	115-116	Rate Schedule – Interim
E-2	117-122	Revenue Schedule at Present and Proposed Rates – Final
E-2	123-128	Revenue Schedule at Present and Proposed Rates – Interim
E-3	129-130	Customer Monthly Billing Schedule
E-4	131-132	Miscellaneous Service Charges
E-5	133-134	Miscellaneous Service Charge Revenues – Final
E-5	135-136	Miscellaneous Service Charge Revenues – Interim

E-6	137	Public Fire Hydrants Schedule
E-7	138	Private Fire Protection Schedule
E-8	139	Contracts and Agreements Schedule
E-9	140	Tax or Franchise Fee Schedule
E-10	141-142	Service Availability Charges Schedule (Water, Sewer)
E-11	143-144	Guaranteed Revenues Received (Water, Sewer)
E-12	145	Class A Utility Cost of Service Study
E-13	146-147	Projected Test Year Revenue Calculation (Water, Sewer)
E-14	148-280	Billing Analysis Schedule (Volume II)
		ENGINEERING SCHEDULES
F-1	281	Gallons of Water Pumped, Sold and Unaccounted For in Thousands of Gallons
F-2	282	Gallons of Wastewater Treated
F-3	283	Water Treatment Plant Data
F-4	284	Wastewater Treatment Plant Data
F-5	285	Use and Useful Calculations
F-6	286-287	Use and Useful Calculations – Wastewater Treatment Plant
F-7	288	Used and Useful Calculations – Water Distribution and Wastewater Collection Systems
F-8	289	Margin Reserve Calculations
F-9	290	Equivalent Residential Connections- Water
F-10	291	Equivalent Residential Connections- Wastewater

Schedule of Water Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [ ] Final [X]

Schedule: A-1
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	$ 562,690	$ -		$ 562,690	A-5
2						
3	Utility Land & Land Rights	-	-		-	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work In Progress	-	-		-	NA
8						
9	Less: Accumulated Depreciation	283,844	-		283,844	A-9
10						
11						
12	Less:					
13	CIAC	110,779	-		110,779	A-12
14						
15	Accumulated Amortization of CIAC	110,779	-		110,779	A-14
16						
17	Acquisition Adjustments	712,628	(712,628)	(A)	-	A-3
18						
19	Less: Accumulated Deferred Income Taxes	-	6,602	(D)	6,602	A-3
20						
21	Advances For Construction	-	-		-	A-16
22						
23	Working Capital Allowance	65,804	17,221	(F)	83,025	A-3, A-17
24						
25	Total Rate Base	$ 1,057,278	$ (702,009)		$ 355,269	

Schedule of Water Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [X] Final [ ]

Schedule: A-1 [Interim]
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	$ 562,690	$ -		$ 562,690	A-5
2						
3	Utility Land & Land Rights	-	-		-	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work In Progress	-	-		-	NA
8						
9	Less: Accumulated Depreciation	283,844	-		283,844	A-9
10						
11						
12						
13	Less: CIAC	110,779	-		110,779	A-12
14						
15	Accumulated Amortization of CIAC	110,779	-		110,779	A-14
16						
17	Acquisition Adjustments	712,628	(712,628)	(A)	-	A-3
18						
19	Less: Accumulated Deferred Income Taxes	-	6,553	(D)	6,553	A-3
20						
21	Advances For Construction	-	-		-	A-16
22						
23	Working Capital Allowance	65,804			65,804	A-17
24						
25	Total Rate Base	$ 1,057,278	$ (719,181)		$ 338,097	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [ ] Final [X]

Schedule: A-2
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	$ 8,876,233	$ 213,278	(B)	$ 9,089,511	A-3, A-6
2						
3	Utility Land & Land Rights	9,513	-		9,513	A-6
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work In Progress	34,766	(34,766)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	4,258,337	(606,860)	(E)	3,651,477	A-3, A-10
10						
11	Less: CIAC	3,563,332	-		3,563,332	A-12
12						
13	Accumulated Amortization of CIAC	1,847,239	-		1,847,239	A-14
14						
15	Acquisition Adjustments	3,569,814	(3,569,814)	(A)	-	A-3
16						
17	Less: Accumulated Deferred Income Taxes	-	72,877	(D)	72,877	A-3
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	197,502	64,784	(F)	262,285	A-3, A-17
22						
23	Total Rate Base	$ 6,713,398	$ (2,792,535)		$ 3,920,864	
24						
25						

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [X] Final [ ]

Schedule: A-2 [Interim]
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	$ 8,876,233	$ 213,278	(B)	$ 9,089,511	A-3, A-6
2						
3	Utility Land & Land Rights	9,513	-		9,513	A-6
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work In Progress	34,766	(34,766)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	4,258,337	(606,860)	(E)	3,651,477	A-3, A-10
10						
11	Less: CIAC	3,563,332	-		3,563,332	A-12
12						
13	Accumulated Amortization of CIAC	1,847,239			1,847,239	A-14
14						
15	Acquisition Adjustments	3,569,814	(3,569,814)	(A)	-	A-3
16						
17	Less: Accumulated Deferred Income Taxes	-	72,698	(D)	72,698	A-3
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	197,502			197,502	A-17
22						
23	Total Rate Base	$ 6,713,398	$ (2,857,139)		$ 3,856,259	
24						
25						

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: A-3
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	**(A) Remove positive acquisition adjustment not included in rate base**		
2	Acquisition adjustment	$ (712,628)	$ (3,569,814)
3			
4			
5	**(B) Capital expenditures to be completed by December 2015**		
6	Hudson Beach lift station project		$ 60,000
7	Tower Drive collection system replacement project		760,138
8	Retirements related to Hudson Beach lift station project		(38,521)
9	Retirements related to Tower Drive collection system replacement project		(568,339)
10		-	213,278
11			
12	**(C) Remove Construction Work in Progress From Rate Base**		
13	CWIP	$ -	$ (34,766)
14			
15			
16	**(D) To Include Pro-forma Deferred Income Taxes in Rate Base**		
17	13 Month Average of Deferred Income Taxes	$ 6,602	$ 72,877
18			
19			
20	**(E) To include retirements related to new CapEx in accumulated depr.**		
21	Retirements related to Hudson Beach lift station project		38,521
22	Retirements related to Tower Drive collection system replacement project		568,339
23		$ -	$ 606,860
24			
25	**(F) Add 1/2 of Current Rate Case Expense to Rate Base**		
26	1/2 of Current Rate Case Expense	$ 17,221	$ 64,784

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [X] Final [ ]
Historic [X] or Projected [ ]

Schedule: A-3
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	**(A) Remove positive acquisition adjustment not included in rate base**		
2	Acquisition adjustment	$ (712,628)	$ (3,569,814)
3			
4			
5	**(B) Capital expenditures to be completed by December 31, 2015**		
6	Hudson Beach lift station project		60,000
7	Tower Drive collection system replacement project		760,138
8	Retirements related to Hudson Beach lift station project		(38,521)
9	Retirements related to Tower Drive collection system replacement project		(568,339)
10		$ -	$ 213,278
11			
12	**(C) Remove Construction Work in Progress From Rate Base**		
13	CWIP	$ -	$ (34,766)
14			
15			
16	**(D) To Include Pro-forma Deferred Income Taxes in Rate Base**		
17	13 Month Average of Deferred Income Taxes	$ 6,553	$ 72,698
18			
19			
20	**(E) To include retirements related to new CapEx in accumulated depr.**		
21	Retirements related to Hudson Beach lift station project		38,521
22	Retirements related to Tower Drive collection system replacement project		568,339
23		$ -	$ 606,860

Schedule of Water and Wastewater Plant in Service

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: A-4
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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.	Description	Water	Wastewater
1	Balance at 9-30-12	$ 516,575	$ 7,929,046
2			
3	Additions	28,763	15,545
4			
5	Balance at 12-31-12	545,338	7,944,591
6			
7	Additions	16,678	292,522
8			
9	Balance at 12-31-13	562,016	8,237,113
10			
11	Additions	2,192	790,664
12			
13	Balance at 12-31-14	$ 564,207	$ 9,027,778
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			

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

Schedule of Water Plant In Service By Primary Account
Test Year Average Balance
Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] of Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	331 Transmission and Distribution Mains	$ 249,155	0.00%	-
2	333 Services	50,932	0.00%	-
3	334 Meters and Meter Installations	228,983	0.00%	-
4	336 Backflow Prevention Devices	2,090	0.00%	-
5	340 Office Furniture and Equipment	12,331	0.00%	-
6	340 Office Furn. and Equip. - Software	19,198	0.00%	-
7	348 Other Tangible Plant	-	0.00%	-
8				
9		$ 562,690	0.00%	$ -

Schedule of Water Plant In Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] of Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5
Page 2 of 3
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2013	(3) 1/31/2014	(4) 2/28/2014	(5) 3/31/2014	(6) 4/30/2014	(7) 5/31/2014	(8) 6/30/2014
1	331 Transmission and Distribution Mains	$ 248,481	$ 248,481	$ 248,481	$ 248,481	$ 248,481	$ 248,481	$ 248,481
2	333 Services	50,932	50,932	50,932	50,932	50,932	50,932	50,932
3	334 Meters and Meter Installations	228,983	228,983	228,983	228,983	228,983	228,983	228,983
4	336 Backflow Prevention Devices	2,090	2,090	2,090	2,090	2,090	2,090	2,090
5	340 Office Furniture and Equipment	12,331	12,331	12,331	12,331	12,331	12,331	12,331
6	340 Office Furn. and Equip. - Software	19,198	19,198	19,198	19,198	19,198	19,198	19,198
7								
8		$ 562,016	$ 562,016	$ 562,016	$ 562,016	$ 562,016	$ 562,016	$ 562,016
9								

Schedule of Water Plant In Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] of Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5
Page 3 of 3
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) 7/31/2014	(3) 8/31/2014	(4) 9/30/2014	(5) 10/31/2014	(6) 11/30/2014	(7) End of Test Year 12/31/2014	(8) Average Balance
1	331 Transmission and Distribution Mains	$ 248,481	$ 248,481	$ 250,673	$ 250,673	$ 250,673	$ 250,673	$ 249,155
2	333 Services	50,932	50,932	50,932	50,932	50,932	50,932	50,932
3	334 Meters and Meter Installations	228,983	228,983	228,983	228,983	228,983	228,983	228,983
4	336 Backflow Prevention Devices	2,090	2,090	2,090	2,090	2,090	2,090	2,090
5	340 Office Furniture and Equipment	12,331	12,331	12,331	12,331	12,331	12,331	12,331
6	340 Office Furn. and Equip. - Software	19,198	19,198	19,198	19,198	19,198	19,198	19,198
7								
8		$ 562,016	$ 562,016	$ 564,207	$ 564,207	$ 564,207	$ 564,207	$ 562,690
9								

Schedule of Wastewater Plant In Service By Primary Account
Test Year Average Balance
Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] of Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-2. A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	351 Organization	$ 6,247	0.00%	$ -
2	353 Land and Land Rights	9,513	0.00%	-
3	354 Structures and Improvements	3,082	0.00%	-
4	360 Collection sewers - Force	1,309,705	0.00%	-
5	361 Collection Sewers - Gravity	3,879,264	0.00%	-
6	362 Special Collecting Structures	411,793	0.00%	-
7	363 Services to Customers	1,106,321	0.00%	-
8	364 Flow-measuring devices	163,463	0.00%	-
9	370 Receiving Wells	766,044	0.00%	-
10	371 Lift Station Pumps	900,059	0.00%	-
11	389 Other Misc. Equipment	110,641	0.00%	-
12	390 Office Furniture & Equipment	38,831	0.00%	-
13	391 Transportation Equipment	146,609	0.00%	-
14	393 Tools, Shop & Garage Equip.	10,829	0.00%	-
15	396 Power Operated Equipment	15,484	0.00%	-
16	397 Miscellaneous Equip.	2,814	0.00%	-
17	398 Other Tangible Plant	5,048	0.00%	-
18		$ 8,885,746	0.00%	$ -

Schedule of Wastewater Plant In Service By Primary Account
Test Year Average Balance
Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] of Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-2. A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2013	(3) 1/31/2014	(4) 2/28/2014	(5) 3/31/2014	(6) 4/30/2014	(7) 5/31/2014	(8) 6/30/2014
1	351 Organization	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247
2	353 Land and Land Rights	9,513	9,513	9,513	9,513	9,513	9,513	9,513
3	354 Structures and Improvements	3,082	3,082	3,082	3,082	3,082	3,082	3,082
4	360 Collection sewers - Force	995,236	1,325,946	1,336,817	1,336,817	1,336,817	1,336,817	1,336,817
5	361 Collection Sewers - Gravity	3,828,652	3,831,537	3,865,927	3,865,927	3,870,060	3,875,407	3,879,148
6	362 Special Collecting Structures	411,793	411,793	411,793	411,793	411,793	411,793	411,793
7	363 Services to Customers	1,089,934	1,089,934	1,092,316	1,092,316	1,101,561	1,103,263	1,103,263
8	364 Flow-measuring devices	157,854	157,854	157,854	157,854	163,084	163,084	163,084
9	370 Receiving Wells	550,916	780,681	783,861	783,861	784,361	784,361	784,361
10	371 Lift Station Pumps	853,632	853,632	853,632	853,632	891,331	917,600	918,350
11	389 Other Misc. Equipment	110,641	110,641	110,641	110,641	110,641	110,641	110,641
12	390 Office Furniture & Equipment	38,831	38,831	38,831	38,831	38,831	38,831	38,831
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	15,484	15,484	15,484	15,484	15,484	15,484	15,484
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	5,048	5,048	5,048	5,048	5,048	5,048	5,048
18								
19		$ 8,237,114	$ 8,800,473	$ 8,851,297	$ 8,851,297	$ 8,908,104	$ 8,941,422	$ 8,945,913

Schedule of Wastewater Plant In Service By Primary Account
Test Year Average Balance
Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] of Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) 7/31/2014	(3) 8/31/2014	(4) 9/30/2014	(5) 10/31/2014	(6) 11/30/2014	(7) End of Test Year 12/31/2014	(8) Average Balance
1	351 Organization	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247
2	353 Land and Land Rights	9,513	9,513	9,513	9,513	9,513	9,513	9,513
3	354 Structures and Improvements	3,082	3,082	3,082	3,082	3,082	3,082	3,082
4	360 Collection sewers - Force	1,336,817	1,336,817	1,336,817	1,336,817	1,336,817	1,336,817	1,309,705
5	361 Collection Sewers - Gravity	3,879,148	3,893,404	3,899,447	3,912,994	3,914,079	3,914,699	3,879,264
6	362 Special Collecting Structures	411,793	411,793	411,793	411,793	411,793	411,793	411,793
7	363 Services to Customers	1,110,426	1,112,777	1,114,757	1,119,337	1,123,188	1,129,103	1,106,321
8	364 Flow-measuring devices	163,084	167,220	167,220	167,220	167,220	172,390	163,463
9	370 Receiving Wells	784,361	784,361	784,361	784,361	784,361	784,361	766,044
10	371 Lift Station Pumps	925,260	926,045	926,045	926,045	926,045	929,519	900,059
11	389 Other Misc. Equipment	110,641	110,641	110,641	110,641	110,641	110,641	110,641
12	390 Office Furniture & Equipment	38,831	38,831	38,831	38,831	38,831	38,831	38,831
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	15,484	15,484	15,484	15,484	15,484	15,484	15,484
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	5,048	5,048	5,048	5,048	5,048	5,048	5,048
18								
19		$ 8,959,986	$ 8,981,514	$ 8,989,536	$ 9,007,664	$ 9,012,600	$ 9,027,778	$ 8,885,746

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014

Schedule: A-7
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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.	Description	(1) Average Amount Per Books	(2) Utility Adjustments	(3) Balance Per Utility
1	WATER			
2				
3	Plant In Service	$ -	$ -	$ -
4				
5	Land	-	-	-
6				
7	Accumulated Depreciation	-	-	-
8				
9	Other (Explain)	-	-	-
10				
11				
12	Total	-	-	-
13				
14				
15	WASTEWATER			
16				
17	Plant In Service	$ -	$ -	$ -
18				
19	Land	-	-	-
20				
21	Accumulated Depreciation	-	-	-
22				
23	Other (Explain)	-	-	-
24				
25				
26	Total	-	-	-

Supporting Schedules: A-5, A-9
Recap Schedules: A-1

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: A-8
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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 9-30-2012	$ 248,429	$ 3,847,111
2			
3	Accruals	5,214	55,794
4			
5	Balance at 12-31-2012	253,644	3,902,905
6			
7	Accruals	20,461	227,577
8			
9	Balance at 12-31-2013	274,105	4,130,482
10			
11	Accruals	19,415	257,346
12			
13	Rounding	-	1
14			
15	Balance at 12-31-2014	293,520	4,387,828
16			
17			
18			
19			
20			
21			
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26			
25			
26			
27			
28			
29			
30			

Supporting Schedules: A-9 and A10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Schedule: A-9
Page 1 of 3
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Balance	(3) Non-Used & Useful %	(4) Non-Used Amount
1	331 Transmission and Distribution Mains	$ 136,203	0%	$ -
2	333 Services	50,925	0%	-
3	334 Meters and Meter Installations	77,961	0%	-
4	336 Backflow Prevention Devices	658	0%	-
5	340 Office Furniture and Equipment	12,331	0%	-
6	348 Other Tangible Plant	5,766	0%	-
7				
8		$ 283,844	0%	$ -
9				
10				
11				

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] of Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-9
Page 2 of 3
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2013	(3) 1/31/2014	(4) 2/28/2014	(5) 3/31/2014	(6) 4/30/2014	(7) 5/31//2014	(8) 6/30/2014
1	331 Transmission and Distribution Mains	$ 133,300	$ 133,784	$ 134,267	$ 134,750	$ 135,233	$ 135,716	$ 136,199
2	333 Services	50,842	50,932	50,932	50,932	50,932	50,932	50,932
3	334 Meters and Meter Installations	72,237	73,191	74,145	75,099	76,053	77,007	77,961
4	336 Backflow Prevention devices	589	600	612	624	635	647	658
5	340 Office Furniture and Equipment	12,331	12,331	12,331	12,331	12,331	12,331	12,331
6	348 Other Tangible Plant	4,806	4,966	5,126	5,286	5,446	5,606	5,766
7								
8		$ 274,105	$ 275,804	$ 277,413	$ 279,022	$ 280,631	$ 282,239	$ 283,848
9								

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] of Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-9
Page 3 of 3
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) 7/31/2014	(3) 8/31/2014	(4) 9/30/2014	(5) 10/31/2014	(6) 11/30/2014	(7) End of Test Year 12/31/2014	(8) Average Balance
1	331 Transmission and Distribution Mains	$ 136,682	$ 137,166	$ 137,653	$ 138,141	$ 138,629	$ 139,117	$ 136,203
2	333 Services	50,932	50,932	50,932	50,932	50,932	50,932	50,925
3	334 Meters and Meter Installations	78,916	79,870	80,824	81,778	82,732	83,686	77,961
4	336 Backflow Prevention devices	670	682	693	705	716	728	658
5	340 Office Furniture and Equipment	12,331	12,331	12,331	12,331	12,331	12,331	12,331
6	348 Other Tangible Plant	5,926	6,086	6,246	6,406	6,566	6,726	5,766
7								
8		$ 285,457	$ 287,066	$ 288,679	$ 290,293	$ 291,906	$ 293,520	$ 283,844
9								

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS

Schedule: A-10
Page 2 of 3

Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance of the prior test year.

Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-2. A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2013	(3) 1/31/2014	(4) 2/28/2014	(5) 3/31/2014	(6) 4/30/2014	(7) 5/31//2014	(8) 6/30/2014
1	351 Organization	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247
2	353 Land and Land Rights	-	-	-	-	-	-	-
3	354 Structures and Improvements	2,070	2,078	2,086	2,094	2,103	2,111	2,119
4	360 Collection Sewers - Force	789,334	793,022	796,740	800,458	804,177	807,895	811,613
5	361 Collection Sewers - Gravity	1,342,867	1,349,962	1,357,121	1,364,280	1,371,447	1,378,623	1,385,807
6	362 Special Collecting Structures	289,826	290,684	291,542	292,400	293,257	294,115	294,973
7	363 Services to Customers	393,527	395,918	398,313	400,708	403,124	405,544	407,963
8	364 Flow-measuring devices	157,854	157,854	157,854	157,854	157,941	158,028	158,116
9	370 Receiving Wells	352,523	354,691	356,868	359,045	361,223	363,401	365,579
10	371 Lift Station Pumps	581,344	585,296	589,248	593,200	597,327	601,575	605,827
11	389 Other Misc. Equipment	10,981	11,595	12,210	12,825	13,439	14,054	14,669
12	390 Office Furniture & Equipment	38,831	38,831	38,831	38,831	38,831	38,831	38,831
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	2,452	2,581	2,710	2,839	2,968	3,097	3,226
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	2,374	2,416	2,458	2,500	2,542	2,584	2,626
18								
19		$ 4,130,482	$ 4,151,427	$ 4,172,480	$ 4,193,533	$ 4,214,877	$ 4,236,357	$ 4,257,847

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS

Schedule: A-10
Page 3 of 3

Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance of the prior test year.

Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-2. A-8

Line No.	(1) Account No. and Name	(2) 7/31/2014	(3) 8/31/2014	(4) 9/30/2014	(5) 10/31/2014	(6) 11/30/2014	(7) End of Test Year 12/31/2014	(8) Average Balance
1	351 Organization	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247	$ 6,247
2	353 Land and Land Rights	-	-	-	-	-	-	-
3	354 Structures and Improvements	2,127	2,135	2,143	2,151	2,159	2,167	2,119
4	360 Collection Sewers - Force	815,331	819,050	822,768	826,486	830,204	833,853	811,610
5	361 Collection Sewers - Gravity	1,392,990	1,400,200	1,407,421	1,414,667	1,421,915	1,429,164	1,385,882
6	362 Special Collecting Structures	295,831	296,689	297,547	298,405	299,263	300,121	294,973
7	363 Services to Customers	410,398	412,838	415,283	417,738	420,201	422,677	408,018
8	364 Flow-measuring devices	158,203	158,359	158,515	158,671	158,827	159,069	158,242
9	370 Receiving Wells	367,757	369,935	372,113	374,291	376,469	378,648	365,580
10	371 Lift Station Pumps	610,111	614,398	618,686	622,973	627,261	631,564	606,062
11	389 Other Misc. Equipment	15,283	15,898	16,513	17,127	17,742	18,357	14,669
12	390 Office Furniture & Equipment	38,831	38,831	38,831	38,831	38,831	38,831	38,831
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	3,355	3,484	3,613	3,742	3,871	4,000	3,226
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	2,668	2,710	2,752	2,794	2,836	2,878	2,626
18								
19		$ 4,279,384	$ 4,301,026	$ 4,322,683	$ 4,344,376	$ 4,366,078	$ 4,387,828	$ 4,258,337

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: A-11
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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. Show any retirements as adjustments

Line No.	Description	Year-End Balance Water	Wastewater
1	Balance at 9-30-2012	$ 110,779	$ 3,555,557
2			
3	Additions	-	-
4			
5	Balance at 12-31-2012	110,779	3,555,557
6			
7	Additions	-	2,975
8			
9	Balance at 12-31-2013	110,779	3,558,532
10			
11	Additions	-	9,600
12			
13	Balance at 12-31-2014	$ 110,779	$ 3,568,132
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			

Supporting Schedules: A-12
Recap Schedules: A-19

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Schedule: A-12
Page 1 of 3
Preparer: Donald J. Clayton, P.E.

Recap Schedules: A-1, A-4

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) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	WATER			
2				
3	Plant Capacity Fees	$ -	0.00%	$ -
4				
5	Line/Main Extension Fees	110,779	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	Total	$ 110,779	0.00%	$ -
14				
15				
16	WASTEWATER			
17				
18	Plant Capacity Fees	$ -	0.00%	$ -
19				
20	Line/Main Extension Fees	3,563,332	0.00%	-
21				
22	Contributed Property	-	0.00%	-
23				
24	Other - Tap Fees	-	0.00%	-
25				
26				
27	Total	$ 3,563,332	0.00%	$ -
28				
29				
30				

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Schedule: A-12
Page 2 of 3
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description	(2) Prior Year 12/31/2013	(3) 1/31/2014	(4) 2/28/2014	(5) 3/31/2014	(6) 4/30/2014	(7) 5/31//2014	(8) 6/30/2014
1	WATER							
2								
3	Plant Capacity Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13	Total	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19								
20	Line/Main Extension Fees	3,558,532	3,560,932	3,560,932	3,560,932	3,560,932	3,560,932	3,560,932
21								
22	Contributed Property	-	-	-	-	-	-	-
23								
24	Other - Tap Fees	-	-	-	-	-	-	-
25								
26		-	-	-	-	-	-	-
27	Total	$ 3,558,532	$ 3,560,932	$ 3,560,932	$ 3,560,932	$ 3,560,932	$ 3,560,932	$ 3,560,932

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Schedule: A-12
Page 3 of 3
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description	(2) 7/31/2014	(3) 8/31/2014	(4) 9/30/2014	(5) 10/31/2014	(6) 11/30/2014	(7) 12/31/2014	(8) Average Balance
1	WATER							
2								
3	Plant Capacity Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13	Total	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees							
19								
20	Line/Main Extension Fees	3,563,332	3,565,732	3,565,732	3,568,132	3,568,132	3,568,132	3,563,332
21								
22	Contributed Property							
23								
24	Other - Tap Fees							
25								
26								
27	Total	$ 3,563,332	$ 3,565,732	$ 3,565,732	$ 3,568,132	$ 3,568,132	$ 3,568,132	$ 3,563,332

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: A-13
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of accumulated amortization of 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. Show any retirements as adjustments

Line No.	Description	Year-End Balance Water	Wastewater
1	Balance at 9-30-2012	$ 110,779	$ 1,661,527
2			
3	Accruals	-	24,136
4			
5	Balance at 12-31-2012	110,779	1,685,662
6			
7	Accruals	-	112,414
8			
9	Balance at 12-31-2013	110,779	1,798,076
10			
11	Accruals	-	98,367
12			
13	Balance at 12-31-2014	$ 110,779	$ 1,896,444
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			

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

Schedule of Accumulated Amortization of CIAC
Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Schedule: A-14
Page 1 of 3
Preparer: Donald J. Clayton, P.E.

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	WATER			
2				
3	Plant Capacity Fees	$ -	0.00%	$ -
4				
5	Line/Main Extension Fees	110,779	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	$ 110,779	0	$ -
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	$ -	0.00%	-
20				
21	Line/Main Extension Fees	1,847,239	0.00%	-
22				
23	Contributed Property	-	0.00%	-
24				
25	Other - Tap Fees	-	0.00%	-
26				
27				
28	Total	$ 1,847,239	0.00%	$ -

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

Schedule of Accumulated Amortization of CIAC
Test Year Average Balance

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the ending balances and average of CIAC by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/2013	(3) 1/31/2014	(4) 2/28/2014	(5) 3/31/2014	(6) 4/30/2014	(7) 5/31//2014	(8) 6/30/2014
1	WATER							
2								
3	Plant Capacity Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13								
14	Total	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20								
21	Line/Main Extension Fees	1,798,076	1,806,267	1,814,458	1,822,649	1,830,840	1,839,031	1,847,221
22								
23	Contributed Property	-	-	-	-	-	-	-
24								
25	Other - Tap Fees	-	-	-	-	-	-	-
26								
27								
28	Total	$ 1,798,076	$ 1,806,267	$ 1,814,458	$ 1,822,649	$ 1,830,840	$ 1,839,031	$ 1,847,221
29								

Schedule of Accumulated Amortization of CIAC
Test Year Average Balance

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the ending balances and average of CIAC by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) 7/31/2014	(3) 8/31/2014	(4) 9/30/2014	(5) 10/31/2014	(6) 11/30/2014	(7) 12/31/2014	(8) Average Balance
1	WATER							
2								
3	Plant Capacity Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13								
14	Total	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779	$ 110,779
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20								
21	Line/Main Extension Fees	1,855,418	1,863,620	1,871,821	1,880,029	1,888,236	1,896,444	1,847,239
22								
23	Contributed Property	-	-	-	-	-	-	-
24								
25	Other - Tap Fees	-	-	-	-	-	-	-
26								
27								
28	Total	$ 1,855,418	$ 1,863,620	$ 1,871,821	$ 1,880,029	$ 1,888,236	$ 1,896,444	$ 1,847,239
29								

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: A-15
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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 since the rate base was last established.

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: A-16
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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		

Schedule of Working Capital Allowance Calculation

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [ ] Final [X]

Florida Public Service Commission

Schedule: A-17
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No.	Description	Dec 2013	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	13 Month Average
1	**Final Rates**														
2	**Water**														
3	**Plus:**														
4	Cash	$ 29,914	$ 17,202	$ 28,476	$ 39,277	$ 50,079	$ 61,957	$ 61,199	$ 57,552	$ 77,923	$ 86,107	$ 112,617	$ 124,006	$ 139,732	$ 68,157
5	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	13,051	13,736	16,851	13,898	11,458	8,459	7,609	154	7,252	6,610	5,010	9,538	10,009	9,510
6	Prepayments	1,010	1,149	1,105	1,034	972	2,920	3,392	3,128	2,864	2,607	2,343	2,086	1,822	2,033
7	Accrued Utility revenues	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,143	4,012
8	Deferred Rate Case Expense	31,357	30,704	30,051	29,397	28,744	28,091	27,438	26,784	26,131	25,478	24,824	24,171	23,518	27,438
9															
10	**Less:**														
11	Accounts Payable	34,181	23,573	27,225	13,495	32,081	29,224	13,896	5,429	16,731	14,412	24,642	21,410	23,691	21,538
12	Accrued Taxes	4,847	1,045	2,200	3,300	4,332	5,219	6,046	777	1,609	2,375	3,151	4,078	5,028	3,385
13	Accrued Interest	2,306	2,367	2,412	2,444	2,458	2,510	2,572	2,626	2,672	2,736	2,800	2,865	2,933	2,593
14	Miscellaneous Current and Accrued Liabilities	4,418	4,325	5,106	6,323	5,505	4,461	3,059	2,735	2,490	2,553	3,084	4,093	5,296	4,111
15	1/2 Deferred Rate Case Expense	15,679	15,352	15,025	14,699	14,372	14,045	13,719	13,392	13,066	12,739	12,412	12,086	11,759	13,719
16															
17	Working Capital	17,902	20,129	28,514	47,346	36,506	49,969	64,345	66,660	81,605	89,987	102,706	119,270	130,517	65,804
18															
19	**Sewer**														
20															
21	Cash	$ 112,533	$ 64,711	$ 107,123	$ 147,758	$ 188,392	$ 233,078	$ 230,224	$ 216,504	$ 293,140	$ 323,924	$ 423,655	$ 466,499	$ 525,659	$ 256,400
22	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	105,598	114,172	122,431	112,013	110,297	89,687	101,113	90,942	83,145	135,358	92,038	91,231	112,174	104,631
23	Prepayments	9,203	7,971	6,015	3,976	31,532	34,660	34,325	31,164	28,004	24,868	21,708	18,572	15,411	20,570
24	Accrued Utility revenues	34,888	34,888	34,888	34,888	34,888	34,888	34,888	34,888	66,815	34,888	34,888	34,888	43,079	37,974
25	Preliminary Survey and Investigation Charges	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470
26	Deferred Rate Case Expense	117,963	115,505	113,048	110,590	108,133	105,675	103,217	100,760	98,302	95,845	93,387	90,930	88,472	103,217
27															
28	**Less:**														
29	Accounts Payable	128,585	88,678	102,418	50,769	120,687	109,937	52,277	20,425	62,939	54,218	92,701	80,544	89,122	81,023
30	Accrued Taxes	38,982	12,962	25,800	38,605	51,555	64,172	77,092	47,755	61,459	74,484	87,621	100,592	110,830	60,916
31	Accrued Interest	9,391	9,618	9,805	10,035	10,266	10,550	10,833	10,995	11,289	11,429	11,723	12,010	12,319	10,790
32	Miscellaneous Current and Accrued Liabilities	118,697	112,579	112,529	136,382	121,829	123,615	124,652	115,655	126,557	132,839	127,631	134,325	130,222	124,424
33	1/2 Deferred Rate Case Expense	58,981	57,753	56,524	55,295	54,066	52,838	51,609	50,380	49,151	47,922	46,694	45,465	44,236	51,609
34															
35	Working Capital	$ 29,018	$ 59,129	$ 79,899	$ 121,610	$ 118,310	$ 140,347	$ 190,775	$ 232,518	$ 261,482	$ 297,462	$ 302,778	$ 332,654	$ 401,537	$ 197,502
36															

* Cash amounts for March were adjusted to reflect normal cash levels. The actual book amounts include loan proceeds.

Schedule of Working Capital Allowance Calculation

Company: NI Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim X] Final [ ]

Florida Public Service Commission

Schedule: A-17 [Interim]
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
Recap Schedules: A-1 [Interim], A-2 [Interim]

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No.	Description	Dec 2013	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	13 Month Average
1	**Interim Rates**														
2	**Water**														
3	**Plus:**														
4	Cash	$ 29,914	$ 17,202	$ 28,476	$ 39,277	$ 50,079	$ 61,957	$ 61,199	$ 57,552	$ 77,923	$ 86,107	$ 112,617	$ 124,006	$ 139,732	$ 68,157
5	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	13,051	13,736	16,851	13,898	11,458	8,459	7,609	154	7,252	6,610	5,010	9,538	10,009	9,510
6	Prepayments	1,010	1,149	1,105	1,034	972	2,920	3,392	3,128	2,864	2,607	2,343	2,086	1,822	2,033
7	Accrued Utility revenues	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,143	4,012
8	Deferred Rate Case Expense	31,357	30,704	30,051	29,397	28,744	28,091	27,438	26,784	26,131	25,478	24,824	24,171	23,518	27,438
9															
10	**Less:**														
11	Accounts Payable	34,181	23,573	27,225	13,495	32,081	29,224	13,896	5,429	16,731	14,412	24,642	21,410	23,691	21,538
12	Accrued Taxes	4,847	1,045	2,200	3,300	4,332	5,219	6,046	777	1,609	2,375	3,151	4,078	5,028	3,385
13	Accrued Interest	2,306	2,367	2,412	2,444	2,458	2,510	2,572	2,626	2,672	2,736	2,800	2,865	2,933	2,593
14	Miscellaneous Current and Accrued Liabilities	4,418	4,325	5,106	6,323	5,505	4,461	3,059	2,735	2,490	2,553	3,084	4,093	5,296	4,111
15	1/2 Deferred Rate Case Expense	15,679	15,352	15,025	14,699	14,372	14,045	13,719	13,392	13,066	12,739	12,412	12,086	11,759	13,719
16															
17	Working Capital	$ 17,902	$ 20,129	$ 28,514	$ 47,346	$ 36,506	$ 49,969	$ 64,345	$ 66,660	$ 81,605	$ 89,987	$ 102,706	$ 119,270	$ 130,517	$ 65,804
18															
19	**Sewer**														
20															
21	Cash	$ 112,533	$ 64,711	$ 107,123	$ 147,758	$ 188,392	$ 233,078	$ 230,224	$ 216,504	$ 293,140	$ 323,924	$ 423,655	$ 466,499	$ 525,659	$ 256,400
22	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	105,598	114,172	122,431	112,013	110,297	89,687	101,113	90,942	83,145	135,358	92,038	91,231	112,174	104,631
23	Prepayments	9,203	7,971	6,015	3,976	31,532	34,660	34,325	31,164	28,004	24,868	21,708	18,572	15,411	20,570
24	Accrued Utility revenues	34,888	34,888	34,888	34,888	34,888	34,888	34,888	34,888	66,815	34,888	34,888	34,888	43,079	37,974
25	Preliminary Survey and Investigation Charges	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470	3,470
26	Deferred Rate Case Expense	117,963	115,505	113,048	110,590	108,133	105,675	103,217	100,760	98,302	95,845	93,387	90,930	88,472	103,217
27															
28	**Less:**														
29	Accounts Payable	128,585	88,678	102,418	50,769	120,687	109,937	52,277	20,425	62,939	54,218	92,701	80,544	89,122	81,023
30	Accrued Taxes	38,982	12,962	25,800	38,605	51,555	64,172	77,092	47,755	61,459	74,484	87,621	100,592	110,830	60,916
31	Accrued Interest	9,391	9,618	9,805	10,035	10,266	10,550	10,833	10,995	11,289	11,429	11,723	12,010	12,319	10,790
32	Miscellaneous Current and Accrued Liabilities	118,697	112,579	112,529	136,382	121,829	123,615	124,652	115,655	126,557	132,839	127,631	134,325	130,222	124,424
33	1/2 Deferred Rate Case Expense	58,981	57,753	56,524	55,295	54,066	52,838	51,609	50,380	49,151	47,922	46,694	45,465	44,236	51,609
34															
35	Working Capital	$ 29,018	$ 59,129	$ 79,899	$ 121,610	$ 118,310	$ 140,347	$ 190,775	$ 232,518	$ 261,482	$ 297,462	$ 302,778	$ 332,654	$ 401,537	$ 197,502
36															

* Cash amounts for March were adjusted to reflect normal cash levels. The actual book amounts include loan proceeds.

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

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

Schedule: A-18
Page 1 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) ASSETS	(2) September 2012	(3) October 2012	(4) November 2012	(5) December 2012	(6) January 2013	(7) February 2013	(8) March 2013
1	UTILITY PLANT							
2	Utility Plant in Service	$ 8,389,275	$ 8,394,973	$ 8,424,404	$ 8,433,583	$ 8,435,105	$ 8,439,654	$ 8,454,536
3	Construction Work In Progress	10,510	10,510	10,510	10,510	24,076	24,076	94,836
4	Less: Accumulated Depreciation	4,103,106	4,123,356	4,143,717	4,164,115	4,184,516	4,204,926	4,225,368
5	Net Plant	4,296,679	4,282,127	4,291,197	4,279,979	4,274,666	4,258,803	4,324,004
6								
7	Utility Plant Acquisition Adjustments	4,282,442	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8								
9	TOTAL NET UTILITY PLANT	8,579,121	8,564,569	8,573,638	8,562,420	8,557,107	8,541,245	8,606,445
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	Nonutility Property	-	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	Investments in Associated Companies	2,519,917	2,519,917	2,519,917	2,519,917	2,519,917	2,519,917	3,248,272
17	Special Funds	7,850	7,850	7,850	7,850	7,850	7,850	7,850
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	2,527,767	2,527,767	2,527,767	2,527,767	2,527,767	2,527,767	3,256,122
20								
21	CURRENT AND ACCRUED ASSETS							
22	Cash	642,001	593,225	405,048	176,743	70,331	122,552	113,691
23	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	160,350	142,103	145,220	137,769	135,771	140,348	145,732
24	Accounts Receivable from Associated Companies	1,239,747	1,354,747	1,469,747	1,721,251	1,824,747	1,825,714	1,907,067
25	Prepayments	5,826	7,647	12,684	11,257	9,830	8,516	27,371
26	Accrued Utility revenues	43,750	43,750	43,750	53,972	53,972	53,972	53,972
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	2,091,674	2,141,471	2,076,450	2,100,992	2,094,651	2,151,102	2,247,832
29								
30	DEFERRED DEBITS							
31	Preliminary Survey and Investigation Charges	3,133	3,133	4,910	9,274	17,183	23,101	27,151
32	Deferred Rate Case Expense	97,845	98,183	134,412	136,522	165,501	173,683	169,912
33	Unamortized Debt Expense	15,759	15,489	15,218	14,947	14,675	14,402	27,566
34								
35	TOTAL DEFERRED DEBITS	116,737	116,805	154,541	160,743	197,358	211,186	224,630
36								
37	TOTAL ASSETS AND OTHER DEBITS	$ 13,315,299	$ 13,350,612	$ 13,332,395	$ 13,351,922	$ 13,376,884	$ 13,431,300	$ 14,335,029

Comparative Balance Sheet - Assets

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

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

Florida Public Service Commission

Schedule: A-18
Page 2 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) ASSETS	(2) April 2013	(3) May 2013	(4) June 2013	(5) July 2013	(6) August 2013	(7) September 2013	(8) October 2013
1	UTILITY PLANT							
2	Utility Plant in Service	$ 8,454,921	$ 8,478,698	$ 8,522,899	$ 8,634,327	$ 8,653,569	$ 8,687,277	$ 8,697,435
3	Construction Work In Progress	138,500	138,500	138,500	184,792	254,710	420,679	433,675
4	Less: Accumulated Depreciation	4,245,701	4,266,018	4,286,418	4,307,285	4,328,143	4,349,081	4,370,042
5	Net Plant	4,347,720	4,351,180	4,374,980	4,511,833	4,580,135	4,758,876	4,761,068
6								
7	Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8								
9	TOTAL NET UTILITY PLANT	8,630,162	8,633,621	8,657,422	8,794,275	8,862,577	9,041,317	9,043,509
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	Nonutility Property	-	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	Investments in Associated Companies	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272
17	Special Funds	7,850	7,850	7,850	7,850	7,850	7,850	7,850
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122
20								
21	CURRENT AND ACCRUED ASSETS							
22	Cash	102,981	76,736	84,285	60,228	95,442	28,781	141,859
23	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	119,278	108,406	126,587	111,282	104,688	128,242	124,620
24	Accounts Receivable from Associated Companies	1,998,067	2,032,176	2,032,176	2,033,617	2,033,492	2,032,086	2,031,033
25	Prepayments	24,291	27,372	24,369	22,542	19,392	16,280	14,712
26	Accrued Utility revenues	53,972	53,972	53,972	53,972	53,972	53,972	53,972
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	2,298,589	2,298,662	2,321,389	2,281,641	2,306,985	2,259,361	2,366,196
29								
30	DEFERRED DEBITS							
31	Preliminary Survey and Investigation Charges	27,759	31,003	34,216	3,470	3,470	3,470	3,470
32	Deferred Rate Case Expense	183,829	185,044	190,224	197,165	199,037	204,744	211,604
33	Unamortized Debt Expense	27,145	27,220	26,788	26,356	25,922	26,456	26,003
34								
35	TOTAL DEFERRED DEBITS	238,733	243,267	251,229	226,991	228,429	234,670	241,077
36								
37	TOTAL ASSETS AND OTHER DEBITS	$ 14,423,606	$ 14,431,673	$ 14,486,162	$ 14,559,029	$ 14,654,113	$ 14,791,471	$ 14,906,904

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

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

Schedule: A-18
Page 3 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) ASSETS	(2) November 2013	(3) December 2013	(4) January 2014	(5) February 2014	(6) March 2014	(7) April 2014	(8) May 2014
1	UTILITY PLANT							
2	Utility Plant in Service	$ 8,722,326	$ 8,799,129	$ 9,364,588	$ 9,415,412	$ 9,415,412	$ 9,472,219	$ 9,505,537
3	Construction Work In Progress	506,169	526,748	(8,236)	(8,236)	(8,236)	(8,236)	(8,236)
4	Less: Accumulated Depreciation	4,391,059	4,404,586	4,427,231	4,449,893	4,472,555	4,495,508	4,518,596
5	Net Plant	4,837,435	4,921,290	4,929,121	4,957,283	4,934,621	4,968,475	4,978,704
6								
7	Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8								
9	TOTAL NET UTILITY PLANT	9,119,877	9,203,732	9,211,562	9,239,724	9,217,062	9,250,916	9,261,145
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	Nonutility Property	-	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	Investments in Associated Companies	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272
17	Special Funds	7,850	7,850	7,850	7,850	7,850	7,850	7,850
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122
20								
21	CURRENT AND ACCRUED ASSETS							
22	Cash	120,194	142,446	81,912	135,599	8,285,131	238,471	295,035
23	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	121,578	118,648	127,908	139,282	125,911	121,755	98,146
24	Accounts Receivable from Associated Companies	2,030,674	2,031,432	2,031,500	2,031,500	2,031,500	2,031,500	2,028,173
25	Prepayments	13,291	10,213	9,120	7,120	5,010	32,504	37,581
26	Accrued Utility revenues	56,927	38,889	38,889	38,889	38,889	38,889	38,889
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	2,342,663	2,341,629	2,289,330	2,352,390	10,486,441	2,463,120	2,497,824
29								
30	DEFERRED DEBITS							
31	Preliminary Survey and Investigation Charges	3,470	3,470	3,470	3,470	3,470	3,470	3,470
32	Deferred Rate Case Expense	208,155	149,320	146,209	143,098	139,987	136,877	133,766
33	Unamortized Debt Expense	25,549	25,093	24,636	24,178	76,532	77,167	75,966
34								
35	TOTAL DEFERRED DEBITS	237,174	177,883	174,316	170,746	219,990	217,514	213,203
36								
37	TOTAL ASSETS AND OTHER DEBITS	$ 14,955,836	$ 14,979,366	$ 14,931,329	$ 15,018,983	$ 23,179,615	$ 15,187,672	$ 15,228,295

Comparative Balance Sheet - Assets

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

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

Florida Public Service Commission

Schedule: A-18
Page 4 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) ASSETS	(2) June 2014	(3) July 2014	(4) August 2014	(5) September 2014	(6) October 2014	(7) November 2014	(8) December 2014
1	UTILITY PLANT							
2	Utility Plant in Service	$ 9,510,028	$ 9,524,101	$ 9,545,629	$ 9,555,843	$ 9,573,971	$ 9,578,907	$ 9,591,985
3	Construction Work In Progress	(8,236)	(8,236)	(8,236)	(8,236)	(4,771)	(2,716)	6,830
4	Less: Accumulated Depreciation	4,541,695	4,564,841	4,588,092	4,611,363	4,634,669	4,657,985	4,681,347
5	Net Plant	4,960,097	4,951,023	4,949,300	4,936,244	4,934,531	4,918,206	4,917,468
6								
7	Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8								
9	TOTAL NET UTILITY PLANT	9,242,538	9,233,465	9,231,742	9,218,685	9,216,972	9,200,647	9,199,909
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	Nonutility Property	-	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	Investments in Associated Companies	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272
17	Special Funds	7,850	7,850	7,850	7,850	7,850	7,850	7,850
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122
20								
21	CURRENT AND ACCRUED ASSETS							
22	Cash	291,423	274,056	371,063	410,031	536,272	590,505	665,391
23	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	108,721	91,096	90,397	141,968	97,049	100,769	122,183
24	Accounts Receivable from Associated Companies	2,028,173	2,028,173	2,028,173	2,028,173	2,028,173	2,028,173	2,028,173
25	Prepayments	37,717	34,293	30,868	27,475	24,051	20,658	17,233
26	Accrued Utility revenues	38,889	38,889	70,816	38,889	38,889	38,889	47,222
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	2,504,924	2,466,507	2,591,318	2,646,537	2,724,434	2,778,995	2,880,203
29								
30	DEFERRED DEBITS							
31	Preliminary Survey and Investigation Charges	3,470	3,470	3,470	3,470	3,470	3,470	3,470
32	Deferred Rate Case Expense	130,655	127,544	124,433	121,322	118,212	115,101	111,990
33	Unamortized Debt Expense	75,310	74,094	72,875	71,651	70,424	69,194	67,960
34								
35	TOTAL DEFERRED DEBITS	209,436	205,109	200,778	196,444	192,107	187,765	183,420
36								
37	TOTAL ASSETS AND OTHER DEBITS	$ 15,213,019	$ 15,161,202	$ 15,279,959	$ 15,317,788	$ 15,389,635	$ 15,423,529	$ 15,519,655

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

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

Schedule: A-19
Page 1 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) September 2012	(3) October 2012	(4) November 2012	(5) December 2012	(6) January 2013	(7) February 2013	(8) March 2013
1	EQUITY CAPITAL							
2	Common Stock Issued	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Paid-in Capital	6,415,419	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4	Retained Earnings (Deficit)	(332,803)	(387,049)	(375,341)	(399,868)	(384,164)	(333,953)	(323,913)
5	Reacquired Capital Stock	-	(18,574)	(18,574)	(2,328)	(2,328)	(2,328)	(2,328)
6								
7	TOTAL EQUITY CAPITAL	6,082,616	6,028,370	6,040,078	6,031,798	6,047,501	6,097,713	6,107,752
8								
9	LONG TERM DEBT							
10	Other Long Term Debt	2,399,793	2,385,582	2,371,387	2,354,808	2,340,646	2,326,500	2,552,783
11								
12	TOTAL LONG TERM DEBT	2,399,793	2,385,582	2,371,387	2,354,808	2,340,646	2,326,500	2,552,783
13								
14	CURRENT AND ACCRUED LIABILITIES							
15	Accounts Payable	83,337	116,552	117,149	96,023	132,064	97,835	89,464
16	Current Portion of Long Term Debt	187,958	191,255	194,553	197,850	197,850	197,850	88,230
17	Accounts Payable to Associated Co.	2,371,780	2,425,970	2,482,348	2,545,541	2,570,465	2,635,554	3,408,935
18	Customer Deposits	54,600	55,244	55,750	56,768	57,495	57,835	58,832
19	Accrued Taxes	75,897	88,698	35,491	45,877	13,020	26,669	40,180
20	Accrued Interest	15,725	16,290	16,296	15,486	16,100	14,738	9,505
21	Miscellaneous Current and Accrued Liabilities	149,162	156,397	141,270	137,877	140,027	123,070	133,991
22								
23	TOTAL CURRENT AND ACCRUED LIABILITIES	2,938,457	3,050,406	3,042,857	3,095,422	3,127,021	3,153,551	3,829,137
24								
25	CONTRIBUTIONS IN AID OF CONSTRUCTION							
26	Contributions in Aid of Construction	3,666,336	3,666,336	3,666,336	3,666,336	3,666,336	3,666,336	3,666,336
27	Accumulated Amortization of Contributions in Aid of Construction	(1,771,903)	(1,780,083)	(1,788,262)	(1,796,441)	(1,804,621)	(1,812,800)	(1,820,979)
28								
29	TOTAL NET C.I.A.C.	1,894,433	1,886,253	1,878,074	1,869,895	1,861,715	1,853,536	1,845,357
30								
31	DEFERRED CREDITS							
32	Other Deferred Credits	-	-	-	-	-	-	-
33								
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-	-
35								
36								
37								
38	TOTAL EQUITY CAPITAL AND LIABILITIES	$ 13,315,299	$ 13,350,612	$ 13,332,395	$ 13,351,922	$ 13,376,884	$ 13,431,300	$ 14,335,029

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

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

Schedule: A-19
Page 2 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) April 2013	(3) May 2013	(4) June 2013	(5) July 2013	(6) August 2013	(7) September 2013	(8) October 2013
1	EQUITY CAPITAL							
2	Common Stock Issued	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Paid-in Capital	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4	Retained Earnings (Deficit)	(304,444)	(280,277)	(256,989)	(220,636)	(214,986)	(158,927)	(123,753)
5	Reacquired Capital Stock	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)
6								
7	TOTAL EQUITY CAPITAL	6,127,222	6,151,388	6,174,676	6,211,029	6,216,679	6,272,738	6,307,913
8								
9	LONG TERM DEBT							
10	Other Long Term Debt	2,538,742	2,524,717	2,510,709	2,496,718	2,482,744	2,468,788	2,454,849
11								
12	TOTAL LONG TERM DEBT	2,538,742	2,524,717	2,510,709	2,496,718	2,482,744	2,468,788	2,454,849
13								
14	CURRENT AND ACCRUED LIABILITIES							
15	Accounts Payable	131,617	108,410	118,300	180,532	129,144	198,081	163,907
16	Current Portion of Long Term Debt	104,647	115,873	127,100	138,327	149,553	160,780	166,817
17	Accounts Payable to Associated Co.	3,411,489	3,433,945	3,448,060	3,462,477	3,592,819	3,608,443	3,806,135
18	Customer Deposits	60,135	61,105	61,580	62,338	63,570	63,688	63,787
19	Accrued Taxes	53,548	66,866	80,370	48,343	61,571	74,920	21,276
20	Accrued Interest	20,277	12,755	12,708	13,027	13,600	12,954	13,925
21	Miscellaneous Current and Accrued Liabilities	138,751	127,615	131,841	131,200	137,572	132,399	117,794
22								
23	TOTAL CURRENT AND ACCRUED LIABILITIES	3,920,465	3,926,570	3,979,958	4,036,243	4,147,830	4,251,263	4,353,641
24								
25	CONTRIBUTIONS IN AID OF CONSTRUCTION							
26	Contributions in Aid of Construction	3,666,336	3,666,336	3,666,336	3,668,736	3,668,736	3,668,736	3,668,736
27	Accumulated Amortization of Contributions in Aid of Construction	(1,829,159)	(1,837,338)	(1,845,517)	(1,853,696)	(1,861,876)	(1,870,055)	(1,878,234)
28								
29	TOTAL NET C.I.A.C.	1,837,177	1,828,998	1,820,819	1,815,039	1,806,860	1,798,681	1,790,501
30								
31	DEFERRED CREDITS							
32	Other Deferred Credits	-	-	-	-	-	-	-
33								
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-	-
35								
36								
37								
38	TOTAL EQUITY CAPITAL AND LIABILITIES	$ 14,423,606	$ 14,431,673	$ 14,486,162	$ 14,559,029	$ 14,654,113	$ 14,791,471	$ 14,906,904

Comparative Balance Sheet - Equity Capital and Liabilities

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

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

Florida Public Service Commission

Schedule: A-19
Page 3 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) November 2013	(3) December 2013	(4) January 2014	(5) February 2014	(6) March 2014	(7) April 2014	(8) May 2014	(8) June 2014
1	EQUITY CAPITAL								
2	Common Stock Issued	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Paid-in Capital	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	5,106,305	5,106,305	5,106,305
4	Retained Earnings (Deficit)	(110,949)	(486,990)	(455,375)	(423,140)	(430,877)	(411,580)	(389,149)	(358,096)
5	Reacquired Capital Stock	(2,328)	-	-	-	-	-	-	-
6									
7	TOTAL EQUITY CAPITAL	6,320,717	5,947,004	5,978,618	6,010,853	6,003,116	4,694,724	4,717,156	4,748,209
8									
9	LONG TERM DEBT								
10	Other Long Term Debt	2,440,928	2,427,024	2,410,738	2,396,870	3,924,131	3,926,716	3,929,319	3,866,783
11									
12	TOTAL LONG TERM DEBT	2,440,928	2,427,024	2,410,738	2,396,870	3,924,131	3,926,716	3,929,319	3,866,783
13									
14	CURRENT AND ACCRUED LIABILITIES								
15	Accounts Payable	174,413	162,766	112,250	129,643	64,264	152,768	139,161	66,174
16	Current Portion of Long Term Debt	172,853	178,890	184,927	190,963	217,193	217,193	217,193	238,912
17	Accounts Payable to Associated Co.	3,826,297	4,255,431	4,276,635	4,315,906	10,958,305	4,187,176	4,208,446	4,281,665
18	Customer Deposits	64,427	65,027	65,986	66,586	67,174	68,482	69,698	71,325
19	Accrued Taxes	32,911	43,829	14,006	28,000	41,905	55,887	69,391	83,138
20	Accrued Interest	13,821	13,900	14,675	14,127	20,613	25,375	26,029	13,467
21	Miscellaneous Current and Accrued Liabilities	127,148	125,040	118,830	119,561	144,631	129,260	130,001	129,637
22									
23	TOTAL CURRENT AND ACCRUED LIABILITIES	4,411,869	4,844,883	4,787,309	4,864,786	11,514,085	4,836,139	4,859,918	4,884,317
24									
25	CONTRIBUTIONS IN AID OF CONSTRUCTION								
26	Contributions in Aid of Construction	3,668,736	3,669,310	3,671,710	3,671,710	3,671,710	3,671,710	3,671,710	3,671,710
27	Accumulated Amortization of Contributions in Aid of Construction	(1,886,414)	(1,908,855)	(1,917,046)	(1,925,237)	(1,933,428)	(1,941,619)	(1,949,809)	(1,958,000)
28									
29	TOTAL NET C.I.A.C.	1,782,322	1,760,455	1,754,664	1,746,473	1,738,283	1,730,092	1,721,901	1,713,710
30									
31	DEFERRED CREDITS								
32	Other Deferred Credits	-	-	-	-	-	-	-	-
33									
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-	-	-
35									
36									
37									
38	TOTAL EQUITY CAPITAL AND LIABILITIES	$ 14,955,836	$ 14,979,366	$ 14,931,329	$15,018,983	$23,179,615	$15,187,672	$ 15,228,295	$ 15,213,019

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

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

Schedule: A-19
Page 4 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) July 2014	(3) August 2014	(4) September 2014	(5) October 2014	(6) November 2014	(7) December 2014
1	EQUITY CAPITAL						
2	Common Stock Issued	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Paid-in Capital	5,106,305	5,106,305	5,106,305	5,106,305	5,106,305	5,106,305
4	Retained Earnings (Deficit)	(333,970)	(308,805)	(288,657)	(292,031)	(272,413)	(681,288)
5	Reacquired Capital Stock	-	-	-	-	-	-
6							
7	TOTAL EQUITY CAPITAL	4,772,335	4,797,499	4,817,648	4,814,273	4,833,891	4,425,017
8							
9	LONG TERM DEBT						
10	Other Long Term Debt	3,867,023	3,869,682	3,785,483	3,788,180	3,790,896	3,701,954
11							
12	TOTAL LONG TERM DEBT	3,867,023	3,869,682	3,785,483	3,788,180	3,790,896	3,701,954
13							
14	CURRENT AND ACCRUED LIABILITIES						
15	Accounts Payable	25,855	79,670	68,630	117,342	101,954	112,813
16	Current Portion of Long Term Debt	238,912	238,912	282,351	282,351	282,351	304,070
17	Accounts Payable to Associated Co.	4,294,668	4,297,677	4,367,540	4,373,088	4,386,342	4,955,027
18	Customer Deposits	71,937	73,557	73,814	75,669	76,366	77,869
19	Accrued Taxes	48,532	63,067	76,858	90,772	104,670	115,858
20	Accrued Interest	13,710	26,810	14,237	27,216	26,820	15,331
21	Miscellaneous Current and Accrued Liabilities	120,315	130,972	137,317	132,641	140,344	140,030
22							
23	TOTAL CURRENT AND ACCRUED LIABILITIES	4,813,930	4,910,666	5,020,748	5,099,079	5,118,847	5,720,997
24							
25	CONTRIBUTIONS IN AID OF CONSTRUCTION						
26	Contributions in Aid of Construction	3,674,110	3,676,510	3,676,510	3,678,910	3,678,910	3,678,910
27	Accumulated Amortization of Contributions in Aid of Construction	(1,966,197)	(1,974,399)	(1,982,600)	(1,990,808)	(1,999,015)	(2,007,223)
28							
29	TOTAL NET C.I.A.C.	1,707,914	1,702,112	1,693,910	1,688,103	1,679,895	1,671,688
30							
31	DEFERRED CREDITS						
32	Other Deferred Credits	-	-	-	-	-	-
33							
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-
35							
36							
37							
38	TOTAL EQUITY CAPITAL AND LIABILITIES	$ 15,161,202	$ 15,279,959	$15,317,788	$15,389,635	$ 15,423,529	$ 15,519,655

Schedule of Water Net Operating Income

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: B-1
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	$ 246,064	$ -		$ 246,064	$ 93,300	(D)	$ 339,364	B-4, B-3
2									
3	Operation & Maintenance	252,385	10,934	(A)	263,320	1,633	(E)	264,953	B-5, B-3
4									
5	Depreciation, net of CIAC Amort.	19,415	(54)	(B)	19,361	-		19,361	B-13, B-3
6									
7	Amortization	-	-		-	-		-	
8									
9	Taxes Other Than Income Taxes	11,072	-		11,072	4,199	(F)	15,271	B-15, B-3
10									
11	Provision for Income Taxes	-	(19,710)	(G)	(19,710)	32,914	(H)	13,204	C-1, B-3
12									
13	OPERATING EXPENSES	282,872	(8,829)		274,043	38,746		312,789	
14									
15	NET OPERATING INCOME	$ (36,808)	$ 8,829		$ (27,979)	$ 54,554		$ 26,575	
16									
17									
18	RATE BASE	$ 1,057,278	$ (702,009)		$ 355,269			$ 355,269	
19									
20									
21	RATE OF RETURN	-3.48%			-7.88%			7.48%	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Interim [X] Final [ ]
Historic [X] or Projected [ ]

Schedule: B-1 [Interim]
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	$ 246,064	$ -		$ 246,064	$ 82,050	(D)	$ 328,114	B-4, B-3
2									
3	Operation & Maintenance	252,385	2,306	(A)	254,692	1,436	(E)	256,128	B-5, B-3
4									
5	Depreciation, net of CIAC Amort.	19,415	(54)	(B)	19,361	-		19,361	B-13, B-3
6									
7	Amortization	-	-		-	-		-	
8									
9	Taxes Other Than Income Taxes	11,072	-		11,072	3,692	(F)	14,764	B-15, B-3
10									
11	Provision for Income Taxes	-	(16,378)	(G)	(16,378)	28,946	(H)	12,568	C-1, B-3
12									
13	OPERATING EXPENSES	282,872	(14,125)		268,747	34,074		302,821	
14									
15	NET OPERATING INCOME	$ (36,808)	$ 14,125		$ (22,683)	$ 47,976		$ 25,293	
16									
17									
18	RATE BASE	$ 1,057,278	$ (719,181)		$ 338,097			$ 338,097	
19									
20									
21	RATE OF RETURN	-3.48%			-6.71%			7.48%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-2
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	$ 1,902,536	$ -		$ 1,902,536	$ 501,500	(D)	$ 2,404,036	B-4, B-3
2									
3	Operation & Maintenance	1,529,791	73,721	(A)	1,603,512	8,776	(E)	1,612,288	B-6, B-3
4									
5	Depreciation, net of CIAC Amort.	158,979	14,928	(B)	173,906	-		173,906	B-14, B-3
6									
7	Amortization	-	-		-	-		-	-
8									
9	Taxes Other Than Income Taxes	152,599	3,586	(C)	156,186	22,568	(F)	178,753	B-15, B-3
10									
11	Provision for Income Taxes	-	(31,166)	(G)	(31,166)	176,920	(H)	145,753	C-1, B-3
12									
13	OPERATING EXPENSES	1,841,369	61,069		1,902,437	208,264		2,110,701	
14									
15	NET OPERATING INCOME	$ 61,167	$ (61,069)		$ 99	$ 293,236		$ 293,335	
16									
17									
18	RATE BASE	$ 6,713,398	$ (2,792,535)		$ 3,920,864	-		$ 3,920,864	
19									
20									
21	RATE OF RETURN	0.91%			0.00%			7.48%	
22									
23									

Schedule of Wastewater Net Operating Income

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Interim [X] Final [ ]
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: B-2 [Interim]
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	$ 1,902,536	$ -	$ 1,902,536	$ 459,500 (D)	$ 2,362,036	B-4, B-3
2							
3	Operation & Maintenance	1,529,791	41,387 (A)	1,571,178	8,041 (E)	1,579,219	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	158,979	14,928 (B)	173,906	-	173,906	B-14, B-3
6							
7	Amortization	-	-	-	-	-	-
8							
9	Taxes Other Than Income Taxes	152,599	3,586 (C)	156,186	20,678 (F)	176,863	B-15, B-3
10							
11	Provision for Income Taxes	-	(18,678) (G)	(18,678)	162,103 (H)	143,425	C-1, B-3
12							
13	OPERATING EXPENSES	1,841,369	41,223	1,882,592	190,822	2,073,414	
14							
15	NET OPERATING INCOME	$ 61,167	$ (41,223)	$ 19,944	$ 268,678	$ 288,623	
16							
17							
18	RATE BASE	$ 6,713,398	$ (2,857,139)	$ 3,856,259	-	$ 3,856,259	
19							
20							
21	RATE OF RETURN	0.91%		0.52%		7.48%	
22							
23							

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-3
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	**(A) Adjustments to Operations & Maintenance Expenses**		
2	(1) To reflect price of $3.84/kgal effective 10/1/14	$ 1,481	
3	(2) To reflect price of $5.04/kgal effective 9/1/14		$ 13,951
4	(3) To reflect expected price increase to $5.18/kgal effective 9/1/15		18,789
5	(4) Adjustment to reflect Bad debts at 1.75% of revenue	3,076	6,004
6	(5) Adjustment to exclude correction of duplicate entry for Write-Off		8,236
7	(6) Adjustment to reflect adjusted Corporate Overhead Allocation	1,985	8,111
8	(7) Adjustment to reflect new contract for reconnections.		4,582
9	(8) Adjustment to include one fourth of rate case expense		
10	Write-off of rate case expense not included in amortization	(4,235)	(18,286)
11	Current Case		
12	Tangibl - $70,000 / 4 yrs. (21% water 79% sewer)	3,675	13,825
13	Sundstrom & Mindlin, LLP - $62,500/4 yrs. (21% water 79% sewer)	3,281	12,344
14	Mailing costs		
15	@ ($3.00 x 743 customers x 3 mailings) / 4 yrs.	1,672	
16	@ ($3.00 x 2740 customers x 3 mailings) / 4 yrs.		6,165
17		$ 10,934	$ 73,721
18			
19	**(B) Depreciation Expense Adjustments**		
20	Adjustment to reflect year end plant in service	(54)	3,645
21	Change in depr. due to replacement of Hudson Beach L/S	-	1,194
22	Change in depr. due to replacements related to Tower Drive	-	10,089
23		$ (54)	$ 14,928
24			
25	**(C) Property Tax Adjustments**		
26	Adjustment to property taxes for post Test year CapEx	$ -	$ 3,586
27			
28	**(D) Operating Revenue Adjustments**		
29	(1) Revenue Increase	$ 93,300	$ 501,500
30			
31	**(E) Adjs. to O & M Expenses related to Requested Revenue Inc.**		
32	(1) Adjustment to reflect bad debts expense at 1.75% of requested		
33	increase in revenue.		
34	Total requested increase in revenues	$ 93,300	$ 501,500
35	Bad debts rate	1.75%	1.75%
36	Bad debts adjustment	$ 1,633	$ 8,776
37			
38	**(F) Adjs. To Taxes Other than Inc. Taxes - Related to Rev. Inc.**		
39	(1) To adjust test year regulatory assessment fees for requested		
40	increase in revenues		
41	Total requested increase in revenues	$ 93,300	$ 501,500
42	RAF rate	4.50%	4.50%
43	RAF adjustment	$ 4,199	$ 22,568
44			
45	**(G) Adj. to reflect that Once Pacolet Milliken Enterprises, Inc. acquired Ni Florida, LLC, its tax classification changed from a disregarded entity included in the tax structure of the selling entity to a corporate entity subject to taxation**		
46	(1) State and Federal provision for Income Tax	$ (19,710)	$ (31,166)
47			
48	**(H) Adj. to reflect income taxes on the revenue increase and other adjustments.**	$ 32,914	$ 176,920

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Interim [X] Final [ ]
Historic [X] or Projected [ ]

Schedule: B-3 [Interim]
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	**(A) Adjustments to Operations & Maintenance Expenses**		
2	(1) To reflect price of $3.84/kgal effective 10/1/14	$ 1,481	
3	(2) To reflect price of $5.04/kgal effective 9/1/14		13,951
4	(3) To reflect expected price increase to $5.18/kgal effective 9/1/15		18,789
5	(4) Adjustment to reflect Bad debts at 1.75% of revenue	3,076	6,004
6	(5) Adjustment to exclude correction of duplicate entry for Write-Off		8,236
7	(6) Adjustment to reflect adjusted Corporate Overhead Allocation	1,985	8,111
8	(7) Adjustment to reflect new contract for reconnections.		4,582
9	(8) Write off of rate case expense not included in amort.	(4,235)	(18,286)
10		$ 2,306	$ 41,387
11			
12	**(B) Depreciation Expense Adjustments**		
13	Adjustment to reflect year end plant in service	(54)	3,645
14	Change in depr. due to replacement of 'Hudson Beach L/S	-	1,194
15	Change in depr. due to replacements related to Tower Drive	-	10,089
16		$ (54)	$ 14,928
17			
18	**(C) Property Tax Adjustments**		
19	Adjustment to property taxes for post Test year CapEx	$ -	$ 3,586
20			
21			
22	**(D) Operating Revenue Adjustments**		
23	(1) Revenue Increase	$ 82,050	$ 459,500
24			
25	**(E) Adjs. to O & M Expenses related to Requested Revenue Inc.**		
26	(1) Adjustment to reflect bad debts expense at 1.75% of requested		
27	increase in revenue.		
28	Total requested increase in revenues	$ 82,050	$ 459,500
29	Bad debts rate	1.75%	1.75%
30	Bad debts adjustment	$ 1,436	$ 8,041
31			
32	**(F) Adjs. To Taxes Other than Inc. Taxes - Related to Rev. Inc.**		
33	(1) To adjust test year regulatory assessment fees for requested		
34	increase in revenue		
35	Total requested increase in revenues	$ 82,050	$ 459,500
36	RAF rate	4.50%	4.50%
37	RAF adjustment	$ 3,692	$ 20,678
38			
39	**(G) Adj. to reflect that Once Pacolet Milliken Enterprises, Inc. acquired Ni Florida, LLC, its tax classification changed from a disregarded entity included in the tax structure of the selling entity to a corporate entity subject to taxation**		
40	(1) State and Federal provision for Income Tax	$ (16,378)	$ (18,678)
41			
42	**(H) Adj. to reflect income taxes on the revenue increase and other adjustments.**	$ 28,946	$ 162,103
43			

Test Year Operating Revenue

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014

Schedule: B-4
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
Recap Schedules: B-1

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.	WATER SALES Account No. and Description	(1) Total Water	SEWER SALES Wastewater	(2) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ -
2	461.1 Metered - Residential	185,310	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	29,680	521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial (Bulk)	25,372	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	1,190,480
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	361,812
9	464 Other sales - Public Authorities	-	522.3 Measured - Industrial (Bulk)	295,045
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	240,362	525 Interdepartmental Sales	-
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	1,847,337
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	5,702	532 Forfeited Discounts	-
22			534 Rents From Sewer Property	-
23			535 Interdepartmental Rents	-
24			536 Other Sewer Revenues	55,199
25	TOTAL OTHER WATER REVENUES	5,702	541 Measured Re-Use Revenues	-
26				
27			TOTAL OTHER	
28	TOTAL WATER OPERATING REVENUES	$ 246,064	SEWER REVENUES	55,199
29				
30				
31			TOTAL SEWER	
32			OPERATING REVENUES	$ 1,902,536
33				
34				

Detail of Operation & Maintenance Expenses By Month - Water

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

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.

Florida Public Service Commission

Schedule: B-5
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
Recap Schedules: B-1

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	601 - Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 - Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	610 - Purchased Water	9,099	9,717	10,536	7,874	4,633	3,912	3,778	3,613	3,892	4,596	6,170	8,906	76,727	1,481	78,208
5	615 - Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	616 - Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 - Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	620 - Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	631 - Contract Services - Engr.	-	-	-	-	-	-	-	-	310	-	-	-	310	-	310
10	632 - Contract Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	633 - Contract Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	634 - Contractual Services - Mgmt. Fees	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	37,368	-	37,368
13	635 - Contractual Services - Testing	1,432	60	60	860	160	1,040	60	430	60	1,115	-	300	5,577	-	5,577
14	636 - Contractual Services - Other	974	59	66	3,945	581	61	490	526	64	145	61	717	7,690	-	7,690
15	641 - Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 - Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 - Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	656 - Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 - Insurance - General Liability	109	98	109	105	105	106	106	106	102	106	102	106	1,259	-	1,259
20	658 - Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 - Insurance - Other	97	88	97	94	97	94	97	97	94	97	94	97	1,143	-	1,143
22	661 - Bank Fees	145	233	190	245	218	212	198	216	200	216	223	212	2,509		2,509
23	660 - Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	666 - Reg. Comm. Exp. - Rate Case Amort.	2,320	3,093	764	653	653	653	653	653	653	653	653	653	12,057	4,393	16,450
25	667 - Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	670 - Bad Debt Expense	116	128	122	115	99	92	86	92	85	86	103	106	1,230	4,709	5,939
27	675 - Miscellaneous Expenses	172	174	173	171	170	170	225	1,888	914	932	932	100,594	106,516	1,985	108,501
28																
29	TOTAL	$ 17,578	$ 16,766	$ 15,230	$ 17,176	$ 9,830	$ 9,455	$ 8,807	$ 10,736	$ 9,489	$ 11,061	$ 11,453	$ 114,805	$ 252,385	$ 12,567	$ 264,953

Detail of Operation & Maintenance Expenses By Month - Wastewater

Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

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.

Florida Public Service Commission

Schedule: B-6
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 - Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	710 - Purchased Sewer Treatment*	53,123	47,535	57,420	58,930	51,276	51,942	45,644	61,467	58,190	62,678	63,180	51,219	662,606	32,741	695,346
5	715 - Purchased Power	2,446	2,243	2,717	2,487	2,252	2,013	2,203	2,066	2,541	2,232	2,376	2,192	27,767	-	27,767
6	720 - Materials & Supplies	-	167	-	-	-	-	-	-	1,634	-	-	-	1,801	-	1,801
7	731 - Contract Services - Engineering	-	-	-	-	-	-	-	-	-	-	-	(8,236)	(8,236)	8,236	-
8	732 - Contract Services - Accounting	-	-	-	-	3,327	-	-	2,441	900	7,807	555	(374)	14,657	-	14,657
9	733 - Contract Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	734 - Contractual Services - Mgmt. Fees	14,792	14,948	15,076	14,756	15,267	14,752	16,231	15,005	19,477	16,011	16,006	16,006	188,328	-	188,328
11	735 - Contractual Services - Testing	2,240	1,620	-	870	1,050	690	-	515	-	600	-	-	7,585	-	7,585
12	736 - Contractual Services - Other	4,633	8,853	12,640	12,779	9,402	10,698	10,147	19,292	9,545	26,117	11,260	21,336	156,703	4,582	161,285
13	741 - Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	750 - Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	756 - Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	757 - Insurance - General Liability	416	376	416	402	402	403	403	403	390	403	390	403	4,810	-	4,810
17	758 - Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	759 - Insurance - Other	373	337	373	361	373	361	373	373	361	373	361	373	4,390	-	4,390
	761 - Bank Fees	511	517	554	605	625	645	549	647	626	675	738	703	7,395		7,395
19	766 - Regulatory Commission Expenses - Amortization of Rate Case Expense	8,729	11,637	2,872	2,458	2,458	2,458	4,936	2,458	2,458	2,458	2,458	2,458	47,835	14,048	61,882
20	770 - Bad Debt Expense	4,752	4,670	4,648	4,744	4,523	4,724	4,400	5,247	4,794	4,869	4,759	(24,839)	27,291	14,780	42,071
21	775 - Miscellaneous Expenses	668	528	455	94	582	1,008	665	654	561	541	528	380,577	386,860	8,111	394,971
22																
23	TOTAL	$ 92,683	$ 93,431	$ 97,170	$ 98,486	$ 91,538	$ 89,695	$ 85,552	$ 110,568	$ 101,476	$ 124,764	$ 102,610	$ 441,817	$ 1,529,791	$ 82,497	$ 1,612,288
24																
25																
26	* Includes purchased water															
27																
28																

Detail of Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: B-7
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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 9/30/2012	(3) Current TY 12/31/2014	(4) TY Adjs. Per B-3	(5) Adjusted TY 12/31/2014	(6) $ Difference	(7) % Difference	(8) Explanation
1	601 - Salaries & Wages - Employees	$ -	$ -	$ -	-	$ -	N/A	
2	603 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	N/A	
3	604 - Employee Pensions & Benefits	-	-	-	-	-	N/A	
4	610 - Purchased Water	83,799	76,727	1,481	78,208	(5,591)	-6.67%	Reflects actual charges for purchased water from Lee County and reduced consumption.
5	615 - Purchased Power	-	-	-	-	-	N/A	
6	616 - Fuel for Power Purchased	-	-	-	-	-	N/A	
7	618 - Chemicals	-	-	-	-	-	N/A	
8	620 - Materials & Supplies	199	-	-	-	(199)	-100.00%	There were no M&S charges during the test year.
9	631 - Contract Services - Engr.	-	310	-	310	310	N/A	There were no legal bills included in the prior test year.
10	632 - Contract Services - Acct.	-	-	-	-	-	N/A	
11	633 - Contract Services - Legal	-	-	-	-	-	N/A	
12	634 - Contractual Services - Mgmt. Fees	37,368	37,368	-	37,368	-	0.00%	Contract management fees re unchanged from the previous case.
13	635 - Contractual Services - Testing		5,577		5,577	5,577	N/A	Testing was previously included in other
14	636 - Contractual Services - Other	14,981	7,690	-	7,690	(7,291)	-48.67%	Testing is now in a separate account and other services have declined.
15	641 - Rental of Building/Real Prop.	-	-	-	-	-	N/A	
16	642 - Rental of Equipment	-	-	-	-	-	N/A	
17	650 - Transportation Expenses	-	-	-	-	-	N/A	
18	656 - Insurance - Vehicle	-	-	-	-	-	N/A	
19	657 - Insurance - General Liability	1,918	1,259	-	1,259	(659)	-34.37%	General liability insurance has decreased due to favorable claims experience.
20	658 - Insurance - Workman's Comp.	-	-	-	-	-	N/A	
21	659 - Insurance - Other	1,021	1,143	-	1,143	122	11.93%	Pollution insurance cost have increased since the last rate case.
22	660 - Advertising Expense	-	-	-	-	-	N/A	
23	661 - Bank Fees	-	2,509		2,509	2,509	N/A	Banks fees we previously included in Miscellaneous Expenses.
24	666 - Reg. Comm. Exp. - Rate Case Amort.	27,868	12,057	4,393	16,450	(11,418)	-40.97%	Reflects amortization of rate case expense over 4 years from prior and current cases.
25	667 - Reg. Comm. Exp. - Other	(50)	-	-	-	50	-100.00%	There was no Reg./ Comm. Exp. Other included in the test year.
26	670 - Bad Debt Expense	1,166	1,230	4,709	5,939	4,773	409.38%	Reflects a provision for bad debts expense based on 1.75% of operating revenue.
27	675 - Miscellaneous Expenses	38,156	106,516	1,985	108,501	70,344	184.36%	Miscellaneous expenses include the parent company overhead allocation.
28								
29	TOTAL	$ 206,426	$ 252,385	$ 12,567	$ 264,953	$ 58,527	28.35%	Overall O&M is up 28.35% since the last case.
30								
31	Total ERCs	783			783	-	0.00%	
32								
33	Consumer Price Index - U	231.4			234.8	3.4	1.47%	
34								
35			Benchmark Index: Increase in Customer ERCs			1.0000		
36					Increase in CPI	1.0147		
37						1.0147		
38								
39								
40								

Detail of Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: NI Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: B-8
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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 9/30/2012	(3) Current TY 12/31/2014	(4) TY Adjs. Per B-3	(5) Adjusted TY 12/31/2014	(6) $ Difference	(7) % Difference	(8) Explanation
1	701 - Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	N/A	
2	703 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	N/A	
3	704 - Employee Pensions & Benefits	-	-	-	-	-	N/A	
4	710 - Purchased Sewer Treatment	736,226	662,606	32,741	695,346	(40,879)	-5.55%	Reflects actual and projected increases in charges for purchased sewer treatment from Lee County and reduced usage.
5	715 - Purchased Power	27,938	27,767	-	27,767	(170)	-0.61%	Purchased power has decreased since the last case.
6	720 - Materials & Supplies	225	1,801	-	1,801	1,575	699.58%	The M&S inventory amount is a relatively small amount and small dollar increases can result in large percentage swings.
7	731 - Contract Services - Engr.	4,804	(8,236)	8,236	-	(4,804)	-100.00%	The company did not have any charges for engineering services during the test year.
8	732 - Contract Services - Acct.	-	-	-	-	-	N/A	Accounting service are included in the parent Company overhead allocated to the company.
9	733 - Contract Services - Legal	525	14,657	-	14,657	14,132	2691.72%	Since legal services were a very small amount in the last case the more normal level experienced during the test year results in a large percentage
10	734 - Contractual Services - Mgmt. Fees	168,000	188,328	-	188,328	20,328	12.10%	The Mgmt. fee now includes a portion of the services which were included in Other in the last case and testing is now broken out separately.
11	735 - Contractual Services - Testing		7,585	-	7,585	7,585	N/A	Testing is now broken out separately.
12	736 - Contractual Services - Other	124,501	156,703	4,582	161,285	36,784	29.54%	The Mgmt. fee now includes a portion of the services which were included in Other in the last case and testing is now broken out separately.
13	741 - Rental of Building/Real Prop.	-	-	-	-	-	N/A	Currently, the company does not rent any buildings or real estate
14	750 - Transportation Expenses	-	-	-	-	-	N/A	The company currently has no transportation expenses.
15	756 - Insurance - Vehicle	-	-	-	-	-	N/A	The company does not own any vehicles.
16	757 - Insurance - General Liability	7,304	4,810	-	4,810	(2,494)	-34.15%	General liability insurance has decreased due to favorable company experience
17	758 - Insurance - Workman's Comp.	-	-	-	-	-	N/A	The Company does not have any employees.
18	759 - Insurance - Other	3,982	4,390	-	4,390	408	10.26%	Pollution insurance premiums have increased since the last rate case.
19	761 - Bank Service Charges		7,395	-	7,395	7,395	N/A	Banks Service charges were included in miscellaneous expenses in the last rate case
20	766 - Reg. Comm. Exp. - Rate Case Amort.	54,712	47,835	14,048	61,882	7,170	13.11%	Reflects amortization of rate case expense over 4 years from prior and current cases.
21	770 - Bad Debt Expense	73,592	27,291	14,780	42,071	(31,521)	-42.83%	Reflects a provision for bad debts expense based on 1.75% of operating revenue.
22	775 - Miscellaneous Expenses	153,604	386,860	8,111	394,971	241,367	157.14%	Miscellaneous expenses include the parent company overhead allocation.
23								
24	TOTAL	$ 1,355,412	$ 1,529,791	$ 82,497	$ 1,612,288	$ 256,876	18.95%	Overall the company's O&M is up 18.95% since the last case.
25								
26	Total ERCs	2,994			2,993	(1)	-0.02%	
27								
28	Consumer Price Index - U	231.4			234.8	3.4	1.47%	
29								
30		Benchmark Index: Increase in Customer ERCs				0.9998		
31		Increase in CPI				1.0147		
32						1.0145		

Contractual Services

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule: B-9
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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		631 - Contract Services - Engineering		
3	Key Engineering	Engineering	$ 310	Engineering work
4				
5		Total 631 - Contract Services - Engineering	310	
6				
7		634 - Contract Services - Mgmt. Fees		
8	Utility Group of Florida, LLC	Third party contract operation of the system	37,368	Third party operation of the system.
9				
10		Total 634 - Contract Services - Mgmt. Fees	37,368	
11				
12		635 - Contract Services - Testing		
13	LCHD Environmental Engineerin	Water Testing	1,810	Water testing
14	Utility Group of Florida, LLC	Annual Water Testing	3,767	Annual water testing
15				
16		Total 635 - Contract Services - Testing	5,577	
17				
18		636 - Contract Services - Other		
19	Utility Group of Florida, LLC	Contract System Maintenance	6,826	Leak repairs and other maint.
20	Sunshine State One Call of FL	Contract Line Locator	157	Locate water lines before digging
21	Net Facilities, Inc.	Contract Work Order System	707	Work Order System
22				
23		Total 636 - Contract Services - Other	7,690	
24				
25		Total Contract Services Accounts 631-636	$ 50,945	
26				

Contractual Services

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule: B-9
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

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		**Sewer**		
2		731 - Contract Services - Engineering		
3	Key Engineering	Engineering	$ (8,236)	Engineering work on projects
4				
5		Total 731 - Contract Services - Engineering	(8,236)	
6				
7		733 - Contract Services - Legal		
8	Rutledge, Ecenia & Purnell, PA	Legal	870	Legal work on HWW Contract
9	Gardere, Wynne Sewell, LLP	Legal	10,951	Legal work on HWW Contract
10	Hudson Water Works, Inc.	Reimbursement of legal costs	1,936	Contract work for HWW Contract
11	Utility Group of Florida, LLC	Reimbursement of legal costs	900	Contract work for HWW Contract
12				
13		Total 733 - Contract Services - Legal	14,657	
14				
15		734 - Contract Services - Mgmt./Cust Svc Fees		
16	Postmaster	Postage for billing	4,655	Postage for billing
17	United Mailing Service	Imaging and mailing services	6,173	Imaging and mailing services
18	RVS Software	Billing Forms	965	Billing Forms for billing
19	InfoProducts	Imaging and mailing services	7,174	Imaging and mailing services
20	RVS Software	Software Maintenance	1,360	Billing software maintenance
21	Utility Group of Florida, LLC	Contract operation of the system	168,000	Third party operation of the system
22				
23		Total 734 - Contract Services-Mgmt/Cust Svc	188,328	
24				
25		735 - Contract Services - Testing		
26	Utility Group of Florida, LLC	Testing	7,585	Testing for chlorides and sodium
27				
28		Total 735 - Contract Services - Testing	7,585	
29				
30		736 - Contract Services - Other		
31	Utility Group of Florida, LLC	Contract System Maintenance	107,100	System Maintenance
32	Aquafix, Inc.	Odor control at Lift Stations	8,668	Odor control at Lift Stations
33	Utility Group of Florida, LLC	Meter Reading Service	14,050	Contract meter readings
34	Sunshine State One Call of FL	Contract Line Locator	540	Locate utility lines before digging
35	Hudson Water Works, Inc.	Contract expenses for service disconnects	929	Expenses for service disconnections
36	Mission Communications, LLC	Electronic monitoring for lift stations	24,710	Electronic monitoring for lift stations
37	Net Facilities, Inc.	Work Order System	707	Work Order System
38				
39		Total 736 - Contract Services - Other	156,703	
40				
41		Total Contract Services Accounts 731-736	$ 359,036	

Analysis of Rate Case Expense

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: B-10
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	Sundstrom & Mindlin, LLP	Marty Deterding	350	85	$ 29,750	Legal fees
2	Sundstrom & Mindlin, LLP	Kyle Kemper	350	85	29,750	Legal fees
3	Sundstrom & Mindlin, LLP				3,000	Legal expenses
4	Tangibl LLC	Donald J. Clayton	240	292	70,000	Preparation of MFRs, data requests, audit facilitation
5	Customer Mailings ($3 x (743+2740) x 3 Times)				31,347	Customer mailings
6						
7	TOTAL				$ 164,009	
8						
9						
10	Estimate Through					
11	[X] PAA					
12	[ ] Commission Hearing					
13						
14	Amortization Period 4 Years				4	
15	Explanation if different from section 367.0816, Florida Statutes:					
16						
17	Amortization of Current Rate Case Expense:				$ 41,002	
18			(A)	(B)	(C)	
19			Water	Wastewater	Total	
20	Prior unamortized rate case expense		$ 23,518	$ 88,472	$ 111,990	
21	Current rate case expense		34,442	129,567	164,009	
22	Total		$ 57,960	$ 218,039	$ 275,999	
23	Annual amortization		$ 16,450	$ 61,882	78,332	
24						
25	Method of allocation between systems:	Allocation of legal, consulting, and mailing services are based on test-year end level of customers - 743 customers or 21% water; 2,740 customers or 79% sewer.				

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule: B-11
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	**Water**				
2	None				
3					
4	**Sewer**				
5	None				
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					

Allocation of Expenses
Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Florida Public Service Commission
Schedule: B-12
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages				Amounts Allocated				
Line No.	G/L Acct. No.	Description	Company	Other Companies/ Systems	Total	Description of Allocation Method	Parent Company*	Other Companies/ Systems	Ni Florida Total	21% Water	79% Sewer
1	675 & 775	Allocable Miscellaneous Expenses	8.79%	91.21%	100.00%	A	$ 5,572,709	5,083,051	489,658	$ 101,537	$ 388,121
2											
3											
4	675 & 775	Direct Miscellaneous Expenses									
5		Miscellaneous				B				6,964	
6		Telephone				B				-	6,850
7											
8		Total Account 675 & 775 - Adj. Test Yr.								$ 108,501	$ 394,971
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

21 A. The Company's allocation methodology was to allocate the balance based on total ECRs in the Company's total system as of 12/31/2014.
22
23 B. These expenses were directly incurred by the Company and are not subject to allocation.
24
25 * Total parent company overhead for the test year were $5,572,709.
26 The parent company overhead for the test year which was allocated to Ni Florida is detailed on page 2 of 2 of this schedule.

Allocation of Expenses
Company: Ni Florida, LLC
Docket No.: 150170-WS
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Florida Public Service Commission
Schedule: B-12
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

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

ERCs by Company	At 12/31/14
Shaded Lane	202
Hudson	2,993
Tamiami	783
Brighton	829
Palmetto	17,691
Alpine	7,396
Woodland	895
Palmetto of Richland County	12,185
Total ERCs	42,974

Ni America Operating, LLC	
O&M - Payroll	$ 1,307,019
O&M - Other	1,531,774
Miscellaneous	282,948
Due Diligence Expenses	96,536
Depreciation Expense	22,942
Total Ni America Operating, LLC	3,241,218
Ni America Cap Mgmt, LLC	2,331,490
Total Overhead Expenses	$ 5,572,709

	Allocated Amount
Shaded Lane - Water	$ 26,195
Ni Florida - Hudson - Sewer	388,121
Ni Florida - Tamiami - Water	101,537
Brighton - Water	107,502
Palmetto - Sewer	2,294,103
Alpine - Sewer	959,086
Woodland - Sewer	116,060
Palmetto of Richland County - Sewer	1,580,106
Total Allocated Overhead	$ 5,572,709

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: B-13
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
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	331 Transmission and Distribution Mains	$ 5,816	$ 37	$ 5,853	0.00%	$ -
2	333 Services	90	(90)	-	0.00%	-
3	334 Meters and Meter Installations	11,449	-	11,449	0.00%	-
4	336 Backflow Prevention Devices	139	-	139	0.00%	-
5	340 Furniture and Equip. - Software	-	-	-	0.00%	-
6	348 Other Tangible Plant	1,920	-	1,920	0.00%	
7	Total	19,415	(54)	19,361	0.00%	-
8						
9	Less: Amortization of CIAC	-	-	-	0.00%	-
10						
11	Net Depreciation Expense - Water	$ 19,415	$ (54)	$ 19,361	0.00%	-
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: B-14
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Not Used & Useful %	(6) Not Used & Useful Amount
1	354 Structures and Improvements	$ 96	$ -	$ 96	0.00%	$ -
2	360 Collection sewers - Force	44,519	(679)	43,839	0.00%	-
3	361 Collection Sewers - Gravity	86,298	1,124	87,422	0.00%	-
4	362 Special Collecting Structures	10,295	-	10,295	0.00%	-
5	363 Services to Customers	29,150	563	29,713	0.00%	-
6	364 Flow Measuring Devices	1,215	1,692	2,907	0.00%	-
7	370 Receiving Wells	26,124	13	26,137	0.00%	-
8	371 Lift Station Pumps	50,220	12,215	62,435	0.00%	-
9	389 Other Pant and Misc. Equipment	7,376	-	7,376	0.00%	-
10	395 Power Operated Equipment	1,548	-	1,548	0.00%	-
11	398 Other Tangible Plant	505	-	505	0.00%	-
12						-
13	Total	257,346	14,928	272,273	0.00%	-
14						
15	Less: Amortization of CIAC	98,367	-	98,367	0.00%	-
16						
17	Net Depreciation Expense -Sewer	$ 158,979	$ 14,928	$ 173,906	0.00%	$ -
18						
19						
20						
21						

Taxes Other Than Income

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule: B-15
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
Recap Schedules: B-1

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	$ 11,072	$ -	$ -	$ -	$ 11,072
3	Allocation from UIF	-	-	-	-	-
4	Test Year Per Books	11,072	-	-	-	11,072
5						
6	Adjustments to Test Year (Explain):	-	-	-	-	-
7	RAFs Assoc. with Revenue Increase	4,199				4,199
8						
9						
10	Test Year Adjustments	4,199	-	-	-	4,199
11						
12	Adjusted Test year	15,271	-	-	-	15,271
13						
14			-	-	-	-
15						
16	Total Balance	$ 15,271	$ -	$ -	$ -	$ 15,271
17						
18						
19	WASTEWATER					
20	Test Year	$ 85,614	$ -	$ 66,985	$ -	$ 152,599
21	Allocation from UIF	-	-	-	-	-
22	Test Year Per Books	85,614	-	66,985	-	152,599
23						
24	Adjustments to Test Year (Explain):					
25	RAFs Assoc. with Revenue Increase	22,568				22,568
26	Property Taxes Assoc. with Post Test Year Adds.			3,586		3,586
27						
28	Test Year Adjustments	22,568	-	3,586	-	26,154
29						
30	Adjusted Test year	108,182	-	70,572	-	178,753
31						
32						
33						-
34	Total Balance	$ 108,182	$ -	$ 70,572	$ -	$ 178,753

Taxes Other Than Income

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule: B-15
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
Recap Schedules: B-2

Interim [X] 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	$ 11,072	$ -	$ -	$ -	$ 11,072
3	Allocation from UIF	-	-	-	-	-
4	Test Year Per Books	11,072	-	-	-	11,072
5						
6	Adjustments to Test Year (Explain):					
7	RAFs Assoc. with Revenue Increase	3,692				3,692
8						
9						
10	Test Year Adjustments:	3,692	-	-	-	3,692
11						
12	Adjusted Test year	14,764	-	-	-	14,764
13						
14						
15						
16	Total Balance	$ 14,764	$ -	$ -	$ -	$ 14,764
17						
18						
19	WASTEWATER					
20	Test Year	$ 85,614	$ -	$ 66,985	$ -	$ 152,599
21	Allocation from UIF	-	-	-	-	-
22	Test Year Per Books	85,614	-	66,985	-	152,599
23						
24	Adjustments to Test Year (Explain):					
25	RAFs Assoc. with Revenue Increase	20,678				20,678
26	Property Taxes Assoc. with Post Test Year Adds.			3,586		3,586
27						
28	Test Year Adjustments	20,678	-	3,586	-	24,264
29						
30	Adjusted Test year	106,292	-	70,572	-	176,863
31						
32						
33						
34	Total Balance	$ 106,292	$ -	$ 70,572	$ -	$ 176,863

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Schedule: C-1
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	Adjust for Increase	Total
1	WATER						
2							
3	Revenue	B-1	$ 246,064	$ -	$ 246,064	$ 93,300	$ 339,364
4	Less:						
5	O & M	B-1	252,385	10,934	263,320	1,633	264,953
6	Taxes other than Income Taxes	B-1	11,072		11,072	4,199	15,271
7	Book Depreciation and Amort.	B-1	19,415	(54)	19,361		19,361
8	Interest	C-3	37,062	(32,372)	4,690		4,690
9							
10	Book Basis for State Taxable Income		(73,870)	21,492	(52,379)	87,469	35,090
11							
12	Provision for State Income Taxes at 5.5 %	C-2, C-5	-	(2,881)	(2,881)	4,811	1,930
13							
14	Book Basis for Federal Taxable Income		(73,870)	24,373	(49,498)	82,658	33,160
15							
16	Provision for Federal Income Tax at 34%	C-2, C-5	-	(16,829)	(16,829)	28,104	11,274
17							
18							
19	SEWER						
20							
21	Revenue	B-2	$ 1,902,536		$ 1,902,536	$ 501,500	$ 2,404,036
22	Less:						
23	O & M	B-2	1,529,791	73,721	1,603,512	8,776	1,612,288
24	Taxes other than Income Taxes	B-2	152,599	3,586	156,186	22,568	178,753
25	Book Depreciation and Amort.	B-2	158,979	14,928	173,906		173,906
26	Interest	C-3	179,613	(127,858)	51,755		51,755
27							
28	Book Basis for State Taxable Income		(118,446)	35,622	(82,823)	470,156	387,333
29							
30	Provision for State Income Taxes at 5.5 %	C-2, C-5	-	(4,555)	(4,555)	25,859	21,303
31							
32	Book Basis for Federal Taxable Income		(118,446)	40,178	(78,268)	444,298	366,030
33							
34	Provision for Federal Income Tax at 34%	C-2, C-5	-	(26,611)	(26,611)	151,061	124,450

Supporting Schedules: C-2, C-5, C-8, C-9
Recap Schedules: B-1, B-2

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Schedule: C-1
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	Adjust for Increase	Total
1	WATER						
2							
3	Revenue	B-1	$ 246,064	$ -	$ 246,064	$ 82,050	$ 328,114
4	Less:						
5	O & M	B-1	252,385	2,306	254,692	1,436	256,128
6	Taxes other than Income Taxes	B-1	11,072		11,072	3,692	14,764
7	Book Depreciation and Amort.	B-1	19,415	(54)	19,361		19,361
8	Interest	C3	37,062	(32,599)	4,463		4,463
9							
10	Book Basis for State Taxable Income		(73,870)	30,346	(43,524)	76,922	33,398
11							
12	Provision for State Income Taxes at 5.5 %	C-2, C-5	-	(2,394)	(2,394)	4,231	1,837
13							
14	Book Basis for Federal Taxable Income		(73,870)	32,740	(41,130)	72,691	31,561
15							
16	Provision for Federal Income Tax at 34%	C-2, C-5	-	(13,984)	(13,984)	24,715	10,731
17							
18							
19	SEWER						
20							
21	Revenue	B-2	$ 1,902,536	$ -	$ 1,902,536	$ 459,500	$ 2,362,036
22	Less:						
23	O & M	B-2	1,529,791	41,387	1,571,178	8,041	1,579,219
24	Taxes other than Income Taxes	B-2	152,599	3,586	156,186	20,678	176,863
25	Book Depreciation and Amort.	B-2	158,979	14,928	173,906		173,906
26	Interest	C-3	179,613	(128,710)	50,903		50,903
27							
28	Book Basis for State Taxable Income		(118,446)	68,809	(49,637)	430,781	381,145
29							
30	Provision for State Income Taxes at 5.5 %	C-2, C-5	-	(2,730)	(2,730)	23,693	20,963
31							
32	Book Basis for Federal Taxable Income		(118,446)	71,539	(46,907)	407,088	360,182
33							
34	Provision for Federal Income Tax at 34%	C-2, C-5	-	(15,948)	(15,948)	138,410	122,462

Supporting Schedules: C-2, C-5, C-8, C-9
Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Schedule: C-2
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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	Adjust for Increase	Total
1	WATER					
2						
3	Revenue	$ 246,064		$ 246,064	$ 93,300	$ 339,364
4	Less:					
5	O & M	252,385	10,934	263,320	1,633	264,953
6	Taxes other than Income Taxes	11,072		11,072	4,199	15,271
7	Book Depreciation and Amort.	19,415	(54)	19,361		19,361
8	Interest	37,062	(32,372)	4,690		4,690
9						
10	Plus Book Depreciation and Amort.	19,415	(54)	19,361	-	19,361
11	Less Tax Depreciation	22,091		22,091	-	22,091
12						
13	State Taxable Income - Current	(76,546)	21,438	(55,109)	87,469	32,360
14						
15	Current State Income Taxes at 5.5 %	-	-	-	1,780	1,780
16						
17	Federal Taxable Income Current	(76,546)	21,438	(55,109)	85,689	30,580
18						
19	Current Federal Income Tax at 34%	-	-	-	10,397	10,397
20						
21						
22						
23						
24						
25						

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Schedule: C-2
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

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	Adjust for Increase	Total
1	SEWER					
2						
3	Revenue	$ 1,902,536		$ 1,902,536	$ 501,500	$ 2,404,036
4						
5	O & M	1,529,791	73,721	1,603,512	8,776	1,612,288
6	Taxes other than Income Taxes	152,599	3,586	156,186	22,568	178,753
7	Book Depreciation and Amort.	158,979	14,928	173,906		173,906
8	Interest	179,613	(127,858)	51,755		51,755
9						
10	Plus Book Depreciation and Amort.	158,979	14,928	173,906		173,906
11	Less Tax Depreciation	238,841	33,406	272,247		272,247
12						
13	State Taxable Income - Current	(198,308)	17,144	(181,163)	470,156	288,993
14						
15	Current State Income Taxes at 5.5 %	-	-	-	15,895	15,895
16						
17	Federal Taxable Income Current	(198,308)	17,144	(181,163)	454,262	273,098
18						
19	Current Federal Income Tax at 34%	-	-	-	92,853	92,853
20						
21						
22						
23						
24						
25						

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Schedule: C-2
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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	Adjust for Increase	Total
1	WATER					
2						
3	Revenue	$ 246,064		$ 246,064	$ 82,050	$ 328,114
4						
5	O & M	252,385	2,306	254,692	1,436	256,128
6	Taxes other than Income Taxes	11,072		11,072	3,692	14,764
7	Book Depreciation and Amort.	19,415	(54)	19,361		19,361
8	Interest	37,062	(32,599)	4,463		4,463
9						
10	Plus Book Depreciation and Amort.	19,415	(54)	19,361		19,361
11	Less Tax Depreciation	22,091	-	22,091		22,091
12						
13	State Taxable Income - Current	(76,546)	30,293	(46,254)	76,922	30,668
14						
15	Current State Income Taxes at 5.5 %	-	-	-	1,687	1,687
16						
17	Federal Taxable Income Current	(76,546)	30,293	(46,254)	75,235	28,981
18						
19	Current Federal Income Tax at 34%	-	-	-	9,854	9,854
20						
21						
22						
23						
24						
25						

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Schedule: C-2
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

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	Adjust for Increase	Total
1	SEWER					
2						
3	Revenue	$ 1,902,536		$ 1,902,536	$ 459,500	$ 2,362,036
4						
5	O & M	1,529,791	41,387	1,571,178	8,041	1,579,219
6	Taxes other than Income Taxes	152,599	3,586	156,186	20,678	176,863
7	Book Depreciation and Amort.	158,979	14,928	173,906		173,906
8	Interest	179,613	(128,710)	50,903		50,903
9						
10	Plus Book Depreciation and Amort.	158,979	14,928	173,906		173,906
11	Less Tax Depreciation	238,841	33,406	272,247		272,247
12						
13	State Taxable Income - Current	(198,308)	50,331	(147,977)	430,781	282,804
14						
15	Current State Income Taxes at 5.5 %	-	-	-	15,554	15,554
16						
17	Federal Taxable Income Current	(198,308)	50,331	(147,977)	415,227	267,250
18						
19	Current Federal Income Tax at 34%	-	-	-	90,865	90,865
20						
21						
22						
23						
24						
25						

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

Schedule of Interest in Tax Expense Calculation

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
1	WATER			
2	Interest Expense	$ 37,062	$ (32,372)	$ 4,690
3				
4				
5	Rate Base			$ 355,269
6	Weighted Cost of Debt			1.32%
7	Interest			4,690
8				
9	SEWER			
10	Interest Expense	179,613	(127,858)	51,755
11				
12	Rate Base			$ 3,920,864
13	Weighted Cost of Debt			1.32%
14	Interest			51,755

Schedule of Interest in Tax Expense Calculation

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
1	WATER			
2	Interest Expense	$ 37,062	$ (32,599)	$ 4,463
3				
4				
5	Rate Base			$ 338,097
6	Weighted Cost of Debt			1.32%
7	Interest			4,463
8				
9	SEWER			
10	Interest Expense	179,613	(128,710)	50,903
11				
12	Rate Base			$ 3,856,259
13	Weighted Cost of Debt			1.32%
14	Interest			50,903

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	**None**

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Historic [X] or Projected [ ]
Interim [ ] Final [X]

Florida Public Service Commission

Schedule: C-5
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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	Adjust for Increase	Total
1	WATER					
2						
3	Revenue	$ 246,064	$ -	$ 246,064	$ 93,300	$ 339,364
4	Less:					
5	O & M	252,385	10,934	263,320	1,633	264,953
6	Taxes other than Income Taxes	11,072		11,072	4,199	15,271
7	Book Depreciation and Amort.	19,415	(54)	19,361		19,361
8	Interest	37,062	(32,372)	4,690		4,690
9						
10	Book Basis for State Taxable Income	(73,870)	21,492	(52,379)	87,469	35,090
11						
12	Provision for State Income Taxes at 5.5 %		(2,881)	(2,881)	4,811	1,930
13						
14	Book Basis for Federal Taxable Income	(73,870)	24,373	(49,498)	82,658	33,160
15						
16	Provision for Federal Income Tax at 34%	-	(16,829)	(16,829)	28,104	11,274
17						
18	Current State and Federal Income Taxes	-	-	-	12,177	12,177
19						
20	Deferred State and Federal Income Taxes	-	(19,710)	(19,710)	20,737	1,027
21						
22						
23						
24						
25						
26						
27						
28						

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: C-5
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Historic [X] or Projected [ ]
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	Adjust for Increase	Total
1	SEWER					
2						
3	Revenue	$ 1,902,536	$ -	$ 1,902,536	$ 501,500	$ 2,404,036
4	Less:					
5	O & M	1,529,791	73,721	1,603,512	8,776	1,612,288
6	Taxes other than Income Taxes	152,599	3,586	156,186	22,568	178,753
7	Book Depreciation and Amort.	158,979	14,928	173,906		173,906
8	Interest	179,613	(127,858)	51,755		51,755
9						
10	Book Basis for State Taxable Income	(118,446)	35,622	(82,823)	470,156	387,333
11						
12	Provision for State Income Taxes at 5.5 %	-	(4,555)	(4,555)	25,859	21,303
13						
14	Book Basis for Federal Taxable Income	(118,446)	40,178	(78,268)	444,298	366,030
15						
16	Provision for Federal Income Tax at 34%	-	(26,611)	(26,611)	151,061	124,450
17						
18	Current State and Federal Income Taxes	-	-	-	108,748	108,748
19						
20	Deferred State and Federal Income Taxes	-	(31,166)	(31,166)	68,172	37,005
21						
22						
23						
24						
25						
26						
27						
28						

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Historic [X] or Projected [ ]
Interim [X] Final [ ]

Florida Public Service Commission

Schedule: C-5
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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	Adjust for Increase	Total
1	WATER					
2						
3	Revenue	$ 246,064	$ -	$ 246,064	$ 82,050	$ 328,114
4	Less:					
5	O & M	252,385	2,306	254,692	1,436	256,128
6	Taxes other than Income Taxes	11,072		11,072	3,692	14,764
7	Book Depreciation and Amort.	19,415	(54)	19,361		19,361
8	Interest	37,062	(32,599)	4,463		4,463
9						
10	Book Basis for State Taxable Income	(73,870)	30,346	(43,524)	76,922	33,398
11						
12	Provision for State Income Taxes at 5.5 %	-	(2,394)	(2,394)	4,231	1,837
13						
14	Book Basis for Federal Taxable Income	(73,870)	32,740	(41,130)	72,691	31,561
15						
16	Provision for Federal Income Tax at 34%	-	(13,984)	(13,984)	24,715	10,731
17						
18	Current State and Federal Income Taxes	-	-	-	11,540	11,540
19						
20	Deferred State and Federal Income Taxes	-	(16,378)	(16,378)	17,405	1,027
21						
22						
23						
24						
25						
26						

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: C-5
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Historic [X] or Projected [ ]
Interim [X] 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	Adjust for Increase	Total
1	SEWER					
2						
3	Revenue	$ 1,902,536	$ -	$ 1,902,536	$ 459,500	$ 2,362,036
4	Less:					
5	O & M	1,529,791	41,387	1,571,178	8,041	1,579,219
6	Taxes other than Income Taxes	152,599	3,586	156,186	20,678	176,863
7	Book Depreciation and Amort.	158,979	14,928	173,906		173,906
8	Interest	179,613	(128,710)	50,903		50,903
9						
10	Book Basis for State Taxable Income	(118,446)	68,809	(49,637)	430,781	381,145
11						
12	Provision for State Income Taxes at 5.5 %	-	(2,730)	(2,730)	23,693	20,963
13						
14	Book Basis for Federal Taxable Income	(118,446)	71,539	(46,907)	407,088	360,182
15						
16	Provision for Federal Income Tax at 34%	-	(15,948)	(15,948)	138,410	122,462
17						
18	Current State and Federal Income Taxes	-	-	-	106,419	106,419
19						
20	Deferred State and Federal Income Taxes	-	(18,678)	(18,678)	55,684	37,005
21						
22						
23						
24						
25						
26						

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: C-6
Page 1 of 3
Preparer: Donald J. Clayton, P.E.

Explanation: for each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

Line No.		
1	**Once Pacolet Milliken Enterprises, Inc. acquired Ni Florida, LLC, its tax classification changed from a disregarded entity included in the tax structure of the selling entity to a corporate entity subject to taxation.**	
2		
3	Balance at 9/30/12	0
4		
5	Balance at 12/31/12	0
6		
7	Balance at 12/31/13	0
8		
9	Balance at 12/31/14	0

Supporting Schedules: C-7, Pg. 2 & 3
Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: C-6
Page 2 of 3
Preparer: Donald J. Clayton, P.E.

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	**Once Pacolet Milliken Enterprises, Inc. acquired Ni Florida, LLC, its tax classification changed from a disregarded entity included in the tax structure of the selling entity to a corporate entity subject to taxation.**	
2		
3	Balance at 9/30/12	0
4		
5	Balance at 12/31/12	0
6		
7	Balance at 12/31/13	0
8		
9	Balance at 12/31/14	0

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: C-6
Page 3 of 3
Preparer: Donald J. Clayton, P.E.

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	**Once Pacolet Milliken Enterprises, Inc. acquired Ni Florida, LLC, its tax classification changed from a disregarded entity included in the tax structure of the selling entity to a corporate entity subject to taxation.**	
2		
3	Balance at 9/30/12	0
4		
5	Balance at 12/31/12	0
6		
7	Balance at 12/31/13	0
8		
9	Balance at 12/31/14	0

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: C-7
Page 1 of 4
Preparer: Donald J. Clayton, P.E.

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 from amounts applicable to prior laws. Identify progress payments separately.

Ni Florida does not have any ITC.

Supporting Schedules: None
Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: C-7
Page 2 of 4
Preparer: Donald J. Clayton, P.E.

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 from amounts applicable to prior laws. Identify progress payments separately.

Ni Florida does not have any ITC.

Supporting Schedules: None
Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Company Policies

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: C-7
Page 3 of 4
Preparer: Donald J. Clayton, P.E.

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Ni Florida does not have any ITC.

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Historic [X] or Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

None

Parent(s) Debt Information

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: C-8
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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.

		Parent's Name:	Ni America, LLC		
Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	None				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: C-9
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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 No.	Explanation
1	The Company's tax returns are available for inspection during normal business hours in the parent company offices located at 10913 Metronome Drive, Houston, TX 77043 (telephone number: 713-574-5952).

Miscellaneous Tax Information

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: C-10
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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

(1)	What tax years are currently open with the Internal Revenue Service?	2012, 2013, 2014
(2)	Is the treatment of customer deposits an issue with the IRS?	No
(3)	Is the treatment of contributions in aid of construction an issue with the IRS?	No
(4)	Is the treatment of unbilled revenue an issue with the IRS?	No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Schedule: D-1
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base (13-Month Average)	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt - Fixed Rate	$ 142,831	3.34%	8.50%	0.28%
2	Long Term Debt - Variable Rate	1,630,602	38.13%	3.89%	1.48%
3	Short Term debt	-	0.00%	0.00%	0.00%
4	Preferred stock	-	0.00%	0.00%	0.00%
5	Common Equity	2,352,217	55.01%	10.06%	5.53%
6	Customer Deposits	71,003	1.66%	6.00%	0.10%
7	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
8	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
9	Accumulated Deferred Income Tax	79,479	1.86%	0.00%	0.00%
10	Other	-	0.00%	0.00%	0.00%
11					
12	Total	$ 4,276,133	100.00%		7.39%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Schedule of Requested Cost of Capital
Year-end Basis (Pro-forma)

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Schedule: D-1
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end

	(1)	(2)	(3)	(4)	(5)
Line No.	Class of Capital	Reconciled to Requested Rate Base (13-Month Average)	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt - Fixed Rate	-	0.00%	0.00%	0.00%
2	Long Term Debt - Variable Rate	1,455,256	34.03%	3.89%	1.32%
3	Short Term debt	-	0.00%	0.00%	0.00%
4	Preferred stock	-	0.00%	0.00%	0.00%
5	Common Equity	2,670,394	62.45%	9.71%	6.06%
6	Customer Deposits	71,003	1.66%	6.00%	0.10%
7	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
8	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
9	Accumulated Deferred Income Tax	79,479	1.86%	0.00%	0.00%
10	Other	-	0.00%	0.00%	0.00%
11					
12	Total	$ 4,276,133	100.00%		7.48%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS 130010-WS
Test Year Ended: December 31, 2014
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Schedule: D-1
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base (13-Month Average)	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt - Fixed Rate	$ 140,008	3.34%	8.50%	0.28%
2	Long Term Debt - Variable Rate	1,598,372	38.11%	3.89%	1.48%
3	Short Term debt	-	0.00%	0.00%	0.00%
4	Preferred stock	-	0.00%	0.00%	0.00%
5	Common Equity	2,305,723	54.97%	10.06%	5.53%
6	Customer Deposits	71,003	1.69%	6.00%	0.10%
7	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
8	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
9	Accumulated Deferred Income Tax	79,251	1.89%	0.00%	0.00%
10	Other	-	0.00%	0.00%	0.00%
11					
12	Total	$ 4,194,356	100.00%		7.39%

Note: The Cost of Capital used in this filing for requested interim rates is not based on the FPSC's rate order establishing a reasonable rate of return for Ni Florida, LLC. Because the Cost of Capital has since declined Ni Florida chose to be conservative by using the current cost of capital rather than that established by Order No. PSC-13-0611-PAA-WS.

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Schedule of Requested Cost of Capital
Year-end Basis (Pro-forma)

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS 130010-WS
Test Year Ended: December 31, 2014
Schedule Year Ended: December 31 , 2014
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Schedule: D-1
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base (13-Month Average)	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt - Fixed Rate	$ -	0.00%	0.00%	0.00%
2	Long Term Debt - Variable Rate	1,426,491	34.01%	3.89%	1.32%
3	Short Term debt	-	0.00%	0.00%	0.00%
4	Preferred stock	-	0.00%	0.00%	0.00%
5	Common Equity	2,617,611	62.41%	9.71%	6.06%
6	Customer Deposits	71,003	1.69%	6.00%	0.10%
7	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
8	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
9	Accumulated Deferred Income Tax	79,251	1.89%	0.00%	0.00%
10	Other	-	0.00%	0.00%	0.00%
11					
12	Total	$ 4,194,356	100.00%		7.48%

Note: The Cost of Capital used in this filing for requested interim rates is not based on the FPSC's rate order establishing a reasonable rate of return for Ni Florida, LLC. Because the Cost of Capital has since declined Ni Florida chose to be conservative by using the current cost of capital rather than that established by Order No. PSC-13-0611-PAA-WS.

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Schedule D-2
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a reconciliation of the 13-month average capital 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) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata*	(6) Reconciled to Requested Rate Base
1	Long Term Debt - Fixed Rate	$ 310,898	$ -		45.94%	$ 142,831
2	Long Term Debt - Variable Rate	3,549,302	-		45.94%	1,630,602
3	Short Term debt	-	-			-
4	Preferred stock	-	-			-
5	Common Equity	5,120,026	-		45.94%	2,352,217
6	Customer Deposits	71,003	-			71,003
7	Tax Credits - Zero Cost	-	-			-
8	Tax Credits - Weighted Cost	-	-			-
9	Accumulated Deferred Income Tax	-	79,479	See A-3 Item '(C)		79,479
10	Other	-	-			-
11						
12	Total	$ 9,051,229	$ 79,479			$ 4,276,133
13						
14						
15						
16	* List corresponding adjustments to rate base below:					
17						
18						
19	Description				Amount	
20						
21						
22	To reduce long term debt				$(2,086,766)	
23	To reduce common equity				(2,767,810)	
24						

Supporting Schedules: 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
Year-end Basis (Pro-forma)

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Schedule Year Ended: December 31, 2014
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Schedule D-2
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

	(1)	(2)	(3)	(4)	(5)	(6)
			Reconciliation Adjustments			
Line No.	Class of Capital	Test Year Per Books	Specific	(Explain)	Prorata*	Reconciled to Requested Rate Base
1	Long Term Debt - Fixed Rate	$ -	$ -			$ -
2	Long Term Debt - Variable Rate	$ 3,549,302	1,450,698	To reflect capital structure of new owner	29.11%	1,455,256
3	Short Term debt	-	-			-
4	Preferred stock	-	-			-
5	Common Equity	4,425,017	4,749,983	To reflect capital structure of new owner	29.11%	2,670,394
6	Customer Deposits	71,003	-			71,003
7	Tax Credits - Zero Cost	-	-			-
8	Tax Credits - Weighted Cost	-	-			-
9	Accumulated Deferred Income Tax	-	79,479	See A-3 Item '(C)		79,479
10	Other	-	-			-
11						
12	Total	$ 8,045,322	$ 6,280,160			$ 4,276,133
13						
14						
15						
16						
17	* List corresponding adjustments to rate base below:					
18						
19						
20	Description			Amount		
21						
22						
23	To reduce long term debt			(3,544,744)		
24	To reduce common equity			(6,504,606)		
25						

Supporting Schedules: 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
13-Month Average Balance

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 150170-WS 130010-WS
Test Year Ended: September 30, 2012
Schedule Year Ended: September 30, 2012
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Schedule D-2
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a reconciliation of the 13-month average capital 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) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata*	(6) Reconciled to Requested Rate Base
1	Long Term Debt - Fixed Rate	$ 310,898	$ -		45.03%	$ 140,008
2	Long Term Debt - Variable Rate	3,549,302	-		45.03%	1,598,372
3	Short Term debt	-	-			-
4	Preferred stock	-	-			-
5	Common Equity	5,120,026	-		45.03%	2,305,723
6	Customer Deposits	71,003	-			71,003
7	Tax Credits - Zero Cost	-	-			-
8	Tax Credits - Weighted Cost	-	-			-
9	Accumulated Deferred Income Tax	-	79,251	See A-3 Item '(C)		79,251
10	Other	-	-			-
11						
12	Total	$ 9,051,229	$ 79,251			$ 4,194,356
13						
14						
15						
16						
17	* List corresponding adjustments to rate base below:					
18						
19						
20	Description			Amount		
21						
22						
23	To reduce long term debt			$(2,121,820)		
24	To reduce common equity			(2,814,304)		
25						

Supporting Schedules: 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
Year-end Basis (Pro-forma)

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 150170-WS 130010-WS
Test Year Ended: September 30, 2012
Schedule Year Ended: September 30, 2012
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Schedule D-2
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a reconciliation of the 13-month average capital 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) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata*	(6) Reconciled to Requested Rate Base
1	Long Term Debt - Fixed Rate	$ -	$ -			$ -
2	Long Term Debt - Variable Rate	3,549,302	1,450,698	To reflect capital structure of new owner	28.53%	1,426,491
3	Short Term debt	-	-			-
4	Preferred stock	-	-			-
5	Common Equity	4,425,017	4,749,983	To reflect capital structure of new owner	28.53%	2,617,611
6	Customer Deposits	71,003	-			71,003
7	Tax Credits - Zero Cost	-	-			-
8	Tax Credits - Weighted Cost	-	-			-
9	Accumulated Deferred Income Tax	-	79,251	See A-3 Item '(C)		79,251
10	Other	-	-			-
11						
12	Total	$ 8,045,322	$ 6,279,932			$ 4,194,356
13						
14						
15						
16						
17	* List corresponding adjustments to rate base below:					
18						
19						
20	Description			Amount		
21						
22						
23	To reduce long term debt			$(3,573,509)		
24	To reduce common equity			(6,557,389)		
25						

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

Preferred Stock Outstanding

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Utility [X] or Parent [X]
Historic [X] or Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule D-3
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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: Neither Ni Florida LLC or its parent company had any preferred stock outstanding during the test year.

Recap Schedules: A-19, D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Utility [X] or Parent [X]
Interim [ ] or Final [X]

Schedule D-4
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information on a 13-month 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 12/31/14	(5) Effective Cost Rate
1	None				

Note: Neither Ni Florida LLC nor its parent had any short term debt during the test year.

Recap Schedules: A-19, D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Utility [X] or Parent [X]
Interim [X] or Final [ ]

Schedule D-4
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information on a 13-month 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 12/31/14	(5) Effective Cost Rate
1	None				

Note: Neither Ni Florida LLC nor its parent had any short term debt during the test year.

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Basis

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Explanation: Provide the specified data on long term debt issues on a 13-month 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.

Florida Public Service Commission

Schedule D-5
Page 1 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (8.5% x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	320,985	310,898	320,985	-	-	-	-	26,426	26,426	8.50%
2												
3												
4												
5												
6												
7												
8												
9	Total		$ 320,985	$ 310,898	$ 320,985	$ -	$ -	$ -	$ -	$ 26,426	$ 26,426	8.50%
10												

Note: The long term debt shown is both Ni Florida LLC's Hudson Division and its parent company. Ni Florida LLC's Tamiami Division has no long term debt.

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

Cost of Long Term Debt
Year-end Basis (Pro-forma)

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Explanation: Provide the specified data on long term debt issues on a 13-month 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.

Florida Public Service Commission

Schedule D-5
Page 2 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Pro-forma Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	-	-	-	-	-	-	-	-	0.00%
2												
3												
4												
5												
6												
7												
8												
9	Total		$ 400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
10												

Note: The long term debt shown is both Ni Florida LLC's Hudson Division and its parent company. Ni Florida LLC's Tamiami Division has no long term debt.

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

Cost of Long Term Debt - Parent Company
13-Month Average Basis

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Utility [ ] or Parent [X]
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Explanation: Provide the specified data on long term debt issues on a 13-month 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.

Florida Public Service Commission

Schedule D-5
Page 3 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (8.5% x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	320,985	310,898	320,985	-	-	-	-	26,426	26,426	8.50%
2												
3												
4												
5												
6												
7												
8												
9	Total		$ 320,985	$ 310,898	$ 320,985	$ -	$ -	$ -	$ -	$ 26,426	$ 26,426	8.50%
10												

Note: The long term debt shown is both Ni Florida LLC's Hudson Division and its parent company. Ni Florida LLC's Tamiami Division has no long term debt.

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

Cost of Long Term Debt - Parent Company
Year-end Basis (Pro-forma)

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Utility [ ] or Parent [X]
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Explanation: Provide the specified data on long term debt issues on a 13-month 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.

Florida Public Service Commission

Schedule D-5
Page 4 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Pro-forma Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	-	-	-	-	-	-	-	-	0.00%
2												
3												
4												
5												
6												
7												
8												
9	Total		$ 400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
10												

Note: The long term debt shown is both Ni Florida LLC's Hudson Division and its parent company. Ni Florida LLC's Tamiami Division has no long term debt.

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

Cost of Long Term Debt
13-Month Average Basis

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2011
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Explanation: Provide the specified data on long term debt issues on a 13-month 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.

Florida Public Service Commission

Schedule D-5
Page 1 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (8.5% x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	320,985	310,898	320,985	-	-	-	-	26,426	26,426	8.50%
2												
3												
4												
5	Total		$ 320,985	$ 310,898	$ 320,985	$ -	$ -	$ -	$ -	$ 26,426	$ 26,426	8.50%
6												
7												
8												
9												
10												

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

Cost of Long Term Debt
Year-end Basis (Pro-forma)

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2011
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Explanation: Provide the specified data on long term debt issues on a 13-month 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.

Florida Public Service Commission

Schedule D-5
Page 2 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Pro-forma Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	-	-	-	-	-	-	-	-	0.00%
2												
3												
4												
5	Total		$ 400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
6												
7												
8												
9												
10												

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

Cost of Long Term Debt - Parent Company
13-Month Average Basis

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2011
Utility [ ] or Parent [X]
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Explanation: Provide the specified data on long term debt issues on a 13-month 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.

Florida Public Service Commission

Schedule D-5
Page 3 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (8.5% x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	320,985	310,898	320,985	-	-	-	-	26,426	26,426	8.50%
2												
3												
4												
5	Total		$ 320,985	$ 310,898	$ 320,985	$ -	$ -	$ -	$ -	$ 26,426	$ 26,426	8.50%
6												
7												
8												
9												
10												

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

Cost of Long Term Debt - Parent Company
Year-end Basis (Pro-forma)

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2011
Utility [ ] or Parent [X]
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Explanation: Provide the specified data on long term debt issues on a 13-month 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.

Florida Public Service Commission

Schedule D-5
Page 4 of 4
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Pro-forma Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	-	-	-	-	-	-	-	-	0.00%
2												
3												
4												
5	Total		$ 400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
6												
7												
8												
9												
10												

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

Cost of Variable Rate Long-Term Debt
13-Month Average Basis

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: September 30, 2012
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule D-6
Page 1 of 3
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(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 (1-month LIBOR + 3.25% + Swap Int of .0915%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	Bank of America Loan	3/21/2013 - 3/20/2018	2,852,466	639,474	-	-	5,685	-	1,659	3.53%	22,583	24,242	3.82%
2	Bank of America Loan	3/12/2014 - 3/11/2019	3,837,074	2,909,827	304,070	-	56,244	-	10,977	3.53%	102,761	113,738	3.99%
	Total		$ 6,689,540	$ 3,549,302	$ 304,070	$ -	$ 61,929	$ -	$ 12,636		$ 125,344	$ 137,980	3.89%

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

Cost of Variable Rate Long-Term Debt
Year-end Basis (Pro-forma)

Company: NI Florida LLC
Docket No.: 150170-WS
Test Year Ended: September 30, 2012
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Interim [ ] or Final [X]

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule D-6
Page 2 of 3
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(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 (1-month LIBOR + 3.25% + Swap Int of .1765%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	Bank Loan	8/10/2015 - 8/9/2020	5,000,000	5,000,000	333,333	-	57,194	-	11,439	3.62%	180,825	192,264	3.89%
	Total		$ 5,000,000	$ 5,000,000	$ 333,333	$ -	$ 57,194	$ -	$ 11,439		$ 180,825	$ 192,264	3.89%

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

Cost of Variable Rate Long Term Debt - Parent Company
13-Month Average Basis

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Utility [ ] or Parent [X]
Historic [X] or Projected [ ]
Interim [ ] Final [X]

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule D-6
Page 3 of 3
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13 Month Avg. Principal Amount Outstanding	(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 (1-month LIBOR + 3.25% + Swap Int of .0915%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	Bank of America Loan	3/21/2013 - 3/20/2018	39,400,000	8,832,808		-	78,526	-	22,915	3.53%	311,931	334,846	3.82%
2	Bank of America Loan	3/12/2014 - 3/11/2019	53,000,000	40,192,308	4,200,000	-	776,878	-	151,625	3.53%	1,419,391	1,571,016	3.99%
		Total		$ 49,025,115	$ 4,200,000	$ -	$ 855,405	$ -	$ 174,540		$ 1,731,322	$ 1,905,862	3.89%

* Refinanced

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

Cost of Variable Rate Long-Term Debt
13-Month Average Basis

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule D-6
Page 1 of 3
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(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 (1-month LIBOR + 3.25% + Swap Int of .0915%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	Bank of America Loan	3/21/2013 - 3/20/2018	2,852,466	639,474	-	-	5,685	-	1,659	3.53%	22,583	24,242	3.82%
2	Bank of America Loan	3/12/2014 - 3/11/2019	3,837,074	2,909,827	304,070	-	56,244	-	10,977	3.53%	102,761	113,738	3.99%
	Total		$ 6,689,540	$ 3,549,302	$ 304,070	$ -	$ 61,929	$ -	$ 12,636		$ 125,344	$ 137,980	3.89%

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

Cost of Variable Rate Long-Term Debt
Year-end Basis (Pro-forma)

Company: Ni Florida LLC
Docket No.: 150170-WS
Test Year Ended: September 30, 2012
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Interim [X] or Final [ ]

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month 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 - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(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 (1-month LIBOR + 3.25% + Swap Int of .1765%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	Bank Loan	8/10/2015 - 8/9/2020	5,000,000	5,000,000	333,333	-	57,194	-	11,439	3.62%	180,825	192,264	3.89%
	Total		$ 5,000,000	$ 5,000,000	$ 333,333	$ -	$ 57,194	$ -	$ 11,439		$ 180,825	$ 192,264	3.89%

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

Cost of Variable Rate Long Term Debt - Parent Company
Year End Balance

Company: NI Florida LLC
Docket No.: 150170-WS
Test Year Ended: September 30, 2012
Utility [ ] or Parent [X]
Historic [X] or Projected [ ]
Interim [X] Final [ ]

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule D-6 [Interim]
Page 3 of 3
Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13 Month Avg. Principal Amount Outstanding	(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 (1-month LIBOR + 3.25% + Swap Int of .0915%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/[(4)-(6)-(7)]
1	Bank of America Loan	3/21/2013 - 3/20/2018	39,400,000	8,832,808		-	78,526	-	22,915	3.53%	311,931	334,846	3.82%
2	Bank of America Loan	3/12/2014 - 3/11/2019	53,000,000	40,192,308	4,200,000	-	776,878	-	151,625	3.53%	1,419,391	1,571,016	3.99%
		Total		$ 49,025,115	$ 4,200,000	$ -	$ 855,405	$ -	$ 174,540		$ 1,731,322	$ 1,905,862	3.89%

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014
Utility [X] Parent [ ]

Schedule: D-7
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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	WATER					
2	January '14	$ 11,880	$ 120	$ -	$ 12,000	$ 11,940
3	February '14	12,000	360	120	12,240	12,120
4	March '14	12,240	200	200	12,240	12,240
5	April '14	12,240	480	360	12,360	12,300
6	May '14	12,360	280	120	12,520	12,440
7	June '14	12,520	40	-	12,560	12,540
8	July '14	12,560	120	40	12,640	12,600
9	August '14	12,640	280	80	12,840	12,740
10	September '14	12,840	80	-	12,920	12,880
11	October '14	12,920	80	40	12,960	12,940
12	November '14	12,960	280	12	13,228	13,094
13	December '14	13,228	200	45	13,384	13,306
14	Total	$ 150,391			$ 151,895	$151,143
15						
16	Simple Average = (Total Column (6) / 12 =					$ 12,595
17						

Recap Schedules: A-19, D-2

Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014
Utility [X] Parent [ ]

Schedule: D-7
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

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	SEWER					
2	January '14	$ 53,147	$ 1,260	$ 421	$ 53,986	$ 53,566
3	February '14	53,986	1,020	660	54,346	54,166
4	March '14	54,346	1,368	780	54,934	54,640
5	April '14	54,934	1,932	744	56,122	55,528
6	May '14	56,122	1,308	252	57,178	56,650
7	June '14	57,178	2,016	429	58,764	57,971
8	July '14	58,764	1,320	788	59,297	59,031
9	August '14	59,297	2,388	968	60,717	60,007
10	September '14	60,717	1,596	1,419	60,894	60,805
11	October '14	60,894	2,448	633	62,709	61,801
12	November '14	62,709	1,368	939	63,138	62,923
13	December '14	63,138	1,812	465	64,485	63,811
14	Total	$ 695,229			$ 706,568	$700,898
15						
16	Simple Average = (Total Column (6) / 12 =					$ 58,408
17						
18	Total Water and Sewer					$ 71,003

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

Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [X] Sewer [ ]
Interim [ ] or Final [X]

Schedule: E-1
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		GENERAL & RESIDENTIAL SERVICE - RATE SCHEDULE GS & RS		
2		Base Facility Charge by meter Size		
3		5/8" x 3/4"	13.96	19.26
4		1"	34.90	48.15
5		1-1/2"	69.80	96.31
6		2"	111.68	154.09
7		3"	223.36	308.19
8		4"	349.00	481.54
9		6"	698.00	963.09
10		8"	1,116.80	1,540.94
11				
12		RS Gallonage Charge per 1,000 gallons		
13		RS - Gallonage Charge , 0 - 3,000 gallons	4.93	6.80
14		RS - Gallonage Charge , 3,000 - 6,000 gallons	6.17	8.51
15		RS - Gallonage Charge , over 6,000 gallons	8.64	11.92
16				
17		GS - Gallonage Charge Per 1,000 Gallons	5.30	7.31
18				
19		GENERAL SERVICE - RATE SCHEDULE R GS		
20		Base Facility Charge by Meter Size		
21		3"	1,462.45	2,017.87
22				
23		RV GS - Gallonage Charge Per 1,000 Gallons	5.30	7.31
24				

Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] Sewer [X]
Interim [ ] or Final [X]

Schedule: E-1
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

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

Line No.	(1) Bill Code	(2) Class/Meter Size	(3) Current Rates	(4) Proposed Rates
1		RESIDENTIAL SERVICE - RATE SCHEDULE RS		
2		Base Facility Charge - 5/8" x 3/4"	20.95	26.66
3				
4		Gallonage Charge - Up to 8,000 Gallons	6.87	8.74
5				
6		GENERAL SERVICE - RATE SCHEDULE GS		
7		Base Facility Charge by meter Size		
8		5/8" x 3/4"	20.95	26.66
9		3/4"	31.43	40.00
10		1"	52.38	66.66
11		1-1/2"	105.46	134.21
12		2"	167.64	213.34
13		3"	335.27	426.67
14		4"	523.86	666.68
15		6"	1,047.73	1,333.37
16		8"	1,676.37	2,133.40
17		10"	2,409.78	3,066.75
18				
19		GS - Gallonage Charge Per 1,000 Gallons	8.24	10.49
20				
21		BULK SERVICE - MULTI-RESIDENTIAL		
22		Base Facility Charge by Meter Size		
23		4"	523.86	666.68
24				
25		R GS - Gallonage Charge Per 1,000 Gallons	8.24	10.49
26				

Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [X] Sewer [ ]
Interim [X] or Final [ ]

Schedule: E-1
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		GENERAL & RESIDENTIAL SERVICE - RATE SCHEDULE GS & RS		
2		Base Facility Charge by meter Size		
3		5/8" x 3/4"	13.96	18.61
4		1"	34.90	46.53
5		1-1/2"	69.80	93.06
6		2"	111.68	148.90
7		3"	223.36	297.80
8		4"	349.00	465.31
9		6"	698.00	930.62
10		8"	1,116.80	1,488.99
11				
12		RS Gallonage Charge per 1,000 gallons		
13		RS - Gallonage Charge , 0 - 3,000 gallons	4.93	6.57
14		RS - Gallonage Charge , 3,000 - 6,000 gallons	6.17	8.23
15		RS - Gallonage Charge , over 6,000 gallons	8.64	11.52
16				
17		GS - Gallonage Charge Per 1,000 Gallons	5.30	7.07
18				
19		GENERAL SERVICE - RATE SCHEDULE R GS		
20		Base Facility Charge by Meter Size		
21		3"	1,462.45	1,949.83
22				
23		RV GS - Gallonage Charge Per 1,000 Gallons	5.30	7.07
24				

Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] Sewer [X]
Interim [X] or Final [ ]

Schedule: E-1
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL SERVICE - RATE SCHEDULE RS		
2		Base Facility Charge - 5/8" x 3/4"	20.95	26.18
3				
4		Gallonage Charge - Up to 10,000 Gallons	6.87	8.59
5				
6		GENERAL SERVICE - RATE SCHEDULE GS		
7		Base Facility Charge by meter Size		
8		5/8" x 3/4"	20.95	26.18
9		3/4"	31.43	39.28
10		1"	52.38	65.47
11		1-1/2"	105.46	131.81
12		2"	167.64	209.52
13		3"	335.27	419.03
14		4"	523.86	654.73
15		6"	1,047.73	1,309.48
16		8"	1,676.37	2,095.17
17		10"	2,409.78	3,011.81
18				
19		GS - Gallonage Charge Per 1,000 Gallons	8.24	10.30
20				
21		BULK SERVICE - MULTI-RESIDENTIAL		
22		Base Facility Charge by Meter Size		
23		4"	523.86	654.73
24				
25		R GS - Gallonage Charge Per 1,000 Gallons	8.24	10.30
26				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [X] or Sewer [ ]
Interim [ ] Final [X]

Schedule: E-2
Page 1 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**January 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	721	-	$ 13.85	$ 9,986	$ 19.26	$ 13,888
4	0 - 3M gallons		1,216.250	4.88	5,935	6.80	8,273
5	3M - 6M Gallons		154.970	5.87	910	8.51	1,319
6	Over 6M gallons	-	55.490	8.38	465	11.92	662
7	Total Residential	721	1,426.710		17,296		24,142
8							
9	Average Bill				$ 23.99		$ 33.48
10							
11	GENERAL SERVICE - RATE SCHEDULE GS						
12	Base Facility Charge						
13	5/8" x 3/4"	14		13.85	194	19.26	270
14	M Gallons		101.300	5.21	528	7.31	741
15	1"	1		30.23	30	48.15	48
16	M Gallons		40.130	5.21	209	7.31	293
17	1 1/2"	6		58.26	350	96.31	578
18	M Gallons		250.840	5.21	1,307	7.31	1,834
19	2"	-		110.80	-	154.09	-
20	M Gallons		-	5.21	-	7.31	-
21	3"	-		207.75	-	308.19	-
22	M Gallons		-	5.21	-	7.31	-
23	4"	-		346.25	-	481.54	-
24	M gallons		-	5.21	-	7.31	-
25	6"	-		692.50	-	963.09	-
26	M gallons		-	5.21	-	7.31	-
27	8"	-		1,108.00	-	1,540.94	-
28	M gallons		-	5.21	-	7.31	-
29	Total General Service - Rate Schedule GS	21	392.270		2,617		3,764
30							
31	Average Bill				$ 124.64		$ 179.25
32							
33	GENERAL SERVICE - RATE SCHEDULE R GS						
34	3"	1		1,450.54	1,451	2,017.87	2,018
35	M Gallons		236.000	5.21	1,230	7.31	1,726
36	Total General Service - Rate Schedule R GS	1	236.000		2,680		3,744
37							
38	Average Bill				$ 2,680.10		$ 3,743.70
39							
40	Total Calculated Revenue				$ 22,593		$ 31,650
41							
42							
43	Adjustments				7		
44							
45							
46	Other Revenue						-
47	Connections and Reconnections				72		72
48	Premises Visit				-		-
49	Late Charges				525		525
50	Total Other Revenue				597		597
51							
52	Total Revenue				$ 23,197		$ 32,247

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [X] or Sewer [ ]
Interim [ ] Final [X]

Schedule: E-2
Page 2 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**February to December 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	7,931	-	$ 13.96	$ 110,712	$ 19.26	$ 152,759
4	0 - 3M gallons		9,661.189	4.93	47,630	6.80	65,719
5	3M - 6M Gallons		1,236.803	6.17	7,631	8.51	10,529
6	Over 6M gallons	-	422.210	8.64	3,648	11.92	5,033
7	Total Residential	7,931	11,320.202		169,621		234,040
8							
9	Average Bill				$ 21.39		$ 29.51
10							
11	GENERAL SERVICE - RATE SCHEDULE GS						
12	Base Facility Charge						
13	5/8" x 3/4"	154		13.96	2,150	19.26	2,966
14	M Gallons		960.970	5.30	5,093	7.31	7,027
15	1"	11		34.90	384	48.15	530
16	M Gallons		222.400	5.30	1,179	7.31	1,626
17	1 1/2"	66		69.80	4,607	96.31	6,356
18	M Gallons		2,494.900	5.30	13,223	7.31	18,245
19	2"	-		111.68	-	154.09	-
20	M Gallons		-	5.30	-	7.31	-
21	3"	-		223.36	-	308.19	-
22	M Gallons		-	5.30	-	7.31	-
23	4"	-		349.00	-	481.54	-
24	M gallons		-	5.30	-	7.31	-
25	6"	-		698.00	-	963.09	-
26	M gallons		-	5.30	-	7.31	-
27	8"	-		1,116.80	-	1,540.94	-
28	M gallons		-	5.30	-	7.31	-
29	Total General Service - Rate Schedule GS	231	3,678.270		26,635		36,751
30							
31	Average Bill				$ 115.30		$ 159.10
32							
33	GENERAL SERVICE - RATE SCHEDULE R GS						
34	3"	11		1,462.45	16,087	2,017.87	22,197
35	M Gallons		1,234.100	5.30	6,541	7.31	9,025
36	Total General Service - Rate Schedule R GS	11	1,234.100		22,628		31,221
37							
38	Average Bill				$ 2,057.06		$ 2,838.30
39							
40	Total Calculated Revenue				$ 218,884		$ 302,012
41							
42							
43	Adjustments				(1,122)		
44							
45							
46	Other Revenue						-
47	Connections and Reconnections				1,680		1,680
48	Premises Visit				-		-
49	Late Charges				3,425		3,425
50	Total Other Revenue				5,105		5,105
51							
52	Total Revenue				$ 222,867		$ 307,117
53							
54	**Total 2014 Revenue**				**$ 246,064**		**$ 339,364**

Revenue Schedule at Present and Proposed Rates

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] or Sewer [X]
Interim [ ] Final [X]

Florida Public Service Commission

Schedule: E-2
Page 3 of 6
Preparer: Donald J. Clayton, P.E.

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	(1)	(2) Number	(3) Consumption	(4) Present	(5) Revenue at	(6) Proposed	(7) Revenues at
No.	Class/Meter Size	Bills	in MG	Rate	Present Rates	Rate	Proposed Rates
1	**January 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	2,602	-	$ 20.48	$ 53,286	$ 26.66	$ 69,370
4	Up to 10 kgal		7,278	6.72	48,908	8.74	63,631
5	Total Residential	2,602	7,278		102,194		133,001
6							
7	Average Bill				$ 39.28		$ 51.12
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"	-		20.48	-	26.66	-
12	M Gallons		-	8.05	-	10.49	-
13	3/4"	106		30.71	3,255	40.00	4,240
14	M Gallons		989	8.05	7,961	10.49	10,371
15	1"	8		51.19	410	66.66	533
16	M Gallons		62	8.05	499	10.49	650
17	1 1/2"	8		102.85	823	134.21	1,074
18	M Gallons		359	8.05	2,890	10.49	3,765
19	2"	8		163.81	1,310	213.34	1,707
20	M Gallons		508	8.05	4,089	10.49	5,327
21	3"	2		327.62	655	426.67	853
22	M Gallons		176	8.05	1,417	10.49	1,846
23	4"	-		512.00	-	666.68	-
24	M Gallons		-	8.05	-	10.49	-
25	6"	1		1,023.82	1,024	1,333.37	1,333
26	M Gallons		701	8.05	5,643	10.49	7,351
27	8"	-		1,638.40	-	2,133.40	-
28	M gallons		-	8.05	-	10.49	-
29	10"	-		2,355.20		3,066.75	-
30	M gallons			8.05		10.49	-
31	Total General Service - Rate Schedule GS	133	2,795		29,977		39,050
32							
33	Average Bill				$ 225.39		$ 293.61
34							
35	BULK SERVICE						
36	4"	1		511.90	512	666.68	667
37	M Gallons		2,327	8.16	18,988	10.49	24,402
38	Total Bulk Service	1	2,327		19,500		25,069
39							
40	Average Bill				$ 19,500		$ 25,068.66
41							
42	Total Calculated Revenue				$ 151,672		$ 197,120
43							
44							
45	Miscellaneous Adjustments				(302)		
46							
47						Number	
48	Other Revenue						
49	Transfers				567		567
50	Reconnections				280	4	500
51	Premises Visit				828		828
52	Late Charges				5,361		5,361
53	Total Other Revenue				7,036		7,256
54							
55	Total Revenue				$ 158,405		$ 204,376

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] or Sewer [X]
Interim [ ] Final [X]

Schedule: E-2
Page 4 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**February to June 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	13,021	-	$ 21.23	$ 276,440	$ 26.66	$ 347,165
4	Up to 10 kgal		33,231	6.96	231,288	8.74	290,537
5	Total Residential	13,021	33,231		507,728		637,703
6							
7	Average Bill				$ 38.99		$ 48.97
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"	-		21.23	-	26.66	-
12	M Gallons		-	8.35	-	10.49	-
13	3/4"	518		31.84	16,493	40.00	20,719
14	M Gallons		4,465	8.35	37,283	10.49	46,822
15	1"	40		53.07	2,123	66.66	2,666
16	M Gallons		301	8.35	2,513	10.49	3,156
17	1 1/2"	40		106.84	4,274	134.21	5,368
18	M Gallons		1,270	8.35	10,605	10.49	13,318
19	2"	40		169.84	6,794	213.34	8,534
20	M Gallons		2,502	8.35	20,892	10.49	26,237
21	3"	10		339.68	3,397	426.67	4,267
22	M Gallons		774	8.35	6,463	10.49	8,117
23	4"	-		530.75	-	666.68	-
24	M Gallons		-	8.35	-	10.49	-
25	6"	5		1,061.50	5,308	1,333.37	6,667
26	M Gallons		3,785	8.35	31,605	10.49	39,691
27	8"	-		1,698.40	-	2,133.40	-
28	M gallons		-	8.35	-	10.49	-
29	10"	-		2,441.45		3,066.75	-
30	M gallons			8.35		10.49	-
31	Total General Service - Rate Schedule GS	653	13,097		147,747		185,563
32							
33	Average Bill				$ 226.26		$ 284.17
34							
35	BULK SERVICE						
36	4"	5		530.75	2,654	666.68	3,333
37	M Gallons		12,005	8.35	100,242	10.49	125,890
38	Total Bulk Service	5	12,005		102,896		129,223
39							
40	Average Bill				$ 20,579		$ 25,844.66
41							
42	Total Calculated Revenue				$ 758,371		$ 952,488
43							
44							
45	Miscellaneous Adjustments				(9,660)		
46							
47						Number	
48	Other Revenue						
49	Transfers				3,051		3,051
50	Reconnections				916	18	2,250
51	Premises Visit				2,538		2,538
52	Late Charges				14,595		14,595
53	Total Other Revenue				21,100		22,434
54							
55	Total Revenue				$ 769,811		$ 974,922

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] or Sewer [X]
Interim [ ] Final [X]

Schedule: E-2
Page 5 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**July 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	2,604	-	$ 21.03	$ 54,754	$ 26.66	$ 69,417
4	Up to 10 kgal		6,912	6.90	47,693	8.74	60,431
5	Total Residential	2,604	6,912		102,447		129,848
6							
7	Average Bill				$ 39.35		$ 49.87
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"	-		21.03	-	26.66	-
12	M Gallons		-	8.27	-	10.49	-
13	3/4"	102		31.55	3,218	40.00	4,080
14	M Gallons		983	8.27	8,129	10.49	10,308
15	1"	8		52.58	421	66.66	533
16	M Gallons		155	8.27	1,282	10.49	1,625
17	1 1/2"	8		105.86	847	134.21	1,074
18	M Gallons		224	8.27	1,852	10.49	2,349
19	2"	8		168.28	1,346	213.34	1,707
20	M Gallons		443	8.27	3,664	10.49	4,645
21	3"	2		336.55	673	426.67	853
22	M Gallons		129	8.27	1,067	10.49	1,353
23	4"	-		525.86	-	666.68	-
24	M Gallons		-	8.27	-	10.49	-
25	6"	1		1,051.73	1,052	1,333.37	1,333
26	M Gallons		510	8.27	4,218	10.49	5,348
27	8"	-		1,682.40	-	2,133.40	-
28	M gallons		-	8.27	-	10.49	-
29	10"	-		2,418.45		3,066.75	-
30	M gallons			8.27		10.49	-
31	Total General Service - Rate Schedule GS	129	2,444		27,769		35,209
32							
33	Average Bill				$ 215.26		$ 272.94
34							
35	BULK SERVICE						
36	4"	1		525.86	526	666.68	667
37	M Gallons		1,543	8.27	12,761	10.49	16,181
38	Total Bulk Service	1	1,543		13,286		16,847
39							
40	Average Bill				$ 13,286		$ 16,847.28
41							
42	Total Calculated Revenue				$ 143,502		$ 181,905
43							
44							
45	Miscellaneous Adjustments				(392)		
46							
47						Number	
48	Other Revenue						
49	Transfers				540		540
50	Reconnections				135	5	625
51	Premises Visit				73		73
52	Late Charges				2,805		2,805
53	Total Other Revenue				3,553		4,043
54							
55	Total Revenue				$ 146,663		$ 185,948

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] or Sewer [X]
Interim [ ] Final [X]

Schedule: E-2
Page 6 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**August to December 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	13,047	-	$ 20.95	$ 273,326	$ 26.66	$ 347,843
4	Up to 8k gal		32,385	6.87	222,485	8.74	283,141
5	Total Residential	13,047	32,385		495,811		630,983
6							
7	Average Bill				$ 38.00		$ 48.36
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"	-		20.95	-	26.66	-
12	M Gallons		-	8.24	-	10.49	-
13	3/4"	511		31.43	16,048	40.00	20,423
14	M Gallons		4,728	8.24	38,957	10.49	49,578
15	1"	40		52.38	2,095	66.66	2,666
16	M Gallons		819	8.24	6,749	10.49	8,588
17	1 1/2"	40		105.46	4,218	134.21	5,368
18	M Gallons		1,198	8.24	9,872	10.49	12,563
19	2"	40		167.64	6,706	213.34	8,534
20	M Gallons		2,328	8.24	19,183	10.49	24,412
21	3"	10		335.27	3,353	426.67	4,267
22	M Gallons		1,135	8.24	9,352	10.49	11,902
23	4"	-		523.86	-	666.68	-
24	M Gallons		-	8.24	-	10.49	-
25	6"	5		1,047.73	5,239	1,333.37	6,667
26	M Gallons		3,252	8.24	26,796	10.49	34,102
27	8"	-		1,676.37	-	2,133.40	-
28	M gallons		-	8.24	-	10.49	-
29	10"	-		2,409.78		3,066.75	-
30	M gallons		-	8.24		10.49	-
31	Total General Service - Rate Schedule GS	646	13,460		148,568		189,071
32							
33	Average Bill				$ 230.12		$ 292.86
34							
35	BULK SERVICE						
36	4"	5		523.86	2,619	666.68	3,333
37	M Gallons		18,056	8.24	148,781	10.49	189,343
38	Total Bulk Service	5	18,056		151,401		192,677
39							
40	Average Bill				$ 30,280.15		$ 38,535.36
41							
42	Total Calculated Revenue				$ 795,780		$ 1,012,732
43							
44							
45	Miscellaneous Adjustments				8,366		
46							
47						Number	
48	Other Revenue						-
49	Transfers				3,807		3,807
50	Reconnections				702	26	3,250
51	Premises Visit				4,087		4,087
52	Late Charges				14,914		14,914
53	Total Other Revenue				23,510		26,058
54							
55	Total Revenue				$ 827,656		$ 1,038,790
56	Rounding				1		
57	**Total 2014 / Pro-Forma Revenue**				**$ 1,902,536**		**$ 2,404,036**

Revenue Schedule at Present and Proposed Rates

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: E-2
Page 1 of 6
Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
Interim [X] Final [ ]

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**January 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	721	-	$ 13.85	$ 9,986	$ 18.61	$ 13,420
4	0 - 3M gallons		1,216.250	4.88	5,935	6.57	7,994
5	3M - 6M Gallons		154.970	5.87	910	8.23	1,275
6	Over 6M gallons	-	55.490	8.38	465	11.52	639
7	Total Residential	721	1,426.710		17,296		23,328
8							
9	Average Bill				$ 23.99		$ 32.35
10							
11	GENERAL SERVICE - RATE SCHEDULE GS						
12	Base Facility Charge						
13	5/8" x 3/4"	14		13.85	194	18.61	261
14	M Gallons		101.300	5.21	528	7.07	716
15	1"	1		30.23	30	46.53	47
16	M Gallons		40.130	5.21	209	7.07	284
17	1 1/2"	6		58.26	350	93.06	558
18	M Gallons		250.840	5.21	1,307	7.07	1,773
19	2"	-		110.80	-	148.90	-
20	M Gallons		-	5.21	-	7.07	-
21	3"	-		207.75	-	297.80	-
22	M Gallons		-	5.21	-	7.07	-
23	4"	-		346.25	-	465.31	-
24	M gallons		-	5.21	-	7.07	-
25	6"	-		692.50	-	930.62	-
26	M gallons		-	5.21	-	7.07	-
27	8"	-		1,108.00	-	1,488.99	-
28	M gallons		-	5.21	-	7.07	-
29	Total General Service - Rate Schedule GS	21	392.270		2,617		3,637
30							
31	Average Bill				$ 124.64		$ 173.21
32							
33	GENERAL SERVICE - RATE SCHEDULE R GS						
34	3"	1		1,450.54	1,451	1,949.83	1,950
35	M Gallons		236.000	5.21	1,230	7.07	1,668
36	Total General Service - Rate Schedule R GS	1	236.000		2,680		3,617
37							
38	Average Bill				$ 2,680.10		$ 3,617.48
39							
40	Total Calculated Revenue				$ 22,593		$ 30,583
41							
42							
43	Adjustments				7		
44							
45							
46	Other Revenue						-
47	Connections and Reconnections				72		72
48	Premises Visit				-		-
49	Late Charges				525		525
50	Total Other Revenue				597		597
51							
52	Total Revenue				$ 23,197		$ 31,180

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [X] or Sewer [ ]
Interim [X] Final [ ]

Schedule: E-2
Page 2 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**February to December 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	7,931	-	$ 13.96	$ 110,712	$ 18.61	$ 147,608
4	0 - 3M gallons		9,661.189	4.93	47,630	6.57	63,503
5	3M - 6M Gallons		1,236.803	6.17	7,631	8.23	10,174
6	Over 6M gallons	-	422.210	8.64	3,648	11.52	4,864
7	Total Residential	7,931	11,320.202		169,621		226,149
8							
9	Average Bill				$ 21.39		$ 28.52
10							
11	GENERAL SERVICE - RATE SCHEDULE GS						
12	Base Facility Charge						
13	5/8" x 3/4"	154		13.96	2,150	18.61	2,866
14	M Gallons		960.970	5.30	5,093	7.07	6,790
15	1"	11		34.90	384	46.53	512
16	M Gallons		222.400	5.30	1,179	7.07	1,572
17	1 1/2"	66		69.80	4,607	93.06	6,142
18	M Gallons		2,494.900	5.30	13,223	7.07	17,630
19	2"	-		111.68	-	148.90	-
20	M Gallons		-	5.30	-	7.07	-
21	3"	-		223.36	-	297.80	-
22	M Gallons		-	5.30	-	7.07	-
23	4"	-		349.00	-	465.31	-
24	M gallons		-	5.30	-	7.07	-
25	6"	-		698.00	-	930.62	-
26	M gallons		-	5.30	-	7.07	-
27	8"	-		1,116.80	-	1,488.99	-
28	M gallons		-	5.30	-	7.07	-
29	Total General Service - Rate Schedule GS	231	3,678.270		26,635		35,512
30							
31	Average Bill				$ 115.30		$ 153.73
32							
33	GENERAL SERVICE - RATE SCHEDULE R GS						
34	3"	11		1,462.45	16,087	1,949.83	21,448
35	M Gallons		1,234.100	5.30	6,541	7.07	8,721
36	Total General Service - Rate Schedule R GS	11	1,234.100		22,628		30,169
37							
38	Average Bill				$ 2,057.06		$ 2,742.60
39							
40	Total Calculated Revenue				$ 218,884		$ 291,829
41							
42							
43	Adjustments				(1,122)		
44							
45							
46	Other Revenue						-
47	Connections and Reconnections				1,680		1,680
48	Premises Visit				-		-
49	Late Charges				3,425		3,425
50	Total Other Revenue				5,105		5,105
51							
52	Total Revenue				$ 222,867		$ 296,934
53							
54	**Total 2014 Revenue**				**$ 246,064**		**$ 328,114**

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] or Sewer [X]
Interim [X] Final [ ]

Schedule: E-2
Page 3 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**January 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	2,602	-	$ 20.48	$ 53,286	$ 26.18	$ 68,127
4	Up to 10 kgal		7,278	6.72	48,908	8.59	62,491
5	Total Residential	2,602	7,278		102,194		130,618
6							
7	Average Bill				$ 39.28		$ 50.20
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"	-		20.48	-	26.18	-
12	M Gallons		-	8.05	-	10.30	-
13	3/4"	106		30.71	3,255	39.28	4,164
14	M Gallons		989	8.05	7,961	10.30	10,185
15	1"	8		51.19	410	65.47	524
16	M Gallons		62	8.05	499	10.30	639
17	1 1/2"	8		102.85	823	131.81	1,054
18	M Gallons		359	8.05	2,890	10.30	3,697
19	2"	8		163.81	1,310	209.52	1,676
20	M Gallons		508	8.05	4,089	10.30	5,232
21	3"	2		327.62	655	419.03	838
22	M Gallons		176	8.05	1,417	10.30	1,813
23	4"	-		512.00	-	654.73	-
24	M Gallons		-	8.05	-	10.30	-
25	6"	1		1,023.82	1,024	1,309.48	1,309
26	M Gallons		701	8.05	5,643	10.30	7,219
27	8"	-		1,638.40	-	2,095.17	-
28	M gallons		-	8.05	-	10.30	-
29	10"	-		2,355.20		3,011.81	-
30	M gallons			8.05		10.30	-
31	Total General Service - Rate Schedule GS	133	2,795		29,977		38,350
32							
33	Average Bill				$ 225.39		$ 288.35
34							
35	BULK SERVICE						
36	4"	1		511.90	512	654.73	655
37	M Gallons		2,327	8.16	18,988	10.30	23,965
38	Total Bulk Service	1	2,327		19,500		24,620
39							
40	Average Bill				$ 19,500		$ 24,619.53
41							
42	Total Calculated Revenue				$ 151,672		$ 193,588
43							
44							
45	Miscellaneous Adjustments				(302)		
46							
47						Number	
48	Other Revenue						
49	Transfers				567		567
50	Reconnections				280	4	500
51	Premises Visit				828		828
52	Late Charges				5,361		5,361
53	Total Other Revenue				7,036		7,256
54							
55	Total Booked Revenue				$ 158,405		$ 200,844

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] or Sewer [X]
Interim [X] Final [ ]

Schedule: E-2
Page 4 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**February to June 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	13,021	-	$ 21.23	$ 276,440	$ 26.18	$ 340,946
4	Up to 10 kgal		33,231	6.96	231,288	8.59	285,332
5	Total Residential	13,021	33,231		507,728		626,277
6							
7	Average Bill				$ 38.99		$ 48.10
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"	-		21.23	-	26.18	-
12	M Gallons		-	8.35	-	10.30	-
13	3/4"	518		31.84	16,493	39.28	20,348
14	M Gallons		4,465	8.35	37,283	10.30	45,983
15	1"	40		53.07	2,123	65.47	2,619
16	M Gallons		301	8.35	2,513	10.30	3,100
17	1 1/2"	40		106.84	4,274	131.81	5,272
18	M Gallons		1,270	8.35	10,605	10.30	13,079
19	2"	40		169.84	6,794	209.52	8,381
20	M Gallons		2,502	8.35	20,892	10.30	25,767
21	3"	10		339.68	3,397	419.03	4,190
22	M Gallons		774	8.35	6,463	10.30	7,971
23	4"	-		530.75	-	654.73	-
24	M Gallons		-	8.35	-	10.30	-
25	6"	5		1,061.50	5,308	1,309.48	6,547
26	M Gallons		3,785	8.35	31,605	10.30	38,980
27	8"	-		1,698.40	-	2,095.17	-
28	M gallons		-	8.35	-	10.30	-
29	10"	-		2,441.45		3,011.81	-
30	M gallons			8.35		10.30	-
31	Total General Service - Rate Schedule GS	653	13,097		147,747		182,238
32							
33	Average Bill				$ 226.26		$ 279.08
34							
35	BULK SERVICE						
36	4"	5		530.75	2,654	654.73	3,274
37	M Gallons		12,005	8.35	100,242	10.30	123,634
38	Total Bulk Service	5	12,005		102,896		126,908
39							
40	Average Bill				$ 20,579		$ 25,382
41							
42	Total Calculated Revenue				$ 758,371		$ 935,424
43							
44							
45	Miscellaneous Adjustments				(9,660)		
46							
47						Number	
48	Other Revenue						-
49	Transfers				3,051		3,051
50	Reconnections				916	18	2,250
51	Premises Visit				2,538		2,538
52	Late Charges				14,595		14,595
53	Total Other Revenue				21,100		22,434
54							
55	Total Booked Revenue				$ 769,811		$ 957,858

Revenue Schedule at Present and Proposed Rates

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] or Sewer [X]
Interim [X] Final [ ]

Florida Public Service Commission

Schedule: E-2
Page 5 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**July 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	2,604	-	$ 21.03	$ 54,754	$ 26.18	$ 68,173
4	Up to 10 kgal		6,912	6.90	47,693	8.59	59,349
5	Total Residential	2,604	6,912		102,447		127,522
6							
7	Average Bill				$ 39.35		$ 48.98
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"	-		21.03	-	26.18	-
12	M Gallons		-	8.27	-	10.30	-
13	3/4"	102		31.55	3,218	39.28	4,007
14	M Gallons		983	8.27	8,129	10.30	10,124
15	1"	8		52.58	421	65.47	524
16	M Gallons		155	8.27	1,282	10.30	1,596
17	1 1/2"	8		105.86	847	131.81	1,054
18	M Gallons		224	8.27	1,852	10.30	2,307
19	2"	8		168.28	1,346	209.52	1,676
20	M Gallons		443	8.27	3,664	10.30	4,562
21	3"	2		336.55	673	419.03	838
22	M Gallons		129	8.27	1,067	10.30	1,329
23	4"	-		525.86	-	654.73	-
24	M Gallons		-	8.27	-	10.30	-
25	6"	1		1,051.73	1,052	1,309.48	1,309
26	M Gallons		510	8.27	4,218	10.30	5,252
27	8"	-		1,682.40	-	2,095.17	-
28	M gallons		-	8.27	-	10.30	-
29	10"	-		2,418.45		3,011.81	-
30	M gallons			8.27		10.30	-
31	Total General Service - Rate Schedule GS	129	2,444		27,769		34,578
32							
33	Average Bill				$ 215.26		$ 268.05
34							
35	BULK SERVICE						
36	4"	1		525.86	526	654.73	655
37	M Gallons		1,543	8.27	12,761	10.30	15,891
38	Total Bulk Service	1	1,543		13,286		16,545
39							
40	Average Bill				$ 13,286		$ 16,545.44
41							
42	Total Calculated Revenue				$ 143,502		$ 178,646
43							
44							
45	Miscellaneous Adjustments				(392)		
46							
47						Number	
48	Other Revenue						
49	Transfers				540		540
50	Reconnections				135	5	625
51	Premises Visit				73		73
52	Late Charges				2,805		2,805
53	Total Other Revenue				3,553		4,043
54							
55	Total Booked Revenue				$ 146,663		$ 182,689

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] or Sewer [X]
Interim [X] Final [ ]

Schedule: E-2
Page 6 of 6
Preparer: Donald J. Clayton, P.E.

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**August to December 2014**						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	13,047	-	$ 20.95	$ 273,326	$ 26.18	$ 341,611
4	Up to 8k gal		32,385	6.87	222,485	8.59	278,068
5	Total Residential	13,047	32,385		495,811		619,678
6							
7	Average Bill				$ 38.00		$ 47.50
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"	-		20.95	-	26.18	-
12	M Gallons		-	8.24	-	10.30	-
13	3/4"	511		31.43	16,048	39.28	20,057
14	M Gallons		4,728	8.24	38,957	10.30	48,690
15	1"	40		52.38	2,095	65.47	2,619
16	M Gallons		819	8.24	6,749	10.30	8,435
17	1 1/2"	40		105.46	4,218	131.81	5,272
18	M Gallons		1,198	8.24	9,872	10.30	12,338
19	2"	40		167.64	6,706	209.52	8,381
20	M Gallons		2,328	8.24	19,183	10.30	23,975
21	3"	10		335.27	3,353	419.03	4,190
22	M Gallons		1,135	8.24	9,352	10.30	11,689
23	4"	-		523.86	-	654.73	-
24	M Gallons		-	8.24	-	10.30	-
25	6"	5		1,047.73	5,239	1,309.48	6,547
26	M Gallons		3,252	8.24	26,796	10.30	33,491
27	8"	-		1,676.37	-	2,095.17	-
28	M gallons		-	8.24	-	10.30	-
29	10"	-		2,409.78		3,011.81	-
30	M gallons		-	8.24		10.30	-
31	Total General Service - Rate Schedule GS	646	13,460		148,568		185,684
32							
33	Average Bill				$ 230.12		$ 287.61
34							
35	BULK SERVICE						
36	4"	5		523.86	2,619	654.73	3,274
37	M Gallons		18,056	8.24	148,781	10.30	185,951
38	Total Bulk Service	5	18,056		151,401		189,225
39							
40	Average Bill				30,280		37,845
41							
42	Total Calculated Revenue				$ 795,780		$ 994,587
43							
44							
45	Miscellaneous Adjustments				8,366		
46	Rounding						
47						Number	
48	Other Revenue						-
49	Transfers				3,807		3,807
50	Reconnections				702	26	3,250
51	Premises Visit				4,087		4,087
52	Late Charges				14,914		14,914
53	Total Other Revenue				23,510		26,058
54							
55	Total Booked Revenue				$ 827,656		$ 1,020,646
56	Rounding				1		
57	**Total 2014 Revenue**				**$ 1,902,536**		**$ 2,362,036**

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014
Water [X] Sewer [ ]

Schedule: E-3
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service - GS	(4) General Service - R GS	(5) Total
1	January	721	21	1	743
2	February	722	20	1	743
3	March	721	21	1	743
4	April	722	20	1	743
5	May	721	21	1	743
6	June	722	20	1	743
7	July	721	21	1	743
8	August	721	21	1	743
9	September	720	22	1	743
10	October	720	22	1	743
11	November	720	22	1	743
12	December	721	21	1	743
13					
14	Total	8,652	252	12	8,916

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014
Water [ ] Sewer [X]

Schedule: E-3
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service - GS	(4) Bulk Service	(5) Total
1	January	2,602	133	1	2,736
2	February	2,600	133	1	2,734
3	March	2,607	131	1	2,739
4	April	2,604	130	1	2,735
5	May	2,607	130	1	2,738
6	June	2,604	129	1	2,734
7	July	2,604	129	1	2,734
8	August	2,608	129	1	2,738
9	September	2,608	130	1	2,739
10	October	2,610	128	1	2,739
11	November	2,612	128	1	2,741
12	December	2,608	131	1	2,740
13					
14	Total	31,274	1,561	12	32,847

Miscellaneous Service Charges

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014
Water [X] Sewer [ ]

Schedule: E-4
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

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.	(1) Type Charge	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
1	Initial Connection Fee	$ 24.00	$ 34.00	$ 24.00	$ 34.00
2					
3	Normal Reconnection Fee	24.00	34.00	24.00	34.00
4					
5	Violation Reconnection fee	24.00	34.00	24.00	34.00
6					
7	Premises Visit Fee	18.00	27.00	18.00	27.00
8					
9	Late Fee	5.00	5.00	5.00	5.00
10					
11					
12					
13					
14					

Miscellaneous Service Charges

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014
Water [ ] Sewer [X]

Schedule: E-4
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

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.	(1) Type Charge	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
1	Initial Connection Fee	$ 27.00	$ 40.00	$ 27.00	$ 40.00
2					
3	Normal Reconnection Fee	27.00	40.00	125.00	187.50
4					
5	Violation Reconnection fee	27.00	40.00	125.00	187.50
6					
7	Premises Visit Fee	18.00	27.00	18.00	27.00
8					
9	Meter Re-read	NA	NA	20.00	NA
10					
11	Late Fee	5.00	5.00	5.00	5.00
12					
13					
14	These proposed rates for reconnection and meter re-reads are based on a new contract with Pasco County Sections 2.2 and 3.2. The reconnection costs incurred will eliminate the need to install an elder valve to shut off a customer's service for non-payment				
15					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [ ] Final [X]
Water [X] Sewer [ ]

Schedule: E-5
Page 1 of 2

Preparer: Donald J. Clayton, P.E.

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	**Present Rates**					
2	Connection and Reconnect Fees		$ 144	$ -	$ 1,608	$ 1,752
3	Premises Visit fees	-	-	-	-	-
4	Late Penalty Fees	-	-	-	3,950	3,950
5						
6	Total Other Charges	$ -	$ 144	$ -	$ 5,558	$ 5,702
7						
8	**Proposed Rates**					
9	Connection and Reconnect Fees	$ -	$ 144	$ -	$ 1,608	$ 1,752
10	Premises Visit fees	-	-	-	-	-
11	Late Penalty Fees	-	-	-	3,950	3,950
12						
13	Total Other Charges	$ -	$ 144	$ -	$ 5,558	$ 5,702
14						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [ ] Final [X]
Water [ ] Sewer [X]

Schedule: E-5
Page 2 of 2

Preparer: Donald J. Clayton, P.E.

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	**Present Rates**					
2	Connection and Reconnect Fees		$ 2,033	$ -	$ 7,965	$ 9,998
3	Premises Visit fees	-	-	-	7,526	7,526
4	Late Penalty Fees	-	-	-	37,675	37,675
5						
6	Total Other Charges	$ -	$ 2,033	$ -	$ 53,166	$ 55,199
7						
8	**Proposed Rates**					
9	Connection and Reconnect Fees	$ -	$ 6,625	$ -	$ 7,965	$ 14,590
10	Premises Visit fees	-	-	-	7,526	7,526
11	Late Penalty Fees	-	-	-	37,675	37,675
12						
13	Total Other Charges	$ -	$ 6,625	$ -	$ 53,166	$ 59,791
14						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [X] Final [ ]
Water [X] Sewer [ ]

Schedule: E-5
Page 1 of 2

Preparer: Donald J. Clayton, P.E.

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	**Present Rates**					
2	Connect and Reconnect Fees		$ 144	$ -	$ 1,608	$ 1,752
3	Premises Visit fees	-	-	-		-
4	Late Penalty Fees	-	-	-	3,950	3,950
5						
6	Total Other Charges	$ -	$ 144	$ -	$ 5,558	$ 5,702
7						
8	**Proposed Rates**					
9	Connect and Reconnect Fees	$ -	$ 144	$ -	$ 1,608	$ 1,752
10	Premises Visit fees	-	-	-		-
11	Late Penalty Fees	-	-	-	3,950	3,950
12						
13	Total Other Charges	$ -	$ 144	$ -	$ 5,558	$ 5,702
14						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Interim [X] Final [ ]
Water [ ] Sewer [X]

Schedule: E-5
Page 2 of 2

Preparer: Donald J. Clayton, P.E.

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	**Present Rates**					
2	Connect and Reconnect Fees		$ 2,033	$ -	$ 7,965	$ 9,998
3	Premises Visit fees	-	-	-	7,526	7,526
4	Late Penalty Fees	-	-	-	37,675	37,675
5						
6	Total Other Charges	$ -	$ 2,033	$ -	$ 53,166	$ 55,199
7						
8	**Proposed Rates**					
9	Connect and Reconnect Fees	$ -	$ 6,625	$ -	$ 7,965	$ 14,590
10	Premises Visit fees	-	-	-	7,526	7,526
11	Late Penalty Fees	-	-	-	37,675	37,675
12						
13	Total Other Charges	$ -	$ 6,625	$ -	$ 53,166	$ 59,791
14						

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: E-6
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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 No.	(1) Size	(2) Make	(3) Model	(4) Location	(5) Quantity
1	None				

Private Fire Protection Service

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: E-7
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	None		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: E-8
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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		Ni Florida LLC does not have any agreements or contracts that have rates or conditions that differ from those on the approved tariffs with the exception of the cost of sewer reconnections and meter re-reads for sewer customers. These costs are now based on a new contract with Pasco County.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: E-9
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	Ni Florida LLC has not paid any state, municipal, city or county franchise taxes or fees.				

Service Availability Charges Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [X] Sewer[ ]
Historic [X] or Projected [ ]

Schedule: E-10
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	Ni Florida LLC is not proposing to change its service availability charges, therefore this schedule is not required.		

Service Availability Charges Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] Sewer[X]
Historic [X] or Projected [ ]

Schedule: E-10
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	Ni Florida LLC is not proposing to change its service availability charges, therefore this schedule is not required.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [X] Sewer[ ]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	Ni Florida LLC does not have any guaranteed revenue contracts.				

Guaranteed Revenues Received

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [ ] Sewer[X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	Ni Florida LLC does not have any guaranteed revenue contracts.				

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014
Water [X] Sewer[ ]

Schedule: E-12
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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	Ni Florida LLC 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: Ni Florida, LLC
Docket No.: 150170-WS
Projected Test Year Ended: N/A
Water [X] Sewer[ ]

Schedule: E-13
Page 1 of 1

Preparer: Donald J. Clayton, P.E.

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.

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Projected Test Year Ended: N/A
Water [ ] Sewer[X]

Schedule: E-13
Page 1 of 1

Preparer: Donald J. Clayton, P.E.

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.

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

Billing Analysis Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014
Water [X] Sewer[ ]

Schedule E 14

Preparer: Donald J. Clayton, P.E.

Customer Class:

Meter Size: All

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) Consolidation Factor [(1) x (6)] + (5)	(8) Percentage of Total
1		The billing analysis is contained in Volume II.							

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 133 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	4,070,000	0	11	0	29,811,000	1	33,881,000	99.85%
2	4,071,000	0	11	0	29,811,000	1	33,882,000	99.86%
3	4,072,000	0	11	0	29,811,000	1	33,883,000	99.86%
4	4,073,000	0	11	0	29,811,000	1	33,884,000	99.86%
5	4,074,000	0	11	0	29,811,000	1	33,885,000	99.86%
6	4,075,000	0	11	0	29,811,000	1	33,886,000	99.87%
7	4,076,000	0	11	0	29,811,000	1	33,887,000	99.87%
8	4,077,000	0	11	0	29,811,000	1	33,888,000	99.87%
9	4,078,000	0	11	0	29,811,000	1	33,889,000	99.88%
10	4,079,000	0	11	0	29,811,000	1	33,890,000	99.88%
11	4,080,000	0	11	0	29,811,000	1	33,891,000	99.88%
12	4,081,000	0	11	0	29,811,000	1	33,892,000	99.89%
13	4,082,000	0	11	0	29,811,000	1	33,893,000	99.89%
14	4,083,000	0	11	0	29,811,000	1	33,894,000	99.89%
15	4,084,000	0	11	0	29,811,000	1	33,895,000	99.89%
16	4,085,000	0	11	0	29,811,000	1	33,896,000	99.90%
17	4,086,000	0	11	0	29,811,000	1	33,897,000	99.90%
18	4,087,000	0	11	0	29,811,000	1	33,898,000	99.90%
19	4,088,000	0	11	0	29,811,000	1	33,899,000	99.91%
20	4,089,000	0	11	0	29,811,000	1	33,900,000	99.91%
21	4,090,000	0	11	0	29,811,000	1	33,901,000	99.91%
22	4,091,000	0	11	0	29,811,000	1	33,902,000	99.91%
23	4,092,000	0	11	0	29,811,000	1	33,903,000	99.92%
24	4,093,000	0	11	0	29,811,000	1	33,904,000	99.92%
25	4,094,000	0	11	0	29,811,000	1	33,905,000	99.92%
26	4,095,000	0	11	0	29,811,000	1	33,906,000	99.93%
27	4,096,000	0	11	0	29,811,000	1	33,907,000	99.93%
28	4,097,000	0	11	0	29,811,000	1	33,908,000	99.93%
29	4,098,000	0	11	0	29,811,000	1	33,909,000	99.94%
30	4,099,000	0	11	0	29,811,000	1	33,910,000	99.94%
31	4,100,000	0	11	0	29,811,000	1	33,911,000	99.94%
32	4,101,000	0	11	0	29,811,000	1	33,912,000	99.94%
33	4,102,000	0	11	0	29,811,000	1	33,913,000	99.95%
34	4,103,000	0	11	0	29,811,000	1	33,914,000	99.95%
35	4,104,000	0	11	0	29,811,000	1	33,915,000	99.95%
36	4,105,000	0	11	0	29,811,000	1	33,916,000	99.96%
37	4,106,000	0	11	0	29,811,000	1	33,917,000	99.96%
38	4,107,000	0	11	0	29,811,000	1	33,918,000	99.96%
39	4,108,000	0	11	0	29,811,000	1	33,919,000	99.96%
40	4,109,000	0	11	0	29,811,000	1	33,920,000	99.97%
41	4,110,000	0	11	0	29,811,000	1	33,921,000	99.97%
42	4,111,000	0	11	0	29,811,000	1	33,922,000	99.97%
43	4,112,000	0	11	0	29,811,000	1	33,923,000	99.98%
44	4,113,000	0	11	0	29,811,000	1	33,924,000	99.98%
45	4,114,000	0	11	0	29,811,000	1	33,925,000	99.98%
46	4,115,000	0	11	0	29,811,000	1	33,926,000	99.99%
47	4,116,000	0	11	0	29,811,000	1	33,927,000	99.99%
48	4,117,000	0	11	0	29,811,000	1	33,928,000	99.99%
49	4,118,000	0	11	0	29,811,000	1	33,929,000	99.99%
50	4,119,000	0	11	0	29,811,000	1	33,930,000	100.00%
51	4,120,000	1	12	4,120,000	33,931,000	0	33,931,000	100.00%

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule: F-1
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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 breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, columns 4 and 5 may be omitted

Month/ Year	(1) Total Gallons Pumped (000s)	(2) Gallons Purchased (000s)	(3) Gallons Sold (000s)	(4) Other Uses (000s)	(5) Unaccounted For Water (1) + (2) - (3) - (4) (000s)	(6) % Unaccounted For Water
Oct-11	-	2,451	2,055		396	16.16%
Nov-11	-	2,383	2,489		(106)	-4.45%
Dec-11	-	2,485	2,291		194	7.80%
Jan-12	-	2,318	1,969		349	15.06%
Feb-12	-	1,514	1,358		156	10.31%
Mar-12	-	1,417	1,118		299	21.12%
Apr-12	-	1,094	886		208	18.99%
May-12	-	1,029	1,092		(63)	-6.08%
Jun-12	-	1,021	959		62	6.07%
Jul-12	-	1,076	902		174	16.20%
Aug-12	-	1,344	1,513		(169)	-12.60%
Sep-12	-	2,006	1,656		350	17.46%
Total	-	20,138	18,288		1,850	9.19%

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule: F-2
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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) Individual Plant Flows	(3)	(4)	(5)	(6)
	(Name) (000s)	(Name) (000s)	(Name) (000s)	(Name) (000s)	Total Plant Flows (000s)	Total Purch. Sewage Treatment (000s)
Jan-14					-	9,632
Feb-14					-	10,076
Mar-14					-	13,231
Apr-14					-	9,972
May-14					-	10,228
Jun-14					-	11,125
Jul-14					-	10,218
Aug-14					-	10,599
Sep-14					-	13,773
Oct-14					-	11,187
Nov-14					-	9,713
Dec-14					-	14,456
Total	-	-	-	-	-	134,210

Note: All wastewater is pumped to Pasco County for treatment and disposal.

Water Treatment Plant Data

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: F-3
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	GPD
	NOT APPLICABLE - ALL WATER PURCHASED		
1.	Plant Capacity The Hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.		

Wastewater Treatment Plant Data

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Florida Public Service Commission

Schedule: F-4
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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
	NOT APPLICABLE - ALL TREATMENT PURCHASED		
1.	Plant Capacity		
	The Hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
	DEP Permitted Capacity		
2.	Annual Average Daily Flow		
	An average of the daily flows during the test year.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Ni Florida, LLC

Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule: F-5
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful

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

NOT APPLICABLE - ALL WATER PURCHASED

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-6
Page 1 of 2
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014
Preparer: Donald J. Clayton, P.E.

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

NOT APPLICABLE - ALL TREATMENT PURCHASED

1	(A) Used and useful flow, GPD (AADF, 12 mo. ending 6/30/05)		0
2			
3	(B)	Less: Excess I&I	0
4	(C)	Plus: Property needed for post test year period (See F-8)	0
5	(D) Total Flows		0
6	(E) Permitted capacity		0
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: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule: F-6
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Line No.						
1	A. Infiltration allowance, excluding service laterals					
2					Allowance @ 500	
3					gpd/inch-dia./mile	
4	Main dia.	Main length			gpd	gpy
5	Inches	Feet	Miles			
6	Gravity					
7	8	133,669	25		101,264	36,961,504
8	Force					
9	4	19,878	4		7,530	2,748,284
10	6	38,303	7		21,763	7,943,520
11	8	4,000	1		3,030	1,106,061
12	12	3,810	1		4,330	1,580,284
13	Total	199,660	38			50,339,652
14	Estimated inflow @ 10% of flows					9,367,887
15	Allowable I&I					59,707,539
16						
17	B. Calculation of Inflow & Infiltration (I&I)					
18	Wastewater treated					134,210,000
19						
20						
21					Estimated	
22	Gallons billed to WW cust. (1)				Returned	
23	Residential		79,806,000		60.00%	47,883,600
24	Multi-Units		33,931,000		60.00%	20,358,600
25	Commercial		31,795,836		80.00%	25,436,669
26	Estimated flows returned		145,532,836			93,678,869
27						
28						
29						
30						
31	Estimated I&I (treated less returned)					40,531,131
32	Actual less allowable					(19,176,408)
33	Excess, if any [if positive]					-
34	Excess as percent of wastewater treated					0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: F-7
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide all, calculations, analyses and government requirements used to determine the used and useful percentage for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

The system is predominantly single family residential. There is one single metered RV park and 21 commercial customers. The following is the build out of the system.

Lots	Total	Occupied	Not Occupied
Residential	742	721	21
RV Park	1	1	-
Commercial	26	21	5
	769	743	26

The unoccupied lots are spread throughout the system and, as such, the system should be considered 100% used and useful.

Wastewater Collection System

The service area is predominantly single family residential. As of the end of the test year there was one single metered trailer park customer and 131 commercial customers. The following is the build out of the system.

Lots	Total	Occupied	Not Occupied
Residential	3,296	2,608	688
Trailer park	1	1	-
Commercial	146	131	15
	3,443	2,740	703

The unoccupied lots are spread throughout the system. As such, the system should be considered 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: F-8
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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

No margin reserve is requested. Therefore this schedule is not required

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: F-9
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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) Year	(2) SFR Water Connections Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. In ERCs
1	2010	717	718	718	16,095,000	22,432	21,860,000	975	
2	2011	718	719	719	14,461,000	20,127	21,500,000	1,068	9.62%
3	2012	719	737	728	14,727,160	20,230	20,416,840	1,009	-5.52%
4	2013	737	721	729	13,811,240	18,945	18,531,090	978	-3.08%
5	2014	721	721	721	12,746,912	17,679	18,287,552	1,034	5.75%
6									
7						Average Growth Through 5-Year Period (Col. 8)			1.69%

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

		X	Y
Constant:	1,004	1	975
X Coefficient:	3	2	1,068
R^2:	0.0143	3	1,009
		4	978
		5	1,034

Projection based on regression	
Projected 5 year growth past TY	(1)
Average annual Growth	(0)
Projection based on averages	
Projected 5 year growth past TY	91
Average annual Growth	18

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Test Year Ended: December 31, 2014

Schedule: F-10
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

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) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. In ERCs
1	2010	2,589	2,589	2,589	94,928,000	36,666	159,913,000	4,361	0.00%
2	2011	2,589	2,607	2,598	91,558,000	35,242	153,953,000	4,368	0.16%
3	2012	2,607	2,627	2,617	82,673,000	31,591	152,922,000	4,841	10.81%
4	2013	2,627	2,602	2,615	82,963,000	31,732	150,897,000	4,755	-1.76%
5	2014	2,602	2,608	2,605	79,806,000	30,636	145,532,836	4,750	-0.10%
6									
7						Average Growth Through 5-Year Period (Col. 8)				2.28%

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

		X	Y
Constant:	4,266	1	4,361
X Coefficient:	117	2	4,368
R^2:	0.6340	3	4,841
		4	4,755
		5	4,750

Projection based on regression	
Projected 5 year growth past TY	680
Average annual Growth	136
Projection based on averages	
Projected 5 year growth past TY	566
Average annual Growth	113

BILLING ANALYSIS
SCHEDULE E-14

OF

NI FLORIDA, LLC
Exact Legal Name of Utility

VOLUME II

FOR THE

Test Year Ended: December 31, 2014

COMPOSITE EXHIBIT "B"

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 1 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: Residential

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

Line No.	(1) Consumption Level	(2) No 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
1	0	3236	3,236	0	0	5,459	0	0.00%
2	1,000	1854	5,090	1,854,000	1,854,000	3,605	5,459,000	42.89%
3	2,000	1775	6,865	3,550,000	5,404,000	1,830	9,064,000	71.21%
4	3,000	1028	7,893	3,084,000	8,488,000	802	10,894,000	85.58%
5	4,000	420	8,313	1,680,000	10,168,000	382	11,696,000	91.88%
6	5,000	204	8,517	1,020,000	11,188,000	178	12,078,000	94.89%
7	6,000	82	8,599	492,000	11,680,000	96	12,256,000	96.28%
8	7,000	33	8,632	231,000	11,911,000	63	12,352,000	97.04%
9	8,000	18	8,650	144,000	12,055,000	45	12,415,000	97.53%
10	9,000	7	8,657	63,000	12,118,000	38	12,460,000	97.89%
11	10,000	14	8,671	140,000	12,258,000	24	12,498,000	98.19%
12	11,000	2	8,673	22,000	12,280,000	22	12,522,000	98.37%
13	12,000	0	8,673	0	12,280,000	22	12,544,000	98.55%
14	13,000	1	8,674	13,000	12,293,000	21	12,566,000	98.72%
15	14,000	4	8,678	56,000	12,349,000	17	12,587,000	98.88%
16	15,000	2	8,680	30,000	12,379,000	15	12,604,000	99.02%
17	16,000	4	8,684	64,000	12,443,000	11	12,619,000	99.14%
18	17,000	1	8,685	17,000	12,460,000	10	12,630,000	99.22%
19	18,000	3	8,688	54,000	12,514,000	7	12,640,000	99.30%
20	19,000	0	8,688	0	12,514,000	7	12,647,000	99.36%
21	20,000	1	8,689	20,000	12,534,000	6	12,654,000	99.41%
22	21,000	1	8,690	21,000	12,555,000	5	12,660,000	99.46%
23	22,000	1	8,691	22,000	12,577,000	4	12,665,000	99.50%
24	23,000	0	8,691	0	12,577,000	4	12,669,000	99.53%
25	24,000	0	8,691	0	12,577,000	4	12,673,000	99.56%
26	25,000	0	8,691	0	12,577,000	4	12,677,000	99.59%
27	26,000	0	8,691	0	12,577,000	4	12,681,000	99.62%
28	27,000	0	8,691	0	12,577,000	4	12,685,000	99.65%
29	28,000	0	8,691	0	12,577,000	4	12,689,000	99.69%
30	29,000	1	8,692	29,000	12,606,000	3	12,693,000	99.72%
31	30,000	0	8,692	0	12,606,000	3	12,696,000	99.74%
32	31,000	0	8,692	0	12,606,000	3	12,699,000	99.76%
33	32,000	0	8,692	0	12,606,000	3	12,702,000	99.79%
34	33,000	0	8,692	0	12,606,000	3	12,705,000	99.81%
35	34,000	1	8,693	34,000	12,640,000	2	12,708,000	99.84%
36	35,000	1	8,694	35,000	12,675,000	1	12,710,000	99.85%
37	36,000	0	8,694	0	12,675,000	1	12,711,000	99.86%
38	37,000	0	8,694	0	12,675,000	1	12,712,000	99.87%
39	38,000	0	8,694	0	12,675,000	1	12,713,000	99.87%
40	39,000	0	8,694	0	12,675,000	1	12,714,000	99.88%
41	40,000	0	8,694	0	12,675,000	1	12,715,000	99.89%
42	41,000	0	8,694	0	12,675,000	1	12,716,000	99.90%
43	42,000	0	8,694	0	12,675,000	1	12,717,000	99.91%
44	43,000	0	8,694	0	12,675,000	1	12,718,000	99.91%
45	44,000	0	8,694	0	12,675,000	1	12,719,000	99.92%
46	45,000	0	8,694	0	12,675,000	1	12,720,000	99.93%
47	46,000	0	8,694	0	12,675,000	1	12,721,000	99.94%
48	47,000	0	8,694	0	12,675,000	1	12,722,000	99.95%
49	48,000	0	8,694	0	12,675,000	1	12,723,000	99.95%
50	49,000	0	8,694	0	12,675,000	1	12,724,000	99.96%
51	50,000	0	8,694	0	12,675,000	1	12,725,000	99.97%
52	51,000	0	8,694	0	12,675,000	1	12,726,000	99.98%
53	52,000	0	8,694	0	12,675,000	1	12,727,000	99.98%
54	53,000	0	8,694	0	12,675,000	1	12,728,000	99.99%
55	54,000	1	8,695	54,000	12,729,000	0	12,729,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 2 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service

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

Line No.	(1) Consumption Level	(2) No 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
1	0	15	15	0	0	153	0	0.00%
2	1,000	34	49	34,000	34,000	119	153,000	14.56%
3	2,000	42	91	84,000	118,000	77	272,000	25.88%
4	3,000	17	108	51,000	169,000	60	349,000	33.21%
5	4,000	4	112	16,000	185,000	56	409,000	38.92%
6	5,000	8	120	40,000	225,000	48	465,000	44.24%
7	6,000	3	123	18,000	243,000	45	513,000	48.81%
8	7,000	3	126	21,000	264,000	42	558,000	53.09%
9	8,000	2	128	16,000	280,000	40	600,000	57.09%
10	9,000	10	138	90,000	370,000	30	640,000	60.89%
11	10,000	3	141	30,000	400,000	27	670,000	63.75%
12	11,000	3	144	33,000	433,000	24	697,000	66.32%
13	12,000	0	144	0	433,000	24	721,000	68.60%
14	13,000	3	147	39,000	472,000	21	745,000	70.88%
15	14,000	1	148	14,000	486,000	20	766,000	72.88%
16	15,000	0	148	0	486,000	20	786,000	74.79%
17	16,000	1	149	16,000	502,000	19	806,000	76.69%
18	17,000	0	149	0	502,000	19	825,000	78.50%
19	18,000	0	149	0	502,000	19	844,000	80.30%
20	19,000	0	149	0	502,000	19	863,000	82.11%
21	20,000	3	152	60,000	562,000	16	882,000	83.92%
22	21,000	1	153	21,000	583,000	15	898,000	85.44%
23	22,000	0	153	0	583,000	15	913,000	86.87%
24	23,000	2	155	46,000	629,000	13	928,000	88.30%
25	24,000	3	158	72,000	701,000	10	941,000	89.53%
26	25,000	2	160	50,000	751,000	8	951,000	90.49%
27	26,000	0	160	0	751,000	8	959,000	91.25%
28	27,000	0	160	0	751,000	8	967,000	92.01%
29	28,000	0	160	0	751,000	8	975,000	92.77%
30	29,000	1	161	29,000	780,000	7	983,000	93.53%
31	30,000	0	161	0	780,000	7	990,000	94.20%
32	31,000	0	161	0	780,000	7	997,000	94.86%
33	32,000	1	162	32,000	812,000	6	1,004,000	95.53%
34	33,000	0	162	0	812,000	6	1,010,000	96.10%
35	34,000	0	162	0	812,000	6	1,016,000	96.67%
36	35,000	0	162	0	812,000	6	1,022,000	97.24%
37	36,000	2	164	72,000	884,000	4	1,028,000	97.81%
38	37,000	0	164	0	884,000	4	1,032,000	98.19%
39	38,000	0	164	0	884,000	4	1,036,000	98.57%
40	39,000	1	165	39,000	923,000	3	1,040,000	98.95%
41	40,000	1	166	40,000	963,000	2	1,043,000	99.24%
42	41,000	0	166	0	963,000	2	1,045,000	99.43%
43	42,000	0	166	0	963,000	2	1,047,000	99.62%
44	43,000	1	167	43,000	1,006,000	1	1,049,000	99.81%
45	44,000	0	167	0	1,006,000	1	1,050,000	99.90%
46	45,000	1	168	45,000	1,051,000	0	1,051,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 3 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No 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
1	0	3	3	0	0	9	0	0.00%
2	1,000	0	3	0	0	9	9,000	3.42%
3	2,000	0	3	0	0	9	18,000	6.84%
4	3,000	0	3	0	0	9	27,000	10.27%
5	4,000	0	3	0	0	9	36,000	13.69%
6	5,000	0	3	0	0	9	45,000	17.11%
7	6,000	0	3	0	0	9	54,000	20.53%
8	7,000	0	3	0	0	9	63,000	23.95%
9	8,000	1	4	8,000	8,000	8	72,000	27.38%
10	9,000	0	4	0	8,000	8	80,000	30.42%
11	10,000	0	4	0	8,000	8	88,000	33.46%
12	11,000	0	4	0	8,000	8	96,000	36.50%
13	12,000	0	4	0	8,000	8	104,000	39.54%
14	13,000	0	4	0	8,000	8	112,000	42.59%
15	14,000	0	4	0	8,000	8	120,000	45.63%
16	15,000	1	5	15,000	23,000	7	128,000	48.67%
17	16,000	0	5	0	23,000	7	135,000	51.33%
18	17,000	0	5	0	23,000	7	142,000	53.99%
19	18,000	0	5	0	23,000	7	149,000	56.65%
20	19,000	0	5	0	23,000	7	156,000	59.32%
21	20,000	0	5	0	23,000	7	163,000	61.98%
22	21,000	0	5	0	23,000	7	170,000	64.64%
23	22,000	0	5	0	23,000	7	177,000	67.30%
24	23,000	0	5	0	23,000	7	184,000	69.96%
25	24,000	1	6	24,000	47,000	6	191,000	72.62%
26	25,000	0	6	0	47,000	6	197,000	74.90%
27	26,000	0	6	0	47,000	6	203,000	77.19%
28	27,000	0	6	0	47,000	6	209,000	79.47%
29	28,000	0	6	0	47,000	6	215,000	81.75%
30	29,000	0	6	0	47,000	6	221,000	84.03%
31	30,000	1	7	30,000	77,000	5	227,000	86.31%
32	31,000	0	7	0	77,000	5	232,000	88.21%
33	32,000	1	8	32,000	109,000	4	237,000	90.11%
34	33,000	0	8	0	109,000	4	241,000	91.63%
35	34,000	0	8	0	109,000	4	245,000	93.16%
36	35,000	0	8	0	109,000	4	249,000	94.68%
37	36,000	2	10	72,000	181,000	2	253,000	96.20%
38	37,000	0	10	0	181,000	2	255,000	96.96%
39	38,000	0	10	0	181,000	2	257,000	97.72%
40	39,000	0	10	0	181,000	2	259,000	98.48%
41	40,000	1	11	40,000	221,000	1	261,000	99.24%
42	41,000	0	11	0	221,000	1	262,000	99.62%
43	42,000	1	12	42,000	263,000	0	263,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 4 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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
1	0	10	10	0	0	62	0	0.00%
2	1,000	0	10	0	0	62	62,000	2.26%
3	2,000	1	11	2,000	2,000	61	124,000	4.52%
4	3,000	0	11	0	2,000	61	185,000	6.74%
5	4,000	0	11	0	2,000	61	246,000	8.96%
6	5,000	2	13	10,000	12,000	59	307,000	11.18%
7	6,000	1	14	6,000	18,000	58	366,000	13.33%
8	7,000	2	16	14,000	32,000	56	424,000	15.44%
9	8,000	1	17	8,000	40,000	55	480,000	17.48%
10	9,000	3	20	27,000	67,000	52	535,000	19.48%
11	10,000	2	22	20,000	87,000	50	587,000	21.38%
12	11,000	3	25	33,000	120,000	47	637,000	23.20%
13	12,000	2	27	24,000	144,000	45	684,000	24.91%
14	13,000	1	28	13,000	157,000	44	729,000	26.55%
15	14,000	2	30	28,000	185,000	42	773,000	28.15%
16	15,000	1	31	15,000	200,000	41	815,000	29.68%
17	16,000	1	32	16,000	216,000	40	856,000	31.17%
18	17,000	1	33	17,000	233,000	39	896,000	32.63%
19	18,000	0	33	0	233,000	39	935,000	34.05%
20	19,000	2	35	38,000	271,000	37	974,000	35.47%
21	20,000	1	36	20,000	291,000	36	1,011,000	36.82%
22	21,000	3	39	63,000	354,000	33	1,047,000	38.13%
23	22,000	1	40	22,000	376,000	32	1,080,000	39.33%
24	23,000	2	42	46,000	422,000	30	1,112,000	40.50%
25	24,000	1	43	24,000	446,000	29	1,142,000	41.59%
26	25,000	1	44	25,000	471,000	28	1,171,000	42.64%
27	26,000	1	45	26,000	497,000	27	1,199,000	43.66%
28	27,000	1	46	27,000	524,000	26	1,226,000	44.65%
29	28,000	0	46	0	524,000	26	1,252,000	45.59%
30	29,000	1	47	29,000	553,000	25	1,278,000	46.54%
31	30,000	1	48	30,000	583,000	24	1,303,000	47.45%
32	31,000	0	48	0	583,000	24	1,327,000	48.32%
33	32,000	1	49	32,000	615,000	23	1,351,000	49.20%
34	33,000	1	50	33,000	648,000	22	1,374,000	50.04%
35	34,000	0	50	0	648,000	22	1,396,000	50.84%
36	35,000	0	50	0	648,000	22	1,418,000	51.64%
37	36,000	1	51	36,000	684,000	21	1,440,000	52.44%
38	37,000	0	51	0	684,000	21	1,461,000	53.20%
39	38,000	0	51	0	684,000	21	1,482,000	53.97%
40	39,000	0	51	0	684,000	21	1,503,000	54.73%
41	40,000	1	52	40,000	724,000	20	1,524,000	55.50%
42	41,000	0	52	0	724,000	20	1,544,000	56.23%
43	42,000	0	52	0	724,000	20	1,564,000	56.96%
44	43,000	0	52	0	724,000	20	1,584,000	57.68%
45	44,000	0	52	0	724,000	20	1,604,000	58.41%
46	45,000	2	54	90,000	814,000	18	1,624,000	59.14%
47	46,000	0	54	0	814,000	18	1,642,000	59.80%
48	47,000	0	54	0	814,000	18	1,660,000	60.45%
49	48,000	2	56	96,000	910,000	16	1,678,000	61.11%
50	49,000	1	57	49,000	959,000	15	1,694,000	61.69%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 5 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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
51	50,000	1	58	50,000	1,009,000	14	1,709,000	62.24%
52	51,000	0	58	0	1,009,000	14	1,723,000	62.75%
53	52,000	1	59	52,000	1,061,000	13	1,737,000	63.26%
54	53,000	0	59	0	1,061,000	13	1,750,000	63.73%
55	54,000	0	59	0	1,061,000	13	1,763,000	64.20%
56	55,000	1	60	55,000	1,116,000	12	1,776,000	64.68%
57	56,000	0	60	0	1,116,000	12	1,788,000	65.11%
58	57,000	0	60	0	1,116,000	12	1,800,000	65.55%
59	58,000	0	60	0	1,116,000	12	1,812,000	65.99%
60	59,000	0	60	0	1,116,000	12	1,824,000	66.42%
61	60,000	0	60	0	1,116,000	12	1,836,000	66.86%
62	61,000	0	60	0	1,116,000	12	1,848,000	67.30%
63	62,000	0	60	0	1,116,000	12	1,860,000	67.73%
64	63,000	0	60	0	1,116,000	12	1,872,000	68.17%
65	64,000	0	60	0	1,116,000	12	1,884,000	68.61%
66	65,000	0	60	0	1,116,000	12	1,896,000	69.05%
67	66,000	0	60	0	1,116,000	12	1,908,000	69.48%
68	67,000	0	60	0	1,116,000	12	1,920,000	69.92%
69	68,000	0	60	0	1,116,000	12	1,932,000	70.36%
70	69,000	0	60	0	1,116,000	12	1,944,000	70.79%
71	70,000	0	60	0	1,116,000	12	1,956,000	71.23%
72	71,000	0	60	0	1,116,000	12	1,968,000	71.67%
73	72,000	0	60	0	1,116,000	12	1,980,000	72.10%
74	73,000	0	60	0	1,116,000	12	1,992,000	72.54%
75	74,000	0	60	0	1,116,000	12	2,004,000	72.98%
76	75,000	0	60	0	1,116,000	12	2,016,000	73.42%
77	76,000	0	60	0	1,116,000	12	2,028,000	73.85%
78	77,000	0	60	0	1,116,000	12	2,040,000	74.29%
79	78,000	0	60	0	1,116,000	12	2,052,000	74.73%
80	79,000	0	60	0	1,116,000	12	2,064,000	75.16%
81	80,000	0	60	0	1,116,000	12	2,076,000	75.60%
82	81,000	0	60	0	1,116,000	12	2,088,000	76.04%
83	82,000	0	60	0	1,116,000	12	2,100,000	76.47%
84	83,000	0	60	0	1,116,000	12	2,112,000	76.91%
85	84,000	0	60	0	1,116,000	12	2,124,000	77.35%
86	85,000	0	60	0	1,116,000	12	2,136,000	77.79%
87	86,000	0	60	0	1,116,000	12	2,148,000	78.22%
88	87,000	0	60	0	1,116,000	12	2,160,000	78.66%
89	88,000	0	60	0	1,116,000	12	2,172,000	79.10%
90	89,000	0	60	0	1,116,000	12	2,184,000	79.53%
91	90,000	0	60	0	1,116,000	12	2,196,000	79.97%
92	91,000	0	60	0	1,116,000	12	2,208,000	80.41%
93	92,000	0	60	0	1,116,000	12	2,220,000	80.84%
94	93,000	0	60	0	1,116,000	12	2,232,000	81.28%
95	94,000	0	60	0	1,116,000	12	2,244,000	81.72%
96	95,000	0	60	0	1,116,000	12	2,256,000	82.16%
97	96,000	0	60	0	1,116,000	12	2,268,000	82.59%
98	97,000	0	60	0	1,116,000	12	2,280,000	83.03%
99	98,000	0	60	0	1,116,000	12	2,292,000	83.47%
100	99,000	0	60	0	1,116,000	12	2,304,000	83.90%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 6 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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
101	100,000	0	60	0	1,116,000	12	2,316,000	84.34%
102	101,000	0	60	0	1,116,000	12	2,328,000	84.78%
103	102,000	0	60	0	1,116,000	12	2,340,000	85.21%
104	103,000	0	60	0	1,116,000	12	2,352,000	85.65%
105	104,000	0	60	0	1,116,000	12	2,364,000	86.09%
106	105,000	0	60	0	1,116,000	12	2,376,000	86.53%
107	106,000	0	60	0	1,116,000	12	2,388,000	86.96%
108	107,000	0	60	0	1,116,000	12	2,400,000	87.40%
109	108,000	0	60	0	1,116,000	12	2,412,000	87.84%
110	109,000	0	60	0	1,116,000	12	2,424,000	88.27%
111	110,000	0	60	0	1,116,000	12	2,436,000	88.71%
112	111,000	0	60	0	1,116,000	12	2,448,000	89.15%
113	112,000	0	60	0	1,116,000	12	2,460,000	89.58%
114	113,000	0	60	0	1,116,000	12	2,472,000	90.02%
115	114,000	0	60	0	1,116,000	12	2,484,000	90.46%
116	115,000	1	61	115,000	1,231,000	11	2,496,000	90.90%
117	116,000	0	61	0	1,231,000	11	2,507,000	91.30%
118	117,000	1	62	117,000	1,348,000	10	2,518,000	91.70%
119	118,000	0	62	0	1,348,000	10	2,528,000	92.06%
120	119,000	2	64	238,000	1,586,000	8	2,538,000	92.43%
121	120,000	0	64	0	1,586,000	8	2,546,000	92.72%
122	121,000	0	64	0	1,586,000	8	2,554,000	93.01%
123	122,000	0	64	0	1,586,000	8	2,562,000	93.30%
124	123,000	0	64	0	1,586,000	8	2,570,000	93.59%
125	124,000	0	64	0	1,586,000	8	2,578,000	93.88%
126	125,000	0	64	0	1,586,000	8	2,586,000	94.17%
127	126,000	2	66	252,000	1,838,000	6	2,594,000	94.46%
128	127,000	0	66	0	1,838,000	6	2,600,000	94.68%
129	128,000	0	66	0	1,838,000	6	2,606,000	94.90%
130	129,000	0	66	0	1,838,000	6	2,612,000	95.12%
131	130,000	0	66	0	1,838,000	6	2,618,000	95.34%
132	131,000	0	66	0	1,838,000	6	2,624,000	95.56%
133	132,000	0	66	0	1,838,000	6	2,630,000	95.78%
134	133,000	0	66	0	1,838,000	6	2,636,000	95.99%
135	134,000	0	66	0	1,838,000	6	2,642,000	96.21%
136	135,000	0	66	0	1,838,000	6	2,648,000	96.43%
137	136,000	1	67	136,000	1,974,000	5	2,654,000	96.65%
138	137,000	0	67	0	1,974,000	5	2,659,000	96.83%
139	138,000	0	67	0	1,974,000	5	2,664,000	97.01%
140	139,000	0	67	0	1,974,000	5	2,669,000	97.20%
141	140,000	0	67	0	1,974,000	5	2,674,000	97.38%
142	141,000	1	68	141,000	2,115,000	4	2,679,000	97.56%
143	142,000	0	68	0	2,115,000	4	2,683,000	97.71%
144	143,000	0	68	0	2,115,000	4	2,687,000	97.85%
145	144,000	0	68	0	2,115,000	4	2,691,000	98.00%
146	145,000	1	69	145,000	2,260,000	3	2,695,000	98.14%
147	146,000	0	69	0	2,260,000	3	2,698,000	98.25%
148	147,000	0	69	0	2,260,000	3	2,701,000	98.36%
149	148,000	0	69	0	2,260,000	3	2,704,000	98.47%
150	149,000	0	69	0	2,260,000	3	2,707,000	98.58%
151	150,000	0	69	0	2,260,000	3	2,710,000	98.69%
152	151,000	1	70	151,000	2,411,000	2	2,713,000	98.80%
153	152,000	0	70	0	2,411,000	2	2,715,000	98.87%
154	153,000	0	70	0	2,411,000	2	2,717,000	98.94%
155	154,000	0	70	0	2,411,000	2	2,719,000	99.02%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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
1	155,000	0	70	0	2,411,000	2	2,721,000	99.09%
2	156,000	0	70	0	2,411,000	2	2,723,000	99.16%
3	157,000	0	70	0	2,411,000	2	2,725,000	99.24%
4	158,000	0	70	0	2,411,000	2	2,727,000	99.31%
5	159,000	0	70	0	2,411,000	2	2,729,000	99.38%
6	160,000	1	71	160,000	2,571,000	1	2,731,000	99.45%
7	161,000	0	71	0	2,571,000	1	2,732,000	99.49%
8	162,000	0	71	0	2,571,000	1	2,733,000	99.53%
9	163,000	0	71	0	2,571,000	1	2,734,000	99.56%
10	164,000	0	71	0	2,571,000	1	2,735,000	99.60%
11	165,000	0	71	0	2,571,000	1	2,736,000	99.64%
12	166,000	0	71	0	2,571,000	1	2,737,000	99.67%
13	167,000	0	71	0	2,571,000	1	2,738,000	99.71%
14	168,000	0	71	0	2,571,000	1	2,739,000	99.75%
15	169,000	0	71	0	2,571,000	1	2,740,000	99.78%
16	170,000	0	71	0	2,571,000	1	2,741,000	99.82%
17	171,000	0	71	0	2,571,000	1	2,742,000	99.85%
18	172,000	0	71	0	2,571,000	1	2,743,000	99.89%
19	173,000	0	71	0	2,571,000	1	2,744,000	99.93%
20	174,000	0	71	0	2,571,000	1	2,745,000	99.96%
21	175,000	1	72	175,000	2,746,000	0	2,746,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 8 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	0	0	0	0	0	12	0	0.00%
2	1,000	0	0	0	0	12	12,000	0.82%
3	2,000	0	0	0	0	12	24,000	1.63%
4	3,000	0	0	0	0	12	36,000	2.45%
5	4,000	0	0	0	0	12	48,000	3.26%
6	5,000	0	0	0	0	12	60,000	4.08%
7	6,000	0	0	0	0	12	72,000	4.89%
8	7,000	0	0	0	0	12	84,000	5.71%
9	8,000	0	0	0	0	12	96,000	6.53%
10	9,000	0	0	0	0	12	108,000	7.34%
11	10,000	0	0	0	0	12	120,000	8.16%
12	11,000	0	0	0	0	12	132,000	8.97%
13	12,000	0	0	0	0	12	144,000	9.79%
14	13,000	0	0	0	0	12	156,000	10.61%
15	14,000	0	0	0	0	12	168,000	11.42%
16	15,000	0	0	0	0	12	180,000	12.24%
17	16,000	1	1	16,000	16,000	11	192,000	13.05%
18	17,000	0	1	0	16,000	11	203,000	13.80%
19	18,000	1	2	18,000	34,000	10	214,000	14.55%
20	19,000	1	3	19,000	53,000	9	224,000	15.23%
21	20,000	0	3	0	53,000	9	233,000	15.84%
22	21,000	0	3	0	53,000	9	242,000	16.45%
23	22,000	1	4	22,000	75,000	8	251,000	17.06%
24	23,000	0	4	0	75,000	8	259,000	17.61%
25	24,000	0	4	0	75,000	8	267,000	18.15%
26	25,000	1	5	25,000	100,000	7	275,000	18.69%
27	26,000	0	5	0	100,000	7	282,000	19.17%
28	27,000	0	5	0	100,000	7	289,000	19.65%
29	28,000	0	5	0	100,000	7	296,000	20.12%
30	29,000	0	5	0	100,000	7	303,000	20.60%
31	30,000	0	5	0	100,000	7	310,000	21.07%
32	31,000	0	5	0	100,000	7	317,000	21.55%
33	32,000	0	5	0	100,000	7	324,000	22.03%
34	33,000	0	5	0	100,000	7	331,000	22.50%
35	34,000	0	5	0	100,000	7	338,000	22.98%
36	35,000	0	5	0	100,000	7	345,000	23.45%
37	36,000	0	5	0	100,000	7	352,000	23.93%
38	37,000	0	5	0	100,000	7	359,000	24.41%
39	38,000	0	5	0	100,000	7	366,000	24.88%
40	39,000	0	5	0	100,000	7	373,000	25.36%
41	40,000	0	5	0	100,000	7	380,000	25.83%
42	41,000	0	5	0	100,000	7	387,000	26.31%
43	42,000	0	5	0	100,000	7	394,000	26.78%
44	43,000	0	5	0	100,000	7	401,000	27.26%
45	44,000	0	5	0	100,000	7	408,000	27.74%
46	45,000	0	5	0	100,000	7	415,000	28.21%
47	46,000	1	6	46,000	146,000	6	422,000	28.69%
48	47,000	0	6	0	146,000	6	428,000	29.10%
49	48,000	0	6	0	146,000	6	434,000	29.50%
50	49,000	0	6	0	146,000	6	440,000	29.91%
51	50,000	0	6	0	146,000	6	446,000	30.32%
52	51,000	0	6	0	146,000	6	452,000	30.73%
53	52,000	0	6	0	146,000	6	458,000	31.14%
54	53,000	0	6	0	146,000	6	464,000	31.54%
55	54,000	0	6	0	146,000	6	470,000	31.95%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 9 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	55,000	0	6	0	146,000	6	476,000	32.36%
2	56,000	0	6	0	146,000	6	482,000	32.77%
3	57,000	0	6	0	146,000	6	488,000	33.17%
4	58,000	0	6	0	146,000	6	494,000	33.58%
5	59,000	0	6	0	146,000	6	500,000	33.99%
6	60,000	0	6	0	146,000	6	506,000	34.40%
7	61,000	1	7	61,000	207,000	5	512,000	34.81%
8	62,000	0	7	0	207,000	5	517,000	35.15%
9	63,000	0	7	0	207,000	5	522,000	35.49%
10	64,000	0	7	0	207,000	5	527,000	35.83%
11	65,000	0	7	0	207,000	5	532,000	36.17%
12	66,000	0	7	0	207,000	5	537,000	36.51%
13	67,000	0	7	0	207,000	5	542,000	36.85%
14	68,000	0	7	0	207,000	5	547,000	37.19%
15	69,000	0	7	0	207,000	5	552,000	37.53%
16	70,000	0	7	0	207,000	5	557,000	37.87%
17	71,000	0	7	0	207,000	5	562,000	38.21%
18	72,000	0	7	0	207,000	5	567,000	38.55%
19	73,000	0	7	0	207,000	5	572,000	38.89%
20	74,000	0	7	0	207,000	5	577,000	39.23%
21	75,000	0	7	0	207,000	5	582,000	39.56%
22	76,000	0	7	0	207,000	5	587,000	39.90%
23	77,000	0	7	0	207,000	5	592,000	40.24%
24	78,000	0	7	0	207,000	5	597,000	40.58%
25	79,000	0	7	0	207,000	5	602,000	40.92%
26	80,000	0	7	0	207,000	5	607,000	41.26%
27	81,000	0	7	0	207,000	5	612,000	41.60%
28	82,000	0	7	0	207,000	5	617,000	41.94%
29	83,000	0	7	0	207,000	5	622,000	42.28%
30	84,000	0	7	0	207,000	5	627,000	42.62%
31	85,000	0	7	0	207,000	5	632,000	42.96%
32	86,000	0	7	0	207,000	5	637,000	43.30%
33	87,000	0	7	0	207,000	5	642,000	43.64%
34	88,000	0	7	0	207,000	5	647,000	43.98%
35	89,000	0	7	0	207,000	5	652,000	44.32%
36	90,000	0	7	0	207,000	5	657,000	44.66%
37	91,000	0	7	0	207,000	5	662,000	45.00%
38	92,000	0	7	0	207,000	5	667,000	45.34%
39	93,000	0	7	0	207,000	5	672,000	45.68%
40	94,000	0	7	0	207,000	5	677,000	46.02%
41	95,000	0	7	0	207,000	5	682,000	46.36%
42	96,000	0	7	0	207,000	5	687,000	46.70%
43	97,000	0	7	0	207,000	5	692,000	47.04%
44	98,000	0	7	0	207,000	5	697,000	47.38%
45	99,000	0	7	0	207,000	5	702,000	47.72%
46	100,000	0	7	0	207,000	5	707,000	48.06%
47	101,000	0	7	0	207,000	5	712,000	48.40%
48	102,000	0	7	0	207,000	5	717,000	48.74%
49	103,000	0	7	0	207,000	5	722,000	49.08%
50	104,000	0	7	0	207,000	5	727,000	49.42%
51	105,000	0	7	0	207,000	5	732,000	49.76%
52	106,000	0	7	0	207,000	5	737,000	50.10%
53	107,000	0	7	0	207,000	5	742,000	50.44%
54	108,000	0	7	0	207,000	5	747,000	50.78%
55	109,000	0	7	0	207,000	5	752,000	51.12%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	110,000	0	7	0	207,000	5	757,000	51.46%
2	111,000	0	7	0	207,000	5	762,000	51.80%
3	112,000	0	7	0	207,000	5	767,000	52.14%
4	113,000	0	7	0	207,000	5	772,000	52.48%
5	114,000	0	7	0	207,000	5	777,000	52.82%
6	115,000	1	8	115,000	322,000	4	782,000	53.16%
7	116,000	0	8	0	322,000	4	786,000	53.43%
8	117,000	0	8	0	322,000	4	790,000	53.70%
9	118,000	0	8	0	322,000	4	794,000	53.98%
10	119,000	0	8	0	322,000	4	798,000	54.25%
11	120,000	0	8	0	322,000	4	802,000	54.52%
12	121,000	0	8	0	322,000	4	806,000	54.79%
13	122,000	0	8	0	322,000	4	810,000	55.06%
14	123,000	0	8	0	322,000	4	814,000	55.34%
15	124,000	0	8	0	322,000	4	818,000	55.61%
16	125,000	0	8	0	322,000	4	822,000	55.88%
17	126,000	0	8	0	322,000	4	826,000	56.15%
18	127,000	0	8	0	322,000	4	830,000	56.42%
19	128,000	0	8	0	322,000	4	834,000	56.70%
20	129,000	0	8	0	322,000	4	838,000	56.97%
21	130,000	0	8	0	322,000	4	842,000	57.24%
22	131,000	0	8	0	322,000	4	846,000	57.51%
23	132,000	0	8	0	322,000	4	850,000	57.78%
24	133,000	0	8	0	322,000	4	854,000	58.06%
25	134,000	0	8	0	322,000	4	858,000	58.33%
26	135,000	0	8	0	322,000	4	862,000	58.60%
27	136,000	0	8	0	322,000	4	866,000	58.87%
28	137,000	0	8	0	322,000	4	870,000	59.14%
29	138,000	0	8	0	322,000	4	874,000	59.42%
30	139,000	0	8	0	322,000	4	878,000	59.69%
31	140,000	0	8	0	322,000	4	882,000	59.96%
32	141,000	0	8	0	322,000	4	886,000	60.23%
33	142,000	0	8	0	322,000	4	890,000	60.50%
34	143,000	0	8	0	322,000	4	894,000	60.77%
35	144,000	0	8	0	322,000	4	898,000	61.05%
36	145,000	0	8	0	322,000	4	902,000	61.32%
37	146,000	0	8	0	322,000	4	906,000	61.59%
38	147,000	0	8	0	322,000	4	910,000	61.86%
39	148,000	0	8	0	322,000	4	914,000	62.13%
40	149,000	0	8	0	322,000	4	918,000	62.41%
41	150,000	0	8	0	322,000	4	922,000	62.68%
42	151,000	0	8	0	322,000	4	926,000	62.95%
43	152,000	0	8	0	322,000	4	930,000	63.22%
44	153,000	0	8	0	322,000	4	934,000	63.49%
45	154,000	0	8	0	322,000	4	938,000	63.77%
46	155,000	0	8	0	322,000	4	942,000	64.04%
47	156,000	0	8	0	322,000	4	946,000	64.31%
48	157,000	0	8	0	322,000	4	950,000	64.58%
49	158,000	0	8	0	322,000	4	954,000	64.85%
50	159,000	0	8	0	322,000	4	958,000	65.13%
51	160,000	0	8	0	322,000	4	962,000	65.40%
52	161,000	0	8	0	322,000	4	966,000	65.67%
53	162,000	0	8	0	322,000	4	970,000	65.94%
54	163,000	0	8	0	322,000	4	974,000	66.21%
55	164,000	0	8	0	322,000	4	978,000	66.49%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 11 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	165,000	0	8	0	322,000	4	982,000	66.76%
2	166,000	0	8	0	322,000	4	986,000	67.03%
3	167,000	0	8	0	322,000	4	990,000	67.30%
4	168,000	0	8	0	322,000	4	994,000	67.57%
5	169,000	0	8	0	322,000	4	998,000	67.85%
6	170,000	0	8	0	322,000	4	1,002,000	68.12%
7	171,000	0	8	0	322,000	4	1,006,000	68.39%
8	172,000	0	8	0	322,000	4	1,010,000	68.66%
9	173,000	0	8	0	322,000	4	1,014,000	68.93%
10	174,000	0	8	0	322,000	4	1,018,000	69.20%
11	175,000	0	8	0	322,000	4	1,022,000	69.48%
12	176,000	0	8	0	322,000	4	1,026,000	69.75%
13	177,000	0	8	0	322,000	4	1,030,000	70.02%
14	178,000	0	8	0	322,000	4	1,034,000	70.29%
15	179,000	0	8	0	322,000	4	1,038,000	70.56%
16	180,000	0	8	0	322,000	4	1,042,000	70.84%
17	181,000	0	8	0	322,000	4	1,046,000	71.11%
18	182,000	0	8	0	322,000	4	1,050,000	71.38%
19	183,000	0	8	0	322,000	4	1,054,000	71.65%
20	184,000	0	8	0	322,000	4	1,058,000	71.92%
21	185,000	0	8	0	322,000	4	1,062,000	72.20%
22	186,000	0	8	0	322,000	4	1,066,000	72.47%
23	187,000	0	8	0	322,000	4	1,070,000	72.74%
24	188,000	0	8	0	322,000	4	1,074,000	73.01%
25	189,000	0	8	0	322,000	4	1,078,000	73.28%
26	190,000	0	8	0	322,000	4	1,082,000	73.56%
27	191,000	0	8	0	322,000	4	1,086,000	73.83%
28	192,000	1	9	192,000	514,000	3	1,090,000	74.10%
29	193,000	0	9	0	514,000	3	1,093,000	74.30%
30	194,000	0	9	0	514,000	3	1,096,000	74.51%
31	195,000	0	9	0	514,000	3	1,099,000	74.71%
32	196,000	0	9	0	514,000	3	1,102,000	74.92%
33	197,000	0	9	0	514,000	3	1,105,000	75.12%
34	198,000	0	9	0	514,000	3	1,108,000	75.32%
35	199,000	0	9	0	514,000	3	1,111,000	75.53%
36	200,000	0	9	0	514,000	3	1,114,000	75.73%
37	201,000	0	9	0	514,000	3	1,117,000	75.93%
38	202,000	0	9	0	514,000	3	1,120,000	76.14%
39	203,000	0	9	0	514,000	3	1,123,000	76.34%
40	204,000	0	9	0	514,000	3	1,126,000	76.55%
41	205,000	0	9	0	514,000	3	1,129,000	76.75%
42	206,000	0	9	0	514,000	3	1,132,000	76.95%
43	207,000	0	9	0	514,000	3	1,135,000	77.16%
44	208,000	0	9	0	514,000	3	1,138,000	77.36%
45	209,000	0	9	0	514,000	3	1,141,000	77.57%
46	210,000	0	9	0	514,000	3	1,144,000	77.77%
47	211,000	0	9	0	514,000	3	1,147,000	77.97%
48	212,000	0	9	0	514,000	3	1,150,000	78.18%
49	213,000	0	9	0	514,000	3	1,153,000	78.38%
50	214,000	0	9	0	514,000	3	1,156,000	78.59%
51	215,000	0	9	0	514,000	3	1,159,000	78.79%
52	216,000	0	9	0	514,000	3	1,162,000	78.99%
53	217,000	0	9	0	514,000	3	1,165,000	79.20%
54	218,000	0	9	0	514,000	3	1,168,000	79.40%
55	219,000	0	9	0	514,000	3	1,171,000	79.61%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 12 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	220,000	0	9	0	514,000	3	1,174,000	79.81%
2	221,000	0	9	0	514,000	3	1,177,000	80.01%
3	222,000	0	9	0	514,000	3	1,180,000	80.22%
4	223,000	0	9	0	514,000	3	1,183,000	80.42%
5	224,000	0	9	0	514,000	3	1,186,000	80.63%
6	225,000	0	9	0	514,000	3	1,189,000	80.83%
7	226,000	0	9	0	514,000	3	1,192,000	81.03%
8	227,000	0	9	0	514,000	3	1,195,000	81.24%
9	228,000	0	9	0	514,000	3	1,198,000	81.44%
10	229,000	0	9	0	514,000	3	1,201,000	81.65%
11	230,000	0	9	0	514,000	3	1,204,000	81.85%
12	231,000	0	9	0	514,000	3	1,207,000	82.05%
13	232,000	0	9	0	514,000	3	1,210,000	82.26%
14	233,000	0	9	0	514,000	3	1,213,000	82.46%
15	234,000	0	9	0	514,000	3	1,216,000	82.66%
16	235,000	0	9	0	514,000	3	1,219,000	82.87%
17	236,000	1	10	236,000	750,000	2	1,222,000	83.07%
18	237,000	0	10	0	750,000	2	1,224,000	83.21%
19	238,000	0	10	0	750,000	2	1,226,000	83.34%
20	239,000	0	10	0	750,000	2	1,228,000	83.48%
21	240,000	0	10	0	750,000	2	1,230,000	83.62%
22	241,000	0	10	0	750,000	2	1,232,000	83.75%
23	242,000	0	10	0	750,000	2	1,234,000	83.89%
24	243,000	0	10	0	750,000	2	1,236,000	84.02%
25	244,000	0	10	0	750,000	2	1,238,000	84.16%
26	245,000	0	10	0	750,000	2	1,240,000	84.30%
27	246,000	0	10	0	750,000	2	1,242,000	84.43%
28	247,000	0	10	0	750,000	2	1,244,000	84.57%
29	248,000	0	10	0	750,000	2	1,246,000	84.70%
30	249,000	0	10	0	750,000	2	1,248,000	84.84%
31	250,000	0	10	0	750,000	2	1,250,000	84.98%
32	251,000	0	10	0	750,000	2	1,252,000	85.11%
33	252,000	0	10	0	750,000	2	1,254,000	85.25%
34	253,000	0	10	0	750,000	2	1,256,000	85.38%
35	254,000	0	10	0	750,000	2	1,258,000	85.52%
36	255,000	0	10	0	750,000	2	1,260,000	85.66%
37	256,000	0	10	0	750,000	2	1,262,000	85.79%
38	257,000	0	10	0	750,000	2	1,264,000	85.93%
39	258,000	0	10	0	750,000	2	1,266,000	86.06%
40	259,000	0	10	0	750,000	2	1,268,000	86.20%
41	260,000	0	10	0	750,000	2	1,270,000	86.34%
42	261,000	0	10	0	750,000	2	1,272,000	86.47%
43	262,000	0	10	0	750,000	2	1,274,000	86.61%
44	263,000	0	10	0	750,000	2	1,276,000	86.74%
45	264,000	0	10	0	750,000	2	1,278,000	86.88%
46	265,000	0	10	0	750,000	2	1,280,000	87.02%
47	266,000	0	10	0	750,000	2	1,282,000	87.15%
48	267,000	0	10	0	750,000	2	1,284,000	87.29%
49	268,000	0	10	0	750,000	2	1,286,000	87.42%
50	269,000	0	10	0	750,000	2	1,288,000	87.56%
51	270,000	0	10	0	750,000	2	1,290,000	87.70%
52	271,000	0	10	0	750,000	2	1,292,000	87.83%
53	272,000	0	10	0	750,000	2	1,294,000	87.97%
54	273,000	0	10	0	750,000	2	1,296,000	88.10%
55	274,000	0	10	0	750,000	2	1,298,000	88.24%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 13 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	275,000	0	10	0	750,000	2	1,300,000	88.38%
2	276,000	0	10	0	750,000	2	1,302,000	88.51%
3	277,000	0	10	0	750,000	2	1,304,000	88.65%
4	278,000	0	10	0	750,000	2	1,306,000	88.78%
5	279,000	0	10	0	750,000	2	1,308,000	88.92%
6	280,000	0	10	0	750,000	2	1,310,000	89.06%
7	281,000	0	10	0	750,000	2	1,312,000	89.19%
8	282,000	0	10	0	750,000	2	1,314,000	89.33%
9	283,000	0	10	0	750,000	2	1,316,000	89.46%
10	284,000	0	10	0	750,000	2	1,318,000	89.60%
11	285,000	0	10	0	750,000	2	1,320,000	89.73%
12	286,000	0	10	0	750,000	2	1,322,000	89.87%
13	287,000	0	10	0	750,000	2	1,324,000	90.01%
14	288,000	0	10	0	750,000	2	1,326,000	90.14%
15	289,000	0	10	0	750,000	2	1,328,000	90.28%
16	290,000	0	10	0	750,000	2	1,330,000	90.41%
17	291,000	0	10	0	750,000	2	1,332,000	90.55%
18	292,000	0	10	0	750,000	2	1,334,000	90.69%
19	293,000	0	10	0	750,000	2	1,336,000	90.82%
20	294,000	0	10	0	750,000	2	1,338,000	90.96%
21	295,000	0	10	0	750,000	2	1,340,000	91.09%
22	296,000	0	10	0	750,000	2	1,342,000	91.23%
23	297,000	0	10	0	750,000	2	1,344,000	91.37%
24	298,000	0	10	0	750,000	2	1,346,000	91.50%
25	299,000	0	10	0	750,000	2	1,348,000	91.64%
26	300,000	0	10	0	750,000	2	1,350,000	91.77%
27	301,000	0	10	0	750,000	2	1,352,000	91.91%
28	302,000	0	10	0	750,000	2	1,354,000	92.05%
29	303,000	0	10	0	750,000	2	1,356,000	92.18%
30	304,000	0	10	0	750,000	2	1,358,000	92.32%
31	305,000	0	10	0	750,000	2	1,360,000	92.45%
32	306,000	0	10	0	750,000	2	1,362,000	92.59%
33	307,000	0	10	0	750,000	2	1,364,000	92.73%
34	308,000	0	10	0	750,000	2	1,366,000	92.86%
35	309,000	0	10	0	750,000	2	1,368,000	93.00%
36	310,000	0	10	0	750,000	2	1,370,000	93.13%
37	311,000	0	10	0	750,000	2	1,372,000	93.27%
38	312,000	0	10	0	750,000	2	1,374,000	93.41%
39	313,000	0	10	0	750,000	2	1,376,000	93.54%
40	314,000	0	10	0	750,000	2	1,378,000	93.68%
41	315,000	0	10	0	750,000	2	1,380,000	93.81%
42	316,000	0	10	0	750,000	2	1,382,000	93.95%
43	317,000	0	10	0	750,000	2	1,384,000	94.09%
44	318,000	0	10	0	750,000	2	1,386,000	94.22%
45	319,000	0	10	0	750,000	2	1,388,000	94.36%
46	320,000	0	10	0	750,000	2	1,390,000	94.49%
47	321,000	0	10	0	750,000	2	1,392,000	94.63%
48	322,000	1	11	322,000	1,072,000	1	1,394,000	94.77%
49	323,000	0	11	0	1,072,000	1	1,395,000	94.83%
50	324,000	0	11	0	1,072,000	1	1,396,000	94.90%
51	325,000	0	11	0	1,072,000	1	1,397,000	94.97%
52	326,000	0	11	0	1,072,000	1	1,398,000	95.04%
53	327,000	0	11	0	1,072,000	1	1,399,000	95.11%
54	328,000	0	11	0	1,072,000	1	1,400,000	95.17%
55	329,000	0	11	0	1,072,000	1	1,401,000	95.24%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 14 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	330,000	0	11	0	1,072,000	1	1,402,000	95.31%
2	331,000	0	11	0	1,072,000	1	1,403,000	95.38%
3	332,000	0	11	0	1,072,000	1	1,404,000	95.45%
4	333,000	0	11	0	1,072,000	1	1,405,000	95.51%
5	334,000	0	11	0	1,072,000	1	1,406,000	95.58%
6	335,000	0	11	0	1,072,000	1	1,407,000	95.65%
7	336,000	0	11	0	1,072,000	1	1,408,000	95.72%
8	337,000	0	11	0	1,072,000	1	1,409,000	95.79%
9	338,000	0	11	0	1,072,000	1	1,410,000	95.85%
10	339,000	0	11	0	1,072,000	1	1,411,000	95.92%
11	340,000	0	11	0	1,072,000	1	1,412,000	95.99%
12	341,000	0	11	0	1,072,000	1	1,413,000	96.06%
13	342,000	0	11	0	1,072,000	1	1,414,000	96.13%
14	343,000	0	11	0	1,072,000	1	1,415,000	96.19%
15	344,000	0	11	0	1,072,000	1	1,416,000	96.26%
16	345,000	0	11	0	1,072,000	1	1,417,000	96.33%
17	346,000	0	11	0	1,072,000	1	1,418,000	96.40%
18	347,000	0	11	0	1,072,000	1	1,419,000	96.46%
19	348,000	0	11	0	1,072,000	1	1,420,000	96.53%
20	349,000	0	11	0	1,072,000	1	1,421,000	96.60%
21	350,000	0	11	0	1,072,000	1	1,422,000	96.67%
22	351,000	0	11	0	1,072,000	1	1,423,000	96.74%
23	352,000	0	11	0	1,072,000	1	1,424,000	96.80%
24	353,000	0	11	0	1,072,000	1	1,425,000	96.87%
25	354,000	0	11	0	1,072,000	1	1,426,000	96.94%
26	355,000	0	11	0	1,072,000	1	1,427,000	97.01%
27	356,000	0	11	0	1,072,000	1	1,428,000	97.08%
28	357,000	0	11	0	1,072,000	1	1,429,000	97.14%
29	358,000	0	11	0	1,072,000	1	1,430,000	97.21%
30	359,000	0	11	0	1,072,000	1	1,431,000	97.28%
31	360,000	0	11	0	1,072,000	1	1,432,000	97.35%
32	361,000	0	11	0	1,072,000	1	1,433,000	97.42%
33	362,000	0	11	0	1,072,000	1	1,434,000	97.48%
34	363,000	0	11	0	1,072,000	1	1,435,000	97.55%
35	364,000	0	11	0	1,072,000	1	1,436,000	97.62%
36	365,000	0	11	0	1,072,000	1	1,437,000	97.69%
37	366,000	0	11	0	1,072,000	1	1,438,000	97.76%
38	367,000	0	11	0	1,072,000	1	1,439,000	97.82%
39	368,000	0	11	0	1,072,000	1	1,440,000	97.89%
40	369,000	0	11	0	1,072,000	1	1,441,000	97.96%
41	370,000	0	11	0	1,072,000	1	1,442,000	98.03%
42	371,000	0	11	0	1,072,000	1	1,443,000	98.10%
43	372,000	0	11	0	1,072,000	1	1,444,000	98.16%
44	373,000	0	11	0	1,072,000	1	1,445,000	98.23%
45	374,000	0	11	0	1,072,000	1	1,446,000	98.30%
46	375,000	0	11	0	1,072,000	1	1,447,000	98.37%
47	376,000	0	11	0	1,072,000	1	1,448,000	98.44%
48	377,000	0	11	0	1,072,000	1	1,449,000	98.50%
49	378,000	0	11	0	1,072,000	1	1,450,000	98.57%
50	379,000	0	11	0	1,072,000	1	1,451,000	98.64%
51	380,000	0	11	0	1,072,000	1	1,452,000	98.71%
52	381,000	0	11	0	1,072,000	1	1,453,000	98.78%
53	382,000	0	11	0	1,072,000	1	1,454,000	98.84%
54	383,000	0	11	0	1,072,000	1	1,455,000	98.91%
55	384,000	0	11	0	1,072,000	1	1,456,000	98.98%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 15 of 133

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer [ ]
For Billing January to December
Customer Class: Residential

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

Line No.	(1) Consumption Level	(2) No 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
1	385,000	0	11	0	1,072,000	1	1,457,000	99.05%
2	386,000	0	11	0	1,072,000	1	1,458,000	99.12%
3	387,000	0	11	0	1,072,000	1	1,459,000	99.18%
4	388,000	0	11	0	1,072,000	1	1,460,000	99.25%
5	389,000	0	11	0	1,072,000	1	1,461,000	99.32%
6	390,000	0	11	0	1,072,000	1	1,462,000	99.39%
7	391,000	0	11	0	1,072,000	1	1,463,000	99.46%
8	392,000	0	11	0	1,072,000	1	1,464,000	99.52%
9	393,000	0	11	0	1,072,000	1	1,465,000	99.59%
10	394,000	0	11	0	1,072,000	1	1,466,000	99.66%
11	395,000	0	11	0	1,072,000	1	1,467,000	99.73%
12	396,000	0	11	0	1,072,000	1	1,468,000	99.80%
13	397,000	0	11	0	1,072,000	1	1,469,000	99.86%
14	398,000	0	11	0	1,072,000	1	1,470,000	99.93%
15	399,000	1	12	399,000	1,471,000	0	1,471,000	100.00%
16								
17	**Total Water Usage**			**18,260,000**				
18	**Rounding**			**27,552**	**Ni Florida bills water uage to the nearest 10 gallons.**			
19	**Total Water Usage on Schedule E-2**			**18,287,552**				

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 16 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: Residential

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

Line No.	(1) Consumption Level	(2) No 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
1	0	8,486	8,486	0	0	22,943	0	0.00%
2	1,000	4,631	13,117	4,631,000	4,631,000	18,312	22,943,000	28.75%
3	2,000	5,005	18,122	10,010,000	14,641,000	13,307	41,255,000	51.69%
4	3,000	4,147	22,269	12,441,000	27,082,000	9,160	54,562,000	68.37%
5	4,000	2,918	25,187	11,672,000	38,754,000	6,242	63,722,000	79.85%
6	5,000	1,867	27,054	9,335,000	48,089,000	4,375	69,964,000	87.67%
7	6,000	1,243	28,297	7,458,000	55,547,000	3,132	74,339,000	93.15%
8	7,000	797	29,094	5,579,000	61,126,000	2,335	77,471,000	97.07%
9	8,000	2,335	31,429	18,680,000	79,806,000	0	79,806,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 17 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No 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
1	0	263	263	0	0	973	0	0.00%
2	1,000	170	433	170,000	170,000	803	973,000	8.71%
3	2,000	107	540	214,000	384,000	696	1,776,000	15.91%
4	3,000	95	635	285,000	669,000	601	2,472,000	22.14%
5	4,000	63	698	252,000	921,000	538	3,073,000	27.52%
6	5,000	65	763	325,000	1,246,000	473	3,611,000	32.34%
7	6,000	52	815	312,000	1,558,000	421	4,084,000	36.58%
8	7,000	45	860	315,000	1,873,000	376	4,505,000	40.35%
9	8,000	45	905	360,000	2,233,000	331	4,881,000	43.72%
10	9,000	30	935	270,000	2,503,000	301	5,212,000	46.68%
11	10,000	20	955	200,000	2,703,000	281	5,513,000	49.38%
12	11,000	33	988	363,000	3,066,000	248	5,794,000	51.89%
13	12,000	19	1,007	228,000	3,294,000	229	6,042,000	54.12%
14	13,000	21	1,028	273,000	3,567,000	208	6,271,000	56.17%
15	14,000	15	1,043	210,000	3,777,000	193	6,479,000	58.03%
16	15,000	11	1,054	165,000	3,942,000	182	6,672,000	59.76%
17	16,000	11	1,065	176,000	4,118,000	171	6,854,000	61.39%
18	17,000	8	1,073	136,000	4,254,000	163	7,025,000	62.92%
19	18,000	10	1,083	180,000	4,434,000	153	7,188,000	64.38%
20	19,000	10	1,093	190,000	4,624,000	143	7,341,000	65.75%
21	20,000	7	1,100	140,000	4,764,000	136	7,484,000	67.03%
22	21,000	7	1,107	147,000	4,911,000	129	7,620,000	68.25%
23	22,000	3	1,110	66,000	4,977,000	126	7,749,000	69.40%
24	23,000	2	1,112	46,000	5,023,000	124	7,875,000	70.53%
25	24,000	6	1,118	144,000	5,167,000	118	7,999,000	71.64%
26	25,000	5	1,123	125,000	5,292,000	113	8,117,000	72.70%
27	26,000	2	1,125	52,000	5,344,000	111	8,230,000	73.71%
28	27,000	5	1,130	135,000	5,479,000	106	8,341,000	74.71%
29	28,000	7	1,137	196,000	5,675,000	99	8,447,000	75.66%
30	29,000	6	1,143	174,000	5,849,000	93	8,546,000	76.54%
31	30,000	5	1,148	150,000	5,999,000	88	8,639,000	77.38%
32	31,000	3	1,151	93,000	6,092,000	85	8,727,000	78.16%
33	32,000	2	1,153	64,000	6,156,000	83	8,812,000	78.93%
34	33,000	5	1,158	165,000	6,321,000	78	8,895,000	79.67%
35	34,000	8	1,166	272,000	6,593,000	70	8,973,000	80.37%
36	35,000	4	1,170	140,000	6,733,000	66	9,043,000	80.99%
37	36,000	4	1,174	144,000	6,877,000	62	9,109,000	81.59%
38	37,000	1	1,175	37,000	6,914,000	61	9,171,000	82.14%
39	38,000	1	1,176	38,000	6,952,000	60	9,232,000	82.69%
40	39,000	2	1,178	78,000	7,030,000	58	9,292,000	83.22%
41	40,000	2	1,180	80,000	7,110,000	56	9,350,000	83.74%
42	41,000	3	1,183	123,000	7,233,000	53	9,406,000	84.25%
43	42,000	3	1,186	126,000	7,359,000	50	9,459,000	84.72%
44	43,000	0	1,186	0	7,359,000	50	9,509,000	85.17%
45	44,000	1	1,187	44,000	7,403,000	49	9,559,000	85.62%
46	45,000	1	1,188	45,000	7,448,000	48	9,608,000	86.05%
47	46,000	4	1,192	184,000	7,632,000	44	9,656,000	86.48%
48	47,000	2	1,194	94,000	7,726,000	42	9,700,000	86.88%
49	48,000	1	1,195	48,000	7,774,000	41	9,742,000	87.25%
50	49,000	1	1,196	49,000	7,823,000	40	9,783,000	87.62%
51	50,000	2	1,198	100,000	7,923,000	38	9,823,000	87.98%
52	51,000	2	1,200	102,000	8,025,000	36	9,861,000	88.32%
53	52,000	1	1,201	52,000	8,077,000	35	9,897,000	88.64%
54	53,000	0	1,201	0	8,077,000	35	9,932,000	88.96%
55	54,000	1	1,202	54,000	8,131,000	34	9,967,000	89.27%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 18 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No 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
1	55,000	2	1,204	110,000	8,241,000	32	10,001,000	89.57%
2	56,000	1	1,205	56,000	8,297,000	31	10,033,000	89.86%
3	57,000	0	1,205	0	8,297,000	31	10,064,000	90.14%
4	58,000	0	1,205	0	8,297,000	31	10,095,000	90.42%
5	59,000	1	1,206	59,000	8,356,000	30	10,126,000	90.69%
6	60,000	1	1,207	60,000	8,416,000	29	10,156,000	90.96%
7	61,000	2	1,209	122,000	8,538,000	27	10,185,000	91.22%
8	62,000	1	1,210	62,000	8,600,000	26	10,212,000	91.46%
9	63,000	2	1,212	126,000	8,726,000	24	10,238,000	91.70%
10	64,000	0	1,212	0	8,726,000	24	10,262,000	91.91%
11	65,000	1	1,213	65,000	8,791,000	23	10,286,000	92.13%
12	66,000	0	1,213	0	8,791,000	23	10,309,000	92.33%
13	67,000	0	1,213	0	8,791,000	23	10,332,000	92.54%
14	68,000	0	1,213	0	8,791,000	23	10,355,000	92.75%
15	69,000	0	1,213	0	8,791,000	23	10,378,000	92.95%
16	70,000	1	1,214	70,000	8,861,000	22	10,401,000	93.16%
17	71,000	0	1,214	0	8,861,000	22	10,423,000	93.35%
18	72,000	0	1,214	0	8,861,000	22	10,445,000	93.55%
19	73,000	1	1,215	73,000	8,934,000	21	10,467,000	93.75%
20	74,000	0	1,215	0	8,934,000	21	10,488,000	93.94%
21	75,000	0	1,215	0	8,934,000	21	10,509,000	94.12%
22	76,000	2	1,217	152,000	9,086,000	19	10,530,000	94.31%
23	77,000	1	1,218	77,000	9,163,000	18	10,549,000	94.48%
24	78,000	1	1,219	78,000	9,241,000	17	10,567,000	94.64%
25	79,000	1	1,220	79,000	9,320,000	16	10,584,000	94.80%
26	80,000	0	1,220	0	9,320,000	16	10,600,000	94.94%
27	81,000	1	1,221	81,000	9,401,000	15	10,616,000	95.08%
28	82,000	0	1,221	0	9,401,000	15	10,631,000	95.22%
29	83,000	0	1,221	0	9,401,000	15	10,646,000	95.35%
30	84,000	0	1,221	0	9,401,000	15	10,661,000	95.49%
31	85,000	0	1,221	0	9,401,000	15	10,676,000	95.62%
32	86,000	0	1,221	0	9,401,000	15	10,691,000	95.75%
33	87,000	0	1,221	0	9,401,000	15	10,706,000	95.89%
34	88,000	2	1,223	176,000	9,577,000	13	10,721,000	96.02%
35	89,000	0	1,223	0	9,577,000	13	10,734,000	96.14%
36	90,000	0	1,223	0	9,577,000	13	10,747,000	96.26%
37	91,000	1	1,224	91,000	9,668,000	12	10,760,000	96.37%
38	92,000	0	1,224	0	9,668,000	12	10,772,000	96.48%
39	93,000	1	1,225	93,000	9,761,000	11	10,784,000	96.59%
40	94,000	0	1,225	0	9,761,000	11	10,795,000	96.69%
41	95,000	0	1,225	0	9,761,000	11	10,806,000	96.78%
42	96,000	0	1,225	0	9,761,000	11	10,817,000	96.88%
43	97,000	0	1,225	0	9,761,000	11	10,828,000	96.98%
44	98,000	0	1,225	0	9,761,000	11	10,839,000	97.08%
45	99,000	1	1,226	99,000	9,860,000	10	10,850,000	97.18%
46	100,000	1	1,227	100,000	9,960,000	9	10,860,000	97.27%
47	101,000	1	1,228	101,000	10,061,000	8	10,869,000	97.35%
48	102,000	0	1,228	0	10,061,000	8	10,877,000	97.42%
49	103,000	0	1,228	0	10,061,000	8	10,885,000	97.49%
50	104,000	1	1,229	104,000	10,165,000	7	10,893,000	97.56%
51	105,000	0	1,229	0	10,165,000	7	10,900,000	97.63%
52	106,000	1	1,230	106,000	10,271,000	6	10,907,000	97.69%
53	107,000	0	1,230	0	10,271,000	6	10,913,000	97.74%
54	108,000	0	1,230	0	10,271,000	6	10,919,000	97.80%
55	109,000	0	1,230	0	10,271,000	6	10,925,000	97.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No 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
1	110,000	0	1,230	0	10,271,000	6	10,931,000	97.90%
2	111,000	0	1,230	0	10,271,000	6	10,937,000	97.96%
3	112,000	0	1,230	0	10,271,000	6	10,943,000	98.01%
4	113,000	0	1,230	0	10,271,000	6	10,949,000	98.07%
5	114,000	0	1,230	0	10,271,000	6	10,955,000	98.12%
6	115,000	0	1,230	0	10,271,000	6	10,961,000	98.17%
7	116,000	0	1,230	0	10,271,000	6	10,967,000	98.23%
8	117,000	0	1,230	0	10,271,000	6	10,973,000	98.28%
9	118,000	0	1,230	0	10,271,000	6	10,979,000	98.33%
10	119,000	0	1,230	0	10,271,000	6	10,985,000	98.39%
11	120,000	0	1,230	0	10,271,000	6	10,991,000	98.44%
12	121,000	0	1,230	0	10,271,000	6	10,997,000	98.50%
13	122,000	0	1,230	0	10,271,000	6	11,003,000	98.55%
14	123,000	0	1,230	0	10,271,000	6	11,009,000	98.60%
15	124,000	0	1,230	0	10,271,000	6	11,015,000	98.66%
16	125,000	0	1,230	0	10,271,000	6	11,021,000	98.71%
17	126,000	0	1,230	0	10,271,000	6	11,027,000	98.76%
18	127,000	0	1,230	0	10,271,000	6	11,033,000	98.82%
19	128,000	0	1,230	0	10,271,000	6	11,039,000	98.87%
20	129,000	0	1,230	0	10,271,000	6	11,045,000	98.93%
21	130,000	0	1,230	0	10,271,000	6	11,051,000	98.98%
22	131,000	1	1,231	131,000	10,402,000	5	11,057,000	99.03%
23	132,000	0	1,231	0	10,402,000	5	11,062,000	99.08%
24	133,000	0	1,231	0	10,402,000	5	11,067,000	99.12%
25	134,000	0	1,231	0	10,402,000	5	11,072,000	99.17%
26	135,000	0	1,231	0	10,402,000	5	11,077,000	99.21%
27	136,000	1	1,232	136,000	10,538,000	4	11,082,000	99.26%
28	137,000	0	1,232	0	10,538,000	4	11,086,000	99.29%
29	138,000	0	1,232	0	10,538,000	4	11,090,000	99.33%
30	139,000	1	1,233	139,000	10,677,000	3	11,094,000	99.36%
31	140,000	0	1,233	0	10,677,000	3	11,097,000	99.39%
32	141,000	0	1,233	0	10,677,000	3	11,100,000	99.42%
33	142,000	0	1,233	0	10,677,000	3	11,103,000	99.44%
34	143,000	0	1,233	0	10,677,000	3	11,106,000	99.47%
35	144,000	0	1,233	0	10,677,000	3	11,109,000	99.50%
36	145,000	0	1,233	0	10,677,000	3	11,112,000	99.53%
37	146,000	0	1,233	0	10,677,000	3	11,115,000	99.55%
38	147,000	1	1,234	147,000	10,824,000	2	11,118,000	99.58%
39	148,000	0	1,234	0	10,824,000	2	11,120,000	99.60%
40	149,000	0	1,234	0	10,824,000	2	11,122,000	99.61%
41	150,000	0	1,234	0	10,824,000	2	11,124,000	99.63%
42	151,000	0	1,234	0	10,824,000	2	11,126,000	99.65%
43	152,000	0	1,234	0	10,824,000	2	11,128,000	99.67%
44	153,000	0	1,234	0	10,824,000	2	11,130,000	99.69%
45	154,000	0	1,234	0	10,824,000	2	11,132,000	99.70%
46	155,000	1	1,235	155,000	10,979,000	1	11,134,000	99.72%
47	156,000	0	1,235	0	10,979,000	1	11,135,000	99.73%
48	157,000	0	1,235	0	10,979,000	1	11,136,000	99.74%
49	158,000	0	1,235	0	10,979,000	1	11,137,000	99.75%
50	159,000	0	1,235	0	10,979,000	1	11,138,000	99.76%
51	160,000	0	1,235	0	10,979,000	1	11,139,000	99.77%
52	161,000	0	1,235	0	10,979,000	1	11,140,000	99.78%
53	162,000	0	1,235	0	10,979,000	1	11,141,000	99.79%
54	163,000	0	1,235	0	10,979,000	1	11,142,000	99.79%
55	164,000	0	1,235	0	10,979,000	1	11,143,000	99.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 20 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No 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
1	165,000	0	1,235	0	10,979,000	1	11,144,000	99.81%
2	166,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
3	167,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
4	168,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
5	169,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
6	170,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
7	171,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
8	172,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
9	173,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
10	174,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
11	175,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
12	176,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
13	177,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
14	178,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
15	179,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
16	180,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
17	181,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
18	182,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
19	183,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
20	184,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
21	185,000	0	1,235	0	10,979,000	1	10,979,000	98.33%
22	186,000	1	1,236	186,000	11,165,000	0	11,165,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 21 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No 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
1	0	12	12	0	0	84	0	0.00%
2	1,000	11	23	11,000	11,000	73	11,000	0.82%
3	2,000	8	31	16,000	27,000	65	27,000	2.02%
4	3,000	6	37	18,000	45,000	59	45,000	3.37%
5	4,000	9	46	36,000	81,000	50	81,000	6.06%
6	5,000	2	48	10,000	91,000	48	91,000	6.81%
7	6,000	6	54	36,000	127,000	42	127,000	9.50%
8	7,000	3	57	21,000	148,000	39	148,000	11.07%
9	8,000	0	57	0	148,000	39	148,000	11.07%
10	9,000	1	58	9,000	157,000	38	157,000	11.74%
11	10,000	2	60	20,000	177,000	36	177,000	13.24%
12	11,000	5	65	55,000	232,000	31	232,000	17.35%
13	12,000	0	65	0	232,000	31	232,000	17.35%
14	13,000	3	68	39,000	271,000	28	271,000	20.27%
15	14,000	2	70	28,000	299,000	26	299,000	22.36%
16	15,000	4	74	60,000	359,000	22	359,000	26.85%
17	16,000	3	77	48,000	407,000	19	407,000	30.44%
18	17,000	3	80	51,000	458,000	16	458,000	34.26%
19	18,000	0	80	0	458,000	16	458,000	34.26%
20	19,000	0	80	0	458,000	16	458,000	34.26%
21	20,000	2	82	40,000	498,000	14	498,000	37.25%
22	21,000	1	83	21,000	519,000	13	519,000	38.82%
23	22,000	0	83	0	519,000	13	519,000	38.82%
24	23,000	0	83	0	519,000	13	519,000	38.82%
25	24,000	2	85	48,000	567,000	11	567,000	42.41%
26	25,000	1	86	25,000	592,000	10	592,000	44.28%
27	26,000	0	86	0	592,000	10	592,000	44.28%
28	27,000	2	88	54,000	646,000	8	646,000	48.32%
29	28,000	0	88	0	646,000	8	646,000	48.32%
30	29,000	1	89	29,000	675,000	7	675,000	50.49%
31	30,000	0	89	0	675,000	7	675,000	50.49%
32	31,000	0	89	0	675,000	7	675,000	50.49%
33	32,000	0	89	0	675,000	7	675,000	50.49%
34	33,000	0	89	0	675,000	7	675,000	50.49%
35	34,000	0	89	0	675,000	7	675,000	50.49%
36	35,000	1	90	35,000	710,000	6	710,000	53.10%
37	36,000	0	90	0	710,000	6	710,000	53.10%
38	37,000	0	90	0	710,000	6	710,000	53.10%
39	38,000	0	90	0	710,000	6	710,000	53.10%
40	39,000	0	90	0	710,000	6	710,000	53.10%
41	40,000	0	90	0	710,000	6	710,000	53.10%
42	41,000	0	90	0	710,000	6	710,000	53.10%
43	42,000	0	90	0	710,000	6	710,000	53.10%
44	43,000	0	90	0	710,000	6	710,000	53.10%
45	44,000	0	90	0	710,000	6	710,000	53.10%
46	45,000	0	90	0	710,000	6	710,000	53.10%
47	46,000	0	90	0	710,000	6	710,000	53.10%
48	47,000	0	90	0	710,000	6	710,000	53.10%
49	48,000	0	90	0	710,000	6	710,000	53.10%
50	49,000	0	90	0	710,000	6	710,000	53.10%
51	50,000	0	90	0	710,000	6	710,000	53.10%
52	51,000	0	90	0	710,000	6	710,000	53.10%
53	52,000	0	90	0	710,000	6	710,000	53.10%
54	53,000	0	90	0	710,000	6	710,000	53.10%
55	54,000	0	90	0	710,000	6	710,000	53.10%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 22 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No 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
1	55,000	0	90	0	710,000	6	710,000	53.10%
2	56,000	0	90	0	710,000	6	710,000	53.10%
3	57,000	0	90	0	710,000	6	710,000	53.10%
4	58,000	0	90	0	710,000	6	710,000	53.10%
5	59,000	0	90	0	710,000	6	710,000	53.10%
6	60,000	0	90	0	710,000	6	710,000	53.10%
7	61,000	0	90	0	710,000	6	710,000	53.10%
8	62,000	0	90	0	710,000	6	710,000	53.10%
9	63,000	0	90	0	710,000	6	710,000	53.10%
10	64,000	0	90	0	710,000	6	710,000	53.10%
11	65,000	0	90	0	710,000	6	710,000	53.10%
12	66,000	0	90	0	710,000	6	710,000	53.10%
13	67,000	0	90	0	710,000	6	710,000	53.10%
14	68,000	0	90	0	710,000	6	710,000	53.10%
15	69,000	0	90	0	710,000	6	710,000	53.10%
16	70,000	0	90	0	710,000	6	710,000	53.10%
17	71,000	0	90	0	710,000	6	710,000	53.10%
18	72,000	0	90	0	710,000	6	710,000	53.10%
19	73,000	0	90	0	710,000	6	710,000	53.10%
20	74,000	0	90	0	710,000	6	710,000	53.10%
21	75,000	0	90	0	710,000	6	710,000	53.10%
22	76,000	0	90	0	710,000	6	710,000	53.10%
23	77,000	0	90	0	710,000	6	710,000	53.10%
24	78,000	0	90	0	710,000	6	710,000	53.10%
25	79,000	0	90	0	710,000	6	710,000	53.10%
26	80,000	0	90	0	710,000	6	710,000	53.10%
27	81,000	0	90	0	710,000	6	710,000	53.10%
28	82,000	0	90	0	710,000	6	710,000	53.10%
29	83,000	0	90	0	710,000	6	710,000	53.10%
30	84,000	0	90	0	710,000	6	710,000	53.10%
31	85,000	0	90	0	710,000	6	710,000	53.10%
32	86,000	0	90	0	710,000	6	710,000	53.10%
33	87,000	0	90	0	710,000	6	710,000	53.10%
34	88,000	0	90	0	710,000	6	710,000	53.10%
35	89,000	0	90	0	710,000	6	710,000	53.10%
36	90,000	0	90	0	710,000	6	710,000	53.10%
37	91,000	0	90	0	710,000	6	710,000	53.10%
38	92,000	0	90	0	710,000	6	710,000	53.10%
39	93,000	1	91	93,000	803,000	5	803,000	60.06%
40	94,000	0	91	0	803,000	5	803,000	60.06%
41	95,000	0	91	0	803,000	5	803,000	60.06%
42	96,000	0	91	0	803,000	5	803,000	60.06%
43	97,000	1	92	97,000	900,000	4	900,000	67.31%
44	98,000	0	92	0	900,000	4	900,000	67.31%
45	99,000	0	92	0	900,000	4	900,000	67.31%
46	100,000	0	92	0	900,000	4	900,000	67.31%
47	101,000	0	92	0	900,000	4	900,000	67.31%
48	102,000	0	92	0	900,000	4	900,000	67.31%
49	103,000	1	93	103,000	1,003,000	3	1,003,000	75.02%
50	104,000	0	93	0	1,003,000	3	1,003,000	75.02%
51	105,000	2	95	210,000	1,213,000	1	1,213,000	90.73%
52	106,000	0	95	0	1,213,000	1	1,213,000	90.73%
53	107,000	0	95	0	1,213,000	1	1,213,000	90.73%
54	108,000	0	95	0	1,213,000	1	1,213,000	90.73%
55	109,000	0	95	0	1,213,000	1	1,213,000	90.73%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 23 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No 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
1	110,000	0	95	0	1,213,000	1	1,213,000	90.73%
2	111,000	0	95	0	1,213,000	1	1,213,000	90.73%
3	112,000	0	95	0	1,213,000	1	1,213,000	90.73%
4	113,000	0	95	0	1,213,000	1	1,213,000	90.73%
5	114,000	0	95	0	1,213,000	1	1,213,000	90.73%
6	115,000	0	95	0	1,213,000	1	1,213,000	90.73%
7	116,000	0	95	0	1,213,000	1	1,213,000	90.73%
8	117,000	0	95	0	1,213,000	1	1,213,000	90.73%
9	118,000	0	95	0	1,213,000	1	1,213,000	90.73%
10	119,000	0	95	0	1,213,000	1	1,213,000	90.73%
11	120,000	0	95	0	1,213,000	1	1,213,000	90.73%
12	121,000	0	95	0	1,213,000	1	1,213,000	90.73%
13	122,000	0	95	0	1,213,000	1	1,213,000	90.73%
14	123,000	0	95	0	1,213,000	1	1,213,000	90.73%
15	124,000	1	96	124,000	1,337,000	0	1,337,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 24 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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
1	0	1	1	0	0	95	0	0.00%
2	1,000	2	3	2,000	2,000	93	2,000	0.07%
3	2,000	14	17	28,000	30,000	79	30,000	0.98%
4	3,000	15	32	45,000	75,000	64	75,000	2.46%
5	4,000	4	36	16,000	91,000	60	91,000	2.98%
6	5,000	4	40	20,000	111,000	56	111,000	3.64%
7	6,000	2	42	12,000	123,000	54	123,000	4.03%
8	7,000	1	43	7,000	130,000	53	130,000	4.26%
9	8,000	0	43	0	130,000	53	130,000	4.26%
10	9,000	2	45	18,000	148,000	51	148,000	4.85%
11	10,000	0	45	0	148,000	51	148,000	4.85%
12	11,000	0	45	0	148,000	51	148,000	4.85%
13	12,000	0	45	0	148,000	51	148,000	4.85%
14	13,000	0	45	0	148,000	51	148,000	4.85%
15	14,000	0	45	0	148,000	51	148,000	4.85%
16	15,000	0	45	0	148,000	51	148,000	4.85%
17	16,000	0	45	0	148,000	51	148,000	4.85%
18	17,000	1	46	17,000	165,000	50	165,000	5.41%
19	18,000	1	47	18,000	183,000	49	183,000	6.00%
20	19,000	3	50	57,000	240,000	46	240,000	7.87%
21	20,000	1	51	20,000	260,000	45	260,000	8.52%
22	21,000	1	52	21,000	281,000	44	281,000	9.21%
23	22,000	0	52	0	281,000	44	281,000	9.21%
24	23,000	1	53	23,000	304,000	43	304,000	9.96%
25	24,000	2	55	48,000	352,000	41	352,000	11.54%
26	25,000	0	55	0	352,000	41	352,000	11.54%
27	26,000	0	55	0	352,000	41	352,000	11.54%
28	27,000	0	55	0	352,000	41	352,000	11.54%
29	28,000	1	56	28,000	380,000	40	380,000	12.45%
30	29,000	0	56	0	380,000	40	380,000	12.45%
31	30,000	2	58	60,000	440,000	38	440,000	14.42%
32	31,000	1	59	31,000	471,000	37	471,000	15.44%
33	32,000	0	59	0	471,000	37	471,000	15.44%
34	33,000	0	59	0	471,000	37	471,000	15.44%
35	34,000	1	60	34,000	505,000	36	505,000	16.55%
36	35,000	0	60	0	505,000	36	505,000	16.55%
37	36,000	0	60	0	505,000	36	505,000	16.55%
38	37,000	1	61	37,000	542,000	35	542,000	17.76%
39	38,000	0	61	0	542,000	35	542,000	17.76%
40	39,000	1	62	39,000	581,000	34	581,000	19.04%
41	40,000	0	62	0	581,000	34	581,000	19.04%
42	41,000	1	63	41,000	622,000	33	622,000	20.39%
43	42,000	1	64	42,000	664,000	32	664,000	21.76%
44	43,000	1	65	43,000	707,000	31	707,000	23.17%
45	44,000	1	66	44,000	751,000	30	751,000	24.61%
46	45,000	3	69	135,000	886,000	27	886,000	29.04%
47	46,000	1	70	46,000	932,000	26	932,000	30.55%
48	47,000	0	70	0	932,000	26	932,000	30.55%
49	48,000	0	70	0	932,000	26	932,000	30.55%
50	49,000	2	72	98,000	1,030,000	24	1,030,000	33.76%
51	50,000	0	72	0	1,030,000	24	1,030,000	33.76%
52	51,000	1	73	51,000	1,081,000	23	1,081,000	35.43%
53	52,000	2	75	104,000	1,185,000	21	1,185,000	38.84%
54	53,000	0	75	0	1,185,000	21	1,185,000	38.84%
55	54,000	0	75	0	1,185,000	21	1,185,000	38.84%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 25 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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
1	55,000	1	76	55,000	1,240,000	20	1,240,000	40.64%
2	56,000	1	77	56,000	1,296,000	19	1,296,000	42.48%
3	57,000	0	77	0	1,296,000	19	1,296,000	42.48%
4	58,000	1	78	58,000	1,354,000	18	1,354,000	44.38%
5	59,000	0	78	0	1,354,000	18	1,354,000	44.38%
6	60,000	0	78	0	1,354,000	18	1,354,000	44.38%
7	61,000	0	78	0	1,354,000	18	1,354,000	44.38%
8	62,000	0	78	0	1,354,000	18	1,354,000	44.38%
9	63,000	1	79	63,000	1,417,000	17	1,417,000	46.44%
10	64,000	0	79	0	1,417,000	17	1,417,000	46.44%
11	65,000	0	79	0	1,417,000	17	1,417,000	46.44%
12	66,000	1	80	66,000	1,483,000	16	1,483,000	48.61%
13	67,000	0	80	0	1,483,000	16	1,483,000	48.61%
14	68,000	0	80	0	1,483,000	16	1,483,000	48.61%
15	69,000	0	80	0	1,483,000	16	1,483,000	48.61%
16	70,000	0	80	0	1,483,000	16	1,483,000	48.61%
17	71,000	1	81	71,000	1,554,000	15	1,554,000	50.93%
18	72,000	1	82	72,000	1,626,000	14	1,626,000	53.29%
19	73,000	0	82	0	1,626,000	14	1,626,000	53.29%
20	74,000	0	82	0	1,626,000	14	1,626,000	53.29%
21	75,000	0	82	0	1,626,000	14	1,626,000	53.29%
22	76,000	0	82	0	1,626,000	14	1,626,000	53.29%
23	77,000	0	82	0	1,626,000	14	1,626,000	53.29%
24	78,000	1	83	78,000	1,704,000	13	1,704,000	55.85%
25	79,000	0	83	0	1,704,000	13	1,704,000	55.85%
26	80,000	0	83	0	1,704,000	13	1,704,000	55.85%
27	81,000	0	83	0	1,704,000	13	1,704,000	55.85%
28	82,000	1	84	82,000	1,786,000	12	1,786,000	58.54%
29	83,000	0	84	0	1,786,000	12	1,786,000	58.54%
30	84,000	0	84	0	1,786,000	12	1,786,000	58.54%
31	85,000	0	84	0	1,786,000	12	1,786,000	58.54%
32	86,000	1	85	86,000	1,872,000	11	1,872,000	61.36%
33	87,000	0	85	0	1,872,000	11	1,872,000	61.36%
34	88,000	0	85	0	1,872,000	11	1,872,000	61.36%
35	89,000	0	85	0	1,872,000	11	1,872,000	61.36%
36	90,000	0	85	0	1,872,000	11	1,872,000	61.36%
37	91,000	1	86	91,000	1,963,000	10	1,963,000	64.34%
38	92,000	0	86	0	1,963,000	10	1,963,000	64.34%
39	93,000	0	86	0	1,963,000	10	1,963,000	64.34%
40	94,000	0	86	0	1,963,000	10	1,963,000	64.34%
41	95,000	1	87	95,000	2,058,000	9	2,058,000	67.45%
42	96,000	1	88	96,000	2,154,000	8	2,154,000	70.60%
43	97,000	0	88	0	2,154,000	8	2,154,000	70.60%
44	98,000	0	88	0	2,154,000	8	2,154,000	70.60%
45	99,000	1	89	99,000	2,253,000	7	2,253,000	73.84%
46	100,000	0	89	0	2,253,000	7	2,253,000	73.84%
47	101,000	0	89	0	2,253,000	7	2,253,000	73.84%
48	102,000	1	90	102,000	2,355,000	6	2,355,000	77.19%
49	103,000	0	90	0	2,355,000	6	2,355,000	77.19%
50	104,000	0	90	0	2,355,000	6	2,355,000	77.19%
51	105,000	0	90	0	2,355,000	6	2,355,000	77.19%
52	106,000	0	90	0	2,355,000	6	2,355,000	77.19%
53	107,000	0	90	0	2,355,000	6	2,355,000	77.19%
54	108,000	1	91	108,000	2,463,000	5	2,463,000	80.73%
55	109,000	0	91	0	2,463,000	5	2,463,000	80.73%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 26 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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
1	110,000	0	91	0	2,463,000	5	2,463,000	80.73%
2	111,000	0	91	0	2,463,000	5	2,463,000	80.73%
3	112,000	0	91	0	2,463,000	5	2,463,000	80.73%
4	113,000	2	93	226,000	2,689,000	3	2,689,000	88.14%
5	114,000	1	94	114,000	2,803,000	2	2,803,000	91.87%
6	115,000	0	94	0	2,803,000	2	2,803,000	91.87%
7	116,000	0	94	0	2,803,000	2	2,803,000	91.87%
8	117,000	0	94	0	2,803,000	2	2,803,000	91.87%
9	118,000	0	94	0	2,803,000	2	2,803,000	91.87%
10	119,000	0	94	0	2,803,000	2	2,803,000	91.87%
11	120,000	0	94	0	2,803,000	2	2,803,000	91.87%
12	121,000	1	95	121,000	2,924,000	1	2,924,000	95.84%
13	122,000	0	95	0	2,924,000	1	2,924,000	95.84%
14	123,000	0	95	0	2,924,000	1	2,924,000	95.84%
15	124,000	0	95	0	2,924,000	1	2,924,000	95.84%
16	125,000	0	95	0	2,924,000	1	2,924,000	95.84%
17	126,000	0	95	0	2,924,000	1	2,924,000	95.84%
18	127,000	1	96	127,000	3,051,000	0	3,051,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 27 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing October to September
Customer Class: General Service

Meter Size: 2"

Line No.	(1) Consumption Level	(2) No 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
1	0	0	0	0	0	96	0	0.00%
2	1,000	1	1	1,000	1,000	95	96,000	1.66%
3	2,000	6	7	12,000	13,000	89	191,000	3.30%
4	3,000	1	8	3,000	16,000	88	280,000	4.84%
5	4,000	0	8	0	16,000	88	368,000	6.37%
6	5,000	2	10	10,000	26,000	86	456,000	7.89%
7	6,000	0	10	0	26,000	86	542,000	9.38%
8	7,000	1	11	7,000	33,000	85	628,000	10.86%
9	8,000	1	12	8,000	41,000	84	713,000	12.33%
10	9,000	2	14	18,000	59,000	82	797,000	13.79%
11	10,000	1	15	10,000	69,000	81	879,000	15.20%
12	11,000	0	15	0	69,000	81	960,000	16.61%
13	12,000	1	16	12,000	81,000	80	1,041,000	18.01%
14	13,000	2	18	26,000	107,000	78	1,121,000	19.39%
15	14,000	2	20	28,000	135,000	76	1,199,000	20.74%
16	15,000	0	20	0	135,000	76	1,275,000	22.06%
17	16,000	3	23	48,000	183,000	73	1,351,000	23.37%
18	17,000	2	25	34,000	217,000	71	1,424,000	24.63%
19	18,000	2	27	36,000	253,000	69	1,495,000	25.86%
20	19,000	0	27	0	253,000	69	1,564,000	27.05%
21	20,000	2	29	40,000	293,000	67	1,633,000	28.25%
22	21,000	0	29	0	293,000	67	1,700,000	29.41%
23	22,000	1	30	22,000	315,000	66	1,767,000	30.57%
24	23,000	1	31	23,000	338,000	65	1,833,000	31.71%
25	24,000	3	34	72,000	410,000	62	1,898,000	32.83%
26	25,000	2	36	50,000	460,000	60	1,960,000	33.90%
27	26,000	0	36	0	460,000	60	2,020,000	34.94%
28	27,000	1	37	27,000	487,000	59	2,080,000	35.98%
29	28,000	1	38	28,000	515,000	58	2,139,000	37.00%
30	29,000	2	40	58,000	573,000	56	2,197,000	38.00%
31	30,000	1	41	30,000	603,000	55	2,253,000	38.97%
32	31,000	0	41	0	603,000	55	2,308,000	39.92%
33	32,000	0	41	0	603,000	55	2,363,000	40.88%
34	33,000	1	42	33,000	636,000	54	2,418,000	41.83%
35	34,000	1	43	34,000	670,000	53	2,472,000	42.76%
36	35,000	2	45	70,000	740,000	51	2,525,000	43.68%
37	36,000	0	45	0	740,000	51	2,576,000	44.56%
38	37,000	1	46	37,000	777,000	50	2,627,000	45.44%
39	38,000	1	47	38,000	815,000	49	2,677,000	46.31%
40	39,000	3	50	117,000	932,000	46	2,726,000	47.15%
41	40,000	0	50	0	932,000	46	2,772,000	47.95%
42	41,000	0	50	0	932,000	46	2,818,000	48.75%
43	42,000	0	50	0	932,000	46	2,864,000	49.54%
44	43,000	0	50	0	932,000	46	2,910,000	50.34%
45	44,000	0	50	0	932,000	46	2,956,000	51.13%
46	45,000	0	50	0	932,000	46	3,002,000	51.93%
47	46,000	0	50	0	932,000	46	3,048,000	52.72%
48	47,000	0	50	0	932,000	46	3,094,000	53.52%
49	48,000	1	51	48,000	980,000	45	3,140,000	54.32%
50	49,000	0	51	0	980,000	45	3,185,000	55.09%
51	50,000	0	51	0	980,000	45	3,230,000	55.87%
52	51,000	0	51	0	980,000	45	3,275,000	56.65%
53	52,000	1	52	52,000	1,032,000	44	3,320,000	57.43%
54	53,000	1	53	53,000	1,085,000	43	3,364,000	58.19%
55	54,000	2	55	108,000	1,193,000	41	3,407,000	58.93%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 28 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 2"

Line No.	(1) Consumption Level	(2) No 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
1	55,000	2	57	110,000	1,303,000	39	3,448,000	59.64%
2	56,000	0	57	0	1,303,000	39	3,487,000	60.32%
3	57,000	0	57	0	1,303,000	39	3,526,000	60.99%
4	58,000	0	57	0	1,303,000	39	3,565,000	61.67%
5	59,000	0	57	0	1,303,000	39	3,604,000	62.34%
6	60,000	0	57	0	1,303,000	39	3,643,000	63.02%
7	61,000	0	57	0	1,303,000	39	3,682,000	63.69%
8	62,000	2	59	124,000	1,427,000	37	3,721,000	64.37%
9	63,000	2	61	126,000	1,553,000	35	3,758,000	65.01%
10	64,000	0	61	0	1,553,000	35	3,793,000	65.61%
11	65,000	0	61	0	1,553,000	35	3,828,000	66.22%
12	66,000	0	61	0	1,553,000	35	3,863,000	66.82%
13	67,000	1	62	67,000	1,620,000	34	3,898,000	67.43%
14	68,000	0	62	0	1,620,000	34	3,932,000	68.02%
15	69,000	0	62	0	1,620,000	34	3,966,000	68.60%
16	70,000	0	62	0	1,620,000	34	4,000,000	69.19%
17	71,000	1	63	71,000	1,691,000	33	4,034,000	69.78%
18	72,000	0	63	0	1,691,000	33	4,067,000	70.35%
19	73,000	2	65	146,000	1,837,000	31	4,100,000	70.92%
20	74,000	0	65	0	1,837,000	31	4,131,000	71.46%
21	75,000	2	67	150,000	1,987,000	29	4,162,000	71.99%
22	76,000	0	67	0	1,987,000	29	4,191,000	72.50%
23	77,000	1	68	77,000	2,064,000	28	4,220,000	73.00%
24	78,000	0	68	0	2,064,000	28	4,248,000	73.48%
25	79,000	0	68	0	2,064,000	28	4,276,000	73.97%
26	80,000	1	69	80,000	2,144,000	27	4,304,000	74.45%
27	81,000	0	69	0	2,144,000	27	4,331,000	74.92%
28	82,000	0	69	0	2,144,000	27	4,358,000	75.38%
29	83,000	0	69	0	2,144,000	27	4,385,000	75.85%
30	84,000	0	69	0	2,144,000	27	4,412,000	76.32%
31	85,000	0	69	0	2,144,000	27	4,439,000	76.79%
32	86,000	0	69	0	2,144,000	27	4,466,000	77.25%
33	87,000	0	69	0	2,144,000	27	4,493,000	77.72%
34	88,000	0	69	0	2,144,000	27	4,520,000	78.19%
35	89,000	1	70	89,000	2,233,000	26	4,547,000	78.65%
36	90,000	0	70	0	2,233,000	26	4,573,000	79.10%
37	91,000	0	70	0	2,233,000	26	4,599,000	79.55%
38	92,000	0	70	0	2,233,000	26	4,625,000	80.00%
39	93,000	1	71	93,000	2,326,000	25	4,651,000	80.45%
40	94,000	0	71	0	2,326,000	25	4,676,000	80.89%
41	95,000	1	72	95,000	2,421,000	24	4,701,000	81.32%
42	96,000	0	72	0	2,421,000	24	4,725,000	81.73%
43	97,000	0	72	0	2,421,000	24	4,749,000	82.15%
44	98,000	0	72	0	2,421,000	24	4,773,000	82.56%
45	99,000	0	72	0	2,421,000	24	4,797,000	82.98%
46	100,000	0	72	0	2,421,000	24	4,821,000	83.39%
47	101,000	0	72	0	2,421,000	24	4,845,000	83.81%
48	102,000	0	72	0	2,421,000	24	4,869,000	84.22%
49	103,000	0	72	0	2,421,000	24	4,893,000	84.64%
50	104,000	0	72	0	2,421,000	24	4,917,000	85.05%
51	105,000	0	72	0	2,421,000	24	4,941,000	85.47%
52	106,000	0	72	0	2,421,000	24	4,965,000	85.88%
53	107,000	1	73	107,000	2,528,000	23	4,989,000	86.30%
54	108,000	0	73	0	2,528,000	23	5,012,000	86.70%
55	109,000	0	73	0	2,528,000	23	5,035,000	87.10%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 2"

Line No.	(1) Consumption Level	(2) No 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
1	110,000	1	74	110,000	2,638,000	22	5,058,000	87.49%
2	111,000	1	75	111,000	2,749,000	21	5,080,000	87.87%
3	112,000	0	75	0	2,749,000	21	5,101,000	88.24%
4	113,000	0	75	0	2,749,000	21	5,122,000	88.60%
5	114,000	0	75	0	2,749,000	21	5,143,000	88.96%
6	115,000	0	75	0	2,749,000	21	5,164,000	89.33%
7	116,000	1	76	116,000	2,865,000	20	5,185,000	89.69%
8	117,000	1	77	117,000	2,982,000	19	5,205,000	90.04%
9	118,000	0	77	0	2,982,000	19	5,224,000	90.36%
10	119,000	0	77	0	2,982,000	19	5,243,000	90.69%
11	120,000	0	77	0	2,982,000	19	5,262,000	91.02%
12	121,000	0	77	0	2,982,000	19	5,281,000	91.35%
13	122,000	0	77	0	2,982,000	19	5,300,000	91.68%
14	123,000	0	77	0	2,982,000	19	5,319,000	92.01%
15	124,000	1	78	124,000	3,106,000	18	5,338,000	92.34%
16	125,000	0	78	0	3,106,000	18	5,356,000	92.65%
17	126,000	0	78	0	3,106,000	18	5,374,000	92.96%
18	127,000	0	78	0	3,106,000	18	5,392,000	93.27%
19	128,000	0	78	0	3,106,000	18	5,410,000	93.58%
20	129,000	1	79	129,000	3,235,000	17	5,428,000	93.89%
21	130,000	0	79	0	3,235,000	17	5,445,000	94.19%
22	131,000	0	79	0	3,235,000	17	5,462,000	94.48%
23	132,000	2	81	264,000	3,499,000	15	5,479,000	94.78%
24	133,000	0	81	0	3,499,000	15	5,494,000	95.04%
25	134,000	1	82	134,000	3,633,000	14	5,509,000	95.29%
26	135,000	1	83	135,000	3,768,000	13	5,523,000	95.54%
27	136,000	0	83	0	3,768,000	13	5,536,000	95.76%
28	137,000	0	83	0	3,768,000	13	5,549,000	95.99%
29	138,000	2	85	276,000	4,044,000	11	5,562,000	96.21%
30	139,000	1	86	139,000	4,183,000	10	5,573,000	96.40%
31	140,000	0	86	0	4,183,000	10	5,583,000	96.57%
32	141,000	1	87	141,000	4,324,000	9	5,593,000	96.75%
33	142,000	0	87	0	4,324,000	9	5,602,000	96.90%
34	143,000	0	87	0	4,324,000	9	5,611,000	97.06%
35	144,000	0	87	0	4,324,000	9	5,620,000	97.22%
36	145,000	0	87	0	4,324,000	9	5,629,000	97.37%
37	146,000	0	87	0	4,324,000	9	5,638,000	97.53%
38	147,000	0	87	0	4,324,000	9	5,647,000	97.68%
39	148,000	1	88	148,000	4,472,000	8	5,656,000	97.84%
40	149,000	0	88	0	4,472,000	8	5,664,000	97.98%
41	150,000	1	89	150,000	4,622,000	7	5,672,000	98.11%
42	151,000	0	89	0	4,622,000	7	5,679,000	98.24%
43	152,000	0	89	0	4,622,000	7	5,686,000	98.36%
44	153,000	1	90	153,000	4,775,000	6	5,693,000	98.48%
45	154,000	1	91	154,000	4,929,000	5	5,699,000	98.58%
46	155,000	1	92	155,000	5,084,000	4	5,704,000	98.67%
47	156,000	0	92	0	5,084,000	4	5,708,000	98.74%
48	157,000	1	93	157,000	5,241,000	3	5,712,000	98.81%
49	158,000	0	93	0	5,241,000	3	5,715,000	98.86%
50	159,000	0	93	0	5,241,000	3	5,718,000	98.91%
51	160,000	0	93	0	5,241,000	3	5,721,000	98.96%
52	161,000	0	93	0	5,241,000	3	5,724,000	99.01%
53	162,000	0	93	0	5,241,000	3	5,727,000	99.07%
54	163,000	0	93	0	5,241,000	3	5,730,000	99.12%
55	164,000	0	93	0	5,241,000	3	5,733,000	99.17%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 2"

Line No.	(1) Consumption Level	(2) No 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
1	165,000	0	93	0	5,241,000	3	5,736,000	99.22%
2	166,000	0	93	0	5,241,000	3	5,739,000	99.27%
3	167,000	0	93	0	5,241,000	3	5,742,000	99.33%
4	168,000	0	93	0	5,241,000	3	5,745,000	99.38%
5	169,000	1	94	169,000	5,410,000	2	5,748,000	99.43%
6	170,000	0	94	0	5,410,000	2	5,750,000	99.46%
7	171,000	0	94	0	5,410,000	2	5,752,000	99.50%
8	172,000	1	95	172,000	5,582,000	1	5,754,000	99.53%
9	173,000	0	95	0	5,582,000	1	5,755,000	99.55%
10	174,000	0	95	0	5,582,000	1	5,756,000	99.57%
11	175,000	0	95	0	5,582,000	1	5,757,000	99.58%
12	176,000	0	95	0	5,582,000	1	5,758,000	99.60%
13	177,000	0	95	0	5,582,000	1	5,759,000	99.62%
14	178,000	0	95	0	5,582,000	1	5,760,000	99.64%
15	179,000	0	95	0	5,582,000	1	5,761,000	99.65%
16	180,000	0	95	0	5,582,000	1	5,762,000	99.67%
17	181,000	0	95	0	5,582,000	1	5,763,000	99.69%
18	182,000	0	95	0	5,582,000	1	5,764,000	99.71%
19	183,000	0	95	0	5,582,000	1	5,765,000	99.72%
20	184,000	0	95	0	5,582,000	1	5,766,000	99.74%
21	185,000	0	95	0	5,582,000	1	5,767,000	99.76%
22	186,000	0	95	0	5,582,000	1	5,768,000	99.78%
23	187,000	0	95	0	5,582,000	1	5,769,000	99.79%
24	188,000	0	95	0	5,582,000	1	5,770,000	99.81%
25	189,000	0	95	0	5,582,000	1	5,771,000	99.83%
26	190,000	0	95	0	5,582,000	1	5,772,000	99.84%
27	191,000	0	95	0	5,582,000	1	5,773,000	99.86%
28	192,000	0	95	0	5,582,000	1	5,774,000	99.88%
29	193,000	0	95	0	5,582,000	1	5,775,000	99.90%
30	194,000	0	95	0	5,582,000	1	5,776,000	99.91%
31	195,000	0	95	0	5,582,000	1	5,777,000	99.93%
32	196,000	0	95	0	5,582,000	1	5,778,000	99.95%
33	197,000	0	95	0	5,582,000	1	5,779,000	99.97%
34	198,000	0	95	0	5,582,000	1	5,780,000	99.98%
35	199,000	1	96	199,000	5,781,000	0	5,781,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 31 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	0	1	1	0	0	23	0	0.00%
2	1,000	0	1	0	0	23	23,000	1.04%
3	2,000	0	1	0	0	23	46,000	2.08%
4	3,000	0	1	0	0	23	69,000	3.12%
5	4,000	0	1	0	0	23	92,000	4.16%
6	5,000	0	1	0	0	23	115,000	5.19%
7	6,000	0	1	0	0	23	138,000	6.23%
8	7,000	0	1	0	0	23	161,000	7.27%
9	8,000	0	1	0	0	23	184,000	8.31%
10	9,000	0	1	0	0	23	207,000	9.35%
11	10,000	0	1	0	0	23	230,000	10.39%
12	11,000	0	1	0	0	23	253,000	11.43%
13	12,000	0	1	0	0	23	276,000	12.47%
14	13,000	0	1	0	0	23	299,000	13.50%
15	14,000	0	1	0	0	23	322,000	14.54%
16	15,000	0	1	0	0	23	345,000	15.58%
17	16,000	0	1	0	0	23	368,000	16.62%
18	17,000	0	1	0	0	23	391,000	17.66%
19	18,000	0	1	0	0	23	414,000	18.70%
20	19,000	0	1	0	0	23	437,000	19.74%
21	20,000	0	1	0	0	23	460,000	20.78%
22	21,000	0	1	0	0	23	483,000	21.82%
23	22,000	0	1	0	0	23	506,000	22.85%
24	23,000	0	1	0	0	23	529,000	23.89%
25	24,000	0	1	0	0	23	552,000	24.93%
26	25,000	0	1	0	0	23	575,000	25.97%
27	26,000	0	1	0	0	23	598,000	27.01%
28	27,000	0	1	0	0	23	621,000	28.05%
29	28,000	0	1	0	0	23	644,000	29.09%
30	29,000	0	1	0	0	23	667,000	30.13%
31	30,000	0	1	0	0	23	690,000	31.17%
32	31,000	0	1	0	0	23	713,000	32.20%
33	32,000	0	1	0	0	23	736,000	33.24%
34	33,000	0	1	0	0	23	759,000	34.28%
35	34,000	0	1	0	0	23	782,000	35.32%
36	35,000	0	1	0	0	23	805,000	36.36%
37	36,000	0	1	0	0	23	828,000	37.40%
38	37,000	1	2	37,000	37,000	22	851,000	38.44%
39	38,000	0	2	0	37,000	22	873,000	39.43%
40	39,000	0	2	0	37,000	22	895,000	40.42%
41	40,000	0	2	0	37,000	22	917,000	41.42%
42	41,000	0	2	0	37,000	22	939,000	42.41%
43	42,000	1	3	42,000	79,000	21	961,000	43.41%
44	43,000	0	3	0	79,000	21	982,000	44.35%
45	44,000	0	3	0	79,000	21	1,003,000	45.30%
46	45,000	0	3	0	79,000	21	1,024,000	46.25%
47	46,000	0	3	0	79,000	21	1,045,000	47.20%
48	47,000	0	3	0	79,000	21	1,066,000	48.15%
49	48,000	0	3	0	79,000	21	1,087,000	49.10%
50	49,000	0	3	0	79,000	21	1,108,000	50.05%
51	50,000	0	3	0	79,000	21	1,129,000	50.99%
52	51,000	1	4	51,000	130,000	20	1,150,000	51.94%
53	52,000	0	4	0	130,000	20	1,170,000	52.85%
54	53,000	0	4	0	130,000	20	1,190,000	53.75%
55	54,000	1	5	54,000	184,000	19	1,210,000	54.65%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	55,000	0	5	0	184,000	19	1,229,000	55.51%
2	56,000	1	6	56,000	240,000	18	1,248,000	56.37%
3	57,000	0	6	0	240,000	18	1,266,000	57.18%
4	58,000	0	6	0	240,000	18	1,284,000	57.99%
5	59,000	0	6	0	240,000	18	1,302,000	58.81%
6	60,000	0	6	0	240,000	18	1,320,000	59.62%
7	61,000	0	6	0	240,000	18	1,338,000	60.43%
8	62,000	1	7	62,000	302,000	17	1,356,000	61.25%
9	63,000	0	7	0	302,000	17	1,373,000	62.01%
10	64,000	0	7	0	302,000	17	1,390,000	62.78%
11	65,000	0	7	0	302,000	17	1,407,000	63.55%
12	66,000	0	7	0	302,000	17	1,424,000	64.32%
13	67,000	0	7	0	302,000	17	1,441,000	65.09%
14	68,000	0	7	0	302,000	17	1,458,000	65.85%
15	69,000	0	7	0	302,000	17	1,475,000	66.62%
16	70,000	0	7	0	302,000	17	1,492,000	67.39%
17	71,000	1	8	71,000	373,000	16	1,509,000	68.16%
18	72,000	1	9	72,000	445,000	15	1,525,000	68.88%
19	73,000	0	9	0	445,000	15	1,540,000	69.56%
20	74,000	1	10	74,000	519,000	14	1,555,000	70.23%
21	75,000	0	10	0	519,000	14	1,569,000	70.87%
22	76,000	0	10	0	519,000	14	1,583,000	71.50%
23	77,000	0	10	0	519,000	14	1,597,000	72.13%
24	78,000	0	10	0	519,000	14	1,611,000	72.76%
25	79,000	0	10	0	519,000	14	1,625,000	73.40%
26	80,000	1	11	80,000	599,000	13	1,639,000	74.03%
27	81,000	0	11	0	599,000	13	1,652,000	74.62%
28	82,000	0	11	0	599,000	13	1,665,000	75.20%
29	83,000	0	11	0	599,000	13	1,678,000	75.79%
30	84,000	0	11	0	599,000	13	1,691,000	76.38%
31	85,000	0	11	0	599,000	13	1,704,000	76.96%
32	86,000	0	11	0	599,000	13	1,717,000	77.55%
33	87,000	0	11	0	599,000	13	1,730,000	78.14%
34	88,000	0	11	0	599,000	13	1,743,000	78.73%
35	89,000	2	13	178,000	777,000	11	1,756,000	79.31%
36	90,000	0	13	0	777,000	11	1,767,000	79.81%
37	91,000	0	13	0	777,000	11	1,778,000	80.31%
38	92,000	1	14	92,000	869,000	10	1,789,000	80.80%
39	93,000	0	14	0	869,000	10	1,799,000	81.26%
40	94,000	0	14	0	869,000	10	1,809,000	81.71%
41	95,000	0	14	0	869,000	10	1,819,000	82.16%
42	96,000	0	14	0	869,000	10	1,829,000	82.61%
43	97,000	0	14	0	869,000	10	1,839,000	83.06%
44	98,000	1	15	98,000	967,000	9	1,849,000	83.51%
45	99,000	0	15	0	967,000	9	1,858,000	83.92%
46	100,000	0	15	0	967,000	9	1,867,000	84.33%
47	101,000	0	15	0	967,000	9	1,876,000	84.73%
48	102,000	0	15	0	967,000	9	1,885,000	85.14%
49	103,000	1	16	103,000	1,070,000	8	1,894,000	85.55%
50	104,000	0	16	0	1,070,000	8	1,902,000	85.91%
51	105,000	1	17	105,000	1,175,000	7	1,910,000	86.27%
52	106,000	0	17	0	1,175,000	7	1,917,000	86.59%
53	107,000	0	17	0	1,175,000	7	1,924,000	86.90%
54	108,000	0	17	0	1,175,000	7	1,931,000	87.22%
55	109,000	0	17	0	1,175,000	7	1,938,000	87.53%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 33 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	110,000	0	17	0	1,175,000	7	1,945,000	87.85%
2	111,000	1	18	111,000	1,286,000	6	1,952,000	88.17%
3	112,000	1	19	112,000	1,398,000	5	1,958,000	88.44%
4	113,000	0	19	0	1,398,000	5	1,963,000	88.66%
5	114,000	0	19	0	1,398,000	5	1,968,000	88.89%
6	115,000	0	19	0	1,398,000	5	1,973,000	89.11%
7	116,000	0	19	0	1,398,000	5	1,978,000	89.34%
8	117,000	0	19	0	1,398,000	5	1,983,000	89.57%
9	118,000	0	19	0	1,398,000	5	1,988,000	89.79%
10	119,000	0	19	0	1,398,000	5	1,993,000	90.02%
11	120,000	0	19	0	1,398,000	5	1,998,000	90.24%
12	121,000	0	19	0	1,398,000	5	2,003,000	90.47%
13	122,000	0	19	0	1,398,000	5	2,008,000	90.70%
14	123,000	0	19	0	1,398,000	5	2,013,000	90.92%
15	124,000	1	20	124,000	1,522,000	4	2,018,000	91.15%
16	125,000	1	21	125,000	1,647,000	3	2,022,000	91.33%
17	126,000	0	21	0	1,647,000	3	2,025,000	91.46%
18	127,000	0	21	0	1,647,000	3	2,028,000	91.60%
19	128,000	0	21	0	1,647,000	3	2,031,000	91.73%
20	129,000	0	21	0	1,647,000	3	2,034,000	91.87%
21	130,000	0	21	0	1,647,000	3	2,037,000	92.01%
22	131,000	0	21	0	1,647,000	3	2,040,000	92.14%
23	132,000	0	21	0	1,647,000	3	2,043,000	92.28%
24	133,000	0	21	0	1,647,000	3	2,046,000	92.41%
25	134,000	0	21	0	1,647,000	3	2,049,000	92.55%
26	135,000	0	21	0	1,647,000	3	2,052,000	92.68%
27	136,000	0	21	0	1,647,000	3	2,055,000	92.82%
28	137,000	0	21	0	1,647,000	3	2,058,000	92.95%
29	138,000	0	21	0	1,647,000	3	2,061,000	93.09%
30	139,000	0	21	0	1,647,000	3	2,064,000	93.22%
31	140,000	0	21	0	1,647,000	3	2,067,000	93.36%
32	141,000	1	22	141,000	1,788,000	2	2,070,000	93.50%
33	142,000	1	23	142,000	1,930,000	1	2,072,000	93.59%
34	143,000	0	23	0	1,930,000	1	2,073,000	93.63%
35	144,000	0	23	0	1,930,000	1	2,074,000	93.68%
36	145,000	0	23	0	1,930,000	1	2,075,000	93.72%
37	146,000	0	23	0	1,930,000	1	2,076,000	93.77%
38	147,000	0	23	0	1,930,000	1	2,077,000	93.81%
39	148,000	0	23	0	1,930,000	1	2,078,000	93.86%
40	149,000	0	23	0	1,930,000	1	2,079,000	93.90%
41	150,000	0	23	0	1,930,000	1	2,080,000	93.95%
42	151,000	0	23	0	1,930,000	1	2,081,000	93.99%
43	152,000	0	23	0	1,930,000	1	2,082,000	94.04%
44	153,000	0	23	0	1,930,000	1	2,083,000	94.08%
45	154,000	0	23	0	1,930,000	1	2,084,000	94.13%
46	155,000	0	23	0	1,930,000	1	2,085,000	94.17%
47	156,000	0	23	0	1,930,000	1	2,086,000	94.22%
48	157,000	0	23	0	1,930,000	1	2,087,000	94.26%
49	158,000	0	23	0	1,930,000	1	2,088,000	94.31%
50	159,000	0	23	0	1,930,000	1	2,089,000	94.35%
51	160,000	0	23	0	1,930,000	1	2,090,000	94.40%
52	161,000	0	23	0	1,930,000	1	2,091,000	94.44%
53	162,000	0	23	0	1,930,000	1	2,092,000	94.49%
54	163,000	0	23	0	1,930,000	1	2,093,000	94.53%
55	164,000	0	23	0	1,930,000	1	2,094,000	94.58%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 34 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	165,000	0	23	0	1,930,000	1	2,095,000	94.63%
2	166,000	0	23	0	1,930,000	1	2,096,000	94.67%
3	167,000	0	23	0	1,930,000	1	2,097,000	94.72%
4	168,000	0	23	0	1,930,000	1	2,098,000	94.76%
5	169,000	0	23	0	1,930,000	1	2,099,000	94.81%
6	170,000	0	23	0	1,930,000	1	2,100,000	94.85%
7	171,000	0	23	0	1,930,000	1	2,101,000	94.90%
8	172,000	0	23	0	1,930,000	1	2,102,000	94.94%
9	173,000	0	23	0	1,930,000	1	2,103,000	94.99%
10	174,000	0	23	0	1,930,000	1	2,104,000	95.03%
11	175,000	0	23	0	1,930,000	1	2,105,000	95.08%
12	176,000	0	23	0	1,930,000	1	2,106,000	95.12%
13	177,000	0	23	0	1,930,000	1	2,107,000	95.17%
14	178,000	0	23	0	1,930,000	1	2,108,000	95.21%
15	179,000	0	23	0	1,930,000	1	2,109,000	95.26%
16	180,000	0	23	0	1,930,000	1	2,110,000	95.30%
17	181,000	0	23	0	1,930,000	1	2,111,000	95.35%
18	182,000	0	23	0	1,930,000	1	2,112,000	95.39%
19	183,000	0	23	0	1,930,000	1	2,113,000	95.44%
20	184,000	0	23	0	1,930,000	1	2,114,000	95.48%
21	185,000	0	23	0	1,930,000	1	2,115,000	95.53%
22	186,000	0	23	0	1,930,000	1	2,116,000	95.57%
23	187,000	0	23	0	1,930,000	1	2,117,000	95.62%
24	188,000	0	23	0	1,930,000	1	2,118,000	95.66%
25	189,000	0	23	0	1,930,000	1	2,119,000	95.71%
26	190,000	0	23	0	1,930,000	1	2,120,000	95.75%
27	191,000	0	23	0	1,930,000	1	2,121,000	95.80%
28	192,000	0	23	0	1,930,000	1	2,122,000	95.84%
29	193,000	0	23	0	1,930,000	1	2,123,000	95.89%
30	194,000	0	23	0	1,930,000	1	2,124,000	95.93%
31	195,000	0	23	0	1,930,000	1	2,125,000	95.98%
32	196,000	0	23	0	1,930,000	1	2,126,000	96.03%
33	197,000	0	23	0	1,930,000	1	2,127,000	96.07%
34	198,000	0	23	0	1,930,000	1	2,128,000	96.12%
35	199,000	0	23	0	1,930,000	1	2,129,000	96.16%
36	200,000	0	23	0	1,930,000	1	2,130,000	96.21%
37	201,000	0	23	0	1,930,000	1	2,131,000	96.25%
38	202,000	0	23	0	1,930,000	1	2,132,000	96.30%
39	203,000	0	23	0	1,930,000	1	2,133,000	96.34%
40	204,000	0	23	0	1,930,000	1	2,134,000	96.39%
41	205,000	0	23	0	1,930,000	1	2,135,000	96.43%
42	206,000	0	23	0	1,930,000	1	2,136,000	96.48%
43	207,000	0	23	0	1,930,000	1	2,137,000	96.52%
44	208,000	0	23	0	1,930,000	1	2,138,000	96.57%
45	209,000	0	23	0	1,930,000	1	2,139,000	96.61%
46	210,000	0	23	0	1,930,000	1	2,140,000	96.66%
47	211,000	0	23	0	1,930,000	1	2,141,000	96.70%
48	212,000	0	23	0	1,930,000	1	2,142,000	96.75%
49	213,000	0	23	0	1,930,000	1	2,143,000	96.79%
50	214,000	0	23	0	1,930,000	1	2,144,000	96.84%
51	215,000	0	23	0	1,930,000	1	2,145,000	96.88%
52	216,000	0	23	0	1,930,000	1	2,146,000	96.93%
53	217,000	0	23	0	1,930,000	1	2,147,000	96.97%
54	218,000	0	23	0	1,930,000	1	2,148,000	97.02%
55	219,000	0	23	0	1,930,000	1	2,149,000	97.06%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	220,000	0	23	0	1,930,000	1	2,150,000	97.11%
2	221,000	0	23	0	1,930,000	1	2,151,000	97.15%
3	222,000	0	23	0	1,930,000	1	2,152,000	97.20%
4	223,000	0	23	0	1,930,000	1	2,153,000	97.24%
5	224,000	0	23	0	1,930,000	1	2,154,000	97.29%
6	225,000	0	23	0	1,930,000	1	2,155,000	97.34%
7	226,000	0	23	0	1,930,000	1	2,156,000	97.38%
8	227,000	0	23	0	1,930,000	1	2,157,000	97.43%
9	228,000	0	23	0	1,930,000	1	2,158,000	97.47%
10	229,000	0	23	0	1,930,000	1	2,159,000	97.52%
11	230,000	0	23	0	1,930,000	1	2,160,000	97.56%
12	231,000	0	23	0	1,930,000	1	2,161,000	97.61%
13	232,000	0	23	0	1,930,000	1	2,162,000	97.65%
14	233,000	0	23	0	1,930,000	1	2,163,000	97.70%
15	234,000	0	23	0	1,930,000	1	2,164,000	97.74%
16	235,000	0	23	0	1,930,000	1	2,165,000	97.79%
17	236,000	0	23	0	1,930,000	1	2,166,000	97.83%
18	237,000	0	23	0	1,930,000	1	2,167,000	97.88%
19	238,000	0	23	0	1,930,000	1	2,168,000	97.92%
20	239,000	0	23	0	1,930,000	1	2,169,000	97.97%
21	240,000	0	23	0	1,930,000	1	2,170,000	98.01%
22	241,000	0	23	0	1,930,000	1	2,171,000	98.06%
23	242,000	0	23	0	1,930,000	1	2,172,000	98.10%
24	243,000	0	23	0	1,930,000	1	2,173,000	98.15%
25	244,000	0	23	0	1,930,000	1	2,174,000	98.19%
26	245,000	0	23	0	1,930,000	1	2,175,000	98.24%
27	246,000	0	23	0	1,930,000	1	2,176,000	98.28%
28	247,000	0	23	0	1,930,000	1	2,177,000	98.33%
29	248,000	0	23	0	1,930,000	1	2,178,000	98.37%
30	249,000	0	23	0	1,930,000	1	2,179,000	98.42%
31	250,000	0	23	0	1,930,000	1	2,180,000	98.46%
32	251,000	0	23	0	1,930,000	1	2,181,000	98.51%
33	252,000	0	23	0	1,930,000	1	2,182,000	98.55%
34	253,000	0	23	0	1,930,000	1	2,183,000	98.60%
35	254,000	0	23	0	1,930,000	1	2,184,000	98.64%
36	255,000	0	23	0	1,930,000	1	2,185,000	98.69%
37	256,000	0	23	0	1,930,000	1	2,186,000	98.74%
38	257,000	0	23	0	1,930,000	1	2,187,000	98.78%
39	258,000	0	23	0	1,930,000	1	2,188,000	98.83%
40	259,000	0	23	0	1,930,000	1	2,189,000	98.87%
41	260,000	0	23	0	1,930,000	1	2,190,000	98.92%
42	261,000	0	23	0	1,930,000	1	2,191,000	98.96%
43	262,000	0	23	0	1,930,000	1	2,192,000	99.01%
44	263,000	0	23	0	1,930,000	1	2,193,000	99.05%
45	264,000	0	23	0	1,930,000	1	2,194,000	99.10%
46	265,000	0	23	0	1,930,000	1	2,195,000	99.14%
47	266,000	0	23	0	1,930,000	1	2,196,000	99.19%
48	267,000	0	23	0	1,930,000	1	2,197,000	99.23%
49	268,000	0	23	0	1,930,000	1	2,198,000	99.28%
50	269,000	0	23	0	1,930,000	1	2,199,000	99.32%
51	270,000	0	23	0	1,930,000	1	2,200,000	99.37%
52	271,000	0	23	0	1,930,000	1	2,201,000	99.41%
53	272,000	0	23	0	1,930,000	1	2,202,000	99.46%
54	273,000	0	23	0	1,930,000	1	2,203,000	99.50%
55	274,000	0	23	0	1,930,000	1	2,204,000	99.55%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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
1	275,000	0	23	0	1,930,000	1	2,205,000	99.59%
2	276,000	0	23	0	1,930,000	1	2,206,000	99.64%
3	277,000	0	23	0	1,930,000	1	2,207,000	99.68%
4	278,000	0	23	0	1,930,000	1	2,208,000	99.73%
5	279,000	0	23	0	1,930,000	1	2,209,000	99.77%
6	280,000	0	23	0	1,930,000	1	2,210,000	99.82%
7	281,000	0	23	0	1,930,000	1	2,211,000	99.86%
8	282,000	0	23	0	1,930,000	1	2,212,000	99.91%
9	283,000	0	23	0	1,930,000	1	2,213,000	99.95%
10	284,000	1	24	284,000	2,214,000	0	2,214,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	0	0	0	0	0	12	0	0.00%
2	1,000	0	0	0	0	12	12,000	0.15%
3	2,000	0	0	0	0	12	24,000	0.29%
4	3,000	0	0	0	0	12	36,000	0.44%
5	4,000	0	0	0	0	12	48,000	0.58%
6	5,000	0	0	0	0	12	60,000	0.73%
7	6,000	0	0	0	0	12	72,000	0.87%
8	7,000	0	0	0	0	12	84,000	1.02%
9	8,000	0	0	0	0	12	96,000	1.16%
10	9,000	0	0	0	0	12	108,000	1.31%
11	10,000	0	0	0	0	12	120,000	1.45%
12	11,000	0	0	0	0	12	132,000	1.60%
13	12,000	0	0	0	0	12	144,000	1.75%
14	13,000	0	0	0	0	12	156,000	1.89%
15	14,000	0	0	0	0	12	168,000	2.04%
16	15,000	0	0	0	0	12	180,000	2.18%
17	16,000	0	0	0	0	12	192,000	2.33%
18	17,000	0	0	0	0	12	204,000	2.47%
19	18,000	0	0	0	0	12	216,000	2.62%
20	19,000	0	0	0	0	12	228,000	2.76%
21	20,000	0	0	0	0	12	240,000	2.91%
22	21,000	0	0	0	0	12	252,000	3.06%
23	22,000	0	0	0	0	12	264,000	3.20%
24	23,000	0	0	0	0	12	276,000	3.35%
25	24,000	0	0	0	0	12	288,000	3.49%
26	25,000	0	0	0	0	12	300,000	3.64%
27	26,000	0	0	0	0	12	312,000	3.78%
28	27,000	0	0	0	0	12	324,000	3.93%
29	28,000	0	0	0	0	12	336,000	4.07%
30	29,000	0	0	0	0	12	348,000	4.22%
31	30,000	0	0	0	0	12	360,000	4.36%
32	31,000	0	0	0	0	12	372,000	4.51%
33	32,000	0	0	0	0	12	384,000	4.66%
34	33,000	0	0	0	0	12	396,000	4.80%
35	34,000	0	0	0	0	12	408,000	4.95%
36	35,000	0	0	0	0	12	420,000	5.09%
37	36,000	0	0	0	0	12	432,000	5.24%
38	37,000	0	0	0	0	12	444,000	5.38%
39	38,000	0	0	0	0	12	456,000	5.53%
40	39,000	0	0	0	0	12	468,000	5.67%
41	40,000	0	0	0	0	12	480,000	5.82%
42	41,000	0	0	0	0	12	492,000	5.97%
43	42,000	0	0	0	0	12	504,000	6.11%
44	43,000	0	0	0	0	12	516,000	6.26%
45	44,000	0	0	0	0	12	528,000	6.40%
46	45,000	0	0	0	0	12	540,000	6.55%
47	46,000	0	0	0	0	12	552,000	6.69%
48	47,000	0	0	0	0	12	564,000	6.84%
49	48,000	0	0	0	0	12	576,000	6.98%
50	49,000	0	0	0	0	12	588,000	7.13%
51	50,000	0	0	0	0	12	600,000	7.27%
52	51,000	0	0	0	0	12	612,000	7.42%
53	52,000	0	0	0	0	12	624,000	7.57%
54	53,000	0	0	0	0	12	636,000	7.71%
55	54,000	0	0	0	0	12	648,000	7.86%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	55,000	0	0	0	0	12	660,000	8.00%
2	56,000	0	0	0	0	12	672,000	8.15%
3	57,000	0	0	0	0	12	684,000	8.29%
4	58,000	0	0	0	0	12	696,000	8.44%
5	59,000	0	0	0	0	12	708,000	8.58%
6	60,000	0	0	0	0	12	720,000	8.73%
7	61,000	0	0	0	0	12	732,000	8.87%
8	62,000	0	0	0	0	12	744,000	9.02%
9	63,000	0	0	0	0	12	756,000	9.17%
10	64,000	0	0	0	0	12	768,000	9.31%
11	65,000	0	0	0	0	12	780,000	9.46%
12	66,000	0	0	0	0	12	792,000	9.60%
13	67,000	0	0	0	0	12	804,000	9.75%
14	68,000	0	0	0	0	12	816,000	9.89%
15	69,000	0	0	0	0	12	828,000	10.04%
16	70,000	0	0	0	0	12	840,000	10.18%
17	71,000	0	0	0	0	12	852,000	10.33%
18	72,000	0	0	0	0	12	864,000	10.48%
19	73,000	0	0	0	0	12	876,000	10.62%
20	74,000	0	0	0	0	12	888,000	10.77%
21	75,000	0	0	0	0	12	900,000	10.91%
22	76,000	0	0	0	0	12	912,000	11.06%
23	77,000	0	0	0	0	12	924,000	11.20%
24	78,000	0	0	0	0	12	936,000	11.35%
25	79,000	0	0	0	0	12	948,000	11.49%
26	80,000	0	0	0	0	12	960,000	11.64%
27	81,000	0	0	0	0	12	972,000	11.78%
28	82,000	0	0	0	0	12	984,000	11.93%
29	83,000	0	0	0	0	12	996,000	12.08%
30	84,000	0	0	0	0	12	1,008,000	12.22%
31	85,000	0	0	0	0	12	1,020,000	12.37%
32	86,000	0	0	0	0	12	1,032,000	12.51%
33	87,000	0	0	0	0	12	1,044,000	12.66%
34	88,000	0	0	0	0	12	1,056,000	12.80%
35	89,000	0	0	0	0	12	1,068,000	12.95%
36	90,000	0	0	0	0	12	1,080,000	13.09%
37	91,000	0	0	0	0	12	1,092,000	13.24%
38	92,000	0	0	0	0	12	1,104,000	13.39%
39	93,000	0	0	0	0	12	1,116,000	13.53%
40	94,000	0	0	0	0	12	1,128,000	13.68%
41	95,000	0	0	0	0	12	1,140,000	13.82%
42	96,000	0	0	0	0	12	1,152,000	13.97%
43	97,000	0	0	0	0	12	1,164,000	14.11%
44	98,000	0	0	0	0	12	1,176,000	14.26%
45	99,000	0	0	0	0	12	1,188,000	14.40%
46	100,000	0	0	0	0	12	1,200,000	14.55%
47	101,000	0	0	0	0	12	1,212,000	14.69%
48	102,000	0	0	0	0	12	1,224,000	14.84%
49	103,000	0	0	0	0	12	1,236,000	14.99%
50	104,000	0	0	0	0	12	1,248,000	15.13%
51	105,000	0	0	0	0	12	1,260,000	15.28%
52	106,000	0	0	0	0	12	1,272,000	15.42%
53	107,000	0	0	0	0	12	1,284,000	15.57%
54	108,000	0	0	0	0	12	1,296,000	15.71%
55	109,000	0	0	0	0	12	1,308,000	15.86%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	110,000	0	0	0	0	12	1,320,000	16.00%
2	111,000	0	0	0	0	12	1,332,000	16.15%
3	112,000	0	0	0	0	12	1,344,000	16.29%
4	113,000	0	0	0	0	12	1,356,000	16.44%
5	114,000	0	0	0	0	12	1,368,000	16.59%
6	115,000	0	0	0	0	12	1,380,000	16.73%
7	116,000	0	0	0	0	12	1,392,000	16.88%
8	117,000	0	0	0	0	12	1,404,000	17.02%
9	118,000	0	0	0	0	12	1,416,000	17.17%
10	119,000	0	0	0	0	12	1,428,000	17.31%
11	120,000	0	0	0	0	12	1,440,000	17.46%
12	121,000	0	0	0	0	12	1,452,000	17.60%
13	122,000	0	0	0	0	12	1,464,000	17.75%
14	123,000	0	0	0	0	12	1,476,000	17.90%
15	124,000	0	0	0	0	12	1,488,000	18.04%
16	125,000	0	0	0	0	12	1,500,000	18.19%
17	126,000	0	0	0	0	12	1,512,000	18.33%
18	127,000	0	0	0	0	12	1,524,000	18.48%
19	128,000	0	0	0	0	12	1,536,000	18.62%
20	129,000	0	0	0	0	12	1,548,000	18.77%
21	130,000	0	0	0	0	12	1,560,000	18.91%
22	131,000	0	0	0	0	12	1,572,000	19.06%
23	132,000	0	0	0	0	12	1,584,000	19.20%
24	133,000	0	0	0	0	12	1,596,000	19.35%
25	134,000	0	0	0	0	12	1,608,000	19.50%
26	135,000	0	0	0	0	12	1,620,000	19.64%
27	136,000	0	0	0	0	12	1,632,000	19.79%
28	137,000	0	0	0	0	12	1,644,000	19.93%
29	138,000	0	0	0	0	12	1,656,000	20.08%
30	139,000	0	0	0	0	12	1,668,000	20.22%
31	140,000	0	0	0	0	12	1,680,000	20.37%
32	141,000	0	0	0	0	12	1,692,000	20.51%
33	142,000	0	0	0	0	12	1,704,000	20.66%
34	143,000	0	0	0	0	12	1,716,000	20.81%
35	144,000	0	0	0	0	12	1,728,000	20.95%
36	145,000	0	0	0	0	12	1,740,000	21.10%
37	146,000	0	0	0	0	12	1,752,000	21.24%
38	147,000	0	0	0	0	12	1,764,000	21.39%
39	148,000	0	0	0	0	12	1,776,000	21.53%
40	149,000	0	0	0	0	12	1,788,000	21.68%
41	150,000	0	0	0	0	12	1,800,000	21.82%
42	151,000	0	0	0	0	12	1,812,000	21.97%
43	152,000	0	0	0	0	12	1,824,000	22.11%
44	153,000	0	0	0	0	12	1,836,000	22.26%
45	154,000	0	0	0	0	12	1,848,000	22.41%
46	155,000	0	0	0	0	12	1,860,000	22.55%
47	156,000	0	0	0	0	12	1,872,000	22.70%
48	157,000	0	0	0	0	12	1,884,000	22.84%
49	158,000	0	0	0	0	12	1,896,000	22.99%
50	159,000	0	0	0	0	12	1,908,000	23.13%
51	160,000	0	0	0	0	12	1,920,000	23.28%
52	161,000	0	0	0	0	12	1,932,000	23.42%
53	162,000	0	0	0	0	12	1,944,000	23.57%
54	163,000	0	0	0	0	12	1,956,000	23.71%
55	164,000	0	0	0	0	12	1,968,000	23.86%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 40 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	165,000	0	0	0	0	12	1,980,000	24.01%
2	166,000	0	0	0	0	12	1,992,000	24.15%
3	167,000	0	0	0	0	12	2,004,000	24.30%
4	168,000	0	0	0	0	12	2,016,000	24.44%
5	169,000	0	0	0	0	12	2,028,000	24.59%
6	170,000	0	0	0	0	12	2,040,000	24.73%
7	171,000	0	0	0	0	12	2,052,000	24.88%
8	172,000	0	0	0	0	12	2,064,000	25.02%
9	173,000	0	0	0	0	12	2,076,000	25.17%
10	174,000	0	0	0	0	12	2,088,000	25.32%
11	175,000	0	0	0	0	12	2,100,000	25.46%
12	176,000	0	0	0	0	12	2,112,000	25.61%
13	177,000	0	0	0	0	12	2,124,000	25.75%
14	178,000	0	0	0	0	12	2,136,000	25.90%
15	179,000	0	0	0	0	12	2,148,000	26.04%
16	180,000	0	0	0	0	12	2,160,000	26.19%
17	181,000	0	0	0	0	12	2,172,000	26.33%
18	182,000	0	0	0	0	12	2,184,000	26.48%
19	183,000	0	0	0	0	12	2,196,000	26.62%
20	184,000	0	0	0	0	12	2,208,000	26.77%
21	185,000	0	0	0	0	12	2,220,000	26.92%
22	186,000	0	0	0	0	12	2,232,000	27.06%
23	187,000	0	0	0	0	12	2,244,000	27.21%
24	188,000	0	0	0	0	12	2,256,000	27.35%
25	189,000	0	0	0	0	12	2,268,000	27.50%
26	190,000	0	0	0	0	12	2,280,000	27.64%
27	191,000	0	0	0	0	12	2,292,000	27.79%
28	192,000	0	0	0	0	12	2,304,000	27.93%
29	193,000	0	0	0	0	12	2,316,000	28.08%
30	194,000	0	0	0	0	12	2,328,000	28.23%
31	195,000	0	0	0	0	12	2,340,000	28.37%
32	196,000	0	0	0	0	12	2,352,000	28.52%
33	197,000	0	0	0	0	12	2,364,000	28.66%
34	198,000	0	0	0	0	12	2,376,000	28.81%
35	199,000	0	0	0	0	12	2,388,000	28.95%
36	200,000	0	0	0	0	12	2,400,000	29.10%
37	201,000	0	0	0	0	12	2,412,000	29.24%
38	202,000	0	0	0	0	12	2,424,000	29.39%
39	203,000	0	0	0	0	12	2,436,000	29.53%
40	204,000	0	0	0	0	12	2,448,000	29.68%
41	205,000	0	0	0	0	12	2,460,000	29.83%
42	206,000	0	0	0	0	12	2,472,000	29.97%
43	207,000	0	0	0	0	12	2,484,000	30.12%
44	208,000	0	0	0	0	12	2,496,000	30.26%
45	209,000	0	0	0	0	12	2,508,000	30.41%
46	210,000	0	0	0	0	12	2,520,000	30.55%
47	211,000	0	0	0	0	12	2,532,000	30.70%
48	212,000	0	0	0	0	12	2,544,000	30.84%
49	213,000	0	0	0	0	12	2,556,000	30.99%
50	214,000	0	0	0	0	12	2,568,000	31.13%
51	215,000	0	0	0	0	12	2,580,000	31.28%
52	216,000	0	0	0	0	12	2,592,000	31.43%
53	217,000	0	0	0	0	12	2,604,000	31.57%
54	218,000	0	0	0	0	12	2,616,000	31.72%
55	219,000	0	0	0	0	12	2,628,000	31.86%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 41 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	220,000	0	0	0	0	12	2,640,000	32.01%
2	221,000	0	0	0	0	12	2,652,000	32.15%
3	222,000	0	0	0	0	12	2,664,000	32.30%
4	223,000	0	0	0	0	12	2,676,000	32.44%
5	224,000	0	0	0	0	12	2,688,000	32.59%
6	225,000	0	0	0	0	12	2,700,000	32.74%
7	226,000	0	0	0	0	12	2,712,000	32.88%
8	227,000	0	0	0	0	12	2,724,000	33.03%
9	228,000	0	0	0	0	12	2,736,000	33.17%
10	229,000	0	0	0	0	12	2,748,000	33.32%
11	230,000	0	0	0	0	12	2,760,000	33.46%
12	231,000	0	0	0	0	12	2,772,000	33.61%
13	232,000	0	0	0	0	12	2,784,000	33.75%
14	233,000	0	0	0	0	12	2,796,000	33.90%
15	234,000	0	0	0	0	12	2,808,000	34.04%
16	235,000	0	0	0	0	12	2,820,000	34.19%
17	236,000	0	0	0	0	12	2,832,000	34.34%
18	237,000	0	0	0	0	12	2,844,000	34.48%
19	238,000	0	0	0	0	12	2,856,000	34.63%
20	239,000	0	0	0	0	12	2,868,000	34.77%
21	240,000	0	0	0	0	12	2,880,000	34.92%
22	241,000	0	0	0	0	12	2,892,000	35.06%
23	242,000	0	0	0	0	12	2,904,000	35.21%
24	243,000	0	0	0	0	12	2,916,000	35.35%
25	244,000	0	0	0	0	12	2,928,000	35.50%
26	245,000	0	0	0	0	12	2,940,000	35.65%
27	246,000	0	0	0	0	12	2,952,000	35.79%
28	247,000	0	0	0	0	12	2,964,000	35.94%
29	248,000	0	0	0	0	12	2,976,000	36.08%
30	249,000	0	0	0	0	12	2,988,000	36.23%
31	250,000	0	0	0	0	12	3,000,000	36.37%
32	251,000	0	0	0	0	12	3,012,000	36.52%
33	252,000	0	0	0	0	12	3,024,000	36.66%
34	253,000	0	0	0	0	12	3,036,000	36.81%
35	254,000	0	0	0	0	12	3,048,000	36.95%
36	255,000	0	0	0	0	12	3,060,000	37.10%
37	256,000	0	0	0	0	12	3,072,000	37.25%
38	257,000	0	0	0	0	12	3,084,000	37.39%
39	258,000	0	0	0	0	12	3,096,000	37.54%
40	259,000	0	0	0	0	12	3,108,000	37.68%
41	260,000	0	0	0	0	12	3,120,000	37.83%
42	261,000	0	0	0	0	12	3,132,000	37.97%
43	262,000	0	0	0	0	12	3,144,000	38.12%
44	263,000	0	0	0	0	12	3,156,000	38.26%
45	264,000	0	0	0	0	12	3,168,000	38.41%
46	265,000	0	0	0	0	12	3,180,000	38.55%
47	266,000	0	0	0	0	12	3,192,000	38.70%
48	267,000	0	0	0	0	12	3,204,000	38.85%
49	268,000	0	0	0	0	12	3,216,000	38.99%
50	269,000	0	0	0	0	12	3,228,000	39.14%
51	270,000	0	0	0	0	12	3,240,000	39.28%
52	271,000	0	0	0	0	12	3,252,000	39.43%
53	272,000	0	0	0	0	12	3,264,000	39.57%
54	273,000	0	0	0	0	12	3,276,000	39.72%
55	274,000	0	0	0	0	12	3,288,000	39.86%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 42 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	275,000	0	0	0	0	12	3,300,000	40.01%
2	276,000	0	0	0	0	12	3,312,000	40.16%
3	277,000	0	0	0	0	12	3,324,000	40.30%
4	278,000	0	0	0	0	12	3,336,000	40.45%
5	279,000	0	0	0	0	12	3,348,000	40.59%
6	280,000	0	0	0	0	12	3,360,000	40.74%
7	281,000	0	0	0	0	12	3,372,000	40.88%
8	282,000	0	0	0	0	12	3,384,000	41.03%
9	283,000	0	0	0	0	12	3,396,000	41.17%
10	284,000	0	0	0	0	12	3,408,000	41.32%
11	285,000	0	0	0	0	12	3,420,000	41.46%
12	286,000	0	0	0	0	12	3,432,000	41.61%
13	287,000	0	0	0	0	12	3,444,000	41.76%
14	288,000	0	0	0	0	12	3,456,000	41.90%
15	289,000	0	0	0	0	12	3,468,000	42.05%
16	290,000	0	0	0	0	12	3,480,000	42.19%
17	291,000	0	0	0	0	12	3,492,000	42.34%
18	292,000	0	0	0	0	12	3,504,000	42.48%
19	293,000	0	0	0	0	12	3,516,000	42.63%
20	294,000	0	0	0	0	12	3,528,000	42.77%
21	295,000	0	0	0	0	12	3,540,000	42.92%
22	296,000	0	0	0	0	12	3,552,000	43.06%
23	297,000	0	0	0	0	12	3,564,000	43.21%
24	298,000	0	0	0	0	12	3,576,000	43.36%
25	299,000	0	0	0	0	12	3,588,000	43.50%
26	300,000	0	0	0	0	12	3,600,000	43.65%
27	301,000	0	0	0	0	12	3,612,000	43.79%
28	302,000	0	0	0	0	12	3,624,000	43.94%
29	303,000	0	0	0	0	12	3,636,000	44.08%
30	304,000	0	0	0	0	12	3,648,000	44.23%
31	305,000	0	0	0	0	12	3,660,000	44.37%
32	306,000	0	0	0	0	12	3,672,000	44.52%
33	307,000	0	0	0	0	12	3,684,000	44.67%
34	308,000	0	0	0	0	12	3,696,000	44.81%
35	309,000	0	0	0	0	12	3,708,000	44.96%
36	310,000	0	0	0	0	12	3,720,000	45.10%
37	311,000	0	0	0	0	12	3,732,000	45.25%
38	312,000	0	0	0	0	12	3,744,000	45.39%
39	313,000	0	0	0	0	12	3,756,000	45.54%
40	314,000	0	0	0	0	12	3,768,000	45.68%
41	315,000	0	0	0	0	12	3,780,000	45.83%
42	316,000	0	0	0	0	12	3,792,000	45.97%
43	317,000	0	0	0	0	12	3,804,000	46.12%
44	318,000	0	0	0	0	12	3,816,000	46.27%
45	319,000	0	0	0	0	12	3,828,000	46.41%
46	320,000	0	0	0	0	12	3,840,000	46.56%
47	321,000	0	0	0	0	12	3,852,000	46.70%
48	322,000	0	0	0	0	12	3,864,000	46.85%
49	323,000	0	0	0	0	12	3,876,000	46.99%
50	324,000	0	0	0	0	12	3,888,000	47.14%
51	325,000	0	0	0	0	12	3,900,000	47.28%
52	326,000	0	0	0	0	12	3,912,000	47.43%
53	327,000	0	0	0	0	12	3,924,000	47.58%
54	328,000	0	0	0	0	12	3,936,000	47.72%
55	329,000	0	0	0	0	12	3,948,000	47.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 43 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	330,000	0	0	0	0	12	3,960,000	48.01%
2	331,000	0	0	0	0	12	3,972,000	48.16%
3	332,000	0	0	0	0	12	3,984,000	48.30%
4	333,000	0	0	0	0	12	3,996,000	48.45%
5	334,000	0	0	0	0	12	4,008,000	48.59%
6	335,000	0	0	0	0	12	4,020,000	48.74%
7	336,000	0	0	0	0	12	4,032,000	48.88%
8	337,000	0	0	0	0	12	4,044,000	49.03%
9	338,000	0	0	0	0	12	4,056,000	49.18%
10	339,000	0	0	0	0	12	4,068,000	49.32%
11	340,000	0	0	0	0	12	4,080,000	49.47%
12	341,000	0	0	0	0	12	4,092,000	49.61%
13	342,000	0	0	0	0	12	4,104,000	49.76%
14	343,000	0	0	0	0	12	4,116,000	49.90%
15	344,000	0	0	0	0	12	4,128,000	50.05%
16	345,000	0	0	0	0	12	4,140,000	50.19%
17	346,000	0	0	0	0	12	4,152,000	50.34%
18	347,000	0	0	0	0	12	4,164,000	50.48%
19	348,000	0	0	0	0	12	4,176,000	50.63%
20	349,000	0	0	0	0	12	4,188,000	50.78%
21	350,000	0	0	0	0	12	4,200,000	50.92%
22	351,000	0	0	0	0	12	4,212,000	51.07%
23	352,000	0	0	0	0	12	4,224,000	51.21%
24	353,000	0	0	0	0	12	4,236,000	51.36%
25	354,000	0	0	0	0	12	4,248,000	51.50%
26	355,000	0	0	0	0	12	4,260,000	51.65%
27	356,000	0	0	0	0	12	4,272,000	51.79%
28	357,000	0	0	0	0	12	4,284,000	51.94%
29	358,000	0	0	0	0	12	4,296,000	52.09%
30	359,000	0	0	0	0	12	4,308,000	52.23%
31	360,000	0	0	0	0	12	4,320,000	52.38%
32	361,000	0	0	0	0	12	4,332,000	52.52%
33	362,000	0	0	0	0	12	4,344,000	52.67%
34	363,000	0	0	0	0	12	4,356,000	52.81%
35	364,000	0	0	0	0	12	4,368,000	52.96%
36	365,000	0	0	0	0	12	4,380,000	53.10%
37	366,000	0	0	0	0	12	4,392,000	53.25%
38	367,000	0	0	0	0	12	4,404,000	53.39%
39	368,000	0	0	0	0	12	4,416,000	53.54%
40	369,000	0	0	0	0	12	4,428,000	53.69%
41	370,000	0	0	0	0	12	4,440,000	53.83%
42	371,000	0	0	0	0	12	4,452,000	53.98%
43	372,000	0	0	0	0	12	4,464,000	54.12%
44	373,000	0	0	0	0	12	4,476,000	54.27%
45	374,000	0	0	0	0	12	4,488,000	54.41%
46	375,000	0	0	0	0	12	4,500,000	54.56%
47	376,000	0	0	0	0	12	4,512,000	54.70%
48	377,000	0	0	0	0	12	4,524,000	54.85%
49	378,000	0	0	0	0	12	4,536,000	55.00%
50	379,000	0	0	0	0	12	4,548,000	55.14%
51	380,000	0	0	0	0	12	4,560,000	55.29%
52	381,000	0	0	0	0	12	4,572,000	55.43%
53	382,000	0	0	0	0	12	4,584,000	55.58%
54	383,000	0	0	0	0	12	4,596,000	55.72%
55	384,000	0	0	0	0	12	4,608,000	55.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 44 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	385,000	0	0	0	0	12	4,620,000	56.01%
2	386,000	0	0	0	0	12	4,632,000	56.16%
3	387,000	0	0	0	0	12	4,644,000	56.30%
4	388,000	0	0	0	0	12	4,656,000	56.45%
5	389,000	0	0	0	0	12	4,668,000	56.60%
6	390,000	0	0	0	0	12	4,680,000	56.74%
7	391,000	0	0	0	0	12	4,692,000	56.89%
8	392,000	0	0	0	0	12	4,704,000	57.03%
9	393,000	0	0	0	0	12	4,716,000	57.18%
10	394,000	0	0	0	0	12	4,728,000	57.32%
11	395,000	0	0	0	0	12	4,740,000	57.47%
12	396,000	0	0	0	0	12	4,752,000	57.61%
13	397,000	0	0	0	0	12	4,764,000	57.76%
14	398,000	0	0	0	0	12	4,776,000	57.90%
15	399,000	0	0	0	0	12	4,788,000	58.05%
16	400,000	0	0	0	0	12	4,800,000	58.20%
17	401,000	0	0	0	0	12	4,812,000	58.34%
18	402,000	0	0	0	0	12	4,824,000	58.49%
19	403,000	0	0	0	0	12	4,836,000	58.63%
20	404,000	0	0	0	0	12	4,848,000	58.78%
21	405,000	0	0	0	0	12	4,860,000	58.92%
22	406,000	0	0	0	0	12	4,872,000	59.07%
23	407,000	0	0	0	0	12	4,884,000	59.21%
24	408,000	0	0	0	0	12	4,896,000	59.36%
25	409,000	0	0	0	0	12	4,908,000	59.51%
26	410,000	0	0	0	0	12	4,920,000	59.65%
27	411,000	0	0	0	0	12	4,932,000	59.80%
28	412,000	0	0	0	0	12	4,944,000	59.94%
29	413,000	0	0	0	0	12	4,956,000	60.09%
30	414,000	0	0	0	0	12	4,968,000	60.23%
31	415,000	0	0	0	0	12	4,980,000	60.38%
32	416,000	0	0	0	0	12	4,992,000	60.52%
33	417,000	0	0	0	0	12	5,004,000	60.67%
34	418,000	0	0	0	0	12	5,016,000	60.81%
35	419,000	0	0	0	0	12	5,028,000	60.96%
36	420,000	0	0	0	0	12	5,040,000	61.11%
37	421,000	0	0	0	0	12	5,052,000	61.25%
38	422,000	0	0	0	0	12	5,064,000	61.40%
39	423,000	0	0	0	0	12	5,076,000	61.54%
40	424,000	0	0	0	0	12	5,088,000	61.69%
41	425,000	0	0	0	0	12	5,100,000	61.83%
42	426,000	0	0	0	0	12	5,112,000	61.98%
43	427,000	0	0	0	0	12	5,124,000	62.12%
44	428,000	0	0	0	0	12	5,136,000	62.27%
45	429,000	0	0	0	0	12	5,148,000	62.42%
46	430,000	0	0	0	0	12	5,160,000	62.56%
47	431,000	0	0	0	0	12	5,172,000	62.71%
48	432,000	0	0	0	0	12	5,184,000	62.85%
49	433,000	0	0	0	0	12	5,196,000	63.00%
50	434,000	0	0	0	0	12	5,208,000	63.14%
51	435,000	0	0	0	0	12	5,220,000	63.29%
52	436,000	0	0	0	0	12	5,232,000	63.43%
53	437,000	0	0	0	0	12	5,244,000	63.58%
54	438,000	0	0	0	0	12	5,256,000	63.72%
55	439,000	0	0	0	0	12	5,268,000	63.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 45 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	440,000	0	0	0	0	12	5,280,000	64.02%
2	441,000	0	0	0	0	12	5,292,000	64.16%
3	442,000	0	0	0	0	12	5,304,000	64.31%
4	443,000	0	0	0	0	12	5,316,000	64.45%
5	444,000	0	0	0	0	12	5,328,000	64.60%
6	445,000	0	0	0	0	12	5,340,000	64.74%
7	446,000	0	0	0	0	12	5,352,000	64.89%
8	447,000	0	0	0	0	12	5,364,000	65.03%
9	448,000	0	0	0	0	12	5,376,000	65.18%
10	449,000	1	1	449,000	449,000	11	5,388,000	65.32%
11	450,000	0	1	0	449,000	11	5,399,000	65.46%
12	451,000	0	1	0	449,000	11	5,410,000	65.59%
13	452,000	0	1	0	449,000	11	5,421,000	65.73%
14	453,000	0	1	0	449,000	11	5,432,000	65.86%
15	454,000	0	1	0	449,000	11	5,443,000	65.99%
16	455,000	0	1	0	449,000	11	5,454,000	66.13%
17	456,000	0	1	0	449,000	11	5,465,000	66.26%
18	457,000	0	1	0	449,000	11	5,476,000	66.39%
19	458,000	0	1	0	449,000	11	5,487,000	66.53%
20	459,000	0	1	0	449,000	11	5,498,000	66.66%
21	460,000	0	1	0	449,000	11	5,509,000	66.79%
22	461,000	0	1	0	449,000	11	5,520,000	66.93%
23	462,000	0	1	0	449,000	11	5,531,000	67.06%
24	463,000	0	1	0	449,000	11	5,542,000	67.19%
25	464,000	0	1	0	449,000	11	5,553,000	67.33%
26	465,000	0	1	0	449,000	11	5,564,000	67.46%
27	466,000	0	1	0	449,000	11	5,575,000	67.59%
28	467,000	0	1	0	449,000	11	5,586,000	67.73%
29	468,000	0	1	0	449,000	11	5,597,000	67.86%
30	469,000	0	1	0	449,000	11	5,608,000	67.99%
31	470,000	0	1	0	449,000	11	5,619,000	68.13%
32	471,000	0	1	0	449,000	11	5,630,000	68.26%
33	472,000	0	1	0	449,000	11	5,641,000	68.39%
34	473,000	0	1	0	449,000	11	5,652,000	68.53%
35	474,000	0	1	0	449,000	11	5,663,000	68.66%
36	475,000	0	1	0	449,000	11	5,674,000	68.79%
37	476,000	0	1	0	449,000	11	5,685,000	68.93%
38	477,000	0	1	0	449,000	11	5,696,000	69.06%
39	478,000	0	1	0	449,000	11	5,707,000	69.19%
40	479,000	0	1	0	449,000	11	5,718,000	69.33%
41	480,000	0	1	0	449,000	11	5,729,000	69.46%
42	481,000	0	1	0	449,000	11	5,740,000	69.59%
43	482,000	0	1	0	449,000	11	5,751,000	69.73%
44	483,000	0	1	0	449,000	11	5,762,000	69.86%
45	484,000	0	1	0	449,000	11	5,773,000	69.99%
46	485,000	0	1	0	449,000	11	5,784,000	70.13%
47	486,000	0	1	0	449,000	11	5,795,000	70.26%
48	487,000	0	1	0	449,000	11	5,806,000	70.39%
49	488,000	0	1	0	449,000	11	5,817,000	70.53%
50	489,000	0	1	0	449,000	11	5,828,000	70.66%
51	490,000	0	1	0	449,000	11	5,839,000	70.79%
52	491,000	0	1	0	449,000	11	5,850,000	70.93%
53	492,000	0	1	0	449,000	11	5,861,000	71.06%
54	493,000	0	1	0	449,000	11	5,872,000	71.19%
55	494,000	0	1	0	449,000	11	5,883,000	71.33%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 46 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	495,000	0	1	0	449,000	11	5,894,000	71.46%
2	496,000	0	1	0	449,000	11	5,905,000	71.59%
3	497,000	0	1	0	449,000	11	5,916,000	71.73%
4	498,000	0	1	0	449,000	11	5,927,000	71.86%
5	499,000	0	1	0	449,000	11	5,938,000	71.99%
6	500,000	0	1	0	449,000	11	5,949,000	72.13%
7	501,000	0	1	0	449,000	11	5,960,000	72.26%
8	502,000	0	1	0	449,000	11	5,971,000	72.39%
9	503,000	0	1	0	449,000	11	5,982,000	72.53%
10	504,000	0	1	0	449,000	11	5,993,000	72.66%
11	505,000	0	1	0	449,000	11	6,004,000	72.79%
12	506,000	0	1	0	449,000	11	6,015,000	72.93%
13	507,000	0	1	0	449,000	11	6,026,000	73.06%
14	508,000	0	1	0	449,000	11	6,037,000	73.19%
15	509,000	0	1	0	449,000	11	6,048,000	73.33%
16	510,000	1	2	510,000	959,000	10	6,059,000	73.46%
17	511,000	0	2	0	959,000	10	6,069,000	73.58%
18	512,000	0	2	0	959,000	10	6,079,000	73.70%
19	513,000	0	2	0	959,000	10	6,089,000	73.82%
20	514,000	0	2	0	959,000	10	6,099,000	73.95%
21	515,000	0	2	0	959,000	10	6,109,000	74.07%
22	516,000	0	2	0	959,000	10	6,119,000	74.19%
23	517,000	0	2	0	959,000	10	6,129,000	74.31%
24	518,000	0	2	0	959,000	10	6,139,000	74.43%
25	519,000	0	2	0	959,000	10	6,149,000	74.55%
26	520,000	0	2	0	959,000	10	6,159,000	74.67%
27	521,000	0	2	0	959,000	10	6,169,000	74.79%
28	522,000	0	2	0	959,000	10	6,179,000	74.92%
29	523,000	1	3	523,000	1,482,000	9	6,189,000	75.04%
30	524,000	0	3	0	1,482,000	9	6,198,000	75.15%
31	525,000	1	4	525,000	2,007,000	8	6,207,000	75.25%
32	526,000	0	4	0	2,007,000	8	6,215,000	75.35%
33	527,000	0	4	0	2,007,000	8	6,223,000	75.45%
34	528,000	0	4	0	2,007,000	8	6,231,000	75.55%
35	529,000	0	4	0	2,007,000	8	6,239,000	75.64%
36	530,000	0	4	0	2,007,000	8	6,247,000	75.74%
37	531,000	0	4	0	2,007,000	8	6,255,000	75.84%
38	532,000	0	4	0	2,007,000	8	6,263,000	75.93%
39	533,000	0	4	0	2,007,000	8	6,271,000	76.03%
40	534,000	0	4	0	2,007,000	8	6,279,000	76.13%
41	535,000	0	4	0	2,007,000	8	6,287,000	76.22%
42	536,000	0	4	0	2,007,000	8	6,295,000	76.32%
43	537,000	0	4	0	2,007,000	8	6,303,000	76.42%
44	538,000	0	4	0	2,007,000	8	6,311,000	76.52%
45	539,000	0	4	0	2,007,000	8	6,319,000	76.61%
46	540,000	0	4	0	2,007,000	8	6,327,000	76.71%
47	541,000	0	4	0	2,007,000	8	6,335,000	76.81%
48	542,000	0	4	0	2,007,000	8	6,343,000	76.90%
49	543,000	0	4	0	2,007,000	8	6,351,000	77.00%
50	544,000	0	4	0	2,007,000	8	6,359,000	77.10%
51	545,000	0	4	0	2,007,000	8	6,367,000	77.19%
52	546,000	0	4	0	2,007,000	8	6,375,000	77.29%
53	547,000	0	4	0	2,007,000	8	6,383,000	77.39%
54	548,000	0	4	0	2,007,000	8	6,391,000	77.49%
55	549,000	0	4	0	2,007,000	8	6,399,000	77.58%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	550,000	0	4	0	2,007,000	8	6,407,000	77.68%
2	551,000	0	4	0	2,007,000	8	6,415,000	77.78%
3	552,000	0	4	0	2,007,000	8	6,423,000	77.87%
4	553,000	0	4	0	2,007,000	8	6,431,000	77.97%
5	554,000	0	4	0	2,007,000	8	6,439,000	78.07%
6	555,000	0	4	0	2,007,000	8	6,447,000	78.16%
7	556,000	0	4	0	2,007,000	8	6,455,000	78.26%
8	557,000	0	4	0	2,007,000	8	6,463,000	78.36%
9	558,000	0	4	0	2,007,000	8	6,471,000	78.46%
10	559,000	0	4	0	2,007,000	8	6,479,000	78.55%
11	560,000	0	4	0	2,007,000	8	6,487,000	78.65%
12	561,000	0	4	0	2,007,000	8	6,495,000	78.75%
13	562,000	0	4	0	2,007,000	8	6,503,000	78.84%
14	563,000	0	4	0	2,007,000	8	6,511,000	78.94%
15	564,000	0	4	0	2,007,000	8	6,519,000	79.04%
16	565,000	0	4	0	2,007,000	8	6,527,000	79.13%
17	566,000	0	4	0	2,007,000	8	6,535,000	79.23%
18	567,000	0	4	0	2,007,000	8	6,543,000	79.33%
19	568,000	0	4	0	2,007,000	8	6,551,000	79.43%
20	569,000	0	4	0	2,007,000	8	6,559,000	79.52%
21	570,000	0	4	0	2,007,000	8	6,567,000	79.62%
22	571,000	0	4	0	2,007,000	8	6,575,000	79.72%
23	572,000	0	4	0	2,007,000	8	6,583,000	79.81%
24	573,000	0	4	0	2,007,000	8	6,591,000	79.91%
25	574,000	0	4	0	2,007,000	8	6,599,000	80.01%
26	575,000	0	4	0	2,007,000	8	6,607,000	80.10%
27	576,000	0	4	0	2,007,000	8	6,615,000	80.20%
28	577,000	1	5	577,000	2,584,000	7	6,623,000	80.30%
29	578,000	0	5	0	2,584,000	7	6,630,000	80.38%
30	579,000	0	5	0	2,584,000	7	6,637,000	80.47%
31	580,000	0	5	0	2,584,000	7	6,644,000	80.55%
32	581,000	0	5	0	2,584,000	7	6,651,000	80.64%
33	582,000	0	5	0	2,584,000	7	6,658,000	80.72%
34	583,000	0	5	0	2,584,000	7	6,665,000	80.81%
35	584,000	0	5	0	2,584,000	7	6,672,000	80.89%
36	585,000	0	5	0	2,584,000	7	6,679,000	80.98%
37	586,000	0	5	0	2,584,000	7	6,686,000	81.06%
38	587,000	0	5	0	2,584,000	7	6,693,000	81.15%
39	588,000	0	5	0	2,584,000	7	6,700,000	81.23%
40	589,000	0	5	0	2,584,000	7	6,707,000	81.32%
41	590,000	0	5	0	2,584,000	7	6,714,000	81.40%
42	591,000	0	5	0	2,584,000	7	6,721,000	81.49%
43	592,000	0	5	0	2,584,000	7	6,728,000	81.57%
44	593,000	0	5	0	2,584,000	7	6,735,000	81.66%
45	594,000	0	5	0	2,584,000	7	6,742,000	81.74%
46	595,000	0	5	0	2,584,000	7	6,749,000	81.83%
47	596,000	0	5	0	2,584,000	7	6,756,000	81.91%
48	597,000	0	5	0	2,584,000	7	6,763,000	82.00%
49	598,000	0	5	0	2,584,000	7	6,770,000	82.08%
50	599,000	0	5	0	2,584,000	7	6,777,000	82.17%
51	600,000	0	5	0	2,584,000	7	6,784,000	82.25%
52	601,000	0	5	0	2,584,000	7	6,791,000	82.34%
53	602,000	0	5	0	2,584,000	7	6,798,000	82.42%
54	603,000	0	5	0	2,584,000	7	6,805,000	82.50%
55	604,000	0	5	0	2,584,000	7	6,812,000	82.59%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	605,000	0	5	0	2,584,000	7	6,819,000	82.67%
2	606,000	0	5	0	2,584,000	7	6,826,000	82.76%
3	607,000	0	5	0	2,584,000	7	6,833,000	82.84%
4	608,000	0	5	0	2,584,000	7	6,840,000	82.93%
5	609,000	0	5	0	2,584,000	7	6,847,000	83.01%
6	610,000	0	5	0	2,584,000	7	6,854,000	83.10%
7	611,000	0	5	0	2,584,000	7	6,861,000	83.18%
8	612,000	0	5	0	2,584,000	7	6,868,000	83.27%
9	613,000	0	5	0	2,584,000	7	6,875,000	83.35%
10	614,000	0	5	0	2,584,000	7	6,882,000	83.44%
11	615,000	0	5	0	2,584,000	7	6,889,000	83.52%
12	616,000	1	6	616,000	3,200,000	6	6,896,000	83.61%
13	617,000	0	6	0	3,200,000	6	6,902,000	83.68%
14	618,000	0	6	0	3,200,000	6	6,908,000	83.75%
15	619,000	0	6	0	3,200,000	6	6,914,000	83.83%
16	620,000	0	6	0	3,200,000	6	6,920,000	83.90%
17	621,000	0	6	0	3,200,000	6	6,926,000	83.97%
18	622,000	1	7	622,000	3,822,000	5	6,932,000	84.04%
19	623,000	0	7	0	3,822,000	5	6,937,000	84.11%
20	624,000	0	7	0	3,822,000	5	6,942,000	84.17%
21	625,000	0	7	0	3,822,000	5	6,947,000	84.23%
22	626,000	0	7	0	3,822,000	5	6,952,000	84.29%
23	627,000	0	7	0	3,822,000	5	6,957,000	84.35%
24	628,000	0	7	0	3,822,000	5	6,962,000	84.41%
25	629,000	0	7	0	3,822,000	5	6,967,000	84.47%
26	630,000	0	7	0	3,822,000	5	6,972,000	84.53%
27	631,000	0	7	0	3,822,000	5	6,977,000	84.59%
28	632,000	0	7	0	3,822,000	5	6,982,000	84.65%
29	633,000	0	7	0	3,822,000	5	6,987,000	84.71%
30	634,000	0	7	0	3,822,000	5	6,992,000	84.77%
31	635,000	0	7	0	3,822,000	5	6,997,000	84.83%
32	636,000	0	7	0	3,822,000	5	7,002,000	84.89%
33	637,000	0	7	0	3,822,000	5	7,007,000	84.95%
34	638,000	0	7	0	3,822,000	5	7,012,000	85.01%
35	639,000	0	7	0	3,822,000	5	7,017,000	85.08%
36	640,000	0	7	0	3,822,000	5	7,022,000	85.14%
37	641,000	0	7	0	3,822,000	5	7,027,000	85.20%
38	642,000	0	7	0	3,822,000	5	7,032,000	85.26%
39	643,000	0	7	0	3,822,000	5	7,037,000	85.32%
40	644,000	0	7	0	3,822,000	5	7,042,000	85.38%
41	645,000	0	7	0	3,822,000	5	7,047,000	85.44%
42	646,000	0	7	0	3,822,000	5	7,052,000	85.50%
43	647,000	0	7	0	3,822,000	5	7,057,000	85.56%
44	648,000	0	7	0	3,822,000	5	7,062,000	85.62%
45	649,000	0	7	0	3,822,000	5	7,067,000	85.68%
46	650,000	0	7	0	3,822,000	5	7,072,000	85.74%
47	651,000	0	7	0	3,822,000	5	7,077,000	85.80%
48	652,000	0	7	0	3,822,000	5	7,082,000	85.86%
49	653,000	0	7	0	3,822,000	5	7,087,000	85.92%
50	654,000	0	7	0	3,822,000	5	7,092,000	85.98%
51	655,000	0	7	0	3,822,000	5	7,097,000	86.05%
52	656,000	0	7	0	3,822,000	5	7,102,000	86.11%
53	657,000	0	7	0	3,822,000	5	7,107,000	86.17%
54	658,000	0	7	0	3,822,000	5	7,112,000	86.23%
55	659,000	0	7	0	3,822,000	5	7,117,000	86.29%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	660,000	0	7	0	3,822,000	5	7,122,000	86.35%
2	661,000	0	7	0	3,822,000	5	7,127,000	86.41%
3	662,000	0	7	0	3,822,000	5	7,132,000	86.47%
4	663,000	0	7	0	3,822,000	5	7,137,000	86.53%
5	664,000	0	7	0	3,822,000	5	7,142,000	86.59%
6	665,000	0	7	0	3,822,000	5	7,147,000	86.65%
7	666,000	0	7	0	3,822,000	5	7,152,000	86.71%
8	667,000	0	7	0	3,822,000	5	7,157,000	86.77%
9	668,000	0	7	0	3,822,000	5	7,162,000	86.83%
10	669,000	0	7	0	3,822,000	5	7,167,000	86.89%
11	670,000	0	7	0	3,822,000	5	7,172,000	86.95%
12	671,000	0	7	0	3,822,000	5	7,177,000	87.02%
13	672,000	0	7	0	3,822,000	5	7,182,000	87.08%
14	673,000	0	7	0	3,822,000	5	7,187,000	87.14%
15	674,000	0	7	0	3,822,000	5	7,192,000	87.20%
16	675,000	0	7	0	3,822,000	5	7,197,000	87.26%
17	676,000	0	7	0	3,822,000	5	7,202,000	87.32%
18	677,000	0	7	0	3,822,000	5	7,207,000	87.38%
19	678,000	0	7	0	3,822,000	5	7,212,000	87.44%
20	679,000	0	7	0	3,822,000	5	7,217,000	87.50%
21	680,000	0	7	0	3,822,000	5	7,222,000	87.56%
22	681,000	0	7	0	3,822,000	5	7,227,000	87.62%
23	682,000	0	7	0	3,822,000	5	7,232,000	87.68%
24	683,000	0	7	0	3,822,000	5	7,237,000	87.74%
25	684,000	0	7	0	3,822,000	5	7,242,000	87.80%
26	685,000	0	7	0	3,822,000	5	7,247,000	87.86%
27	686,000	0	7	0	3,822,000	5	7,252,000	87.92%
28	687,000	0	7	0	3,822,000	5	7,257,000	87.98%
29	688,000	0	7	0	3,822,000	5	7,262,000	88.05%
30	689,000	0	7	0	3,822,000	5	7,267,000	88.11%
31	690,000	0	7	0	3,822,000	5	7,272,000	88.17%
32	691,000	0	7	0	3,822,000	5	7,277,000	88.23%
33	692,000	0	7	0	3,822,000	5	7,282,000	88.29%
34	693,000	0	7	0	3,822,000	5	7,287,000	88.35%
35	694,000	0	7	0	3,822,000	5	7,292,000	88.41%
36	695,000	0	7	0	3,822,000	5	7,297,000	88.47%
37	696,000	0	7	0	3,822,000	5	7,302,000	88.53%
38	697,000	0	7	0	3,822,000	5	7,307,000	88.59%
39	698,000	0	7	0	3,822,000	5	7,312,000	88.65%
40	699,000	0	7	0	3,822,000	5	7,317,000	88.71%
41	700,000	0	7	0	3,822,000	5	7,322,000	88.77%
42	701,000	1	8	701,000	4,523,000	4	7,327,000	88.83%
43	702,000	0	8	0	4,523,000	4	7,331,000	88.88%
44	703,000	0	8	0	4,523,000	4	7,335,000	88.93%
45	704,000	0	8	0	4,523,000	4	7,339,000	88.98%
46	705,000	0	8	0	4,523,000	4	7,343,000	89.03%
47	706,000	0	8	0	4,523,000	4	7,347,000	89.08%
48	707,000	0	8	0	4,523,000	4	7,351,000	89.12%
49	708,000	0	8	0	4,523,000	4	7,355,000	89.17%
50	709,000	0	8	0	4,523,000	4	7,359,000	89.22%
51	710,000	0	8	0	4,523,000	4	7,363,000	89.27%
52	711,000	0	8	0	4,523,000	4	7,367,000	89.32%
53	712,000	0	8	0	4,523,000	4	7,371,000	89.37%
54	713,000	0	8	0	4,523,000	4	7,375,000	89.42%
55	714,000	0	8	0	4,523,000	4	7,379,000	89.46%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 50 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	715,000	0	8	0	4,523,000	4	7,383,000	89.51%
2	716,000	0	8	0	4,523,000	4	7,387,000	89.56%
3	717,000	0	8	0	4,523,000	4	7,391,000	89.61%
4	718,000	0	8	0	4,523,000	4	7,395,000	89.66%
5	719,000	0	8	0	4,523,000	4	7,399,000	89.71%
6	720,000	0	8	0	4,523,000	4	7,403,000	89.76%
7	721,000	0	8	0	4,523,000	4	7,407,000	89.80%
8	722,000	0	8	0	4,523,000	4	7,411,000	89.85%
9	723,000	0	8	0	4,523,000	4	7,415,000	89.90%
10	724,000	0	8	0	4,523,000	4	7,419,000	89.95%
11	725,000	0	8	0	4,523,000	4	7,423,000	90.00%
12	726,000	0	8	0	4,523,000	4	7,427,000	90.05%
13	727,000	0	8	0	4,523,000	4	7,431,000	90.09%
14	728,000	0	8	0	4,523,000	4	7,435,000	90.14%
15	729,000	0	8	0	4,523,000	4	7,439,000	90.19%
16	730,000	0	8	0	4,523,000	4	7,443,000	90.24%
17	731,000	0	8	0	4,523,000	4	7,447,000	90.29%
18	732,000	0	8	0	4,523,000	4	7,451,000	90.34%
19	733,000	0	8	0	4,523,000	4	7,455,000	90.39%
20	734,000	0	8	0	4,523,000	4	7,459,000	90.43%
21	735,000	0	8	0	4,523,000	4	7,463,000	90.48%
22	736,000	0	8	0	4,523,000	4	7,467,000	90.53%
23	737,000	0	8	0	4,523,000	4	7,471,000	90.58%
24	738,000	0	8	0	4,523,000	4	7,475,000	90.63%
25	739,000	0	8	0	4,523,000	4	7,479,000	90.68%
26	740,000	0	8	0	4,523,000	4	7,483,000	90.73%
27	741,000	0	8	0	4,523,000	4	7,487,000	90.77%
28	742,000	0	8	0	4,523,000	4	7,491,000	90.82%
29	743,000	0	8	0	4,523,000	4	7,495,000	90.87%
30	744,000	0	8	0	4,523,000	4	7,499,000	90.92%
31	745,000	0	8	0	4,523,000	4	7,503,000	90.97%
32	746,000	0	8	0	4,523,000	4	7,507,000	91.02%
33	747,000	0	8	0	4,523,000	4	7,511,000	91.06%
34	748,000	0	8	0	4,523,000	4	7,515,000	91.11%
35	749,000	0	8	0	4,523,000	4	7,519,000	91.16%
36	750,000	0	8	0	4,523,000	4	7,523,000	91.21%
37	751,000	0	8	0	4,523,000	4	7,527,000	91.26%
38	752,000	0	8	0	4,523,000	4	7,531,000	91.31%
39	753,000	0	8	0	4,523,000	4	7,535,000	91.36%
40	754,000	0	8	0	4,523,000	4	7,539,000	91.40%
41	755,000	0	8	0	4,523,000	4	7,543,000	91.45%
42	756,000	0	8	0	4,523,000	4	7,547,000	91.50%
43	757,000	0	8	0	4,523,000	4	7,551,000	91.55%
44	758,000	0	8	0	4,523,000	4	7,555,000	91.60%
45	759,000	0	8	0	4,523,000	4	7,559,000	91.65%
46	760,000	0	8	0	4,523,000	4	7,563,000	91.69%
47	761,000	0	8	0	4,523,000	4	7,567,000	91.74%
48	762,000	0	8	0	4,523,000	4	7,571,000	91.79%
49	763,000	0	8	0	4,523,000	4	7,575,000	91.84%
50	764,000	0	8	0	4,523,000	4	7,579,000	91.89%
51	765,000	0	8	0	4,523,000	4	7,583,000	91.94%
52	766,000	0	8	0	4,523,000	4	7,587,000	91.99%
53	767,000	0	8	0	4,523,000	4	7,591,000	92.03%
54	768,000	0	8	0	4,523,000	4	7,595,000	92.08%
55	769,000	0	8	0	4,523,000	4	7,599,000	92.13%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 51 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	770,000	0	8	0	4,523,000	4	7,603,000	92.18%
2	771,000	0	8	0	4,523,000	4	7,607,000	92.23%
3	772,000	0	8	0	4,523,000	4	7,611,000	92.28%
4	773,000	0	8	0	4,523,000	4	7,615,000	92.33%
5	774,000	0	8	0	4,523,000	4	7,619,000	92.37%
6	775,000	0	8	0	4,523,000	4	7,623,000	92.42%
7	776,000	0	8	0	4,523,000	4	7,627,000	92.47%
8	777,000	0	8	0	4,523,000	4	7,631,000	92.52%
9	778,000	0	8	0	4,523,000	4	7,635,000	92.57%
10	779,000	0	8	0	4,523,000	4	7,639,000	92.62%
11	780,000	0	8	0	4,523,000	4	7,643,000	92.66%
12	781,000	0	8	0	4,523,000	4	7,647,000	92.71%
13	782,000	0	8	0	4,523,000	4	7,651,000	92.76%
14	783,000	0	8	0	4,523,000	4	7,655,000	92.81%
15	784,000	0	8	0	4,523,000	4	7,659,000	92.86%
16	785,000	0	8	0	4,523,000	4	7,663,000	92.91%
17	786,000	0	8	0	4,523,000	4	7,667,000	92.96%
18	787,000	0	8	0	4,523,000	4	7,671,000	93.00%
19	788,000	0	8	0	4,523,000	4	7,675,000	93.05%
20	789,000	0	8	0	4,523,000	4	7,679,000	93.10%
21	790,000	0	8	0	4,523,000	4	7,683,000	93.15%
22	791,000	0	8	0	4,523,000	4	7,687,000	93.20%
23	792,000	0	8	0	4,523,000	4	7,691,000	93.25%
24	793,000	0	8	0	4,523,000	4	7,695,000	93.30%
25	794,000	0	8	0	4,523,000	4	7,699,000	93.34%
26	795,000	0	8	0	4,523,000	4	7,703,000	93.39%
27	796,000	0	8	0	4,523,000	4	7,707,000	93.44%
28	797,000	0	8	0	4,523,000	4	7,711,000	93.49%
29	798,000	0	8	0	4,523,000	4	7,715,000	93.54%
30	799,000	0	8	0	4,523,000	4	7,719,000	93.59%
31	800,000	0	8	0	4,523,000	4	7,723,000	93.63%
32	801,000	0	8	0	4,523,000	4	7,727,000	93.68%
33	802,000	0	8	0	4,523,000	4	7,731,000	93.73%
34	803,000	0	8	0	4,523,000	4	7,735,000	93.78%
35	804,000	0	8	0	4,523,000	4	7,739,000	93.83%
36	805,000	0	8	0	4,523,000	4	7,743,000	93.88%
37	806,000	0	8	0	4,523,000	4	7,747,000	93.93%
38	807,000	0	8	0	4,523,000	4	7,751,000	93.97%
39	808,000	0	8	0	4,523,000	4	7,755,000	94.02%
40	809,000	0	8	0	4,523,000	4	7,759,000	94.07%
41	810,000	0	8	0	4,523,000	4	7,763,000	94.12%
42	811,000	0	8	0	4,523,000	4	7,767,000	94.17%
43	812,000	0	8	0	4,523,000	4	7,771,000	94.22%
44	813,000	0	8	0	4,523,000	4	7,775,000	94.27%
45	814,000	0	8	0	4,523,000	4	7,779,000	94.31%
46	815,000	0	8	0	4,523,000	4	7,783,000	94.36%
47	816,000	0	8	0	4,523,000	4	7,787,000	94.41%
48	817,000	0	8	0	4,523,000	4	7,791,000	94.46%
49	818,000	0	8	0	4,523,000	4	7,795,000	94.51%
50	819,000	0	8	0	4,523,000	4	7,799,000	94.56%
51	820,000	0	8	0	4,523,000	4	7,803,000	94.60%
52	821,000	1	9	821,000	5,344,000	3	7,807,000	94.65%
53	822,000	0	9	0	5,344,000	3	7,810,000	94.69%
54	823,000	0	9	0	5,344,000	3	7,813,000	94.73%
55	824,000	0	9	0	5,344,000	3	7,816,000	94.76%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	825,000	0	9	0	5,344,000	3	7,819,000	94.80%
2	826,000	0	9	0	5,344,000	3	7,822,000	94.84%
3	827,000	0	9	0	5,344,000	3	7,825,000	94.87%
4	828,000	0	9	0	5,344,000	3	7,828,000	94.91%
5	829,000	0	9	0	5,344,000	3	7,831,000	94.94%
6	830,000	0	9	0	5,344,000	3	7,834,000	94.98%
7	831,000	0	9	0	5,344,000	3	7,837,000	95.02%
8	832,000	0	9	0	5,344,000	3	7,840,000	95.05%
9	833,000	0	9	0	5,344,000	3	7,843,000	95.09%
10	834,000	0	9	0	5,344,000	3	7,846,000	95.13%
11	835,000	0	9	0	5,344,000	3	7,849,000	95.16%
12	836,000	0	9	0	5,344,000	3	7,852,000	95.20%
13	837,000	0	9	0	5,344,000	3	7,855,000	95.24%
14	838,000	0	9	0	5,344,000	3	7,858,000	95.27%
15	839,000	0	9	0	5,344,000	3	7,861,000	95.31%
16	840,000	0	9	0	5,344,000	3	7,864,000	95.34%
17	841,000	0	9	0	5,344,000	3	7,867,000	95.38%
18	842,000	0	9	0	5,344,000	3	7,870,000	95.42%
19	843,000	0	9	0	5,344,000	3	7,873,000	95.45%
20	844,000	0	9	0	5,344,000	3	7,876,000	95.49%
21	845,000	0	9	0	5,344,000	3	7,879,000	95.53%
22	846,000	0	9	0	5,344,000	3	7,882,000	95.56%
23	847,000	0	9	0	5,344,000	3	7,885,000	95.60%
24	848,000	0	9	0	5,344,000	3	7,888,000	95.64%
25	849,000	0	9	0	5,344,000	3	7,891,000	95.67%
26	850,000	0	9	0	5,344,000	3	7,894,000	95.71%
27	851,000	0	9	0	5,344,000	3	7,897,000	95.74%
28	852,000	0	9	0	5,344,000	3	7,900,000	95.78%
29	853,000	0	9	0	5,344,000	3	7,903,000	95.82%
30	854,000	0	9	0	5,344,000	3	7,906,000	95.85%
31	855,000	0	9	0	5,344,000	3	7,909,000	95.89%
32	856,000	0	9	0	5,344,000	3	7,912,000	95.93%
33	857,000	0	9	0	5,344,000	3	7,915,000	95.96%
34	858,000	1	10	858,000	6,202,000	2	7,918,000	96.00%
35	859,000	0	10	0	6,202,000	2	7,920,000	96.02%
36	860,000	0	10	0	6,202,000	2	7,922,000	96.05%
37	861,000	0	10	0	6,202,000	2	7,924,000	96.07%
38	862,000	0	10	0	6,202,000	2	7,926,000	96.10%
39	863,000	0	10	0	6,202,000	2	7,928,000	96.12%
40	864,000	0	10	0	6,202,000	2	7,930,000	96.14%
41	865,000	0	10	0	6,202,000	2	7,932,000	96.17%
42	866,000	0	10	0	6,202,000	2	7,934,000	96.19%
43	867,000	0	10	0	6,202,000	2	7,936,000	96.22%
44	868,000	1	11	868,000	7,070,000	1	7,938,000	96.24%
45	869,000	0	11	0	7,070,000	1	7,939,000	96.25%
46	870,000	0	11	0	7,070,000	1	7,940,000	96.27%
47	871,000	0	11	0	7,070,000	1	7,941,000	96.28%
48	872,000	0	11	0	7,070,000	1	7,942,000	96.29%
49	873,000	0	11	0	7,070,000	1	7,943,000	96.30%
50	874,000	0	11	0	7,070,000	1	7,944,000	96.31%
51	875,000	0	11	0	7,070,000	1	7,945,000	96.33%
52	876,000	0	11	0	7,070,000	1	7,946,000	96.34%
53	877,000	0	11	0	7,070,000	1	7,947,000	96.35%
54	878,000	0	11	0	7,070,000	1	7,948,000	96.36%
55	879,000	0	11	0	7,070,000	1	7,949,000	96.37%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	880,000	0	11	0	7,070,000	1	7,950,000	96.39%
2	881,000	0	11	0	7,070,000	1	7,951,000	96.40%
3	882,000	0	11	0	7,070,000	1	7,952,000	96.41%
4	883,000	0	11	0	7,070,000	1	7,953,000	96.42%
5	884,000	0	11	0	7,070,000	1	7,954,000	96.44%
6	885,000	0	11	0	7,070,000	1	7,955,000	96.45%
7	886,000	0	11	0	7,070,000	1	7,956,000	96.46%
8	887,000	0	11	0	7,070,000	1	7,957,000	96.47%
9	888,000	0	11	0	7,070,000	1	7,958,000	96.48%
10	889,000	0	11	0	7,070,000	1	7,959,000	96.50%
11	890,000	0	11	0	7,070,000	1	7,960,000	96.51%
12	891,000	0	11	0	7,070,000	1	7,961,000	96.52%
13	892,000	0	11	0	7,070,000	1	7,962,000	96.53%
14	893,000	0	11	0	7,070,000	1	7,963,000	96.54%
15	894,000	0	11	0	7,070,000	1	7,964,000	96.56%
16	895,000	0	11	0	7,070,000	1	7,965,000	96.57%
17	896,000	0	11	0	7,070,000	1	7,966,000	96.58%
18	897,000	0	11	0	7,070,000	1	7,967,000	96.59%
19	898,000	0	11	0	7,070,000	1	7,968,000	96.61%
20	899,000	0	11	0	7,070,000	1	7,969,000	96.62%
21	900,000	0	11	0	7,070,000	1	7,970,000	96.63%
22	901,000	0	11	0	7,070,000	1	7,971,000	96.64%
23	902,000	0	11	0	7,070,000	1	7,972,000	96.65%
24	903,000	0	11	0	7,070,000	1	7,973,000	96.67%
25	904,000	0	11	0	7,070,000	1	7,974,000	96.68%
26	905,000	0	11	0	7,070,000	1	7,975,000	96.69%
27	906,000	0	11	0	7,070,000	1	7,976,000	96.70%
28	907,000	0	11	0	7,070,000	1	7,977,000	96.71%
29	908,000	0	11	0	7,070,000	1	7,978,000	96.73%
30	909,000	0	11	0	7,070,000	1	7,979,000	96.74%
31	910,000	0	11	0	7,070,000	1	7,980,000	96.75%
32	911,000	0	11	0	7,070,000	1	7,981,000	96.76%
33	912,000	0	11	0	7,070,000	1	7,982,000	96.77%
34	913,000	0	11	0	7,070,000	1	7,983,000	96.79%
35	914,000	0	11	0	7,070,000	1	7,984,000	96.80%
36	915,000	0	11	0	7,070,000	1	7,985,000	96.81%
37	916,000	0	11	0	7,070,000	1	7,986,000	96.82%
38	917,000	0	11	0	7,070,000	1	7,987,000	96.84%
39	918,000	0	11	0	7,070,000	1	7,988,000	96.85%
40	919,000	0	11	0	7,070,000	1	7,989,000	96.86%
41	920,000	0	11	0	7,070,000	1	7,990,000	96.87%
42	921,000	0	11	0	7,070,000	1	7,991,000	96.88%
43	922,000	0	11	0	7,070,000	1	7,992,000	96.90%
44	923,000	0	11	0	7,070,000	1	7,993,000	96.91%
45	924,000	0	11	0	7,070,000	1	7,994,000	96.92%
46	925,000	0	11	0	7,070,000	1	7,995,000	96.93%
47	926,000	0	11	0	7,070,000	1	7,996,000	96.94%
48	927,000	0	11	0	7,070,000	1	7,997,000	96.96%
49	928,000	0	11	0	7,070,000	1	7,998,000	96.97%
50	929,000	0	11	0	7,070,000	1	7,999,000	96.98%
51	930,000	0	11	0	7,070,000	1	8,000,000	96.99%
52	931,000	0	11	0	7,070,000	1	8,001,000	97.01%
53	932,000	0	11	0	7,070,000	1	8,002,000	97.02%
54	933,000	0	11	0	7,070,000	1	8,003,000	97.03%
55	934,000	0	11	0	7,070,000	1	8,004,000	97.04%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	935,000	0	11	0	7,070,000	1	8,005,000	97.05%
2	936,000	0	11	0	7,070,000	1	8,006,000	97.07%
3	937,000	0	11	0	7,070,000	1	8,007,000	97.08%
4	938,000	0	11	0	7,070,000	1	8,008,000	97.09%
5	939,000	0	11	0	7,070,000	1	8,009,000	97.10%
6	940,000	0	11	0	7,070,000	1	8,010,000	97.11%
7	941,000	0	11	0	7,070,000	1	8,011,000	97.13%
8	942,000	0	11	0	7,070,000	1	8,012,000	97.14%
9	943,000	0	11	0	7,070,000	1	8,013,000	97.15%
10	944,000	0	11	0	7,070,000	1	8,014,000	97.16%
11	945,000	0	11	0	7,070,000	1	8,015,000	97.18%
12	946,000	0	11	0	7,070,000	1	8,016,000	97.19%
13	947,000	0	11	0	7,070,000	1	8,017,000	97.20%
14	948,000	0	11	0	7,070,000	1	8,018,000	97.21%
15	949,000	0	11	0	7,070,000	1	8,019,000	97.22%
16	950,000	0	11	0	7,070,000	1	8,020,000	97.24%
17	951,000	0	11	0	7,070,000	1	8,021,000	97.25%
18	952,000	0	11	0	7,070,000	1	8,022,000	97.26%
19	953,000	0	11	0	7,070,000	1	8,023,000	97.27%
20	954,000	0	11	0	7,070,000	1	8,024,000	97.28%
21	955,000	0	11	0	7,070,000	1	8,025,000	97.30%
22	956,000	0	11	0	7,070,000	1	8,026,000	97.31%
23	957,000	0	11	0	7,070,000	1	8,027,000	97.32%
24	958,000	0	11	0	7,070,000	1	8,028,000	97.33%
25	959,000	0	11	0	7,070,000	1	8,029,000	97.34%
26	960,000	0	11	0	7,070,000	1	8,030,000	97.36%
27	961,000	0	11	0	7,070,000	1	8,031,000	97.37%
28	962,000	0	11	0	7,070,000	1	8,032,000	97.38%
29	963,000	0	11	0	7,070,000	1	8,033,000	97.39%
30	964,000	0	11	0	7,070,000	1	8,034,000	97.41%
31	965,000	0	11	0	7,070,000	1	8,035,000	97.42%
32	966,000	0	11	0	7,070,000	1	8,036,000	97.43%
33	967,000	0	11	0	7,070,000	1	8,037,000	97.44%
34	968,000	0	11	0	7,070,000	1	8,038,000	97.45%
35	969,000	0	11	0	7,070,000	1	8,039,000	97.47%
36	970,000	0	11	0	7,070,000	1	8,040,000	97.48%
37	971,000	0	11	0	7,070,000	1	8,041,000	97.49%
38	972,000	0	11	0	7,070,000	1	8,042,000	97.50%
39	973,000	0	11	0	7,070,000	1	8,043,000	97.51%
40	974,000	0	11	0	7,070,000	1	8,044,000	97.53%
41	975,000	0	11	0	7,070,000	1	8,045,000	97.54%
42	976,000	0	11	0	7,070,000	1	8,046,000	97.55%
43	977,000	0	11	0	7,070,000	1	8,047,000	97.56%
44	978,000	0	11	0	7,070,000	1	8,048,000	97.58%
45	979,000	0	11	0	7,070,000	1	8,049,000	97.59%
46	980,000	0	11	0	7,070,000	1	8,050,000	97.60%
47	981,000	0	11	0	7,070,000	1	8,051,000	97.61%
48	982,000	0	11	0	7,070,000	1	8,052,000	97.62%
49	983,000	0	11	0	7,070,000	1	8,053,000	97.64%
50	984,000	0	11	0	7,070,000	1	8,054,000	97.65%
51	985,000	0	11	0	7,070,000	1	8,055,000	97.66%
52	986,000	0	11	0	7,070,000	1	8,056,000	97.67%
53	987,000	0	11	0	7,070,000	1	8,057,000	97.68%
54	988,000	0	11	0	7,070,000	1	8,058,000	97.70%
55	989,000	0	11	0	7,070,000	1	8,059,000	97.71%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	990,000	0	11	0	7,070,000	1	8,060,000	97.72%
2	991,000	0	11	0	7,070,000	1	8,061,000	97.73%
3	992,000	0	11	0	7,070,000	1	8,062,000	97.74%
4	993,000	0	11	0	7,070,000	1	8,063,000	97.76%
5	994,000	0	11	0	7,070,000	1	8,064,000	97.77%
6	995,000	0	11	0	7,070,000	1	8,065,000	97.78%
7	996,000	0	11	0	7,070,000	1	8,066,000	97.79%
8	997,000	0	11	0	7,070,000	1	8,067,000	97.81%
9	998,000	0	11	0	7,070,000	1	8,068,000	97.82%
10	999,000	0	11	0	7,070,000	1	8,069,000	97.83%
11	1,000,000	0	11	0	7,070,000	1	8,070,000	97.84%
12	1,001,000	0	11	0	7,070,000	1	8,071,000	97.85%
13	1,002,000	0	11	0	7,070,000	1	8,072,000	97.87%
14	1,003,000	0	11	0	7,070,000	1	8,073,000	97.88%
15	1,004,000	0	11	0	7,070,000	1	8,074,000	97.89%
16	1,005,000	0	11	0	7,070,000	1	8,075,000	97.90%
17	1,006,000	0	11	0	7,070,000	1	8,076,000	97.91%
18	1,007,000	0	11	0	7,070,000	1	8,077,000	97.93%
19	1,008,000	0	11	0	7,070,000	1	8,078,000	97.94%
20	1,009,000	0	11	0	7,070,000	1	8,079,000	97.95%
21	1,010,000	0	11	0	7,070,000	1	8,080,000	97.96%
22	1,011,000	0	11	0	7,070,000	1	8,081,000	97.98%
23	1,012,000	0	11	0	7,070,000	1	8,082,000	97.99%
24	1,013,000	0	11	0	7,070,000	1	8,083,000	98.00%
25	1,014,000	0	11	0	7,070,000	1	8,084,000	98.01%
26	1,015,000	0	11	0	7,070,000	1	8,085,000	98.02%
27	1,016,000	0	11	0	7,070,000	1	8,086,000	98.04%
28	1,017,000	0	11	0	7,070,000	1	8,087,000	98.05%
29	1,018,000	0	11	0	7,070,000	1	8,088,000	98.06%
30	1,019,000	0	11	0	7,070,000	1	8,089,000	98.07%
31	1,020,000	0	11	0	7,070,000	1	8,090,000	98.08%
32	1,021,000	0	11	0	7,070,000	1	8,091,000	98.10%
33	1,022,000	0	11	0	7,070,000	1	8,092,000	98.11%
34	1,023,000	0	11	0	7,070,000	1	8,093,000	98.12%
35	1,024,000	0	11	0	7,070,000	1	8,094,000	98.13%
36	1,025,000	0	11	0	7,070,000	1	8,095,000	98.15%
37	1,026,000	0	11	0	7,070,000	1	8,096,000	98.16%
38	1,027,000	0	11	0	7,070,000	1	8,097,000	98.17%
39	1,028,000	0	11	0	7,070,000	1	8,098,000	98.18%
40	1,029,000	0	11	0	7,070,000	1	8,099,000	98.19%
41	1,030,000	0	11	0	7,070,000	1	8,100,000	98.21%
42	1,031,000	0	11	0	7,070,000	1	8,101,000	98.22%
43	1,032,000	0	11	0	7,070,000	1	8,102,000	98.23%
44	1,033,000	0	11	0	7,070,000	1	8,103,000	98.24%
45	1,034,000	0	11	0	7,070,000	1	8,104,000	98.25%
46	1,035,000	0	11	0	7,070,000	1	8,105,000	98.27%
47	1,036,000	0	11	0	7,070,000	1	8,106,000	98.28%
48	1,037,000	0	11	0	7,070,000	1	8,107,000	98.29%
49	1,038,000	0	11	0	7,070,000	1	8,108,000	98.30%
50	1,039,000	0	11	0	7,070,000	1	8,109,000	98.31%
51	1,040,000	0	11	0	7,070,000	1	8,110,000	98.33%
52	1,041,000	0	11	0	7,070,000	1	8,111,000	98.34%
53	1,042,000	0	11	0	7,070,000	1	8,112,000	98.35%
54	1,043,000	0	11	0	7,070,000	1	8,113,000	98.36%
55	1,044,000	0	11	0	7,070,000	1	8,114,000	98.38%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	1,045,000	0	11	0	7,070,000	1	8,115,000	98.39%
2	1,046,000	0	11	0	7,070,000	1	8,116,000	98.40%
3	1,047,000	0	11	0	7,070,000	1	8,117,000	98.41%
4	1,048,000	0	11	0	7,070,000	1	8,118,000	98.42%
5	1,049,000	0	11	0	7,070,000	1	8,119,000	98.44%
6	1,050,000	0	11	0	7,070,000	1	8,120,000	98.45%
7	1,051,000	0	11	0	7,070,000	1	8,121,000	98.46%
8	1,052,000	0	11	0	7,070,000	1	8,122,000	98.47%
9	1,053,000	0	11	0	7,070,000	1	8,123,000	98.48%
10	1,054,000	0	11	0	7,070,000	1	8,124,000	98.50%
11	1,055,000	0	11	0	7,070,000	1	8,125,000	98.51%
12	1,056,000	0	11	0	7,070,000	1	8,126,000	98.52%
13	1,057,000	0	11	0	7,070,000	1	8,127,000	98.53%
14	1,058,000	0	11	0	7,070,000	1	8,128,000	98.55%
15	1,059,000	0	11	0	7,070,000	1	8,129,000	98.56%
16	1,060,000	0	11	0	7,070,000	1	8,130,000	98.57%
17	1,061,000	0	11	0	7,070,000	1	8,131,000	98.58%
18	1,062,000	0	11	0	7,070,000	1	8,132,000	98.59%
19	1,063,000	0	11	0	7,070,000	1	8,133,000	98.61%
20	1,064,000	0	11	0	7,070,000	1	8,134,000	98.62%
21	1,065,000	0	11	0	7,070,000	1	8,135,000	98.63%
22	1,066,000	0	11	0	7,070,000	1	8,136,000	98.64%
23	1,067,000	0	11	0	7,070,000	1	8,137,000	98.65%
24	1,068,000	0	11	0	7,070,000	1	8,138,000	98.67%
25	1,069,000	0	11	0	7,070,000	1	8,139,000	98.68%
26	1,070,000	0	11	0	7,070,000	1	8,140,000	98.69%
27	1,071,000	0	11	0	7,070,000	1	8,141,000	98.70%
28	1,072,000	0	11	0	7,070,000	1	8,142,000	98.71%
29	1,073,000	0	11	0	7,070,000	1	8,143,000	98.73%
30	1,074,000	0	11	0	7,070,000	1	8,144,000	98.74%
31	1,075,000	0	11	0	7,070,000	1	8,145,000	98.75%
32	1,076,000	0	11	0	7,070,000	1	8,146,000	98.76%
33	1,077,000	0	11	0	7,070,000	1	8,147,000	98.78%
34	1,078,000	0	11	0	7,070,000	1	8,148,000	98.79%
35	1,079,000	0	11	0	7,070,000	1	8,149,000	98.80%
36	1,080,000	0	11	0	7,070,000	1	8,150,000	98.81%
37	1,081,000	0	11	0	7,070,000	1	8,151,000	98.82%
38	1,082,000	0	11	0	7,070,000	1	8,152,000	98.84%
39	1,083,000	0	11	0	7,070,000	1	8,153,000	98.85%
40	1,084,000	0	11	0	7,070,000	1	8,154,000	98.86%
41	1,085,000	0	11	0	7,070,000	1	8,155,000	98.87%
42	1,086,000	0	11	0	7,070,000	1	8,156,000	98.88%
43	1,087,000	0	11	0	7,070,000	1	8,157,000	98.90%
44	1,088,000	0	11	0	7,070,000	1	8,158,000	98.91%
45	1,089,000	0	11	0	7,070,000	1	8,159,000	98.92%
46	1,090,000	0	11	0	7,070,000	1	8,160,000	98.93%
47	1,091,000	0	11	0	7,070,000	1	8,161,000	98.95%
48	1,092,000	0	11	0	7,070,000	1	8,162,000	98.96%
49	1,093,000	0	11	0	7,070,000	1	8,163,000	98.97%
50	1,094,000	0	11	0	7,070,000	1	8,164,000	98.98%
51	1,095,000	0	11	0	7,070,000	1	8,165,000	98.99%
52	1,096,000	0	11	0	7,070,000	1	8,166,000	99.01%
53	1,097,000	0	11	0	7,070,000	1	8,167,000	99.02%
54	1,098,000	0	11	0	7,070,000	1	8,168,000	99.03%
55	1,099,000	0	11	0	7,070,000	1	8,169,000	99.04%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	1,100,000	0	11	0	7,070,000	1	8,170,000	99.05%
2	1,101,000	0	11	0	7,070,000	1	8,171,000	99.07%
3	1,102,000	0	11	0	7,070,000	1	8,172,000	99.08%
4	1,103,000	0	11	0	7,070,000	1	8,173,000	99.09%
5	1,104,000	0	11	0	7,070,000	1	8,174,000	99.10%
6	1,105,000	0	11	0	7,070,000	1	8,175,000	99.11%
7	1,106,000	0	11	0	7,070,000	1	8,176,000	99.13%
8	1,107,000	0	11	0	7,070,000	1	8,177,000	99.14%
9	1,108,000	0	11	0	7,070,000	1	8,178,000	99.15%
10	1,109,000	0	11	0	7,070,000	1	8,179,000	99.16%
11	1,110,000	0	11	0	7,070,000	1	8,180,000	99.18%
12	1,111,000	0	11	0	7,070,000	1	8,181,000	99.19%
13	1,112,000	0	11	0	7,070,000	1	8,182,000	99.20%
14	1,113,000	0	11	0	7,070,000	1	8,183,000	99.21%
15	1,114,000	0	11	0	7,070,000	1	8,184,000	99.22%
16	1,115,000	0	11	0	7,070,000	1	8,185,000	99.24%
17	1,116,000	0	11	0	7,070,000	1	8,186,000	99.25%
18	1,117,000	0	11	0	7,070,000	1	8,187,000	99.26%
19	1,118,000	0	11	0	7,070,000	1	8,188,000	99.27%
20	1,119,000	0	11	0	7,070,000	1	8,189,000	99.28%
21	1,120,000	0	11	0	7,070,000	1	8,190,000	99.30%
22	1,121,000	0	11	0	7,070,000	1	8,191,000	99.31%
23	1,122,000	0	11	0	7,070,000	1	8,192,000	99.32%
24	1,123,000	0	11	0	7,070,000	1	8,193,000	99.33%
25	1,124,000	0	11	0	7,070,000	1	8,194,000	99.35%
26	1,125,000	0	11	0	7,070,000	1	8,195,000	99.36%
27	1,126,000	0	11	0	7,070,000	1	8,196,000	99.37%
28	1,127,000	0	11	0	7,070,000	1	8,197,000	99.38%
29	1,128,000	0	11	0	7,070,000	1	8,198,000	99.39%
30	1,129,000	0	11	0	7,070,000	1	8,199,000	99.41%
31	1,130,000	0	11	0	7,070,000	1	8,200,000	99.42%
32	1,131,000	0	11	0	7,070,000	1	8,201,000	99.43%
33	1,132,000	0	11	0	7,070,000	1	8,202,000	99.44%
34	1,133,000	0	11	0	7,070,000	1	8,203,000	99.45%
35	1,134,000	0	11	0	7,070,000	1	8,204,000	99.47%
36	1,135,000	0	11	0	7,070,000	1	8,205,000	99.48%
37	1,136,000	0	11	0	7,070,000	1	8,206,000	99.49%
38	1,137,000	0	11	0	7,070,000	1	8,207,000	99.50%
39	1,138,000	0	11	0	7,070,000	1	8,208,000	99.52%
40	1,139,000	0	11	0	7,070,000	1	8,209,000	99.53%
41	1,140,000	0	11	0	7,070,000	1	8,210,000	99.54%
42	1,141,000	0	11	0	7,070,000	1	8,211,000	99.55%
43	1,142,000	0	11	0	7,070,000	1	8,212,000	99.56%
44	1,143,000	0	11	0	7,070,000	1	8,213,000	99.58%
45	1,144,000	0	11	0	7,070,000	1	8,214,000	99.59%
46	1,145,000	0	11	0	7,070,000	1	8,215,000	99.60%
47	1,146,000	0	11	0	7,070,000	1	8,216,000	99.61%
48	1,147,000	0	11	0	7,070,000	1	8,217,000	99.62%
49	1,148,000	0	11	0	7,070,000	1	8,218,000	99.64%
50	1,149,000	0	11	0	7,070,000	1	8,219,000	99.65%
51	1,150,000	0	11	0	7,070,000	1	8,220,000	99.66%
52	1,151,000	0	11	0	7,070,000	1	8,221,000	99.67%
53	1,152,000	0	11	0	7,070,000	1	8,222,000	99.68%
54	1,153,000	0	11	0	7,070,000	1	8,223,000	99.70%
55	1,154,000	0	11	0	7,070,000	1	8,224,000	99.71%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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
1	1,155,000	0	11	0	7,070,000	1	8,225,000	99.72%
2	1,156,000	0	11	0	7,070,000	1	8,226,000	99.73%
3	1,157,000	0	11	0	7,070,000	1	8,227,000	99.75%
4	1,158,000	0	11	0	7,070,000	1	8,228,000	99.76%
5	1,159,000	0	11	0	7,070,000	1	8,229,000	99.77%
6	1,160,000	0	11	0	7,070,000	1	8,230,000	99.78%
7	1,161,000	0	11	0	7,070,000	1	8,231,000	99.79%
8	1,162,000	0	11	0	7,070,000	1	8,232,000	99.81%
9	1,163,000	0	11	0	7,070,000	1	8,233,000	99.82%
10	1,164,000	0	11	0	7,070,000	1	8,234,000	99.83%
11	1,165,000	0	11	0	7,070,000	1	8,235,000	99.84%
12	1,166,000	0	11	0	7,070,000	1	8,236,000	99.85%
13	1,167,000	0	11	0	7,070,000	1	8,237,000	99.87%
14	1,168,000	0	11	0	7,070,000	1	8,238,000	99.88%
15	1,169,000	0	11	0	7,070,000	1	8,239,000	99.89%
16	1,170,000	0	11	0	7,070,000	1	8,240,000	99.90%
17	1,171,000	0	11	0	7,070,000	1	8,241,000	99.92%
18	1,172,000	0	11	0	7,070,000	1	8,242,000	99.93%
19	1,173,000	0	11	0	7,070,000	1	8,243,000	99.94%
20	1,174,000	0	11	0	7,070,000	1	8,244,000	99.95%
21	1,175,000	0	11	0	7,070,000	1	8,245,000	99.96%
22	1,176,000	0	11	0	7,070,000	1	8,246,000	99.98%
23	1,177,000	0	11	0	7,070,000	1	8,247,000	99.99%
24	1,178,000	1	12	1,178,000	8,248,000	0	8,248,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 59 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	0	0	0	0	0	12	0	0.00%
2	1,000	0	0	0	0	12	12,000	0.04%
3	2,000	0	0	0	0	12	24,000	0.07%
4	3,000	0	0	0	0	12	36,000	0.11%
5	4,000	0	0	0	0	12	48,000	0.14%
6	5,000	0	0	0	0	12	60,000	0.18%
7	6,000	0	0	0	0	12	72,000	0.21%
8	7,000	0	0	0	0	12	84,000	0.25%
9	8,000	0	0	0	0	12	96,000	0.28%
10	9,000	0	0	0	0	12	108,000	0.32%
11	10,000	0	0	0	0	12	120,000	0.35%
12	11,000	0	0	0	0	12	132,000	0.39%
13	12,000	0	0	0	0	12	144,000	0.42%
14	13,000	0	0	0	0	12	156,000	0.46%
15	14,000	0	0	0	0	12	168,000	0.50%
16	15,000	0	0	0	0	12	180,000	0.53%
17	16,000	0	0	0	0	12	192,000	0.57%
18	17,000	0	0	0	0	12	204,000	0.60%
19	18,000	0	0	0	0	12	216,000	0.64%
20	19,000	0	0	0	0	12	228,000	0.67%
21	20,000	0	0	0	0	12	240,000	0.71%
22	21,000	0	0	0	0	12	252,000	0.74%
23	22,000	0	0	0	0	12	264,000	0.78%
24	23,000	0	0	0	0	12	276,000	0.81%
25	24,000	0	0	0	0	12	288,000	0.85%
26	25,000	0	0	0	0	12	300,000	0.88%
27	26,000	0	0	0	0	12	312,000	0.92%
28	27,000	0	0	0	0	12	324,000	0.95%
29	28,000	0	0	0	0	12	336,000	0.99%
30	29,000	0	0	0	0	12	348,000	1.03%
31	30,000	0	0	0	0	12	360,000	1.06%
32	31,000	0	0	0	0	12	372,000	1.10%
33	32,000	0	0	0	0	12	384,000	1.13%
34	33,000	0	0	0	0	12	396,000	1.17%
35	34,000	0	0	0	0	12	408,000	1.20%
36	35,000	0	0	0	0	12	420,000	1.24%
37	36,000	0	0	0	0	12	432,000	1.27%
38	37,000	0	0	0	0	12	444,000	1.31%
39	38,000	0	0	0	0	12	456,000	1.34%
40	39,000	0	0	0	0	12	468,000	1.38%
41	40,000	0	0	0	0	12	480,000	1.41%
42	41,000	0	0	0	0	12	492,000	1.45%
43	42,000	0	0	0	0	12	504,000	1.49%
44	43,000	0	0	0	0	12	516,000	1.52%
45	44,000	0	0	0	0	12	528,000	1.56%
46	45,000	0	0	0	0	12	540,000	1.59%
47	46,000	0	0	0	0	12	552,000	1.63%
48	47,000	0	0	0	0	12	564,000	1.66%
49	48,000	0	0	0	0	12	576,000	1.70%
50	49,000	0	0	0	0	12	588,000	1.73%
51	50,000	0	0	0	0	12	600,000	1.77%
52	51,000	0	0	0	0	12	612,000	1.80%
53	52,000	0	0	0	0	12	624,000	1.84%
54	53,000	0	0	0	0	12	636,000	1.87%
55	54,000	0	0	0	0	12	648,000	1.91%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 60 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	55,000	0	0	0	0	12	660,000	1.95%
2	56,000	0	0	0	0	12	672,000	1.98%
3	57,000	0	0	0	0	12	684,000	2.02%
4	58,000	0	0	0	0	12	696,000	2.05%
5	59,000	0	0	0	0	12	708,000	2.09%
6	60,000	0	0	0	0	12	720,000	2.12%
7	61,000	0	0	0	0	12	732,000	2.16%
8	62,000	0	0	0	0	12	744,000	2.19%
9	63,000	0	0	0	0	12	756,000	2.23%
10	64,000	0	0	0	0	12	768,000	2.26%
11	65,000	0	0	0	0	12	780,000	2.30%
12	66,000	0	0	0	0	12	792,000	2.33%
13	67,000	0	0	0	0	12	804,000	2.37%
14	68,000	0	0	0	0	12	816,000	2.40%
15	69,000	0	0	0	0	12	828,000	2.44%
16	70,000	0	0	0	0	12	840,000	2.48%
17	71,000	0	0	0	0	12	852,000	2.51%
18	72,000	0	0	0	0	12	864,000	2.55%
19	73,000	0	0	0	0	12	876,000	2.58%
20	74,000	0	0	0	0	12	888,000	2.62%
21	75,000	0	0	0	0	12	900,000	2.65%
22	76,000	0	0	0	0	12	912,000	2.69%
23	77,000	0	0	0	0	12	924,000	2.72%
24	78,000	0	0	0	0	12	936,000	2.76%
25	79,000	0	0	0	0	12	948,000	2.79%
26	80,000	0	0	0	0	12	960,000	2.83%
27	81,000	0	0	0	0	12	972,000	2.86%
28	82,000	0	0	0	0	12	984,000	2.90%
29	83,000	0	0	0	0	12	996,000	2.94%
30	84,000	0	0	0	0	12	1,008,000	2.97%
31	85,000	0	0	0	0	12	1,020,000	3.01%
32	86,000	0	0	0	0	12	1,032,000	3.04%
33	87,000	0	0	0	0	12	1,044,000	3.08%
34	88,000	0	0	0	0	12	1,056,000	3.11%
35	89,000	0	0	0	0	12	1,068,000	3.15%
36	90,000	0	0	0	0	12	1,080,000	3.18%
37	91,000	0	0	0	0	12	1,092,000	3.22%
38	92,000	0	0	0	0	12	1,104,000	3.25%
39	93,000	0	0	0	0	12	1,116,000	3.29%
40	94,000	0	0	0	0	12	1,128,000	3.32%
41	95,000	0	0	0	0	12	1,140,000	3.36%
42	96,000	0	0	0	0	12	1,152,000	3.40%
43	97,000	0	0	0	0	12	1,164,000	3.43%
44	98,000	0	0	0	0	12	1,176,000	3.47%
45	99,000	0	0	0	0	12	1,188,000	3.50%
46	100,000	0	0	0	0	12	1,200,000	3.54%
47	101,000	0	0	0	0	12	1,212,000	3.57%
48	102,000	0	0	0	0	12	1,224,000	3.61%
49	103,000	0	0	0	0	12	1,236,000	3.64%
50	104,000	0	0	0	0	12	1,248,000	3.68%
51	105,000	0	0	0	0	12	1,260,000	3.71%
52	106,000	0	0	0	0	12	1,272,000	3.75%
53	107,000	0	0	0	0	12	1,284,000	3.78%
54	108,000	0	0	0	0	12	1,296,000	3.82%
55	109,000	0	0	0	0	12	1,308,000	3.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 61 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	110,000	0	0	0	0	12	1,320,000	3.89%
2	111,000	0	0	0	0	12	1,332,000	3.93%
3	112,000	0	0	0	0	12	1,344,000	3.96%
4	113,000	0	0	0	0	12	1,356,000	4.00%
5	114,000	0	0	0	0	12	1,368,000	4.03%
6	115,000	0	0	0	0	12	1,380,000	4.07%
7	116,000	0	0	0	0	12	1,392,000	4.10%
8	117,000	0	0	0	0	12	1,404,000	4.14%
9	118,000	0	0	0	0	12	1,416,000	4.17%
10	119,000	0	0	0	0	12	1,428,000	4.21%
11	120,000	0	0	0	0	12	1,440,000	4.24%
12	121,000	0	0	0	0	12	1,452,000	4.28%
13	122,000	0	0	0	0	12	1,464,000	4.31%
14	123,000	0	0	0	0	12	1,476,000	4.35%
15	124,000	0	0	0	0	12	1,488,000	4.39%
16	125,000	0	0	0	0	12	1,500,000	4.42%
17	126,000	0	0	0	0	12	1,512,000	4.46%
18	127,000	0	0	0	0	12	1,524,000	4.49%
19	128,000	0	0	0	0	12	1,536,000	4.53%
20	129,000	0	0	0	0	12	1,548,000	4.56%
21	130,000	0	0	0	0	12	1,560,000	4.60%
22	131,000	0	0	0	0	12	1,572,000	4.63%
23	132,000	0	0	0	0	12	1,584,000	4.67%
24	133,000	0	0	0	0	12	1,596,000	4.70%
25	134,000	0	0	0	0	12	1,608,000	4.74%
26	135,000	0	0	0	0	12	1,620,000	4.77%
27	136,000	0	0	0	0	12	1,632,000	4.81%
28	137,000	0	0	0	0	12	1,644,000	4.85%
29	138,000	0	0	0	0	12	1,656,000	4.88%
30	139,000	0	0	0	0	12	1,668,000	4.92%
31	140,000	0	0	0	0	12	1,680,000	4.95%
32	141,000	0	0	0	0	12	1,692,000	4.99%
33	142,000	0	0	0	0	12	1,704,000	5.02%
34	143,000	0	0	0	0	12	1,716,000	5.06%
35	144,000	0	0	0	0	12	1,728,000	5.09%
36	145,000	0	0	0	0	12	1,740,000	5.13%
37	146,000	0	0	0	0	12	1,752,000	5.16%
38	147,000	0	0	0	0	12	1,764,000	5.20%
39	148,000	0	0	0	0	12	1,776,000	5.23%
40	149,000	0	0	0	0	12	1,788,000	5.27%
41	150,000	0	0	0	0	12	1,800,000	5.30%
42	151,000	0	0	0	0	12	1,812,000	5.34%
43	152,000	0	0	0	0	12	1,824,000	5.38%
44	153,000	0	0	0	0	12	1,836,000	5.41%
45	154,000	0	0	0	0	12	1,848,000	5.45%
46	155,000	0	0	0	0	12	1,860,000	5.48%
47	156,000	0	0	0	0	12	1,872,000	5.52%
48	157,000	0	0	0	0	12	1,884,000	5.55%
49	158,000	0	0	0	0	12	1,896,000	5.59%
50	159,000	0	0	0	0	12	1,908,000	5.62%
51	160,000	0	0	0	0	12	1,920,000	5.66%
52	161,000	0	0	0	0	12	1,932,000	5.69%
53	162,000	0	0	0	0	12	1,944,000	5.73%
54	163,000	0	0	0	0	12	1,956,000	5.76%
55	164,000	0	0	0	0	12	1,968,000	5.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 62 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	165,000	0	0	0	0	12	1,980,000	5.84%
2	166,000	0	0	0	0	12	1,992,000	5.87%
3	167,000	0	0	0	0	12	2,004,000	5.91%
4	168,000	0	0	0	0	12	2,016,000	5.94%
5	169,000	0	0	0	0	12	2,028,000	5.98%
6	170,000	0	0	0	0	12	2,040,000	6.01%
7	171,000	0	0	0	0	12	2,052,000	6.05%
8	172,000	0	0	0	0	12	2,064,000	6.08%
9	173,000	0	0	0	0	12	2,076,000	6.12%
10	174,000	0	0	0	0	12	2,088,000	6.15%
11	175,000	0	0	0	0	12	2,100,000	6.19%
12	176,000	0	0	0	0	12	2,112,000	6.22%
13	177,000	0	0	0	0	12	2,124,000	6.26%
14	178,000	0	0	0	0	12	2,136,000	6.30%
15	179,000	0	0	0	0	12	2,148,000	6.33%
16	180,000	0	0	0	0	12	2,160,000	6.37%
17	181,000	0	0	0	0	12	2,172,000	6.40%
18	182,000	0	0	0	0	12	2,184,000	6.44%
19	183,000	0	0	0	0	12	2,196,000	6.47%
20	184,000	0	0	0	0	12	2,208,000	6.51%
21	185,000	0	0	0	0	12	2,220,000	6.54%
22	186,000	0	0	0	0	12	2,232,000	6.58%
23	187,000	0	0	0	0	12	2,244,000	6.61%
24	188,000	0	0	0	0	12	2,256,000	6.65%
25	189,000	0	0	0	0	12	2,268,000	6.68%
26	190,000	0	0	0	0	12	2,280,000	6.72%
27	191,000	0	0	0	0	12	2,292,000	6.75%
28	192,000	0	0	0	0	12	2,304,000	6.79%
29	193,000	0	0	0	0	12	2,316,000	6.83%
30	194,000	0	0	0	0	12	2,328,000	6.86%
31	195,000	0	0	0	0	12	2,340,000	6.90%
32	196,000	0	0	0	0	12	2,352,000	6.93%
33	197,000	0	0	0	0	12	2,364,000	6.97%
34	198,000	0	0	0	0	12	2,376,000	7.00%
35	199,000	0	0	0	0	12	2,388,000	7.04%
36	200,000	0	0	0	0	12	2,400,000	7.07%
37	201,000	0	0	0	0	12	2,412,000	7.11%
38	202,000	0	0	0	0	12	2,424,000	7.14%
39	203,000	0	0	0	0	12	2,436,000	7.18%
40	204,000	0	0	0	0	12	2,448,000	7.21%
41	205,000	0	0	0	0	12	2,460,000	7.25%
42	206,000	0	0	0	0	12	2,472,000	7.29%
43	207,000	0	0	0	0	12	2,484,000	7.32%
44	208,000	0	0	0	0	12	2,496,000	7.36%
45	209,000	0	0	0	0	12	2,508,000	7.39%
46	210,000	0	0	0	0	12	2,520,000	7.43%
47	211,000	0	0	0	0	12	2,532,000	7.46%
48	212,000	0	0	0	0	12	2,544,000	7.50%
49	213,000	0	0	0	0	12	2,556,000	7.53%
50	214,000	0	0	0	0	12	2,568,000	7.57%
51	215,000	0	0	0	0	12	2,580,000	7.60%
52	216,000	0	0	0	0	12	2,592,000	7.64%
53	217,000	0	0	0	0	12	2,604,000	7.67%
54	218,000	0	0	0	0	12	2,616,000	7.71%
55	219,000	0	0	0	0	12	2,628,000	7.75%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 63 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	220,000	0	0	0	0	12	2,640,000	7.78%
2	221,000	0	0	0	0	12	2,652,000	7.82%
3	222,000	0	0	0	0	12	2,664,000	7.85%
4	223,000	0	0	0	0	12	2,676,000	7.89%
5	224,000	0	0	0	0	12	2,688,000	7.92%
6	225,000	0	0	0	0	12	2,700,000	7.96%
7	226,000	0	0	0	0	12	2,712,000	7.99%
8	227,000	0	0	0	0	12	2,724,000	8.03%
9	228,000	0	0	0	0	12	2,736,000	8.06%
10	229,000	0	0	0	0	12	2,748,000	8.10%
11	230,000	0	0	0	0	12	2,760,000	8.13%
12	231,000	0	0	0	0	12	2,772,000	8.17%
13	232,000	0	0	0	0	12	2,784,000	8.20%
14	233,000	0	0	0	0	12	2,796,000	8.24%
15	234,000	0	0	0	0	12	2,808,000	8.28%
16	235,000	0	0	0	0	12	2,820,000	8.31%
17	236,000	0	0	0	0	12	2,832,000	8.35%
18	237,000	0	0	0	0	12	2,844,000	8.38%
19	238,000	0	0	0	0	12	2,856,000	8.42%
20	239,000	0	0	0	0	12	2,868,000	8.45%
21	240,000	0	0	0	0	12	2,880,000	8.49%
22	241,000	0	0	0	0	12	2,892,000	8.52%
23	242,000	0	0	0	0	12	2,904,000	8.56%
24	243,000	0	0	0	0	12	2,916,000	8.59%
25	244,000	0	0	0	0	12	2,928,000	8.63%
26	245,000	0	0	0	0	12	2,940,000	8.66%
27	246,000	0	0	0	0	12	2,952,000	8.70%
28	247,000	0	0	0	0	12	2,964,000	8.74%
29	248,000	0	0	0	0	12	2,976,000	8.77%
30	249,000	0	0	0	0	12	2,988,000	8.81%
31	250,000	0	0	0	0	12	3,000,000	8.84%
32	251,000	0	0	0	0	12	3,012,000	8.88%
33	252,000	0	0	0	0	12	3,024,000	8.91%
34	253,000	0	0	0	0	12	3,036,000	8.95%
35	254,000	0	0	0	0	12	3,048,000	8.98%
36	255,000	0	0	0	0	12	3,060,000	9.02%
37	256,000	0	0	0	0	12	3,072,000	9.05%
38	257,000	0	0	0	0	12	3,084,000	9.09%
39	258,000	0	0	0	0	12	3,096,000	9.12%
40	259,000	0	0	0	0	12	3,108,000	9.16%
41	260,000	0	0	0	0	12	3,120,000	9.20%
42	261,000	0	0	0	0	12	3,132,000	9.23%
43	262,000	0	0	0	0	12	3,144,000	9.27%
44	263,000	0	0	0	0	12	3,156,000	9.30%
45	264,000	0	0	0	0	12	3,168,000	9.34%
46	265,000	0	0	0	0	12	3,180,000	9.37%
47	266,000	0	0	0	0	12	3,192,000	9.41%
48	267,000	0	0	0	0	12	3,204,000	9.44%
49	268,000	0	0	0	0	12	3,216,000	9.48%
50	269,000	0	0	0	0	12	3,228,000	9.51%
51	270,000	0	0	0	0	12	3,240,000	9.55%
52	271,000	0	0	0	0	12	3,252,000	9.58%
53	272,000	0	0	0	0	12	3,264,000	9.62%
54	273,000	0	0	0	0	12	3,276,000	9.65%
55	274,000	0	0	0	0	12	3,288,000	9.69%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 64 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	275,000	0	0	0	0	12	3,300,000	9.73%
2	276,000	0	0	0	0	12	3,312,000	9.76%
3	277,000	0	0	0	0	12	3,324,000	9.80%
4	278,000	0	0	0	0	12	3,336,000	9.83%
5	279,000	0	0	0	0	12	3,348,000	9.87%
6	280,000	0	0	0	0	12	3,360,000	9.90%
7	281,000	0	0	0	0	12	3,372,000	9.94%
8	282,000	0	0	0	0	12	3,384,000	9.97%
9	283,000	0	0	0	0	12	3,396,000	10.01%
10	284,000	0	0	0	0	12	3,408,000	10.04%
11	285,000	0	0	0	0	12	3,420,000	10.08%
12	286,000	0	0	0	0	12	3,432,000	10.11%
13	287,000	0	0	0	0	12	3,444,000	10.15%
14	288,000	0	0	0	0	12	3,456,000	10.19%
15	289,000	0	0	0	0	12	3,468,000	10.22%
16	290,000	0	0	0	0	12	3,480,000	10.26%
17	291,000	0	0	0	0	12	3,492,000	10.29%
18	292,000	0	0	0	0	12	3,504,000	10.33%
19	293,000	0	0	0	0	12	3,516,000	10.36%
20	294,000	0	0	0	0	12	3,528,000	10.40%
21	295,000	0	0	0	0	12	3,540,000	10.43%
22	296,000	0	0	0	0	12	3,552,000	10.47%
23	297,000	0	0	0	0	12	3,564,000	10.50%
24	298,000	0	0	0	0	12	3,576,000	10.54%
25	299,000	0	0	0	0	12	3,588,000	10.57%
26	300,000	0	0	0	0	12	3,600,000	10.61%
27	301,000	0	0	0	0	12	3,612,000	10.65%
28	302,000	0	0	0	0	12	3,624,000	10.68%
29	303,000	0	0	0	0	12	3,636,000	10.72%
30	304,000	0	0	0	0	12	3,648,000	10.75%
31	305,000	0	0	0	0	12	3,660,000	10.79%
32	306,000	0	0	0	0	12	3,672,000	10.82%
33	307,000	0	0	0	0	12	3,684,000	10.86%
34	308,000	0	0	0	0	12	3,696,000	10.89%
35	309,000	0	0	0	0	12	3,708,000	10.93%
36	310,000	0	0	0	0	12	3,720,000	10.96%
37	311,000	0	0	0	0	12	3,732,000	11.00%
38	312,000	0	0	0	0	12	3,744,000	11.03%
39	313,000	0	0	0	0	12	3,756,000	11.07%
40	314,000	0	0	0	0	12	3,768,000	11.10%
41	315,000	0	0	0	0	12	3,780,000	11.14%
42	316,000	0	0	0	0	12	3,792,000	11.18%
43	317,000	0	0	0	0	12	3,804,000	11.21%
44	318,000	0	0	0	0	12	3,816,000	11.25%
45	319,000	0	0	0	0	12	3,828,000	11.28%
46	320,000	0	0	0	0	12	3,840,000	11.32%
47	321,000	0	0	0	0	12	3,852,000	11.35%
48	322,000	0	0	0	0	12	3,864,000	11.39%
49	323,000	0	0	0	0	12	3,876,000	11.42%
50	324,000	0	0	0	0	12	3,888,000	11.46%
51	325,000	0	0	0	0	12	3,900,000	11.49%
52	326,000	0	0	0	0	12	3,912,000	11.53%
53	327,000	0	0	0	0	12	3,924,000	11.56%
54	328,000	0	0	0	0	12	3,936,000	11.60%
55	329,000	0	0	0	0	12	3,948,000	11.64%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 65 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	330,000	0	0	0	0	12	3,960,000	11.67%
2	331,000	0	0	0	0	12	3,972,000	11.71%
3	332,000	0	0	0	0	12	3,984,000	11.74%
4	333,000	0	0	0	0	12	3,996,000	11.78%
5	334,000	0	0	0	0	12	4,008,000	11.81%
6	335,000	0	0	0	0	12	4,020,000	11.85%
7	336,000	0	0	0	0	12	4,032,000	11.88%
8	337,000	0	0	0	0	12	4,044,000	11.92%
9	338,000	0	0	0	0	12	4,056,000	11.95%
10	339,000	0	0	0	0	12	4,068,000	11.99%
11	340,000	0	0	0	0	12	4,080,000	12.02%
12	341,000	0	0	0	0	12	4,092,000	12.06%
13	342,000	0	0	0	0	12	4,104,000	12.10%
14	343,000	0	0	0	0	12	4,116,000	12.13%
15	344,000	0	0	0	0	12	4,128,000	12.17%
16	345,000	0	0	0	0	12	4,140,000	12.20%
17	346,000	0	0	0	0	12	4,152,000	12.24%
18	347,000	0	0	0	0	12	4,164,000	12.27%
19	348,000	0	0	0	0	12	4,176,000	12.31%
20	349,000	0	0	0	0	12	4,188,000	12.34%
21	350,000	0	0	0	0	12	4,200,000	12.38%
22	351,000	0	0	0	0	12	4,212,000	12.41%
23	352,000	0	0	0	0	12	4,224,000	12.45%
24	353,000	0	0	0	0	12	4,236,000	12.48%
25	354,000	0	0	0	0	12	4,248,000	12.52%
26	355,000	0	0	0	0	12	4,260,000	12.55%
27	356,000	0	0	0	0	12	4,272,000	12.59%
28	357,000	0	0	0	0	12	4,284,000	12.63%
29	358,000	0	0	0	0	12	4,296,000	12.66%
30	359,000	0	0	0	0	12	4,308,000	12.70%
31	360,000	0	0	0	0	12	4,320,000	12.73%
32	361,000	0	0	0	0	12	4,332,000	12.77%
33	362,000	0	0	0	0	12	4,344,000	12.80%
34	363,000	0	0	0	0	12	4,356,000	12.84%
35	364,000	0	0	0	0	12	4,368,000	12.87%
36	365,000	0	0	0	0	12	4,380,000	12.91%
37	366,000	0	0	0	0	12	4,392,000	12.94%
38	367,000	0	0	0	0	12	4,404,000	12.98%
39	368,000	0	0	0	0	12	4,416,000	13.01%
40	369,000	0	0	0	0	12	4,428,000	13.05%
41	370,000	0	0	0	0	12	4,440,000	13.09%
42	371,000	0	0	0	0	12	4,452,000	13.12%
43	372,000	0	0	0	0	12	4,464,000	13.16%
44	373,000	0	0	0	0	12	4,476,000	13.19%
45	374,000	0	0	0	0	12	4,488,000	13.23%
46	375,000	0	0	0	0	12	4,500,000	13.26%
47	376,000	0	0	0	0	12	4,512,000	13.30%
48	377,000	0	0	0	0	12	4,524,000	13.33%
49	378,000	0	0	0	0	12	4,536,000	13.37%
50	379,000	0	0	0	0	12	4,548,000	13.40%
51	380,000	0	0	0	0	12	4,560,000	13.44%
52	381,000	0	0	0	0	12	4,572,000	13.47%
53	382,000	0	0	0	0	12	4,584,000	13.51%
54	383,000	0	0	0	0	12	4,596,000	13.55%
55	384,000	0	0	0	0	12	4,608,000	13.58%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 66 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	385,000	0	0	0	0	12	4,620,000	13.62%
2	386,000	0	0	0	0	12	4,632,000	13.65%
3	387,000	0	0	0	0	12	4,644,000	13.69%
4	388,000	0	0	0	0	12	4,656,000	13.72%
5	389,000	0	0	0	0	12	4,668,000	13.76%
6	390,000	0	0	0	0	12	4,680,000	13.79%
7	391,000	0	0	0	0	12	4,692,000	13.83%
8	392,000	0	0	0	0	12	4,704,000	13.86%
9	393,000	0	0	0	0	12	4,716,000	13.90%
10	394,000	0	0	0	0	12	4,728,000	13.93%
11	395,000	0	0	0	0	12	4,740,000	13.97%
12	396,000	0	0	0	0	12	4,752,000	14.00%
13	397,000	0	0	0	0	12	4,764,000	14.04%
14	398,000	0	0	0	0	12	4,776,000	14.08%
15	399,000	0	0	0	0	12	4,788,000	14.11%
16	400,000	0	0	0	0	12	4,800,000	14.15%
17	401,000	0	0	0	0	12	4,812,000	14.18%
18	402,000	0	0	0	0	12	4,824,000	14.22%
19	403,000	0	0	0	0	12	4,836,000	14.25%
20	404,000	0	0	0	0	12	4,848,000	14.29%
21	405,000	0	0	0	0	12	4,860,000	14.32%
22	406,000	0	0	0	0	12	4,872,000	14.36%
23	407,000	0	0	0	0	12	4,884,000	14.39%
24	408,000	0	0	0	0	12	4,896,000	14.43%
25	409,000	0	0	0	0	12	4,908,000	14.46%
26	410,000	0	0	0	0	12	4,920,000	14.50%
27	411,000	0	0	0	0	12	4,932,000	14.54%
28	412,000	0	0	0	0	12	4,944,000	14.57%
29	413,000	0	0	0	0	12	4,956,000	14.61%
30	414,000	0	0	0	0	12	4,968,000	14.64%
31	415,000	0	0	0	0	12	4,980,000	14.68%
32	416,000	0	0	0	0	12	4,992,000	14.71%
33	417,000	0	0	0	0	12	5,004,000	14.75%
34	418,000	0	0	0	0	12	5,016,000	14.78%
35	419,000	0	0	0	0	12	5,028,000	14.82%
36	420,000	0	0	0	0	12	5,040,000	14.85%
37	421,000	0	0	0	0	12	5,052,000	14.89%
38	422,000	0	0	0	0	12	5,064,000	14.92%
39	423,000	0	0	0	0	12	5,076,000	14.96%
40	424,000	0	0	0	0	12	5,088,000	15.00%
41	425,000	0	0	0	0	12	5,100,000	15.03%
42	426,000	0	0	0	0	12	5,112,000	15.07%
43	427,000	0	0	0	0	12	5,124,000	15.10%
44	428,000	0	0	0	0	12	5,136,000	15.14%
45	429,000	0	0	0	0	12	5,148,000	15.17%
46	430,000	0	0	0	0	12	5,160,000	15.21%
47	431,000	0	0	0	0	12	5,172,000	15.24%
48	432,000	0	0	0	0	12	5,184,000	15.28%
49	433,000	0	0	0	0	12	5,196,000	15.31%
50	434,000	0	0	0	0	12	5,208,000	15.35%
51	435,000	0	0	0	0	12	5,220,000	15.38%
52	436,000	0	0	0	0	12	5,232,000	15.42%
53	437,000	0	0	0	0	12	5,244,000	15.45%
54	438,000	0	0	0	0	12	5,256,000	15.49%
55	439,000	0	0	0	0	12	5,268,000	15.53%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 67 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	440,000	0	0	0	0	12	5,280,000	15.56%
2	441,000	0	0	0	0	12	5,292,000	15.60%
3	442,000	0	0	0	0	12	5,304,000	15.63%
4	443,000	0	0	0	0	12	5,316,000	15.67%
5	444,000	0	0	0	0	12	5,328,000	15.70%
6	445,000	0	0	0	0	12	5,340,000	15.74%
7	446,000	0	0	0	0	12	5,352,000	15.77%
8	447,000	0	0	0	0	12	5,364,000	15.81%
9	448,000	0	0	0	0	12	5,376,000	15.84%
10	449,000	0	0	0	0	12	5,388,000	15.88%
11	450,000	0	0	0	0	12	5,400,000	15.91%
12	451,000	0	0	0	0	12	5,412,000	15.95%
13	452,000	0	0	0	0	12	5,424,000	15.99%
14	453,000	0	0	0	0	12	5,436,000	16.02%
15	454,000	0	0	0	0	12	5,448,000	16.06%
16	455,000	0	0	0	0	12	5,460,000	16.09%
17	456,000	0	0	0	0	12	5,472,000	16.13%
18	457,000	0	0	0	0	12	5,484,000	16.16%
19	458,000	0	0	0	0	12	5,496,000	16.20%
20	459,000	0	0	0	0	12	5,508,000	16.23%
21	460,000	0	0	0	0	12	5,520,000	16.27%
22	461,000	0	0	0	0	12	5,532,000	16.30%
23	462,000	0	0	0	0	12	5,544,000	16.34%
24	463,000	0	0	0	0	12	5,556,000	16.37%
25	464,000	0	0	0	0	12	5,568,000	16.41%
26	465,000	0	0	0	0	12	5,580,000	16.45%
27	466,000	0	0	0	0	12	5,592,000	16.48%
28	467,000	0	0	0	0	12	5,604,000	16.52%
29	468,000	0	0	0	0	12	5,616,000	16.55%
30	469,000	0	0	0	0	12	5,628,000	16.59%
31	470,000	0	0	0	0	12	5,640,000	16.62%
32	471,000	0	0	0	0	12	5,652,000	16.66%
33	472,000	0	0	0	0	12	5,664,000	16.69%
34	473,000	0	0	0	0	12	5,676,000	16.73%
35	474,000	0	0	0	0	12	5,688,000	16.76%
36	475,000	0	0	0	0	12	5,700,000	16.80%
37	476,000	0	0	0	0	12	5,712,000	16.83%
38	477,000	0	0	0	0	12	5,724,000	16.87%
39	478,000	0	0	0	0	12	5,736,000	16.90%
40	479,000	0	0	0	0	12	5,748,000	16.94%
41	480,000	0	0	0	0	12	5,760,000	16.98%
42	481,000	0	0	0	0	12	5,772,000	17.01%
43	482,000	0	0	0	0	12	5,784,000	17.05%
44	483,000	0	0	0	0	12	5,796,000	17.08%
45	484,000	0	0	0	0	12	5,808,000	17.12%
46	485,000	0	0	0	0	12	5,820,000	17.15%
47	486,000	0	0	0	0	12	5,832,000	17.19%
48	487,000	0	0	0	0	12	5,844,000	17.22%
49	488,000	0	0	0	0	12	5,856,000	17.26%
50	489,000	0	0	0	0	12	5,868,000	17.29%
51	490,000	0	0	0	0	12	5,880,000	17.33%
52	491,000	0	0	0	0	12	5,892,000	17.36%
53	492,000	0	0	0	0	12	5,904,000	17.40%
54	493,000	0	0	0	0	12	5,916,000	17.44%
55	494,000	0	0	0	0	12	5,928,000	17.47%

Line No.	(1) Consumption Level	(2) No 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
1	495,000	0	0	0	0	12	5,940,000	17.51%
2	496,000	0	0	0	0	12	5,952,000	17.54%
3	497,000	0	0	0	0	12	5,964,000	17.58%
4	498,000	0	0	0	0	12	5,976,000	17.61%
5	499,000	0	0	0	0	12	5,988,000	17.65%
6	500,000	0	0	0	0	12	6,000,000	17.68%
7	501,000	0	0	0	0	12	6,012,000	17.72%
8	502,000	0	0	0	0	12	6,024,000	17.75%
9	503,000	0	0	0	0	12	6,036,000	17.79%
10	504,000	0	0	0	0	12	6,048,000	17.82%
11	505,000	0	0	0	0	12	6,060,000	17.86%
12	506,000	0	0	0	0	12	6,072,000	17.90%
13	507,000	0	0	0	0	12	6,084,000	17.93%
14	508,000	0	0	0	0	12	6,096,000	17.97%
15	509,000	0	0	0	0	12	6,108,000	18.00%
16	510,000	0	0	0	0	12	6,120,000	18.04%
17	511,000	0	0	0	0	12	6,132,000	18.07%
18	512,000	0	0	0	0	12	6,144,000	18.11%
19	513,000	0	0	0	0	12	6,156,000	18.14%
20	514,000	0	0	0	0	12	6,168,000	18.18%
21	515,000	0	0	0	0	12	6,180,000	18.21%
22	516,000	0	0	0	0	12	6,192,000	18.25%
23	517,000	0	0	0	0	12	6,204,000	18.28%
24	518,000	0	0	0	0	12	6,216,000	18.32%
25	519,000	0	0	0	0	12	6,228,000	18.35%
26	520,000	0	0	0	0	12	6,240,000	18.39%
27	521,000	0	0	0	0	12	6,252,000	18.43%
28	522,000	0	0	0	0	12	6,264,000	18.46%
29	523,000	0	0	0	0	12	6,276,000	18.50%
30	524,000	0	0	0	0	12	6,288,000	18.53%
31	525,000	0	0	0	0	12	6,300,000	18.57%
32	526,000	0	0	0	0	12	6,312,000	18.60%
33	527,000	0	0	0	0	12	6,324,000	18.64%
34	528,000	0	0	0	0	12	6,336,000	18.67%
35	529,000	0	0	0	0	12	6,348,000	18.71%
36	530,000	0	0	0	0	12	6,360,000	18.74%
37	531,000	0	0	0	0	12	6,372,000	18.78%
38	532,000	0	0	0	0	12	6,384,000	18.81%
39	533,000	0	0	0	0	12	6,396,000	18.85%
40	534,000	0	0	0	0	12	6,408,000	18.89%
41	535,000	0	0	0	0	12	6,420,000	18.92%
42	536,000	0	0	0	0	12	6,432,000	18.96%
43	537,000	0	0	0	0	12	6,444,000	18.99%
44	538,000	0	0	0	0	12	6,456,000	19.03%
45	539,000	0	0	0	0	12	6,468,000	19.06%
46	540,000	0	0	0	0	12	6,480,000	19.10%
47	541,000	0	0	0	0	12	6,492,000	19.13%
48	542,000	0	0	0	0	12	6,504,000	19.17%
49	543,000	0	0	0	0	12	6,516,000	19.20%
50	544,000	0	0	0	0	12	6,528,000	19.24%
51	545,000	0	0	0	0	12	6,540,000	19.27%
52	546,000	0	0	0	0	12	6,552,000	19.31%
53	547,000	0	0	0	0	12	6,564,000	19.35%
54	548,000	0	0	0	0	12	6,576,000	19.38%
55	549,000	0	0	0	0	12	6,588,000	19.42%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 69 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	550,000	0	0	0	0	12	6,600,000	19.45%
2	551,000	0	0	0	0	12	6,612,000	19.49%
3	552,000	0	0	0	0	12	6,624,000	19.52%
4	553,000	0	0	0	0	12	6,636,000	19.56%
5	554,000	0	0	0	0	12	6,648,000	19.59%
6	555,000	0	0	0	0	12	6,660,000	19.63%
7	556,000	0	0	0	0	12	6,672,000	19.66%
8	557,000	0	0	0	0	12	6,684,000	19.70%
9	558,000	0	0	0	0	12	6,696,000	19.73%
10	559,000	0	0	0	0	12	6,708,000	19.77%
11	560,000	0	0	0	0	12	6,720,000	19.80%
12	561,000	0	0	0	0	12	6,732,000	19.84%
13	562,000	0	0	0	0	12	6,744,000	19.88%
14	563,000	0	0	0	0	12	6,756,000	19.91%
15	564,000	0	0	0	0	12	6,768,000	19.95%
16	565,000	0	0	0	0	12	6,780,000	19.98%
17	566,000	0	0	0	0	12	6,792,000	20.02%
18	567,000	0	0	0	0	12	6,804,000	20.05%
19	568,000	0	0	0	0	12	6,816,000	20.09%
20	569,000	0	0	0	0	12	6,828,000	20.12%
21	570,000	0	0	0	0	12	6,840,000	20.16%
22	571,000	0	0	0	0	12	6,852,000	20.19%
23	572,000	0	0	0	0	12	6,864,000	20.23%
24	573,000	0	0	0	0	12	6,876,000	20.26%
25	574,000	0	0	0	0	12	6,888,000	20.30%
26	575,000	0	0	0	0	12	6,900,000	20.34%
27	576,000	0	0	0	0	12	6,912,000	20.37%
28	577,000	0	0	0	0	12	6,924,000	20.41%
29	578,000	0	0	0	0	12	6,936,000	20.44%
30	579,000	0	0	0	0	12	6,948,000	20.48%
31	580,000	0	0	0	0	12	6,960,000	20.51%
32	581,000	0	0	0	0	12	6,972,000	20.55%
33	582,000	0	0	0	0	12	6,984,000	20.58%
34	583,000	0	0	0	0	12	6,996,000	20.62%
35	584,000	0	0	0	0	12	7,008,000	20.65%
36	585,000	0	0	0	0	12	7,020,000	20.69%
37	586,000	0	0	0	0	12	7,032,000	20.72%
38	587,000	0	0	0	0	12	7,044,000	20.76%
39	588,000	0	0	0	0	12	7,056,000	20.80%
40	589,000	0	0	0	0	12	7,068,000	20.83%
41	590,000	0	0	0	0	12	7,080,000	20.87%
42	591,000	0	0	0	0	12	7,092,000	20.90%
43	592,000	0	0	0	0	12	7,104,000	20.94%
44	593,000	0	0	0	0	12	7,116,000	20.97%
45	594,000	0	0	0	0	12	7,128,000	21.01%
46	595,000	0	0	0	0	12	7,140,000	21.04%
47	596,000	0	0	0	0	12	7,152,000	21.08%
48	597,000	0	0	0	0	12	7,164,000	21.11%
49	598,000	0	0	0	0	12	7,176,000	21.15%
50	599,000	0	0	0	0	12	7,188,000	21.18%
51	600,000	0	0	0	0	12	7,200,000	21.22%
52	601,000	0	0	0	0	12	7,212,000	21.25%
53	602,000	0	0	0	0	12	7,224,000	21.29%
54	603,000	0	0	0	0	12	7,236,000	21.33%
55	604,000	0	0	0	0	12	7,248,000	21.36%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 70 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	605,000	0	0	0	0	12	7,260,000	21.40%
2	606,000	0	0	0	0	12	7,272,000	21.43%
3	607,000	0	0	0	0	12	7,284,000	21.47%
4	608,000	0	0	0	0	12	7,296,000	21.50%
5	609,000	0	0	0	0	12	7,308,000	21.54%
6	610,000	0	0	0	0	12	7,320,000	21.57%
7	611,000	0	0	0	0	12	7,332,000	21.61%
8	612,000	0	0	0	0	12	7,344,000	21.64%
9	613,000	0	0	0	0	12	7,356,000	21.68%
10	614,000	0	0	0	0	12	7,368,000	21.71%
11	615,000	0	0	0	0	12	7,380,000	21.75%
12	616,000	0	0	0	0	12	7,392,000	21.79%
13	617,000	0	0	0	0	12	7,404,000	21.82%
14	618,000	0	0	0	0	12	7,416,000	21.86%
15	619,000	0	0	0	0	12	7,428,000	21.89%
16	620,000	0	0	0	0	12	7,440,000	21.93%
17	621,000	0	0	0	0	12	7,452,000	21.96%
18	622,000	0	0	0	0	12	7,464,000	22.00%
19	623,000	0	0	0	0	12	7,476,000	22.03%
20	624,000	0	0	0	0	12	7,488,000	22.07%
21	625,000	0	0	0	0	12	7,500,000	22.10%
22	626,000	0	0	0	0	12	7,512,000	22.14%
23	627,000	0	0	0	0	12	7,524,000	22.17%
24	628,000	0	0	0	0	12	7,536,000	22.21%
25	629,000	0	0	0	0	12	7,548,000	22.25%
26	630,000	0	0	0	0	12	7,560,000	22.28%
27	631,000	0	0	0	0	12	7,572,000	22.32%
28	632,000	0	0	0	0	12	7,584,000	22.35%
29	633,000	0	0	0	0	12	7,596,000	22.39%
30	634,000	0	0	0	0	12	7,608,000	22.42%
31	635,000	0	0	0	0	12	7,620,000	22.46%
32	636,000	0	0	0	0	12	7,632,000	22.49%
33	637,000	0	0	0	0	12	7,644,000	22.53%
34	638,000	0	0	0	0	12	7,656,000	22.56%
35	639,000	0	0	0	0	12	7,668,000	22.60%
36	640,000	0	0	0	0	12	7,680,000	22.63%
37	641,000	0	0	0	0	12	7,692,000	22.67%
38	642,000	0	0	0	0	12	7,704,000	22.70%
39	643,000	0	0	0	0	12	7,716,000	22.74%
40	644,000	0	0	0	0	12	7,728,000	22.78%
41	645,000	0	0	0	0	12	7,740,000	22.81%
42	646,000	0	0	0	0	12	7,752,000	22.85%
43	647,000	0	0	0	0	12	7,764,000	22.88%
44	648,000	0	0	0	0	12	7,776,000	22.92%
45	649,000	0	0	0	0	12	7,788,000	22.95%
46	650,000	0	0	0	0	12	7,800,000	22.99%
47	651,000	0	0	0	0	12	7,812,000	23.02%
48	652,000	0	0	0	0	12	7,824,000	23.06%
49	653,000	0	0	0	0	12	7,836,000	23.09%
50	654,000	0	0	0	0	12	7,848,000	23.13%
51	655,000	0	0	0	0	12	7,860,000	23.16%
52	656,000	0	0	0	0	12	7,872,000	23.20%
53	657,000	0	0	0	0	12	7,884,000	23.24%
54	658,000	0	0	0	0	12	7,896,000	23.27%
55	659,000	0	0	0	0	12	7,908,000	23.31%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 71 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	660,000	0	0	0	0	12	7,920,000	23.34%
2	661,000	0	0	0	0	12	7,932,000	23.38%
3	662,000	0	0	0	0	12	7,944,000	23.41%
4	663,000	0	0	0	0	12	7,956,000	23.45%
5	664,000	0	0	0	0	12	7,968,000	23.48%
6	665,000	0	0	0	0	12	7,980,000	23.52%
7	666,000	0	0	0	0	12	7,992,000	23.55%
8	667,000	0	0	0	0	12	8,004,000	23.59%
9	668,000	0	0	0	0	12	8,016,000	23.62%
10	669,000	0	0	0	0	12	8,028,000	23.66%
11	670,000	0	0	0	0	12	8,040,000	23.70%
12	671,000	0	0	0	0	12	8,052,000	23.73%
13	672,000	0	0	0	0	12	8,064,000	23.77%
14	673,000	0	0	0	0	12	8,076,000	23.80%
15	674,000	0	0	0	0	12	8,088,000	23.84%
16	675,000	0	0	0	0	12	8,100,000	23.87%
17	676,000	0	0	0	0	12	8,112,000	23.91%
18	677,000	0	0	0	0	12	8,124,000	23.94%
19	678,000	0	0	0	0	12	8,136,000	23.98%
20	679,000	0	0	0	0	12	8,148,000	24.01%
21	680,000	0	0	0	0	12	8,160,000	24.05%
22	681,000	0	0	0	0	12	8,172,000	24.08%
23	682,000	0	0	0	0	12	8,184,000	24.12%
24	683,000	0	0	0	0	12	8,196,000	24.15%
25	684,000	0	0	0	0	12	8,208,000	24.19%
26	685,000	0	0	0	0	12	8,220,000	24.23%
27	686,000	0	0	0	0	12	8,232,000	24.26%
28	687,000	0	0	0	0	12	8,244,000	24.30%
29	688,000	0	0	0	0	12	8,256,000	24.33%
30	689,000	0	0	0	0	12	8,268,000	24.37%
31	690,000	0	0	0	0	12	8,280,000	24.40%
32	691,000	0	0	0	0	12	8,292,000	24.44%
33	692,000	0	0	0	0	12	8,304,000	24.47%
34	693,000	0	0	0	0	12	8,316,000	24.51%
35	694,000	0	0	0	0	12	8,328,000	24.54%
36	695,000	0	0	0	0	12	8,340,000	24.58%
37	696,000	0	0	0	0	12	8,352,000	24.61%
38	697,000	0	0	0	0	12	8,364,000	24.65%
39	698,000	0	0	0	0	12	8,376,000	24.69%
40	699,000	0	0	0	0	12	8,388,000	24.72%
41	700,000	0	0	0	0	12	8,400,000	24.76%
42	701,000	0	0	0	0	12	8,412,000	24.79%
43	702,000	0	0	0	0	12	8,424,000	24.83%
44	703,000	0	0	0	0	12	8,436,000	24.86%
45	704,000	0	0	0	0	12	8,448,000	24.90%
46	705,000	0	0	0	0	12	8,460,000	24.93%
47	706,000	0	0	0	0	12	8,472,000	24.97%
48	707,000	0	0	0	0	12	8,484,000	25.00%
49	708,000	0	0	0	0	12	8,496,000	25.04%
50	709,000	0	0	0	0	12	8,508,000	25.07%
51	710,000	0	0	0	0	12	8,520,000	25.11%
52	711,000	0	0	0	0	12	8,532,000	25.15%
53	712,000	0	0	0	0	12	8,544,000	25.18%
54	713,000	0	0	0	0	12	8,556,000	25.22%
55	714,000	0	0	0	0	12	8,568,000	25.25%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 72 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	715,000	0	0	0	0	12	8,580,000	25.29%
2	716,000	0	0	0	0	12	8,592,000	25.32%
3	717,000	0	0	0	0	12	8,604,000	25.36%
4	718,000	0	0	0	0	12	8,616,000	25.39%
5	719,000	0	0	0	0	12	8,628,000	25.43%
6	720,000	0	0	0	0	12	8,640,000	25.46%
7	721,000	0	0	0	0	12	8,652,000	25.50%
8	722,000	0	0	0	0	12	8,664,000	25.53%
9	723,000	0	0	0	0	12	8,676,000	25.57%
10	724,000	0	0	0	0	12	8,688,000	25.60%
11	725,000	0	0	0	0	12	8,700,000	25.64%
12	726,000	0	0	0	0	12	8,712,000	25.68%
13	727,000	0	0	0	0	12	8,724,000	25.71%
14	728,000	0	0	0	0	12	8,736,000	25.75%
15	729,000	0	0	0	0	12	8,748,000	25.78%
16	730,000	0	0	0	0	12	8,760,000	25.82%
17	731,000	0	0	0	0	12	8,772,000	25.85%
18	732,000	0	0	0	0	12	8,784,000	25.89%
19	733,000	0	0	0	0	12	8,796,000	25.92%
20	734,000	0	0	0	0	12	8,808,000	25.96%
21	735,000	0	0	0	0	12	8,820,000	25.99%
22	736,000	0	0	0	0	12	8,832,000	26.03%
23	737,000	0	0	0	0	12	8,844,000	26.06%
24	738,000	0	0	0	0	12	8,856,000	26.10%
25	739,000	0	0	0	0	12	8,868,000	26.14%
26	740,000	0	0	0	0	12	8,880,000	26.17%
27	741,000	0	0	0	0	12	8,892,000	26.21%
28	742,000	0	0	0	0	12	8,904,000	26.24%
29	743,000	0	0	0	0	12	8,916,000	26.28%
30	744,000	0	0	0	0	12	8,928,000	26.31%
31	745,000	0	0	0	0	12	8,940,000	26.35%
32	746,000	0	0	0	0	12	8,952,000	26.38%
33	747,000	0	0	0	0	12	8,964,000	26.42%
34	748,000	0	0	0	0	12	8,976,000	26.45%
35	749,000	0	0	0	0	12	8,988,000	26.49%
36	750,000	0	0	0	0	12	9,000,000	26.52%
37	751,000	0	0	0	0	12	9,012,000	26.56%
38	752,000	0	0	0	0	12	9,024,000	26.60%
39	753,000	0	0	0	0	12	9,036,000	26.63%
40	754,000	0	0	0	0	12	9,048,000	26.67%
41	755,000	0	0	0	0	12	9,060,000	26.70%
42	756,000	0	0	0	0	12	9,072,000	26.74%
43	757,000	0	0	0	0	12	9,084,000	26.77%
44	758,000	0	0	0	0	12	9,096,000	26.81%
45	759,000	0	0	0	0	12	9,108,000	26.84%
46	760,000	0	0	0	0	12	9,120,000	26.88%
47	761,000	0	0	0	0	12	9,132,000	26.91%
48	762,000	0	0	0	0	12	9,144,000	26.95%
49	763,000	0	0	0	0	12	9,156,000	26.98%
50	764,000	0	0	0	0	12	9,168,000	27.02%
51	765,000	0	0	0	0	12	9,180,000	27.05%
52	766,000	0	0	0	0	12	9,192,000	27.09%
53	767,000	0	0	0	0	12	9,204,000	27.13%
54	768,000	0	0	0	0	12	9,216,000	27.16%
55	769,000	0	0	0	0	12	9,228,000	27.20%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 73 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	770,000	0	0	0	0	12	9,240,000	27.23%
2	771,000	0	0	0	0	12	9,252,000	27.27%
3	772,000	0	0	0	0	12	9,264,000	27.30%
4	773,000	0	0	0	0	12	9,276,000	27.34%
5	774,000	0	0	0	0	12	9,288,000	27.37%
6	775,000	0	0	0	0	12	9,300,000	27.41%
7	776,000	0	0	0	0	12	9,312,000	27.44%
8	777,000	0	0	0	0	12	9,324,000	27.48%
9	778,000	0	0	0	0	12	9,336,000	27.51%
10	779,000	0	0	0	0	12	9,348,000	27.55%
11	780,000	0	0	0	0	12	9,360,000	27.59%
12	781,000	0	0	0	0	12	9,372,000	27.62%
13	782,000	0	0	0	0	12	9,384,000	27.66%
14	783,000	0	0	0	0	12	9,396,000	27.69%
15	784,000	0	0	0	0	12	9,408,000	27.73%
16	785,000	0	0	0	0	12	9,420,000	27.76%
17	786,000	0	0	0	0	12	9,432,000	27.80%
18	787,000	0	0	0	0	12	9,444,000	27.83%
19	788,000	0	0	0	0	12	9,456,000	27.87%
20	789,000	0	0	0	0	12	9,468,000	27.90%
21	790,000	0	0	0	0	12	9,480,000	27.94%
22	791,000	0	0	0	0	12	9,492,000	27.97%
23	792,000	0	0	0	0	12	9,504,000	28.01%
24	793,000	0	0	0	0	12	9,516,000	28.05%
25	794,000	0	0	0	0	12	9,528,000	28.08%
26	795,000	0	0	0	0	12	9,540,000	28.12%
27	796,000	0	0	0	0	12	9,552,000	28.15%
28	797,000	0	0	0	0	12	9,564,000	28.19%
29	798,000	0	0	0	0	12	9,576,000	28.22%
30	799,000	0	0	0	0	12	9,588,000	28.26%
31	800,000	0	0	0	0	12	9,600,000	28.29%
32	801,000	0	0	0	0	12	9,612,000	28.33%
33	802,000	0	0	0	0	12	9,624,000	28.36%
34	803,000	0	0	0	0	12	9,636,000	28.40%
35	804,000	0	0	0	0	12	9,648,000	28.43%
36	805,000	0	0	0	0	12	9,660,000	28.47%
37	806,000	0	0	0	0	12	9,672,000	28.50%
38	807,000	0	0	0	0	12	9,684,000	28.54%
39	808,000	0	0	0	0	12	9,696,000	28.58%
40	809,000	0	0	0	0	12	9,708,000	28.61%
41	810,000	0	0	0	0	12	9,720,000	28.65%
42	811,000	0	0	0	0	12	9,732,000	28.68%
43	812,000	0	0	0	0	12	9,744,000	28.72%
44	813,000	0	0	0	0	12	9,756,000	28.75%
45	814,000	0	0	0	0	12	9,768,000	28.79%
46	815,000	0	0	0	0	12	9,780,000	28.82%
47	816,000	0	0	0	0	12	9,792,000	28.86%
48	817,000	0	0	0	0	12	9,804,000	28.89%
49	818,000	0	0	0	0	12	9,816,000	28.93%
50	819,000	0	0	0	0	12	9,828,000	28.96%
51	820,000	0	0	0	0	12	9,840,000	29.00%
52	821,000	0	0	0	0	12	9,852,000	29.04%
53	822,000	0	0	0	0	12	9,864,000	29.07%
54	823,000	0	0	0	0	12	9,876,000	29.11%
55	824,000	0	0	0	0	12	9,888,000	29.14%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	825,000	0	0	0	0	12	9,900,000	29.18%
2	826,000	0	0	0	0	12	9,912,000	29.21%
3	827,000	0	0	0	0	12	9,924,000	29.25%
4	828,000	0	0	0	0	12	9,936,000	29.28%
5	829,000	0	0	0	0	12	9,948,000	29.32%
6	830,000	0	0	0	0	12	9,960,000	29.35%
7	831,000	0	0	0	0	12	9,972,000	29.39%
8	832,000	0	0	0	0	12	9,984,000	29.42%
9	833,000	0	0	0	0	12	9,996,000	29.46%
10	834,000	0	0	0	0	12	10,008,000	29.50%
11	835,000	0	0	0	0	12	10,020,000	29.53%
12	836,000	0	0	0	0	12	10,032,000	29.57%
13	837,000	0	0	0	0	12	10,044,000	29.60%
14	838,000	0	0	0	0	12	10,056,000	29.64%
15	839,000	0	0	0	0	12	10,068,000	29.67%
16	840,000	0	0	0	0	12	10,080,000	29.71%
17	841,000	0	0	0	0	12	10,092,000	29.74%
18	842,000	0	0	0	0	12	10,104,000	29.78%
19	843,000	0	0	0	0	12	10,116,000	29.81%
20	844,000	0	0	0	0	12	10,128,000	29.85%
21	845,000	0	0	0	0	12	10,140,000	29.88%
22	846,000	0	0	0	0	12	10,152,000	29.92%
23	847,000	0	0	0	0	12	10,164,000	29.95%
24	848,000	0	0	0	0	12	10,176,000	29.99%
25	849,000	0	0	0	0	12	10,188,000	30.03%
26	850,000	0	0	0	0	12	10,200,000	30.06%
27	851,000	0	0	0	0	12	10,212,000	30.10%
28	852,000	0	0	0	0	12	10,224,000	30.13%
29	853,000	0	0	0	0	12	10,236,000	30.17%
30	854,000	0	0	0	0	12	10,248,000	30.20%
31	855,000	0	0	0	0	12	10,260,000	30.24%
32	856,000	0	0	0	0	12	10,272,000	30.27%
33	857,000	0	0	0	0	12	10,284,000	30.31%
34	858,000	0	0	0	0	12	10,296,000	30.34%
35	859,000	0	0	0	0	12	10,308,000	30.38%
36	860,000	0	0	0	0	12	10,320,000	30.41%
37	861,000	0	0	0	0	12	10,332,000	30.45%
38	862,000	0	0	0	0	12	10,344,000	30.49%
39	863,000	0	0	0	0	12	10,356,000	30.52%
40	864,000	0	0	0	0	12	10,368,000	30.56%
41	865,000	0	0	0	0	12	10,380,000	30.59%
42	866,000	0	0	0	0	12	10,392,000	30.63%
43	867,000	0	0	0	0	12	10,404,000	30.66%
44	868,000	0	0	0	0	12	10,416,000	30.70%
45	869,000	0	0	0	0	12	10,428,000	30.73%
46	870,000	0	0	0	0	12	10,440,000	30.77%
47	871,000	0	0	0	0	12	10,452,000	30.80%
48	872,000	0	0	0	0	12	10,464,000	30.84%
49	873,000	0	0	0	0	12	10,476,000	30.87%
50	874,000	0	0	0	0	12	10,488,000	30.91%
51	875,000	0	0	0	0	12	10,500,000	30.95%
52	876,000	0	0	0	0	12	10,512,000	30.98%
53	877,000	0	0	0	0	12	10,524,000	31.02%
54	878,000	0	0	0	0	12	10,536,000	31.05%
55	879,000	0	0	0	0	12	10,548,000	31.09%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 75 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	880,000	0	0	0	0	12	10,560,000	31.12%
2	881,000	0	0	0	0	12	10,572,000	31.16%
3	882,000	0	0	0	0	12	10,584,000	31.19%
4	883,000	0	0	0	0	12	10,596,000	31.23%
5	884,000	0	0	0	0	12	10,608,000	31.26%
6	885,000	0	0	0	0	12	10,620,000	31.30%
7	886,000	0	0	0	0	12	10,632,000	31.33%
8	887,000	0	0	0	0	12	10,644,000	31.37%
9	888,000	0	0	0	0	12	10,656,000	31.40%
10	889,000	0	0	0	0	12	10,668,000	31.44%
11	890,000	0	0	0	0	12	10,680,000	31.48%
12	891,000	0	0	0	0	12	10,692,000	31.51%
13	892,000	0	0	0	0	12	10,704,000	31.55%
14	893,000	0	0	0	0	12	10,716,000	31.58%
15	894,000	0	0	0	0	12	10,728,000	31.62%
16	895,000	0	0	0	0	12	10,740,000	31.65%
17	896,000	0	0	0	0	12	10,752,000	31.69%
18	897,000	0	0	0	0	12	10,764,000	31.72%
19	898,000	0	0	0	0	12	10,776,000	31.76%
20	899,000	0	0	0	0	12	10,788,000	31.79%
21	900,000	0	0	0	0	12	10,800,000	31.83%
22	901,000	0	0	0	0	12	10,812,000	31.86%
23	902,000	0	0	0	0	12	10,824,000	31.90%
24	903,000	0	0	0	0	12	10,836,000	31.94%
25	904,000	0	0	0	0	12	10,848,000	31.97%
26	905,000	0	0	0	0	12	10,860,000	32.01%
27	906,000	0	0	0	0	12	10,872,000	32.04%
28	907,000	0	0	0	0	12	10,884,000	32.08%
29	908,000	0	0	0	0	12	10,896,000	32.11%
30	909,000	0	0	0	0	12	10,908,000	32.15%
31	910,000	0	0	0	0	12	10,920,000	32.18%
32	911,000	0	0	0	0	12	10,932,000	32.22%
33	912,000	0	0	0	0	12	10,944,000	32.25%
34	913,000	0	0	0	0	12	10,956,000	32.29%
35	914,000	0	0	0	0	12	10,968,000	32.32%
36	915,000	0	0	0	0	12	10,980,000	32.36%
37	916,000	0	0	0	0	12	10,992,000	32.40%
38	917,000	0	0	0	0	12	11,004,000	32.43%
39	918,000	0	0	0	0	12	11,016,000	32.47%
40	919,000	0	0	0	0	12	11,028,000	32.50%
41	920,000	0	0	0	0	12	11,040,000	32.54%
42	921,000	0	0	0	0	12	11,052,000	32.57%
43	922,000	0	0	0	0	12	11,064,000	32.61%
44	923,000	0	0	0	0	12	11,076,000	32.64%
45	924,000	0	0	0	0	12	11,088,000	32.68%
46	925,000	0	0	0	0	12	11,100,000	32.71%
47	926,000	0	0	0	0	12	11,112,000	32.75%
48	927,000	0	0	0	0	12	11,124,000	32.78%
49	928,000	0	0	0	0	12	11,136,000	32.82%
50	929,000	0	0	0	0	12	11,148,000	32.85%
51	930,000	0	0	0	0	12	11,160,000	32.89%
52	931,000	0	0	0	0	12	11,172,000	32.93%
53	932,000	0	0	0	0	12	11,184,000	32.96%
54	933,000	0	0	0	0	12	11,196,000	33.00%
55	934,000	0	0	0	0	12	11,208,000	33.03%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 76 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	935,000	0	0	0	0	12	11,220,000	33.07%
2	936,000	0	0	0	0	12	11,232,000	33.10%
3	937,000	0	0	0	0	12	11,244,000	33.14%
4	938,000	0	0	0	0	12	11,256,000	33.17%
5	939,000	0	0	0	0	12	11,268,000	33.21%
6	940,000	0	0	0	0	12	11,280,000	33.24%
7	941,000	0	0	0	0	12	11,292,000	33.28%
8	942,000	0	0	0	0	12	11,304,000	33.31%
9	943,000	0	0	0	0	12	11,316,000	33.35%
10	944,000	0	0	0	0	12	11,328,000	33.39%
11	945,000	0	0	0	0	12	11,340,000	33.42%
12	946,000	0	0	0	0	12	11,352,000	33.46%
13	947,000	0	0	0	0	12	11,364,000	33.49%
14	948,000	0	0	0	0	12	11,376,000	33.53%
15	949,000	0	0	0	0	12	11,388,000	33.56%
16	950,000	0	0	0	0	12	11,400,000	33.60%
17	951,000	0	0	0	0	12	11,412,000	33.63%
18	952,000	0	0	0	0	12	11,424,000	33.67%
19	953,000	0	0	0	0	12	11,436,000	33.70%
20	954,000	0	0	0	0	12	11,448,000	33.74%
21	955,000	0	0	0	0	12	11,460,000	33.77%
22	956,000	0	0	0	0	12	11,472,000	33.81%
23	957,000	0	0	0	0	12	11,484,000	33.85%
24	958,000	0	0	0	0	12	11,496,000	33.88%
25	959,000	0	0	0	0	12	11,508,000	33.92%
26	960,000	0	0	0	0	12	11,520,000	33.95%
27	961,000	0	0	0	0	12	11,532,000	33.99%
28	962,000	0	0	0	0	12	11,544,000	34.02%
29	963,000	0	0	0	0	12	11,556,000	34.06%
30	964,000	0	0	0	0	12	11,568,000	34.09%
31	965,000	0	0	0	0	12	11,580,000	34.13%
32	966,000	0	0	0	0	12	11,592,000	34.16%
33	967,000	0	0	0	0	12	11,604,000	34.20%
34	968,000	0	0	0	0	12	11,616,000	34.23%
35	969,000	0	0	0	0	12	11,628,000	34.27%
36	970,000	0	0	0	0	12	11,640,000	34.30%
37	971,000	0	0	0	0	12	11,652,000	34.34%
38	972,000	0	0	0	0	12	11,664,000	34.38%
39	973,000	0	0	0	0	12	11,676,000	34.41%
40	974,000	0	0	0	0	12	11,688,000	34.45%
41	975,000	0	0	0	0	12	11,700,000	34.48%
42	976,000	0	0	0	0	12	11,712,000	34.52%
43	977,000	0	0	0	0	12	11,724,000	34.55%
44	978,000	0	0	0	0	12	11,736,000	34.59%
45	979,000	0	0	0	0	12	11,748,000	34.62%
46	980,000	0	0	0	0	12	11,760,000	34.66%
47	981,000	0	0	0	0	12	11,772,000	34.69%
48	982,000	0	0	0	0	12	11,784,000	34.73%
49	983,000	0	0	0	0	12	11,796,000	34.76%
50	984,000	0	0	0	0	12	11,808,000	34.80%
51	985,000	0	0	0	0	12	11,820,000	34.84%
52	986,000	0	0	0	0	12	11,832,000	34.87%
53	987,000	0	0	0	0	12	11,844,000	34.91%
54	988,000	0	0	0	0	12	11,856,000	34.94%
55	989,000	0	0	0	0	12	11,868,000	34.98%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 77 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	990,000	0	0	0	0	12	11,880,000	35.01%
2	991,000	0	0	0	0	12	11,892,000	35.05%
3	992,000	0	0	0	0	12	11,904,000	35.08%
4	993,000	0	0	0	0	12	11,916,000	35.12%
5	994,000	0	0	0	0	12	11,928,000	35.15%
6	995,000	0	0	0	0	12	11,940,000	35.19%
7	996,000	0	0	0	0	12	11,952,000	35.22%
8	997,000	0	0	0	0	12	11,964,000	35.26%
9	998,000	0	0	0	0	12	11,976,000	35.30%
10	999,000	0	0	0	0	12	11,988,000	35.33%
11	1,000,000	0	0	0	0	12	12,000,000	35.37%
12	1,001,000	0	0	0	0	12	12,012,000	35.40%
13	1,002,000	0	0	0	0	12	12,024,000	35.44%
14	1,003,000	0	0	0	0	12	12,036,000	35.47%
15	1,004,000	0	0	0	0	12	12,048,000	35.51%
16	1,005,000	0	0	0	0	12	12,060,000	35.54%
17	1,006,000	0	0	0	0	12	12,072,000	35.58%
18	1,007,000	0	0	0	0	12	12,084,000	35.61%
19	1,008,000	0	0	0	0	12	12,096,000	35.65%
20	1,009,000	0	0	0	0	12	12,108,000	35.68%
21	1,010,000	0	0	0	0	12	12,120,000	35.72%
22	1,011,000	0	0	0	0	12	12,132,000	35.75%
23	1,012,000	0	0	0	0	12	12,144,000	35.79%
24	1,013,000	0	0	0	0	12	12,156,000	35.83%
25	1,014,000	0	0	0	0	12	12,168,000	35.86%
26	1,015,000	0	0	0	0	12	12,180,000	35.90%
27	1,016,000	0	0	0	0	12	12,192,000	35.93%
28	1,017,000	0	0	0	0	12	12,204,000	35.97%
29	1,018,000	0	0	0	0	12	12,216,000	36.00%
30	1,019,000	0	0	0	0	12	12,228,000	36.04%
31	1,020,000	0	0	0	0	12	12,240,000	36.07%
32	1,021,000	0	0	0	0	12	12,252,000	36.11%
33	1,022,000	0	0	0	0	12	12,264,000	36.14%
34	1,023,000	0	0	0	0	12	12,276,000	36.18%
35	1,024,000	0	0	0	0	12	12,288,000	36.21%
36	1,025,000	0	0	0	0	12	12,300,000	36.25%
37	1,026,000	0	0	0	0	12	12,312,000	36.29%
38	1,027,000	0	0	0	0	12	12,324,000	36.32%
39	1,028,000	0	0	0	0	12	12,336,000	36.36%
40	1,029,000	0	0	0	0	12	12,348,000	36.39%
41	1,030,000	0	0	0	0	12	12,360,000	36.43%
42	1,031,000	0	0	0	0	12	12,372,000	36.46%
43	1,032,000	0	0	0	0	12	12,384,000	36.50%
44	1,033,000	0	0	0	0	12	12,396,000	36.53%
45	1,034,000	0	0	0	0	12	12,408,000	36.57%
46	1,035,000	0	0	0	0	12	12,420,000	36.60%
47	1,036,000	0	0	0	0	12	12,432,000	36.64%
48	1,037,000	0	0	0	0	12	12,444,000	36.67%
49	1,038,000	0	0	0	0	12	12,456,000	36.71%
50	1,039,000	0	0	0	0	12	12,468,000	36.75%
51	1,040,000	0	0	0	0	12	12,480,000	36.78%
52	1,041,000	0	0	0	0	12	12,492,000	36.82%
53	1,042,000	0	0	0	0	12	12,504,000	36.85%
54	1,043,000	0	0	0	0	12	12,516,000	36.89%
55	1,044,000	0	0	0	0	12	12,528,000	36.92%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,045,000	0	0	0	0	12	12,540,000	36.96%
2	1,046,000	0	0	0	0	12	12,552,000	36.99%
3	1,047,000	0	0	0	0	12	12,564,000	37.03%
4	1,048,000	0	0	0	0	12	12,576,000	37.06%
5	1,049,000	0	0	0	0	12	12,588,000	37.10%
6	1,050,000	0	0	0	0	12	12,600,000	37.13%
7	1,051,000	0	0	0	0	12	12,612,000	37.17%
8	1,052,000	0	0	0	0	12	12,624,000	37.20%
9	1,053,000	0	0	0	0	12	12,636,000	37.24%
10	1,054,000	0	0	0	0	12	12,648,000	37.28%
11	1,055,000	0	0	0	0	12	12,660,000	37.31%
12	1,056,000	0	0	0	0	12	12,672,000	37.35%
13	1,057,000	0	0	0	0	12	12,684,000	37.38%
14	1,058,000	0	0	0	0	12	12,696,000	37.42%
15	1,059,000	0	0	0	0	12	12,708,000	37.45%
16	1,060,000	0	0	0	0	12	12,720,000	37.49%
17	1,061,000	0	0	0	0	12	12,732,000	37.52%
18	1,062,000	0	0	0	0	12	12,744,000	37.56%
19	1,063,000	0	0	0	0	12	12,756,000	37.59%
20	1,064,000	0	0	0	0	12	12,768,000	37.63%
21	1,065,000	0	0	0	0	12	12,780,000	37.66%
22	1,066,000	0	0	0	0	12	12,792,000	37.70%
23	1,067,000	0	0	0	0	12	12,804,000	37.74%
24	1,068,000	0	0	0	0	12	12,816,000	37.77%
25	1,069,000	0	0	0	0	12	12,828,000	37.81%
26	1,070,000	0	0	0	0	12	12,840,000	37.84%
27	1,071,000	0	0	0	0	12	12,852,000	37.88%
28	1,072,000	0	0	0	0	12	12,864,000	37.91%
29	1,073,000	0	0	0	0	12	12,876,000	37.95%
30	1,074,000	0	0	0	0	12	12,888,000	37.98%
31	1,075,000	0	0	0	0	12	12,900,000	38.02%
32	1,076,000	0	0	0	0	12	12,912,000	38.05%
33	1,077,000	0	0	0	0	12	12,924,000	38.09%
34	1,078,000	0	0	0	0	12	12,936,000	38.12%
35	1,079,000	0	0	0	0	12	12,948,000	38.16%
36	1,080,000	0	0	0	0	12	12,960,000	38.20%
37	1,081,000	0	0	0	0	12	12,972,000	38.23%
38	1,082,000	0	0	0	0	12	12,984,000	38.27%
39	1,083,000	0	0	0	0	12	12,996,000	38.30%
40	1,084,000	0	0	0	0	12	13,008,000	38.34%
41	1,085,000	0	0	0	0	12	13,020,000	38.37%
42	1,086,000	0	0	0	0	12	13,032,000	38.41%
43	1,087,000	0	0	0	0	12	13,044,000	38.44%
44	1,088,000	0	0	0	0	12	13,056,000	38.48%
45	1,089,000	0	0	0	0	12	13,068,000	38.51%
46	1,090,000	0	0	0	0	12	13,080,000	38.55%
47	1,091,000	0	0	0	0	12	13,092,000	38.58%
48	1,092,000	0	0	0	0	12	13,104,000	38.62%
49	1,093,000	0	0	0	0	12	13,116,000	38.65%
50	1,094,000	0	0	0	0	12	13,128,000	38.69%
51	1,095,000	0	0	0	0	12	13,140,000	38.73%
52	1,096,000	0	0	0	0	12	13,152,000	38.76%
53	1,097,000	0	0	0	0	12	13,164,000	38.80%
54	1,098,000	0	0	0	0	12	13,176,000	38.83%
55	1,099,000	0	0	0	0	12	13,188,000	38.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,100,000	0	0	0	0	12	13,200,000	38.90%
2	1,101,000	0	0	0	0	12	13,212,000	38.94%
3	1,102,000	0	0	0	0	12	13,224,000	38.97%
4	1,103,000	0	0	0	0	12	13,236,000	39.01%
5	1,104,000	0	0	0	0	12	13,248,000	39.04%
6	1,105,000	0	0	0	0	12	13,260,000	39.08%
7	1,106,000	0	0	0	0	12	13,272,000	39.11%
8	1,107,000	0	0	0	0	12	13,284,000	39.15%
9	1,108,000	0	0	0	0	12	13,296,000	39.19%
10	1,109,000	0	0	0	0	12	13,308,000	39.22%
11	1,110,000	0	0	0	0	12	13,320,000	39.26%
12	1,111,000	0	0	0	0	12	13,332,000	39.29%
13	1,112,000	0	0	0	0	12	13,344,000	39.33%
14	1,113,000	0	0	0	0	12	13,356,000	39.36%
15	1,114,000	0	0	0	0	12	13,368,000	39.40%
16	1,115,000	0	0	0	0	12	13,380,000	39.43%
17	1,116,000	0	0	0	0	12	13,392,000	39.47%
18	1,117,000	0	0	0	0	12	13,404,000	39.50%
19	1,118,000	0	0	0	0	12	13,416,000	39.54%
20	1,119,000	0	0	0	0	12	13,428,000	39.57%
21	1,120,000	0	0	0	0	12	13,440,000	39.61%
22	1,121,000	0	0	0	0	12	13,452,000	39.65%
23	1,122,000	0	0	0	0	12	13,464,000	39.68%
24	1,123,000	0	0	0	0	12	13,476,000	39.72%
25	1,124,000	0	0	0	0	12	13,488,000	39.75%
26	1,125,000	0	0	0	0	12	13,500,000	39.79%
27	1,126,000	0	0	0	0	12	13,512,000	39.82%
28	1,127,000	0	0	0	0	12	13,524,000	39.86%
29	1,128,000	0	0	0	0	12	13,536,000	39.89%
30	1,129,000	0	0	0	0	12	13,548,000	39.93%
31	1,130,000	0	0	0	0	12	13,560,000	39.96%
32	1,131,000	0	0	0	0	12	13,572,000	40.00%
33	1,132,000	0	0	0	0	12	13,584,000	40.03%
34	1,133,000	0	0	0	0	12	13,596,000	40.07%
35	1,134,000	0	0	0	0	12	13,608,000	40.10%
36	1,135,000	0	0	0	0	12	13,620,000	40.14%
37	1,136,000	0	0	0	0	12	13,632,000	40.18%
38	1,137,000	0	0	0	0	12	13,644,000	40.21%
39	1,138,000	0	0	0	0	12	13,656,000	40.25%
40	1,139,000	0	0	0	0	12	13,668,000	40.28%
41	1,140,000	0	0	0	0	12	13,680,000	40.32%
42	1,141,000	0	0	0	0	12	13,692,000	40.35%
43	1,142,000	0	0	0	0	12	13,704,000	40.39%
44	1,143,000	0	0	0	0	12	13,716,000	40.42%
45	1,144,000	0	0	0	0	12	13,728,000	40.46%
46	1,145,000	0	0	0	0	12	13,740,000	40.49%
47	1,146,000	0	0	0	0	12	13,752,000	40.53%
48	1,147,000	0	0	0	0	12	13,764,000	40.56%
49	1,148,000	0	0	0	0	12	13,776,000	40.60%
50	1,149,000	0	0	0	0	12	13,788,000	40.64%
51	1,150,000	0	0	0	0	12	13,800,000	40.67%
52	1,151,000	0	0	0	0	12	13,812,000	40.71%
53	1,152,000	0	0	0	0	12	13,824,000	40.74%
54	1,153,000	0	0	0	0	12	13,836,000	40.78%
55	1,154,000	0	0	0	0	12	13,848,000	40.81%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,155,000	0	0	0	0	12	13,860,000	40.85%
2	1,156,000	0	0	0	0	12	13,872,000	40.88%
3	1,157,000	0	0	0	0	12	13,884,000	40.92%
4	1,158,000	0	0	0	0	12	13,896,000	40.95%
5	1,159,000	0	0	0	0	12	13,908,000	40.99%
6	1,160,000	0	0	0	0	12	13,920,000	41.02%
7	1,161,000	0	0	0	0	12	13,932,000	41.06%
8	1,162,000	0	0	0	0	12	13,944,000	41.10%
9	1,163,000	0	0	0	0	12	13,956,000	41.13%
10	1,164,000	0	0	0	0	12	13,968,000	41.17%
11	1,165,000	0	0	0	0	12	13,980,000	41.20%
12	1,166,000	0	0	0	0	12	13,992,000	41.24%
13	1,167,000	0	0	0	0	12	14,004,000	41.27%
14	1,168,000	0	0	0	0	12	14,016,000	41.31%
15	1,169,000	0	0	0	0	12	14,028,000	41.34%
16	1,170,000	0	0	0	0	12	14,040,000	41.38%
17	1,171,000	0	0	0	0	12	14,052,000	41.41%
18	1,172,000	0	0	0	0	12	14,064,000	41.45%
19	1,173,000	0	0	0	0	12	14,076,000	41.48%
20	1,174,000	0	0	0	0	12	14,088,000	41.52%
21	1,175,000	0	0	0	0	12	14,100,000	41.55%
22	1,176,000	0	0	0	0	12	14,112,000	41.59%
23	1,177,000	0	0	0	0	12	14,124,000	41.63%
24	1,178,000	0	0	0	0	12	14,136,000	41.66%
25	1,179,000	0	0	0	0	12	14,148,000	41.70%
26	1,180,000	0	0	0	0	12	14,160,000	41.73%
27	1,181,000	0	0	0	0	12	14,172,000	41.77%
28	1,182,000	0	0	0	0	12	14,184,000	41.80%
29	1,183,000	0	0	0	0	12	14,196,000	41.84%
30	1,184,000	0	0	0	0	12	14,208,000	41.87%
31	1,185,000	0	0	0	0	12	14,220,000	41.91%
32	1,186,000	0	0	0	0	12	14,232,000	41.94%
33	1,187,000	0	0	0	0	12	14,244,000	41.98%
34	1,188,000	0	0	0	0	12	14,256,000	42.01%
35	1,189,000	0	0	0	0	12	14,268,000	42.05%
36	1,190,000	0	0	0	0	12	14,280,000	42.09%
37	1,191,000	0	0	0	0	12	14,292,000	42.12%
38	1,192,000	0	0	0	0	12	14,304,000	42.16%
39	1,193,000	0	0	0	0	12	14,316,000	42.19%
40	1,194,000	0	0	0	0	12	14,328,000	42.23%
41	1,195,000	0	0	0	0	12	14,340,000	42.26%
42	1,196,000	0	0	0	0	12	14,352,000	42.30%
43	1,197,000	0	0	0	0	12	14,364,000	42.33%
44	1,198,000	0	0	0	0	12	14,376,000	42.37%
45	1,199,000	0	0	0	0	12	14,388,000	42.40%
46	1,200,000	0	0	0	0	12	14,400,000	42.44%
47	1,201,000	0	0	0	0	12	14,412,000	42.47%
48	1,202,000	0	0	0	0	12	14,424,000	42.51%
49	1,203,000	0	0	0	0	12	14,436,000	42.55%
50	1,204,000	0	0	0	0	12	14,448,000	42.58%
51	1,205,000	0	0	0	0	12	14,460,000	42.62%
52	1,206,000	0	0	0	0	12	14,472,000	42.65%
53	1,207,000	0	0	0	0	12	14,484,000	42.69%
54	1,208,000	0	0	0	0	12	14,496,000	42.72%
55	1,209,000	0	0	0	0	12	14,508,000	42.76%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 81 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,210,000	0	0	0	0	12	660,000	1.95%
2	1,211,000	0	0	0	0	12	672,000	1.98%
3	1,212,000	0	0	0	0	12	684,000	2.02%
4	1,213,000	0	0	0	0	12	696,000	2.05%
5	1,214,000	0	0	0	0	12	708,000	2.09%
6	1,215,000	0	0	0	0	12	720,000	2.12%
7	1,216,000	0	0	0	0	12	732,000	2.16%
8	1,217,000	0	0	0	0	12	744,000	2.19%
9	1,218,000	0	0	0	0	12	756,000	2.23%
10	1,219,000	0	0	0	0	12	768,000	2.26%
11	1,220,000	0	0	0	0	12	780,000	2.30%
12	1,221,000	0	0	0	0	12	792,000	2.33%
13	1,222,000	0	0	0	0	12	804,000	2.37%
14	1,223,000	0	0	0	0	12	816,000	2.40%
15	1,224,000	0	0	0	0	12	828,000	2.44%
16	1,225,000	0	0	0	0	12	840,000	2.48%
17	1,226,000	0	0	0	0	12	852,000	2.51%
18	1,227,000	0	0	0	0	12	864,000	2.55%
19	1,228,000	0	0	0	0	12	876,000	2.58%
20	1,229,000	0	0	0	0	12	888,000	2.62%
21	1,230,000	0	0	0	0	12	900,000	2.65%
22	1,231,000	0	0	0	0	12	912,000	2.69%
23	1,232,000	0	0	0	0	12	924,000	2.72%
24	1,233,000	0	0	0	0	12	936,000	2.76%
25	1,234,000	0	0	0	0	12	948,000	2.79%
26	1,235,000	0	0	0	0	12	960,000	2.83%
27	1,236,000	0	0	0	0	12	972,000	2.86%
28	1,237,000	0	0	0	0	12	984,000	2.90%
29	1,238,000	0	0	0	0	12	996,000	2.94%
30	1,239,000	0	0	0	0	12	1,008,000	2.97%
31	1,240,000	0	0	0	0	12	1,020,000	3.01%
32	1,241,000	0	0	0	0	12	1,032,000	3.04%
33	1,242,000	0	0	0	0	12	1,044,000	3.08%
34	1,243,000	0	0	0	0	12	1,056,000	3.11%
35	1,244,000	0	0	0	0	12	1,068,000	3.15%
36	1,245,000	0	0	0	0	12	1,080,000	3.18%
37	1,246,000	0	0	0	0	12	1,092,000	3.22%
38	1,247,000	0	0	0	0	12	1,104,000	3.25%
39	1,248,000	0	0	0	0	12	1,116,000	3.29%
40	1,249,000	0	0	0	0	12	1,128,000	3.32%
41	1,250,000	0	0	0	0	12	1,140,000	3.36%
42	1,251,000	0	0	0	0	12	1,152,000	3.40%
43	1,252,000	0	0	0	0	12	1,164,000	3.43%
44	1,253,000	0	0	0	0	12	1,176,000	3.47%
45	1,254,000	0	0	0	0	12	1,188,000	3.50%
46	1,255,000	0	0	0	0	12	1,200,000	3.54%
47	1,256,000	0	0	0	0	12	1,212,000	3.57%
48	1,257,000	0	0	0	0	12	1,224,000	3.61%
49	1,258,000	0	0	0	0	12	1,236,000	3.64%
50	1,259,000	0	0	0	0	12	1,248,000	3.68%
51	1,260,000	0	0	0	0	12	1,260,000	3.71%
52	1,261,000	0	0	0	0	12	1,272,000	3.75%
53	1,262,000	0	0	0	0	12	1,284,000	3.78%
54	1,263,000	0	0	0	0	12	1,296,000	3.82%
55	1,264,000	0	0	0	0	12	1,308,000	3.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 82 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,265,000	0	0	0	0	12	15,180,000	44.74%
2	1,266,000	0	0	0	0	12	15,192,000	44.77%
3	1,267,000	0	0	0	0	12	15,204,000	44.81%
4	1,268,000	0	0	0	0	12	15,216,000	44.84%
5	1,269,000	0	0	0	0	12	15,228,000	44.88%
6	1,270,000	0	0	0	0	12	15,240,000	44.91%
7	1,271,000	0	0	0	0	12	15,252,000	44.95%
8	1,272,000	0	0	0	0	12	15,264,000	44.99%
9	1,273,000	0	0	0	0	12	15,276,000	45.02%
10	1,274,000	0	0	0	0	12	15,288,000	45.06%
11	1,275,000	0	0	0	0	12	15,300,000	45.09%
12	1,276,000	0	0	0	0	12	15,312,000	45.13%
13	1,277,000	0	0	0	0	12	15,324,000	45.16%
14	1,278,000	0	0	0	0	12	15,336,000	45.20%
15	1,279,000	0	0	0	0	12	15,348,000	45.23%
16	1,280,000	0	0	0	0	12	15,360,000	45.27%
17	1,281,000	0	0	0	0	12	15,372,000	45.30%
18	1,282,000	0	0	0	0	12	15,384,000	45.34%
19	1,283,000	0	0	0	0	12	15,396,000	45.37%
20	1,284,000	0	0	0	0	12	15,408,000	45.41%
21	1,285,000	0	0	0	0	12	15,420,000	45.45%
22	1,286,000	0	0	0	0	12	15,432,000	45.48%
23	1,287,000	0	0	0	0	12	15,444,000	45.52%
24	1,288,000	0	0	0	0	12	15,456,000	45.55%
25	1,289,000	0	0	0	0	12	15,468,000	45.59%
26	1,290,000	0	0	0	0	12	15,480,000	45.62%
27	1,291,000	0	0	0	0	12	15,492,000	45.66%
28	1,292,000	0	0	0	0	12	15,504,000	45.69%
29	1,293,000	0	0	0	0	12	15,516,000	45.73%
30	1,294,000	0	0	0	0	12	15,528,000	45.76%
31	1,295,000	0	0	0	0	12	15,540,000	45.80%
32	1,296,000	0	0	0	0	12	15,552,000	45.83%
33	1,297,000	0	0	0	0	12	15,564,000	45.87%
34	1,298,000	0	0	0	0	12	15,576,000	45.90%
35	1,299,000	0	0	0	0	12	15,588,000	45.94%
36	1,300,000	0	0	0	0	12	15,600,000	45.98%
37	1,301,000	0	0	0	0	12	15,612,000	46.01%
38	1,302,000	0	0	0	0	12	15,624,000	46.05%
39	1,303,000	0	0	0	0	12	15,636,000	46.08%
40	1,304,000	0	0	0	0	12	15,648,000	46.12%
41	1,305,000	0	0	0	0	12	15,660,000	46.15%
42	1,306,000	0	0	0	0	12	15,672,000	46.19%
43	1,307,000	0	0	0	0	12	15,684,000	46.22%
44	1,308,000	0	0	0	0	12	15,696,000	46.26%
45	1,309,000	0	0	0	0	12	15,708,000	46.29%
46	1,310,000	0	0	0	0	12	15,720,000	46.33%
47	1,311,000	0	0	0	0	12	15,732,000	46.36%
48	1,312,000	0	0	0	0	12	15,744,000	46.40%
49	1,313,000	0	0	0	0	12	15,756,000	46.44%
50	1,314,000	0	0	0	0	12	15,768,000	46.47%
51	1,315,000	0	0	0	0	12	15,780,000	46.51%
52	1,316,000	0	0	0	0	12	15,792,000	46.54%
53	1,317,000	0	0	0	0	12	15,804,000	46.58%
54	1,318,000	0	0	0	0	12	15,816,000	46.61%
55	1,319,000	0	0	0	0	12	15,828,000	46.65%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,320,000	0	0	0	0	12	15,840,000	46.68%
2	1,321,000	0	0	0	0	12	15,852,000	46.72%
3	1,322,000	0	0	0	0	12	15,864,000	46.75%
4	1,323,000	0	0	0	0	12	15,876,000	46.79%
5	1,324,000	0	0	0	0	12	15,888,000	46.82%
6	1,325,000	0	0	0	0	12	15,900,000	46.86%
7	1,326,000	0	0	0	0	12	15,912,000	46.90%
8	1,327,000	0	0	0	0	12	15,924,000	46.93%
9	1,328,000	0	0	0	0	12	15,936,000	46.97%
10	1,329,000	0	0	0	0	12	15,948,000	47.00%
11	1,330,000	0	0	0	0	12	15,960,000	47.04%
12	1,331,000	0	0	0	0	12	15,972,000	47.07%
13	1,332,000	0	0	0	0	12	15,984,000	47.11%
14	1,333,000	0	0	0	0	12	15,996,000	47.14%
15	1,334,000	0	0	0	0	12	16,008,000	47.18%
16	1,335,000	0	0	0	0	12	16,020,000	47.21%
17	1,336,000	0	0	0	0	12	16,032,000	47.25%
18	1,337,000	0	0	0	0	12	16,044,000	47.28%
19	1,338,000	0	0	0	0	12	16,056,000	47.32%
20	1,339,000	0	0	0	0	12	16,068,000	47.35%
21	1,340,000	0	0	0	0	12	16,080,000	47.39%
22	1,341,000	0	0	0	0	12	16,092,000	47.43%
23	1,342,000	0	0	0	0	12	16,104,000	47.46%
24	1,343,000	0	0	0	0	12	16,116,000	47.50%
25	1,344,000	0	0	0	0	12	16,128,000	47.53%
26	1,345,000	0	0	0	0	12	16,140,000	47.57%
27	1,346,000	0	0	0	0	12	16,152,000	47.60%
28	1,347,000	0	0	0	0	12	16,164,000	47.64%
29	1,348,000	0	0	0	0	12	16,176,000	47.67%
30	1,349,000	0	0	0	0	12	16,188,000	47.71%
31	1,350,000	0	0	0	0	12	16,200,000	47.74%
32	1,351,000	0	0	0	0	12	16,212,000	47.78%
33	1,352,000	0	0	0	0	12	16,224,000	47.81%
34	1,353,000	0	0	0	0	12	16,236,000	47.85%
35	1,354,000	0	0	0	0	12	16,248,000	47.89%
36	1,355,000	0	0	0	0	12	16,260,000	47.92%
37	1,356,000	0	0	0	0	12	16,272,000	47.96%
38	1,357,000	0	0	0	0	12	16,284,000	47.99%
39	1,358,000	0	0	0	0	12	16,296,000	48.03%
40	1,359,000	0	0	0	0	12	16,308,000	48.06%
41	1,360,000	0	0	0	0	12	16,320,000	48.10%
42	1,361,000	0	0	0	0	12	16,332,000	48.13%
43	1,362,000	0	0	0	0	12	16,344,000	48.17%
44	1,363,000	0	0	0	0	12	16,356,000	48.20%
45	1,364,000	0	0	0	0	12	16,368,000	48.24%
46	1,365,000	0	0	0	0	12	16,380,000	48.27%
47	1,366,000	0	0	0	0	12	16,392,000	48.31%
48	1,367,000	0	0	0	0	12	16,404,000	48.35%
49	1,368,000	0	0	0	0	12	16,416,000	48.38%
50	1,369,000	0	0	0	0	12	16,428,000	48.42%
51	1,370,000	0	0	0	0	12	16,440,000	48.45%
52	1,371,000	0	0	0	0	12	16,452,000	48.49%
53	1,372,000	0	0	0	0	12	16,464,000	48.52%
54	1,373,000	0	0	0	0	12	16,476,000	48.56%
55	1,374,000	0	0	0	0	12	16,488,000	48.59%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,375,000	0	0	0	0	12	16,500,000	48.63%
2	1,376,000	0	0	0	0	12	16,512,000	48.66%
3	1,377,000	0	0	0	0	12	16,524,000	48.70%
4	1,378,000	0	0	0	0	12	16,536,000	48.73%
5	1,379,000	0	0	0	0	12	16,548,000	48.77%
6	1,380,000	0	0	0	0	12	16,560,000	48.80%
7	1,381,000	0	0	0	0	12	16,572,000	48.84%
8	1,382,000	0	0	0	0	12	16,584,000	48.88%
9	1,383,000	0	0	0	0	12	16,596,000	48.91%
10	1,384,000	0	0	0	0	12	16,608,000	48.95%
11	1,385,000	0	0	0	0	12	16,620,000	48.98%
12	1,386,000	0	0	0	0	12	16,632,000	49.02%
13	1,387,000	0	0	0	0	12	16,644,000	49.05%
14	1,388,000	0	0	0	0	12	16,656,000	49.09%
15	1,389,000	0	0	0	0	12	16,668,000	49.12%
16	1,390,000	0	0	0	0	12	16,680,000	49.16%
17	1,391,000	0	0	0	0	12	16,692,000	49.19%
18	1,392,000	0	0	0	0	12	16,704,000	49.23%
19	1,393,000	0	0	0	0	12	16,716,000	49.26%
20	1,394,000	0	0	0	0	12	16,728,000	49.30%
21	1,395,000	0	0	0	0	12	16,740,000	49.34%
22	1,396,000	0	0	0	0	12	16,752,000	49.37%
23	1,397,000	0	0	0	0	12	16,764,000	49.41%
24	1,398,000	0	0	0	0	12	16,776,000	49.44%
25	1,399,000	0	0	0	0	12	16,788,000	49.48%
26	1,400,000	0	0	0	0	12	16,800,000	49.51%
27	1,401,000	0	0	0	0	12	16,812,000	49.55%
28	1,402,000	0	0	0	0	12	16,824,000	49.58%
29	1,403,000	0	0	0	0	12	16,836,000	49.62%
30	1,404,000	0	0	0	0	12	16,848,000	49.65%
31	1,405,000	0	0	0	0	12	16,860,000	49.69%
32	1,406,000	0	0	0	0	12	16,872,000	49.72%
33	1,407,000	0	0	0	0	12	16,884,000	49.76%
34	1,408,000	0	0	0	0	12	16,896,000	49.80%
35	1,409,000	0	0	0	0	12	16,908,000	49.83%
36	1,410,000	0	0	0	0	12	16,920,000	49.87%
37	1,411,000	0	0	0	0	12	16,932,000	49.90%
38	1,412,000	0	0	0	0	12	16,944,000	49.94%
39	1,413,000	0	0	0	0	12	16,956,000	49.97%
40	1,414,000	0	0	0	0	12	16,968,000	50.01%
41	1,415,000	0	0	0	0	12	16,980,000	50.04%
42	1,416,000	0	0	0	0	12	16,992,000	50.08%
43	1,417,000	0	0	0	0	12	17,004,000	50.11%
44	1,418,000	0	0	0	0	12	17,016,000	50.15%
45	1,419,000	0	0	0	0	12	17,028,000	50.18%
46	1,420,000	0	0	0	0	12	17,040,000	50.22%
47	1,421,000	0	0	0	0	12	17,052,000	50.25%
48	1,422,000	0	0	0	0	12	17,064,000	50.29%
49	1,423,000	0	0	0	0	12	17,076,000	50.33%
50	1,424,000	0	0	0	0	12	17,088,000	50.36%
51	1,425,000	0	0	0	0	12	17,100,000	50.40%
52	1,426,000	0	0	0	0	12	17,112,000	50.43%
53	1,427,000	0	0	0	0	12	17,124,000	50.47%
54	1,428,000	0	0	0	0	12	17,136,000	50.50%
55	1,429,000	0	0	0	0	12	17,148,000	50.54%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,430,000	0	0	0	0	12	17,160,000	50.57%
2	1,431,000	0	0	0	0	12	17,172,000	50.61%
3	1,432,000	0	0	0	0	12	17,184,000	50.64%
4	1,433,000	0	0	0	0	12	17,196,000	50.68%
5	1,434,000	0	0	0	0	12	17,208,000	50.71%
6	1,435,000	0	0	0	0	12	17,220,000	50.75%
7	1,436,000	0	0	0	0	12	17,232,000	50.79%
8	1,437,000	0	0	0	0	12	17,244,000	50.82%
9	1,438,000	0	0	0	0	12	17,256,000	50.86%
10	1,439,000	0	0	0	0	12	17,268,000	50.89%
11	1,440,000	0	0	0	0	12	17,280,000	50.93%
12	1,441,000	0	0	0	0	12	17,292,000	50.96%
13	1,442,000	0	0	0	0	12	17,304,000	51.00%
14	1,443,000	0	0	0	0	12	17,316,000	51.03%
15	1,444,000	0	0	0	0	12	17,328,000	51.07%
16	1,445,000	0	0	0	0	12	17,340,000	51.10%
17	1,446,000	0	0	0	0	12	17,352,000	51.14%
18	1,447,000	0	0	0	0	12	17,364,000	51.17%
19	1,448,000	0	0	0	0	12	17,376,000	51.21%
20	1,449,000	0	0	0	0	12	17,388,000	51.25%
21	1,450,000	0	0	0	0	12	17,400,000	51.28%
22	1,451,000	0	0	0	0	12	17,412,000	51.32%
23	1,452,000	0	0	0	0	12	17,424,000	51.35%
24	1,453,000	0	0	0	0	12	17,436,000	51.39%
25	1,454,000	0	0	0	0	12	17,448,000	51.42%
26	1,455,000	0	0	0	0	12	17,460,000	51.46%
27	1,456,000	0	0	0	0	12	17,472,000	51.49%
28	1,457,000	0	0	0	0	12	17,484,000	51.53%
29	1,458,000	0	0	0	0	12	17,496,000	51.56%
30	1,459,000	0	0	0	0	12	17,508,000	51.60%
31	1,460,000	0	0	0	0	12	17,520,000	51.63%
32	1,461,000	0	0	0	0	12	17,532,000	51.67%
33	1,462,000	0	0	0	0	12	17,544,000	51.70%
34	1,463,000	0	0	0	0	12	17,556,000	51.74%
35	1,464,000	0	0	0	0	12	17,568,000	51.78%
36	1,465,000	0	0	0	0	12	17,580,000	51.81%
37	1,466,000	0	0	0	0	12	17,592,000	51.85%
38	1,467,000	0	0	0	0	12	17,604,000	51.88%
39	1,468,000	0	0	0	0	12	17,616,000	51.92%
40	1,469,000	0	0	0	0	12	17,628,000	51.95%
41	1,470,000	0	0	0	0	12	17,640,000	51.99%
42	1,471,000	0	0	0	0	12	17,652,000	52.02%
43	1,472,000	0	0	0	0	12	17,664,000	52.06%
44	1,473,000	0	0	0	0	12	17,676,000	52.09%
45	1,474,000	0	0	0	0	12	17,688,000	52.13%
46	1,475,000	0	0	0	0	12	17,700,000	52.16%
47	1,476,000	0	0	0	0	12	17,712,000	52.20%
48	1,477,000	0	0	0	0	12	17,724,000	52.24%
49	1,478,000	0	0	0	0	12	17,736,000	52.27%
50	1,479,000	0	0	0	0	12	17,748,000	52.31%
51	1,480,000	0	0	0	0	12	17,760,000	52.34%
52	1,481,000	0	0	0	0	12	17,772,000	52.38%
53	1,482,000	0	0	0	0	12	17,784,000	52.41%
54	1,483,000	0	0	0	0	12	17,796,000	52.45%
55	1,484,000	0	0	0	0	12	17,808,000	52.48%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 86 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,485,000	0	0	0	0	12	17,820,000	52.52%
2	1,486,000	0	0	0	0	12	17,832,000	52.55%
3	1,487,000	0	0	0	0	12	17,844,000	52.59%
4	1,488,000	0	0	0	0	12	17,856,000	52.62%
5	1,489,000	0	0	0	0	12	17,868,000	52.66%
6	1,490,000	0	0	0	0	12	17,880,000	52.70%
7	1,491,000	0	0	0	0	12	17,892,000	52.73%
8	1,492,000	0	0	0	0	12	17,904,000	52.77%
9	1,493,000	0	0	0	0	12	17,916,000	52.80%
10	1,494,000	0	0	0	0	12	17,928,000	52.84%
11	1,495,000	0	0	0	0	12	17,940,000	52.87%
12	1,496,000	0	0	0	0	12	17,952,000	52.91%
13	1,497,000	0	0	0	0	12	17,964,000	52.94%
14	1,498,000	0	0	0	0	12	17,976,000	52.98%
15	1,499,000	0	0	0	0	12	17,988,000	53.01%
16	1,500,000	0	0	0	0	12	18,000,000	53.05%
17	1,501,000	0	0	0	0	12	18,012,000	53.08%
18	1,502,000	0	0	0	0	12	18,024,000	53.12%
19	1,503,000	0	0	0	0	12	18,036,000	53.15%
20	1,504,000	0	0	0	0	12	18,048,000	53.19%
21	1,505,000	0	0	0	0	12	18,060,000	53.23%
22	1,506,000	0	0	0	0	12	18,072,000	53.26%
23	1,507,000	0	0	0	0	12	18,084,000	53.30%
24	1,508,000	0	0	0	0	12	18,096,000	53.33%
25	1,509,000	0	0	0	0	12	18,108,000	53.37%
26	1,510,000	0	0	0	0	12	18,120,000	53.40%
27	1,511,000	0	0	0	0	12	18,132,000	53.44%
28	1,512,000	0	0	0	0	12	18,144,000	53.47%
29	1,513,000	0	0	0	0	12	18,156,000	53.51%
30	1,514,000	0	0	0	0	12	18,168,000	53.54%
31	1,515,000	0	0	0	0	12	18,180,000	53.58%
32	1,516,000	0	0	0	0	12	18,192,000	53.61%
33	1,517,000	0	0	0	0	12	18,204,000	53.65%
34	1,518,000	0	0	0	0	12	18,216,000	53.69%
35	1,519,000	0	0	0	0	12	18,228,000	53.72%
36	1,520,000	0	0	0	0	12	18,240,000	53.76%
37	1,521,000	0	0	0	0	12	18,252,000	53.79%
38	1,522,000	0	0	0	0	12	18,264,000	53.83%
39	1,523,000	0	0	0	0	12	18,276,000	53.86%
40	1,524,000	0	0	0	0	12	18,288,000	53.90%
41	1,525,000	0	0	0	0	12	18,300,000	53.93%
42	1,526,000	0	0	0	0	12	18,312,000	53.97%
43	1,527,000	0	0	0	0	12	18,324,000	54.00%
44	1,528,000	0	0	0	0	12	18,336,000	54.04%
45	1,529,000	0	0	0	0	12	18,348,000	54.07%
46	1,530,000	0	0	0	0	12	18,360,000	54.11%
47	1,531,000	0	0	0	0	12	18,372,000	54.15%
48	1,532,000	0	0	0	0	12	18,384,000	54.18%
49	1,533,000	0	0	0	0	12	18,396,000	54.22%
50	1,534,000	0	0	0	0	12	18,408,000	54.25%
51	1,535,000	0	0	0	0	12	18,420,000	54.29%
52	1,536,000	0	0	0	0	12	18,432,000	54.32%
53	1,537,000	0	0	0	0	12	18,444,000	54.36%
54	1,538,000	0	0	0	0	12	18,456,000	54.39%
55	1,539,000	0	0	0	0	12	18,468,000	54.43%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,540,000	0	0	0	0	12	18,480,000	54.46%
2	1,541,000	0	0	0	0	12	18,492,000	54.50%
3	1,542,000	0	0	0	0	12	18,504,000	54.53%
4	1,543,000	1	1	1,543,000	1,543,000	11	18,516,000	54.57%
5	1,544,000	0	1	0	1,543,000	11	18,527,000	54.60%
6	1,545,000	0	1	0	1,543,000	11	18,538,000	54.63%
7	1,546,000	0	1	0	1,543,000	11	18,549,000	54.67%
8	1,547,000	0	1	0	1,543,000	11	18,560,000	54.70%
9	1,548,000	0	1	0	1,543,000	11	18,571,000	54.73%
10	1,549,000	0	1	0	1,543,000	11	18,582,000	54.76%
11	1,550,000	0	1	0	1,543,000	11	18,593,000	54.80%
12	1,551,000	0	1	0	1,543,000	11	18,604,000	54.83%
13	1,552,000	0	1	0	1,543,000	11	18,615,000	54.86%
14	1,553,000	0	1	0	1,543,000	11	18,626,000	54.89%
15	1,554,000	0	1	0	1,543,000	11	18,637,000	54.93%
16	1,555,000	0	1	0	1,543,000	11	18,648,000	54.96%
17	1,556,000	0	1	0	1,543,000	11	18,659,000	54.99%
18	1,557,000	0	1	0	1,543,000	11	18,670,000	55.02%
19	1,558,000	0	1	0	1,543,000	11	18,681,000	55.06%
20	1,559,000	0	1	0	1,543,000	11	18,692,000	55.09%
21	1,560,000	0	1	0	1,543,000	11	18,703,000	55.12%
22	1,561,000	0	1	0	1,543,000	11	18,714,000	55.15%
23	1,562,000	0	1	0	1,543,000	11	18,725,000	55.19%
24	1,563,000	0	1	0	1,543,000	11	18,736,000	55.22%
25	1,564,000	0	1	0	1,543,000	11	18,747,000	55.25%
26	1,565,000	0	1	0	1,543,000	11	18,758,000	55.28%
27	1,566,000	0	1	0	1,543,000	11	18,769,000	55.32%
28	1,567,000	0	1	0	1,543,000	11	18,780,000	55.35%
29	1,568,000	0	1	0	1,543,000	11	18,791,000	55.38%
30	1,569,000	0	1	0	1,543,000	11	18,802,000	55.41%
31	1,570,000	0	1	0	1,543,000	11	18,813,000	55.44%
32	1,571,000	0	1	0	1,543,000	11	18,824,000	55.48%
33	1,572,000	0	1	0	1,543,000	11	18,835,000	55.51%
34	1,573,000	0	1	0	1,543,000	11	18,846,000	55.54%
35	1,574,000	0	1	0	1,543,000	11	18,857,000	55.57%
36	1,575,000	0	1	0	1,543,000	11	18,868,000	55.61%
37	1,576,000	0	1	0	1,543,000	11	18,879,000	55.64%
38	1,577,000	0	1	0	1,543,000	11	18,890,000	55.67%
39	1,578,000	0	1	0	1,543,000	11	18,901,000	55.70%
40	1,579,000	0	1	0	1,543,000	11	18,912,000	55.74%
41	1,580,000	0	1	0	1,543,000	11	18,923,000	55.77%
42	1,581,000	0	1	0	1,543,000	11	18,934,000	55.80%
43	1,582,000	0	1	0	1,543,000	11	18,945,000	55.83%
44	1,583,000	0	1	0	1,543,000	11	18,956,000	55.87%
45	1,584,000	0	1	0	1,543,000	11	18,967,000	55.90%
46	1,585,000	0	1	0	1,543,000	11	18,978,000	55.93%
47	1,586,000	0	1	0	1,543,000	11	18,989,000	55.96%
48	1,587,000	0	1	0	1,543,000	11	19,000,000	56.00%
49	1,588,000	0	1	0	1,543,000	11	19,011,000	56.03%
50	1,589,000	0	1	0	1,543,000	11	19,022,000	56.06%
51	1,590,000	0	1	0	1,543,000	11	19,033,000	56.09%
52	1,591,000	0	1	0	1,543,000	11	19,044,000	56.13%
53	1,592,000	0	1	0	1,543,000	11	19,055,000	56.16%
54	1,593,000	0	1	0	1,543,000	11	19,066,000	56.19%
55	1,594,000	0	1	0	1,543,000	11	19,077,000	56.22%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,595,000	0	1	0	1,543,000	11	19,088,000	56.26%
2	1,596,000	0	1	0	1,543,000	11	19,099,000	56.29%
3	1,597,000	0	1	0	1,543,000	11	19,110,000	56.32%
4	1,598,000	0	1	0	1,543,000	11	19,121,000	56.35%
5	1,599,000	0	1	0	1,543,000	11	19,132,000	56.39%
6	1,600,000	0	1	0	1,543,000	11	19,143,000	56.42%
7	1,601,000	0	1	0	1,543,000	11	19,154,000	56.45%
8	1,602,000	0	1	0	1,543,000	11	19,165,000	56.48%
9	1,603,000	0	1	0	1,543,000	11	19,176,000	56.51%
10	1,604,000	0	1	0	1,543,000	11	19,187,000	56.55%
11	1,605,000	0	1	0	1,543,000	11	19,198,000	56.58%
12	1,606,000	0	1	0	1,543,000	11	19,209,000	56.61%
13	1,607,000	0	1	0	1,543,000	11	19,220,000	56.64%
14	1,608,000	0	1	0	1,543,000	11	19,231,000	56.68%
15	1,609,000	0	1	0	1,543,000	11	19,242,000	56.71%
16	1,610,000	0	1	0	1,543,000	11	19,253,000	56.74%
17	1,611,000	0	1	0	1,543,000	11	19,264,000	56.77%
18	1,612,000	0	1	0	1,543,000	11	19,275,000	56.81%
19	1,613,000	0	1	0	1,543,000	11	19,286,000	56.84%
20	1,614,000	0	1	0	1,543,000	11	19,297,000	56.87%
21	1,615,000	0	1	0	1,543,000	11	19,308,000	56.90%
22	1,616,000	0	1	0	1,543,000	11	19,319,000	56.94%
23	1,617,000	0	1	0	1,543,000	11	19,330,000	56.97%
24	1,618,000	0	1	0	1,543,000	11	19,341,000	57.00%
25	1,619,000	0	1	0	1,543,000	11	19,352,000	57.03%
26	1,620,000	0	1	0	1,543,000	11	19,363,000	57.07%
27	1,621,000	0	1	0	1,543,000	11	19,374,000	57.10%
28	1,622,000	0	1	0	1,543,000	11	19,385,000	57.13%
29	1,623,000	0	1	0	1,543,000	11	19,396,000	57.16%
30	1,624,000	0	1	0	1,543,000	11	19,407,000	57.20%
31	1,625,000	0	1	0	1,543,000	11	19,418,000	57.23%
32	1,626,000	0	1	0	1,543,000	11	19,429,000	57.26%
33	1,627,000	0	1	0	1,543,000	11	19,440,000	57.29%
34	1,628,000	0	1	0	1,543,000	11	19,451,000	57.33%
35	1,629,000	0	1	0	1,543,000	11	19,462,000	57.36%
36	1,630,000	0	1	0	1,543,000	11	19,473,000	57.39%
37	1,631,000	0	1	0	1,543,000	11	19,484,000	57.42%
38	1,632,000	0	1	0	1,543,000	11	19,495,000	57.45%
39	1,633,000	0	1	0	1,543,000	11	19,506,000	57.49%
40	1,634,000	0	1	0	1,543,000	11	19,517,000	57.52%
41	1,635,000	0	1	0	1,543,000	11	19,528,000	57.55%
42	1,636,000	0	1	0	1,543,000	11	19,539,000	57.58%
43	1,637,000	0	1	0	1,543,000	11	19,550,000	57.62%
44	1,638,000	0	1	0	1,543,000	11	19,561,000	57.65%
45	1,639,000	0	1	0	1,543,000	11	19,572,000	57.68%
46	1,640,000	0	1	0	1,543,000	11	19,583,000	57.71%
47	1,641,000	0	1	0	1,543,000	11	19,594,000	57.75%
48	1,642,000	0	1	0	1,543,000	11	19,605,000	57.78%
49	1,643,000	0	1	0	1,543,000	11	19,616,000	57.81%
50	1,644,000	0	1	0	1,543,000	11	19,627,000	57.84%
51	1,645,000	0	1	0	1,543,000	11	19,638,000	57.88%
52	1,646,000	0	1	0	1,543,000	11	19,649,000	57.91%
53	1,647,000	0	1	0	1,543,000	11	19,660,000	57.94%
54	1,648,000	0	1	0	1,543,000	11	19,671,000	57.97%
55	1,649,000	0	1	0	1,543,000	11	19,682,000	58.01%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,650,000	0	1	0	1,543,000	11	19,693,000	58.04%
2	1,651,000	0	1	0	1,543,000	11	19,704,000	58.07%
3	1,652,000	0	1	0	1,543,000	11	19,715,000	58.10%
4	1,653,000	0	1	0	1,543,000	11	19,726,000	58.14%
5	1,654,000	0	1	0	1,543,000	11	19,737,000	58.17%
6	1,655,000	0	1	0	1,543,000	11	19,748,000	58.20%
7	1,656,000	0	1	0	1,543,000	11	19,759,000	58.23%
8	1,657,000	0	1	0	1,543,000	11	19,770,000	58.27%
9	1,658,000	0	1	0	1,543,000	11	19,781,000	58.30%
10	1,659,000	0	1	0	1,543,000	11	19,792,000	58.33%
11	1,660,000	0	1	0	1,543,000	11	19,803,000	58.36%
12	1,661,000	0	1	0	1,543,000	11	19,814,000	58.39%
13	1,662,000	0	1	0	1,543,000	11	19,825,000	58.43%
14	1,663,000	0	1	0	1,543,000	11	19,836,000	58.46%
15	1,664,000	0	1	0	1,543,000	11	19,847,000	58.49%
16	1,665,000	0	1	0	1,543,000	11	19,858,000	58.52%
17	1,666,000	0	1	0	1,543,000	11	19,869,000	58.56%
18	1,667,000	0	1	0	1,543,000	11	19,880,000	58.59%
19	1,668,000	0	1	0	1,543,000	11	19,891,000	58.62%
20	1,669,000	0	1	0	1,543,000	11	19,902,000	58.65%
21	1,670,000	0	1	0	1,543,000	11	19,913,000	58.69%
22	1,671,000	0	1	0	1,543,000	11	19,924,000	58.72%
23	1,672,000	0	1	0	1,543,000	11	19,935,000	58.75%
24	1,673,000	0	1	0	1,543,000	11	19,946,000	58.78%
25	1,674,000	0	1	0	1,543,000	11	19,957,000	58.82%
26	1,675,000	0	1	0	1,543,000	11	19,968,000	58.85%
27	1,676,000	0	1	0	1,543,000	11	19,979,000	58.88%
28	1,677,000	0	1	0	1,543,000	11	19,990,000	58.91%
29	1,678,000	0	1	0	1,543,000	11	20,001,000	58.95%
30	1,679,000	0	1	0	1,543,000	11	20,012,000	58.98%
31	1,680,000	0	1	0	1,543,000	11	20,023,000	59.01%
32	1,681,000	0	1	0	1,543,000	11	20,034,000	59.04%
33	1,682,000	0	1	0	1,543,000	11	20,045,000	59.08%
34	1,683,000	0	1	0	1,543,000	11	20,056,000	59.11%
35	1,684,000	0	1	0	1,543,000	11	20,067,000	59.14%
36	1,685,000	0	1	0	1,543,000	11	20,078,000	59.17%
37	1,686,000	0	1	0	1,543,000	11	20,089,000	59.21%
38	1,687,000	0	1	0	1,543,000	11	20,100,000	59.24%
39	1,688,000	0	1	0	1,543,000	11	20,111,000	59.27%
40	1,689,000	0	1	0	1,543,000	11	20,122,000	59.30%
41	1,690,000	0	1	0	1,543,000	11	20,133,000	59.34%
42	1,691,000	0	1	0	1,543,000	11	20,144,000	59.37%
43	1,692,000	0	1	0	1,543,000	11	20,155,000	59.40%
44	1,693,000	0	1	0	1,543,000	11	20,166,000	59.43%
45	1,694,000	0	1	0	1,543,000	11	20,177,000	59.46%
46	1,695,000	0	1	0	1,543,000	11	20,188,000	59.50%
47	1,696,000	0	1	0	1,543,000	11	20,199,000	59.53%
48	1,697,000	0	1	0	1,543,000	11	20,210,000	59.56%
49	1,698,000	0	1	0	1,543,000	11	20,221,000	59.59%
50	1,699,000	0	1	0	1,543,000	11	20,232,000	59.63%
51	1,700,000	0	1	0	1,543,000	11	20,243,000	59.66%
52	1,701,000	0	1	0	1,543,000	11	20,254,000	59.69%
53	1,702,000	0	1	0	1,543,000	11	20,265,000	59.72%
54	1,703,000	0	1	0	1,543,000	11	20,276,000	59.76%
55	1,704,000	0	1	0	1,543,000	11	20,287,000	59.79%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,705,000	0	1	0	1,543,000	11	20,298,000	59.82%
2	1,706,000	0	1	0	1,543,000	11	20,309,000	59.85%
3	1,707,000	0	1	0	1,543,000	11	20,320,000	59.89%
4	1,708,000	0	1	0	1,543,000	11	20,331,000	59.92%
5	1,709,000	0	1	0	1,543,000	11	20,342,000	59.95%
6	1,710,000	0	1	0	1,543,000	11	20,353,000	59.98%
7	1,711,000	0	1	0	1,543,000	11	20,364,000	60.02%
8	1,712,000	0	1	0	1,543,000	11	20,375,000	60.05%
9	1,713,000	0	1	0	1,543,000	11	20,386,000	60.08%
10	1,714,000	0	1	0	1,543,000	11	20,397,000	60.11%
11	1,715,000	0	1	0	1,543,000	11	20,408,000	60.15%
12	1,716,000	0	1	0	1,543,000	11	20,419,000	60.18%
13	1,717,000	0	1	0	1,543,000	11	20,430,000	60.21%
14	1,718,000	0	1	0	1,543,000	11	20,441,000	60.24%
15	1,719,000	0	1	0	1,543,000	11	20,452,000	60.28%
16	1,720,000	0	1	0	1,543,000	11	20,463,000	60.31%
17	1,721,000	0	1	0	1,543,000	11	20,474,000	60.34%
18	1,722,000	0	1	0	1,543,000	11	20,485,000	60.37%
19	1,723,000	0	1	0	1,543,000	11	20,496,000	60.40%
20	1,724,000	0	1	0	1,543,000	11	20,507,000	60.44%
21	1,725,000	0	1	0	1,543,000	11	20,518,000	60.47%
22	1,726,000	0	1	0	1,543,000	11	20,529,000	60.50%
23	1,727,000	0	1	0	1,543,000	11	20,540,000	60.53%
24	1,728,000	0	1	0	1,543,000	11	20,551,000	60.57%
25	1,729,000	0	1	0	1,543,000	11	20,562,000	60.60%
26	1,730,000	0	1	0	1,543,000	11	20,573,000	60.63%
27	1,731,000	0	1	0	1,543,000	11	20,584,000	60.66%
28	1,732,000	0	1	0	1,543,000	11	20,595,000	60.70%
29	1,733,000	0	1	0	1,543,000	11	20,606,000	60.73%
30	1,734,000	0	1	0	1,543,000	11	20,617,000	60.76%
31	1,735,000	0	1	0	1,543,000	11	20,628,000	60.79%
32	1,736,000	0	1	0	1,543,000	11	20,639,000	60.83%
33	1,737,000	0	1	0	1,543,000	11	20,650,000	60.86%
34	1,738,000	0	1	0	1,543,000	11	20,661,000	60.89%
35	1,739,000	0	1	0	1,543,000	11	20,672,000	60.92%
36	1,740,000	0	1	0	1,543,000	11	20,683,000	60.96%
37	1,741,000	0	1	0	1,543,000	11	20,694,000	60.99%
38	1,742,000	0	1	0	1,543,000	11	20,705,000	61.02%
39	1,743,000	0	1	0	1,543,000	11	20,716,000	61.05%
40	1,744,000	0	1	0	1,543,000	11	20,727,000	61.09%
41	1,745,000	0	1	0	1,543,000	11	20,738,000	61.12%
42	1,746,000	0	1	0	1,543,000	11	20,749,000	61.15%
43	1,747,000	0	1	0	1,543,000	11	20,760,000	61.18%
44	1,748,000	0	1	0	1,543,000	11	20,771,000	61.22%
45	1,749,000	0	1	0	1,543,000	11	20,782,000	61.25%
46	1,750,000	0	1	0	1,543,000	11	20,793,000	61.28%
47	1,751,000	0	1	0	1,543,000	11	20,804,000	61.31%
48	1,752,000	0	1	0	1,543,000	11	20,815,000	61.35%
49	1,753,000	0	1	0	1,543,000	11	20,826,000	61.38%
50	1,754,000	0	1	0	1,543,000	11	20,837,000	61.41%
51	1,755,000	0	1	0	1,543,000	11	20,848,000	61.44%
52	1,756,000	0	1	0	1,543,000	11	20,859,000	61.47%
53	1,757,000	0	1	0	1,543,000	11	20,870,000	61.51%
54	1,758,000	0	1	0	1,543,000	11	20,881,000	61.54%
55	1,759,000	0	1	0	1,543,000	11	20,892,000	61.57%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,760,000	0	1	0	1,543,000	11	20,903,000	61.60%
2	1,761,000	0	1	0	1,543,000	11	20,914,000	61.64%
3	1,762,000	0	1	0	1,543,000	11	20,925,000	61.67%
4	1,763,000	0	1	0	1,543,000	11	20,936,000	61.70%
5	1,764,000	0	1	0	1,543,000	11	20,947,000	61.73%
6	1,765,000	0	1	0	1,543,000	11	20,958,000	61.77%
7	1,766,000	0	1	0	1,543,000	11	20,969,000	61.80%
8	1,767,000	0	1	0	1,543,000	11	20,980,000	61.83%
9	1,768,000	0	1	0	1,543,000	11	20,991,000	61.86%
10	1,769,000	0	1	0	1,543,000	11	21,002,000	61.90%
11	1,770,000	0	1	0	1,543,000	11	21,013,000	61.93%
12	1,771,000	0	1	0	1,543,000	11	21,024,000	61.96%
13	1,772,000	0	1	0	1,543,000	11	21,035,000	61.99%
14	1,773,000	0	1	0	1,543,000	11	21,046,000	62.03%
15	1,774,000	0	1	0	1,543,000	11	21,057,000	62.06%
16	1,775,000	0	1	0	1,543,000	11	21,068,000	62.09%
17	1,776,000	0	1	0	1,543,000	11	21,079,000	62.12%
18	1,777,000	0	1	0	1,543,000	11	21,090,000	62.16%
19	1,778,000	0	1	0	1,543,000	11	21,101,000	62.19%
20	1,779,000	0	1	0	1,543,000	11	21,112,000	62.22%
21	1,780,000	0	1	0	1,543,000	11	21,123,000	62.25%
22	1,781,000	0	1	0	1,543,000	11	21,134,000	62.29%
23	1,782,000	0	1	0	1,543,000	11	21,145,000	62.32%
24	1,783,000	0	1	0	1,543,000	11	21,156,000	62.35%
25	1,784,000	0	1	0	1,543,000	11	21,167,000	62.38%
26	1,785,000	0	1	0	1,543,000	11	21,178,000	62.41%
27	1,786,000	0	1	0	1,543,000	11	21,189,000	62.45%
28	1,787,000	0	1	0	1,543,000	11	21,200,000	62.48%
29	1,788,000	0	1	0	1,543,000	11	21,211,000	62.51%
30	1,789,000	0	1	0	1,543,000	11	21,222,000	62.54%
31	1,790,000	0	1	0	1,543,000	11	21,233,000	62.58%
32	1,791,000	0	1	0	1,543,000	11	21,244,000	62.61%
33	1,792,000	0	1	0	1,543,000	11	21,255,000	62.64%
34	1,793,000	0	1	0	1,543,000	11	21,266,000	62.67%
35	1,794,000	0	1	0	1,543,000	11	21,277,000	62.71%
36	1,795,000	0	1	0	1,543,000	11	21,288,000	62.74%
37	1,796,000	0	1	0	1,543,000	11	21,299,000	62.77%
38	1,797,000	0	1	0	1,543,000	11	21,310,000	62.80%
39	1,798,000	0	1	0	1,543,000	11	21,321,000	62.84%
40	1,799,000	0	1	0	1,543,000	11	21,332,000	62.87%
41	1,800,000	0	1	0	1,543,000	11	21,343,000	62.90%
42	1,801,000	0	1	0	1,543,000	11	21,354,000	62.93%
43	1,802,000	0	1	0	1,543,000	11	21,365,000	62.97%
44	1,803,000	0	1	0	1,543,000	11	21,376,000	63.00%
45	1,804,000	0	1	0	1,543,000	11	21,387,000	63.03%
46	1,805,000	0	1	0	1,543,000	11	21,398,000	63.06%
47	1,806,000	0	1	0	1,543,000	11	21,409,000	63.10%
48	1,807,000	0	1	0	1,543,000	11	21,420,000	63.13%
49	1,808,000	0	1	0	1,543,000	11	21,431,000	63.16%
50	1,809,000	0	1	0	1,543,000	11	21,442,000	63.19%
51	1,810,000	0	1	0	1,543,000	11	21,453,000	63.23%
52	1,811,000	0	1	0	1,543,000	11	21,464,000	63.26%
53	1,812,000	0	1	0	1,543,000	11	21,475,000	63.29%
54	1,813,000	0	1	0	1,543,000	11	21,486,000	63.32%
55	1,814,000	0	1	0	1,543,000	11	21,497,000	63.36%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,815,000	0	1	0	1,543,000	11	21,508,000	63.39%
2	1,816,000	0	1	0	1,543,000	11	21,519,000	63.42%
3	1,817,000	0	1	0	1,543,000	11	21,530,000	63.45%
4	1,818,000	0	1	0	1,543,000	11	21,541,000	63.48%
5	1,819,000	0	1	0	1,543,000	11	21,552,000	63.52%
6	1,820,000	0	1	0	1,543,000	11	21,563,000	63.55%
7	1,821,000	0	1	0	1,543,000	11	21,574,000	63.58%
8	1,822,000	0	1	0	1,543,000	11	21,585,000	63.61%
9	1,823,000	0	1	0	1,543,000	11	21,596,000	63.65%
10	1,824,000	0	1	0	1,543,000	11	21,607,000	63.68%
11	1,825,000	0	1	0	1,543,000	11	21,618,000	63.71%
12	1,826,000	0	1	0	1,543,000	11	21,629,000	63.74%
13	1,827,000	0	1	0	1,543,000	11	21,640,000	63.78%
14	1,828,000	0	1	0	1,543,000	11	21,651,000	63.81%
15	1,829,000	0	1	0	1,543,000	11	21,662,000	63.84%
16	1,830,000	0	1	0	1,543,000	11	21,673,000	63.87%
17	1,831,000	0	1	0	1,543,000	11	21,684,000	63.91%
18	1,832,000	0	1	0	1,543,000	11	21,695,000	63.94%
19	1,833,000	0	1	0	1,543,000	11	21,706,000	63.97%
20	1,834,000	0	1	0	1,543,000	11	21,717,000	64.00%
21	1,835,000	0	1	0	1,543,000	11	21,728,000	64.04%
22	1,836,000	0	1	0	1,543,000	11	21,739,000	64.07%
23	1,837,000	0	1	0	1,543,000	11	21,750,000	64.10%
24	1,838,000	0	1	0	1,543,000	11	21,761,000	64.13%
25	1,839,000	0	1	0	1,543,000	11	21,772,000	64.17%
26	1,840,000	0	1	0	1,543,000	11	21,783,000	64.20%
27	1,841,000	0	1	0	1,543,000	11	21,794,000	64.23%
28	1,842,000	0	1	0	1,543,000	11	21,805,000	64.26%
29	1,843,000	0	1	0	1,543,000	11	21,816,000	64.30%
30	1,844,000	0	1	0	1,543,000	11	21,827,000	64.33%
31	1,845,000	0	1	0	1,543,000	11	21,838,000	64.36%
32	1,846,000	0	1	0	1,543,000	11	21,849,000	64.39%
33	1,847,000	0	1	0	1,543,000	11	21,860,000	64.42%
34	1,848,000	0	1	0	1,543,000	11	21,871,000	64.46%
35	1,849,000	0	1	0	1,543,000	11	21,882,000	64.49%
36	1,850,000	0	1	0	1,543,000	11	21,893,000	64.52%
37	1,851,000	0	1	0	1,543,000	11	21,904,000	64.55%
38	1,852,000	0	1	0	1,543,000	11	21,915,000	64.59%
39	1,853,000	0	1	0	1,543,000	11	21,926,000	64.62%
40	1,854,000	0	1	0	1,543,000	11	21,937,000	64.65%
41	1,855,000	0	1	0	1,543,000	11	21,948,000	64.68%
42	1,856,000	0	1	0	1,543,000	11	21,959,000	64.72%
43	1,857,000	0	1	0	1,543,000	11	21,970,000	64.75%
44	1,858,000	0	1	0	1,543,000	11	21,981,000	64.78%
45	1,859,000	0	1	0	1,543,000	11	21,992,000	64.81%
46	1,860,000	0	1	0	1,543,000	11	22,003,000	64.85%
47	1,861,000	0	1	0	1,543,000	11	22,014,000	64.88%
48	1,862,000	0	1	0	1,543,000	11	22,025,000	64.91%
49	1,863,000	0	1	0	1,543,000	11	22,036,000	64.94%
50	1,864,000	0	1	0	1,543,000	11	22,047,000	64.98%
51	1,865,000	0	1	0	1,543,000	11	22,058,000	65.01%
52	1,866,000	0	1	0	1,543,000	11	22,069,000	65.04%
53	1,867,000	0	1	0	1,543,000	11	22,080,000	65.07%
54	1,868,000	0	1	0	1,543,000	11	22,091,000	65.11%
55	1,869,000	0	1	0	1,543,000	11	22,102,000	65.14%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,870,000	0	1	0	1,543,000	11	22,113,000	65.17%
2	1,871,000	0	1	0	1,543,000	11	22,124,000	65.20%
3	1,872,000	0	1	0	1,543,000	11	22,135,000	65.24%
4	1,873,000	0	1	0	1,543,000	11	22,146,000	65.27%
5	1,874,000	0	1	0	1,543,000	11	22,157,000	65.30%
6	1,875,000	0	1	0	1,543,000	11	22,168,000	65.33%
7	1,876,000	0	1	0	1,543,000	11	22,179,000	65.37%
8	1,877,000	0	1	0	1,543,000	11	22,190,000	65.40%
9	1,878,000	0	1	0	1,543,000	11	22,201,000	65.43%
10	1,879,000	0	1	0	1,543,000	11	22,212,000	65.46%
11	1,880,000	0	1	0	1,543,000	11	22,223,000	65.49%
12	1,881,000	0	1	0	1,543,000	11	22,234,000	65.53%
13	1,882,000	0	1	0	1,543,000	11	22,245,000	65.56%
14	1,883,000	0	1	0	1,543,000	11	22,256,000	65.59%
15	1,884,000	0	1	0	1,543,000	11	22,267,000	65.62%
16	1,885,000	0	1	0	1,543,000	11	22,278,000	65.66%
17	1,886,000	0	1	0	1,543,000	11	22,289,000	65.69%
18	1,887,000	0	1	0	1,543,000	11	22,300,000	65.72%
19	1,888,000	0	1	0	1,543,000	11	22,311,000	65.75%
20	1,889,000	0	1	0	1,543,000	11	22,322,000	65.79%
21	1,890,000	0	1	0	1,543,000	11	22,333,000	65.82%
22	1,891,000	0	1	0	1,543,000	11	22,344,000	65.85%
23	1,892,000	0	1	0	1,543,000	11	22,355,000	65.88%
24	1,893,000	0	1	0	1,543,000	11	22,366,000	65.92%
25	1,894,000	0	1	0	1,543,000	11	22,377,000	65.95%
26	1,895,000	0	1	0	1,543,000	11	22,388,000	65.98%
27	1,896,000	0	1	0	1,543,000	11	22,399,000	66.01%
28	1,897,000	0	1	0	1,543,000	11	22,410,000	66.05%
29	1,898,000	0	1	0	1,543,000	11	22,421,000	66.08%
30	1,899,000	0	1	0	1,543,000	11	22,432,000	66.11%
31	1,900,000	0	1	0	1,543,000	11	22,443,000	66.14%
32	1,901,000	0	1	0	1,543,000	11	22,454,000	66.18%
33	1,902,000	0	1	0	1,543,000	11	22,465,000	66.21%
34	1,903,000	0	1	0	1,543,000	11	22,476,000	66.24%
35	1,904,000	0	1	0	1,543,000	11	22,487,000	66.27%
36	1,905,000	0	1	0	1,543,000	11	22,498,000	66.31%
37	1,906,000	0	1	0	1,543,000	11	22,509,000	66.34%
38	1,907,000	0	1	0	1,543,000	11	22,520,000	66.37%
39	1,908,000	0	1	0	1,543,000	11	22,531,000	66.40%
40	1,909,000	0	1	0	1,543,000	11	22,542,000	66.43%
41	1,910,000	0	1	0	1,543,000	11	22,553,000	66.47%
42	1,911,000	0	1	0	1,543,000	11	22,564,000	66.50%
43	1,912,000	0	1	0	1,543,000	11	22,575,000	66.53%
44	1,913,000	0	1	0	1,543,000	11	22,586,000	66.56%
45	1,914,000	0	1	0	1,543,000	11	22,597,000	66.60%
46	1,915,000	0	1	0	1,543,000	11	22,608,000	66.63%
47	1,916,000	0	1	0	1,543,000	11	22,619,000	66.66%
48	1,917,000	0	1	0	1,543,000	11	22,630,000	66.69%
49	1,918,000	0	1	0	1,543,000	11	22,641,000	66.73%
50	1,919,000	0	1	0	1,543,000	11	22,652,000	66.76%
51	1,920,000	0	1	0	1,543,000	11	22,663,000	66.79%
52	1,921,000	0	1	0	1,543,000	11	22,674,000	66.82%
53	1,922,000	0	1	0	1,543,000	11	22,685,000	66.86%
54	1,923,000	0	1	0	1,543,000	11	22,696,000	66.89%
55	1,924,000	0	1	0	1,543,000	11	22,707,000	66.92%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,925,000	0	1	0	1,543,000	11	22,718,000	66.95%
2	1,926,000	0	1	0	1,543,000	11	22,729,000	66.99%
3	1,927,000	0	1	0	1,543,000	11	22,740,000	67.02%
4	1,928,000	0	1	0	1,543,000	11	22,751,000	67.05%
5	1,929,000	0	1	0	1,543,000	11	22,762,000	67.08%
6	1,930,000	0	1	0	1,543,000	11	22,773,000	67.12%
7	1,931,000	0	1	0	1,543,000	11	22,784,000	67.15%
8	1,932,000	0	1	0	1,543,000	11	22,795,000	67.18%
9	1,933,000	0	1	0	1,543,000	11	22,806,000	67.21%
10	1,934,000	0	1	0	1,543,000	11	22,817,000	67.25%
11	1,935,000	0	1	0	1,543,000	11	22,828,000	67.28%
12	1,936,000	0	1	0	1,543,000	11	22,839,000	67.31%
13	1,937,000	0	1	0	1,543,000	11	22,850,000	67.34%
14	1,938,000	0	1	0	1,543,000	11	22,861,000	67.37%
15	1,939,000	0	1	0	1,543,000	11	22,872,000	67.41%
16	1,940,000	0	1	0	1,543,000	11	22,883,000	67.44%
17	1,941,000	0	1	0	1,543,000	11	22,894,000	67.47%
18	1,942,000	0	1	0	1,543,000	11	22,905,000	67.50%
19	1,943,000	0	1	0	1,543,000	11	22,916,000	67.54%
20	1,944,000	0	1	0	1,543,000	11	22,927,000	67.57%
21	1,945,000	0	1	0	1,543,000	11	22,938,000	67.60%
22	1,946,000	0	1	0	1,543,000	11	22,949,000	67.63%
23	1,947,000	0	1	0	1,543,000	11	22,960,000	67.67%
24	1,948,000	0	1	0	1,543,000	11	22,971,000	67.70%
25	1,949,000	0	1	0	1,543,000	11	22,982,000	67.73%
26	1,950,000	0	1	0	1,543,000	11	22,993,000	67.76%
27	1,951,000	0	1	0	1,543,000	11	23,004,000	67.80%
28	1,952,000	0	1	0	1,543,000	11	23,015,000	67.83%
29	1,953,000	0	1	0	1,543,000	11	23,026,000	67.86%
30	1,954,000	0	1	0	1,543,000	11	23,037,000	67.89%
31	1,955,000	0	1	0	1,543,000	11	23,048,000	67.93%
32	1,956,000	0	1	0	1,543,000	11	23,059,000	67.96%
33	1,957,000	0	1	0	1,543,000	11	23,070,000	67.99%
34	1,958,000	0	1	0	1,543,000	11	23,081,000	68.02%
35	1,959,000	0	1	0	1,543,000	11	23,092,000	68.06%
36	1,960,000	0	1	0	1,543,000	11	23,103,000	68.09%
37	1,961,000	0	1	0	1,543,000	11	23,114,000	68.12%
38	1,962,000	0	1	0	1,543,000	11	23,125,000	68.15%
39	1,963,000	0	1	0	1,543,000	11	23,136,000	68.19%
40	1,964,000	0	1	0	1,543,000	11	23,147,000	68.22%
41	1,965,000	0	1	0	1,543,000	11	23,158,000	68.25%
42	1,966,000	0	1	0	1,543,000	11	23,169,000	68.28%
43	1,967,000	0	1	0	1,543,000	11	23,180,000	68.32%
44	1,968,000	0	1	0	1,543,000	11	23,191,000	68.35%
45	1,969,000	0	1	0	1,543,000	11	23,202,000	68.38%
46	1,970,000	0	1	0	1,543,000	11	23,213,000	68.41%
47	1,971,000	0	1	0	1,543,000	11	23,224,000	68.44%
48	1,972,000	0	1	0	1,543,000	11	23,235,000	68.48%
49	1,973,000	0	1	0	1,543,000	11	23,246,000	68.51%
50	1,974,000	0	1	0	1,543,000	11	23,257,000	68.54%
51	1,975,000	0	1	0	1,543,000	11	23,268,000	68.57%
52	1,976,000	0	1	0	1,543,000	11	23,279,000	68.61%
53	1,977,000	0	1	0	1,543,000	11	23,290,000	68.64%
54	1,978,000	0	1	0	1,543,000	11	23,301,000	68.67%
55	1,979,000	0	1	0	1,543,000	11	23,312,000	68.70%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	1,980,000	0	1	0	1,543,000	11	23,323,000	68.74%
2	1,981,000	0	1	0	1,543,000	11	23,334,000	68.77%
3	1,982,000	0	1	0	1,543,000	11	23,345,000	68.80%
4	1,983,000	0	1	0	1,543,000	11	23,356,000	68.83%
5	1,984,000	0	1	0	1,543,000	11	23,367,000	68.87%
6	1,985,000	0	1	0	1,543,000	11	23,378,000	68.90%
7	1,986,000	0	1	0	1,543,000	11	23,389,000	68.93%
8	1,987,000	0	1	0	1,543,000	11	23,400,000	68.96%
9	1,988,000	0	1	0	1,543,000	11	23,411,000	69.00%
10	1,989,000	0	1	0	1,543,000	11	23,422,000	69.03%
11	1,990,000	0	1	0	1,543,000	11	23,433,000	69.06%
12	1,991,000	0	1	0	1,543,000	11	23,444,000	69.09%
13	1,992,000	0	1	0	1,543,000	11	23,455,000	69.13%
14	1,993,000	0	1	0	1,543,000	11	23,466,000	69.16%
15	1,994,000	0	1	0	1,543,000	11	23,477,000	69.19%
16	1,995,000	0	1	0	1,543,000	11	23,488,000	69.22%
17	1,996,000	0	1	0	1,543,000	11	23,499,000	69.26%
18	1,997,000	0	1	0	1,543,000	11	23,510,000	69.29%
19	1,998,000	0	1	0	1,543,000	11	23,521,000	69.32%
20	1,999,000	0	1	0	1,543,000	11	23,532,000	69.35%
21	2,000,000	0	1	0	1,543,000	11	23,543,000	69.38%
22	2,001,000	0	1	0	1,543,000	11	23,554,000	69.42%
23	2,002,000	0	1	0	1,543,000	11	23,565,000	69.45%
24	2,003,000	0	1	0	1,543,000	11	23,576,000	69.48%
25	2,004,000	0	1	0	1,543,000	11	23,587,000	69.51%
26	2,005,000	0	1	0	1,543,000	11	23,598,000	69.55%
27	2,006,000	0	1	0	1,543,000	11	23,609,000	69.58%
28	2,007,000	0	1	0	1,543,000	11	23,620,000	69.61%
29	2,008,000	0	1	0	1,543,000	11	23,631,000	69.64%
30	2,009,000	0	1	0	1,543,000	11	23,642,000	69.68%
31	2,010,000	0	1	0	1,543,000	11	23,653,000	69.71%
32	2,011,000	0	1	0	1,543,000	11	23,664,000	69.74%
33	2,012,000	0	1	0	1,543,000	11	23,675,000	69.77%
34	2,013,000	0	1	0	1,543,000	11	23,686,000	69.81%
35	2,014,000	0	1	0	1,543,000	11	23,697,000	69.84%
36	2,015,000	0	1	0	1,543,000	11	23,708,000	69.87%
37	2,016,000	0	1	0	1,543,000	11	23,719,000	69.90%
38	2,017,000	0	1	0	1,543,000	11	23,730,000	69.94%
39	2,018,000	0	1	0	1,543,000	11	23,741,000	69.97%
40	2,019,000	0	1	0	1,543,000	11	23,752,000	70.00%
41	2,020,000	0	1	0	1,543,000	11	23,763,000	70.03%
42	2,021,000	0	1	0	1,543,000	11	23,774,000	70.07%
43	2,022,000	0	1	0	1,543,000	11	23,785,000	70.10%
44	2,023,000	0	1	0	1,543,000	11	23,796,000	70.13%
45	2,024,000	0	1	0	1,543,000	11	23,807,000	70.16%
46	2,025,000	0	1	0	1,543,000	11	23,818,000	70.20%
47	2,026,000	0	1	0	1,543,000	11	23,829,000	70.23%
48	2,027,000	0	1	0	1,543,000	11	23,840,000	70.26%
49	2,028,000	0	1	0	1,543,000	11	23,851,000	70.29%
50	2,029,000	0	1	0	1,543,000	11	23,862,000	70.33%
51	2,030,000	0	1	0	1,543,000	11	23,873,000	70.36%
52	2,031,000	0	1	0	1,543,000	11	23,884,000	70.39%
53	2,032,000	0	1	0	1,543,000	11	23,895,000	70.42%
54	2,033,000	0	1	0	1,543,000	11	23,906,000	70.45%
55	2,034,000	0	1	0	1,543,000	11	23,917,000	70.49%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,035,000	0	1	0	1,543,000	11		23,928,000	70.52%
2	2,036,000	0	1	0	1,543,000	11		23,939,000	70.55%
3	2,037,000	0	1	0	1,543,000	11		23,950,000	70.58%
4	2,038,000	0	1	0	1,543,000	11		23,961,000	70.62%
5	2,039,000	0	1	0	1,543,000	11		23,972,000	70.65%
6	2,040,000	0	1	0	1,543,000	11		23,983,000	70.68%
7	2,041,000	0	1	0	1,543,000	11		23,994,000	70.71%
8	2,042,000	0	1	0	1,543,000	11		24,005,000	70.75%
9	2,043,000	0	1	0	1,543,000	11		24,016,000	70.78%
10	2,044,000	0	1	0	1,543,000	11		24,027,000	70.81%
11	2,045,000	0	1	0	1,543,000	11		24,038,000	70.84%
12	2,046,000	0	1	0	1,543,000	11		24,049,000	70.88%
13	2,047,000	0	1	0	1,543,000	11		24,060,000	70.91%
14	2,048,000	0	1	0	1,543,000	11		24,071,000	70.94%
15	2,049,000	0	1	0	1,543,000	11		24,082,000	70.97%
16	2,050,000	0	1	0	1,543,000	11		24,093,000	71.01%
17	2,051,000	0	1	0	1,543,000	11		24,104,000	71.04%
18	2,052,000	0	1	0	1,543,000	11		24,115,000	71.07%
19	2,053,000	0	1	0	1,543,000	11		24,126,000	71.10%
20	2,054,000	0	1	0	1,543,000	11		24,137,000	71.14%
21	2,055,000	0	1	0	1,543,000	11		24,148,000	71.17%
22	2,056,000	0	1	0	1,543,000	11		24,159,000	71.20%
23	2,057,000	0	1	0	1,543,000	11		24,170,000	71.23%
24	2,058,000	0	1	0	1,543,000	11		24,181,000	71.27%
25	2,059,000	0	1	0	1,543,000	11		24,192,000	71.30%
26	2,060,000	0	1	0	1,543,000	11		24,203,000	71.33%
27	2,061,000	0	1	0	1,543,000	11		24,214,000	71.36%
28	2,062,000	0	1	0	1,543,000	11		24,225,000	71.39%
29	2,063,000	0	1	0	1,543,000	11		24,236,000	71.43%
30	2,064,000	0	1	0	1,543,000	11		24,247,000	71.46%
31	2,065,000	0	1	0	1,543,000	11		24,258,000	71.49%
32	2,066,000	0	1	0	1,543,000	11		24,269,000	71.52%
33	2,067,000	0	1	0	1,543,000	11		24,280,000	71.56%
34	2,068,000	0	1	0	1,543,000	11		24,291,000	71.59%
35	2,069,000	0	1	0	1,543,000	11		24,302,000	71.62%
36	2,070,000	0	1	0	1,543,000	11		24,313,000	71.65%
37	2,071,000	0	1	0	1,543,000	11		24,324,000	71.69%
38	2,072,000	0	1	0	1,543,000	11		24,335,000	71.72%
39	2,073,000	0	1	0	1,543,000	11		24,346,000	71.75%
40	2,074,000	0	1	0	1,543,000	11		24,357,000	71.78%
41	2,075,000	0	1	0	1,543,000	11		24,368,000	71.82%
42	2,076,000	0	1	0	1,543,000	11		24,379,000	71.85%
43	2,077,000	0	1	0	1,543,000	11		24,390,000	71.88%
44	2,078,000	0	1	0	1,543,000	11		24,401,000	71.91%
45	2,079,000	0	1	0	1,543,000	11		24,412,000	71.95%
46	2,080,000	0	1	0	1,543,000	11		24,423,000	71.98%
47	2,081,000	0	1	0	1,543,000	11		24,434,000	72.01%
48	2,082,000	0	1	0	1,543,000	11		24,445,000	72.04%
49	2,083,000	0	1	0	1,543,000	11		24,456,000	72.08%
50	2,084,000	0	1	0	1,543,000	11		24,467,000	72.11%
51	2,085,000	0	1	0	1,543,000	11		24,478,000	72.14%
52	2,086,000	0	1	0	1,543,000	11		24,489,000	72.17%
53	2,087,000	0	1	0	1,543,000	11		24,500,000	72.21%
54	2,088,000	0	1	0	1,543,000	11		24,511,000	72.24%
55	2,089,000	0	1	0	1,543,000	11		24,522,000	72.27%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,090,000	0	1	0	1,543,000	11	24,533,000	72.30%
2	2,091,000	0	1	0	1,543,000	11	24,544,000	72.34%
3	2,092,000	0	1	0	1,543,000	11	24,555,000	72.37%
4	2,093,000	0	1	0	1,543,000	11	24,566,000	72.40%
5	2,094,000	0	1	0	1,543,000	11	24,577,000	72.43%
6	2,095,000	0	1	0	1,543,000	11	24,588,000	72.46%
7	2,096,000	0	1	0	1,543,000	11	24,599,000	72.50%
8	2,097,000	0	1	0	1,543,000	11	24,610,000	72.53%
9	2,098,000	0	1	0	1,543,000	11	24,621,000	72.56%
10	2,099,000	0	1	0	1,543,000	11	24,632,000	72.59%
11	2,100,000	0	1	0	1,543,000	11	24,643,000	72.63%
12	2,101,000	0	1	0	1,543,000	11	24,654,000	72.66%
13	2,102,000	0	1	0	1,543,000	11	24,665,000	72.69%
14	2,103,000	0	1	0	1,543,000	11	24,676,000	72.72%
15	2,104,000	0	1	0	1,543,000	11	24,687,000	72.76%
16	2,105,000	0	1	0	1,543,000	11	24,698,000	72.79%
17	2,106,000	0	1	0	1,543,000	11	24,709,000	72.82%
18	2,107,000	0	1	0	1,543,000	11	24,720,000	72.85%
19	2,108,000	0	1	0	1,543,000	11	24,731,000	72.89%
20	2,109,000	0	1	0	1,543,000	11	24,742,000	72.92%
21	2,110,000	0	1	0	1,543,000	11	24,753,000	72.95%
22	2,111,000	0	1	0	1,543,000	11	24,764,000	72.98%
23	2,112,000	0	1	0	1,543,000	11	24,775,000	73.02%
24	2,113,000	0	1	0	1,543,000	11	24,786,000	73.05%
25	2,114,000	0	1	0	1,543,000	11	24,797,000	73.08%
26	2,115,000	0	1	0	1,543,000	11	24,808,000	73.11%
27	2,116,000	0	1	0	1,543,000	11	24,819,000	73.15%
28	2,117,000	0	1	0	1,543,000	11	24,830,000	73.18%
29	2,118,000	0	1	0	1,543,000	11	24,841,000	73.21%
30	2,119,000	0	1	0	1,543,000	11	24,852,000	73.24%
31	2,120,000	0	1	0	1,543,000	11	24,863,000	73.28%
32	2,121,000	0	1	0	1,543,000	11	24,874,000	73.31%
33	2,122,000	0	1	0	1,543,000	11	24,885,000	73.34%
34	2,123,000	0	1	0	1,543,000	11	24,896,000	73.37%
35	2,124,000	0	1	0	1,543,000	11	24,907,000	73.40%
36	2,125,000	0	1	0	1,543,000	11	24,918,000	73.44%
37	2,126,000	0	1	0	1,543,000	11	24,929,000	73.47%
38	2,127,000	0	1	0	1,543,000	11	24,940,000	73.50%
39	2,128,000	0	1	0	1,543,000	11	24,951,000	73.53%
40	2,129,000	0	1	0	1,543,000	11	24,962,000	73.57%
41	2,130,000	0	1	0	1,543,000	11	24,973,000	73.60%
42	2,131,000	0	1	0	1,543,000	11	24,984,000	73.63%
43	2,132,000	0	1	0	1,543,000	11	24,995,000	73.66%
44	2,133,000	0	1	0	1,543,000	11	25,006,000	73.70%
45	2,134,000	0	1	0	1,543,000	11	25,017,000	73.73%
46	2,135,000	0	1	0	1,543,000	11	25,028,000	73.76%
47	2,136,000	0	1	0	1,543,000	11	25,039,000	73.79%
48	2,137,000	0	1	0	1,543,000	11	25,050,000	73.83%
49	2,138,000	0	1	0	1,543,000	11	25,061,000	73.86%
50	2,139,000	0	1	0	1,543,000	11	25,072,000	73.89%
51	2,140,000	0	1	0	1,543,000	11	25,083,000	73.92%
52	2,141,000	0	1	0	1,543,000	11	25,094,000	73.96%
53	2,142,000	0	1	0	1,543,000	11	25,105,000	73.99%
54	2,143,000	0	1	0	1,543,000	11	25,116,000	74.02%
55	2,144,000	0	1	0	1,543,000	11	25,127,000	74.05%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,145,000	0	1	0	1,543,000	11	25,138,000	74.09%
2	2,146,000	0	1	0	1,543,000	11	25,149,000	74.12%
3	2,147,000	0	1	0	1,543,000	11	25,160,000	74.15%
4	2,148,000	0	1	0	1,543,000	11	25,171,000	74.18%
5	2,149,000	0	1	0	1,543,000	11	25,182,000	74.22%
6	2,150,000	0	1	0	1,543,000	11	25,193,000	74.25%
7	2,151,000	0	1	0	1,543,000	11	25,204,000	74.28%
8	2,152,000	0	1	0	1,543,000	11	25,215,000	74.31%
9	2,153,000	0	1	0	1,543,000	11	25,226,000	74.34%
10	2,154,000	0	1	0	1,543,000	11	25,237,000	74.38%
11	2,155,000	0	1	0	1,543,000	11	25,248,000	74.41%
12	2,156,000	0	1	0	1,543,000	11	25,259,000	74.44%
13	2,157,000	0	1	0	1,543,000	11	25,270,000	74.47%
14	2,158,000	0	1	0	1,543,000	11	25,281,000	74.51%
15	2,159,000	0	1	0	1,543,000	11	25,292,000	74.54%
16	2,160,000	0	1	0	1,543,000	11	25,303,000	74.57%
17	2,161,000	0	1	0	1,543,000	11	25,314,000	74.60%
18	2,162,000	0	1	0	1,543,000	11	25,325,000	74.64%
19	2,163,000	0	1	0	1,543,000	11	25,336,000	74.67%
20	2,164,000	0	1	0	1,543,000	11	25,347,000	74.70%
21	2,165,000	0	1	0	1,543,000	11	25,358,000	74.73%
22	2,166,000	0	1	0	1,543,000	11	25,369,000	74.77%
23	2,167,000	0	1	0	1,543,000	11	25,380,000	74.80%
24	2,168,000	0	1	0	1,543,000	11	25,391,000	74.83%
25	2,169,000	0	1	0	1,543,000	11	25,402,000	74.86%
26	2,170,000	0	1	0	1,543,000	11	25,413,000	74.90%
27	2,171,000	0	1	0	1,543,000	11	25,424,000	74.93%
28	2,172,000	0	1	0	1,543,000	11	25,435,000	74.96%
29	2,173,000	0	1	0	1,543,000	11	25,446,000	74.99%
30	2,174,000	0	1	0	1,543,000	11	25,457,000	75.03%
31	2,175,000	0	1	0	1,543,000	11	25,468,000	75.06%
32	2,176,000	0	1	0	1,543,000	11	25,479,000	75.09%
33	2,177,000	0	1	0	1,543,000	11	25,490,000	75.12%
34	2,178,000	0	1	0	1,543,000	11	25,501,000	75.16%
35	2,179,000	0	1	0	1,543,000	11	25,512,000	75.19%
36	2,180,000	0	1	0	1,543,000	11	25,523,000	75.22%
37	2,181,000	0	1	0	1,543,000	11	25,534,000	75.25%
38	2,182,000	0	1	0	1,543,000	11	25,545,000	75.29%
39	2,183,000	0	1	0	1,543,000	11	25,556,000	75.32%
40	2,184,000	0	1	0	1,543,000	11	25,567,000	75.35%
41	2,185,000	0	1	0	1,543,000	11	25,578,000	75.38%
42	2,186,000	0	1	0	1,543,000	11	25,589,000	75.41%
43	2,187,000	0	1	0	1,543,000	11	25,600,000	75.45%
44	2,188,000	0	1	0	1,543,000	11	25,611,000	75.48%
45	2,189,000	0	1	0	1,543,000	11	25,622,000	75.51%
46	2,190,000	0	1	0	1,543,000	11	25,633,000	75.54%
47	2,191,000	0	1	0	1,543,000	11	25,644,000	75.58%
48	2,192,000	0	1	0	1,543,000	11	25,655,000	75.61%
49	2,193,000	0	1	0	1,543,000	11	25,666,000	75.64%
50	2,194,000	0	1	0	1,543,000	11	25,677,000	75.67%
51	2,195,000	0	1	0	1,543,000	11	25,688,000	75.71%
52	2,196,000	0	1	0	1,543,000	11	25,699,000	75.74%
53	2,197,000	0	1	0	1,543,000	11	25,710,000	75.77%
54	2,198,000	0	1	0	1,543,000	11	25,721,000	75.80%
55	2,199,000	0	1	0	1,543,000	11	25,732,000	75.84%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,200,000	0	1	0	1,543,000	11	25,743,000	75.87%
2	2,201,000	0	1	0	1,543,000	11	25,754,000	75.90%
3	2,202,000	0	1	0	1,543,000	11	25,765,000	75.93%
4	2,203,000	0	1	0	1,543,000	11	25,776,000	75.97%
5	2,204,000	1	2	2,204,000	3,747,000	10	25,787,000	76.00%
6	2,205,000	0	2	0	3,747,000	10	25,797,000	76.03%
7	2,206,000	0	2	0	3,747,000	10	25,807,000	76.06%
8	2,207,000	0	2	0	3,747,000	10	25,817,000	76.09%
9	2,208,000	0	2	0	3,747,000	10	25,827,000	76.12%
10	2,209,000	0	2	0	3,747,000	10	25,837,000	76.15%
11	2,210,000	0	2	0	3,747,000	10	25,847,000	76.18%
12	2,211,000	0	2	0	3,747,000	10	25,857,000	76.20%
13	2,212,000	0	2	0	3,747,000	10	25,867,000	76.23%
14	2,213,000	0	2	0	3,747,000	10	25,877,000	76.26%
15	2,214,000	0	2	0	3,747,000	10	25,887,000	76.29%
16	2,215,000	0	2	0	3,747,000	10	25,897,000	76.32%
17	2,216,000	0	2	0	3,747,000	10	25,907,000	76.35%
18	2,217,000	0	2	0	3,747,000	10	25,917,000	76.38%
19	2,218,000	0	2	0	3,747,000	10	25,927,000	76.41%
20	2,219,000	0	2	0	3,747,000	10	25,937,000	76.44%
21	2,220,000	0	2	0	3,747,000	10	25,947,000	76.47%
22	2,221,000	0	2	0	3,747,000	10	25,957,000	76.50%
23	2,222,000	0	2	0	3,747,000	10	25,967,000	76.53%
24	2,223,000	0	2	0	3,747,000	10	25,977,000	76.56%
25	2,224,000	0	2	0	3,747,000	10	25,987,000	76.59%
26	2,225,000	0	2	0	3,747,000	10	25,997,000	76.62%
27	2,226,000	0	2	0	3,747,000	10	26,007,000	76.65%
28	2,227,000	0	2	0	3,747,000	10	26,017,000	76.68%
29	2,228,000	0	2	0	3,747,000	10	26,027,000	76.71%
30	2,229,000	0	2	0	3,747,000	10	26,037,000	76.74%
31	2,230,000	0	2	0	3,747,000	10	26,047,000	76.76%
32	2,231,000	0	2	0	3,747,000	10	26,057,000	76.79%
33	2,232,000	0	2	0	3,747,000	10	26,067,000	76.82%
34	2,233,000	0	2	0	3,747,000	10	26,077,000	76.85%
35	2,234,000	0	2	0	3,747,000	10	26,087,000	76.88%
36	2,235,000	0	2	0	3,747,000	10	26,097,000	76.91%
37	2,236,000	0	2	0	3,747,000	10	26,107,000	76.94%
38	2,237,000	0	2	0	3,747,000	10	26,117,000	76.97%
39	2,238,000	0	2	0	3,747,000	10	26,127,000	77.00%
40	2,239,000	0	2	0	3,747,000	10	26,137,000	77.03%
41	2,240,000	0	2	0	3,747,000	10	26,147,000	77.06%
42	2,241,000	0	2	0	3,747,000	10	26,157,000	77.09%
43	2,242,000	0	2	0	3,747,000	10	26,167,000	77.12%
44	2,243,000	0	2	0	3,747,000	10	26,177,000	77.15%
45	2,244,000	0	2	0	3,747,000	10	26,187,000	77.18%
46	2,245,000	0	2	0	3,747,000	10	26,197,000	77.21%
47	2,246,000	0	2	0	3,747,000	10	26,207,000	77.24%
48	2,247,000	0	2	0	3,747,000	10	26,217,000	77.27%
49	2,248,000	0	2	0	3,747,000	10	26,227,000	77.30%
50	2,249,000	0	2	0	3,747,000	10	26,237,000	77.32%
51	2,250,000	0	2	0	3,747,000	10	26,247,000	77.35%
52	2,251,000	0	2	0	3,747,000	10	26,257,000	77.38%
53	2,252,000	0	2	0	3,747,000	10	26,267,000	77.41%
54	2,253,000	0	2	0	3,747,000	10	26,277,000	77.44%
55	2,254,000	0	2	0	3,747,000	10	26,287,000	77.47%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 100 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,255,000	0	2	0	3,747,000	10	26,297,000	77.50%
2	2,256,000	0	2	0	3,747,000	10	26,307,000	77.53%
3	2,257,000	1	3	2,257,000	6,004,000	9	26,317,000	77.56%
4	2,258,000	0	3	0	6,004,000	9	26,326,000	77.59%
5	2,259,000	0	3	0	6,004,000	9	26,335,000	77.61%
6	2,260,000	0	3	0	6,004,000	9	26,344,000	77.64%
7	2,261,000	0	3	0	6,004,000	9	26,353,000	77.67%
8	2,262,000	0	3	0	6,004,000	9	26,362,000	77.69%
9	2,263,000	0	3	0	6,004,000	9	26,371,000	77.72%
10	2,264,000	0	3	0	6,004,000	9	26,380,000	77.75%
11	2,265,000	0	3	0	6,004,000	9	26,389,000	77.77%
12	2,266,000	0	3	0	6,004,000	9	26,398,000	77.80%
13	2,267,000	0	3	0	6,004,000	9	26,407,000	77.83%
14	2,268,000	0	3	0	6,004,000	9	26,416,000	77.85%
15	2,269,000	0	3	0	6,004,000	9	26,425,000	77.88%
16	2,270,000	0	3	0	6,004,000	9	26,434,000	77.91%
17	2,271,000	0	3	0	6,004,000	9	26,443,000	77.93%
18	2,272,000	0	3	0	6,004,000	9	26,452,000	77.96%
19	2,273,000	0	3	0	6,004,000	9	26,461,000	77.98%
20	2,274,000	0	3	0	6,004,000	9	26,470,000	78.01%
21	2,275,000	0	3	0	6,004,000	9	26,479,000	78.04%
22	2,276,000	0	3	0	6,004,000	9	26,488,000	78.06%
23	2,277,000	0	3	0	6,004,000	9	26,497,000	78.09%
24	2,278,000	0	3	0	6,004,000	9	26,506,000	78.12%
25	2,279,000	0	3	0	6,004,000	9	26,515,000	78.14%
26	2,280,000	0	3	0	6,004,000	9	26,524,000	78.17%
27	2,281,000	0	3	0	6,004,000	9	26,533,000	78.20%
28	2,282,000	0	3	0	6,004,000	9	26,542,000	78.22%
29	2,283,000	0	3	0	6,004,000	9	26,551,000	78.25%
30	2,284,000	0	3	0	6,004,000	9	26,560,000	78.28%
31	2,285,000	0	3	0	6,004,000	9	26,569,000	78.30%
32	2,286,000	0	3	0	6,004,000	9	26,578,000	78.33%
33	2,287,000	0	3	0	6,004,000	9	26,587,000	78.36%
34	2,288,000	0	3	0	6,004,000	9	26,596,000	78.38%
35	2,289,000	0	3	0	6,004,000	9	26,605,000	78.41%
36	2,290,000	0	3	0	6,004,000	9	26,614,000	78.44%
37	2,291,000	0	3	0	6,004,000	9	26,623,000	78.46%
38	2,292,000	0	3	0	6,004,000	9	26,632,000	78.49%
39	2,293,000	0	3	0	6,004,000	9	26,641,000	78.52%
40	2,294,000	0	3	0	6,004,000	9	26,650,000	78.54%
41	2,295,000	0	3	0	6,004,000	9	26,659,000	78.57%
42	2,296,000	0	3	0	6,004,000	9	26,668,000	78.59%
43	2,297,000	0	3	0	6,004,000	9	26,677,000	78.62%
44	2,298,000	0	3	0	6,004,000	9	26,686,000	78.65%
45	2,299,000	1	4	2,299,000	8,303,000	8	26,695,000	78.67%
46	2,300,000	0	4	0	8,303,000	8	26,703,000	78.70%
47	2,301,000	0	4	0	8,303,000	8	26,711,000	78.72%
48	2,302,000	0	4	0	8,303,000	8	26,719,000	78.75%
49	2,303,000	0	4	0	8,303,000	8	26,727,000	78.77%
50	2,304,000	0	4	0	8,303,000	8	26,735,000	78.79%
51	2,305,000	0	4	0	8,303,000	8	26,743,000	78.82%
52	2,306,000	0	4	0	8,303,000	8	26,751,000	78.84%
53	2,307,000	0	4	0	8,303,000	8	26,759,000	78.86%
54	2,308,000	0	4	0	8,303,000	8	26,767,000	78.89%
55	2,309,000	0	4	0	8,303,000	8	26,775,000	78.91%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 101 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,310,000	0	4	0	8,303,000	8	26,783,000	78.93%
2	2,311,000	0	4	0	8,303,000	8	26,791,000	78.96%
3	2,312,000	0	4	0	8,303,000	8	26,799,000	78.98%
4	2,313,000	0	4	0	8,303,000	8	26,807,000	79.00%
5	2,314,000	0	4	0	8,303,000	8	26,815,000	79.03%
6	2,315,000	0	4	0	8,303,000	8	26,823,000	79.05%
7	2,316,000	0	4	0	8,303,000	8	26,831,000	79.08%
8	2,317,000	0	4	0	8,303,000	8	26,839,000	79.10%
9	2,318,000	0	4	0	8,303,000	8	26,847,000	79.12%
10	2,319,000	0	4	0	8,303,000	8	26,855,000	79.15%
11	2,320,000	0	4	0	8,303,000	8	26,863,000	79.17%
12	2,321,000	0	4	0	8,303,000	8	26,871,000	79.19%
13	2,322,000	0	4	0	8,303,000	8	26,879,000	79.22%
14	2,323,000	0	4	0	8,303,000	8	26,887,000	79.24%
15	2,324,000	0	4	0	8,303,000	8	26,895,000	79.26%
16	2,325,000	0	4	0	8,303,000	8	26,903,000	79.29%
17	2,326,000	0	4	0	8,303,000	8	26,911,000	79.31%
18	2,327,000	1	5	2,327,000	10,630,000	7	26,919,000	79.33%
19	2,328,000	0	5	0	10,630,000	7	26,926,000	79.36%
20	2,329,000	0	5	0	10,630,000	7	26,933,000	79.38%
21	2,330,000	0	5	0	10,630,000	7	26,940,000	79.40%
22	2,331,000	0	5	0	10,630,000	7	26,947,000	79.42%
23	2,332,000	0	5	0	10,630,000	7	26,954,000	79.44%
24	2,333,000	0	5	0	10,630,000	7	26,961,000	79.46%
25	2,334,000	0	5	0	10,630,000	7	26,968,000	79.48%
26	2,335,000	0	5	0	10,630,000	7	26,975,000	79.50%
27	2,336,000	0	5	0	10,630,000	7	26,982,000	79.52%
28	2,337,000	0	5	0	10,630,000	7	26,989,000	79.54%
29	2,338,000	0	5	0	10,630,000	7	26,996,000	79.56%
30	2,339,000	0	5	0	10,630,000	7	27,003,000	79.58%
31	2,340,000	0	5	0	10,630,000	7	27,010,000	79.60%
32	2,341,000	0	5	0	10,630,000	7	27,017,000	79.62%
33	2,342,000	0	5	0	10,630,000	7	27,024,000	79.64%
34	2,343,000	0	5	0	10,630,000	7	27,031,000	79.66%
35	2,344,000	0	5	0	10,630,000	7	27,038,000	79.69%
36	2,345,000	0	5	0	10,630,000	7	27,045,000	79.71%
37	2,346,000	0	5	0	10,630,000	7	27,052,000	79.73%
38	2,347,000	0	5	0	10,630,000	7	27,059,000	79.75%
39	2,348,000	0	5	0	10,630,000	7	27,066,000	79.77%
40	2,349,000	0	5	0	10,630,000	7	27,073,000	79.79%
41	2,350,000	0	5	0	10,630,000	7	27,080,000	79.81%
42	2,351,000	0	5	0	10,630,000	7	27,087,000	79.83%
43	2,352,000	0	5	0	10,630,000	7	27,094,000	79.85%
44	2,353,000	0	5	0	10,630,000	7	27,101,000	79.87%
45	2,354,000	0	5	0	10,630,000	7	27,108,000	79.89%
46	2,355,000	0	5	0	10,630,000	7	27,115,000	79.91%
47	2,356,000	0	5	0	10,630,000	7	27,122,000	79.93%
48	2,357,000	0	5	0	10,630,000	7	27,129,000	79.95%
49	2,358,000	0	5	0	10,630,000	7	27,136,000	79.97%
50	2,359,000	0	5	0	10,630,000	7	27,143,000	79.99%
51	2,360,000	0	5	0	10,630,000	7	27,150,000	80.02%
52	2,361,000	0	5	0	10,630,000	7	27,157,000	80.04%
53	2,362,000	0	5	0	10,630,000	7	27,164,000	80.06%
54	2,363,000	0	5	0	10,630,000	7	27,171,000	80.08%
55	2,364,000	0	5	0	10,630,000	7	27,178,000	80.10%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 102 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,365,000	0	5	0	10,630,000	7	27,185,000	80.12%
2	2,366,000	0	5	0	10,630,000	7	27,192,000	80.14%
3	2,367,000	0	5	0	10,630,000	7	27,199,000	80.16%
4	2,368,000	0	5	0	10,630,000	7	27,206,000	80.18%
5	2,369,000	0	5	0	10,630,000	7	27,213,000	80.20%
6	2,370,000	0	5	0	10,630,000	7	27,220,000	80.22%
7	2,371,000	0	5	0	10,630,000	7	27,227,000	80.24%
8	2,372,000	0	5	0	10,630,000	7	27,234,000	80.26%
9	2,373,000	0	5	0	10,630,000	7	27,241,000	80.28%
10	2,374,000	0	5	0	10,630,000	7	27,248,000	80.30%
11	2,375,000	0	5	0	10,630,000	7	27,255,000	80.32%
12	2,376,000	0	5	0	10,630,000	7	27,262,000	80.35%
13	2,377,000	0	5	0	10,630,000	7	27,269,000	80.37%
14	2,378,000	0	5	0	10,630,000	7	27,276,000	80.39%
15	2,379,000	0	5	0	10,630,000	7	27,283,000	80.41%
16	2,380,000	0	5	0	10,630,000	7	27,290,000	80.43%
17	2,381,000	0	5	0	10,630,000	7	27,297,000	80.45%
18	2,382,000	0	5	0	10,630,000	7	27,304,000	80.47%
19	2,383,000	0	5	0	10,630,000	7	27,311,000	80.49%
20	2,384,000	0	5	0	10,630,000	7	27,318,000	80.51%
21	2,385,000	0	5	0	10,630,000	7	27,325,000	80.53%
22	2,386,000	0	5	0	10,630,000	7	27,332,000	80.55%
23	2,387,000	0	5	0	10,630,000	7	27,339,000	80.57%
24	2,388,000	0	5	0	10,630,000	7	27,346,000	80.59%
25	2,389,000	0	5	0	10,630,000	7	27,353,000	80.61%
26	2,390,000	0	5	0	10,630,000	7	27,360,000	80.63%
27	2,391,000	0	5	0	10,630,000	7	27,367,000	80.65%
28	2,392,000	0	5	0	10,630,000	7	27,374,000	80.68%
29	2,393,000	0	5	0	10,630,000	7	27,381,000	80.70%
30	2,394,000	0	5	0	10,630,000	7	27,388,000	80.72%
31	2,395,000	0	5	0	10,630,000	7	27,395,000	80.74%
32	2,396,000	0	5	0	10,630,000	7	27,402,000	80.76%
33	2,397,000	0	5	0	10,630,000	7	27,409,000	80.78%
34	2,398,000	0	5	0	10,630,000	7	27,416,000	80.80%
35	2,399,000	0	5	0	10,630,000	7	27,423,000	80.82%
36	2,400,000	0	5	0	10,630,000	7	27,430,000	80.84%
37	2,401,000	0	5	0	10,630,000	7	27,437,000	80.86%
38	2,402,000	0	5	0	10,630,000	7	27,444,000	80.88%
39	2,403,000	0	5	0	10,630,000	7	27,451,000	80.90%
40	2,404,000	0	5	0	10,630,000	7	27,458,000	80.92%
41	2,405,000	0	5	0	10,630,000	7	27,465,000	80.94%
42	2,406,000	0	5	0	10,630,000	7	27,472,000	80.96%
43	2,407,000	0	5	0	10,630,000	7	27,479,000	80.98%
44	2,408,000	0	5	0	10,630,000	7	27,486,000	81.01%
45	2,409,000	0	5	0	10,630,000	7	27,493,000	81.03%
46	2,410,000	0	5	0	10,630,000	7	27,500,000	81.05%
47	2,411,000	0	5	0	10,630,000	7	27,507,000	81.07%
48	2,412,000	0	5	0	10,630,000	7	27,514,000	81.09%
49	2,413,000	0	5	0	10,630,000	7	27,521,000	81.11%
50	2,414,000	0	5	0	10,630,000	7	27,528,000	81.13%
51	2,415,000	0	5	0	10,630,000	7	27,535,000	81.15%
52	2,416,000	0	5	0	10,630,000	7	27,542,000	81.17%
53	2,417,000	0	5	0	10,630,000	7	27,549,000	81.19%
54	2,418,000	0	5	0	10,630,000	7	27,556,000	81.21%
55	2,419,000	0	5	0	10,630,000	7	27,563,000	81.23%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,420,000	0	5	0	10,630,000	7	27,570,000	81.25%
2	2,421,000	0	5	0	10,630,000	7	27,577,000	81.27%
3	2,422,000	0	5	0	10,630,000	7	27,584,000	81.29%
4	2,423,000	0	5	0	10,630,000	7	27,591,000	81.32%
5	2,424,000	0	5	0	10,630,000	7	27,598,000	81.34%
6	2,425,000	0	5	0	10,630,000	7	27,605,000	81.36%
7	2,426,000	0	5	0	10,630,000	7	27,612,000	81.38%
8	2,427,000	0	5	0	10,630,000	7	27,619,000	81.40%
9	2,428,000	0	5	0	10,630,000	7	27,626,000	81.42%
10	2,429,000	0	5	0	10,630,000	7	27,633,000	81.44%
11	2,430,000	0	5	0	10,630,000	7	27,640,000	81.46%
12	2,431,000	0	5	0	10,630,000	7	27,647,000	81.48%
13	2,432,000	0	5	0	10,630,000	7	27,654,000	81.50%
14	2,433,000	0	5	0	10,630,000	7	27,661,000	81.52%
15	2,434,000	0	5	0	10,630,000	7	27,668,000	81.54%
16	2,435,000	0	5	0	10,630,000	7	27,675,000	81.56%
17	2,436,000	0	5	0	10,630,000	7	27,682,000	81.58%
18	2,437,000	0	5	0	10,630,000	7	27,689,000	81.60%
19	2,438,000	0	5	0	10,630,000	7	27,696,000	81.62%
20	2,439,000	0	5	0	10,630,000	7	27,703,000	81.65%
21	2,440,000	0	5	0	10,630,000	7	27,710,000	81.67%
22	2,441,000	0	5	0	10,630,000	7	27,717,000	81.69%
23	2,442,000	0	5	0	10,630,000	7	27,724,000	81.71%
24	2,443,000	0	5	0	10,630,000	7	27,731,000	81.73%
25	2,444,000	0	5	0	10,630,000	7	27,738,000	81.75%
26	2,445,000	0	5	0	10,630,000	7	27,745,000	81.77%
27	2,446,000	0	5	0	10,630,000	7	27,752,000	81.79%
28	2,447,000	0	5	0	10,630,000	7	27,759,000	81.81%
29	2,448,000	0	5	0	10,630,000	7	27,766,000	81.83%
30	2,449,000	0	5	0	10,630,000	7	27,773,000	81.85%
31	2,450,000	0	5	0	10,630,000	7	27,780,000	81.87%
32	2,451,000	0	5	0	10,630,000	7	27,787,000	81.89%
33	2,452,000	0	5	0	10,630,000	7	27,794,000	81.91%
34	2,453,000	0	5	0	10,630,000	7	27,801,000	81.93%
35	2,454,000	0	5	0	10,630,000	7	27,808,000	81.95%
36	2,455,000	0	5	0	10,630,000	7	27,815,000	81.98%
37	2,456,000	0	5	0	10,630,000	7	27,822,000	82.00%
38	2,457,000	0	5	0	10,630,000	7	27,829,000	82.02%
39	2,458,000	0	5	0	10,630,000	7	27,836,000	82.04%
40	2,459,000	0	5	0	10,630,000	7	27,843,000	82.06%
41	2,460,000	0	5	0	10,630,000	7	27,850,000	82.08%
42	2,461,000	0	5	0	10,630,000	7	27,857,000	82.10%
43	2,462,000	0	5	0	10,630,000	7	27,864,000	82.12%
44	2,463,000	0	5	0	10,630,000	7	27,871,000	82.14%
45	2,464,000	0	5	0	10,630,000	7	27,878,000	82.16%
46	2,465,000	0	5	0	10,630,000	7	27,885,000	82.18%
47	2,466,000	0	5	0	10,630,000	7	27,892,000	82.20%
48	2,467,000	0	5	0	10,630,000	7	27,899,000	82.22%
49	2,468,000	0	5	0	10,630,000	7	27,906,000	82.24%
50	2,469,000	0	5	0	10,630,000	7	27,913,000	82.26%
51	2,470,000	0	5	0	10,630,000	7	27,920,000	82.28%
52	2,471,000	0	5	0	10,630,000	7	27,927,000	82.31%
53	2,472,000	0	5	0	10,630,000	7	27,934,000	82.33%
54	2,473,000	0	5	0	10,630,000	7	27,941,000	82.35%
55	2,474,000	0	5	0	10,630,000	7	27,948,000	82.37%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,475,000	0	5	0	10,630,000	7	27,955,000	82.39%
2	2,476,000	0	5	0	10,630,000	7	27,962,000	82.41%
3	2,477,000	0	5	0	10,630,000	7	27,969,000	82.43%
4	2,478,000	0	5	0	10,630,000	7	27,976,000	82.45%
5	2,479,000	0	5	0	10,630,000	7	27,983,000	82.47%
6	2,480,000	0	5	0	10,630,000	7	27,990,000	82.49%
7	2,481,000	0	5	0	10,630,000	7	27,997,000	82.51%
8	2,482,000	0	5	0	10,630,000	7	28,004,000	82.53%
9	2,483,000	0	5	0	10,630,000	7	28,011,000	82.55%
10	2,484,000	0	5	0	10,630,000	7	28,018,000	82.57%
11	2,485,000	0	5	0	10,630,000	7	28,025,000	82.59%
12	2,486,000	0	5	0	10,630,000	7	28,032,000	82.61%
13	2,487,000	0	5	0	10,630,000	7	28,039,000	82.64%
14	2,488,000	0	5	0	10,630,000	7	28,046,000	82.66%
15	2,489,000	0	5	0	10,630,000	7	28,053,000	82.68%
16	2,490,000	0	5	0	10,630,000	7	28,060,000	82.70%
17	2,491,000	0	5	0	10,630,000	7	28,067,000	82.72%
18	2,492,000	0	5	0	10,630,000	7	28,074,000	82.74%
19	2,493,000	0	5	0	10,630,000	7	28,081,000	82.76%
20	2,494,000	0	5	0	10,630,000	7	28,088,000	82.78%
21	2,495,000	0	5	0	10,630,000	7	28,095,000	82.80%
22	2,496,000	0	5	0	10,630,000	7	28,102,000	82.82%
23	2,497,000	0	5	0	10,630,000	7	28,109,000	82.84%
24	2,498,000	0	5	0	10,630,000	7	28,116,000	82.86%
25	2,499,000	0	5	0	10,630,000	7	28,123,000	82.88%
26	2,500,000	0	5	0	10,630,000	7	28,130,000	82.90%
27	2,501,000	0	5	0	10,630,000	7	28,137,000	82.92%
28	2,502,000	0	5	0	10,630,000	7	28,144,000	82.94%
29	2,503,000	0	5	0	10,630,000	7	28,151,000	82.97%
30	2,504,000	0	5	0	10,630,000	7	28,158,000	82.99%
31	2,505,000	0	5	0	10,630,000	7	28,165,000	83.01%
32	2,506,000	0	5	0	10,630,000	7	28,172,000	83.03%
33	2,507,000	0	5	0	10,630,000	7	28,179,000	83.05%
34	2,508,000	0	5	0	10,630,000	7	28,186,000	83.07%
35	2,509,000	0	5	0	10,630,000	7	28,193,000	83.09%
36	2,510,000	0	5	0	10,630,000	7	28,200,000	83.11%
37	2,511,000	0	5	0	10,630,000	7	28,207,000	83.13%
38	2,512,000	0	5	0	10,630,000	7	28,214,000	83.15%
39	2,513,000	0	5	0	10,630,000	7	28,221,000	83.17%
40	2,514,000	0	5	0	10,630,000	7	28,228,000	83.19%
41	2,515,000	0	5	0	10,630,000	7	28,235,000	83.21%
42	2,516,000	0	5	0	10,630,000	7	28,242,000	83.23%
43	2,517,000	0	5	0	10,630,000	7	28,249,000	83.25%
44	2,518,000	0	5	0	10,630,000	7	28,256,000	83.27%
45	2,519,000	0	5	0	10,630,000	7	28,263,000	83.30%
46	2,520,000	0	5	0	10,630,000	7	28,270,000	83.32%
47	2,521,000	0	5	0	10,630,000	7	28,277,000	83.34%
48	2,522,000	0	5	0	10,630,000	7	28,284,000	83.36%
49	2,523,000	0	5	0	10,630,000	7	28,291,000	83.38%
50	2,524,000	0	5	0	10,630,000	7	28,298,000	83.40%
51	2,525,000	0	5	0	10,630,000	7	28,305,000	83.42%
52	2,526,000	0	5	0	10,630,000	7	28,312,000	83.44%
53	2,527,000	0	5	0	10,630,000	7	28,319,000	83.46%
54	2,528,000	0	5	0	10,630,000	7	28,326,000	83.48%
55	2,529,000	0	5	0	10,630,000	7	28,333,000	83.50%

Line No.	(1) Consumption Level	(2) No 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
1	2,530,000	0	5	0	10,630,000	7	28,340,000	83.52%
2	2,531,000	0	5	0	10,630,000	7	28,347,000	83.54%
3	2,532,000	0	5	0	10,630,000	7	28,354,000	83.56%
4	2,533,000	0	5	0	10,630,000	7	28,361,000	83.58%
5	2,534,000	0	5	0	10,630,000	7	28,368,000	83.60%
6	2,535,000	0	5	0	10,630,000	7	28,375,000	83.63%
7	2,536,000	0	5	0	10,630,000	7	28,382,000	83.65%
8	2,537,000	0	5	0	10,630,000	7	28,389,000	83.67%
9	2,538,000	0	5	0	10,630,000	7	28,396,000	83.69%
10	2,539,000	0	5	0	10,630,000	7	28,403,000	83.71%
11	2,540,000	0	5	0	10,630,000	7	28,410,000	83.73%
12	2,541,000	0	5	0	10,630,000	7	28,417,000	83.75%
13	2,542,000	0	5	0	10,630,000	7	28,424,000	83.77%
14	2,543,000	0	5	0	10,630,000	7	28,431,000	83.79%
15	2,544,000	0	5	0	10,630,000	7	28,438,000	83.81%
16	2,545,000	0	5	0	10,630,000	7	28,445,000	83.83%
17	2,546,000	0	5	0	10,630,000	7	28,452,000	83.85%
18	2,547,000	0	5	0	10,630,000	7	28,459,000	83.87%
19	2,548,000	0	5	0	10,630,000	7	28,466,000	83.89%
20	2,549,000	0	5	0	10,630,000	7	28,473,000	83.91%
21	2,550,000	0	5	0	10,630,000	7	28,480,000	83.94%
22	2,551,000	0	5	0	10,630,000	7	28,487,000	83.96%
23	2,552,000	0	5	0	10,630,000	7	28,494,000	83.98%
24	2,553,000	0	5	0	10,630,000	7	28,501,000	84.00%
25	2,554,000	0	5	0	10,630,000	7	28,508,000	84.02%
26	2,555,000	0	5	0	10,630,000	7	28,515,000	84.04%
27	2,556,000	0	5	0	10,630,000	7	28,522,000	84.06%
28	2,557,000	0	5	0	10,630,000	7	28,529,000	84.08%
29	2,558,000	0	5	0	10,630,000	7	28,536,000	84.10%
30	2,559,000	0	5	0	10,630,000	7	28,543,000	84.12%
31	2,560,000	0	5	0	10,630,000	7	28,550,000	84.14%
32	2,561,000	0	5	0	10,630,000	7	28,557,000	84.16%
33	2,562,000	0	5	0	10,630,000	7	28,564,000	84.18%
34	2,563,000	0	5	0	10,630,000	7	28,571,000	84.20%
35	2,564,000	0	5	0	10,630,000	7	28,578,000	84.22%
36	2,565,000	0	5	0	10,630,000	7	28,585,000	84.24%
37	2,566,000	0	5	0	10,630,000	7	28,592,000	84.27%
38	2,567,000	0	5	0	10,630,000	7	28,599,000	84.29%
39	2,568,000	0	5	0	10,630,000	7	28,606,000	84.31%
40	2,569,000	0	5	0	10,630,000	7	28,613,000	84.33%
41	2,570,000	0	5	0	10,630,000	7	28,620,000	84.35%
42	2,571,000	1	6	2,571,000	13,201,000	6	28,627,000	84.37%
43	2,572,000	0	6	0	13,201,000	6	28,633,000	84.39%
44	2,573,000	0	6	0	13,201,000	6	28,639,000	84.40%
45	2,574,000	0	6	0	13,201,000	6	28,645,000	84.42%
46	2,575,000	0	6	0	13,201,000	6	28,651,000	84.44%
47	2,576,000	0	6	0	13,201,000	6	28,657,000	84.46%
48	2,577,000	0	6	0	13,201,000	6	28,663,000	84.47%
49	2,578,000	0	6	0	13,201,000	6	28,669,000	84.49%
50	2,579,000	0	6	0	13,201,000	6	28,675,000	84.51%
51	2,580,000	0	6	0	13,201,000	6	28,681,000	84.53%
52	2,581,000	0	6	0	13,201,000	6	28,687,000	84.55%
53	2,582,000	0	6	0	13,201,000	6	28,693,000	84.56%
54	2,583,000	0	6	0	13,201,000	6	28,699,000	84.58%
55	2,584,000	0	6	0	13,201,000	6	28,705,000	84.60%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,585,000	0	6	0	13,201,000	6	28,711,000	84.62%
2	2,586,000	0	6	0	13,201,000	6	28,717,000	84.63%
3	2,587,000	0	6	0	13,201,000	6	28,723,000	84.65%
4	2,588,000	0	6	0	13,201,000	6	28,729,000	84.67%
5	2,589,000	0	6	0	13,201,000	6	28,735,000	84.69%
6	2,590,000	0	6	0	13,201,000	6	28,741,000	84.70%
7	2,591,000	0	6	0	13,201,000	6	28,747,000	84.72%
8	2,592,000	0	6	0	13,201,000	6	28,753,000	84.74%
9	2,593,000	0	6	0	13,201,000	6	28,759,000	84.76%
10	2,594,000	0	6	0	13,201,000	6	28,765,000	84.77%
11	2,595,000	0	6	0	13,201,000	6	28,771,000	84.79%
12	2,596,000	0	6	0	13,201,000	6	28,777,000	84.81%
13	2,597,000	0	6	0	13,201,000	6	28,783,000	84.83%
14	2,598,000	0	6	0	13,201,000	6	28,789,000	84.85%
15	2,599,000	0	6	0	13,201,000	6	28,795,000	84.86%
16	2,600,000	0	6	0	13,201,000	6	28,801,000	84.88%
17	2,601,000	0	6	0	13,201,000	6	28,807,000	84.90%
18	2,602,000	0	6	0	13,201,000	6	28,813,000	84.92%
19	2,603,000	0	6	0	13,201,000	6	28,819,000	84.93%
20	2,604,000	0	6	0	13,201,000	6	28,825,000	84.95%
21	2,605,000	0	6	0	13,201,000	6	28,831,000	84.97%
22	2,606,000	0	6	0	13,201,000	6	28,837,000	84.99%
23	2,607,000	0	6	0	13,201,000	6	28,843,000	85.00%
24	2,608,000	0	6	0	13,201,000	6	28,849,000	85.02%
25	2,609,000	0	6	0	13,201,000	6	28,855,000	85.04%
26	2,610,000	0	6	0	13,201,000	6	28,861,000	85.06%
27	2,611,000	0	6	0	13,201,000	6	28,867,000	85.08%
28	2,612,000	0	6	0	13,201,000	6	28,873,000	85.09%
29	2,613,000	0	6	0	13,201,000	6	28,879,000	85.11%
30	2,614,000	0	6	0	13,201,000	6	28,885,000	85.13%
31	2,615,000	0	6	0	13,201,000	6	28,891,000	85.15%
32	2,616,000	0	6	0	13,201,000	6	28,897,000	85.16%
33	2,617,000	0	6	0	13,201,000	6	28,903,000	85.18%
34	2,618,000	0	6	0	13,201,000	6	28,909,000	85.20%
35	2,619,000	0	6	0	13,201,000	6	28,915,000	85.22%
36	2,620,000	0	6	0	13,201,000	6	28,921,000	85.23%
37	2,621,000	0	6	0	13,201,000	6	28,927,000	85.25%
38	2,622,000	0	6	0	13,201,000	6	28,933,000	85.27%
39	2,623,000	0	6	0	13,201,000	6	28,939,000	85.29%
40	2,624,000	0	6	0	13,201,000	6	28,945,000	85.31%
41	2,625,000	0	6	0	13,201,000	6	28,951,000	85.32%
42	2,626,000	0	6	0	13,201,000	6	28,957,000	85.34%
43	2,627,000	0	6	0	13,201,000	6	28,963,000	85.36%
44	2,628,000	0	6	0	13,201,000	6	28,969,000	85.38%
45	2,629,000	0	6	0	13,201,000	6	28,975,000	85.39%
46	2,630,000	0	6	0	13,201,000	6	28,981,000	85.41%
47	2,631,000	0	6	0	13,201,000	6	28,987,000	85.43%
48	2,632,000	0	6	0	13,201,000	6	28,993,000	85.45%
49	2,633,000	0	6	0	13,201,000	6	28,999,000	85.46%
50	2,634,000	0	6	0	13,201,000	6	29,005,000	85.48%
51	2,635,000	0	6	0	13,201,000	6	29,011,000	85.50%
52	2,636,000	0	6	0	13,201,000	6	29,017,000	85.52%
53	2,637,000	0	6	0	13,201,000	6	29,023,000	85.54%
54	2,638,000	0	6	0	13,201,000	6	29,029,000	85.55%
55	2,639,000	0	6	0	13,201,000	6	29,035,000	85.57%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 107 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,640,000	0	6	0	13,201,000	6	29,041,000	85.59%
2	2,641,000	0	6	0	13,201,000	6	29,047,000	85.61%
3	2,642,000	0	6	0	13,201,000	6	29,053,000	85.62%
4	2,643,000	0	6	0	13,201,000	6	29,059,000	85.64%
5	2,644,000	0	6	0	13,201,000	6	29,065,000	85.66%
6	2,645,000	0	6	0	13,201,000	6	29,071,000	85.68%
7	2,646,000	0	6	0	13,201,000	6	29,077,000	85.69%
8	2,647,000	0	6	0	13,201,000	6	29,083,000	85.71%
9	2,648,000	0	6	0	13,201,000	6	29,089,000	85.73%
10	2,649,000	0	6	0	13,201,000	6	29,095,000	85.75%
11	2,650,000	0	6	0	13,201,000	6	29,101,000	85.77%
12	2,651,000	0	6	0	13,201,000	6	29,107,000	85.78%
13	2,652,000	0	6	0	13,201,000	6	29,113,000	85.80%
14	2,653,000	0	6	0	13,201,000	6	29,119,000	85.82%
15	2,654,000	0	6	0	13,201,000	6	29,125,000	85.84%
16	2,655,000	0	6	0	13,201,000	6	29,131,000	85.85%
17	2,656,000	0	6	0	13,201,000	6	29,137,000	85.87%
18	2,657,000	0	6	0	13,201,000	6	29,143,000	85.89%
19	2,658,000	0	6	0	13,201,000	6	29,149,000	85.91%
20	2,659,000	0	6	0	13,201,000	6	29,155,000	85.92%
21	2,660,000	0	6	0	13,201,000	6	29,161,000	85.94%
22	2,661,000	0	6	0	13,201,000	6	29,167,000	85.96%
23	2,662,000	0	6	0	13,201,000	6	29,173,000	85.98%
24	2,663,000	0	6	0	13,201,000	6	29,179,000	86.00%
25	2,664,000	0	6	0	13,201,000	6	29,185,000	86.01%
26	2,665,000	0	6	0	13,201,000	6	29,191,000	86.03%
27	2,666,000	0	6	0	13,201,000	6	29,197,000	86.05%
28	2,667,000	0	6	0	13,201,000	6	29,203,000	86.07%
29	2,668,000	0	6	0	13,201,000	6	29,209,000	86.08%
30	2,669,000	0	6	0	13,201,000	6	29,215,000	86.10%
31	2,670,000	0	6	0	13,201,000	6	29,221,000	86.12%
32	2,671,000	0	6	0	13,201,000	6	29,227,000	86.14%
33	2,672,000	0	6	0	13,201,000	6	29,233,000	86.15%
34	2,673,000	0	6	0	13,201,000	6	29,239,000	86.17%
35	2,674,000	1	7	2,674,000	15,875,000	5	29,245,000	86.19%
36	2,675,000	0	7	0	15,875,000	5	29,250,000	86.20%
37	2,676,000	0	7	0	15,875,000	5	29,255,000	86.22%
38	2,677,000	0	7	0	15,875,000	5	29,260,000	86.23%
39	2,678,000	0	7	0	15,875,000	5	29,265,000	86.25%
40	2,679,000	0	7	0	15,875,000	5	29,270,000	86.26%
41	2,680,000	0	7	0	15,875,000	5	29,275,000	86.28%
42	2,681,000	0	7	0	15,875,000	5	29,280,000	86.29%
43	2,682,000	0	7	0	15,875,000	5	29,285,000	86.31%
44	2,683,000	0	7	0	15,875,000	5	29,290,000	86.32%
45	2,684,000	0	7	0	15,875,000	5	29,295,000	86.34%
46	2,685,000	0	7	0	15,875,000	5	29,300,000	86.35%
47	2,686,000	0	7	0	15,875,000	5	29,305,000	86.37%
48	2,687,000	0	7	0	15,875,000	5	29,310,000	86.38%
49	2,688,000	0	7	0	15,875,000	5	29,315,000	86.40%
50	2,689,000	0	7	0	15,875,000	5	29,320,000	86.41%
51	2,690,000	0	7	0	15,875,000	5	29,325,000	86.43%
52	2,691,000	0	7	0	15,875,000	5	29,330,000	86.44%
53	2,692,000	0	7	0	15,875,000	5	29,335,000	86.45%
54	2,693,000	0	7	0	15,875,000	5	29,340,000	86.47%
55	2,694,000	0	7	0	15,875,000	5	29,345,000	86.48%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,695,000	0	7	0	15,875,000	5	29,350,000	86.50%
2	2,696,000	0	7	0	15,875,000	5	29,355,000	86.51%
3	2,697,000	0	7	0	15,875,000	5	29,360,000	86.53%
4	2,698,000	0	7	0	15,875,000	5	29,365,000	86.54%
5	2,699,000	0	7	0	15,875,000	5	29,370,000	86.56%
6	2,700,000	0	7	0	15,875,000	5	29,375,000	86.57%
7	2,701,000	0	7	0	15,875,000	5	29,380,000	86.59%
8	2,702,000	0	7	0	15,875,000	5	29,385,000	86.60%
9	2,703,000	0	7	0	15,875,000	5	29,390,000	86.62%
10	2,704,000	0	7	0	15,875,000	5	29,395,000	86.63%
11	2,705,000	0	7	0	15,875,000	5	29,400,000	86.65%
12	2,706,000	0	7	0	15,875,000	5	29,405,000	86.66%
13	2,707,000	0	7	0	15,875,000	5	29,410,000	86.68%
14	2,708,000	0	7	0	15,875,000	5	29,415,000	86.69%
15	2,709,000	0	7	0	15,875,000	5	29,420,000	86.71%
16	2,710,000	0	7	0	15,875,000	5	29,425,000	86.72%
17	2,711,000	0	7	0	15,875,000	5	29,430,000	86.73%
18	2,712,000	0	7	0	15,875,000	5	29,435,000	86.75%
19	2,713,000	0	7	0	15,875,000	5	29,440,000	86.76%
20	2,714,000	0	7	0	15,875,000	5	29,445,000	86.78%
21	2,715,000	0	7	0	15,875,000	5	29,450,000	86.79%
22	2,716,000	0	7	0	15,875,000	5	29,455,000	86.81%
23	2,717,000	0	7	0	15,875,000	5	29,460,000	86.82%
24	2,718,000	0	7	0	15,875,000	5	29,465,000	86.84%
25	2,719,000	0	7	0	15,875,000	5	29,470,000	86.85%
26	2,720,000	0	7	0	15,875,000	5	29,475,000	86.87%
27	2,721,000	0	7	0	15,875,000	5	29,480,000	86.88%
28	2,722,000	0	7	0	15,875,000	5	29,485,000	86.90%
29	2,723,000	0	7	0	15,875,000	5	29,490,000	86.91%
30	2,724,000	0	7	0	15,875,000	5	29,495,000	86.93%
31	2,725,000	0	7	0	15,875,000	5	29,500,000	86.94%
32	2,726,000	0	7	0	15,875,000	5	29,505,000	86.96%
33	2,727,000	0	7	0	15,875,000	5	29,510,000	86.97%
34	2,728,000	0	7	0	15,875,000	5	29,515,000	86.99%
35	2,729,000	0	7	0	15,875,000	5	29,520,000	87.00%
36	2,730,000	0	7	0	15,875,000	5	29,525,000	87.01%
37	2,731,000	0	7	0	15,875,000	5	29,530,000	87.03%
38	2,732,000	0	7	0	15,875,000	5	29,535,000	87.04%
39	2,733,000	0	7	0	15,875,000	5	29,540,000	87.06%
40	2,734,000	0	7	0	15,875,000	5	29,545,000	87.07%
41	2,735,000	0	7	0	15,875,000	5	29,550,000	87.09%
42	2,736,000	0	7	0	15,875,000	5	29,555,000	87.10%
43	2,737,000	0	7	0	15,875,000	5	29,560,000	87.12%
44	2,738,000	0	7	0	15,875,000	5	29,565,000	87.13%
45	2,739,000	0	7	0	15,875,000	5	29,570,000	87.15%
46	2,740,000	0	7	0	15,875,000	5	29,575,000	87.16%
47	2,741,000	0	7	0	15,875,000	5	29,580,000	87.18%
48	2,742,000	0	7	0	15,875,000	5	29,585,000	87.19%
49	2,743,000	0	7	0	15,875,000	5	29,590,000	87.21%
50	2,744,000	0	7	0	15,875,000	5	29,595,000	87.22%
51	2,745,000	0	7	0	15,875,000	5	29,600,000	87.24%
52	2,746,000	0	7	0	15,875,000	5	29,605,000	87.25%
53	2,747,000	0	7	0	15,875,000	5	29,610,000	87.27%
54	2,748,000	0	7	0	15,875,000	5	29,615,000	87.28%
55	2,749,000	0	7	0	15,875,000	5	29,620,000	87.29%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,750,000	0	7	0	15,875,000	5	29,625,000	87.31%
2	2,751,000	0	7	0	15,875,000	5	29,630,000	87.32%
3	2,752,000	0	7	0	15,875,000	5	29,635,000	87.34%
4	2,753,000	0	7	0	15,875,000	5	29,640,000	87.35%
5	2,754,000	0	7	0	15,875,000	5	29,645,000	87.37%
6	2,755,000	0	7	0	15,875,000	5	29,650,000	87.38%
7	2,756,000	0	7	0	15,875,000	5	29,655,000	87.40%
8	2,757,000	0	7	0	15,875,000	5	29,660,000	87.41%
9	2,758,000	0	7	0	15,875,000	5	29,665,000	87.43%
10	2,759,000	0	7	0	15,875,000	5	29,670,000	87.44%
11	2,760,000	0	7	0	15,875,000	5	29,675,000	87.46%
12	2,761,000	0	7	0	15,875,000	5	29,680,000	87.47%
13	2,762,000	0	7	0	15,875,000	5	29,685,000	87.49%
14	2,763,000	0	7	0	15,875,000	5	29,690,000	87.50%
15	2,764,000	0	7	0	15,875,000	5	29,695,000	87.52%
16	2,765,000	0	7	0	15,875,000	5	29,700,000	87.53%
17	2,766,000	0	7	0	15,875,000	5	29,705,000	87.55%
18	2,767,000	0	7	0	15,875,000	5	29,710,000	87.56%
19	2,768,000	0	7	0	15,875,000	5	29,715,000	87.57%
20	2,769,000	0	7	0	15,875,000	5	29,720,000	87.59%
21	2,770,000	0	7	0	15,875,000	5	29,725,000	87.60%
22	2,771,000	0	7	0	15,875,000	5	29,730,000	87.62%
23	2,772,000	0	7	0	15,875,000	5	29,735,000	87.63%
24	2,773,000	0	7	0	15,875,000	5	29,740,000	87.65%
25	2,774,000	0	7	0	15,875,000	5	29,745,000	87.66%
26	2,775,000	0	7	0	15,875,000	5	29,750,000	87.68%
27	2,776,000	0	7	0	15,875,000	5	29,755,000	87.69%
28	2,777,000	0	7	0	15,875,000	5	29,760,000	87.71%
29	2,778,000	0	7	0	15,875,000	5	29,765,000	87.72%
30	2,779,000	0	7	0	15,875,000	5	29,770,000	87.74%
31	2,780,000	0	7	0	15,875,000	5	29,775,000	87.75%
32	2,781,000	0	7	0	15,875,000	5	29,780,000	87.77%
33	2,782,000	0	7	0	15,875,000	5	29,785,000	87.78%
34	2,783,000	0	7	0	15,875,000	5	29,790,000	87.80%
35	2,784,000	0	7	0	15,875,000	5	29,795,000	87.81%
36	2,785,000	0	7	0	15,875,000	5	29,800,000	87.83%
37	2,786,000	0	7	0	15,875,000	5	29,805,000	87.84%
38	2,787,000	0	7	0	15,875,000	5	29,810,000	87.85%
39	2,788,000	0	7	0	15,875,000	5	29,815,000	87.87%
40	2,789,000	0	7	0	15,875,000	5	29,820,000	87.88%
41	2,790,000	0	7	0	15,875,000	5	29,825,000	87.90%
42	2,791,000	0	7	0	15,875,000	5	29,830,000	87.91%
43	2,792,000	0	7	0	15,875,000	5	29,835,000	87.93%
44	2,793,000	0	7	0	15,875,000	5	29,840,000	87.94%
45	2,794,000	0	7	0	15,875,000	5	29,845,000	87.96%
46	2,795,000	0	7	0	15,875,000	5	29,850,000	87.97%
47	2,796,000	0	7	0	15,875,000	5	29,855,000	87.99%
48	2,797,000	0	7	0	15,875,000	5	29,860,000	88.00%
49	2,798,000	0	7	0	15,875,000	5	29,865,000	88.02%
50	2,799,000	0	7	0	15,875,000	5	29,870,000	88.03%
51	2,800,000	0	7	0	15,875,000	5	29,875,000	88.05%
52	2,801,000	0	7	0	15,875,000	5	29,880,000	88.06%
53	2,802,000	0	7	0	15,875,000	5	29,885,000	88.08%
54	2,803,000	0	7	0	15,875,000	5	29,890,000	88.09%
55	2,804,000	0	7	0	15,875,000	5	29,895,000	88.11%

Line No.	(1) Consumption Level	(2) No 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
1	2,805,000	0	7	0	15,875,000	5	29,900,000	88.12%
2	2,806,000	0	7	0	15,875,000	5	29,905,000	88.13%
3	2,807,000	0	7	0	15,875,000	5	29,910,000	88.15%
4	2,808,000	0	7	0	15,875,000	5	29,915,000	88.16%
5	2,809,000	0	7	0	15,875,000	5	29,920,000	88.18%
6	2,810,000	0	7	0	15,875,000	5	29,925,000	88.19%
7	2,811,000	0	7	0	15,875,000	5	29,930,000	88.21%
8	2,812,000	0	7	0	15,875,000	5	29,935,000	88.22%
9	2,813,000	0	7	0	15,875,000	5	29,940,000	88.24%
10	2,814,000	0	7	0	15,875,000	5	29,945,000	88.25%
11	2,815,000	0	7	0	15,875,000	5	29,950,000	88.27%
12	2,816,000	0	7	0	15,875,000	5	29,955,000	88.28%
13	2,817,000	0	7	0	15,875,000	5	29,960,000	88.30%
14	2,818,000	0	7	0	15,875,000	5	29,965,000	88.31%
15	2,819,000	0	7	0	15,875,000	5	29,970,000	88.33%
16	2,820,000	0	7	0	15,875,000	5	29,975,000	88.34%
17	2,821,000	0	7	0	15,875,000	5	29,980,000	88.36%
18	2,822,000	0	7	0	15,875,000	5	29,985,000	88.37%
19	2,823,000	0	7	0	15,875,000	5	29,990,000	88.39%
20	2,824,000	0	7	0	15,875,000	5	29,995,000	88.40%
21	2,825,000	0	7	0	15,875,000	5	30,000,000	88.41%
22	2,826,000	0	7	0	15,875,000	5	30,005,000	88.43%
23	2,827,000	0	7	0	15,875,000	5	30,010,000	88.44%
24	2,828,000	0	7	0	15,875,000	5	30,015,000	88.46%
25	2,829,000	0	7	0	15,875,000	5	30,020,000	88.47%
26	2,830,000	0	7	0	15,875,000	5	30,025,000	88.49%
27	2,831,000	0	7	0	15,875,000	5	30,030,000	88.50%
28	2,832,000	0	7	0	15,875,000	5	30,035,000	88.52%
29	2,833,000	0	7	0	15,875,000	5	30,040,000	88.53%
30	2,834,000	0	7	0	15,875,000	5	30,045,000	88.55%
31	2,835,000	0	7	0	15,875,000	5	30,050,000	88.56%
32	2,836,000	0	7	0	15,875,000	5	30,055,000	88.58%
33	2,837,000	0	7	0	15,875,000	5	30,060,000	88.59%
34	2,838,000	0	7	0	15,875,000	5	30,065,000	88.61%
35	2,839,000	0	7	0	15,875,000	5	30,070,000	88.62%
36	2,840,000	0	7	0	15,875,000	5	30,075,000	88.64%
37	2,841,000	0	7	0	15,875,000	5	30,080,000	88.65%
38	2,842,000	0	7	0	15,875,000	5	30,085,000	88.67%
39	2,843,000	0	7	0	15,875,000	5	30,090,000	88.68%
40	2,844,000	0	7	0	15,875,000	5	30,095,000	88.69%
41	2,845,000	0	7	0	15,875,000	5	30,100,000	88.71%
42	2,846,000	0	7	0	15,875,000	5	30,105,000	88.72%
43	2,847,000	0	7	0	15,875,000	5	30,110,000	88.74%
44	2,848,000	0	7	0	15,875,000	5	30,115,000	88.75%
45	2,849,000	0	7	0	15,875,000	5	30,120,000	88.77%
46	2,850,000	0	7	0	15,875,000	5	30,125,000	88.78%
47	2,851,000	0	7	0	15,875,000	5	30,130,000	88.80%
48	2,852,000	0	7	0	15,875,000	5	30,135,000	88.81%
49	2,853,000	0	7	0	15,875,000	5	30,140,000	88.83%
50	2,854,000	0	7	0	15,875,000	5	30,145,000	88.84%
51	2,855,000	0	7	0	15,875,000	5	30,150,000	88.86%
52	2,856,000	0	7	0	15,875,000	5	30,155,000	88.87%
53	2,857,000	1	8	2,857,000	18,732,000	4	30,160,000	88.89%
54	2,858,000	0	8	0	18,732,000	4	30,164,000	88.90%
55	2,859,000	0	8	0	18,732,000	4	30,168,000	88.91%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,860,000	0	8	0	18,732,000	4	30,172,000	88.92%
2	2,861,000	0	8	0	18,732,000	4	30,176,000	88.93%
3	2,862,000	0	8	0	18,732,000	4	30,180,000	88.95%
4	2,863,000	0	8	0	18,732,000	4	30,184,000	88.96%
5	2,864,000	0	8	0	18,732,000	4	30,188,000	88.97%
6	2,865,000	0	8	0	18,732,000	4	30,192,000	88.98%
7	2,866,000	0	8	0	18,732,000	4	30,196,000	88.99%
8	2,867,000	0	8	0	18,732,000	4	30,200,000	89.00%
9	2,868,000	0	8	0	18,732,000	4	30,204,000	89.02%
10	2,869,000	0	8	0	18,732,000	4	30,208,000	89.03%
11	2,870,000	0	8	0	18,732,000	4	30,212,000	89.04%
12	2,871,000	0	8	0	18,732,000	4	30,216,000	89.05%
13	2,872,000	0	8	0	18,732,000	4	30,220,000	89.06%
14	2,873,000	0	8	0	18,732,000	4	30,224,000	89.07%
15	2,874,000	0	8	0	18,732,000	4	30,228,000	89.09%
16	2,875,000	0	8	0	18,732,000	4	30,232,000	89.10%
17	2,876,000	0	8	0	18,732,000	4	30,236,000	89.11%
18	2,877,000	0	8	0	18,732,000	4	30,240,000	89.12%
19	2,878,000	0	8	0	18,732,000	4	30,244,000	89.13%
20	2,879,000	0	8	0	18,732,000	4	30,248,000	89.15%
21	2,880,000	0	8	0	18,732,000	4	30,252,000	89.16%
22	2,881,000	0	8	0	18,732,000	4	30,256,000	89.17%
23	2,882,000	0	8	0	18,732,000	4	30,260,000	89.18%
24	2,883,000	0	8	0	18,732,000	4	30,264,000	89.19%
25	2,884,000	0	8	0	18,732,000	4	30,268,000	89.20%
26	2,885,000	0	8	0	18,732,000	4	30,272,000	89.22%
27	2,886,000	0	8	0	18,732,000	4	30,276,000	89.23%
28	2,887,000	0	8	0	18,732,000	4	30,280,000	89.24%
29	2,888,000	0	8	0	18,732,000	4	30,284,000	89.25%
30	2,889,000	0	8	0	18,732,000	4	30,288,000	89.26%
31	2,890,000	0	8	0	18,732,000	4	30,292,000	89.28%
32	2,891,000	0	8	0	18,732,000	4	30,296,000	89.29%
33	2,892,000	0	8	0	18,732,000	4	30,300,000	89.30%
34	2,893,000	0	8	0	18,732,000	4	30,304,000	89.31%
35	2,894,000	0	8	0	18,732,000	4	30,308,000	89.32%
36	2,895,000	0	8	0	18,732,000	4	30,312,000	89.33%
37	2,896,000	0	8	0	18,732,000	4	30,316,000	89.35%
38	2,897,000	0	8	0	18,732,000	4	30,320,000	89.36%
39	2,898,000	0	8	0	18,732,000	4	30,324,000	89.37%
40	2,899,000	0	8	0	18,732,000	4	30,328,000	89.38%
41	2,900,000	0	8	0	18,732,000	4	30,332,000	89.39%
42	2,901,000	0	8	0	18,732,000	4	30,336,000	89.40%
43	2,902,000	0	8	0	18,732,000	4	30,340,000	89.42%
44	2,903,000	0	8	0	18,732,000	4	30,344,000	89.43%
45	2,904,000	0	8	0	18,732,000	4	30,348,000	89.44%
46	2,905,000	0	8	0	18,732,000	4	30,352,000	89.45%
47	2,906,000	0	8	0	18,732,000	4	30,356,000	89.46%
48	2,907,000	0	8	0	18,732,000	4	30,360,000	89.48%
49	2,908,000	0	8	0	18,732,000	4	30,364,000	89.49%
50	2,909,000	0	8	0	18,732,000	4	30,368,000	89.50%
51	2,910,000	0	8	0	18,732,000	4	30,372,000	89.51%
52	2,911,000	0	8	0	18,732,000	4	30,376,000	89.52%
53	2,912,000	0	8	0	18,732,000	4	30,380,000	89.53%
54	2,913,000	0	8	0	18,732,000	4	30,384,000	89.55%
55	2,914,000	0	8	0	18,732,000	4	30,388,000	89.56%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 112 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,915,000	0	8	0	18,732,000	4	30,392,000	89.57%
2	2,916,000	0	8	0	18,732,000	4	30,396,000	89.58%
3	2,917,000	0	8	0	18,732,000	4	30,400,000	89.59%
4	2,918,000	0	8	0	18,732,000	4	30,404,000	89.61%
5	2,919,000	0	8	0	18,732,000	4	30,408,000	89.62%
6	2,920,000	0	8	0	18,732,000	4	30,412,000	89.63%
7	2,921,000	0	8	0	18,732,000	4	30,416,000	89.64%
8	2,922,000	0	8	0	18,732,000	4	30,420,000	89.65%
9	2,923,000	0	8	0	18,732,000	4	30,424,000	89.66%
10	2,924,000	0	8	0	18,732,000	4	30,428,000	89.68%
11	2,925,000	0	8	0	18,732,000	4	30,432,000	89.69%
12	2,926,000	0	8	0	18,732,000	4	30,436,000	89.70%
13	2,927,000	0	8	0	18,732,000	4	30,440,000	89.71%
14	2,928,000	0	8	0	18,732,000	4	30,444,000	89.72%
15	2,929,000	0	8	0	18,732,000	4	30,448,000	89.74%
16	2,930,000	0	8	0	18,732,000	4	30,452,000	89.75%
17	2,931,000	0	8	0	18,732,000	4	30,456,000	89.76%
18	2,932,000	0	8	0	18,732,000	4	30,460,000	89.77%
19	2,933,000	0	8	0	18,732,000	4	30,464,000	89.78%
20	2,934,000	0	8	0	18,732,000	4	30,468,000	89.79%
21	2,935,000	0	8	0	18,732,000	4	30,472,000	89.81%
22	2,936,000	0	8	0	18,732,000	4	30,476,000	89.82%
23	2,937,000	0	8	0	18,732,000	4	30,480,000	89.83%
24	2,938,000	0	8	0	18,732,000	4	30,484,000	89.84%
25	2,939,000	0	8	0	18,732,000	4	30,488,000	89.85%
26	2,940,000	0	8	0	18,732,000	4	30,492,000	89.86%
27	2,941,000	0	8	0	18,732,000	4	30,496,000	89.88%
28	2,942,000	0	8	0	18,732,000	4	30,500,000	89.89%
29	2,943,000	0	8	0	18,732,000	4	30,504,000	89.90%
30	2,944,000	0	8	0	18,732,000	4	30,508,000	89.91%
31	2,945,000	0	8	0	18,732,000	4	30,512,000	89.92%
32	2,946,000	0	8	0	18,732,000	4	30,516,000	89.94%
33	2,947,000	0	8	0	18,732,000	4	30,520,000	89.95%
34	2,948,000	0	8	0	18,732,000	4	30,524,000	89.96%
35	2,949,000	0	8	0	18,732,000	4	30,528,000	89.97%
36	2,950,000	0	8	0	18,732,000	4	30,532,000	89.98%
37	2,951,000	0	8	0	18,732,000	4	30,536,000	89.99%
38	2,952,000	0	8	0	18,732,000	4	30,540,000	90.01%
39	2,953,000	0	8	0	18,732,000	4	30,544,000	90.02%
40	2,954,000	0	8	0	18,732,000	4	30,548,000	90.03%
41	2,955,000	0	8	0	18,732,000	4	30,552,000	90.04%
42	2,956,000	0	8	0	18,732,000	4	30,556,000	90.05%
43	2,957,000	0	8	0	18,732,000	4	30,560,000	90.07%
44	2,958,000	0	8	0	18,732,000	4	30,564,000	90.08%
45	2,959,000	0	8	0	18,732,000	4	30,568,000	90.09%
46	2,960,000	0	8	0	18,732,000	4	30,572,000	90.10%
47	2,961,000	0	8	0	18,732,000	4	30,576,000	90.11%
48	2,962,000	0	8	0	18,732,000	4	30,580,000	90.12%
49	2,963,000	0	8	0	18,732,000	4	30,584,000	90.14%
50	2,964,000	0	8	0	18,732,000	4	30,588,000	90.15%
51	2,965,000	0	8	0	18,732,000	4	30,592,000	90.16%
52	2,966,000	0	8	0	18,732,000	4	30,596,000	90.17%
53	2,967,000	0	8	0	18,732,000	4	30,600,000	90.18%
54	2,968,000	0	8	0	18,732,000	4	30,604,000	90.19%
55	2,969,000	0	8	0	18,732,000	4	30,608,000	90.21%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 113 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	2,970,000	0	8	0	18,732,000	4	30,612,000	90.22%
2	2,971,000	0	8	0	18,732,000	4	30,616,000	90.23%
3	2,972,000	0	8	0	18,732,000	4	30,620,000	90.24%
4	2,973,000	0	8	0	18,732,000	4	30,624,000	90.25%
5	2,974,000	0	8	0	18,732,000	4	30,628,000	90.27%
6	2,975,000	0	8	0	18,732,000	4	30,632,000	90.28%
7	2,976,000	0	8	0	18,732,000	4	30,636,000	90.29%
8	2,977,000	0	8	0	18,732,000	4	30,640,000	90.30%
9	2,978,000	0	8	0	18,732,000	4	30,644,000	90.31%
10	2,979,000	0	8	0	18,732,000	4	30,648,000	90.32%
11	2,980,000	0	8	0	18,732,000	4	30,652,000	90.34%
12	2,981,000	0	8	0	18,732,000	4	30,656,000	90.35%
13	2,982,000	0	8	0	18,732,000	4	30,660,000	90.36%
14	2,983,000	0	8	0	18,732,000	4	30,664,000	90.37%
15	2,984,000	0	8	0	18,732,000	4	30,668,000	90.38%
16	2,985,000	0	8	0	18,732,000	4	30,672,000	90.40%
17	2,986,000	0	8	0	18,732,000	4	30,676,000	90.41%
18	2,987,000	0	8	0	18,732,000	4	30,680,000	90.42%
19	2,988,000	0	8	0	18,732,000	4	30,684,000	90.43%
20	2,989,000	0	8	0	18,732,000	4	30,688,000	90.44%
21	2,990,000	0	8	0	18,732,000	4	30,692,000	90.45%
22	2,991,000	0	8	0	18,732,000	4	30,696,000	90.47%
23	2,992,000	0	8	0	18,732,000	4	30,700,000	90.48%
24	2,993,000	0	8	0	18,732,000	4	30,704,000	90.49%
25	2,994,000	0	8	0	18,732,000	4	30,708,000	90.50%
26	2,995,000	0	8	0	18,732,000	4	30,712,000	90.51%
27	2,996,000	0	8	0	18,732,000	4	30,716,000	90.52%
28	2,997,000	0	8	0	18,732,000	4	30,720,000	90.54%
29	2,998,000	0	8	0	18,732,000	4	30,724,000	90.55%
30	2,999,000	0	8	0	18,732,000	4	30,728,000	90.56%
31	3,000,000	0	8	0	18,732,000	4	30,732,000	90.57%
32	3,001,000	0	8	0	18,732,000	4	30,736,000	90.58%
33	3,002,000	0	8	0	18,732,000	4	30,740,000	90.60%
34	3,003,000	0	8	0	18,732,000	4	30,744,000	90.61%
35	3,004,000	0	8	0	18,732,000	4	30,748,000	90.62%
36	3,005,000	0	8	0	18,732,000	4	30,752,000	90.63%
37	3,006,000	0	8	0	18,732,000	4	30,756,000	90.64%
38	3,007,000	0	8	0	18,732,000	4	30,760,000	90.65%
39	3,008,000	0	8	0	18,732,000	4	30,764,000	90.67%
40	3,009,000	0	8	0	18,732,000	4	30,768,000	90.68%
41	3,010,000	0	8	0	18,732,000	4	30,772,000	90.69%
42	3,011,000	0	8	0	18,732,000	4	30,776,000	90.70%
43	3,012,000	0	8	0	18,732,000	4	30,780,000	90.71%
44	3,013,000	0	8	0	18,732,000	4	30,784,000	90.73%
45	3,014,000	0	8	0	18,732,000	4	30,788,000	90.74%
46	3,015,000	0	8	0	18,732,000	4	30,792,000	90.75%
47	3,016,000	0	8	0	18,732,000	4	30,796,000	90.76%
48	3,017,000	0	8	0	18,732,000	4	30,800,000	90.77%
49	3,018,000	0	8	0	18,732,000	4	30,804,000	90.78%
50	3,019,000	0	8	0	18,732,000	4	30,808,000	90.80%
51	3,020,000	0	8	0	18,732,000	4	30,812,000	90.81%
52	3,021,000	0	8	0	18,732,000	4	30,816,000	90.82%
53	3,022,000	0	8	0	18,732,000	4	30,820,000	90.83%
54	3,023,000	0	8	0	18,732,000	4	30,824,000	90.84%
55	3,024,000	0	8	0	18,732,000	4	30,828,000	90.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 114 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,025,000	0	8	0	18,732,000	4	30,832,000	90.87%
2	3,026,000	0	8	0	18,732,000	4	30,836,000	90.88%
3	3,027,000	0	8	0	18,732,000	4	30,840,000	90.89%
4	3,028,000	0	8	0	18,732,000	4	30,844,000	90.90%
5	3,029,000	0	8	0	18,732,000	4	30,848,000	90.91%
6	3,030,000	0	8	0	18,732,000	4	30,852,000	90.93%
7	3,031,000	0	8	0	18,732,000	4	30,856,000	90.94%
8	3,032,000	0	8	0	18,732,000	4	30,860,000	90.95%
9	3,033,000	0	8	0	18,732,000	4	30,864,000	90.96%
10	3,034,000	0	8	0	18,732,000	4	30,868,000	90.97%
11	3,035,000	0	8	0	18,732,000	4	30,872,000	90.98%
12	3,036,000	0	8	0	18,732,000	4	30,876,000	91.00%
13	3,037,000	0	8	0	18,732,000	4	30,880,000	91.01%
14	3,038,000	0	8	0	18,732,000	4	30,884,000	91.02%
15	3,039,000	0	8	0	18,732,000	4	30,888,000	91.03%
16	3,040,000	0	8	0	18,732,000	4	30,892,000	91.04%
17	3,041,000	0	8	0	18,732,000	4	30,896,000	91.06%
18	3,042,000	0	8	0	18,732,000	4	30,900,000	91.07%
19	3,043,000	0	8	0	18,732,000	4	30,904,000	91.08%
20	3,044,000	0	8	0	18,732,000	4	30,908,000	91.09%
21	3,045,000	0	8	0	18,732,000	4	30,912,000	91.10%
22	3,046,000	0	8	0	18,732,000	4	30,916,000	91.11%
23	3,047,000	0	8	0	18,732,000	4	30,920,000	91.13%
24	3,048,000	0	8	0	18,732,000	4	30,924,000	91.14%
25	3,049,000	0	8	0	18,732,000	4	30,928,000	91.15%
26	3,050,000	0	8	0	18,732,000	4	30,932,000	91.16%
27	3,051,000	0	8	0	18,732,000	4	30,936,000	91.17%
28	3,052,000	0	8	0	18,732,000	4	30,940,000	91.19%
29	3,053,000	0	8	0	18,732,000	4	30,944,000	91.20%
30	3,054,000	0	8	0	18,732,000	4	30,948,000	91.21%
31	3,055,000	0	8	0	18,732,000	4	30,952,000	91.22%
32	3,056,000	0	8	0	18,732,000	4	30,956,000	91.23%
33	3,057,000	0	8	0	18,732,000	4	30,960,000	91.24%
34	3,058,000	0	8	0	18,732,000	4	30,964,000	91.26%
35	3,059,000	0	8	0	18,732,000	4	30,968,000	91.27%
36	3,060,000	0	8	0	18,732,000	4	30,972,000	91.28%
37	3,061,000	0	8	0	18,732,000	4	30,976,000	91.29%
38	3,062,000	0	8	0	18,732,000	4	30,980,000	91.30%
39	3,063,000	0	8	0	18,732,000	4	30,984,000	91.31%
40	3,064,000	0	8	0	18,732,000	4	30,988,000	91.33%
41	3,065,000	0	8	0	18,732,000	4	30,992,000	91.34%
42	3,066,000	0	8	0	18,732,000	4	30,996,000	91.35%
43	3,067,000	0	8	0	18,732,000	4	31,000,000	91.36%
44	3,068,000	0	8	0	18,732,000	4	31,004,000	91.37%
45	3,069,000	0	8	0	18,732,000	4	31,008,000	91.39%
46	3,070,000	0	8	0	18,732,000	4	31,012,000	91.40%
47	3,071,000	0	8	0	18,732,000	4	31,016,000	91.41%
48	3,072,000	0	8	0	18,732,000	4	31,020,000	91.42%
49	3,073,000	0	8	0	18,732,000	4	31,024,000	91.43%
50	3,074,000	0	8	0	18,732,000	4	31,028,000	91.44%
51	3,075,000	0	8	0	18,732,000	4	31,032,000	91.46%
52	3,076,000	0	8	0	18,732,000	4	31,036,000	91.47%
53	3,077,000	0	8	0	18,732,000	4	31,040,000	91.48%
54	3,078,000	0	8	0	18,732,000	4	31,044,000	91.49%
55	3,079,000	0	8	0	18,732,000	4	31,048,000	91.50%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 115 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,080,000	0	8	0	18,732,000	4	31,052,000	91.52%
2	3,081,000	0	8	0	18,732,000	4	31,056,000	91.53%
3	3,082,000	0	8	0	18,732,000	4	31,060,000	91.54%
4	3,083,000	0	8	0	18,732,000	4	31,064,000	91.55%
5	3,084,000	0	8	0	18,732,000	4	31,068,000	91.56%
6	3,085,000	0	8	0	18,732,000	4	31,072,000	91.57%
7	3,086,000	0	8	0	18,732,000	4	31,076,000	91.59%
8	3,087,000	0	8	0	18,732,000	4	31,080,000	91.60%
9	3,088,000	0	8	0	18,732,000	4	31,084,000	91.61%
10	3,089,000	0	8	0	18,732,000	4	31,088,000	91.62%
11	3,090,000	0	8	0	18,732,000	4	31,092,000	91.63%
12	3,091,000	0	8	0	18,732,000	4	31,096,000	91.64%
13	3,092,000	0	8	0	18,732,000	4	31,100,000	91.66%
14	3,093,000	0	8	0	18,732,000	4	31,104,000	91.67%
15	3,094,000	0	8	0	18,732,000	4	31,108,000	91.68%
16	3,095,000	0	8	0	18,732,000	4	31,112,000	91.69%
17	3,096,000	0	8	0	18,732,000	4	31,116,000	91.70%
18	3,097,000	0	8	0	18,732,000	4	31,120,000	91.72%
19	3,098,000	0	8	0	18,732,000	4	31,124,000	91.73%
20	3,099,000	0	8	0	18,732,000	4	31,128,000	91.74%
21	3,100,000	0	8	0	18,732,000	4	31,132,000	91.75%
22	3,101,000	0	8	0	18,732,000	4	31,136,000	91.76%
23	3,102,000	0	8	0	18,732,000	4	31,140,000	91.77%
24	3,103,000	0	8	0	18,732,000	4	31,144,000	91.79%
25	3,104,000	0	8	0	18,732,000	4	31,148,000	91.80%
26	3,105,000	0	8	0	18,732,000	4	31,152,000	91.81%
27	3,106,000	0	8	0	18,732,000	4	31,156,000	91.82%
28	3,107,000	0	8	0	18,732,000	4	31,160,000	91.83%
29	3,108,000	0	8	0	18,732,000	4	31,164,000	91.85%
30	3,109,000	0	8	0	18,732,000	4	31,168,000	91.86%
31	3,110,000	0	8	0	18,732,000	4	31,172,000	91.87%
32	3,111,000	0	8	0	18,732,000	4	31,176,000	91.88%
33	3,112,000	0	8	0	18,732,000	4	31,180,000	91.89%
34	3,113,000	0	8	0	18,732,000	4	31,184,000	91.90%
35	3,114,000	0	8	0	18,732,000	4	31,188,000	91.92%
36	3,115,000	0	8	0	18,732,000	4	31,192,000	91.93%
37	3,116,000	0	8	0	18,732,000	4	31,196,000	91.94%
38	3,117,000	0	8	0	18,732,000	4	31,200,000	91.95%
39	3,118,000	0	8	0	18,732,000	4	31,204,000	91.96%
40	3,119,000	0	8	0	18,732,000	4	31,208,000	91.97%
41	3,120,000	0	8	0	18,732,000	4	31,212,000	91.99%
42	3,121,000	0	8	0	18,732,000	4	31,216,000	92.00%
43	3,122,000	0	8	0	18,732,000	4	31,220,000	92.01%
44	3,123,000	0	8	0	18,732,000	4	31,224,000	92.02%
45	3,124,000	0	8	0	18,732,000	4	31,228,000	92.03%
46	3,125,000	0	8	0	18,732,000	4	31,232,000	92.05%
47	3,126,000	0	8	0	18,732,000	4	31,236,000	92.06%
48	3,127,000	0	8	0	18,732,000	4	31,240,000	92.07%
49	3,128,000	0	8	0	18,732,000	4	31,244,000	92.08%
50	3,129,000	0	8	0	18,732,000	4	31,248,000	92.09%
51	3,130,000	0	8	0	18,732,000	4	31,252,000	92.10%
52	3,131,000	0	8	0	18,732,000	4	31,256,000	92.12%
53	3,132,000	0	8	0	18,732,000	4	31,260,000	92.13%
54	3,133,000	0	8	0	18,732,000	4	31,264,000	92.14%
55	3,134,000	0	8	0	18,732,000	4	31,268,000	92.15%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,135,000	0	8	0	18,732,000	4	31,272,000	92.16%
2	3,136,000	0	8	0	18,732,000	4	31,276,000	92.18%
3	3,137,000	0	8	0	18,732,000	4	31,280,000	92.19%
4	3,138,000	0	8	0	18,732,000	4	31,284,000	92.20%
5	3,139,000	0	8	0	18,732,000	4	31,288,000	92.21%
6	3,140,000	0	8	0	18,732,000	4	31,292,000	92.22%
7	3,141,000	0	8	0	18,732,000	4	31,296,000	92.23%
8	3,142,000	0	8	0	18,732,000	4	31,300,000	92.25%
9	3,143,000	0	8	0	18,732,000	4	31,304,000	92.26%
10	3,144,000	0	8	0	18,732,000	4	31,308,000	92.27%
11	3,145,000	0	8	0	18,732,000	4	31,312,000	92.28%
12	3,146,000	0	8	0	18,732,000	4	31,316,000	92.29%
13	3,147,000	0	8	0	18,732,000	4	31,320,000	92.30%
14	3,148,000	0	8	0	18,732,000	4	31,324,000	92.32%
15	3,149,000	0	8	0	18,732,000	4	31,328,000	92.33%
16	3,150,000	0	8	0	18,732,000	4	31,332,000	92.34%
17	3,151,000	0	8	0	18,732,000	4	31,336,000	92.35%
18	3,152,000	0	8	0	18,732,000	4	31,340,000	92.36%
19	3,153,000	0	8	0	18,732,000	4	31,344,000	92.38%
20	3,154,000	0	8	0	18,732,000	4	31,348,000	92.39%
21	3,155,000	0	8	0	18,732,000	4	31,352,000	92.40%
22	3,156,000	0	8	0	18,732,000	4	31,356,000	92.41%
23	3,157,000	0	8	0	18,732,000	4	31,360,000	92.42%
24	3,158,000	0	8	0	18,732,000	4	31,364,000	92.43%
25	3,159,000	0	8	0	18,732,000	4	31,368,000	92.45%
26	3,160,000	0	8	0	18,732,000	4	31,372,000	92.46%
27	3,161,000	0	8	0	18,732,000	4	31,376,000	92.47%
28	3,162,000	0	8	0	18,732,000	4	31,380,000	92.48%
29	3,163,000	0	8	0	18,732,000	4	31,384,000	92.49%
30	3,164,000	0	8	0	18,732,000	4	31,388,000	92.51%
31	3,165,000	0	8	0	18,732,000	4	31,392,000	92.52%
32	3,166,000	0	8	0	18,732,000	4	31,396,000	92.53%
33	3,167,000	0	8	0	18,732,000	4	31,400,000	92.54%
34	3,168,000	0	8	0	18,732,000	4	31,404,000	92.55%
35	3,169,000	0	8	0	18,732,000	4	31,408,000	92.56%
36	3,170,000	0	8	0	18,732,000	4	31,412,000	92.58%
37	3,171,000	0	8	0	18,732,000	4	31,416,000	92.59%
38	3,172,000	0	8	0	18,732,000	4	31,420,000	92.60%
39	3,173,000	0	8	0	18,732,000	4	31,424,000	92.61%
40	3,174,000	0	8	0	18,732,000	4	31,428,000	92.62%
41	3,175,000	0	8	0	18,732,000	4	31,432,000	92.64%
42	3,176,000	0	8	0	18,732,000	4	31,436,000	92.65%
43	3,177,000	0	8	0	18,732,000	4	31,440,000	92.66%
44	3,178,000	0	8	0	18,732,000	4	31,444,000	92.67%
45	3,179,000	0	8	0	18,732,000	4	31,448,000	92.68%
46	3,180,000	0	8	0	18,732,000	4	31,452,000	92.69%
47	3,181,000	0	8	0	18,732,000	4	31,456,000	92.71%
48	3,182,000	0	8	0	18,732,000	4	31,460,000	92.72%
49	3,183,000	0	8	0	18,732,000	4	31,464,000	92.73%
50	3,184,000	0	8	0	18,732,000	4	31,468,000	92.74%
51	3,185,000	0	8	0	18,732,000	4	31,472,000	92.75%
52	3,186,000	0	8	0	18,732,000	4	31,476,000	92.76%
53	3,187,000	0	8	0	18,732,000	4	31,480,000	92.78%
54	3,188,000	0	8	0	18,732,000	4	31,484,000	92.79%
55	3,189,000	0	8	0	18,732,000	4	31,488,000	92.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,190,000	0	8	0	18,732,000	4	31,492,000	92.81%
2	3,191,000	0	8	0	18,732,000	4	31,496,000	92.82%
3	3,192,000	0	8	0	18,732,000	4	31,500,000	92.84%
4	3,193,000	0	8	0	18,732,000	4	31,504,000	92.85%
5	3,194,000	0	8	0	18,732,000	4	31,508,000	92.86%
6	3,195,000	0	8	0	18,732,000	4	31,512,000	92.87%
7	3,196,000	0	8	0	18,732,000	4	31,516,000	92.88%
8	3,197,000	0	8	0	18,732,000	4	31,520,000	92.89%
9	3,198,000	0	8	0	18,732,000	4	31,524,000	92.91%
10	3,199,000	0	8	0	18,732,000	4	31,528,000	92.92%
11	3,200,000	0	8	0	18,732,000	4	31,532,000	92.93%
12	3,201,000	0	8	0	18,732,000	4	31,536,000	92.94%
13	3,202,000	0	8	0	18,732,000	4	31,540,000	92.95%
14	3,203,000	0	8	0	18,732,000	4	31,544,000	92.97%
15	3,204,000	0	8	0	18,732,000	4	31,548,000	92.98%
16	3,205,000	0	8	0	18,732,000	4	31,552,000	92.99%
17	3,206,000	0	8	0	18,732,000	4	31,556,000	93.00%
18	3,207,000	0	8	0	18,732,000	4	31,560,000	93.01%
19	3,208,000	0	8	0	18,732,000	4	31,564,000	93.02%
20	3,209,000	0	8	0	18,732,000	4	31,568,000	93.04%
21	3,210,000	0	8	0	18,732,000	4	31,572,000	93.05%
22	3,211,000	0	8	0	18,732,000	4	31,576,000	93.06%
23	3,212,000	0	8	0	18,732,000	4	31,580,000	93.07%
24	3,213,000	0	8	0	18,732,000	4	31,584,000	93.08%
25	3,214,000	0	8	0	18,732,000	4	31,588,000	93.09%
26	3,215,000	0	8	0	18,732,000	4	31,592,000	93.11%
27	3,216,000	0	8	0	18,732,000	4	31,596,000	93.12%
28	3,217,000	0	8	0	18,732,000	4	31,600,000	93.13%
29	3,218,000	0	8	0	18,732,000	4	31,604,000	93.14%
30	3,219,000	0	8	0	18,732,000	4	31,608,000	93.15%
31	3,220,000	0	8	0	18,732,000	4	31,612,000	93.17%
32	3,221,000	0	8	0	18,732,000	4	31,616,000	93.18%
33	3,222,000	0	8	0	18,732,000	4	31,620,000	93.19%
34	3,223,000	0	8	0	18,732,000	4	31,624,000	93.20%
35	3,224,000	0	8	0	18,732,000	4	31,628,000	93.21%
36	3,225,000	0	8	0	18,732,000	4	31,632,000	93.22%
37	3,226,000	0	8	0	18,732,000	4	31,636,000	93.24%
38	3,227,000	0	8	0	18,732,000	4	31,640,000	93.25%
39	3,228,000	0	8	0	18,732,000	4	31,644,000	93.26%
40	3,229,000	0	8	0	18,732,000	4	31,648,000	93.27%
41	3,230,000	0	8	0	18,732,000	4	31,652,000	93.28%
42	3,231,000	0	8	0	18,732,000	4	31,656,000	93.30%
43	3,232,000	0	8	0	18,732,000	4	31,660,000	93.31%
44	3,233,000	0	8	0	18,732,000	4	31,664,000	93.32%
45	3,234,000	0	8	0	18,732,000	4	31,668,000	93.33%
46	3,235,000	0	8	0	18,732,000	4	31,672,000	93.34%
47	3,236,000	0	8	0	18,732,000	4	31,676,000	93.35%
48	3,237,000	0	8	0	18,732,000	4	31,680,000	93.37%
49	3,238,000	0	8	0	18,732,000	4	31,684,000	93.38%
50	3,239,000	0	8	0	18,732,000	4	31,688,000	93.39%
51	3,240,000	0	8	0	18,732,000	4	31,692,000	93.40%
52	3,241,000	0	8	0	18,732,000	4	31,696,000	93.41%
53	3,242,000	0	8	0	18,732,000	4	31,700,000	93.42%
54	3,243,000	0	8	0	18,732,000	4	31,704,000	93.44%
55	3,244,000	0	8	0	18,732,000	4	31,708,000	93.45%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 118 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,245,000	0	8	0	18,732,000	4	31,712,000	93.46%
2	3,246,000	0	8	0	18,732,000	4	31,716,000	93.47%
3	3,247,000	0	8	0	18,732,000	4	31,720,000	93.48%
4	3,248,000	0	8	0	18,732,000	4	31,724,000	93.50%
5	3,249,000	0	8	0	18,732,000	4	31,728,000	93.51%
6	3,250,000	0	8	0	18,732,000	4	31,732,000	93.52%
7	3,251,000	0	8	0	18,732,000	4	31,736,000	93.53%
8	3,252,000	0	8	0	18,732,000	4	31,740,000	93.54%
9	3,253,000	0	8	0	18,732,000	4	31,744,000	93.55%
10	3,254,000	0	8	0	18,732,000	4	31,748,000	93.57%
11	3,255,000	0	8	0	18,732,000	4	31,752,000	93.58%
12	3,256,000	0	8	0	18,732,000	4	31,756,000	93.59%
13	3,257,000	0	8	0	18,732,000	4	31,760,000	93.60%
14	3,258,000	0	8	0	18,732,000	4	31,764,000	93.61%
15	3,259,000	0	8	0	18,732,000	4	31,768,000	93.63%
16	3,260,000	0	8	0	18,732,000	4	31,772,000	93.64%
17	3,261,000	0	8	0	18,732,000	4	31,776,000	93.65%
18	3,262,000	0	8	0	18,732,000	4	31,780,000	93.66%
19	3,263,000	0	8	0	18,732,000	4	31,784,000	93.67%
20	3,264,000	0	8	0	18,732,000	4	31,788,000	93.68%
21	3,265,000	0	8	0	18,732,000	4	31,792,000	93.70%
22	3,266,000	0	8	0	18,732,000	4	31,796,000	93.71%
23	3,267,000	0	8	0	18,732,000	4	31,800,000	93.72%
24	3,268,000	0	8	0	18,732,000	4	31,804,000	93.73%
25	3,269,000	0	8	0	18,732,000	4	31,808,000	93.74%
26	3,270,000	0	8	0	18,732,000	4	31,812,000	93.75%
27	3,271,000	0	8	0	18,732,000	4	31,816,000	93.77%
28	3,272,000	0	8	0	18,732,000	4	31,820,000	93.78%
29	3,273,000	0	8	0	18,732,000	4	31,824,000	93.79%
30	3,274,000	0	8	0	18,732,000	4	31,828,000	93.80%
31	3,275,000	0	8	0	18,732,000	4	31,832,000	93.81%
32	3,276,000	0	8	0	18,732,000	4	31,836,000	93.83%
33	3,277,000	0	8	0	18,732,000	4	31,840,000	93.84%
34	3,278,000	0	8	0	18,732,000	4	31,844,000	93.85%
35	3,279,000	0	8	0	18,732,000	4	31,848,000	93.86%
36	3,280,000	0	8	0	18,732,000	4	31,852,000	93.87%
37	3,281,000	0	8	0	18,732,000	4	31,856,000	93.88%
38	3,282,000	0	8	0	18,732,000	4	31,860,000	93.90%
39	3,283,000	0	8	0	18,732,000	4	31,864,000	93.91%
40	3,284,000	0	8	0	18,732,000	4	31,868,000	93.92%
41	3,285,000	0	8	0	18,732,000	4	31,872,000	93.93%
42	3,286,000	0	8	0	18,732,000	4	31,876,000	93.94%
43	3,287,000	0	8	0	18,732,000	4	31,880,000	93.96%
44	3,288,000	0	8	0	18,732,000	4	31,884,000	93.97%
45	3,289,000	0	8	0	18,732,000	4	31,888,000	93.98%
46	3,290,000	0	8	0	18,732,000	4	31,892,000	93.99%
47	3,291,000	0	8	0	18,732,000	4	31,896,000	94.00%
48	3,292,000	0	8	0	18,732,000	4	31,900,000	94.01%
49	3,293,000	0	8	0	18,732,000	4	31,904,000	94.03%
50	3,294,000	0	8	0	18,732,000	4	31,908,000	94.04%
51	3,295,000	0	8	0	18,732,000	4	31,912,000	94.05%
52	3,296,000	0	8	0	18,732,000	4	31,916,000	94.06%
53	3,297,000	0	8	0	18,732,000	4	31,920,000	94.07%
54	3,298,000	0	8	0	18,732,000	4	31,924,000	94.09%
55	3,299,000	0	8	0	18,732,000	4	31,928,000	94.10%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 119 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,300,000	0	8	0	18,732,000	4	31,932,000	94.11%
2	3,301,000	0	8	0	18,732,000	4	31,936,000	94.12%
3	3,302,000	0	8	0	18,732,000	4	31,940,000	94.13%
4	3,303,000	0	8	0	18,732,000	4	31,944,000	94.14%
5	3,304,000	0	8	0	18,732,000	4	31,948,000	94.16%
6	3,305,000	0	8	0	18,732,000	4	31,952,000	94.17%
7	3,306,000	0	8	0	18,732,000	4	31,956,000	94.18%
8	3,307,000	0	8	0	18,732,000	4	31,960,000	94.19%
9	3,308,000	0	8	0	18,732,000	4	31,964,000	94.20%
10	3,309,000	0	8	0	18,732,000	4	31,968,000	94.21%
11	3,310,000	0	8	0	18,732,000	4	31,972,000	94.23%
12	3,311,000	0	8	0	18,732,000	4	31,976,000	94.24%
13	3,312,000	0	8	0	18,732,000	4	31,980,000	94.25%
14	3,313,000	0	8	0	18,732,000	4	31,984,000	94.26%
15	3,314,000	0	8	0	18,732,000	4	31,988,000	94.27%
16	3,315,000	0	8	0	18,732,000	4	31,992,000	94.29%
17	3,316,000	0	8	0	18,732,000	4	31,996,000	94.30%
18	3,317,000	0	8	0	18,732,000	4	32,000,000	94.31%
19	3,318,000	0	8	0	18,732,000	4	32,004,000	94.32%
20	3,319,000	0	8	0	18,732,000	4	32,008,000	94.33%
21	3,320,000	0	8	0	18,732,000	4	32,012,000	94.34%
22	3,321,000	0	8	0	18,732,000	4	32,016,000	94.36%
23	3,322,000	0	8	0	18,732,000	4	32,020,000	94.37%
24	3,323,000	0	8	0	18,732,000	4	32,024,000	94.38%
25	3,324,000	0	8	0	18,732,000	4	32,028,000	94.39%
26	3,325,000	0	8	0	18,732,000	4	32,032,000	94.40%
27	3,326,000	0	8	0	18,732,000	4	32,036,000	94.42%
28	3,327,000	0	8	0	18,732,000	4	32,040,000	94.43%
29	3,328,000	0	8	0	18,732,000	4	32,044,000	94.44%
30	3,329,000	0	8	0	18,732,000	4	32,048,000	94.45%
31	3,330,000	0	8	0	18,732,000	4	32,052,000	94.46%
32	3,331,000	0	8	0	18,732,000	4	32,056,000	94.47%
33	3,332,000	0	8	0	18,732,000	4	32,060,000	94.49%
34	3,333,000	0	8	0	18,732,000	4	32,064,000	94.50%
35	3,334,000	0	8	0	18,732,000	4	32,068,000	94.51%
36	3,335,000	0	8	0	18,732,000	4	32,072,000	94.52%
37	3,336,000	0	8	0	18,732,000	4	32,076,000	94.53%
38	3,337,000	0	8	0	18,732,000	4	32,080,000	94.54%
39	3,338,000	0	8	0	18,732,000	4	32,084,000	94.56%
40	3,339,000	0	8	0	18,732,000	4	32,088,000	94.57%
41	3,340,000	0	8	0	18,732,000	4	32,092,000	94.58%
42	3,341,000	0	8	0	18,732,000	4	32,096,000	94.59%
43	3,342,000	0	8	0	18,732,000	4	32,100,000	94.60%
44	3,343,000	0	8	0	18,732,000	4	32,104,000	94.62%
45	3,344,000	0	8	0	18,732,000	4	32,108,000	94.63%
46	3,345,000	0	8	0	18,732,000	4	32,112,000	94.64%
47	3,346,000	0	8	0	18,732,000	4	32,116,000	94.65%
48	3,347,000	0	8	0	18,732,000	4	32,120,000	94.66%
49	3,348,000	0	8	0	18,732,000	4	32,124,000	94.67%
50	3,349,000	0	8	0	18,732,000	4	32,128,000	94.69%
51	3,350,000	0	8	0	18,732,000	4	32,132,000	94.70%
52	3,351,000	0	8	0	18,732,000	4	32,136,000	94.71%
53	3,352,000	0	8	0	18,732,000	4	32,140,000	94.72%
54	3,353,000	0	8	0	18,732,000	4	32,144,000	94.73%
55	3,354,000	0	8	0	18,732,000	4	32,148,000	94.75%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,355,000	0	8	0	18,732,000	4	32,152,000	94.76%
2	3,356,000	0	8	0	18,732,000	4	32,156,000	94.77%
3	3,357,000	0	8	0	18,732,000	4	32,160,000	94.78%
4	3,358,000	0	8	0	18,732,000	4	32,164,000	94.79%
5	3,359,000	0	8	0	18,732,000	4	32,168,000	94.80%
6	3,360,000	0	8	0	18,732,000	4	32,172,000	94.82%
7	3,361,000	0	8	0	18,732,000	4	32,176,000	94.83%
8	3,362,000	0	8	0	18,732,000	4	32,180,000	94.84%
9	3,363,000	0	8	0	18,732,000	4	32,184,000	94.85%
10	3,364,000	0	8	0	18,732,000	4	32,188,000	94.86%
11	3,365,000	0	8	0	18,732,000	4	32,192,000	94.87%
12	3,366,000	0	8	0	18,732,000	4	32,196,000	94.89%
13	3,367,000	0	8	0	18,732,000	4	32,200,000	94.90%
14	3,368,000	0	8	0	18,732,000	4	32,204,000	94.91%
15	3,369,000	0	8	0	18,732,000	4	32,208,000	94.92%
16	3,370,000	0	8	0	18,732,000	4	32,212,000	94.93%
17	3,371,000	0	8	0	18,732,000	4	32,216,000	94.95%
18	3,372,000	0	8	0	18,732,000	4	32,220,000	94.96%
19	3,373,000	0	8	0	18,732,000	4	32,224,000	94.97%
20	3,374,000	0	8	0	18,732,000	4	32,228,000	94.98%
21	3,375,000	0	8	0	18,732,000	4	32,232,000	94.99%
22	3,376,000	0	8	0	18,732,000	4	32,236,000	95.00%
23	3,377,000	0	8	0	18,732,000	4	32,240,000	95.02%
24	3,378,000	0	8	0	18,732,000	4	32,244,000	95.03%
25	3,379,000	0	8	0	18,732,000	4	32,248,000	95.04%
26	3,380,000	0	8	0	18,732,000	4	32,252,000	95.05%
27	3,381,000	0	8	0	18,732,000	4	32,256,000	95.06%
28	3,382,000	0	8	0	18,732,000	4	32,260,000	95.08%
29	3,383,000	0	8	0	18,732,000	4	32,264,000	95.09%
30	3,384,000	0	8	0	18,732,000	4	32,268,000	95.10%
31	3,385,000	0	8	0	18,732,000	4	32,272,000	95.11%
32	3,386,000	0	8	0	18,732,000	4	32,276,000	95.12%
33	3,387,000	0	8	0	18,732,000	4	32,280,000	95.13%
34	3,388,000	0	8	0	18,732,000	4	32,284,000	95.15%
35	3,389,000	0	8	0	18,732,000	4	32,288,000	95.16%
36	3,390,000	0	8	0	18,732,000	4	32,292,000	95.17%
37	3,391,000	0	8	0	18,732,000	4	32,296,000	95.18%
38	3,392,000	0	8	0	18,732,000	4	32,300,000	95.19%
39	3,393,000	0	8	0	18,732,000	4	32,304,000	95.20%
40	3,394,000	0	8	0	18,732,000	4	32,308,000	95.22%
41	3,395,000	0	8	0	18,732,000	4	32,312,000	95.23%
42	3,396,000	0	8	0	18,732,000	4	32,316,000	95.24%
43	3,397,000	0	8	0	18,732,000	4	32,320,000	95.25%
44	3,398,000	0	8	0	18,732,000	4	32,324,000	95.26%
45	3,399,000	0	8	0	18,732,000	4	32,328,000	95.28%
46	3,400,000	0	8	0	18,732,000	4	32,332,000	95.29%
47	3,401,000	0	8	0	18,732,000	4	32,336,000	95.30%
48	3,402,000	0	8	0	18,732,000	4	32,340,000	95.31%
49	3,403,000	0	8	0	18,732,000	4	32,344,000	95.32%
50	3,404,000	0	8	0	18,732,000	4	32,348,000	95.33%
51	3,405,000	0	8	0	18,732,000	4	32,352,000	95.35%
52	3,406,000	0	8	0	18,732,000	4	32,356,000	95.36%
53	3,407,000	0	8	0	18,732,000	4	32,360,000	95.37%
54	3,408,000	0	8	0	18,732,000	4	32,364,000	95.38%
55	3,409,000	0	8	0	18,732,000	4	32,368,000	95.39%

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,410,000	0	8	0	18,732,000	4	32,372,000	95.41%
2	3,411,000	0	8	0	18,732,000	4	32,376,000	95.42%
3	3,412,000	0	8	0	18,732,000	4	32,380,000	95.43%
4	3,413,000	0	8	0	18,732,000	4	32,384,000	95.44%
5	3,414,000	0	8	0	18,732,000	4	32,388,000	95.45%
6	3,415,000	0	8	0	18,732,000	4	32,392,000	95.46%
7	3,416,000	0	8	0	18,732,000	4	32,396,000	95.48%
8	3,417,000	0	8	0	18,732,000	4	32,400,000	95.49%
9	3,418,000	0	8	0	18,732,000	4	32,404,000	95.50%
10	3,419,000	0	8	0	18,732,000	4	32,408,000	95.51%
11	3,420,000	0	8	0	18,732,000	4	32,412,000	95.52%
12	3,421,000	0	8	0	18,732,000	4	32,416,000	95.54%
13	3,422,000	0	8	0	18,732,000	4	32,420,000	95.55%
14	3,423,000	0	8	0	18,732,000	4	32,424,000	95.56%
15	3,424,000	0	8	0	18,732,000	4	32,428,000	95.57%
16	3,425,000	0	8	0	18,732,000	4	32,432,000	95.58%
17	3,426,000	0	8	0	18,732,000	4	32,436,000	95.59%
18	3,427,000	0	8	0	18,732,000	4	32,440,000	95.61%
19	3,428,000	0	8	0	18,732,000	4	32,444,000	95.62%
20	3,429,000	0	8	0	18,732,000	4	32,448,000	95.63%
21	3,430,000	0	8	0	18,732,000	4	32,452,000	95.64%
22	3,431,000	0	8	0	18,732,000	4	32,456,000	95.65%
23	3,432,000	0	8	0	18,732,000	4	32,460,000	95.66%
24	3,433,000	0	8	0	18,732,000	4	32,464,000	95.68%
25	3,434,000	0	8	0	18,732,000	4	32,468,000	95.69%
26	3,435,000	0	8	0	18,732,000	4	32,472,000	95.70%
27	3,436,000	0	8	0	18,732,000	4	32,476,000	95.71%
28	3,437,000	0	8	0	18,732,000	4	32,480,000	95.72%
29	3,438,000	0	8	0	18,732,000	4	32,484,000	95.74%
30	3,439,000	0	8	0	18,732,000	4	32,488,000	95.75%
31	3,440,000	0	8	0	18,732,000	4	32,492,000	95.76%
32	3,441,000	0	8	0	18,732,000	4	32,496,000	95.77%
33	3,442,000	0	8	0	18,732,000	4	32,500,000	95.78%
34	3,443,000	0	8	0	18,732,000	4	32,504,000	95.79%
35	3,444,000	0	8	0	18,732,000	4	32,508,000	95.81%
36	3,445,000	0	8	0	18,732,000	4	32,512,000	95.82%
37	3,446,000	0	8	0	18,732,000	4	32,516,000	95.83%
38	3,447,000	0	8	0	18,732,000	4	32,520,000	95.84%
39	3,448,000	0	8	0	18,732,000	4	32,524,000	95.85%
40	3,449,000	0	8	0	18,732,000	4	32,528,000	95.87%
41	3,450,000	0	8	0	18,732,000	4	32,532,000	95.88%
42	3,451,000	0	8	0	18,732,000	4	32,536,000	95.89%
43	3,452,000	0	8	0	18,732,000	4	32,540,000	95.90%
44	3,453,000	0	8	0	18,732,000	4	32,544,000	95.91%
45	3,454,000	0	8	0	18,732,000	4	32,548,000	95.92%
46	3,455,000	0	8	0	18,732,000	4	32,552,000	95.94%
47	3,456,000	0	8	0	18,732,000	4	32,556,000	95.95%
48	3,457,000	0	8	0	18,732,000	4	32,560,000	95.96%
49	3,458,000	0	8	0	18,732,000	4	32,564,000	95.97%
50	3,459,000	0	8	0	18,732,000	4	32,568,000	95.98%
51	3,460,000	0	8	0	18,732,000	4	32,572,000	95.99%
52	3,461,000	0	8	0	18,732,000	4	32,576,000	96.01%
53	3,462,000	0	8	0	18,732,000	4	32,580,000	96.02%
54	3,463,000	0	8	0	18,732,000	4	32,584,000	96.03%
55	3,464,000	0	8	0	18,732,000	4	32,588,000	96.04%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 122 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,465,000	0	8	0	18,732,000	4	32,592,000	96.05%
2	3,466,000	0	8	0	18,732,000	4	32,596,000	96.07%
3	3,467,000	0	8	0	18,732,000	4	32,600,000	96.08%
4	3,468,000	0	8	0	18,732,000	4	32,604,000	96.09%
5	3,469,000	0	8	0	18,732,000	4	32,608,000	96.10%
6	3,470,000	0	8	0	18,732,000	4	32,612,000	96.11%
7	3,471,000	0	8	0	18,732,000	4	32,616,000	96.12%
8	3,472,000	0	8	0	18,732,000	4	32,620,000	96.14%
9	3,473,000	0	8	0	18,732,000	4	32,624,000	96.15%
10	3,474,000	0	8	0	18,732,000	4	32,628,000	96.16%
11	3,475,000	0	8	0	18,732,000	4	32,632,000	96.17%
12	3,476,000	0	8	0	18,732,000	4	32,636,000	96.18%
13	3,477,000	0	8	0	18,732,000	4	32,640,000	96.20%
14	3,478,000	0	8	0	18,732,000	4	32,644,000	96.21%
15	3,479,000	0	8	0	18,732,000	4	32,648,000	96.22%
16	3,480,000	0	8	0	18,732,000	4	32,652,000	96.23%
17	3,481,000	0	8	0	18,732,000	4	32,656,000	96.24%
18	3,482,000	0	8	0	18,732,000	4	32,660,000	96.25%
19	3,483,000	0	8	0	18,732,000	4	32,664,000	96.27%
20	3,484,000	0	8	0	18,732,000	4	32,668,000	96.28%
21	3,485,000	0	8	0	18,732,000	4	32,672,000	96.29%
22	3,486,000	0	8	0	18,732,000	4	32,676,000	96.30%
23	3,487,000	0	8	0	18,732,000	4	32,680,000	96.31%
24	3,488,000	0	8	0	18,732,000	4	32,684,000	96.32%
25	3,489,000	0	8	0	18,732,000	4	32,688,000	96.34%
26	3,490,000	0	8	0	18,732,000	4	32,692,000	96.35%
27	3,491,000	0	8	0	18,732,000	4	32,696,000	96.36%
28	3,492,000	0	8	0	18,732,000	4	32,700,000	96.37%
29	3,493,000	0	8	0	18,732,000	4	32,704,000	96.38%
30	3,494,000	0	8	0	18,732,000	4	32,708,000	96.40%
31	3,495,000	0	8	0	18,732,000	4	32,712,000	96.41%
32	3,496,000	0	8	0	18,732,000	4	32,716,000	96.42%
33	3,497,000	0	8	0	18,732,000	4	32,720,000	96.43%
34	3,498,000	0	8	0	18,732,000	4	32,724,000	96.44%
35	3,499,000	0	8	0	18,732,000	4	32,728,000	96.45%
36	3,500,000	0	8	0	18,732,000	4	32,732,000	96.47%
37	3,501,000	0	8	0	18,732,000	4	32,736,000	96.48%
38	3,502,000	0	8	0	18,732,000	4	32,740,000	96.49%
39	3,503,000	0	8	0	18,732,000	4	32,744,000	96.50%
40	3,504,000	0	8	0	18,732,000	4	32,748,000	96.51%
41	3,505,000	0	8	0	18,732,000	4	32,752,000	96.53%
42	3,506,000	0	8	0	18,732,000	4	32,756,000	96.54%
43	3,507,000	0	8	0	18,732,000	4	32,760,000	96.55%
44	3,508,000	0	8	0	18,732,000	4	32,764,000	96.56%
45	3,509,000	0	8	0	18,732,000	4	32,768,000	96.57%
46	3,510,000	0	8	0	18,732,000	4	32,772,000	96.58%
47	3,511,000	0	8	0	18,732,000	4	32,776,000	96.60%
48	3,512,000	0	8	0	18,732,000	4	32,780,000	96.61%
49	3,513,000	0	8	0	18,732,000	4	32,784,000	96.62%
50	3,514,000	0	8	0	18,732,000	4	32,788,000	96.63%
51	3,515,000	0	8	0	18,732,000	4	32,792,000	96.64%
52	3,516,000	0	8	0	18,732,000	4	32,796,000	96.65%
53	3,517,000	0	8	0	18,732,000	4	32,800,000	96.67%
54	3,518,000	0	8	0	18,732,000	4	32,804,000	96.68%
55	3,519,000	0	8	0	18,732,000	4	32,808,000	96.69%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,520,000	0	8	0	18,732,000	4	32,812,000	96.70%
2	3,521,000	0	8	0	18,732,000	4	32,816,000	96.71%
3	3,522,000	0	8	0	18,732,000	4	32,820,000	96.73%
4	3,523,000	0	8	0	18,732,000	4	32,824,000	96.74%
5	3,524,000	0	8	0	18,732,000	4	32,828,000	96.75%
6	3,525,000	0	8	0	18,732,000	4	32,832,000	96.76%
7	3,526,000	0	8	0	18,732,000	4	32,836,000	96.77%
8	3,527,000	0	8	0	18,732,000	4	32,840,000	96.78%
9	3,528,000	0	8	0	18,732,000	4	32,844,000	96.80%
10	3,529,000	0	8	0	18,732,000	4	32,848,000	96.81%
11	3,530,000	0	8	0	18,732,000	4	32,852,000	96.82%
12	3,531,000	0	8	0	18,732,000	4	32,856,000	96.83%
13	3,532,000	0	8	0	18,732,000	4	32,860,000	96.84%
14	3,533,000	0	8	0	18,732,000	4	32,864,000	96.86%
15	3,534,000	0	8	0	18,732,000	4	32,868,000	96.87%
16	3,535,000	0	8	0	18,732,000	4	32,872,000	96.88%
17	3,536,000	0	8	0	18,732,000	4	32,876,000	96.89%
18	3,537,000	0	8	0	18,732,000	4	32,880,000	96.90%
19	3,538,000	0	8	0	18,732,000	4	32,884,000	96.91%
20	3,539,000	0	8	0	18,732,000	4	32,888,000	96.93%
21	3,540,000	0	8	0	18,732,000	4	32,892,000	96.94%
22	3,541,000	0	8	0	18,732,000	4	32,896,000	96.95%
23	3,542,000	0	8	0	18,732,000	4	32,900,000	96.96%
24	3,543,000	0	8	0	18,732,000	4	32,904,000	96.97%
25	3,544,000	0	8	0	18,732,000	4	32,908,000	96.99%
26	3,545,000	0	8	0	18,732,000	4	32,912,000	97.00%
27	3,546,000	0	8	0	18,732,000	4	32,916,000	97.01%
28	3,547,000	0	8	0	18,732,000	4	32,920,000	97.02%
29	3,548,000	0	8	0	18,732,000	4	32,924,000	97.03%
30	3,549,000	0	8	0	18,732,000	4	32,928,000	97.04%
31	3,550,000	0	8	0	18,732,000	4	32,932,000	97.06%
32	3,551,000	0	8	0	18,732,000	4	32,936,000	97.07%
33	3,552,000	0	8	0	18,732,000	4	32,940,000	97.08%
34	3,553,000	0	8	0	18,732,000	4	32,944,000	97.09%
35	3,554,000	0	8	0	18,732,000	4	32,948,000	97.10%
36	3,555,000	0	8	0	18,732,000	4	32,952,000	97.11%
37	3,556,000	0	8	0	18,732,000	4	32,956,000	97.13%
38	3,557,000	0	8	0	18,732,000	4	32,960,000	97.14%
39	3,558,000	0	8	0	18,732,000	4	32,964,000	97.15%
40	3,559,000	0	8	0	18,732,000	4	32,968,000	97.16%
41	3,560,000	0	8	0	18,732,000	4	32,972,000	97.17%
42	3,561,000	0	8	0	18,732,000	4	32,976,000	97.19%
43	3,562,000	0	8	0	18,732,000	4	32,980,000	97.20%
44	3,563,000	0	8	0	18,732,000	4	32,984,000	97.21%
45	3,564,000	0	8	0	18,732,000	4	32,988,000	97.22%
46	3,565,000	0	8	0	18,732,000	4	32,992,000	97.23%
47	3,566,000	0	8	0	18,732,000	4	32,996,000	97.24%
48	3,567,000	0	8	0	18,732,000	4	33,000,000	97.26%
49	3,568,000	0	8	0	18,732,000	4	33,004,000	97.27%
50	3,569,000	0	8	0	18,732,000	4	33,008,000	97.28%
51	3,570,000	0	8	0	18,732,000	4	33,012,000	97.29%
52	3,571,000	0	8	0	18,732,000	4	33,016,000	97.30%
53	3,572,000	0	8	0	18,732,000	4	33,020,000	97.32%
54	3,573,000	0	8	0	18,732,000	4	33,024,000	97.33%
55	3,574,000	0	8	0	18,732,000	4	33,028,000	97.34%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,575,000	0	8	0	18,732,000	4	33,032,000	97.35%
2	3,576,000	0	8	0	18,732,000	4	33,036,000	97.36%
3	3,577,000	0	8	0	18,732,000	4	33,040,000	97.37%
4	3,578,000	0	8	0	18,732,000	4	33,044,000	97.39%
5	3,579,000	0	8	0	18,732,000	4	33,048,000	97.40%
6	3,580,000	0	8	0	18,732,000	4	33,052,000	97.41%
7	3,581,000	0	8	0	18,732,000	4	33,056,000	97.42%
8	3,582,000	2	10	7,164,000	25,896,000	2	33,060,000	97.43%
9	3,583,000	0	10	0	25,896,000	2	33,062,000	97.44%
10	3,584,000	0	10	0	25,896,000	2	33,064,000	97.44%
11	3,585,000	0	10	0	25,896,000	2	33,066,000	97.45%
12	3,586,000	0	10	0	25,896,000	2	33,068,000	97.46%
13	3,587,000	0	10	0	25,896,000	2	33,070,000	97.46%
14	3,588,000	0	10	0	25,896,000	2	33,072,000	97.47%
15	3,589,000	0	10	0	25,896,000	2	33,074,000	97.47%
16	3,590,000	0	10	0	25,896,000	2	33,076,000	97.48%
17	3,591,000	0	10	0	25,896,000	2	33,078,000	97.49%
18	3,592,000	0	10	0	25,896,000	2	33,080,000	97.49%
19	3,593,000	0	10	0	25,896,000	2	33,082,000	97.50%
20	3,594,000	0	10	0	25,896,000	2	33,084,000	97.50%
21	3,595,000	0	10	0	25,896,000	2	33,086,000	97.51%
22	3,596,000	0	10	0	25,896,000	2	33,088,000	97.52%
23	3,597,000	0	10	0	25,896,000	2	33,090,000	97.52%
24	3,598,000	0	10	0	25,896,000	2	33,092,000	97.53%
25	3,599,000	0	10	0	25,896,000	2	33,094,000	97.53%
26	3,600,000	0	10	0	25,896,000	2	33,096,000	97.54%
27	3,601,000	0	10	0	25,896,000	2	33,098,000	97.55%
28	3,602,000	0	10	0	25,896,000	2	33,100,000	97.55%
29	3,603,000	0	10	0	25,896,000	2	33,102,000	97.56%
30	3,604,000	0	10	0	25,896,000	2	33,104,000	97.56%
31	3,605,000	0	10	0	25,896,000	2	33,106,000	97.57%
32	3,606,000	0	10	0	25,896,000	2	33,108,000	97.57%
33	3,607,000	0	10	0	25,896,000	2	33,110,000	97.58%
34	3,608,000	0	10	0	25,896,000	2	33,112,000	97.59%
35	3,609,000	0	10	0	25,896,000	2	33,114,000	97.59%
36	3,610,000	0	10	0	25,896,000	2	33,116,000	97.60%
37	3,611,000	0	10	0	25,896,000	2	33,118,000	97.60%
38	3,612,000	0	10	0	25,896,000	2	33,120,000	97.61%
39	3,613,000	0	10	0	25,896,000	2	33,122,000	97.62%
40	3,614,000	0	10	0	25,896,000	2	33,124,000	97.62%
41	3,615,000	0	10	0	25,896,000	2	33,126,000	97.63%
42	3,616,000	0	10	0	25,896,000	2	33,128,000	97.63%
43	3,617,000	0	10	0	25,896,000	2	33,130,000	97.64%
44	3,618,000	0	10	0	25,896,000	2	33,132,000	97.65%
45	3,619,000	0	10	0	25,896,000	2	33,134,000	97.65%
46	3,620,000	0	10	0	25,896,000	2	33,136,000	97.66%
47	3,621,000	0	10	0	25,896,000	2	33,138,000	97.66%
48	3,622,000	0	10	0	25,896,000	2	33,140,000	97.67%
49	3,623,000	0	10	0	25,896,000	2	33,142,000	97.67%
50	3,624,000	0	10	0	25,896,000	2	33,144,000	97.68%
51	3,625,000	0	10	0	25,896,000	2	33,146,000	97.69%
52	3,626,000	0	10	0	25,896,000	2	33,148,000	97.69%
53	3,627,000	0	10	0	25,896,000	2	33,150,000	97.70%
54	3,628,000	0	10	0	25,896,000	2	33,152,000	97.70%
55	3,629,000	0	10	0	25,896,000	2	33,154,000	97.71%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,630,000	0	10	0	25,896,000	2	33,156,000	97.72%
2	3,631,000	0	10	0	25,896,000	2	33,158,000	97.72%
3	3,632,000	0	10	0	25,896,000	2	33,160,000	97.73%
4	3,633,000	0	10	0	25,896,000	2	33,162,000	97.73%
5	3,634,000	0	10	0	25,896,000	2	33,164,000	97.74%
6	3,635,000	0	10	0	25,896,000	2	33,166,000	97.75%
7	3,636,000	0	10	0	25,896,000	2	33,168,000	97.75%
8	3,637,000	0	10	0	25,896,000	2	33,170,000	97.76%
9	3,638,000	0	10	0	25,896,000	2	33,172,000	97.76%
10	3,639,000	0	10	0	25,896,000	2	33,174,000	97.77%
11	3,640,000	0	10	0	25,896,000	2	33,176,000	97.77%
12	3,641,000	0	10	0	25,896,000	2	33,178,000	97.78%
13	3,642,000	0	10	0	25,896,000	2	33,180,000	97.79%
14	3,643,000	0	10	0	25,896,000	2	33,182,000	97.79%
15	3,644,000	0	10	0	25,896,000	2	33,184,000	97.80%
16	3,645,000	0	10	0	25,896,000	2	33,186,000	97.80%
17	3,646,000	0	10	0	25,896,000	2	33,188,000	97.81%
18	3,647,000	0	10	0	25,896,000	2	33,190,000	97.82%
19	3,648,000	0	10	0	25,896,000	2	33,192,000	97.82%
20	3,649,000	0	10	0	25,896,000	2	33,194,000	97.83%
21	3,650,000	0	10	0	25,896,000	2	33,196,000	97.83%
22	3,651,000	0	10	0	25,896,000	2	33,198,000	97.84%
23	3,652,000	0	10	0	25,896,000	2	33,200,000	97.85%
24	3,653,000	0	10	0	25,896,000	2	33,202,000	97.85%
25	3,654,000	0	10	0	25,896,000	2	33,204,000	97.86%
26	3,655,000	0	10	0	25,896,000	2	33,206,000	97.86%
27	3,656,000	0	10	0	25,896,000	2	33,208,000	97.87%
28	3,657,000	0	10	0	25,896,000	2	33,210,000	97.88%
29	3,658,000	0	10	0	25,896,000	2	33,212,000	97.88%
30	3,659,000	0	10	0	25,896,000	2	33,214,000	97.89%
31	3,660,000	0	10	0	25,896,000	2	33,216,000	97.89%
32	3,661,000	0	10	0	25,896,000	2	33,218,000	97.90%
33	3,662,000	0	10	0	25,896,000	2	33,220,000	97.90%
34	3,663,000	0	10	0	25,896,000	2	33,222,000	97.91%
35	3,664,000	0	10	0	25,896,000	2	33,224,000	97.92%
36	3,665,000	0	10	0	25,896,000	2	33,226,000	97.92%
37	3,666,000	0	10	0	25,896,000	2	33,228,000	97.93%
38	3,667,000	0	10	0	25,896,000	2	33,230,000	97.93%
39	3,668,000	0	10	0	25,896,000	2	33,232,000	97.94%
40	3,669,000	0	10	0	25,896,000	2	33,234,000	97.95%
41	3,670,000	0	10	0	25,896,000	2	33,236,000	97.95%
42	3,671,000	0	10	0	25,896,000	2	33,238,000	97.96%
43	3,672,000	0	10	0	25,896,000	2	33,240,000	97.96%
44	3,673,000	0	10	0	25,896,000	2	33,242,000	97.97%
45	3,674,000	0	10	0	25,896,000	2	33,244,000	97.98%
46	3,675,000	0	10	0	25,896,000	2	33,246,000	97.98%
47	3,676,000	0	10	0	25,896,000	2	33,248,000	97.99%
48	3,677,000	0	10	0	25,896,000	2	33,250,000	97.99%
49	3,678,000	0	10	0	25,896,000	2	33,252,000	98.00%
50	3,679,000	0	10	0	25,896,000	2	33,254,000	98.00%
51	3,680,000	0	10	0	25,896,000	2	33,256,000	98.01%
52	3,681,000	0	10	0	25,896,000	2	33,258,000	98.02%
53	3,682,000	0	10	0	25,896,000	2	33,260,000	98.02%
54	3,683,000	0	10	0	25,896,000	2	33,262,000	98.03%
55	3,684,000	0	10	0	25,896,000	2	33,264,000	98.03%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 126 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,685,000	0	10	0	25,896,000	2	33,266,000	98.04%
2	3,686,000	0	10	0	25,896,000	2	33,268,000	98.05%
3	3,687,000	0	10	0	25,896,000	2	33,270,000	98.05%
4	3,688,000	0	10	0	25,896,000	2	33,272,000	98.06%
5	3,689,000	0	10	0	25,896,000	2	33,274,000	98.06%
6	3,690,000	0	10	0	25,896,000	2	33,276,000	98.07%
7	3,691,000	0	10	0	25,896,000	2	33,278,000	98.08%
8	3,692,000	0	10	0	25,896,000	2	33,280,000	98.08%
9	3,693,000	0	10	0	25,896,000	2	33,282,000	98.09%
10	3,694,000	0	10	0	25,896,000	2	33,284,000	98.09%
11	3,695,000	0	10	0	25,896,000	2	33,286,000	98.10%
12	3,696,000	0	10	0	25,896,000	2	33,288,000	98.10%
13	3,697,000	0	10	0	25,896,000	2	33,290,000	98.11%
14	3,698,000	0	10	0	25,896,000	2	33,292,000	98.12%
15	3,699,000	0	10	0	25,896,000	2	33,294,000	98.12%
16	3,700,000	0	10	0	25,896,000	2	33,296,000	98.13%
17	3,701,000	0	10	0	25,896,000	2	33,298,000	98.13%
18	3,702,000	0	10	0	25,896,000	2	33,300,000	98.14%
19	3,703,000	0	10	0	25,896,000	2	33,302,000	98.15%
20	3,704,000	0	10	0	25,896,000	2	33,304,000	98.15%
21	3,705,000	0	10	0	25,896,000	2	33,306,000	98.16%
22	3,706,000	0	10	0	25,896,000	2	33,308,000	98.16%
23	3,707,000	0	10	0	25,896,000	2	33,310,000	98.17%
24	3,708,000	0	10	0	25,896,000	2	33,312,000	98.18%
25	3,709,000	0	10	0	25,896,000	2	33,314,000	98.18%
26	3,710,000	0	10	0	25,896,000	2	33,316,000	98.19%
27	3,711,000	0	10	0	25,896,000	2	33,318,000	98.19%
28	3,712,000	0	10	0	25,896,000	2	33,320,000	98.20%
29	3,713,000	0	10	0	25,896,000	2	33,322,000	98.21%
30	3,714,000	0	10	0	25,896,000	2	33,324,000	98.21%
31	3,715,000	0	10	0	25,896,000	2	33,326,000	98.22%
32	3,716,000	0	10	0	25,896,000	2	33,328,000	98.22%
33	3,717,000	0	10	0	25,896,000	2	33,330,000	98.23%
34	3,718,000	0	10	0	25,896,000	2	33,332,000	98.23%
35	3,719,000	0	10	0	25,896,000	2	33,334,000	98.24%
36	3,720,000	0	10	0	25,896,000	2	33,336,000	98.25%
37	3,721,000	0	10	0	25,896,000	2	33,338,000	98.25%
38	3,722,000	0	10	0	25,896,000	2	33,340,000	98.26%
39	3,723,000	0	10	0	25,896,000	2	33,342,000	98.26%
40	3,724,000	0	10	0	25,896,000	2	33,344,000	98.27%
41	3,725,000	0	10	0	25,896,000	2	33,346,000	98.28%
42	3,726,000	0	10	0	25,896,000	2	33,348,000	98.28%
43	3,727,000	0	10	0	25,896,000	2	33,350,000	98.29%
44	3,728,000	0	10	0	25,896,000	2	33,352,000	98.29%
45	3,729,000	0	10	0	25,896,000	2	33,354,000	98.30%
46	3,730,000	0	10	0	25,896,000	2	33,356,000	98.31%
47	3,731,000	0	10	0	25,896,000	2	33,358,000	98.31%
48	3,732,000	0	10	0	25,896,000	2	33,360,000	98.32%
49	3,733,000	0	10	0	25,896,000	2	33,362,000	98.32%
50	3,734,000	0	10	0	25,896,000	2	33,364,000	98.33%
51	3,735,000	0	10	0	25,896,000	2	33,366,000	98.33%
52	3,736,000	0	10	0	25,896,000	2	33,368,000	98.34%
53	3,737,000	0	10	0	25,896,000	2	33,370,000	98.35%
54	3,738,000	0	10	0	25,896,000	2	33,372,000	98.35%
55	3,739,000	0	10	0	25,896,000	2	33,374,000	98.36%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,740,000	0	10	0	25,896,000	2	33,376,000	98.36%
2	3,741,000	0	10	0	25,896,000	2	33,378,000	98.37%
3	3,742,000	0	10	0	25,896,000	2	33,380,000	98.38%
4	3,743,000	0	10	0	25,896,000	2	33,382,000	98.38%
5	3,744,000	0	10	0	25,896,000	2	33,384,000	98.39%
6	3,745,000	0	10	0	25,896,000	2	33,386,000	98.39%
7	3,746,000	0	10	0	25,896,000	2	33,388,000	98.40%
8	3,747,000	0	10	0	25,896,000	2	33,390,000	98.41%
9	3,748,000	0	10	0	25,896,000	2	33,392,000	98.41%
10	3,749,000	0	10	0	25,896,000	2	33,394,000	98.42%
11	3,750,000	0	10	0	25,896,000	2	33,396,000	98.42%
12	3,751,000	0	10	0	25,896,000	2	33,398,000	98.43%
13	3,752,000	0	10	0	25,896,000	2	33,400,000	98.44%
14	3,753,000	0	10	0	25,896,000	2	33,402,000	98.44%
15	3,754,000	0	10	0	25,896,000	2	33,404,000	98.45%
16	3,755,000	0	10	0	25,896,000	2	33,406,000	98.45%
17	3,756,000	0	10	0	25,896,000	2	33,408,000	98.46%
18	3,757,000	0	10	0	25,896,000	2	33,410,000	98.46%
19	3,758,000	0	10	0	25,896,000	2	33,412,000	98.47%
20	3,759,000	0	10	0	25,896,000	2	33,414,000	98.48%
21	3,760,000	0	10	0	25,896,000	2	33,416,000	98.48%
22	3,761,000	0	10	0	25,896,000	2	33,418,000	98.49%
23	3,762,000	0	10	0	25,896,000	2	33,420,000	98.49%
24	3,763,000	0	10	0	25,896,000	2	33,422,000	98.50%
25	3,764,000	0	10	0	25,896,000	2	33,424,000	98.51%
26	3,765,000	0	10	0	25,896,000	2	33,426,000	98.51%
27	3,766,000	0	10	0	25,896,000	2	33,428,000	98.52%
28	3,767,000	0	10	0	25,896,000	2	33,430,000	98.52%
29	3,768,000	0	10	0	25,896,000	2	33,432,000	98.53%
30	3,769,000	0	10	0	25,896,000	2	33,434,000	98.54%
31	3,770,000	0	10	0	25,896,000	2	33,436,000	98.54%
32	3,771,000	0	10	0	25,896,000	2	33,438,000	98.55%
33	3,772,000	0	10	0	25,896,000	2	33,440,000	98.55%
34	3,773,000	0	10	0	25,896,000	2	33,442,000	98.56%
35	3,774,000	0	10	0	25,896,000	2	33,444,000	98.56%
36	3,775,000	0	10	0	25,896,000	2	33,446,000	98.57%
37	3,776,000	0	10	0	25,896,000	2	33,448,000	98.58%
38	3,777,000	0	10	0	25,896,000	2	33,450,000	98.58%
39	3,778,000	0	10	0	25,896,000	2	33,452,000	98.59%
40	3,779,000	0	10	0	25,896,000	2	33,454,000	98.59%
41	3,780,000	0	10	0	25,896,000	2	33,456,000	98.60%
42	3,781,000	0	10	0	25,896,000	2	33,458,000	98.61%
43	3,782,000	0	10	0	25,896,000	2	33,460,000	98.61%
44	3,783,000	0	10	0	25,896,000	2	33,462,000	98.62%
45	3,784,000	0	10	0	25,896,000	2	33,464,000	98.62%
46	3,785,000	0	10	0	25,896,000	2	33,466,000	98.63%
47	3,786,000	0	10	0	25,896,000	2	33,468,000	98.64%
48	3,787,000	0	10	0	25,896,000	2	33,470,000	98.64%
49	3,788,000	0	10	0	25,896,000	2	33,472,000	98.65%
50	3,789,000	0	10	0	25,896,000	2	33,474,000	98.65%
51	3,790,000	0	10	0	25,896,000	2	33,476,000	98.66%
52	3,791,000	0	10	0	25,896,000	2	33,478,000	98.66%
53	3,792,000	0	10	0	25,896,000	2	33,480,000	98.67%
54	3,793,000	0	10	0	25,896,000	2	33,482,000	98.68%
55	3,794,000	0	10	0	25,896,000	2	33,484,000	98.68%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,795,000	0	10	0	25,896,000	2	33,486,000	98.69%
2	3,796,000	0	10	0	25,896,000	2	33,488,000	98.69%
3	3,797,000	0	10	0	25,896,000	2	33,490,000	98.70%
4	3,798,000	0	10	0	25,896,000	2	33,492,000	98.71%
5	3,799,000	0	10	0	25,896,000	2	33,494,000	98.71%
6	3,800,000	0	10	0	25,896,000	2	33,496,000	98.72%
7	3,801,000	0	10	0	25,896,000	2	33,498,000	98.72%
8	3,802,000	0	10	0	25,896,000	2	33,500,000	98.73%
9	3,803,000	0	10	0	25,896,000	2	33,502,000	98.74%
10	3,804,000	0	10	0	25,896,000	2	33,504,000	98.74%
11	3,805,000	0	10	0	25,896,000	2	33,506,000	98.75%
12	3,806,000	0	10	0	25,896,000	2	33,508,000	98.75%
13	3,807,000	0	10	0	25,896,000	2	33,510,000	98.76%
14	3,808,000	0	10	0	25,896,000	2	33,512,000	98.77%
15	3,809,000	0	10	0	25,896,000	2	33,514,000	98.77%
16	3,810,000	0	10	0	25,896,000	2	33,516,000	98.78%
17	3,811,000	0	10	0	25,896,000	2	33,518,000	98.78%
18	3,812,000	0	10	0	25,896,000	2	33,520,000	98.79%
19	3,813,000	0	10	0	25,896,000	2	33,522,000	98.79%
20	3,814,000	0	10	0	25,896,000	2	33,524,000	98.80%
21	3,815,000	0	10	0	25,896,000	2	33,526,000	98.81%
22	3,816,000	0	10	0	25,896,000	2	33,528,000	98.81%
23	3,817,000	0	10	0	25,896,000	2	33,530,000	98.82%
24	3,818,000	0	10	0	25,896,000	2	33,532,000	98.82%
25	3,819,000	0	10	0	25,896,000	2	33,534,000	98.83%
26	3,820,000	0	10	0	25,896,000	2	33,536,000	98.84%
27	3,821,000	0	10	0	25,896,000	2	33,538,000	98.84%
28	3,822,000	0	10	0	25,896,000	2	33,540,000	98.85%
29	3,823,000	0	10	0	25,896,000	2	33,542,000	98.85%
30	3,824,000	0	10	0	25,896,000	2	33,544,000	98.86%
31	3,825,000	0	10	0	25,896,000	2	33,546,000	98.87%
32	3,826,000	0	10	0	25,896,000	2	33,548,000	98.87%
33	3,827,000	0	10	0	25,896,000	2	33,550,000	98.88%
34	3,828,000	0	10	0	25,896,000	2	33,552,000	98.88%
35	3,829,000	0	10	0	25,896,000	2	33,554,000	98.89%
36	3,830,000	0	10	0	25,896,000	2	33,556,000	98.89%
37	3,831,000	0	10	0	25,896,000	2	33,558,000	98.90%
38	3,832,000	0	10	0	25,896,000	2	33,560,000	98.91%
39	3,833,000	0	10	0	25,896,000	2	33,562,000	98.91%
40	3,834,000	0	10	0	25,896,000	2	33,564,000	98.92%
41	3,835,000	0	10	0	25,896,000	2	33,566,000	98.92%
42	3,836,000	0	10	0	25,896,000	2	33,568,000	98.93%
43	3,837,000	0	10	0	25,896,000	2	33,570,000	98.94%
44	3,838,000	0	10	0	25,896,000	2	33,572,000	98.94%
45	3,839,000	0	10	0	25,896,000	2	33,574,000	98.95%
46	3,840,000	0	10	0	25,896,000	2	33,576,000	98.95%
47	3,841,000	0	10	0	25,896,000	2	33,578,000	98.96%
48	3,842,000	0	10	0	25,896,000	2	33,580,000	98.97%
49	3,843,000	0	10	0	25,896,000	2	33,582,000	98.97%
50	3,844,000	0	10	0	25,896,000	2	33,584,000	98.98%
51	3,845,000	0	10	0	25,896,000	2	33,586,000	98.98%
52	3,846,000	0	10	0	25,896,000	2	33,588,000	98.99%
53	3,847,000	0	10	0	25,896,000	2	33,590,000	99.00%
54	3,848,000	0	10	0	25,896,000	2	33,592,000	99.00%
55	3,849,000	0	10	0	25,896,000	2	33,594,000	99.01%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 129 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,850,000	0	10	0	25,896,000	2	33,596,000	99.01%
2	3,851,000	0	10	0	25,896,000	2	33,598,000	99.02%
3	3,852,000	0	10	0	25,896,000	2	33,600,000	99.02%
4	3,853,000	0	10	0	25,896,000	2	33,602,000	99.03%
5	3,854,000	0	10	0	25,896,000	2	33,604,000	99.04%
6	3,855,000	0	10	0	25,896,000	2	33,606,000	99.04%
7	3,856,000	0	10	0	25,896,000	2	33,608,000	99.05%
8	3,857,000	0	10	0	25,896,000	2	33,610,000	99.05%
9	3,858,000	0	10	0	25,896,000	2	33,612,000	99.06%
10	3,859,000	0	10	0	25,896,000	2	33,614,000	99.07%
11	3,860,000	0	10	0	25,896,000	2	33,616,000	99.07%
12	3,861,000	0	10	0	25,896,000	2	33,618,000	99.08%
13	3,862,000	0	10	0	25,896,000	2	33,620,000	99.08%
14	3,863,000	0	10	0	25,896,000	2	33,622,000	99.09%
15	3,864,000	0	10	0	25,896,000	2	33,624,000	99.10%
16	3,865,000	0	10	0	25,896,000	2	33,626,000	99.10%
17	3,866,000	0	10	0	25,896,000	2	33,628,000	99.11%
18	3,867,000	0	10	0	25,896,000	2	33,630,000	99.11%
19	3,868,000	0	10	0	25,896,000	2	33,632,000	99.12%
20	3,869,000	0	10	0	25,896,000	2	33,634,000	99.12%
21	3,870,000	0	10	0	25,896,000	2	33,636,000	99.13%
22	3,871,000	0	10	0	25,896,000	2	33,638,000	99.14%
23	3,872,000	0	10	0	25,896,000	2	33,640,000	99.14%
24	3,873,000	0	10	0	25,896,000	2	33,642,000	99.15%
25	3,874,000	0	10	0	25,896,000	2	33,644,000	99.15%
26	3,875,000	0	10	0	25,896,000	2	33,646,000	99.16%
27	3,876,000	0	10	0	25,896,000	2	33,648,000	99.17%
28	3,877,000	0	10	0	25,896,000	2	33,650,000	99.17%
29	3,878,000	0	10	0	25,896,000	2	33,652,000	99.18%
30	3,879,000	0	10	0	25,896,000	2	33,654,000	99.18%
31	3,880,000	0	10	0	25,896,000	2	33,656,000	99.19%
32	3,881,000	0	10	0	25,896,000	2	33,658,000	99.20%
33	3,882,000	0	10	0	25,896,000	2	33,660,000	99.20%
34	3,883,000	0	10	0	25,896,000	2	33,662,000	99.21%
35	3,884,000	0	10	0	25,896,000	2	33,664,000	99.21%
36	3,885,000	0	10	0	25,896,000	2	33,666,000	99.22%
37	3,886,000	0	10	0	25,896,000	2	33,668,000	99.22%
38	3,887,000	0	10	0	25,896,000	2	33,670,000	99.23%
39	3,888,000	0	10	0	25,896,000	2	33,672,000	99.24%
40	3,889,000	0	10	0	25,896,000	2	33,674,000	99.24%
41	3,890,000	0	10	0	25,896,000	2	33,676,000	99.25%
42	3,891,000	0	10	0	25,896,000	2	33,678,000	99.25%
43	3,892,000	0	10	0	25,896,000	2	33,680,000	99.26%
44	3,893,000	0	10	0	25,896,000	2	33,682,000	99.27%
45	3,894,000	0	10	0	25,896,000	2	33,684,000	99.27%
46	3,895,000	0	10	0	25,896,000	2	33,686,000	99.28%
47	3,896,000	0	10	0	25,896,000	2	33,688,000	99.28%
48	3,897,000	0	10	0	25,896,000	2	33,690,000	99.29%
49	3,898,000	0	10	0	25,896,000	2	33,692,000	99.30%
50	3,899,000	0	10	0	25,896,000	2	33,694,000	99.30%
51	3,900,000	0	10	0	25,896,000	2	33,696,000	99.31%
52	3,901,000	0	10	0	25,896,000	2	33,698,000	99.31%
53	3,902,000	0	10	0	25,896,000	2	33,700,000	99.32%
54	3,903,000	0	10	0	25,896,000	2	33,702,000	99.33%
55	3,904,000	0	10	0	25,896,000	2	33,704,000	99.33%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 130 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,905,000	0	10	0	25,896,000	2	33,706,000	99.34%
2	3,906,000	0	10	0	25,896,000	2	33,708,000	99.34%
3	3,907,000	0	10	0	25,896,000	2	33,710,000	99.35%
4	3,908,000	0	10	0	25,896,000	2	33,712,000	99.35%
5	3,909,000	0	10	0	25,896,000	2	33,714,000	99.36%
6	3,910,000	0	10	0	25,896,000	2	33,716,000	99.37%
7	3,911,000	0	10	0	25,896,000	2	33,718,000	99.37%
8	3,912,000	0	10	0	25,896,000	2	33,720,000	99.38%
9	3,913,000	0	10	0	25,896,000	2	33,722,000	99.38%
10	3,914,000	0	10	0	25,896,000	2	33,724,000	99.39%
11	3,915,000	1	11	3,915,000	29,811,000	1	33,726,000	99.40%
12	3,916,000	0	11	0	29,811,000	1	33,727,000	99.40%
13	3,917,000	0	11	0	29,811,000	1	33,728,000	99.40%
14	3,918,000	0	11	0	29,811,000	1	33,729,000	99.40%
15	3,919,000	0	11	0	29,811,000	1	33,730,000	99.41%
16	3,920,000	0	11	0	29,811,000	1	33,731,000	99.41%
17	3,921,000	0	11	0	29,811,000	1	33,732,000	99.41%
18	3,922,000	0	11	0	29,811,000	1	33,733,000	99.42%
19	3,923,000	0	11	0	29,811,000	1	33,734,000	99.42%
20	3,924,000	0	11	0	29,811,000	1	33,735,000	99.42%
21	3,925,000	0	11	0	29,811,000	1	33,736,000	99.43%
22	3,926,000	0	11	0	29,811,000	1	33,737,000	99.43%
23	3,927,000	0	11	0	29,811,000	1	33,738,000	99.43%
24	3,928,000	0	11	0	29,811,000	1	33,739,000	99.43%
25	3,929,000	0	11	0	29,811,000	1	33,740,000	99.44%
26	3,930,000	0	11	0	29,811,000	1	33,741,000	99.44%
27	3,931,000	0	11	0	29,811,000	1	33,742,000	99.44%
28	3,932,000	0	11	0	29,811,000	1	33,743,000	99.45%
29	3,933,000	0	11	0	29,811,000	1	33,744,000	99.45%
30	3,934,000	0	11	0	29,811,000	1	33,745,000	99.45%
31	3,935,000	0	11	0	29,811,000	1	33,746,000	99.45%
32	3,936,000	0	11	0	29,811,000	1	33,747,000	99.46%
33	3,937,000	0	11	0	29,811,000	1	33,748,000	99.46%
34	3,938,000	0	11	0	29,811,000	1	33,749,000	99.46%
35	3,939,000	0	11	0	29,811,000	1	33,750,000	99.47%
36	3,940,000	0	11	0	29,811,000	1	33,751,000	99.47%
37	3,941,000	0	11	0	29,811,000	1	33,752,000	99.47%
38	3,942,000	0	11	0	29,811,000	1	33,753,000	99.48%
39	3,943,000	0	11	0	29,811,000	1	33,754,000	99.48%
40	3,944,000	0	11	0	29,811,000	1	33,755,000	99.48%
41	3,945,000	0	11	0	29,811,000	1	33,756,000	99.48%
42	3,946,000	0	11	0	29,811,000	1	33,757,000	99.49%
43	3,947,000	0	11	0	29,811,000	1	33,758,000	99.49%
44	3,948,000	0	11	0	29,811,000	1	33,759,000	99.49%
45	3,949,000	0	11	0	29,811,000	1	33,760,000	99.50%
46	3,950,000	0	11	0	29,811,000	1	33,761,000	99.50%
47	3,951,000	0	11	0	29,811,000	1	33,762,000	99.50%
48	3,952,000	0	11	0	29,811,000	1	33,763,000	99.50%
49	3,953,000	0	11	0	29,811,000	1	33,764,000	99.51%
50	3,954,000	0	11	0	29,811,000	1	33,765,000	99.51%
51	3,955,000	0	11	0	29,811,000	1	33,766,000	99.51%
52	3,956,000	0	11	0	29,811,000	1	33,767,000	99.52%
53	3,957,000	0	11	0	29,811,000	1	33,768,000	99.52%
54	3,958,000	0	11	0	29,811,000	1	33,769,000	99.52%
55	3,959,000	0	11	0	29,811,000	1	33,770,000	99.53%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 131 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	3,960,000	0	11	0	29,811,000	1	33,771,000	99.53%
2	3,961,000	0	11	0	29,811,000	1	33,772,000	99.53%
3	3,962,000	0	11	0	29,811,000	1	33,773,000	99.53%
4	3,963,000	0	11	0	29,811,000	1	33,774,000	99.54%
5	3,964,000	0	11	0	29,811,000	1	33,775,000	99.54%
6	3,965,000	0	11	0	29,811,000	1	33,776,000	99.54%
7	3,966,000	0	11	0	29,811,000	1	33,777,000	99.55%
8	3,967,000	0	11	0	29,811,000	1	33,778,000	99.55%
9	3,968,000	0	11	0	29,811,000	1	33,779,000	99.55%
10	3,969,000	0	11	0	29,811,000	1	33,780,000	99.55%
11	3,970,000	0	11	0	29,811,000	1	33,781,000	99.56%
12	3,971,000	0	11	0	29,811,000	1	33,782,000	99.56%
13	3,972,000	0	11	0	29,811,000	1	33,783,000	99.56%
14	3,973,000	0	11	0	29,811,000	1	33,784,000	99.57%
15	3,974,000	0	11	0	29,811,000	1	33,785,000	99.57%
16	3,975,000	0	11	0	29,811,000	1	33,786,000	99.57%
17	3,976,000	0	11	0	29,811,000	1	33,787,000	99.58%
18	3,977,000	0	11	0	29,811,000	1	33,788,000	99.58%
19	3,978,000	0	11	0	29,811,000	1	33,789,000	99.58%
20	3,979,000	0	11	0	29,811,000	1	33,790,000	99.58%
21	3,980,000	0	11	0	29,811,000	1	33,791,000	99.59%
22	3,981,000	0	11	0	29,811,000	1	33,792,000	99.59%
23	3,982,000	0	11	0	29,811,000	1	33,793,000	99.59%
24	3,983,000	0	11	0	29,811,000	1	33,794,000	99.60%
25	3,984,000	0	11	0	29,811,000	1	33,795,000	99.60%
26	3,985,000	0	11	0	29,811,000	1	33,796,000	99.60%
27	3,986,000	0	11	0	29,811,000	1	33,797,000	99.61%
28	3,987,000	0	11	0	29,811,000	1	33,798,000	99.61%
29	3,988,000	0	11	0	29,811,000	1	33,799,000	99.61%
30	3,989,000	0	11	0	29,811,000	1	33,800,000	99.61%
31	3,990,000	0	11	0	29,811,000	1	33,801,000	99.62%
32	3,991,000	0	11	0	29,811,000	1	33,802,000	99.62%
33	3,992,000	0	11	0	29,811,000	1	33,803,000	99.62%
34	3,993,000	0	11	0	29,811,000	1	33,804,000	99.63%
35	3,994,000	0	11	0	29,811,000	1	33,805,000	99.63%
36	3,995,000	0	11	0	29,811,000	1	33,806,000	99.63%
37	3,996,000	0	11	0	29,811,000	1	33,807,000	99.63%
38	3,997,000	0	11	0	29,811,000	1	33,808,000	99.64%
39	3,998,000	0	11	0	29,811,000	1	33,809,000	99.64%
40	3,999,000	0	11	0	29,811,000	1	33,810,000	99.64%
41	4,000,000	0	11	0	29,811,000	1	33,811,000	99.65%
42	4,001,000	0	11	0	29,811,000	1	33,812,000	99.65%
43	4,002,000	0	11	0	29,811,000	1	33,813,000	99.65%
44	4,003,000	0	11	0	29,811,000	1	33,814,000	99.66%
45	4,004,000	0	11	0	29,811,000	1	33,815,000	99.66%
46	4,005,000	0	11	0	29,811,000	1	33,816,000	99.66%
47	4,006,000	0	11	0	29,811,000	1	33,817,000	99.66%
48	4,007,000	0	11	0	29,811,000	1	33,818,000	99.67%
49	4,008,000	0	11	0	29,811,000	1	33,819,000	99.67%
50	4,009,000	0	11	0	29,811,000	1	33,820,000	99.67%
51	4,010,000	0	11	0	29,811,000	1	33,821,000	99.68%
52	4,011,000	0	11	0	29,811,000	1	33,822,000	99.68%
53	4,012,000	0	11	0	29,811,000	1	33,823,000	99.68%
54	4,013,000	0	11	0	29,811,000	1	33,824,000	99.68%
55	4,014,000	0	11	0	29,811,000	1	33,825,000	99.69%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 150170-WS
Historical Test Year Ended: December 31, 2014

Schedule E 14
Page 132 of 133

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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
1	4,015,000	0	11	0	29,811,000	1	33,826,000	99.69%
2	4,016,000	0	11	0	29,811,000	1	33,827,000	99.69%
3	4,017,000	0	11	0	29,811,000	1	33,828,000	99.70%
4	4,018,000	0	11	0	29,811,000	1	33,829,000	99.70%
5	4,019,000	0	11	0	29,811,000	1	33,830,000	99.70%
6	4,020,000	0	11	0	29,811,000	1	33,831,000	99.71%
7	4,021,000	0	11	0	29,811,000	1	33,832,000	99.71%
8	4,022,000	0	11	0	29,811,000	1	33,833,000	99.71%
9	4,023,000	0	11	0	29,811,000	1	33,834,000	99.71%
10	4,024,000	0	11	0	29,811,000	1	33,835,000	99.72%
11	4,025,000	0	11	0	29,811,000	1	33,836,000	99.72%
12	4,026,000	0	11	0	29,811,000	1	33,837,000	99.72%
13	4,027,000	0	11	0	29,811,000	1	33,838,000	99.73%
14	4,028,000	0	11	0	29,811,000	1	33,839,000	99.73%
15	4,029,000	0	11	0	29,811,000	1	33,840,000	99.73%
16	4,030,000	0	11	0	29,811,000	1	33,841,000	99.73%
17	4,031,000	0	11	0	29,811,000	1	33,842,000	99.74%
18	4,032,000	0	11	0	29,811,000	1	33,843,000	99.74%
19	4,033,000	0	11	0	29,811,000	1	33,844,000	99.74%
20	4,034,000	0	11	0	29,811,000	1	33,845,000	99.75%
21	4,035,000	0	11	0	29,811,000	1	33,846,000	99.75%
22	4,036,000	0	11	0	29,811,000	1	33,847,000	99.75%
23	4,037,000	0	11	0	29,811,000	1	33,848,000	99.76%
24	4,038,000	0	11	0	29,811,000	1	33,849,000	99.76%
25	4,039,000	0	11	0	29,811,000	1	33,850,000	99.76%
26	4,040,000	0	11	0	29,811,000	1	33,851,000	99.76%
27	4,041,000	0	11	0	29,811,000	1	33,852,000	99.77%
28	4,042,000	0	11	0	29,811,000	1	33,853,000	99.77%
29	4,043,000	0	11	0	29,811,000	1	33,854,000	99.77%
30	4,044,000	0	11	0	29,811,000	1	33,855,000	99.78%
31	4,045,000	0	11	0	29,811,000	1	33,856,000	99.78%
32	4,046,000	0	11	0	29,811,000	1	33,857,000	99.78%
33	4,047,000	0	11	0	29,811,000	1	33,858,000	99.78%
34	4,048,000	0	11	0	29,811,000	1	33,859,000	99.79%
35	4,049,000	0	11	0	29,811,000	1	33,860,000	99.79%
36	4,050,000	0	11	0	29,811,000	1	33,861,000	99.79%
37	4,051,000	0	11	0	29,811,000	1	33,862,000	99.80%
38	4,052,000	0	11	0	29,811,000	1	33,863,000	99.80%
39	4,053,000	0	11	0	29,811,000	1	33,864,000	99.80%
40	4,054,000	0	11	0	29,811,000	1	33,865,000	99.81%
41	4,055,000	0	11	0	29,811,000	1	33,866,000	99.81%
42	4,056,000	0	11	0	29,811,000	1	33,867,000	99.81%
43	4,057,000	0	11	0	29,811,000	1	33,868,000	99.81%
44	4,058,000	0	11	0	29,811,000	1	33,869,000	99.82%
45	4,059,000	0	11	0	29,811,000	1	33,870,000	99.82%
46	4,060,000	0	11	0	29,811,000	1	33,871,000	99.82%
47	4,061,000	0	11	0	29,811,000	1	33,872,000	99.83%
48	4,062,000	0	11	0	29,811,000	1	33,873,000	99.83%
49	4,063,000	0	11	0	29,811,000	1	33,874,000	99.83%
50	4,064,000	0	11	0	29,811,000	1	33,875,000	99.83%
51	4,065,000	0	11	0	29,811,000	1	33,876,000	99.84%
52	4,066,000	0	11	0	29,811,000	1	33,877,000	99.84%
53	4,067,000	0	11	0	29,811,000	1	33,878,000	99.84%
54	4,068,000	0	11	0	29,811,000	1	33,879,000	99.85%
55	4,069,000	0	11	0	29,811,000	1	33,880,000	99.85%

CLASS A

WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

NI FLORIDA, LLC

Exact Legal Name of Utility

VOLUME III

FOR THE

Test Year Ended: December 31, 2014

COMPOSITE EXHIBIT "B"

CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING MINIMUM
FILING REQUIREMENTS
INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
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25-30.440(3)	5 -6	Chemical Analysis
25-30.440(4)	7 -8	Operations Reports
25-30.440(5)	9 -10	Inspection Reports
25-30.440(6)	11 – 12	Permits
25-30.440(7)	13 – 14	Notices
25-30.440(8)	15 – 23	Field Employees
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Ni Florida, LLC – Water

Docket No. 150170-WS

Lee County

25.30.440 (1)

SEE DETAILED ELECTRONIC MAP PROVIDED

Test Year Ended December 31, 2014

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Ni Florida, LLC – Sewer

Docket No. 150170-WS

Pasco County

25.30.440 (1)

SEE DETAILED ELECTRONIC MAP PROVIDED

Test Year Ended December 31, 2014

Ni Florida, LLC – Water

Docket No. 150170-WS

Lee County

25.30.440 (2)

CHEMICALS USED

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Sewer

Docket No. 150170-WS

Pasco County

25.30.440 (2)

CHEMICALS USED

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Water

Docket No. 150170-WS

Lee County

25.30.440 (3)

CHEMICALS ANALYSIS

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Sewer

Docket No. 150170-WS

Pasco County

25.30.440 (3)

CHEMICALS ANALYSIS

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Water

Docket No. 150170-WS

Lee County

25.30.440 (4)

OPERATIONS REPORTS

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Sewer

Docket No. 150170-WS

Pasco County

25.30.440 (4)

OPERATIONS REPORTS

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Water

Docket No. 150170-WS

Lee County

25.30.440 (5)

INSPECTION REPORTS

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Water

Docket No. 150170-WS

Lee County

25.30.440 (6)

PERMITS

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

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Ni Florida, LLC – Sewer

Docket No. 150170-WS

Pasco County

25.30.440 (6)

PERMITS

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Water

Docket No. 150170-WS

Lee County

25.30.440 (7)

NOTICES

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Sewer

Docket No. 150170-WS

Pasco County

25.30.440 (7)

NOTICES

****

NOT APPLICABLE

****

Test Year Ended December 31, 2014

Ni Florida, LLC – Water and Sewer

Docket No. 150170-WS

Lee County

Pasco County

25.30.440 (8)

FIELD EMPLOYEES

Test Year Ended December 31, 2014

UTILITY GROUP of FLORIDA, LLC – MANAGEMENT AND EMPLOYEES

INVOLVED IN NI FLORIDA, LLC – HUDSON OPERATIONS

TEST YEAR 2014

Management

John Wittenzellner Jr. President:	Manages Operations, Customer Service, Billing, Collections and employees for all Ni Florida, LLC owned facilities.
Colbey Wittenzellner Operations Manager:	Manages day-to-day operations and employees for all Ni Florida, LLC owned facilities.
Laura Paccaco Office Manager:	Manages AR, AP and oversees Billing and Collections of Ni Florida, LLC customer accounts.
Corey Wittenzellner Customer Service Manager: and Compliance Manager:	Manages customer service for all Ni Florida, LLC owned facilities. Manages compliance of day to day operations for all Ni Florida, LLC owned facilities.

Current Operation's Employees

Erik Laurenzi Field Supervisor:	Erik Laurenzi is responsible for the day-to-day operation of the lift stations and Mission control systems for the Ni Florida, LLC – Hudson collection system.
Lonnie Eichhorn Lift Station Technician:	Lonnie Eichhorn is responsible for the day-to-day operations of the lift stations and Mission control systems for the Ni Florida, LLC – Hudson collection system.
Roger Lake Operator:	Roger Lake holds Class B Wastewater Treatment and Class C Water licenses and is back up and vacation relief support for the day-to-day operation of the Ni Florida, LLC – Hudson collection system.

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Edwin Ocasio Lift Station Service Assistant:	Edwin Ocasio is responsible for support to the day-to-day operation of the lift stations and Mission control systems for the Ni Florida, LLC – Hudson collection system.
Brandon Alvarez Customer Service Technician:	Brandon Alvarez is responsible for the field work associate with customer service that includes; meter reading, utility locates, disconnects and reconnects, lateral inspections, system and grounds maintenance for the Ni Florida, LLC – Hudson collection system.

Facilities

The Ni Florida, LLC – Hudson collection system is located in the City of Hudson and serves more than 2,500 customers that are primarily located along canals and the Gulf of Mexico.

The system contains thirty-eight regular lift stations and four master lift stations for a total of forty-two lift stations. The master lift stations are visited on a daily basis and the regular lift stations are visited between two and five times a week (depending on location and proximity to surface water).

The collection system consists of 133,669 linear feet of 8-inch gravity main, 503 manholes, 19,349 linear feet of 6-inch service lines, 49,007 linear feet of 4-inch services lines and 65,991 linear feet of forced main.

As the entire facility is classified as a collection system, the following Department of Environment Protection regulation applies:

62-604.500 Operation and Maintenance.

(1) Even though operation permits are not issued for collection systems, the operations and maintenance provisions of Rule 62-604.500, F.A.C., are applicable to both new and existing domestic wastewater collection/transmission facilities.

(2) All collection/transmission systems shall be operated and maintained so as to provide uninterrupted service as required by this rule.

(3) All equipment necessary for the collection/transmission of domestic wastewater, including equipment provided pursuant to subsection 62-604.400(2), F.A.C., shall be maintained so as to function as intended. In the event odor, noise or lighting adversely affect neighboring developed areas at levels prohibited by paragraph 62-604.400(2)(c), F.A.C., corrective action (which may include modifications of the collection/transmission system) shall be taken by the permittee. Other corrective action may be required to ensure compliance with rules of the Department.

(4) Copies of record drawings and the operation and maintenance manual shall be available at a site within the boundaries of the district office or delegated local program permitting the

collection/transmission system, for use by operation and maintenance personnel and for inspection by Department personnel.
(a) The operation and maintenance manual shall provide for reliable and efficient operation and maintenance of the collection/transmission system.
(b) The detail of the operation and maintenance manual shall be consistent with the complexity of the system. The manual shall 2be developed in accordance with the technical guidance document contained in paragraph 62.604.300(4)(i), F.A.C., and the unique requirements of the individual wastewater facility and shall provide the operator with adequate information and description regarding the design, operation, and maintenance features of the facility involved, including an emergency response plan.
(c) The operation and maintenance manual shall be revised periodically to reflect an alterations performed or to reflect experience resulting from operation.
(d) A new operation and maintenance manual is not required to be developed for each project if there is already an existing manual that is applicable to the facilities being constructed.

Duties and Responsibilities

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

k) Check the master lift stations seven days per week. Perform complete cleanings of these lift stations every Monday, Wednesday and Friday. Verify proper operations. Repair and/or report any abnormalities.
l) Check the remaining lift stations on a scheduled basis to insure proper operations. Repair and/or report any abnormalities.
m) Check chloride levels at the master lift station weekly. If high levels are found, upstream testing may need to be performed to identify a problem area.
n) Perform meter re-reads, deliver late notice door hangers, perform all required locates on a daily basis.
o) Plug sewer lines as needed for delinquent accounts.
p) Respond to after hour emergency call outs as needed.
q) Perform cleaning of all lift station on a scheduled basis. Remove debris from floats, pressure wash walls and pipe work. Verify proper operations.
r) Assist County and other agencies for inspections or when needed to schedule shutdowns or diagnose utility problems.
s) While performing these daily duties, visual observations are done to check for broken clean outs, leaks in sewer lines, and verification of proper operations.

State of Florida

Department of Environmental Protection

ISSUED: **2/2/2015** **LICENSE NO.: 0008357**

THE CLASS C DRINKING WATER TREATMENT PLANT OPERATOR NAMED BELOW IS LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2017

ROGER L. LAKE

RICK SCOTT — GOVERNOR

HERSCHEL T. VINYARD, JR — SECRETARY

DISPLAY IS REQUIRED BY LAW

State of Florida

Department of Environmental Protection

ISSUED: **2/2/2015** **LICENSE NO.: 0009332**

THE CLASS B WASTEWATER TREATMENT PLANT OPERATOR NAMED BELOW IS LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2017

ROGER L. LAKE

RICK SCOTT — GOVERNOR

HERSCHEL T. VINYARD, JR — SECRETARY

DISPLAY IS REQUIRED BY LAW

UF | TREEO Center
UNIVERSITY of FLORIDA

Center for Training, Research and Education for Environmental Occupations

Corey V. Wittenzellner

attended

Lift Station Maintenance

March 19, 2013

and is awarded this

Certificate of Completion

Date issued: **3/19/2013**
CEUs: **0.8**
FDEP OCP DS/WW CEU's: **.8 04131018**
FBPE PDH's 0004099: **8**

Carol Hinton

Carol Hinton, Associate Director

University of Florida TREEO Center • 3900 SW 63 Boulevard • Gainesville, FL 32608-3800 • 352-392-9570 • www.treeo.ufl.edu

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UF | TREEO Center
UNIVERSITY *of* FLORIDA

Center for Training, Research and Education for Environmental Occupations

certifies that

Colbey Wittenzellner

has satisfactorily completed the
examinations for

Backflow Prevention Tester Re-certification

Certificate of Completion

May 16, 2015

Date issued: **05/16/2015**
Certificate No.: **F05-15-9870**
Expiration : **05/31/2017**
Operator Certification Program
Course#: 04151119
CEU's: 0.75

FBPR Construction Licensing Board
Sponsor No.: 0000995
Course No.: 0000710
Classroom Hours: 7

Carol Hinton

Carol Hinton, Associate Director

University of Florida TREEO Center • 3900 SW 63 Boulevard • Gainesville, FL 32608-3800 • 352-392-9570 • www.treeo.ufl.edu

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UF | TREEO Center
UNIVERSITY of FLORIDA

Center for Training, Research and Education for Environmental Occupations

Colbey W. Wittenzellner

attended

Lift Station Maintenance

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Tariffs- Proposed Interim Rates

EXHIBIT "D"

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all Customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Meter Sizes	Base Facility Charge
5/8" x 3/4"	$ 18.61
3/4"	$ 27.91
1"	$ 46.53
1 1/2"	$ 93.06
2"	$ 148.90
3"	$ 297.80
4"	$ 465.31
6"	$ 930.62
8"	$ 1,488.99
Charge per 1,000 gallons	$ 7.07

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – _____ __, 2015

TYPE OF FILING – Interim Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - RV Park served by the Company.

APPLICABILITY - For water service to the RV Park served by the Company.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Base Facility Charge	$1,949.83
Charge per 1,000 gallons	$ 7.07

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – _____ __, 2015

TYPE OF FILING – Interim Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Meter Sizes	Base Facility Charge
5/8" x 3/4"	$ 18.61
3/4"	$ 27.91
1"	$ 46.53
1 1/2"	$ 93.06
2"	$ 148.90
3"	$ 297.80
4"	$ 465.31
6"	$ 930.62
8"	$ 1,488.99

Charge per 1,000 gallons	
0 – 3,000 gallons	$ 6.57
3,001 – 6,000 gallons	$ 8.23
Over 6,000 gallons	$ 11.52

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – _____ __, 2015

TYPE OF FILING – Interim Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Meter Sizes	Base Facility Charge
5/8" x 3/4"	$ 26.18
3/4"	$ 39.28
1"	$ 65.47
1 1/2"	$ 131.81
2"	$ 209.52
3"	$ 419.03
4"	$ 654.73
6"	$ 1,309.48
8"	$ 2,095.17
10"	$ 3,011.81
Charge per 1,000 gallons	$ 10.30

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____ __, 2015

TYPE OF FILING - Interim Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Meter Size	Base Facility Charge
All Meter Sizes	$ 26.18
Charge per 1,000 gallons 8,000 gallon cap	$ 8.59

MINIMUM CHARGE - Base Facility

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____ __, 2015

TYPE OF FILING - Interim Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

LATE PAYMENT CHARGE – This charge would be levied when a customer's billing account is not paid timely and is therefore delinquent.

NSF CHARGE - This charge may be levied pursuant to Chapter 832, Florida Statutes, when a customer pays by check and that check is dishonored by the customers banking institution.

Schedule of Miscellaneous Service Charges

	Normal Hours	After Hours
Initial Connection Charge	$ 27.00	$ 40.00
Normal Reconnection Charge	$125.00	$187.50
Violation Reconnection Charge	$125.00	$187.50
Premises Visit Charge (in lieu of disconnection)	$ 18.00	$ 27.00
Meter Re-read	$ 20.00	N/A
Late Payment Charge	$ 5.00	$ 5.00
NSF Check Check	Pursuant to Statute 832.08(5)	

EFFECTIVE DATE - _____ __, 2015
TYPE OF FILING - Interim Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

Tariffs- Proposed Final Rates

EXHIBIT "D"

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all Customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Meter Sizes	Base Facility Charge
5/8" x 3/4"	$ 19.26
3/4"	$ 28.89
1"	$ 48.15
1 1/2"	$ 96.31
2"	$ 154.09
3"	$ 308.19
4"	$ 481.54
6"	$ 963.09
8"	$ 1,540.94
Charge per 1,000 gallons	$ 7.31

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – _____ __, 2016

TYPE OF FILING – Final Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - RV Park served by the Company.

APPLICABILITY - For water service to the RV Park served by the Company.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Base Facility Charge	$2,017.87
Charge per 1,000 gallons	$ 7.31

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – _____ __, 2016

TYPE OF FILING – Final Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Meter Sizes	Base Facility Charge
5/8" x 3/4"	$ 19.26
3/4"	$ 28.89
1"	$ 48.15
1 1/2"	$ 96.31
2"	$ 154.09
3"	$ 308.19
4"	$ 481.54
6"	$ 963.09
8"	$ 1,540.94

Charge per 1,000 gallons	
0 – 3,000 gallons	$ 6.80
3,001 – 6,000 gallons	$ 8.51
Over 6,000 gallons	$ 11.92

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – _____ __, 2016

TYPE OF FILING – Final Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Meter Sizes	Base Facility Charge
5/8" x 3/4"	$ 26.66
3/4"	$ 40.00
1"	$ 66.66
1 1/2"	$ 134.21
2"	$ 213.34
3"	$ 426.67
4"	$ 666.68
6"	$ 1,333.37
8"	$ 2,133.40
10"	$ 3,066.75
Charge per 1,000 gallons	$ 10.49

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____ __, 2016

TYPE OF FILING - Final Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Meter Size	Base Facility Charge
All Meter Sizes	$ 26.66
Charge per 1,000 gallons 8,000 gallon cap	$ 8.74

MINIMUM CHARGE - Base Facility

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____ __, 2016

TYPE OF FILING - Final Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

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Premises Visit Charge (in lieu of disconnection)	$ 18.00	$ 27.00
Meter Re-read	$ 20.00	N/A
Late Payment Charge	$ 5.00	$ 5.00
NSF Check Check	Pursuant to Statute 832.08(5)	

EFFECTIVE DATE - _____ __, 2016
TYPE OF FILING - Final Rates 2015 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE