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August 7, 2009

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MARTIN S. FRIEDMAN, P.A.
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RECEIVED-FPSC
09 AUG -7 AM 10:12
COMMISSION CLERK

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

RE: Docket No. 090182-SU; Ni Florida, LLC's Application for Increase in Wastewater Rates in Pasco County, Florida
Our File No.: 43053.03

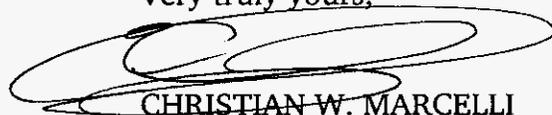
Dear Ms. Cole:

After discussions with Staff, Ni Florida, LLC submits sixteen (16) copies of the enclosed revised MFR Schedules.

These schedules are meant to replace the corresponding schedules filed with the original Application and Minimum Filing Requirements (Volume I).

Should you or Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

COM
~~FCR~~
GCL
OPC
RCP
SSC
SGA
ADM
CLK

CWM/tlc
Enclosures

cc: Mark B. Myers, V.P. Development (w/enclosures)
Mr. Donald Clayton (w/enclosures)

DOCUMENT NUMBER-DATE

08169 AUG-7 8

FPSC-COMMISSION CLERK

**REVISED
MINIMUM FILING
REQUIREMENT
SCHEDULES**

OF

NI FLORIDA, LLC

Exact Legal Name of Utility

Docket No. 090182-SU

(Schedules replace originally filed schedules.)

DOCUMENT NUMBER-DATE

08169 AUG-78

FPSC-COMMISSION CLERK

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-2 (Rev. 8/4/09)

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Interim [] Final [X]

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 7,560,838	\$ (8,551) (D)	\$ 7,552,287	A-3.A-6
2					
3	Utility Land & Land Rights	9,513	-	9,513	A-3.A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	315	(315) (A)	-	A-3
8					
9	Less: Accumulated Depreciation	3,004,034	(16,193) (D)	2,981,629	A-3, A-10
10			(5,974) (E)		
11			(237) (F)		
12					
13	Less: CIAC	3,496,849	1 (D)	3,496,850	A-12
14					
15	Accumulated Amortization of CIAC	1,242,607	31,659 (D)	1,274,266	A-14
16					
17	Acquisition Adjustments	3,620,491	(3,620,491) (B)	-	A-3
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	-	99,088 (C)	99,088	A-17
22					
23	Total Rate Base	<u>\$ 5,932,881</u>	<u>\$ (3,482,418)</u>	<u>\$ 2,456,674</u>	

DOCUMENT NUMBER-DATE

08169 AUG-7 8

FPSC-COMMISSION CLERK

Company: Ni Florida, LLC

Schedule: A-3 (Rev. 8/4/09)

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

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	<u>(A) Construction Work In Progress</u>		
2	Adjustment to remove construction work in progress from Rate Base		315
3	Total adjustment construction work in progress		<u>\$ 315</u>
4			
5	<u>(B) Remove positive acquisition adjustment not included in rate base</u>		
6	Acquisition adjustment		<u>\$ 3,620,491</u>
7			
8	<u>(C) Working Capital</u>		
9	Schedule A-17		<u>\$ 99,088</u>
10			
11	<u>(D) PSC audit adjustments per report dated October 10, 2008</u>		
12	Adjustment to Utility Plant in Service to reflect 2004 and 2005 unrecorded retirements		<u>\$ (8,551)</u>
13			
14	Adjustment to Accumulated Depreciation		
15	354 Structures and Improvements		\$ (14)
16	360 Collection sewers - Force		7,654
17	361 Collection Sewers - Gravity		(49,611)
18	362 Special Collecting Structures		77,996
19	363 Services to Customers		(32,382)
20	364 Flow-measuring devices		11,550
21	370 Receiving Wells		(21,683)
22	371 Lift Station Pumps		(9,902)
23	397 Miscellaneous Equipment		199
24	Total Adjustment to Accumulated Depreciation		<u>\$ (16,193)</u>
25			
26	Adjustments to CIAC (rounding)		1
27			
28	Adjustment of CIAC Amortization (\$35,457 - amount already booked \$3,798)		31,659
29			
30	<u>(E) Adjustments to limit depreciation to the total original cost of plant</u>		
31	364 Flow-measuring devices		\$ (5,775)
32	397 Miscellaneous Equipment		(199)
33	Total Adjustments to Limit Depreciation to the Total Original Cost		<u>\$ (5,974)</u>
34			
35	<u>(F) Adjustment to remove depreciation on unrecorded retirements</u>		<u>\$ (237)</u>

Schedule of Wastewater Plant In Service By Primary Account
 Test Year Average Balance
 Company: Ni Florida, LLC
 Docket No.: 090182-SU
 Schedule Year Ended: December 31, 2008
 Historic [X] of Projected []

Florida Public Service Commission
 Schedule: A-6 (Rev. 8/4/09)
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-2. A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal.	Non-Used & Useful %	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	2,195	0.00%	-
4	360 Collection sewers - Force	995,236	0.00%	-
5	361 Collection Sewers - Gravity	4,104,643	0.00%	-
6	362 Special Collecting Structures	-	0.00%	-
7	363 Services to Customers	991,349	0.00%	-
8	364 Flow-measuring devices	157,854	0.00%	-
9	370 Receiving Wells	550,916	0.00%	-
10	371 Lift Station Pumps	549,097	0.00%	-
11	389 Other Misc. Equipment	6,298	0.00%	-
12	390 Office Furniture & Equipment	36,751	0.00%	-
13	391 Transportation Equipment	146,609	0.00%	-
14	393 Tools, Shop & Garage Equip.	10,829	0.00%	-
15	397 Miscellaneous Equip.	2,814	0.00%	-
16				
17		<u>\$ 7,570,351</u>	<u>0.00%</u>	<u>\$ -</u>

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

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-8 (Rev. 8/4/09)

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

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 12-31-2007 (per PSC audit dated 10-10-08)		\$ 2,870,481
2			
3	2008 Accruals		221,064
4			
5	2008 Retirements		-
6			
7	2008 Adjustments		-
8			
9	Balance at 12-31-2008		<u>\$ 3,091,545</u>
10			

Supporting Schedules: A-10

Recap Schedules: A-18

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

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 090182-SU
 Schedule Year Ended: December 31, 2008
 Historic or Projected

Schedule: A-10 (Rev. 8/4/09)
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-2, A-8

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	-	0.00%	-
3	354 Structures and Improvements	1,618	0.00%	-
4	360 Collection sewers - Force	591,475	0.00%	-
5	361 Collection Sewers - Gravity	1,064,304	0.00%	-
6	362 Special Collecting Structures	5,147	0.00%	-
7	363 Services to Customers	312,142	0.00%	-
8	364 Flow-measuring devices	155,435	0.00%	-
9	370 Receiving Wells	296,434	0.00%	-
10	371 Lift Station Pumps	368,178	0.00%	-
11	389 Other Misc. Equipment	6,298	0.00%	-
12	390 Office Furniture & Equipment	36,519	0.00%	-
13	391 Transportation Equipment	146,594	0.00%	-
14	393 Tools, Shop & Garage Equip.	10,829	0.00%	-
15	397 Miscellaneous Equip.	2,814	0.00%	-
16				
17		<u>\$ 3,004,034</u>	<u>0.00%</u>	<u>\$ -</u>

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 090182-SU
Schedule Year Ended: December 31, 2008

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

Schedule: A-10 (Rev. 8/4/09)
Page 2 of 3

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

Historic [X] or Projected []

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/2007	1/31/2008	2/29/2008	3/31/2008	4/30/2008	5/31/2008	6/30/2008
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	1,577	1,584	1,591	1,597	1,604	1,611	1,618
4	360 Collection sewers - Force	574,888	577,653	580,417	583,182	585,946	588,711	591,475
5	361 Collection Sewers - Gravity	1,018,143	1,025,836	1,033,530	1,041,223	1,048,917	1,056,610	1,064,304
6	362 Special Collecting Structures	-	858	1,716	2,574	3,432	4,290	5,147
7	363 Services to Customers	299,098	301,272	303,446	305,620	307,794	309,968	312,142
8	364 Flow-measuring devices	146,304	148,935	151,566	154,197	156,828	157,854	157,854
9	370 Receiving Wells	285,416	287,252	289,089	290,925	292,762	294,598	296,434
10	371 Lift Station Pumps	352,923	355,466	358,008	360,551	363,093	365,636	368,178
11	389 Other Misc. Equipment	6,298	6,298	6,298	6,298	6,298	6,298	6,298
12	390 Office Furniture & Equipment	35,739	35,943	36,147	36,352	36,556	36,751	36,751
13	391 Transportation Equipment	146,408	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,819	10,829	10,829	10,829	10,829	10,829	10,829
15	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
16								
17		<u>\$ 2,886,674</u>	<u>\$ 2,907,595</u>	<u>\$ 2,928,306</u>	<u>\$ 2,949,017</u>	<u>\$ 2,969,727</u>	<u>\$ 2,988,825</u>	<u>\$ 3,006,700</u>

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

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 090182-SU
Schedule Year Ended: December 31, 2008

Schedule: A-10 (Rev. 8/4/09)
Page 3 of 3

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

Historic [X] or Projected []

Line No.	(1) Account No. and Name	(2) 7/31/2008	(3) 8/31/2008	(4) 9/30/2008	(5) 10/31/2008	(6) 11/30/2008	(7) 12/31/2008	(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	1,624	1,631	1,638	1,645	1,652	1,658	1,618
4	360 Collection sewers - Force	594,240	597,004	599,769	602,533	605,298	608,063	591,475
5	361 Collection Sewers - Gravity	1,071,997	1,079,691	1,087,384	1,095,077	1,102,771	1,110,464	1,064,304
6	362 Special Collecting Structures	6,005	6,863	7,721	8,579	9,437	10,295	5,147
7	363 Services to Customers	314,316	316,490	318,664	320,838	323,012	325,186	312,142
8	364 Flow-measuring devices	157,854	157,854	157,854	157,854	157,854	157,854	155,435
9	370 Receiving Wells	298,271	300,107	301,943	303,780	305,616	307,453	296,434
10	371 Lift Station Pumps	370,721	373,263	375,806	378,348	380,891	383,428	368,178
11	389 Other Misc. Equipment	6,298	6,298	6,298	6,298	6,298	6,298	6,298
12	390 Office Furniture & Equipment	36,751	36,751	36,751	36,751	36,751	36,751	36,519
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,594
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
16								
17		<u>\$ 3,024,576</u>	<u>\$ 3,042,451</u>	<u>\$ 3,060,327</u>	<u>\$3,078,202</u>	<u>\$ 3,096,078</u>	<u>\$ 3,113,949</u>	<u>\$ 3,004,034</u>

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

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 090182-SU
 Schedule Year Ended: December 21 2008
 Historic [X] or Projected []

Schedule: A-12 (Rev. 8/4/09)
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.

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			
4				
5	Line/Main Extension Fees			
6				
7	Meters & Meter Installation Fees			
8				
9	Contributed Property			
10				
11	Other - Tap Fees			
12				
13	Total	N/A	N/A	N/A
14				
15				
16	WASTEWATER			
17				
18	Plant Capacity Fees	\$ -	0.00%	\$ -
19				
20	Line/Main Extension Fees	3,496,849	0.00%	-
21				
22	Contributed Property	-	0.00%	-
23				
24	Other - Tap Fees	-	0.00%	-
25				
26				
27	Total	\$ 3,496,849	0.00%	\$ -
28				
29	Explanation of adjustments:			
30	A. PSC audit adjustment from report dated October 10, 2008 (rounding).			

Recap Schedules: A-2, A-4

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

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 090182-SU
 Schedule Year Ended: December 21 2008
 Historic [X] or Projected []

Schedule: A-12 (Rev. 8/4/09)
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description	(2) 7/31/2008	(3) 8/31/2008	(4) 9/30/2008	(5) 10/31/2008	(6) 11/30/2008	(7) 12/31/2008	(8) Average Balance
1	WATER							
2								
3	Plant Capacity Fees							
4								
5	Line/Main Extension Fees							
6								
7	Meters & Meter Installation Fees							
8								
9	Contributed Property							
10								
11	Other - Tap Fees							
12								
13	Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19								
20	Line/Main Extension Fees	\$ 3,495,557	\$ 3,495,557	3,497,957	3,500,357	3,500,357	3,500,357	3,496,849
21								
22	Contributed Property	-	-	-	-	-	-	-
23								
24	Other - Tap Fees	-	-	-	-	-	-	-
25								
26								
27	Total	\$ 3,495,557	\$ 3,495,557	\$ 3,497,957	\$ 3,500,357	\$ 3,500,357	\$ 3,500,357	\$ 3,496,849

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

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 090182-SU
 Historical Test Year Ended: December 31, 2008
 Historic [X] or Projected []

Schedule: A-14 (Rev. 8/4/09)
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	WATER			
2				
3	Plant Capacity Fees			
4				
5	Line/Main Extension Fees			
6				
7	Meters & Meter Installation Fees			
8				
9	Contributed Property			
10				
11	Other - Tap Fees			
12				
13				
14	Total	N/A	N/A	N/A
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	\$ -	0.00%	\$ -
20				
21	Line/Main Extension Fees	1,242,607	0.00%	-
22				
23	Contributed Property	-	0.00%	-
24				
25	Other - Tap Fees	-	0.00%	-
26				
27				
28	Total	\$ 1,242,607	0.00%	\$ -

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

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

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 090182-SU
 Historical Test Year Ended: December 31, 2008
 Historic [X] or Projected []

Schedule: A-14 (Rev. 8/4/09)
 Page 2 of 3
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description	(2) Prior Year 12/31/2007	(3) 1/31/2008	(4) 2/29/2008	(5) 3/31/2008	(6) 4/30/2008	(7) 5/31/2008	(8) 6/30/2008
1	WATER							
2								
3	Plant Capacity Fees							
4								
5	Line/Main Extension Fees							
6								
7	Meters & Meter Installation Fees							
8								
9	Contributed Property							
10								
11	Other - Tap Fees							
12								
13								
14	Total	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19								
20	Line/Main Extension Fees	1,190,512	1,199,193	1,207,874	1,216,556	1,225,237	1,233,918	1,242,600
21								
22	Contributed Property	-	-	-	-	-	-	-
23								
24	Other - Tap Fees	-	-	-	-	-	-	-
25								
26								
27	Total	<u>\$ 1,190,512</u>	<u>\$ 1,199,193</u>	<u>\$ 1,207,874</u>	<u>\$ 1,216,556</u>	<u>\$ 1,225,237</u>	<u>\$ 1,233,918</u>	<u>\$ 1,242,600</u>

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

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 090182-SU
 Historical Test Year Ended: December 31, 2008
 Historic [X] or Projected []

Schedule: A-14 (Rev. 8/4/09)
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description	(2) 7/31/2008	(3) 8/31/2008	(4) 9/30/2008	(5) 10/31/2008	(6) 11/30/2008	(7) 12/31/2008	(8) Average Balance
1	WATER							
2								
3	Plant Capacity Fees							
4								
5	Line/Main Extension Fees							
6								
7	Meters & Meter Installation Fees							
8								
9	Contributed Property							
10								
11	Other - Tap Fees							
12								
13								
14	Total	<u>N/A</u>						
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19								
20	Line/Main Extension Fees	1,251,281	1,259,962	1,268,649	1,277,342	1,286,035	1,294,728	1,242,607
21								
22	Contributed Property	-	-	-	-	-	-	-
23								
24	Other - Tap Fees	-	-	-	-	-	-	-
25								
26								
27	Total	<u>\$ 1,251,281</u>	<u>\$ 1,259,962</u>	<u>\$ 1,268,649</u>	<u>\$ 1,277,342</u>	<u>\$ 1,286,035</u>	<u>\$ 1,294,728</u>	<u>\$ 1,242,607</u>

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-17 (Rev. 8/4/09)

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

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

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

Line No.	Description	Water	Wastewater	Total
1	<u>Final Rates</u>			
2	CURRENT AND ACCRUED ASSETS			
3	Cash	\$ -	\$ -	\$ -
	Accounts and Notes Receivable, Less Accumulated			
4	Provision for uncollectable Accounts	-	134,605	134,605
5	Prepayments	-	594	594
6	Accrued Utility revenues	-	31,822	31,822
7	Deferred Debits (Rate Case Expense per B-10)	-	90,000	90,000
8				0
9	CURRENT AND ACCRUED LIABILITIES			-
10	Accounts Payable	-	(113,486)	(113,486)
11	Accrued Taxes	-	(43,919)	(43,919)
12	Accrued Interest	-	(528)	(528)
13	Equals working capital (Balance Sheet Approach)	\$ -	\$ 99,088	\$ 99,088
14				
15				
16				
17				
18	<u>Interim Rates</u>			
19				
20	CURRENT AND ACCRUED ASSETS			
21	Cash	\$ -	\$ -	\$ -
	Accounts and Notes Receivable, Less Accumulated			
22	Provision for uncollectable Accounts	-	134,605	134,605
23	Prepayments	-	594	594
24	Accrued Utility revenues	-	31,822	31,822
25				-
26				0
27	CURRENT AND ACCRUED LIABILITIES			-
28	Accounts Payable	-	(113,486)	(113,486)
29	Accrued Taxes	-	(43,919)	(43,919)
30	Accrued Interest	-	(528)	(528)
31	Equals working capital (Balance Sheet Approach)	\$ -	\$ 9,088	\$ 9,088

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 090182-SU .
 Historical Test Year Ended: December 31, 2008
 Interim [] Final [X]

Schedule: B-2 (Rev. 8/4/09)
 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	\$ 1,470,837	\$ -	\$ 1,470,837	\$ 403,704 A	\$ 1,874,541	B-4, B-3
2							
3	Operation & Maintenance	1,302,104	53,725 B	1,355,829	7,065 B	1,362,894	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	123,059	-	123,059	-	123,059	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	136,300	-	136,300	18,167 C	154,467	B-15, B-3
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3
12							
13	OPERATING EXPENSES	<u>1,561,463</u>	<u>53,725</u>	<u>1,615,188</u>	<u>25,232</u>	<u>1,640,419</u>	
14							
15	NET OPERATING INCOME	<u>\$ (90,626)</u>	<u>\$ (53,725)</u>	<u>\$ (144,351)</u>	<u>\$ 378,473</u>	<u>\$ 234,121</u>	
16							
17							
18	RATE BASE	<u>\$ 5,932,881</u>	<u>\$ (3,482,418)</u>	<u>\$ 2,456,674</u>		<u>\$ 2,456,674</u>	
19							
20							
21	RATE OF RETURN	-1.53%		-5.88%		9.53%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-3 (Rev. 8/4/09)

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Interim [] Final [X]

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

Line No.	Description	Water	Wastewater
1	<u>(A) Adjustments to Revenue</u>		
2	(1) Revenue Increase		403,704
3	Total adjustment to revenue		<u>\$ 403,704</u>
4			
5	<u>(B) Adjustments to Operations & Maintenance Expenses</u>		
6	Test Year Adjustments		
7	(1) Adjustment to reflect corrected billing for wastewater purchased		
8	from Pasco County.		\$ 48,236
9	(2) Adjustment to annualize increase in electricity costs		653
10	(3) Adjustment to annualize increase in sewage treatment costs		2,687
11	(4) Adjustment to reduce bad debts expense to 1.75% of revenue		(20,351)
12	(5) Adjustment to include one fourth of rate case expense in operating expenses		22,500
13			<u>\$ 53,725</u>
14			
15	Requested revenue Adjustments		
16	(1) Adjustment to reflect bad debts expense at 1.75% of requested increase in revenue		
17	Total requested increase in revenues		\$ 403,704
18	Bad debts rate		1.75%
19	Bad debts adjustment		<u>\$ 7,065</u>
20			
21	<u>(C) Taxes other than Income Taxes</u>		
22	(1) To adjust test year regulatory assessment fees for requested increase in revenues		
23	Total requested increase in revenues		\$ 403,704
24	RAF rate		4.50%
25	RAF adjustment		<u>\$ 18,167</u>

Company: Ni Florida, LLC

Schedule: E-1

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Interim [] Final [X]

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL		
2		Base Facility Charge - all meter sizes	15.72	19.90
3				
4		Gallage Charge Per 1,000 Gallons (Maximum 10,000 per	5.17	6.54
5				
6		GENERAL SERVICE		
7		Base Facility Charge		
8		5/8" x 3/4"	15.72	19.90
9		Full 3/4"	23.56	29.81
10		1"	39.26	49.68
11		1-1/2"	78.51	99.35
12		2"	125.63	158.97
13		3"	251.25	317.94
14		4"	392.56	496.76
15		6"	785.16	993.56
16		8"	1,256.24	1,589.68
17		10"	1,805.86	2,285.18
18				
19		Gallage Charge Per 1,000 Gallons (No limit)	6.17	7.82
20				
21		MULTI-RESIDENTIAL SERVICE		
22		Base Facility Charge		
23		5/8" x 3/4"	15.72	19.90
24		Full 3/4"	23.56	29.81
25		1"	39.26	49.68
26		1-1/2"	78.51	99.35
27		2"	125.63	158.97
28		3"	251.25	317.94
29		4"	392.56	496.76
30		6"	785.16	993.56
31		8"	1,256.24	1,589.68
32		10"	1,805.86	2,285.18
33				
34		Gallage Charge Per 1,000 Gallons (No limit)	6.45	8.16

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 090182-SU
 Historical Test Year Ended: December 31, 2008
 Interim [] Final [X]

Schedule: E-2 (Rev. 8/4/09)
 Page 1 of 1
 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) Bill Code / Class/Meter Size	(2) Bills / Gallons	(3) Current Rates	(4) Revenue at Current Rates	(5) Proposed Rates	(6) Revenue at Proposed Rates
1	RESIDENTIAL					
2	Base Facility Charge - all meter sizes	30,868	\$ 15.72	\$ 485,245	\$ 19.90	\$ 614,273
3						
4	Gallorage Charge Per 1,000 Gallons (Maximum 10,000 per month)	90,605,000	5.17	468,428	6.54	592,557
5						
6	GENERAL SERVICE					
7	Base Facility Charge					
8	Full 3/4"	1,423	23.56	33,526	29.81	42,420
9	1"	93	39.26	3,651	49.68	4,620
10	1-1/2"	108	78.51	8,479	99.35	10,730
11	2"	84	125.63	10,553	158.97	13,353
12	3"	24	251.25	6,030	317.94	7,631
13	4"	-	392.56	-	496.76	-
14	6"	12	785.16	9,422	993.56	11,923
15	8"	-	1,256.24	-	1,589.68	-
16	10"	-	1,805.86	-	2,285.18	-
17						
18	Gallorage Charge Per 1,000 Gallons (No limit)	30,705,000	6.17	189,450	7.82	240,113
19						
20	MULTI-RESIDENTIAL SERVICE					
21	4"	12	392.56	4,711	496.76	5,961
22						
23	Gallorage Charge Per 1,000 Gallons (No limit)	29,129,000	6.45	187,882	8.16	237,693
24						
25	Total Calculated Measured Revenue			\$ 1,407,376		\$ 1,781,273
26						
27	Plus: Unbilled Revenue			31,822		40,449
28	Transfer fees			2,310		5,151
29	Reconnect fees			9,407		20,977
30	Late Penalty Fees			19,959		25,371
31	Premises Visit Fees			1,310		2,948
32	Billing corrections			-		-
33	Total Calculated Revenue			\$ 1,472,184		\$ 1,876,169
34						
35	Total Booked Revenue			\$ 1,470,837		
36						
37	Difference			(1,347)		
38						
39	Correction factor			99.9085%		
40						
41	Total Revenue Requirement (Col.6, Line 33 x Col. 4, line 39)					\$ 1,874,451

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-2 [Interim] (Rev. 8/4/0

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Interim [X] Final []

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	\$ 7,560,838	\$ (8,551) (D)	\$ 7,552,287	A-3,A-6
2					
3	Utility Land & Land Rights	9,513	-	9,513	A-3 A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	315	(315) (A)	-	A-3
8					
9	Less: Accumulated Depreciation	3,004,034	(16,193) (D)	2,981,629	A-3, A-10
10			(5,974) (E)		
11			(237) (F)		
12					
13	Less: CIAC	3,496,849	1	3,496,850	A-12
14					
15	Accumulated Amortization of CIAC	1,242,607	31,659	1,274,266	A-14
16					
17	Acquisition Adjustments	3,620,491	(3,620,491) (B)	-	A-3
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	-	9,088 (C)	9,088	A-17
22					
23	Total Rate Base	<u>\$ 5,932,881</u>	<u>\$ (3,572,418)</u>	<u>\$ 2,366,674</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-3 [Interim] (Rev. 8/4/09)

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

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	<u>(A) Construction Work In Progress</u>		
2	Adjustment to remove construction work in progress from Rate Base		\$ (315)
3	Total adjustment construction work in progress		<u>\$ (315)</u>
4			
5	<u>(B) Remove positive acquisition adjustment not included in rate base</u>		
6	Acquisition adjustment		<u>\$ (3,620,491)</u>
7			
8	<u>(C) Working Capital</u>		
9	Schedule A-17		<u>\$ 9,088</u>
10			
11	<u>(D) PSC audit adjustments per report dated October 10, 2008</u>		
12	Adjustment to Utility Plant in Service to reflect 2004 and 2005 unrecorded retirements		<u>\$ (8,551)</u>
13			
14	Adjustment to Accumulated Depreciation		
15	354 Structures and Improvements		\$ (14)
16	360 Collection sewers - Force		7,654
17	361 Collection Sewers - Gravity		(49,611)
18	362 Special Collecting Structures		77,996
19	363 Services to Customers		(32,382)
20	364 Flow-measuring devices		11,550
21	370 Receiving Wells		(21,683)
22	371 Lift Station Pumps		(9,902)
23	397 Miscellaneous Equipment		199
24	Total Adjustment to Accumulated Depreciation		<u>\$ (16,193)</u>
25			
26	Adjustments to CIAC (rounding)		1
27			
28	Adjustment of CIAC Amortization (\$35,457 - amount already booked \$3,798)		31,659
29			
30	<u>(E) Adjustments to limit depreciation to the total original cost of plant</u>		
31	364 Flow-measuring devices		\$ (5,775)
32	397 Miscellaneous Equipment		(199)
33	Total Adjustments to Limit Depreciation to the Total Original Cost		<u>\$ (5,974)</u>
34			
35	<u>(F) Adjustment to remove depreciation on unrecorded retirements</u>		<u>\$ (237)</u>

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-2 [Interim] (Rev. 8/4/09)

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Interim [X] Final []

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 1,470,837	\$ -	\$ 1,470,837	\$ 366,872 A	\$ 1,837,709	B-4, B-3
2							
3	Operation & Maintenance	1,302,104	27,885 B	1,329,989	6,420 B	1,336,409	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	123,059	-	123,059	-	123,059	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	136,300	-	136,300	16,509 C	152,809	B-15, B-3
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3
12							
13	OPERATING EXPENSES	<u>1,561,463</u>	<u>27,885</u>	<u>1,589,348</u>	<u>22,930</u>	<u>1,612,277</u>	
14							
15	NET OPERATING INCOME	<u>\$ (90,626)</u>	<u>\$ (27,885)</u>	<u>\$ (118,511)</u>	<u>\$ 343,943</u>	<u>\$ 225,431</u>	
16							
17							
18	RATE BASE	<u>\$ 5,932,881</u>	<u>\$ (3,572,418)</u>	<u>\$ 2,366,674</u>		<u>\$ 2,366,674</u>	
19							
20							
21	RATE OF RETURN	-1.53%		-5.01%		9.53%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-3 [Interim] (Rev. 8/4/09)

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Interim Final

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

Line No.	Description	Water	Wastewater
1	<u>(A) Adjustments to Revenue</u>		
2	(1) Revenue Increase		366,872
3	Total adjustment to revenue		<u>\$ 366,872</u>
4			
5	<u>(B) Adjustments to Operations & Maintenance Expenses</u>		
6	Test Year Adjustments		
7	(1) Adjustment to reflect corrected billing for wastewater purchased		
8	from Pasco County.		\$ 48,236
9	(2) Adjustment to reduce bad debts expense to 1.75% of revenue		<u>(20,351)</u>
10			<u>\$ 27,885</u>
11			
12	Requested revenue Adjustments		
13	(1) Adjustment to reflect bad debts expense at 1.75% of requested increase in revenue		
14	Total requested increase in revenues		\$ 366,872
15	Bad debts rate		1.75%
16	Bad debts adjustment		<u>\$ 6,420</u>
17			
18	<u>(C) Taxes other than Income Taxes</u>		
19	(1) To adjust test year regulatory assessment fees for requested increase in revenues		
20	Total requested increase in revenues		\$ 366,872
21	RAF rate		4.50%
22	RAF adjustment		<u>\$ 16,509</u>

Company: Ni Florida, LLC

Schedule: E-1 [Interim]

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Interim Final

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL		
2		Base Facility Charge - all meter sizes	15.72	19.46
3				
4		Gallorage Charge Per 1,000 Gallons (Maximum 10,000 per	5.17	6.41
5				
6		GENERAL SERVICE		
7		Base Facility Charge		
8		5/8" x 3/4"	15.72	19.46
9		Full 3/4"	23.56	29.15
10		1"	39.26	48.59
11		1-1/2"	78.51	97.16
12		2"	125.63	155.47
13		3"	251.25	310.94
14		4"	392.56	485.82
15		6"	785.16	971.67
16		8"	1,256.24	1,554.65
17		10"	1,805.86	2,234.84
18				
19		Gallorage Charge Per 1,000 Gallons (No limit)	6.17	7.66
20				
21		MULTI-RESIDENTIAL SERVICE		
22		Base Facility Charge		
23		5/8" x 3/4"	15.72	19.46
24		Full 3/4"	23.56	29.15
25		1"	39.26	48.59
26		1-1/2"	78.51	97.16
27		2"	125.63	155.47
28		3"	251.25	310.94
29		4"	392.56	485.82
30		6"	785.16	971.67
31		8"	1,256.24	1,554.65
32		10"	1,805.86	2,234.84
33				
34		Gallorage Charge Per 1,000 Gallons (No limit)	6.45	8.01

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-2 [Interim] (Rev. 8/4/09)

Docket No.: 090182-SU

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

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) Bill Code / Class/Meter Size	(2) Bills / Gallons	(3) Current Rates	(4) Revenue at Current Rates	(5) Proposed Rates	(6) Revenue at Proposed Rates
1	RESIDENTIAL					
2	Base Facility Charge - all meter sizes	30,868	\$ 15.72	\$ 485,245	\$ 19.46	\$ 600,691
3						
4	Gallorage Charge Per 1,000 Gallons (Maximum 10,000 per month)	90,605,000	5.17	468,428	6.41	580,778
5						
6	GENERAL SERVICE					
7	Base Facility Charge					
8	Full 3/4"	1,423	23.56	33,526	29.15	41,480
9	1"	93	39.26	3,651	48.59	4,519
10	1-1/2"	108	78.51	8,479	97.16	10,493
11	2"	84	125.63	10,553	155.47	13,059
12	3"	24	251.25	6,030	310.94	7,463
13	4"	-	392.56	-	485.82	-
14	6"	12	785.16	9,422	971.67	11,660
15	8"	-	1,256.24	-	1,554.65	-
16	10"	-	1,805.86	-	2,234.84	-
17						
18	Gallorage Charge Per 1,000 Gallons (No limit)	30,705,000	6.17	189,450	7.66	235,200
19						
20	MULTI-RESIDENTIAL SERVICE					
21	4"	12	392.56	4,711	485.82	5,830
22						
23	Gallorage Charge Per 1,000 Gallons (No limit)	29,129,000	6.45	187,882	8.01	233,323
24						
25	Total Calculated Measured Revenue			\$ 1,407,376		\$ 1,744,497
26						
27	Plus: Unbilled Revenue			31,822		40,449
28	Transfer fees			2,310		5,151
29	Reconnect fees			9,407		20,977
30	Late Penalty Fees			19,959		25,371
31	Premises Visit Fees			1,310		2,948
32	Billing corrections			-		-
33	Total Calculated Revenue			\$ 1,472,184		\$ 1,839,393
34						
35	Total Booked Revenue			\$ 1,470,837		
36						
37	Difference			(1,347)		
38						
39	Correction factor			99.9085%		
40						
41	Total Revenue Requirement (Col 6, Line 33 x Col. 4, line 39)					\$ 1,837,709