

Marguerite McLean

100149-WU

From: Dana Rudolf [DRudolf@RSBattorneys.com]
Sent: Wednesday, July 28, 2010 4:45 PM
To: Filings@psc.state.fl.us
Cc: Christian W. Marcelli; ewart@niamerica.com; donald.clayton@tangibl.com; Jared Deason; bwilkinson@niamerica.com
Subject: Docket No. 100149-WU; Application for increase in water rates in Lee County by Ni Florida, LLC.
Attachments: PSC Clerk 04 (Filing Response to Staff's Deficiency Letter) ltr.pdf

- a) Christian W. Marcelli, Esquire
Rose, Sundstrom & Bentley, LLP
2180 West State Road 434, Suite 2118
Longwood, FL 32779
(407) 830-6331
cmarcelli@rsbattorneys.com
- b) Docket No. 100149-WU; Application for increase in water rates in Lee County by Ni Florida, LLC.
- c) Ni Florida, LLC
- d) 17 pages
- e) Response to Staff's July 21, 2010 letter regarding deficiencies.

DOCUMENT NUMBER-DATE

06164 JUL 28 0

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7/28/2010

LAW OFFICES

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Please Respond to the Longwood Office

July 28, 2010

E-FILING

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

Re: Docket No. 100149-WU; Ni Florida, LLC Tamiami
Application for an Increase in Water Rates in Lee County, Florida
Our File No.: 43053.04

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Ni Florida, LLC - Tamiami (the "Company") to the Commission Staff's July 21, 2010, correspondence identifying the following deficiencies in the MFRs:

1. Rule 25.30.110, F.A.C., requires that each utility shall furnish any information the Commission requests or requires for determining rates of the utility and that the information be consistent with and reconcilable with the utility's annual report.

The average amount per books for accumulated amortization of CIAC does not match the average balance found on Schedule A-14.

RESPONSE: Please see the attached interim and final Schedule A-1 (Revised 7-27-10).

Schedule B-9, Contractual Services

2. Contractual Services total for the Test Year Books for 2009 does not match the amount recorded in the 2009 Annual Report.

2180 WEST STATE ROAD 434, SUITE 2118, LONGWOOD, FLORIDA 32779 (407) 830-6331 FAX (407) 830-8522
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RESPONSE: The difference between the MFR Schedule B-9 and 2009 Annual Report is a result of the two pro forma items that were identified in the Utility's test year request letter. Attached hereto is Schedule B-9 (Revised 7-27-10) that identifies these pro forma adjustments separately.

Schedule B-12, Allocation of Expenses

3. Miscellaneous Expenses for the Test Year 2009 does not match the amount recorded in the 2009 Annual Report.

RESPONSE: The difference between MFR Schedule B-12 and the 2009 Annual Report is due to the presence of direct costs in the Annual Report while Schedule B-12 reflects allocated costs. Attached hereto is Schedule B-12 (Revised 7-27-10) that separately identifies non-allocated costs.

Schedule E-3, Customer Monthly Billing Schedule

4. Water and Wastewater total customers per books for 2009 does not match the total customers recorded on W-9 of the 2009 Annual Report.

RESPONSE: MFR Schedule E-3 contains the correct number of customers. The 2009 Annual Report has been amended to reflect the correct number. Copies of amended page W-9 and amended page W-13 are attached hereto for ease of reference.

Rule 25-30.433(a), F.A.C., requires that working capital for Class B and C utilities shall be calculated using the formula method (one-eighth of operation and maintenance expenses).

Schedule A-17, Schedule of Working Capital Allowance Calculation

5. Working capital was calculated using the balance sheet approach instead of the formula method required by the rule referenced above.

RESPONSE: Attached hereto is Schedule A-17 (Revised 7-27-10) which calculates working capital using the formula method. Also revised in accordance with the revised Schedule A-17, are interim and final Schedule A-1 (Revised 7-27-10), interim and final Schedule B-1 (Revised 7-27-10), interim and final Schedule E-1 (Revised 7-27-10) and interim and final Schedule E-2 (Revised 7-27-10).

Also attached hereto is a Schedule B-5 (Revised 7-27-10) that corrects for an error in identifying Account 635 and Account 636. This revision does not affect any other schedules.

Should you or members of the 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

CWM

cc: Ed Wallace, President (w/enclosures) (via e-mail)
Mr. Benny Wilkinson (w/enclosures) (via e-mail)
Mr. Donald Clayton (w/enclosures) (via e-mail)
Jared Deason, Division of Economic Regulation (w/enclosures) (via e-mail)

M:\1 ALTAMONTE\NI FLORIDA, LLC (43053)\(.04) 12-31-09 TY Rate Case (Lee County)\PSC Clerk 04 (Filing Response to Staff's Deficiency Letter) lr.doc

Schedule of Water Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 100149-WU
 Test Year Ended: December 31, 2009
 Interim [] Final [X]

Schedule: A-1 (Revised 7-27-10)
 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	\$ 292,084	\$ 173,478 (B)	\$ 465,562	A-3,A-5
2					
3	Utility Land & Land Rights	-	-	-	A-3,A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	-	-	-	A-3
8					
9	Less: Accumulated Depreciation	203,862	-	203,862	A-3, A-9
10					
11					
12					
13	Less: CIAC	110,779	-	110,779	A-12
14					
15	Accumulated Amortization of CIAC	105,297	-	105,297	A-14
16					
17	Acquisition Adjustments	713,630	(713,630) (A)	-	A-3
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	43,943	-	43,943	A-17
22					
23	Total Rate Base	\$ 840,313	\$ (540,152)	\$ 300,161	

DOCUMENT NUMBER-DATE

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 100149-WU
 Test Year Ended: December 31, 2009
 Interim Final

Schedule: A-1 (Revised 7-27-10)
 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	\$ 292,084	\$ 173,478	(B) \$ 465,562	A-3,A-5
2					
3	Utility Land & Land Rights	-	-	-	A-3,A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	-	-	-	A-3
8					
9	Less: Accumulated Depreciation	203,862	-	203,862	A-3, A-9
10					
11					
12					
13	Less: CIAC	110,779	-	110,779	A-12
14					
15	Accumulated Amortization of CIAC	105,297	-	105,297	A-14
16					
17	Acquisition Adjustments	713,630	(713,630)	(A) -	A-3
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	40,995	-	40,995	A-17
22					
23	Total Rate Base	\$ 837,365	\$ (540,152)	\$ 297,213	

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-17 (Revised 7-27-10)

Docket No.: 100149-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Recap Schedules: A-1, A-1 [Interim]

Explanation: Provide the calculation of working capital using the formula method.

Line No.	Description	Water	Wastewater	Total
1	<u>Final Rates</u>			
2				
3	Working Capital Allowance =			
4				
5	1/8 * Total O&M = 1/8 * 351,601	43,943		43,943
6				
7				
8				
9	<u>Interim Rates</u>			
10				
11	Working Capital Allowance =			
12				
13	1/8 * Total O&M = 1/8 * 327,892	40,995		40,995

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-1 (Revised 7-27-10)

Docket No.: 100149-WU

Page 1 of 1

Schedule Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Interim Final

Historic or Projected

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	\$ 220,146	\$ -	\$ 220,146	\$ 188,300 (A)	\$ 408,446	B-4, B-3
2							
3	Operation & Maintenance	314,908	33,344 (B)	348,252	3,295 (D)	351,547	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	1,911	10,200 (C)	12,111	-	12,111	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	9,863	-	9,863	8,474 (D)	18,337	B-15, B-3
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3
12							
13	OPERATING EXPENSES	<u>326,682</u>	<u>43,544</u>	<u>370,226</u>	<u>11,769</u>	<u>381,995</u>	
14							
15	NET OPERATING INCOME	<u>\$ (106,536)</u>	<u>\$ (43,544)</u>	<u>\$ (150,081)</u>	<u>\$ 176,531</u>	<u>\$ 26,451</u>	
16							
17							
18	RATE BASE	<u>\$ 840,313</u>	<u>\$ (540,152)</u>	<u>\$ 300,161</u>		<u>\$ 300,161</u>	
19							
20							
21	RATE OF RETURN	-12.68%		-50.00%		8.81%	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 100149-WU
 Schedule Year Ended: December 31, 2009
 Interim Final
 Historic or Projected

Schedule: B-1 (Revised 7-27-10)
 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	\$ 220,146	\$ -	\$ 220,146	\$ 163,330 (A)	\$ 383,476	B-4, B-3
2							
3	Operation & Maintenance	314,908	10,193 (B)	325,101	2,858 (D)	327,959	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	1,911	10,200 (C)	12,111	-	12,111	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	9,863	-	9,863	7,350 (D)	17,213	B-15, B-3
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3
12							
13	OPERATING EXPENSES	<u>326,682</u>	<u>20,393</u>	<u>347,075</u>	<u>10,208</u>	<u>357,284</u>	
14							
15	NET OPERATING INCOME	<u>\$ (106,536)</u>	<u>\$ (20,393)</u>	<u>\$ (126,930)</u>	<u>\$ 153,122</u>	<u>\$ 26,192</u>	
16							
17							
18	RATE BASE	<u>\$ 837,365</u>	<u>\$ (540,152)</u>	<u>\$ 297,213</u>		<u>\$ 297,213</u>	
19							
20							
21	RATE OF RETURN	-12.72%		-42.71%		8.81%	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Nl Florida, LLC
 Docket No.: 100148-WU
 Schedule Year Ended: December 31, 2009
 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.

Schedule: B-5 (Revised 7-27-10)
 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	801 - Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	803 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	804 - Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	810 - Purchased Water	8,566	9,809	11,638	9,238	6,190	4,078	5,498	5,515	3,999	4,773	8,198	8,727	88,251	443	86,694
5	815 - Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	818 - Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	818 - Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	820 - Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	831 - Contract Services - Engr.	-	2,010	-	(2,010)	-	-	-	-	-	-	-	-	-	-	-
10	832 - Contract Services - Accl.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	833 - Contract Services - Legal	-	-	159	-	822	-	-	-	-	-	-	-	981	-	981
12	834 - Contractual Services - Mgmt. Fees	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	7,100	43,100
13	835 - Contractual Services - Testing	100	50	50	50	180	50	50	50	50	50	883	-	1,353	-	1,353
14	836 - Contractual Services - Other	-	-	-	1,550	300	524	191	-	1,017	303	7,387	549	11,802	-	11,802
15	841 - Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	842 - Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	850 - Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	856 - Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	857 - Insurance - General Liability	-	-	237	51	51	44	44	44	42	44	42	44	643	-	643
20	858 - Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	859 - Insurance - Other	-	-	38	8	8	-	-	-	-	-	-	-	55	-	55
22	860 - Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	886 - Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	23,151	23,151
24	887 - Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	870 - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	1,203	1,203	2,850	3,853
26	875 - Miscellaneous Expenses	26,383	16,845	16,348	16,116	14,328	9,331	9,155	8,380	16,149	14,064	9,360	20,380	178,621	-	178,621
27																
28	TOTAL	\$ 35,069	\$ 31,514	\$ 31,473	\$ 28,002	\$ 24,859	\$ 17,028	\$ 17,938	\$ 16,968	\$ 24,258	\$ 22,234	\$ 28,660	\$ 33,902	\$ 314,907	\$ 33,344	\$ 348,252

Contractual Services

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: B-9 (Revised 7-27-10)

Docket No.: 100149-WU

Page 1 of 1

Historical Test Year Ended: December 31, 2009

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		Annual Report		
2		631 - Contract Services - Engr.	\$ -	
3		632 - Contract Services - Accl.	-	
4	Rutledge, Ecenia, Purnell & Hoffman, PA	633 - Contract Services - Legal	981	Legal services related to mapping project and regulatory communications
5	Florida Utility Group	634 - Contractual Services - Mgmt. Fees	36,000	Third party operation of the system.
6	Florida Utility Group	635 - Contractual Services - Testing	593	Handing out boil water notices
7	LCHD Environmental Engineering	635 - Contractual Services - Testing	760	Water sample testing
8	Florida Utility Group	636 - Contractual Services - Other	11,200	Maintenance on water distribution system
9	Florida Utility Group	636 - Contractual Services - Other	303	Assist with DEP Inspection
10	Florida Utility Group	636 - Contractual Services - Other	300	Prepared Consumer Confidence Report
11	Florida Utility Group	636 - Contractual Services - Other	(1)	Rounding
12				
13		Utility Test Year Adjustments		
14	Florida Utility Group	634 - Contractual Services - Mgmt. Fees	3,600	Third party operation of the system.
15	Florida Utility Group	634 - Contractual Services - Mgmt. Fees	3,500	Flushing program
16				
17				
18				
19				
20				

Allocation of Expenses
 Company Ni Florida, LLC
 Docket No. 100149-WU
 Schedule Year Ended: December 31, 2009
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-12 (Revised 7-27-10)
 Page 1 of 1
 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.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated				
			Company	Other Companies/ Systems			Company	Other Companies/ Systems		100% Water	0% Sewer
				Total	Total			Total	Total		
1	601	Salaries & Wages - Employees	0.00%	0.00%	0.00%						
2	603	Salaries & Wages - Officers, Etc.	0.00%	0.00%	0.00%						
3	604	Employee Pensions & Benefits	0.00%	0.00%	0.00%						
4	610	Purchased Water	0.00%	0.00%	0.00%						
5	615	Purchased Power	0.00%	0.00%	0.00%						
6	616	Fuel for Power Purchased	0.00%	0.00%	0.00%						
7	618	Chemicals	0.00%	0.00%	0.00%						
8	620	Materials & Supplies	0.00%	0.00%	0.00%						
9	631	Contract Services - Engr.	0.00%	0.00%	0.00%						
10	632	Contract Services - Acct.	0.00%	0.00%	0.00%						
11	633	Contract Services - Legal	0.00%	0.00%	0.00%						
12	634	Contractual Services - Mgmt. Fees	0.00%	0.00%	0.00%						
13	635	Contractual Services - Other	0.00%	0.00%	0.00%						
14	641	Rental of Building/Real Prop.	0.00%	0.00%	0.00%						
15	642	Rental of Equipment	0.00%	0.00%	0.00%						
16	650	Transportation Expenses	0.00%	0.00%	0.00%						
17	656	Insurance - Vehicle	0.00%	0.00%	0.00%						
18	657	Insurance - General Liability	0.00%	0.00%	0.00%						
19	658	Insurance - Workman's Comp.	0.00%	0.00%	0.00%						
20	659	Insurance - Other	0.00%	0.00%	0.00%						
21	660	Advertising Expense	0.00%	0.00%	0.00%						
22	666	Reg. Comm. Exp. - Rate Case Amort.	0.00%	0.00%	0.00%						
23	667	Reg. Comm. Exp. - Other	0.00%	0.00%	0.00%						
24	670	Bad Debt Expense	0.00%	0.00%	0.00%						
25	675	Miscellaneous Expenses	17.49%	82.51%	100.00%	A	175,649	828,863	1,004,512	175,649	-
26							175,649	\$ 828,863	\$ 1,004,512	\$ 175,649	\$ -
27											
28	675	Miscellaneous Expenses									
29		Bank fees				B	491				
30		Office Supplies				B	380				
31		Annual Drinking Water License Operating Fee				B	100				
32		Rounding				B	1				
33											
34		Total account 675 per annual report					\$ 176,621				
35											

36 A. The Company's allocation methodology followed a two step process in which parent company costs applicable to the operating companies were directly assigned and then these cost were allocated to each individual operating company based on ERCs.
 37
 38 B. These expenses were directly incurred by the Company and are not subject to allocation.

Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 100149-WJ
 Test Year Ended: December 31, 2009
 Water Sewer
 Interim or Final

Schedule: E-1 (Revised 7-27-10)
 Page 1 of 1
 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 - all meter sizes	13.61	25.19
3				
4		Gallorage Charge Per 1,000 Gallons	3.36	6.22
5				
6		GENERAL SERVICE - RATE SCHEDULE GS		
7		Base Facility Charge		
8		5/8" x 3/4"	11.13	20.60
9		1"	27.89	51.61
10		1-1/2"	55.76	103.18
11		2"	89.21	165.08
12		3"	195.18	361.18
13		4"	278.82	515.96
14				
15		Gallons)	3.36	6.22
16				
17		GENERAL SERVICE - RATE SCHEDULE R GS		
18		Base Facility Charge		
19		3"	1,425.53	2,637.96
20				
21		Gallorage Charge Per 1,000Gallons	3.54	6.55
22				

Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 100149-WJ
 Test Year Ended: December 31, 2009
 Water Sewer
 Interim or Final

Schedule: E-1 (Revised 7-27-10)
 Page 1 of 1
 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 - all meter sizes	13.61	23.75
3				
4		Gallorage Charge Per 1,000 Gallons	3.36	5.86
5				
6		GENERAL SERVICE - RATE SCHEDULE GS		
7		Base Facility Charge		
8		5/8" x 3/4"	11.13	19.42
9		1"	27.89	48.67
10		1-1/2"	55.76	97.31
11		2"	89.21	155.68
12		3"	195.18	340.62
13		4"	278.82	486.58
14				
15		Gallons)	3.36	5.86
16				
17		GENERAL SERVICE - RATE SCHEDULE R GS		
18		Base Facility Charge		
19		3"	1,425.53	2,487.75
20				
21		Gallorage Charge Per 1,000Gallons	3.54	6.18
22				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 100149-WU
 Test Year Ended: December 31, 2009
 Water or Sewer
 Interim Final

Schedule: E-2 (Revised 7-27-10)
 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) 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	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
2	Base Facility Charge - all meter sizes	8,620	-	\$ 13.61	\$ 117,318	\$ 25.19	\$ 217,099
3	M gallons	-	16,329	3.36	54,867	6.22	101,532
4	Total Residential	8,620	16,329		172,185		318,630
5							
6	Average Bill				\$ 19.88		\$ 36.96
7							
8	GENERAL SERVICE - RATE SCHEDULE GS						
9	Base Facility Charge						
10	5/8" x 3/4"	214		11.13	2,382	20.60	4,408
11	M Gallons		1,332	3.36	4,477	6.22	8,285
12	1"	11		27.89	307	51.61	568
13	M Gallons		218	3.36	734	6.22	1,358
14	1 1/2"	71		55.76	3,959	103.18	7,326
15	M Gallons		3,574	3.36	12,007	6.22	22,219
16	2"	-		89.21	-	165.08	-
17	M Gallons		-	3.36	-	6.22	-
18	3"	-		195.18	-	361.18	-
19	M Gallons		-	3.36	-	6.22	-
20	4"	-		278.82	-	515.96	-
21	M gallons		-	3.36	-	6.22	-
22	Total General Service - Rate Schedule GS	296	5,124		23,866		44,164
23							
24	Average Bill				\$ 80.63		\$ 149.20
25							
26	GENERAL SERVICE - RATE SCHEDULE R GS						
27	3"	12		1,425.53	17,106	2,637.96	31,855
28	M Gallons		1,859	3.54	6,582	6.55	12,181
29	Total General Service - Rate Schedule R GS	12	1,859		23,689		43,836
30							
31	Average Bill				\$ 1,974.05		\$ 3,653.00
32							
33	Total Calculated Revenue				\$ 219,739		\$ 406,630
34							
35	Unbilled Revenue				919		-
36	Billing Adjustments (non-consumption related)				(1,507)		
37	Misc. Service Charges				995		1,816
38	Total Revenue				220,146		408,446
39							
40	Total Booked Revenue				220,146		
41							
42	Difference (Rounding)				(0)		
43							

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 100149-WU
 Test Year Ended: December 31, 2009
 Water or Sewer
 Interim Final

Schedule: E-2 (Revised 7-27-10)
 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) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
2	Base Facility Charge - all meter sizes	8,620	-	\$ 13.61	\$ 117,318	\$ 23.75	\$ 204,737
3	M gallons	-	16,329	3.36	54,867	5.86	95,750
4	Total Residential	8,620	16,329		172,185		300,487
5							
6	Average Bill				\$ 19.98		\$ 34.88
7							
8	GENERAL SERVICE - RATE SCHEDULE GS						
9	Base Facility Charge						
10	5/8" x 3/4"	214		11.13	2,382	19.42	4,157
11	M Gallons		1,332	3.36	4,477	5.86	7,813
12	1"	11		27.89	307	48.67	535
13	M Gallons		218	3.36	734	5.86	1,281
14	1 1/2"	71		55.78	3,959	97.31	6,909
15	M Gallons		3,574	3.36	12,007	5.86	20,954
16	2"	-		89.21	-	155.68	-
17	M Gallons		-	3.36	-	5.86	-
18	3"	-		195.18	-	340.62	-
19	M Gallons		-	3.36	-	5.86	-
20	4"	-		278.82	-	486.58	-
21	M gallons		-	3.36	-	5.86	-
22	Total General Service - Rate Schedule GS	296	5,124		23,866		41,649
23							
24	Average Bill				\$ 80.63		\$ 140.71
25							
26	GENERAL SERVICE - RATE SCHEDULE R GS						
27	3"	12		1,425.53	17,106	2,487.75	29,853
28	M Gallons		1,859	3.54	6,582	6.18	11,487
29	Total General Service - Rate Schedule R GS	12	1,859		23,689		41,340
30							
31	Average Bill				\$ 1,974.05		\$ 3,445.00
32							
33	Total Calculated Revenue				\$ 219,739		\$ 383,476
34							
35	Unbilled Revenue				919		1,604
36	Billing Adjustments (non-consumption related)				(1,507)		
37	Misc. Service Charges				995		
38	Total Revenue				\$ 220,146		\$ 383,476
39							
40	Total Booked Revenue				220,146		
41							
42	Difference (Rounding)				(0)		
43							

UTILITY NAME: NJ Florida, LLC

YEAR OF REPORT December 31, 2009
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SYSTEM NAME / COUNTY : Tamiami / Lee County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS + (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	737	717	172,008
461.2	Sales to Commercial Customers	7	25	23,134
461.3	Sales to Industrial Customers	1	1	23,983
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	745	743	\$ 219,126
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	745	743	\$ 219,126
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			1,020
	Total Other Water Revenues			\$ 1,020
	Total Water Operating Revenues			\$ 220,146

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

Ni Florida, LLC

YEAR OF REPORT

December 31, 2009

SYSTEM NAME / COUNTY :

Tamiami / Lee County

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	717	718
5/8"	Displacement	1.0	18	19
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0	6	30
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>785</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$ERC = (24,286 \text{ thousand gallons sold} / 365 \text{ days} / 350 \text{ gallons per day}) = 190 \text{ ERCs}$$

W-13

GROUP _____

SYSTEM _____