

CFAT H2o, Inc.
P.O. Box 5220
Ocala, FL 34478-5220
352-622-4949

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COMMISSION
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February 23, 2011

Mr. Marshall Willis
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 100126-WS

Dear Mr. Willis,

In reference to your letter of January 26, 2010 please find the revised Schedules E-2 (Revision 3) and E-14 (Revision 3).

Sincerely



Charles deMenzes

DOCUMENT NUMBER-DATE

01271 FEB 25 =

FPSC-COMMISSION CLERK

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STATE OF FLORIDA



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

Public Service Commission

January 26, 2011

Mr. Charles deMenzes
CFAT H2O, Inc.
PO Box 5220
1410 NE 8th Avenue
Ocala, FL 34478

Re: Docket No. 100126-WS - Application for an increase in water rates in Marion County, Florida by CFAT H2O, Inc.

Dear Mr. deMenzes:

We have reviewed the minimum filing requirements (MFRs) submitted on January 11, 2011, on behalf of CFAT H2O, Inc. (CFAT or Utility). After reviewing this information, we find the MFRs to be deficient. An explanation of the specific deficiency is identified below.

The Utility's MFR Schedule E-2, Revenue Schedule at Present and Proposed Rates, does not correspond to the Utility's billing analysis.

If these reconciliations require corresponding changes to any MFR schedules, the corrected schedules must also be submitted. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than February 25, 2011.

If you have any questions, please do not hesitate to contact Bart Fletcher, at (850) 413-7017.

Sincerely,

A handwritten signature in black ink, appearing to read "Marshall Willis".

Marshall Willis
Director

MW/BF:lr

cc: Division of Economic Regulation (Bulecza-Banks, Maurey, Daniel, Simpson, Stallcup, Thompson)
Office of the General Counsel (Crawford, Young)
Office of Commission Clerk (Docket No. 100126-WS)
Office of Public Counsel

DOCUMENT NUMBER - CASE
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Internet E-mail: contact@psc.state.fl.us

Revenue Schedule at Present and Proposed Rates - Water

Florida Public Service Commission

Company: CFAT H2O, Inc.
 Docket No.: 100126
 Historical Test Year Ended: December 31, 2009
 Interim Final

Schedule: E-2 [Revision 3]
 Page 1 of 1
 Preparer: W. Wade Horgan, CRRRA

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

Line No.	(1) Bill Code / Class/Meter Size	(2) Bills / Gallons Jan - May 2009	(3) Test Year Rates Effective Jan - May 2009	(4) Test Year Revenues Jan - May 2009	(5) Bills / Gallons June - Dec 2009	(6) Test Year Rates Effective June - Dec 2009	(7) Test Year Revenue June - Dec 2009	(8) Total Test Year Bills/Gallons	(9) Total Test Year Revenues	(10) Proposed Rates	(11) Revenue at Proposed Rates
1	RESIDENTIAL										
2	Base Facility Charge - all meter sizes	1,082	\$ 9.73	\$ 10,625	1,481	\$ 9.97	\$ 14,786	2,573	\$ 25,391	\$ 21.48	\$ 55,268
3									\$ -		
4	Gallonge Charge Per 1,000 Gallons	3,703,000	1.59	\$ 5,888	4,754,000	1.63	7,749	8,457,000	\$ 13,637	3.51	29,884
5											
6	GENERAL SERVICE										
7	Base Facility Charge										
8	5/8 x 3/4	5	9.73	\$ 49	7	9.97	70	12	\$ 118	21.48	\$ 258
9	1"	20	24.33	\$ 487	28	24.93	698	48	\$ 1,185	53.77	\$ 2,581
10	1-1/2"	0	48.86	\$ -	0	48.86	-	0	\$ -	107.42	\$ -
11	2"	0	77.86	\$ -	0	79.78	-	0	\$ -	171.89	\$ -
12	3"	5	155.73	\$ 779	7	159.58	1,117	12	\$ 1,896	343.80	\$ 4,126
13	4"	0	243.31	\$ -	0	249.33	-	0	\$ -	519.73	\$ -
14											
15											
16											
17											
18	Gallonge Charge Per 1,000 Gallons (No limit)	427,000	1.59	\$ 679	340,000	1.63	554	767,000	\$ 1,233	3.51	2,692
19								8,224,000			
20											
21	Total Calculated Measured Revenue								43,459		\$ 94,609
22											
23	Plus: Unbilled Revenue								(199)		(199)
24	Transfer fees								0		0
25	Reconnect fees								0		0
26	Late Penalty Fees								0		0
27	Premises Visit Fees								0		0
28	Billing corrections								0		0
29	Total Calculated Revenue								\$ 43,260		\$ 94,410
30											
31	Total Booked Revenue								\$ 43,579		
32											
33	Difference									319	
34											
35	Correction factor								100.7364%		
36											
37	Total Revenue Requirement (Col.11, Line 29 x Col. 9, line 35)										\$ 95,105

Revenue Schedule at Present and Proposed Rates - Water

Florida Public Service Commission

Company: CFAT H2O, Inc.
 Docket No.: 100128
 Historical Test Year Ended: December 31, 2009
 Interim [X] Final []

Schedule: E-2 (Revision 3)
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

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

Line No.	(1) Bill Code / Class/Meter Size	(2) Bills / Gallons Jan - May 2009	(3) Test Year Rates Effective Jan - May 2009	(4) Test Year Revenues Jan - May 2009	(5) Bills / Gallons June - Dec 2009	(6) Test Year Rates Effective June - Dec 2009	(7) Test Year Revenue June - Dec 2009	(8) Total Test Year Bills/Gallons	(9) Total Test Year Revenues	(10) Proposed Rates	(11) Revenue at Proposed Rates
1	RESIDENTIAL										
2	Base Facility Charge - all meter sizes	1,062	\$ 9.73	\$ 10,625	1,481	\$ 9.97	\$ 14,766	2,573	\$ 25,391	\$ 20.23	\$ 52,052
3									\$ -		
4	Gallage Charge Per 1,000 Gallons	3,703,000	1.59	\$ 5,888	4,754,000	1.63	7,749	8,457,000	\$ 13,637	3.30	27,908
5											
6	GENERAL SERVICE										
7	Base Facility Charge										
8	5/8 x 3/4	5	9.73	\$ 49	7	9.97	70	12	\$ 118	20.23	\$ 243
9	1"	20	24.33	\$ 487	28	24.93	698	48	\$ 1,185	50.58	\$ 2,428
10	1-1/2"	0	48.66	\$ -	0	49.86	-	0	\$ -	101.15	\$ -
11	2"	0	77.86	\$ -	0	79.78	-	0	\$ -	161.84	\$ -
12	3"	5	155.73	\$ 779	7	159.58	1,117	12	\$ 1,896	323.72	\$ 3,885
13	4"	0	243.31	\$ -	0	249.33	-	0	\$ -	492.13	\$ -
14											
15											
16											
17											
18	Gallage Charge Per 1,000 Gallons (No limit)	427,000	1.59	\$ 679	340,000	1.63	554	767,000	\$ 1,233	3.30	2,531
19											
20											
21	Total Calculated Measured Revenue								<u>43,459</u>		<u>\$ 89,046</u>
22											
23	Plus: Unbilled Revenue								(199)		(199)
24	Transfer fees								0		0
25	Reconnect fees								0		0
26	Late Penalty Fees								0		0
27	Premises Visit Fees								0		0
28	Billing corrections								0		0
29	Total Calculated Revenue								<u>\$ 43,260</u>		<u>\$ 88,847</u>
30											
31	Total Booked Revenue								\$ 43,579		
32											
33	Difference								319		
34											
35	Correction factor								100.7364%		
36											
37	Total Revenue Requirement (Col.11, Line 29 x Col. 9, line 35)										\$ 89,501

Billing Analysis Schedule

Florida Public Service Commission

Company: CFAT H2O, Inc.
 Docket No.: 100126
 Historical Test Year Ended: December 31, 2009
 Water Sewer

Schedule: E-14 [Revision 3]
 Page 1 of 8

Preparer: W. Wade Horgan, CRRA

Customer Class: Residential
 Billing Period: Jan - May 2009

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

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						1,092			
2	0	332	332	0	0	780	0	0.00%	0.00%
3	1,000	159	491	159,000	159,000	601	760,000	5.76%	27.53%
4	2,000	147	638	294,000	453,000	454	1,361,000	16.41%	49.29%
5	3,000	125	763	375,000	828,000	329	1,815,000	29.99%	65.74%
6	4,000	119	882	476,000	1,304,000	210	2,144,000	47.23%	77.65%
7	5,000	81	963	405,000	1,709,000	129	2,354,000	61.90%	85.26%
8	6,000	42	1,005	252,000	1,961,000	87	2,483,000	71.02%	89.93%
9	7,000	33	1,038	231,000	2,192,000	54	2,570,000	79.39%	93.08%
10	8,000	14	1,052	112,000	2,304,000	40	2,624,000	83.45%	95.04%
11	9,000	15	1,067	135,000	2,439,000	25	2,664,000	88.34%	96.49%
12	10,000	10	1,077	100,000	2,539,000	15	2,689,000	91.96%	97.39%
13	11,000	1	1,078	11,000	2,550,000	14	2,704,000	92.36%	97.94%
14	12,000	2	1,080	24,000	2,574,000	12	2,718,000	93.23%	98.44%
15	13,000	4	1,084	52,000	2,626,000	8	2,730,000	95.11%	98.88%
16	14,000	3	1,087	42,000	2,668,000	5	2,738,000	96.63%	99.17%
17	15,000	-	1,087	0	2,668,000	5	2,743,000	96.63%	99.35%
18	16,000	1	1,088	16,000	2,684,000	4	2,748,000	97.21%	99.53%
19	17,000	1	1,089	17,000	2,701,000	3	2,752,000	97.83%	99.67%
20	18,000	1	1,090	18,000	2,719,000	2	2,755,000	98.48%	99.78%
21	19,000	1	1,091	19,000	2,738,000	1	2,757,000	99.17%	99.86%
22	20,000	-	1,091	0	2,738,000	1	2,758,000	99.17%	99.89%
23	21,000	-	1,091	0	2,738,000	1	2,759,000	99.17%	99.93%
24	22,000	-	1,091	0	2,738,000	1	2,760,000	99.17%	99.96%
25	23,000	1	1,092	23,000	2,761,000	0	2,761,000	100.00%	100.00%
		1,092	2,761,000						
			Residential Gallons Sold, Jan - May 2009	2,761,000					
			Adjustment for Rounding	942,000					
			Actual Residential Gallons Sold, Jan - May 2009	3,703,000					

Billing Analysis Schedule

Florida Public Service Commission

Company: CFAT H2O, Inc.
 Docket No.: 100128
 Historical Test Year Ended: December 31, 2009
 Water Sewer

Schedule: E-14 [Revision 3]
 Page 2 of 8

Preparer: W. Wade Horigan, CRRA

Customer Class: Residential
 Billing Period: June - Dec 2009

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

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						1,481			
2	0	271	271	0	0	1,210	0	0.00%	0.00%
3	1,000	208	479	208,000	208,000	1,002	1,210,000	4.65%	27.06%
4	2,000	234	713	468,000	676,000	768	2,212,000	15.12%	49.47%
5	3,000	217	930	651,000	1,327,000	551	2,980,000	29.88%	66.65%
6	4,000	201	1,131	804,000	2,131,000	350	3,531,000	47.66%	78.98%
7	5,000	132	1,263	660,000	2,791,000	218	3,881,000	62.42%	86.80%
8	6,000	74	1,337	444,000	3,235,000	144	4,099,000	72.36%	91.68%
9	7,000	54	1,391	378,000	3,613,000	90	4,243,000	80.81%	94.90%
10	8,000	39	1,430	312,000	3,925,000	51	4,333,000	87.79%	96.91%
11	9,000	24	1,454	216,000	4,141,000	27	4,384,000	92.62%	98.05%
12	10,000	11	1,465	110,000	4,251,000	16	4,411,000	95.08%	98.66%
13	11,000	6	1,471	66,000	4,317,000	10	4,427,000	96.56%	99.02%
14	12,000	0	1,471	0	4,317,000	10	4,437,000	96.56%	99.24%
15	13,000	4	1,475	52,000	4,369,000	6	4,447,000	97.72%	99.46%
16	14,000	3	1,478	42,000	4,411,000	3	4,453,000	98.66%	99.60%
17	15,000	0	1,478	0	4,411,000	3	4,456,000	98.66%	99.66%
18	16,000	0	1,478	0	4,411,000	3	4,459,000	98.66%	99.73%
19	17,000	0	1,478	0	4,411,000	3	4,462,000	98.66%	99.80%
20	18,000	1	1,479	18,000	4,429,000	2	4,465,000	99.06%	99.87%
21	19,000	1	1,480	19,000	4,448,000	1	4,467,000	99.49%	99.91%
22	20,000	0	1,480	0	4,448,000	1	4,468,000	99.49%	99.93%
23	21,000	0	1,480	0	4,448,000	1	4,469,000	99.49%	99.96%
24	22,000	0	1,480	0	4,448,000	1	4,470,000	99.49%	99.98%
25	23,000	1	1,481	23,000	4,471,000	-	4,471,000	100.00%	100.00%
		1,481	4,471,000						
			Residential Gallons Sold, Jun - Dec 2009		4,471,000				
			Adjustment for Rounding		283,000				
			Actual Residential Gallons Sold, Jun - Dec 2009		4,754,000				

Billing Analysis Schedule

Florida Public Service Commission

Company: CFAT H2O, Inc.
 Docket No.: 100126
 Historical Test Year Ended: December 31, 2009
 Water Sewer

Schedule: E-14 [Revision 3]
 Page 3 of 8

Preparer: W. Wade Horgan, CRRA

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

Meter Size: 3/4"

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						5			
2	0	0	0	0	0	5	0	0.00%	0.00%
3	1,000	0	0	0	0	5	5,000	0.00%	3.05%
4	2,000	0	0	0	0	5	10,000	0.00%	6.10%
5	3,000	0	0	0	0	5	15,000	0.00%	9.15%
6	4,000	0	0	0	0	5	20,000	0.00%	12.20%
7	5,000	0	0	0	0	5	25,000	0.00%	15.24%
8	6,000	0	0	0	0	5	30,000	0.00%	18.29%
9	7,000	0	0	0	0	5	35,000	0.00%	21.34%
10	8,000	0	0	0	0	5	40,000	0.00%	24.39%
11	9,000	0	0	0	0	5	45,000	0.00%	27.44%
12	10,000	0	0	0	0	5	50,000	0.00%	30.49%
13	11,000	0	0	0	0	5	55,000	0.00%	33.54%
14	12,000	0	0	0	0	5	60,000	0.00%	36.59%
15	13,000	0	0	0	0	5	65,000	0.00%	39.63%
16	14,000	0	0	0	0	5	70,000	0.00%	42.68%
17	15,000	0	0	0	0	5	75,000	0.00%	45.73%
18	16,000	0	0	0	0	5	80,000	0.00%	48.78%
19	17,000	0	0	0	0	5	85,000	0.00%	51.83%
20	18,000	0	0	0	0	5	90,000	0.00%	54.88%
21	19,000	0	0	0	0	5	95,000	0.00%	57.93%
22	20,000	0	0	0	0	5	100,000	0.00%	60.98%
23	21,000	0	0	0	0	5	105,000	0.00%	64.02%
24	22,000	0	0	0	0	5	110,000	0.00%	67.07%
25	23,000	0	0	0	0	5	115,000	0.00%	70.12%
26	24,000	0	0	0	0	5	120,000	0.00%	73.17%
27	25,000	0	0	0	0	5	125,000	0.00%	76.22%
28	26,000	0	0	0	0	5	130,000	0.00%	79.27%
29	27,000	0	0	0	0	5	135,000	0.00%	82.32%
30	28,000	0	0	0	0	5	140,000	0.00%	85.37%
31	29,000	1	1	29,000	29,000	4	145,000	17.88%	88.41%
32	30,000	2	3	60,000	89,000	2	149,000	54.27%	90.85%
33	31,000	0	3	0	89,000	2	151,000	54.27%	92.07%
34	32,000	0	3	0	89,000	2	153,000	54.27%	93.29%
35	33,000	0	3	0	89,000	2	155,000	54.27%	94.51%
36	34,000	0	3	0	89,000	2	157,000	54.27%	95.73%
37	35,000	0	3	0	89,000	2	159,000	54.27%	96.95%
38	36,000	0	3	0	89,000	2	161,000	54.27%	98.17%
39	37,000	1	4	37,000	126,000	1	163,000	76.83%	99.39%
40	38,000	1	5	38,000	164,000	0	164,000	100.00%	100.00%
		5	164,000						

Billing Analysis Schedule

Florida Public Service Commission

Company: CFAT H2O, Inc.
 Docket No.: 100126
 Historical Test Year Ended: December 31, 2009
 Water Sewer

Schedule: E-14 [Revision 3]
 Page 4 of 8

Preparer: W. Wade Horgan, CRRA

Customer Class: General Service - GS
 Billing Period: June - Dec 2008

Meter Size: 3/4"

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						7			
2	0	0	0	0	0	7	0	0.00%	0.00%
3	1,000	0	0	0	0	7	7,000	0.00%	5.56%
4	2,000	0	0	0	0	7	14,000	0.00%	11.11%
5	3,000	0	0	0	0	7	21,000	0.00%	16.67%
6	4,000	0	0	0	0	7	28,000	0.00%	22.22%
7	5,000	1	1	5,000	5,000	6	35,000	3.97%	27.78%
8	6,000	0	1	0	5,000	6	41,000	3.97%	32.54%
9	7,000	0	1	0	5,000	6	47,000	3.97%	37.30%
10	8,000	0	1	0	5,000	6	53,000	3.97%	42.06%
11	9,000	0	1	0	5,000	6	59,000	3.97%	46.83%
12	10,000	1	2	10,000	15,000	5	65,000	11.90%	51.59%
13	11,000	0	2	0	15,000	5	70,000	11.90%	55.56%
14	12,000	0	2	0	15,000	5	75,000	11.90%	59.52%
15	13,000	0	2	0	15,000	5	80,000	11.90%	63.49%
16	14,000	1	3	14,000	29,000	4	85,000	23.02%	67.46%
17	15,000	1	4	15,000	44,000	3	89,000	34.92%	70.63%
18	16,000	0	4	0	44,000	3	92,000	34.92%	73.02%
19	17,000	0	4	0	44,000	3	95,000	34.92%	75.40%
20	18,000	1	5	18,000	62,000	2	98,000	49.21%	77.78%
21	19,000	0	5	0	62,000	2	100,000	49.21%	79.37%
22	20,000	0	5	0	62,000	2	102,000	49.21%	80.95%
23	21,000	0	5	0	62,000	2	104,000	49.21%	82.54%
24	22,000	0	5	0	62,000	2	106,000	49.21%	84.13%
25	23,000	0	5	0	62,000	2	108,000	49.21%	85.71%
26	24,000	0	5	0	62,000	2	110,000	49.21%	87.30%
27	25,000	0	5	0	62,000	2	112,000	49.21%	88.89%
28	26,000	1	6	26,000	88,000	1	114,000	69.84%	90.48%
29	27,000	0	6	0	88,000	1	115,000	69.84%	91.27%
30	28,000	0	6	0	88,000	1	116,000	69.84%	92.06%
31	29,000	0	6	0	88,000	1	117,000	69.84%	92.86%
32	30,000	0	6	0	88,000	1	118,000	69.84%	93.65%
33	31,000	0	6	0	88,000	1	119,000	69.84%	94.44%
34	32,000	0	6	0	88,000	1	120,000	69.84%	95.24%
35	33,000	0	6	0	88,000	1	121,000	69.84%	96.03%
36	34,000	0	6	0	88,000	1	122,000	69.84%	96.83%
37	35,000	0	6	0	88,000	1	123,000	69.84%	97.62%
38	36,000	0	6	0	88,000	1	124,000	69.84%	98.41%
39	37,000	0	6	0	88,000	1	125,000	69.84%	99.21%
40	38,000	1	7	38,000	126,000	0	126,000	100.00%	100.00%
		7	126,000						

Company: CFAT H2O, Inc.
 Docket No.: 100126
 Historical Test Year Ended: December 31, 2009
 Water [X] Sewer []

Schedule: E-14 [Revision 3]
 Page 5 of 8
 Preparer: W. Wade Horgan, CRRA

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

Meter Size: 1"

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						20			
2	0	4	4	0	0	16	0	0.00%	0.00%
3	1,000	1	5	1,000	1,000	15	16,000	0.53%	8.47%
4	2,000	4	9	8,000	9,000	11	31,000	4.76%	16.40%
5	3,000	4	13	12,000	21,000	7	42,000	11.11%	22.22%
6	4,000	2	15	8,000	29,000	5	49,000	15.34%	25.93%
7	5,000	2	17	10,000	39,000	3	54,000	20.63%	28.57%
8	6,000	1	18	6,000	45,000	2	57,000	23.81%	30.18%
9	7,000	0	18	0	45,000	2	59,000	23.81%	31.22%
10	8,000	0	18	0	45,000	2	61,000	23.81%	32.28%
11	9,000	0	18	0	45,000	2	63,000	23.81%	33.33%
12	10,000	0	18	0	45,000	2	65,000	23.81%	34.39%
13	11,000	0	18	0	45,000	2	67,000	23.81%	35.45%
14	12,000	0	18	0	45,000	2	69,000	23.81%	36.51%
15	13,000	0	18	0	45,000	2	71,000	23.81%	37.57%
16	14,000	0	18	0	45,000	2	73,000	23.81%	38.62%
17	15,000	0	18	0	45,000	2	75,000	23.81%	39.68%
18	16,000	0	18	0	45,000	2	77,000	23.81%	40.74%
19	17,000	0	18	0	45,000	2	79,000	23.81%	41.80%
20	18,000	0	18	0	45,000	2	81,000	23.81%	42.86%
21	19,000	0	18	0	45,000	2	83,000	23.81%	43.92%
22	20,000	0	18	0	45,000	2	85,000	23.81%	44.97%
23	21,000	0	18	0	45,000	2	87,000	23.81%	46.03%
24	22,000	0	18	0	45,000	2	89,000	23.81%	47.09%
25	23,000	0	18	0	45,000	2	91,000	23.81%	48.15%
26	24,000	0	18	0	45,000	2	93,000	23.81%	49.21%
27	25,000	0	18	0	45,000	2	95,000	23.81%	50.26%
28	26,000	0	18	0	45,000	2	97,000	23.81%	51.32%
29	27,000	0	18	0	45,000	2	99,000	23.81%	52.38%
30	28,000	0	18	0	45,000	2	101,000	23.81%	53.44%
31	29,000	0	18	0	45,000	2	103,000	23.81%	54.50%
32	30,000	0	18	0	45,000	2	105,000	23.81%	55.56%
33	31,000	0	18	0	45,000	2	107,000	23.81%	56.61%
34	32,000	0	18	0	45,000	2	109,000	23.81%	57.67%
35	33,000	0	18	0	45,000	2	111,000	23.81%	58.73%
36	34,000	0	18	0	45,000	2	113,000	23.81%	59.79%
37	35,000	0	18	0	45,000	2	115,000	23.81%	60.85%
38	36,000	0	18	0	45,000	2	117,000	23.81%	61.90%
39	37,000	0	18	0	45,000	2	119,000	23.81%	62.96%
40	38,000	0	18	0	45,000	2	121,000	23.81%	64.02%
41	39,000	0	18	0	45,000	2	123,000	23.81%	65.08%
42	40,000	0	18	0	45,000	2	125,000	23.81%	66.14%
43	41,000	0	18	0	45,000	2	127,000	23.81%	67.20%
44	42,000	0	18	0	45,000	2	129,000	23.81%	68.25%
45	43,000	0	18	0	45,000	2	131,000	23.81%	69.31%
46	44,000	0	18	0	45,000	2	133,000	23.81%	70.37%
47	45,000	0	18	0	45,000	2	135,000	23.81%	71.43%
48	46,000	0	18	0	45,000	2	137,000	23.81%	72.49%
49	47,000	0	18	0	45,000	2	139,000	23.81%	73.54%
50	48,000	0	18	0	45,000	2	141,000	23.81%	74.60%
51	49,000	0	18	0	45,000	2	143,000	23.81%	75.66%
52	50,000	0	18	0	45,000	2	145,000	23.81%	76.72%
53	51,000	0	18	0	45,000	2	147,000	23.81%	77.78%
54	52,000	0	18	0	45,000	2	149,000	23.81%	78.84%
55	53,000	0	18	0	45,000	2	151,000	23.81%	79.89%
56	54,000	0	18	0	45,000	2	153,000	23.81%	80.95%
57	55,000	0	18	0	45,000	2	155,000	23.81%	82.01%
58	56,000	0	18	0	45,000	2	157,000	23.81%	83.07%
59	57,000	0	18	0	45,000	2	159,000	23.81%	84.13%
60	58,000	0	18	0	45,000	2	161,000	23.81%	85.19%
61	59,000	0	18	0	45,000	2	163,000	23.81%	86.24%
62	60,000	0	18	0	45,000	2	165,000	23.81%	87.30%
63	61,000	1	19	61,000	106,000	1	167,000	56.08%	88.36%
64	83,000	1	20	83,000	189,000	0	189,000	100.00%	100.00%
			20	189,000					

Company: CFAT H2O, Inc.
 Docket No.: 100126
 Historical Test Year Ended: December 31, 2009
 Water [X] Sewer []

Schedule: E-14 [Revision 3]
 Page 6 of 8

Preparer: W. Wade Horigan, CRRA

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

Meter Size: 1"

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						28			
2	0	5	5	0	0	23	0	0.00%	0.00%
3	1,000	5	10	5,000	5,000	18	23,000	5.32%	24.47%
4	2,000	2	12	4,000	9,000	16	41,000	9.57%	43.62%
5	3,000	9	21	27,000	36,000	7	57,000	38.30%	60.64%
6	4,000	2	23	8,000	44,000	5	64,000	46.81%	68.09%
7	5,000	3	26	15,000	59,000	2	69,000	62.77%	73.40%
8	6,000	0	26	0	59,000	2	71,000	62.77%	75.53%
9	7,000	1	27	7,000	66,000	1	73,000	70.21%	77.66%
10	8,000	0	27	0	66,000	1	74,000	70.21%	78.72%
11	9,000	0	27	0	66,000	1	75,000	70.21%	79.79%
12	10,000	0	27	0	66,000	1	76,000	70.21%	80.85%
13	11,000	0	27	0	66,000	1	77,000	70.21%	81.91%
14	12,000	0	27	0	66,000	1	78,000	70.21%	82.98%
15	13,000	0	27	0	66,000	1	79,000	70.21%	84.04%
16	14,000	0	27	0	66,000	1	80,000	70.21%	85.11%
17	15,000	0	27	0	66,000	1	81,000	70.21%	86.17%
18	16,000	0	27	0	66,000	1	82,000	70.21%	87.23%
19	17,000	0	27	0	66,000	1	83,000	70.21%	88.30%
20	18,000	0	27	0	66,000	1	84,000	70.21%	89.36%
21	19,000	0	27	0	66,000	1	85,000	70.21%	90.43%
22	20,000	0	27	0	66,000	1	86,000	70.21%	91.49%
23	21,000	0	27	0	66,000	1	87,000	70.21%	92.55%
24	22,000	0	27	0	66,000	1	88,000	70.21%	93.62%
25	23,000	0	27	0	66,000	1	89,000	70.21%	94.68%
26	24,000	0	27	0	66,000	1	90,000	70.21%	95.74%
27	25,000	0	27	0	66,000	1	91,000	70.21%	96.81%
28	26,000	0	27	0	66,000	1	92,000	70.21%	97.87%
29	27,000	0	27	0	66,000	1	93,000	70.21%	98.94%
30	28,000	1	28	28,000	94,000	-	94,000	100.00%	100.00%
31	29,000	0	28	0	94,000	-	94,000	100.00%	100.00%
32	30,000	0	28	0	94,000	-	94,000	100.00%	100.00%
33	31,000	0	28	0	94,000	-	94,000	100.00%	100.00%
34	32,000	0	28	0	94,000	-	94,000	100.00%	100.00%
35	33,000	0	28	0	94,000	-	94,000	100.00%	100.00%
36	34,000	0	28	0	94,000	-	94,000	100.00%	100.00%
37	35,000	0	28	0	94,000	-	94,000	100.00%	100.00%
38	36,000	0	28	0	94,000	-	94,000	100.00%	100.00%
39	37,000	0	28	0	94,000	-	94,000	100.00%	100.00%
40	38,000	0	28	0	94,000	-	94,000	100.00%	100.00%
41	39,000	0	28	0	94,000	-	94,000	100.00%	100.00%
42	40,000	0	28	0	94,000	-	94,000	100.00%	100.00%
43	41,000	0	28	0	94,000	-	94,000	100.00%	100.00%
44	42,000	0	28	0	94,000	-	94,000	100.00%	100.00%
45	43,000	0	28	0	94,000	-	94,000	100.00%	100.00%
46	44,000	0	28	0	94,000	-	94,000	100.00%	100.00%
47	45,000	0	28	0	94,000	-	94,000	100.00%	100.00%
48	46,000	0	28	0	94,000	-	94,000	100.00%	100.00%
49	47,000	0	28	0	94,000	-	94,000	100.00%	100.00%
50	48,000	0	28	0	94,000	-	94,000	100.00%	100.00%
51	49,000	0	28	0	94,000	-	94,000	100.00%	100.00%
52	50,000	0	28	0	94,000	-	94,000	100.00%	100.00%
53	51,000	0	28	0	94,000	-	94,000	100.00%	100.00%
54	52,000	0	28	0	94,000	-	94,000	100.00%	100.00%
55	53,000	0	28	0	94,000	-	94,000	100.00%	100.00%
56	54,000	0	28	0	94,000	-	94,000	100.00%	100.00%
57	55,000	0	28	0	94,000	-	94,000	100.00%	100.00%
58	56,000	0	28	0	94,000	-	94,000	100.00%	100.00%
59	57,000	0	28	0	94,000	-	94,000	100.00%	100.00%
60	58,000	0	28	0	94,000	-	94,000	100.00%	100.00%
61	59,000	0	28	0	94,000	-	94,000	100.00%	100.00%
62	60,000	0	28	0	94,000	-	94,000	100.00%	100.00%
63	61,000	0	28	0	94,000	-	94,000	100.00%	100.00%
64	63,000	0	28	0	94,000	-	94,000	100.00%	100.00%
			28	94,000					

Billing Analysis Schedule

Florida Public Service Commission

Company: CFAT H2O, Inc.
 Docket No.: 100126
 Historical Test Year Ended: December 31, 2009
 Water Sewer

Schedule: E-14 [Revision 3]
 Page 7 of 8

Preparer: W. Wade Horgan, CRRA

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

Meter Size: 3"

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						5			
2	0	0	0	0	0	5	0	0.00%	0.00%
3	1,000	0	0	0	0	5	5,000	0.00%	6.41%
4	2,000	0	0	0	0	5	10,000	0.00%	12.82%
5	3,000	0	0	0	0	5	15,000	0.00%	19.23%
6	4,000	0	0	0	0	5	20,000	0.00%	25.64%
7	5,000	0	0	0	0	5	25,000	0.00%	32.05%
8	6,000	0	0	0	0	5	30,000	0.00%	38.46%
9	7,000	0	0	0	0	5	35,000	0.00%	44.87%
10	8,000	0	0	0	0	5	40,000	0.00%	51.28%
11	9,000	0	0	0	0	5	45,000	0.00%	57.69%
12	10,000	0	0	0	0	5	50,000	0.00%	64.10%
13	11,000	0	0	0	0	5	55,000	0.00%	70.51%
14	12,000	0	0	0	0	5	60,000	0.00%	76.92%
15	13,000	2	2	26,000	26,000	3	65,000	33.33%	83.33%
16	14,000	0	2	0	26,000	3	68,000	33.33%	87.18%
17	15,000	0	2	0	26,000	3	71,000	33.33%	91.03%
18	16,000	1	3	16,000	42,000	2	74,000	53.85%	94.87%
19	17,000	1	4	17,000	59,000	1	76,000	75.64%	97.44%
20	18,000	0	4	0	59,000	1	77,000	75.64%	98.72%
21	19,000	1	5	19,000	78,000	0	78,000	100.00%	100.00%
22	20,000	0	5	0	78,000	0	78,000	100.00%	100.00%
23	21,000	0	5	0	78,000	0	78,000	100.00%	100.00%
24	22,000	0	5	0	78,000	0	78,000	100.00%	100.00%
25	23,000	0	5	0	78,000	0	78,000	100.00%	100.00%
26	24,000	0	5	0	78,000	0	78,000	100.00%	100.00%
27	25,000	0	5	0	78,000	0	78,000	100.00%	100.00%
28	26,000	0	5	0	78,000	0	78,000	100.00%	100.00%
29	27,000	0	5	0	78,000	0	78,000	100.00%	100.00%
30	28,000	0	5	0	78,000	0	78,000	100.00%	100.00%
31	29,000	0	5	0	78,000	0	78,000	100.00%	100.00%
32	30,000	0	5	0	78,000	0	78,000	100.00%	100.00%
33	31,000	0	5	0	78,000	0	78,000	100.00%	100.00%
34	32,000	0	5	0	78,000	0	78,000	100.00%	100.00%
			5	78,000					

Billing Analysis Schedule

Florida Public Service Commission

Company: CFAT H2O, Inc.
 Docket No.: 100126
 Historical Test Year Ended: December 31, 2009
 Water Sewer

Schedule: E-14 [Revision 3]
 Page 6 of 8

Preparer: W. Wade Horgan, CRRA

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

Meter Size: 3"

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						7			
2	0	0	0	0	0	7	0	0.00%	0.00%
3	1,000	0	0	0	0	7	7,000	0.00%	5.69%
4	2,000	0	0	0	0	7	14,000	0.00%	11.38%
5	3,000	0	0	0	0	7	21,000	0.00%	17.07%
6	4,000	0	0	0	0	7	28,000	0.00%	22.76%
7	5,000	0	0	0	0	7	35,000	0.00%	28.46%
8	6,000	0	0	0	0	7	42,000	0.00%	34.15%
9	7,000	0	0	0	0	7	49,000	0.00%	39.84%
10	8,000	0	0	0	0	7	56,000	0.00%	45.53%
11	9,000	0	0	0	0	7	63,000	0.00%	51.22%
12	10,000	0	0	0	0	7	70,000	0.00%	56.91%
13	11,000	0	0	0	0	7	77,000	0.00%	62.60%
14	12,000	1	1	12,000	12,000	6	84,000	9.78%	68.29%
15	13,000	1	2	13,000	25,000	5	90,000	20.33%	73.17%
16	14,000	3	5	42,000	67,000	2	95,000	54.47%	77.24%
17	15,000	0	5	0	67,000	2	97,000	54.47%	78.88%
18	16,000	0	5	0	67,000	2	99,000	54.47%	80.49%
19	17,000	0	5	0	67,000	2	101,000	54.47%	82.11%
20	18,000	0	5	0	67,000	2	103,000	54.47%	83.74%
21	19,000	0	5	0	67,000	2	105,000	54.47%	85.37%
22	20,000	0	5	0	67,000	2	107,000	54.47%	86.99%
23	21,000	0	5	0	67,000	2	109,000	54.47%	88.62%
24	22,000	0	5	0	67,000	2	111,000	54.47%	90.24%
25	23,000	0	5	0	67,000	2	113,000	54.47%	91.87%
26	24,000	1	6	24,000	91,000	1	115,000	73.98%	93.50%
27	25,000	0	6	0	91,000	1	116,000	73.98%	94.31%
28	26,000	0	6	0	91,000	1	117,000	73.98%	95.12%
29	27,000	0	6	0	91,000	1	118,000	73.98%	95.93%
30	28,000	0	6	0	91,000	1	119,000	73.98%	96.75%
31	29,000	0	6	0	91,000	1	120,000	73.98%	97.56%
32	30,000	0	6	0	91,000	1	121,000	73.98%	98.37%
33	31,000	0	6	0	91,000	1	122,000	73.98%	99.19%
34	32,000	1	7	32,000	123,000	0	123,000	100.00%	100.00%
			7	123,000					

Commercial Gallons Sold, Jan - May 2009 431,000
 Adjustment for Rounding (4,000)
Actual Commercial Gallons Sold, Jan - May 2009 427,000

Commercial Gallons Sold, Jun - Dec 2009 343,000
 Adjustment for Rounding (3,000)
Actual Commercial Gallons Sold, Jun - Dec 2009 340,000

Total Residential & Commercial Gallons Sold (Sched E-14) 9,224,000
Total Gallons Sold (2009 Annual Report) 9,224,000