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December 29, 2010

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VIA HAND DELIVERY

Ms. Ann Cole, Commission Clerk
Office of Commission Clerk
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 090539-GU

Dear Ms. Cole:

Enclosed for filing on behalf of Florida City Gas in the above referenced docket is an original and fifteen copies of the following documents:

- 1. Direct Testimony of Carolyn Bermudez; and 10164-10
- 2. Direct Testimony of Melvin Williams. 10165-10

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely yours,

Floyd R. Self

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 APA 1
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cc: Shannon O. Pierce, Esq.
Parties of Record

DOCUMENT NUMBER 007
10164 DEC 29 2010
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served on the following parties by Hand Delivery (*), Electronic Mail and/or U.S. Mail this 29th day of December, 2010.

Anna Williams, Esq.*
Martha Brown, Esq.
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Mr. Melvin Williams
Florida City Gas
933 East 25th Street
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Shannon O. Pierce
AGL Resources, Inc.
Ten Peachtree Place, 15th Floor
Atlanta, GA 30309

Henry N. Gillman
Miami-Dade County
111 NW First Street, Suite 2810
Miami, FL 33128



Floyd R. Self

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **DOCKET NO. 090539-GU**

3 **FLORIDA CITY GAS**

4 **DIRECT TESTIMONY OF CAROLYN BERMUDEZ**

5 **Q. Please state your name and business address.**

6 A. My name is Carolyn Bermudez. My business address is Florida City Gas, 955
7 East 25th Street, Hialeah, Florida, 33013.

8 **Q. Who are you employed by and in what capacity?**

9 A. I am the Director, Strategic Business and Financial Planning, AGL Services
10 Company (“AGL Services”).

11 **Q. On whose behalf are you testifying in this proceeding?**

12 A. I am testifying on behalf of Florida City Gas (“FCG” or the “Company”). AGL
13 Services Company is a part of AGL Resources Inc., which is the parent company
14 of FCG. AGL Services provides various support functions, such as financial
15 management, planning, and other such services to the AGL Resources
16 subsidiaries, including its six natural gas utilities – FCG, Elizabethtown Gas,
17 Elkton Gas, Chattanooga Gas Company, Virginia Natural Gas, Inc., and Atlanta
18 Gas Light Company. AGL Resources is a Fortune 1000 energy services holding
19 company whose principal business is the distribution of natural gas in six states –
20 Florida, Georgia, Maryland, New Jersey, Tennessee and Virginia.

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

1 **Q. Please describe briefly your educational and professional background.**

2 A. I received a Bachelor's degree in Business in 1986 from South Carolina State
3 University. I began work in the natural gas industry in 1986 with City Gas of
4 Florida, the predecessor to FCG, in Miami as an accountant in the Accounts
5 Receivable Department. Over the years I have advanced within City Gas and
6 FCG to progressively more responsible positions: beginning in 1983 I became a
7 plant accountant, in 1996 a senior accountant, in 2000 an accountant supervisor,
8 in 2002 an accountant manager, and in 2004 a manager of business operations.

9 **Q. Have you previously testified or presented testimony before the Florida
10 Public Service Commission ("FPSC")?**

11 A. Yes, I have previously filed testimony in support of the Company's Energy
12 Conservation Cost Recovery dockets since 2007, but since that testimony has
13 been stipulated I have never been called upon to present my testimony before the
14 Commission.

15 **Q. What is the purpose of your testimony?**

16 A. My testimony primarily addresses the cost of service issues set forth in this
17 proceeding, but I also discuss the various issues as they impact the financial
18 operations of the utility. I provide my knowledge of the background to the 2008
19 Natural Gas Transportation Special Agreement ("2008 TSA") rates that are
20 dispute in this proceeding and the various cost of service studies I have
21 undertaken to determine the incremental costs associated with transportation
22 service to the three Miami-Dade Water and Sewer Department ("MDWASD")

1 plants. I will demonstrate that consistent with Florida PSC requirements and the
2 cost of service methodology approved in the company's last rate case in 2003 that
3 the only proper analysis or approach for determining the incremental cost to serve
4 the MDWASD is through a system-wide cost of service study updated with
5 present expenses and historic net utility investment in the facilities to the
6 MDWASD plants. Accordingly, the 2008 TSA should be denied and the rates not
7 enforced as they do not recover FCG's cost of service. I discuss MDWASD's
8 failure to provide the Company with any viable bypass information and the
9 various applicable tariff provisions that are relevant to service to MDWASD, both
10 in a contract environment as well as the appropriate tariff rate charges in the
11 absence of a contract. In addition, I discuss the benefits to customers of the
12 Competitive Rate Adjustment ("CRA") and why it is important to the utility's
13 ability to meet its revenue requirements. Finally, I discuss how much money
14 MDWASD owes FCG for its failure to pay the tariff rates.

15 **Q. What exhibits are you presenting in this proceeding?**

16 A. I am responsible for the following exhibits:

<u>Exhibit No.</u>	<u>Description</u>
17 CB-1	1999 Rate Design-November 2008 Surveillance Report
18	Rate Design Comparison ("Attachment 1" to Data
19	Request Response No. 1)
20	Backup to "Attachment 1"
21 CB-2	December 2009 Incremental Cost Analysis
22 CB-3	November 2010 Incremental Cost Analysis
23 CB-4	MDWASD Unpaid Amounts
24 CB-5	

1

Background

2 **Q. Please briefly discuss your overall knowledge of the present case.**

3 A. My role in the current proceeding has been limited to determining the cost of
4 service for MDWASD and in explaining that cost study within our Company and
5 to MDWASD.

6 **Q. Were you involved in the negotiation or review of the original Natural Gas
7 Transportation Service Agreement (“1999 TSA”) dated October 29, 1999
8 between MDWASD and the Company and attached to Mr. Williams’
9 testimony as Exhibit __ (MW-1, 1999 TSA)?**

10 A. No. At that time, all contract matters for City Gas Company of Florida (as we
11 were then known) were handled by the marketing group for NUI, the then parent
12 of City Gas, through its Elizabethtown, New Jersey offices. There was a
13 corporate key accounts group that negotiated and handled the contracts involving
14 large users. The utility management and operations team in the Miami office had
15 nothing to do with the negotiation of the original agreement.

16 **Q. When did you first become aware of the efforts to negotiate or continue the
17 1999 TSA in a new agreement?**

18 A. I did not learn about the efforts to enter into the 2008 TSA until sometime in June
19 2008 when the AGL Resources legal department contacted me regarding an
20 executed contract extension with MDWASD.

1 **Q. Please describe the 2008 contract extension.**

2 A. The document I reviewed purported to be an extension agreement that was signed
3 by Eddie Delgado, an employee in our marketing department, who had apparently
4 negotiated with MDWASD and executed the document without the knowledge of
5 FCG's then-Vice President and General Manager. When MDWASD's lawyers
6 received the document signed by Mr. Delgado, they submitted an inquiry to the
7 Company as to whether Mr. Delgado had the authority to sign it on the
8 Company's behalf. During the internal review by AGL Resources' in-house
9 attorneys, I was also asked to review the document.

10 **Q. What were your findings?**

11 A. I found that the tariff references were not correct, and so I changed the three tariff
12 references in the draft document to the "Contract Interruptible Large Volume
13 Transportation Service Rate Schedule" ("CI-LVT") to read as the "Contract
14 Demand Service Rate Schedule."

15 **Q. Why were these changes necessary?**

16 A. These changes reflected the Company's current tariff provisions that were updated
17 as part of the 2003 rate case. In the February 9, 2004 rate case order the
18 Commission approved our request to replace its existing rate classes with
19 eleven new volumetric-based rate classes, to eliminate the distinction between
20 interruptible and firm rate classes, and to have a single set of rate schedules
21 that would be applicable to both sales and transportation customers. These
22 decisions are reflected in Order No. PSC-04-0128-PAA-GU, at page 65. The

1 effect of these decisions was to eliminate the CI-LVT tariff and expand the
2 scope of and rename the company's Contract Transportation Service ("KTS")
3 as the Contract Demand Service ("KDS").

4 **Q. Did you analyze the proposed rate for the 2008 TSA?**

5 A. No. Based on my cursory review, the rates in the 2008 TSA were the same rates
6 that were included in the 1999 TSA for which there had never been an issue. I
7 knew that service to MDWASD pursuant to the 1999 TSA was included as a part
8 of our rate cases in 2000 and in 2003, and that the Commission approved those
9 cases without questioning, changing, or otherwise challenging the rate being
10 charged. We also file, and the Commission reviews, our quarterly financial
11 surveillance reports that reflect these revenues and our annual CRA filings.

12 **Q. When did you first become aware of the rate in the 2008 TSA being an issue?**

13 A. In response to filing for approval, the Company received some data requests from
14 the Commission Staff in December 2008. It was in the course of responding those
15 data requests that we realized that we had a problem with the rate.

16 **Q. What was your role in this discovery?**

17 A. The Staff's Data Request No. 1 asked that the Company provide calculations
18 showing the cost to provide the service and the derivation of the proposed rate. In
19 response to this request, I had my staff prepare what was identified as
20 "Attachment 1" to FCG's data request responses that were filed with the
21 Commission on December 30, 2008. A copy of this document is attached to my

1 testimony as Exhibit __ (CB-1), 1999 Rate Design-November 2008 Surveillance
2 Report Rate Design Comparison (“Attachment 1” to Data Request Response”).

3 **Q. And what did this analysis show?**

4 A. This analysis showed two things. First, utilizing 1999 data, the cost per therm for
5 the Alexander Orr Plant was \$0.01745, versus the \$0.01 rate in the 1999 and 2008
6 TSAs, and for the Hialeah and South District plants the cost per therm was
7 \$0.04646, and not the \$0.03 rate in the 1999 and 2008 TSAs.

8 Second, utilizing the then most recent available surveillance report
9 information, November 2008, the cost per therm for the Alexander Orr Plant was
10 \$0.0548 and for the Hialeah and South District plants the cost per therm was
11 \$0.09312.

12 **Q. What was your conclusion from this analysis?**

13 A. Based upon this data, the rates in the 1999 and 2008 TSAs did not and do not
14 cover the cost of service attributable to service to MDWASD.

15 **Q. What happened next?**

16 A. As Mr. Williams has testified, we met with MDWASD on February 11, 2009 for
17 the purpose of explaining what had transpired with the Commission Staff. I
18 attended this meeting and my role was to explain the cost of service analysis that
19 had been done by my group. We provided to the MDWASD officials a copy of
20 the Attachment 1 that the Company had given to the Staff in response to their
21 Data Request No. 1 (Exhibit __ (CB-1) to this testimony) and I walked them
22 through the document to explain what the numbers meant.

1 **Q. What happened as a consequence of this meeting?**

2 A. Mr. Williams in his testimony addresses the actions the Company undertook to
3 withdraw the 2008 TSA from PSC consideration. In addition, as he relates, the
4 Company continued to try to work with MDWASD to develop a new rate that
5 would at least recover its cost and could be approved. In that spirit, he and I
6 along with Mr. West met again with MDWASD on March 16, 2009, to further
7 discuss the bypass or other information MDWASD would have that would enable
8 us to develop an appropriate rate.

9 **Q. Did MDWASD ever provide you or anyone else at FCG with any information
10 regarding viable transportation alternatives that you could use?**

11 A. No, they did not.

12 **Q. Were there any other consequences of the Company's investigation into the
13 cost of service for MDWASD?**

14 A. Yes, there were. As a part of the Company's review of the cost of service to
15 MDWASD, in early 2009 I was directed to undertake a similar cost analysis
16 review for all of the non-tariff rate special service agreements the utility had
17 outstanding or was in the process of negotiating.

18 **Q. What was the result of that investigation?**

19 A. Based upon this review, management directed that any special service agreements
20 that were below cost would not be continued when they expired. In addition,
21 special service agreements that were in the negotiation process were required to
22 recover their costs or they would not be accepted.

1 **Q. Were there any of these special service agreements that failed this cost test?**

2 A. Yes.

3 **Q. What happened to those special service agreements that failed the cost**
4 **analysis?**

5 A. Those non-tariff rate special service agreements were not continued as they
6 expired and those that were in negotiation were not approved or otherwise
7 allowed to go into effect.

8 **Q. Does that mean you lost those customers?**

9 A. No, we did not. As expiring contracts came up for renewal or for those in
10 negotiation, we explained the situation and after considering any bypass
11 alternatives they may have had, we ended up moving them to a new service
12 agreement document that used an existing tariff rate.

13 **Q. Regarding FCG's efforts to get MDWASD to negotiate a new agreement that**
14 **would cover its cost, did you prepare any new cost studies to develop or**
15 **substantiate a new rate?**

16 A. In connection with any rate negotiations with MDWASD, no. The November
17 2008 analysis was a good and reasonable baseline. What we needed was some
18 data from MDWASD on its bypass options so we would have something to
19 compare our costs to and hopefully develop a rate. As we did with every other
20 customer, we asked for any viable bypass options the customer may have had so
21 we see if we could develop an off-tariff rate that would recover the cost of

1 service. Since MDWASD never provided us with any bypass information, we
2 were unable to do any further work on what the rate could be.

3 **Q. Do you have any additional background information before you address the**
4 **specific issues identified for this proceeding?**

5 A. No, I do not.

6 **Issues**

7 **ISSUE 1: Did FCG perform an incremental cost of service study prior to**
8 **entering into the 2008 Agreement with MDWASD?**

9 **Q. Did FCG perform an incremental cost study or any other analysis of the rate**
10 **in the 2008 TSA before it was executed by the parties?**

11 A. FCG did not conduct an analysis of the rate in the 2008 TSA prior to its execution
12 by the parties.

13 **Q. Why not?**

14 A. As Mr. Williams and I have discussed, the marketing department responded to
15 MDWASD's request for a contract extension. The 1999 TSA had been reviewed
16 in the utility's 2000 and 2003 rate cases as well as through our quarterly
17 surveillance reports and annually through the CRA review process. Our legal
18 department had correctly included language that would specifically make the
19 contract subject to this Commission's approval so that it would be fully compliant
20 with our tariff and the Commission's regulations.

1 **ISSUE 2: What are FCG’s incremental costs to serve MDWASD’s gas**
2 **transportation requirements for the Alexander Orr, Hialeah-Preston, and**
3 **South Dade Wastewater Treatment plants, respectively?**

4 **Q. What are the incremental costs to serve MDWASD’s three plants?**

5 A. In the general course of business, FCG does not conduct customer specific or site
6 specific cost studies. Thus, you cannot look at our rate case, our surveillance
7 reports and other filings with the PSC, or the books and records of the company to
8 obtain a specific cost of service for MDWASD collectively or specifically their
9 three plants that we serve.

10 **Q. So how should the Commission determine the incremental costs to serve**
11 **MDWASD’s three plants?**

12 A. In responding to the Commission Staff’s data requests in 2008, we utilized the
13 cost of service methodology approved by the Commission in our last rate case but
14 updated to reflect the most current operating costs of the company, the specific
15 assets associated with the MDWASD plants, the cost allocation factor approved in
16 the rate case for MDWASD’s class of service, and the average therms transported
17 in order to develop a cost to serve the Alexander Orr plant and a cost to serve the
18 Hialeah and Black Point or South Dade plants.

19 **Q. Please walk us through the specifics of what you did?**

20 A. I have previously identified Exhibit __ (CB-1), which is the “Attachment 1” we
21 provided to the Commission Staff in December 2008 that became the basis for the
22 company’s ultimate decision to withdraw the 2008 TSA. Also attached to my

1 testimony as Exhibit ___ (CB-2, Backup to “Attachment 1”) is the detailed
2 worksheet which includes the back up to the “Attachment 1” numbers, and for
3 purposes of this discussion, I will refer to this detailed worksheet. The first page
4 of Exhibit __ (CB-2) reflects the same information on the original “Attachment 1”
5 plus some of the backup calculations. Column B of page 1 reflects the various
6 components of the methodology. Column C reflects a 1999 Rate Design analysis
7 and Column D reflects a November 2008 Surveillance Report Design analysis.
8 Columns E through M reflect the detail for the information contained in Column
9 D. Pages 2 and 3 of this exhibit are the November 2008 surveillance report data.

10 **Q. What does the 1999 Rate Design (Column C) column reflect?**

11 A. This column reflects 1999 analysis performed by the NUI Marketing group that
12 was later found in the files. I have not been able to verify the source material
13 used for these numbers.

14 **Q. What does the November 2008 Surveillance Report Design (Column D)**
15 **reflect?**

16 A. Column D reflects the November 2008 surveillance report data for O&M
17 Expenses (Rows 10 for Alexander Orr and Row 37 for Hialeah and Black
18 Point/South Dade), Depreciation (Rows 12 and 39), Taxes Other than Income
19 (Rows 14 and 41), State Taxes (Rows 16 and 43), and Federal Taxes (Rows 18
20 and 45) numbers multiplied by the cost of service allocation factor, 0.004842
21 (Column H), approved by the Commission in our last rate case for the class of
22 service that applied to MDWASD, the GS-1250K class (which is from Order No.

1 PSC-04-0128-PAA-GU, at page 95 (Feb. 9, 2004)). The subtotal of these
2 allocated expenses is Column H, Row 20 for Alexander Orr and Column H, Row
3 47 for Hialeah and Black Point/South Dade.

4 The Required Return on Investment, in Rows 22 and 49, respectively,
5 reflect the approved rate of return from page 84 of the Commission's rate case
6 order, Order No. PSC-04-0128-PAA-GU, times the respective costs of the plants
7 as is reflected on the books and records of the company.

8 **Q. Does this investment on the books include any costs paid for by MDWASD or**
9 **otherwise contributed to the utility?**

10 A. No. This is the original investment paid only by the utility and does not include
11 any contributed investment. In other words, this investment is net of any CIAC
12 (contributions in aid of construction) associated with the facilities to serve these
13 plants.

14 **Q. Please continue with the 2008 Surveillance Report analysis.**

15 A. The total incremental cost of service reflects the sum of the allocated expenses
16 and Required Return on Investment (Rows 20 and 22 and Rows 47 and 49,
17 respectively). Rows 26 and 53, respectively, reflect the Estimated Annual Volume
18 in therms, which is an average of the prior three years consumption. The
19 incremental rate for the plants is reflected on Rows 28 and 55: For the Alexander
20 Orr plant the incremental cost rate is \$0.05448 per therm and for the Hialeah and
21 Black Point/South Dade plants the incremental cost rate is \$0.09312 per therm.

1 **Q. Do the rates in the 2008 TSA cover these incremental costs?**

2 A. No, they do not. The 2008 TSA price for the Alexander Orr plant is \$0.0100
3 versus the incremental cost rate of \$0.05448, a difference of over 4 cents per
4 therm. For the Hialeah and Black Point/South Dade plants the 2008 TSA price is
5 \$0.0300 versus the incremental cost rate of \$0.09312, for a difference of more
6 than 6 cents per therm.

7 **Q. For comparison purposes how do these rates compare to the otherwise**
8 **applicable class of service rates in the Company's tariff?**

9 A. The Commission approved rate in our tariff for the GS -1,250k class, at pages 43-
10 44, is \$0.12225 for the Distribution Charge, per therm; plus a Demand Charge per
11 Demand Charge Quantity ("DCQ," which is based upon daily metered therm
12 consumption recorded for a period of up to three years); plus a \$500 per month
13 Customer Charge.

14 **Q. Subsequent to this analysis you performed based upon the November 2008**
15 **surveillance report data, have you more recently analyzed the incremental**
16 **cost to serve these three plants?**

17 A. Yes, I have. I have developed two more recent incremental costs to serve the
18 MDWASD plants based upon more recent surveillance report information, one
19 based upon December 2009 surveillance report data and the other reflecting the
20 most recent November 2010 surveillance report data prior to filing this testimony.

1 **Q. What are the incremental costs that are developed from the December 2009**
2 **data?**

3 A. In response to a Commission Staff data request in this docket, utilizing the same
4 methodology that we used in December 2008 analysis but with December 2009
5 Surveillance Report data, we calculated an incremental cost to serve the
6 Alexander Orr plant of \$197,312, for a rate of \$0.05481 per therm, and for the
7 Hialeah and Black Point/South Dade plants an incremental cost of \$230,137, for a
8 rate of \$0.09898 per therm. This analysis is attached as Exhibit __ (CB-3,
9 December 2009 Incremental Cost Analysis).

10 **Q. And what are the costs and rates developed from the November 2010**
11 **surveillance report data?**

12 A. For purposes of my testimony, I utilized the same methodology that was used for
13 both the December 2008 analysis and the December 2009 analysis but this time
14 with November 2010 Surveillance Report data. This analysis resulted in an
15 incremental cost to serve the Alexander Orr plant of \$202,387, for a rate of
16 \$0.06728 per therm, and for the Hialeah and Black Point/South Dade plants an
17 incremental cost of \$235,212, for a rate of \$0.11409 per therm. This analysis is
18 attached as Exhibit __ (CB-4, November 2010 Incremental Cost Analysis).

19 **Q. These analyses show that the incremental cost to serve is increasing over**
20 **time. How is that possible?**

21 A. While the capital investment in the plant and facilities to serve MDWASD may
22 remain unchanged, the expenses to maintain and operate the utility, and hence the

1 facilities to serve MDWASD, generally have increased over time. Our biggest
2 expenses are those associated with personnel – salaries, pensions, and insurance,
3 for example. We do a very good job in managing our overall expenses, but
4 increased personnel expenses over time will have a significant impact on our
5 costs. This is in part why any price paid by MDWASD should not be set at cost
6 as it exists at that time, especially for a longer term, ten year contract. Because
7 costs change over time, the rate should be set at a level that will allow the utility
8 to recover all of its costs over time.

9 **ISSUE 3: Does the contract rate in the 2008 Agreement allow FCG to**
10 **recover FCG's incremental cost to serve MDWASD?**

11 **Q. Are the incremental costs that you have developed for service to MDWASD**
12 **covered by the price in the 2008 TSA?**

13 **A.** No, as I have already testified, they do not. Whether you look at the November
14 2008 cost analysis, which is the closest in time to when the 2008 TSA was signed,
15 or the most recent surveillance report data, the price simply does not cover the
16 cost of service.

17 **ISSUE 4: Does MDWASD have a viable by-pass option?**

18 **Q. Have you been presented any information from MDWASD regarding any**
19 **bypass option available to it?**

20 **A.** We have not received any information from MDWASD regarding any bypass
21 options it may have.

1 **Q. Why do you need information regarding a viable bypass option for**

2 **MDWASD?**

3 A. Generally, with respect to negotiated contract rates, incremental cost establishes a
4 floor, above which the actual negotiated rate is set. For example, FCG's KDS
5 tariff schedule provides that "the rate shall not be set lower than the incremental
6 cost the Company incurs to serve the Customer. The charge shall include any
7 capital recovery mechanism. The charge shall be determined by the Company
8 based on Company's evaluation of competitive and overall economic market
9 conditions and the opportunity for the Company to expand its system into areas
10 not served with natural gas." So, somewhere between the tariff rate and
11 incremental cost is where the price should end up. Where a viable bypass option
12 is available, it would in essence become the ceiling for the rate.

13 **Q. Can you give an example to illustrate?**

14 A. Yes. As the tariff recognizes, there can be numerous relevant variables impacting
15 the price the utility and its customer should be able to negotiate. However, to
16 keep the example simple, if the incremental cost is 5 cents, the tariff rate is 10
17 cents, *all other things being equal* the price should be between 5 cents and 10
18 cents. Below 5 cents and the rate is not cost effective for the utility. Above 10
19 cents and the tariff rate is best for the customer.

20 Now, let's assume the customer has a viable bypass option at 8 cents.

21 Again, all other things being equal, if the contract rate was above 8 cents the
22 bypass option is the more economical choice for the customer. Thus, based upon

1 the variables each party finds relevant, they should be able to negotiate a price
2 between 5 cents and 8 cents. Alternatively, if the bypass cost is 5.5 cents, then the
3 parties have a much narrower range in which to negotiate a price. Thus, without
4 any information from MDWASD as to a viable bypass option, the potential price
5 range is going to be between the incremental cost and tariff rate.

6 **ISSUE 5: What, if any, FCG tariff schedule applies to the 2008 TSA for gas**
7 **transportation services to MDWASD?**

8 **Q. The 2008 TSA references that the tariff authority for the service is Contract**
9 **Demand Service (“KDS”) Rate Schedule. Is this appropriate tariff**
10 **reference?**

11 A. No, it is not. While the KDS schedule is the successor tariff to the Contract
12 Interruptible Large Volume Transportation Service Rate Schedule (“CI-LVT”)
13 that was referenced in the 1999 TSA, it does not apply to the facts and nature of
14 service from the Company to MDWASD in the case of the 2008 TSA. MDWASD
15 did not increase its throughput as part of the new agreement, and, thus, the KDS
16 tariff as written does not apply to the new agreement.

1 **ISSUE 6: In the absence of a special agreement, what existing FCG tariff**
2 **schedule applies to the natural gas transportation service provided to**
3 **MDWASD?**

4 **Q. If the Commission disapproves or otherwise does not permit the 2008 TSA to**
5 **become effective, what existing FCG tariff schedule governs the**
6 **transportation service provided to MDWASD?**

7 A. The best available tariff rate for service to MDWASD is the GENERAL
8 SERVICE - 1,250k (GS-1,250k) tariff, which has a Distribution Charge of
9 \$0.1225 per therm, a Demand Charge of \$0.289 per DCQ, and a Customer Charge
10 \$500.00.

11 **Q. Why is this the best available rate?**

12 A. Our transportation rate can be as high as \$0.56213 for the GS-1 class. In view of
13 the volumes to MDWASD as an interruptible transportation customer, the GS-
14 1,250k tariff is the best tariff rate service we have.

15 **ISSUE 7: Should the 2008 Agreement between MDWASD and FCG be**
16 **approved as a special contract?**

17 **Q. Should the 2008 TSA be approved by the PSC as a special contract?**

18 A. No, it should not. Based upon the analysis previously discussed, using the
19 November 2008 surveillance report analysis (Exhibit __ (CB-1)), the rate charged
20 to MDWASD under the 2008 TSA is below the cost of service. Pursuant to our
21 tariff and the Commission's rules, we are prohibited from offering service below

1 our cost of service. It is not appropriate for all the rest of our customers to
2 subsidize service to MDWASD.

3 **Q. MDWASD has indicated that a rate any higher than the contract rate is not**
4 **affordable. Do you agree?**

5 A. I cannot speak as to what is or is not affordable to MDWASD. No alternative
6 provider of transportation service is going to be able to offer service at a below
7 cost rate, especially for a 10 year period. That is why the bypass option exists – if
8 someone else can provide the service for a lower price that recovers its costs, then
9 that is what should happen.

10 **Q. But what about those other customers who were receiving or requesting non-**
11 **tariffed rates like MDWASD wants here?**

12 A. On a going forward basis, as agreements expired we have been able to enter into a
13 special service agreement but at an existing approved tariff rate. Utilizing an
14 existing tariff rate means that those customers paid at least their incremental costs.

15 **ISSUE 8: If the 2008 Agreement is approved, should FCG be allowed to**
16 **recover the difference between the contract rate and the otherwise applicable**
17 **tariff rates through the Competitive Rate Adjustment (CRA) factor for the**
18 **period August 1, 2009, forward? How should any such recovery occur?**

19 **Q. What is the competitive rate adjustment (“CRA”)?**

20 A. In our last rate case, this Commission approved a competitive rate adjustment
21 (“CRA”) price rider. In Order No. PSC-04-0128-PAA-GU, at pages 59-60, the
22 Commission describes the CRA this way:

1 The Competitive Rate Adjustment (CRA) allows City
2 Gas to recover from its customers any revenue shortfall
3 or credit any revenue surplus it incurs by offering a
4 discount to large volume customers that have alternate
5 fuel capabilities. To be eligible for the alternate fuel
6 discount, customers must demonstrate the ability and
7 intent to physically bypass the Company's distribution
8 system or to use alternative fuels. City Gas has the
9 discretion to discount the non-gas distribution charge to
10 a level necessary to retain the customer. Similarly, when
11 market conditions allow, City Gas can increase the
12 distribution charge. Determination of the alternate fuel
13 discount is based on a Commission-approved formula
14 which is driven by the price of the alternate fuel relative
15 to the price of natural gas.

16 The Commission approved the CRA and that it should apply to those customers
17 that paid a tariff rate and not a contract rate.

18 **Q. Where does the CRA appear in your tariff?**

19 A. Rider "C" in the tariff, at Original Sheet No. 66, contains the detailed rates, terms,
20 and conditions as to how the CRA is calculated and applied to the appropriate
21 customers.

22 **Q. How is the CRA collected?**

23 A. We make an annual filing with the Commission that calculates the difference
24 between the special service agreement rate and the applicable tariff rate for those
25 customers being charged a non-tariff rate. That total shortfall is then divided by
26 the projected therms for the next calendar year for those customers subject to the
27 CRA. The resulting price per therm becomes the CRA Rider for the next calendar
28 year.

1 **Q. Today, is the utility charging the CRA to any of its customers?**

2 A. No.

3 **Q. When did the Company stop charging the CRA?**

4 A. Once we no longer had any contracts for which we were seeking recovery through
5 the CRA, the CRA ended September 1, 2010.

6 **Q. Would MDWASD have ever been charged the CRA?**

7 A. No. As the Commission's 2003 rate case order establishes, and our tariff reflects,
8 customers under the KDS and the predecessor CI-LVT tariff were not charged and
9 would not have paid, the CRA.

10 **Q. In the event the Commission determines that for the period August 1, 2009**
11 **forward that MDWASD should receive the benefit of the 2008 TSA rate, or**
12 **some other below tariff rate, should FCG be permitted to go back and charge**
13 **its customers a CRA for that differential?**

14 A. Yes. The current process is a prospective billing based upon past under recovery
15 with an appropriate true up such as is done with some of the utility's other costs.
16 The intent of the CRA is to recognize that contract rate customers provide some
17 contribution to the recovery of the utility's costs, at least when that rate recovers
18 the cost of service. However, in order for the utility to have the opportunity to
19 make its revenue requirements, the difference between the contract rate and the
20 tariff rate must be recovered through the CRA consistent with the Commission's
21 prior order.

1 **ISSUE 9: Should the Commission disallow cost recovery for the differential,**
2 **if any, between FCG revenue under the 2008 Agreement and FCG's**
3 **incremental cost to serve MDWASD?**

4 **Q. MDWASD has suggested that cost recovery be disallowed for the difference**
5 **between the revenue under the 2008 TSA and FCG's incremental cost to**
6 **serve MDWASD. Do you agree?**

7 A. No. The disallowance between the 2008 revenue and the incremental cost to
8 serve can be substantial, both retroactively and prospectively. As Mr. Williams
9 discusses in more detail, the parties acted in good faith in pursuing the extension
10 of the 1999 TSA rate as well as what they believe are their respective rights with
11 respect to the 2008 TSA. Our attorneys will discuss the legal aspects of this issue,
12 but FCG has done nothing wrong that would impose this type of penalty on the
13 utility.

14 **ISSUE 10: Based on the Commission's decisions in this case, what monies, if**
15 **any, are due MDWASD and/or FCG, and when should such monies be paid?**

16 **Q. Assuming the Commission finds that the 2008 TSA is not enforceable, how**
17 **much does MDWASD owe FCG?**

18 A. As I have previously testified, beginning on August 1, 2009, FCG began to charge
19 MDWASD the GS-1,250k tariff rate. While MDWASD paid the tariff rate for the
20 August and September 2009 invoices, beginning with the October 2009 invoice
21 MDWASD refused to pay the tariff rate and only paid the rate in the 2008 TSA
22 rate. Mr. Williams discusses this in his testimony and his Exhibit __ (MW-4)
23 which includes the first and most recent correspondence from MDWASD

1 reflecting their non-payment of the charges above the 2008 TSA rate. According
2 to MDWASD, the unpaid amounts have been recorded separately in a segregated
3 account.

4 I have calculated the unpaid amounts for each month through the
5 December 2010 invoice, and this information is presented in Exhibit __ (CB-5 ,
6 MDWASD Unpaid Amounts) to my direct testimony. I would like to reserve the
7 right to update the Commission as late as the hearing with the unpaid amounts by
8 MDWASD through that point.

9 **Q. Does Exhibit __ (CB-5) also calculate interest on the unpaid amounts?**

10 A. Yes, it does.

11 **Q. What interest rate do you use on the unpaid amounts?**

12 A. Section 8 of our tariff provides that a bill is past due after 20 days and is subject to
13 a Late Payment Charge of 1.5% or \$5.00 whichever is greater. My exhibit
14 includes the applicable late payment charges for each invoice consistent with our
15 tariff.

16 **Q. When should the amounts due to FCG be paid by MDWASD?**

17 A. All amounts unpaid between the 2008 TSA rate and the tariff rate plus applicable
18 late charges should be due and paid to FCG within 30 days of the final order in
19 this matter. At that time, we would certainly work with MDWASD and the
20 Commission Staff to calculate the correct amount.

1 **Q. Are you aware of any circumstance by which FCG owes MDWASD a refund?**

2 A. No, if the Commission finds that the rate in the 2008 TSA is below cost and not
3 enforceable.

4 However, if the Commission were to determine that the 2008 TSA rate
5 applied to service in the two months MDWASD paid the tariff rate (August and
6 September 2009), then FCG would owe MDWASD the difference between the
7 2008 TSA rate and the tariff rate plus interest. If this occurred, then as I have
8 already discussed there is a CRA recovery that needs to be charged to the
9 applicable customers as we had previously done.

10 **Conclusion and Summary**

11 **Q. Do you have any concluding remarks for the Commission?**

12 A. Yes. FCG values MDWASD as a customer and would like to continue to provide
13 service to MDWASD but at a rate that benefits both parties. A below tariff rate
14 that is above the incremental cost to serve provides advantages to MDWASD, the
15 utility, and, importantly, to the general body of ratepayers. On a going forward
16 basis, we would like to work with MDWASD to develop a rate that meets the
17 applicable regulatory standards.

18 **Q. Please summarize the key points of your testimony.**

19 A. Service to MDWASD under the rates in the 2008 TSA does not recover the cost of
20 service. Accordingly, the 2008 TSA should be denied and not otherwise enforced.
21 MDWASD should be ordered to pay the difference between what we charge and

1 what they paid within 30 days of the final order in this case plus the applicable

2 late charges.

3 **Q. Does this conclude your pre-filed direct testimony?**

4 **A. Yes.**

Responses Attachment 1
Miami Dade Water Plant - Rate Design Comparison

	Per 1999 Rate Design	Per Nov'08 Surveillance Report
Miami Dade Water and Sewer Water Plant - Alexander Orr Cost of Service and Rate Design		
Description	Total	Total
O&M Expenses	\$3,500	\$87,671
Depreciation	\$11,230	\$45,503
Taxes Other Than Income	\$10,302	\$12,094
State Tax @ 5.5%	\$2,943	\$2,535
Federal Tax @ 34.00%	\$15,674	\$14,367
Sub-total	\$43,649	\$162,171
Required Return on Investment (Rate base x ROR)	\$30,399	\$28,502
Total Incremental Cost of Service	\$74,048	\$190,672
Estimated Average Annual Volume (therms)	4,243,010	3,500,000
Incremental Cost Rate	\$0.01745	\$0.05448
Miami Dade Water and Sewer Water Plant - Hialeah Water Plant and South District Cost of Service and Rate Design		
Description	Total	Total
O&M Expenses	\$6,500	\$87,671
Depreciation	\$24,164	\$45,503
Taxes Other Than Income	\$10,649	\$12,094
State Tax @ 5.5%	\$6,331	\$2,535
Federal Tax @ 34.00%	\$33,726	\$14,367
Sub-total	\$81,370	\$162,171
Required Return on Investment (Rate base x ROR)	\$65,409	\$61,326
Total Incremental Cost of Service	\$146,779	\$223,497
Estimated Average Annual Volume (therms)	3,159,440	2,400,000
Incremental Cost Rate	\$0.04646	\$0.09312

Approved Rate of Return: 7.85% 7.36%

	K	L
1	SCHEDULE 2, PAGE 2 OF 2	
2		
3		
4		
5		
6		
7	(10)	(11)
8	TOTAL OPERATING EXPENSES	NET OPERATING INCOME
9	\$ 83,079,366	\$ 10,077,825
10	\$ -	-
11	\$ 83,079,366	\$ 10,077,825
12		
13		
14	(44,355,700)	-
15	(5,222,393)	-
16	-	-
17	-	-
18	-	-
19	450,245	(450,245)
20	201,473	(201,473)
21	(16,896)	(28,002)
22	(31,964)	31,964
23	(9,995)	9,995
24	(548)	548
25	500,841	(500,841)
26	(8,422)	8,422
27	(181,385)	181,385
28	(48,674,744)	(948,247)
29		
30	\$ 34,404,622	\$ 9,129,578
31		
32		
33		
34	\$ 34,404,622	\$ 9,129,578
35		
36		
37		
38		
39	(912,083)	912,083
40		
41	\$ 33,492,539	\$ 10,041,661
42		
43		
44	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K	L
			Per Dec'09 Surveillance Report	Ref	Dec 2009 12 months expenses	Ref	Customer Cost Alloc Factor	Total	Estimated Split of Taxes			
1		Miami Dade Wate Plant - Rate Design Comparison										
2												
3		Miami Dade Water and Sewer Water Plant - Alexander Orr										
4		Cost of Service and Rate Design										
5												
6		Description	Total									
7												
8		O&M Expenses	\$98,695	*	\$20,383,136	**	0.004842	\$98,695				
9												
10		Depreciation	\$46,393	*	\$9,581,342	**	0.004842	\$46,393				
11												
12		Taxes Other Than Income	\$12,636	*	\$2,609,677	**	0.004842	\$12,636				
13												
14		Sate Tax @ 5.5%	\$1,663	*	\$2,289,595	**	0.004842	\$11,086	0.15	\$1,663		
15												
16		Federal Tax @ 34.00%	\$9,423	*	\$2,289,595	**	0.004842	\$11,086	0.85	\$9,423		
17												
18			Sub-total		\$168,810			Sub-total of items above				
19												
20		Required Return on Investment ** (Rate base x ROR)	\$28,502		\$387,250	***	0.0736	\$28,502	The capital investment times approved rate of return pg 84 of PSC-04-0128-PAA-GU			
21												
22		Total Incremental Cost of Service	\$197,312					Formula adding sub-total plus ROI				
23												
24		Estimated Annual Volume (therms)	3,600,000					Based on prior three years average consumption				
25												
26		Incremental Cost Rate	\$0.05481					The incremental Cost of Service divided by Estimated Annual volume				
27												
28												
29												
30		Miami Dade Water and Sewer Water Plant - Hialeah Water Plant and Black Point										
31		Cost of Service and Rate Design										
32												
33		Description	Total									
34												
35		O&M Expenses	\$98,695	*	\$18,106,414	**	0.004842	\$87,671				
36												
37		Depreciation	\$46,393	*	\$9,397,578	**	0.004842	\$45,503				
38												
39		Taxes Other Than Income	\$12,636	*	\$2,497,675	**	0.004842	\$12,094				
40												
41		Sate Tax @ 5.5%	\$1,663	*	\$3,490,872	**	0.004842	\$16,903	0.15	\$2,535		
42												
43		Federal Tax @ 34.00%	\$9,423	*	\$3,490,872	**	0.004842	\$16,903	0.85	\$14,367		
44												
45			Sub-total		\$168,810			Sub-total of items above				
46												
47		Required Return on Investment *** (Rate base x ROR)	\$61,326		\$833,239	***	0.0736	\$61,326	The capital investment times approved rate of return pg 84 of PSC-04-0128-PAA-GU			
48												
49		Total Incremental Cost of Service	\$230,137					Formula adding sub-total plus ROI				
50												
51		Estimated Annual Volume (therms)	2,325,000					Based on prior three years average consumption				
52												
53		Incremental Cost Rate	\$0.09898					The incremental Cost of Service divided by Estimated Annual volume				
54												
55												
56		Approved Rate of Return:	7.36%									
57												
58	*	December 2009 12 months expenses using the Surveillance Report calculations (See attached document)										
59	**	Approved Customer Cost allocation factors from order PSC-04-0128-PAA-GU dated 2/9/04 pg 95										
60	***	Approved rate of return from order PSC-04-0128-PAA-GU dated 2/9/04 pg 84										

	J	K	L
1			SCHEDULE 2, PAGE 2 OF 2
2			
3			
4			
5			
6			
7	(9)	(10)	(11)
8	GAIN/LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME
9	\$ -	\$ 72,660,181	\$ 8,530,129
10		\$ -	\$ -
11	\$ -	\$ 72,660,181	\$ 8,530,129
12			
13			
14		(31,064,258)	-
15		(5,277,126)	-
16		-	-
17		-	-
18		-	-
19		450,245	(450,245)
20		-	-
21		(11,936)	(19,947)
22		(26,027)	26,027
23		(9,995)	9,995
24		(548)	548
25		102,442	(102,442)
26		(8,422)	8,422
27		(526,699)	526,699
28		(36,372,324)	(944)
29			
30	\$ -	\$ 36,287,857	\$ 8,529,185
31			
32			
33			
34	\$ -	\$ 36,287,857	\$ 8,529,185
35			
36			
37			
38			
39		(375,933)	375,933
40			
41	\$ -	\$ 35,911,924	\$ 8,905,119
42			
43			
44		\$ -	\$ -

	A	B	C	D	E	F
1						
2	MDWASD Usage		211-0756225-011	211-0756239-011	211-0754412-011	211-0786676-001
3			ALEXANDER ORR JR WTR TRMT	ALEXANDER ORR WTR PLANT	MIAMI DADE WATER SEWER	WASA Black Point
4	Calendar Yr	Date	Therms	Therms	Therms	Therms
5	CY 2003	Jan-03	293,291	253	239,444	0
6	CY 2003	Feb-03	261,303	242	234,479	0
7	CY 2003	Mar-03	289,916	1,751	263,730	0
8	CY 2003	Apr-03	268,863	84,084	244,714	0
9	CY 2003	May-03	258,566	87,796	248,574	0
10	CY 2003	Jun-03	282,051	82,402	241,917	0
11	CY 2003	Jul-03	315,773	87,030	253,551	0
12	CY 2003	Aug-03	316,168	83,998	254,579	0
13	CY 2003	Sep-03	290,056	81,513	224,348	0
14	CY 2003	Oct-03	308,720	77,120	248,668	0
15	CY 2003	Nov-03	305,878	78,980	155,099	0
16	CY 2003	Dec-03	314,473	79,052	202,024	0
17	CY 2003 Total		3,505,058	744,221	2,811,127	0
18						
19						
20	CY 2004	Jan-04	223,277	78,656	168,953	0
21	CY 2004	Feb-04	110,050	71,358	125,837	20,818
22	CY 2004	Mar-04	333,552	79,197	159,221	23,037
23	CY 2004	Apr-04	316,626	76,026	140,914	643
24	CY 2004	May-04	315,251	76,780	139,341	86
25	CY 2004	Jun-04	312,241	77,969	147,456	76
26	CY 2004	Jul-04	327,201	80,506	141,612	0
27	CY 2004	Aug-04	352,452	77,368	192,822	0
28	CY 2004	Sep-04	0	0	0	0
29	CY 2004	Oct-04	273,085	78,271	173,939	86
30	CY 2004	Nov-04	172,892	76,569	165,317	0
31	CY 2004	Dec-04	345,753	76,827	182,678	0
32	CY 2004 Total		3,082,380	849,527	1,738,090	44,746
33						

	A	B	C	D	E	F
1						
2	MDWASD Usage		211-0756225-011	211-0756239-011	211-0754412-011	211-0786676-001
3			ALEXANDER ORR JR WTR TRMT	ALEXANDER ORR WTR PLANT	MIAMI DADE WATER SEWER	WASA Black Point
4	Calendar Yr	Date	Therms	Therms	Therms	Therms
34						
35	CY 2005	Jan-05	335,766	76,430	173,907	6,591
36	CY 2005	Feb-05	279,413	67,826	160,896	10,967
37	CY 2005	Mar-05	285,313	77,666	186,003	2,412
38	CY 2005	Apr-05	254,050	74,322	173,565	0
39	CY 2005	May-05	332,136	77,859	230,952	32
40	CY 2005	Jun-05	265,259	21,990	230,517	0
41	CY 2005	Jul-05	279,271	0	209,991	0
42	CY 2005	Aug-05	331,193	0	175,046	0
43	CY 2005	Sep-05	321,003	0	178,390	0
44	CY 2005	Oct-05	309,688	0	201,920	14,531
45	CY 2005	Nov-05	284,499	0	236,357	14,661
46	CY 2005	Dec-05	301,908	98	227,766	27,250
47	CY 2005 Total		3,579,499	396,191	2,385,310	76,444
48						
49						
50	CY 2006	Jan-06	319,208	1,683	235,553	5,343
51	CY 2006	Feb-06	301,142	1,215	223,380	0
52	CY 2006	Mar-06	315,348	6,100	260,134	0
53	CY 2006	Apr-06	315,044	26,707	247,938	0
54	CY 2006	May-06	321,675	53,047	239,593	0
55	CY 2006	Jun-06	320,882	35,749	238,910	0
56	CY 2006	Jul-06	318,180	34,529	235,411	0
57	CY 2006	Aug-06	300,171	69,637	234,886	7,268
58	CY 2006	Sep-06	279,156	44,061	229,215	13,002
59	CY 2006	Oct-06	295,802	45,293	236,641	7,437
60	CY 2006	Nov-06	309,668	40,953	235,041	2,256
61	CY 2006	Dec-06	319,503	41,819	237,820	1,796
62	CY 2006 Total		3,715,778	400,794	2,854,523	37,101
63						

	A	B	C	D	E	F
1						
2	MDWASD Usage		211-0756225-011	211-0756239-011	211-0754412-011	211-0786676-001
3			ALEXANDER ORR JR WTR TRMT	ALEXANDER ORR WTR PLANT	MIAMI DADE WATER SEWER	WASA Black Point
4	Calendar Yr	Date	Therms	Therms	Therms	Therms
64						
65	CY 2007	Jan-07	181,721	41,282	232,841	10,297
66	CY 2007	Feb-07	3,279	33,875	208,933	0
67	CY 2007	Mar-07	287,285	39,241	232,439	0
68	CY 2007	Apr-07	297,000	36,987	222,149	0
69	CY 2007	May-07	277,847	37,676	226,161	0
70	CY 2007	Jun-07	285,305	37,783	221,253	0
71	CY 2007	Jul-07	308,348	49,143	219,740	0
72	CY 2007	Aug-07	320,901	60,563	228,601	0
73	CY 2007	Sep-07	288,668	57,030	218,870	0
74	CY 2007	Oct-07	294,586	56,087	220,746	0
75	CY 2007	Nov-07	286,535	71,492	218,870	0
76	CY 2007	Dec-07	200,707	71,070	213,019	21
77	CY 2007 Total		3,032,181	592,230	2,663,622	10,318
78						
79						
80	CY 2008	Jan-08	264,131	79,406	214,385	0
81	CY 2008	Feb-08	271,405	42,469	192,870	9,303
82	CY 2008	Mar-08	273,754	39,522	203,320	3,912
83	CY 2008	Apr-08	274,108	33,878	181,944	5,575
84	CY 2008	May-08	273,886	38,755	194,501	6,571
85	CY 2008	Jun-08	260,009	40,268	199,645	12,993
86	CY 2008	Jul-08	265,724	23,059	200,743	22,620
87	CY 2008	Aug-08	110,453	26,615	208,783	5,345
88	CY 2008	Sep-08	230,765	19,018	214,356	1,978
89	CY 2008	Oct-08	213,629	28,874	219,412	0
90	CY 2008	Nov-08	270,804	31,128	72,224	0
91	CY 2008	Dec-08	248,187	31,084	0	0
92	CY 2008 Total		2,956,854	434,076	2,102,182	68,297

	A	B	C	D	E	F
1						
2	MDWASD Usage		211-0756225-011	211-0756239-011	211-0754412-011	211-0786676-001
3			ALEXANDER ORR JR WTR TRMT	ALEXANDER ORR WTR PLANT	MIAMI DADE WATER SEWER	WASA Black Point
4	Calendar Yr	Date	Therms	Therms	Therms	Therms
93						
94	CY 2009	Jan-09	247,866	33,855	0	0
95	CY 2009	Feb-09	225,577	24,819	0	0
96	CY 2009	Mar-09	259,748	26,390	36,590	0
97	CY 2009	Apr-09	245,014	17,194	190,544	0
98	CY 2009	May-09	107,305	22,334	222,521	0
99	CY 2009	Jun-09	230,942	20,028	167,434	0
100	CY 2009	Jul-09	138,505	25,922	203,554	0
101	CY 2009	Aug-09	209,092	32,198	222,752	21
102	CY 2009	Sep-09	0	13,091	208,729	0
103	CY 2009	Oct-09	222,181	25,014	206,761	0
104	CY 2009	Nov-09	208,513	21,921	193,726	0
105	CY 2009	Dec-09	237,437	23,097	201,181	645
106	CY 2009 Total		2,332,178	285,863	1,853,791	667
107						
108	CY 2010	Jan-10	267,648	27,310	196,126	7,491
109	CY 2010	Feb-10	235,934	39,982	157,864	0
110	CY 2010	Mar-10	260,723	37,189	188,768	21
111	CY 2010	Apr-10	179,034	33,929	195,635	0
112	CY 2010	May-10	116,941	26,749	204,093	0
113	CY 2010	Jun-10	255,003	44,584	188,475	0
114	CY 2010	Jul-10	2,621	43,570	192,522	0
115	CY 2010	Aug-10	256,312	59,329	2,822	0
116	CY 2010	Sep-10	195,286	45,112	152,465	0
117	CY 2010	Oct-10	267,897	50,815	229,173	0
118	CY 2010	Nov-10	236,404	62,773	233,345	0
119	CY 2010	Dec-10 (Estimate)	228,777	41,750	211,204	222
120	CY 2010 Total		2,502,581	513,092	2,152,492	7,734
121						
122	Contract MACQ		4,200,000		3,300,000	400,000
123	Last 6 Year Average		3,019,845	437,041	2,335,320	33,427
124	Last 3 Year Average		2,597,204	411,010	2,036,155	25,566

	A	B	C	D	E	F	G	H
1	Miami Dade Water & Sewer Accounts - Activity Aug'09-Dec. 22, 2010							
2								
3	Account	Invoice Date	Invoice #	Therms	Total Charges	Payment Date	Amount Paid	Outstanding Balance
4	211-0754412-011	8/31/2009	200908-2402-AR53IR	203,554.2	\$13,600.36	9/24/2009	(\$13,600.36)	\$0.00
5	211-0756225-011	8/31/2009	200908-2403-AR53IR	138,504.5	\$9,615.79	9/24/2009	(\$9,615.79)	\$0.00
6	211-0756239-011	8/31/2009	200908-2404-AR53IR	25,922.3	\$1,988.16	9/24/2009	(\$1,988.16)	\$0.00
7	211-0786676-001	8/31/2009	200908-2406-AR53IR	0.0	\$295.01	11/2/2009	(\$1,016.15)	(\$721.14)
8	211-0754412-011	9/9/2009	200909-2480-AR53I	222,751.7	\$32,495.35	11/2/2009	(\$27,433.22)	\$5,062.13
9	211-0756225-011	9/9/2009	200909-2481-AR53I	209,092.1	\$31,462.11	11/2/2009	(\$3,728.13)	\$27,733.98
10	211-0756239-011	9/9/2009	200909-2482-AR53I	32,198.3	\$5,659.74	11/2/2009	(\$4,395.81)	\$1,263.93
11	211-0786676-001	9/9/2009	200909-2484-AR53I	21.3	\$1,018.97	11/2/2009	(\$297.83)	\$721.14
12	211-0754412-011	10/8/2009	200910-2558-AR53I	208,729.4	\$30,635.43	11/3/2009	(\$30,635.43)	\$0.00
13	211-0756225-011	10/8/2009	200910-2559-AR53I	(209,092.1)	(\$24,005.85)	11/3/2009	(\$3,728.13)	(\$27,733.98)
14	211-0756239-011	10/8/2009	200910-2560-AR53I	13,091.0	\$3,125.35	11/3/2009	(\$3,125.35)	\$0.00
15	211-0786676-001	10/8/2009	200910-2562-AR53I	0.0	\$1,016.15	11/2/2009	(\$3,346.28)	(\$2,330.13)
16	211-0754412-011	11/9/2009	200911-2636-AR53I	206,760.8	\$30,374.31	12/4/2009	(\$6,202.82)	\$24,171.49
17	211-0756225-011	11/9/2009	200911-2637-AR53I	222,181.0	\$33,198.22	12/4/2009	(\$2,221.81)	\$30,976.41
18	211-0756239-011	11/9/2009	200911-2638-AR53I	25,014.3	\$4,706.86	12/4/2009	(\$250.14)	\$4,456.72
19	211-0786676-001	11/9/2009	200911-2640-AR53I	0.0	\$1,016.15	12/4/2009	\$0.00	\$1,016.15
20	211-0754412-011	12/8/2009	200912-2714-AR53I	193,725.6	\$28,540.42	1/19/2010	(\$5,811.77)	\$22,728.65
21	211-0756225-011	12/8/2009	200912-2715-AR53I	208,512.6	\$31,373.11	1/19/2010	(\$2,085.13)	\$29,287.98
22	211-0756239-011	12/8/2009	200912-2716-AR53I	21,920.8	\$4,608.13	1/19/2010	(\$219.21)	\$4,388.92
23	211-0786676-001	12/8/2009	200912-2718-AR53I	0.0	\$975.69	1/19/2010	\$0.00	\$975.69
24	211-0754412-011	1/11/2010	201001-05081	201,180.8	\$29,967.78	2/18/2010	(\$6,035.42)	\$23,932.36
25	211-0756225-011	1/11/2010	201001-05082	237,437.4	\$35,674.33	2/18/2010	(\$2,374.37)	\$33,299.96
26	211-0756239-011	1/11/2010	201001-05083	23,097.2	\$4,516.30	2/18/2010	(\$230.97)	\$4,285.33
27	211-0786676-001	1/11/2010	201001-05085	645.4	\$1,061.30	2/18/2010	(\$19.35)	\$1,041.95
28	211-0754412-011	2/8/2010	201002-07305	196,125.9	\$28,781.16	3/17/2010	(\$5,883.78)	\$22,897.38
29	211-0756225-011	2/8/2010	201002-07306	267,647.9	\$38,951.16	3/17/2010	(\$2,676.48)	\$36,274.68
30	211-0756239-011	2/8/2010	201002-07307	27,310.1	\$5,016.51	3/17/2010	(\$273.10)	\$4,743.41
31	211-0786676-001	2/8/2010	201002-07309	7,490.7	\$1,936.52	3/17/2010	(\$224.72)	\$1,711.80
32	211-0754412-011	3/5/2010	201003-09548	157,864.2	\$24,232.32	4/8/2010	(\$4,735.93)	\$19,496.39
33	211-0756225-011	3/5/2010	201003-09549	235,934.0	\$35,382.71	4/8/2010	(\$2,359.34)	\$33,023.37
34	211-0756239-011	3/5/2010	201003-09550	39,981.8	\$6,706.19	4/8/2010	(\$399.82)	\$6,306.37
35	211-0786676-001	3/5/2010	201003-09552	0.0	\$986.25	4/8/2010	\$0.00	\$986.25
36	211-0754412-011	4/8/2010	201004-12025	188,768.4	\$28,539.87	5/18/2010	(\$5,663.05)	\$22,876.82
37	211-0756225-011	4/8/2010	201004-12026	260,722.9	\$39,106.50	5/18/2010	(\$2,607.23)	\$36,499.27
38	211-0756239-011	4/8/2010	201004-12027	37,188.7	\$6,419.08	5/18/2010	(\$371.89)	\$6,047.19
39	211-0786676-001	4/8/2010	201004-12029	21.2	\$1,014.64	5/18/2010	(\$0.64)	\$1,014.00

	A	B	C	D	E	F	G	H
1	Miami Dade Water & Sewer Accounts - Activity Aug'09-Dec. 22, 2010							
2								
3	Account	Invoice Date	Invoice #	Therms	Total Charges	Payment Date	Amount Paid	Outstanding Balance
40	211-0754412-011	5/7/2010	201005-14785	195,634.6	\$29,660.66	6/25/2010	(\$5,869.04)	\$23,791.62
41	211-0756225-011	5/7/2010	201005-14786	179,034.2	\$29,067.30	6/25/2010	(\$1,790.34)	\$27,276.96
42	211-0756239-011	5/7/2010	201005-14787	33,929.3	\$6,036.04	6/25/2010	(\$339.29)	\$5,696.75
43	211-0786676-001	5/7/2010	201005-14789	0.0	\$1,122.67	6/25/2010	\$0.00	\$1,122.67
44	211-0754412-011	6/7/2010	201006-17339	204,093.1	\$31,088.85	7/14/2010	(\$6,122.79)	\$24,966.06
45	211-0756225-011	6/7/2010	201006-17340	116,941.4	\$21,689.16	7/14/2010	(\$1,169.41)	\$20,519.75
46	211-0756239-011	6/7/2010	201006-17341	26,748.5	\$5,205.67	7/14/2010	(\$267.49)	\$4,938.18
47	211-0786676-001	6/7/2010	201006-17343	0.0	\$1,137.88	7/14/2010	\$0.00	\$1,137.88
48	211-0754412-011	7/8/2010	201007-20002	188,474.9	\$29,442.38	8/11/2010	(\$5,654.25)	\$23,788.13
49	211-0786676-001	7/8/2010	201007-20002	0.0	\$1,154.72	8/11/2010	\$0.00	\$1,154.72
50	211-0756225-011	7/8/2010	201007-20003	255,002.9	\$39,768.44	8/11/2010	(\$2,550.03)	\$37,218.41
51	211-0756239-011	7/8/2010	201007-20004	44,584.3	\$7,578.92	8/11/2010	(\$445.84)	\$7,133.08
52	211-0754412-011	8/6/2010	201008-22686	192,522.0	\$30,335.98	9/10/2010	(\$5,775.66)	\$24,560.32
53	211-0756225-011	8/6/2010	201008-22687	2,621.4	\$7,703.27	9/10/2010	(\$26.21)	\$7,677.06
54	211-0756239-011	8/6/2010	201008-22688	43,569.5	\$7,522.82	9/10/2010	(\$435.69)	\$7,087.13
55	211-0786676-001	8/6/2010	201008-22690	0.0	\$1,171.78	9/10/2010	\$0.00	\$1,171.78
56	211-0754412-011	9/8/2010	201009-25168	2,822.2	\$6,360.02	10/13/2010	(\$84.67)	\$6,275.35
57	211-0756225-011	9/8/2010	201009-25169	256,311.9	\$40,802.42	10/13/2010	(\$2,563.12)	\$38,239.30
58	211-0756239-011	9/8/2010	201009-25170	59,329.4	\$9,651.34	10/13/2010	(\$593.29)	\$9,058.05
59	211-0786676-001	9/8/2010	201009-25172	0.0	\$1,189.11	10/13/2010	\$0.00	\$1,189.11
60	211-0754412-011	10/7/2010	201010-27508	152,465.3	\$25,005.30	11/2/2010	(\$4,573.96)	\$20,431.34
61	211-0756225-011	10/7/2010	201010-27509	195,286.1	\$31,914.18	11/2/2010	(\$1,952.86)	\$29,961.32
62	211-0756239-011	10/7/2010	201010-27510	45,112.3	\$7,662.45	11/2/2010	(\$451.12)	\$7,211.33
63	211-0786676-001	10/7/2010	201010-27512	0.0	\$1,206.68	11/2/2010	\$0.00	\$1,206.68
64	211-0754412-011	11/5/2010	201011-30006	226,173.1	\$34,476.96	12/16/2010	(\$6,875.19)	\$27,601.77
65	211-0756225-011	11/5/2010	201011-30007	267,896.6	\$41,364.40	12/16/2010	(\$2,678.96)	\$38,685.44
66	211-0756239-011	11/5/2010	201011-30008	50,814.7	\$8,495.44	12/16/2010	(\$508.15)	\$7,987.29
67	211-0786676-001	11/5/2010	201011-30010	0.0	\$1,224.52	12/16/2010	\$0.00	\$1,224.52
68	211-0754412-011	12/7/2010	201012-32331	233,344.9	\$35,810.59		(7,000.35)	\$28,810.24
69	211-0756225-011	12/7/2010	201012-32332	236,404.4	\$37,963.90		(2,364.04)	\$35,599.86
70	211-0756239-011	12/7/2010	201012-32333	62,772.5	\$10,065.45		(627.73)	\$9,437.72
71	211-0786676-001	12/7/2010	201012-32335	0.0	\$1,242.62		\$0.00	\$1,242.62
72	Totals:				\$1,074,114.00		(\$214,277.09)	\$859,836.91

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Miami Dade Water & Sewer Billing / Payment Activity Jul'2009-Dec.22, 2010													
2														
3	== Original Jul'09 Invoices (Revised 8/31/09) ==													
4	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	
5	Jul'09	211-0754412-011	8/10/2009	200908-2402-AR53I	203,554.2	500.00	2,449.56	14,740.51	972.42	0.00	18,662.49			
6	Jul'09	211-0756225-011	8/10/2009	200908-2403-AR53I	138,504.5	500.00	3,228.13	7,927.82	605.61	0.00	12,261.56			
7	Jul'09	211-0756239-011	8/10/2009	200908-2404-AR53I	25,922.2	500.00	888.96	1,727.25	135.88	0.00	3,252.09			
8	Jul'09	211-0786676-001	8/10/2009	200908-2406-AR53I	0.0	500.00	516.15	0.00	0.00	0.00	1,016.15			
9	Total:				367,980.9	2,000.00	7,082.80	24,395.58	1,713.91	0.00	35,192.29			
10														
11	== Revised Jul'09 Invoices ==													
12	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Due Inv. dated 08/31/09
13	Jul'09	211-0754412-011	8/31/2009	200908-2402-AR53IR	203,554.2	145.16	711.17	12,072.14	671.89	0.00	13,600.36	9/24/2009	13,600.36	0.00
14	Jul'09	211-0756225-011	8/31/2009	200908-2403-AR53IR	138,504.5	145.16	937.20	7,927.82	605.61	0.00	9,615.79	9/24/2009	9,615.79	0.00
15	Jul'09	211-0756239-011	8/31/2009	200908-2404-AR53IR	25,922.3	145.16	258.08	1,472.61	112.31	0.00	1,988.16	9/24/2009	1,988.16	0.00
16	Jul'09	211-0786676-001	8/31/2009	200908-2406-AR53IR	0.0	145.16	149.85	0.00	0.00	0.00	295.01	11/2/2009	1,016.15	(721.14)
17	Total:				367,981.0	580.64	2,056.30	21,472.57	1,389.81	0.00	25,499.32		26,220.46	(721.14)
18														
19	== Aug'09 Invoices Excluding Jul'09 Adjustment already included in Revised Jul'09 Invoices ==													
20	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Past Due Inv. dated 9/09/09
21	Aug'09	211-0754412-011	9/9/2009	200909-2480-AR53I	222,751.7	500.00	2,449.56	27,231.40	2,314.39	0.00	32,495.35	11/2/2009	27,433.22	5,062.13
22	Aug'09	211-0756225-011	9/9/2009	200909-2481-AR53I	209,092.1	500.00	3,228.13	25,561.51	2,172.47	0.00	31,462.11	11/2/2009	3,728.13	27,733.98
23	Aug'09	211-0756239-011	9/9/2009	200909-2482-AR53I	32,198.3	500.00	888.96	3,936.24	334.54	0.00	5,659.74	11/2/2009	4,395.81	1,263.93
24	Aug'09	211-0786676-001	9/9/2009	200909-2484-AR53I	21.3	500.00	516.15	2.60	0.22	0.00	1,018.97	11/2/2009	297.83	721.14
25	Total:				464,063.4	2,000.00	7,082.80	56,731.75	4,821.62	0.00	70,636.17		35,854.99	34,781.18
26														
27														
28	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Due Inv. dated 10/08/09
29	Sep'09	211-0754412-011	10/8/2009	200910-2558-AR53I	208,729.4	500.00	2,449.56	25,517.17	2,168.70	0.00	30,635.43	11/3/2009	30,635.43	0.00
30	Sep'09	211-0756225-011	10/8/2009	200910-2559-AR53I	(209,092.1)	500.00	3,228.13	(25,561.51)	(2,172.47)	0.00	(24,005.85)	11/3/2009	3,728.13	(27,733.98)
31	Sep'09	211-0756239-011	10/8/2009	200910-2560-AR53I	13,091.0	500.00	888.96	1,600.37	136.02	0.00	3,125.35	11/3/2009	3,125.35	0.00
32	Sep'09	211-0786676-001	10/8/2009	200910-2562-AR53I	0.0	500.00	516.15	0.00	0.00	0.00	1,016.15	11/2/2009	3,346.28	(2,330.13)
33	Total:				12,728.3	2,000.00	7,082.80	1,556.03	132.25	0.00	10,771.08		40,835.19	(30,064.11)
34														
35														
36	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Past Due Inv. dated 11/9/09
37	Oct'09	211-0754412-011	11/9/2009	200911-2636-AR53I	206,760.8	500.00	2,449.56	25,276.51	2,148.24	0.00	30,374.31	12/4/2009	6,202.82	24,171.49
38	Oct'09	211-0756225-011	11/9/2009	200911-2637-AR53I	222,181.0	500.00	3,228.13	27,161.63	2,308.46	0.00	33,198.22	12/4/2009	2,221.81	30,976.41
39	Oct'09	211-0756239-011	11/9/2009	200911-2638-AR53I	25,014.3	500.00	888.96	3,058.00	259.90	0.00	4,706.86	12/4/2009	250.14	4,456.72
40	Oct'09	211-0786676-001	11/9/2009	200911-2640-AR53I	0.0	500.00	516.15	0.00	0.00	0.00	1,016.15	12/4/2009	0.00	1,016.15
41	Total:				453,956.1	2,000.00	7,082.80	55,496.14	4,716.60	0.00	69,295.54		8,674.77	60,620.77

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
42															
43															
44	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Overdue Invoice	Total Charges	Payment Date	Amount Paid	Amount Past Due Inv. dated 12/8/09	
45	Nov'09	211-0754412-011	12/8/2009	200912-2714-AR53I		193,725.6	500.00	2,344.66	23,682.95	2,012.81	0.00	28,540.42	1/19/2010	5,811.77	22,728.65
46	Nov'09	211-0756225-011	12/8/2009	200912-2715-AR53I		208,512.6	500.00	3,215.99	25,490.67	2,166.45	0.00	31,373.11	1/19/2010	2,085.13	29,287.98
47	Nov'09	211-0756239-011	12/8/2009	200912-2716-AR53I		21,920.8	500.00	861.80	2,679.82	227.76	338.75	4,608.13	1/19/2010	219.21	4,388.92
48	Nov'09	211-0786676-001	12/8/2009	200912-2718-AR53I		0.0	500.00	475.69	0.00	0.00	0.00	975.69	1/19/2010	0.00	975.69
49	Total:					424,159.0	2,000.00	6,898.14	51,853.44	4,407.02	338.75	65,497.35		8,116.11	57,381.24
50															
51															
52	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Past Due Inv. dated 1/11/10	
53	Dec'09	211-0754412-011	1/11/2010	201001-05081		201,180.8	500.00	2,344.66	24,594.35	2,090.27	438.50	29,967.78	2/18/2010	6,035.42	23,932.36
54	Dec'09	211-0756225-011	1/11/2010	201001-05082		237,437.4	500.00	3,215.99	29,026.72	2,466.97	464.65	35,674.33	2/18/2010	2,374.37	33,299.96
55	Dec'09	211-0756239-011	1/11/2010	201001-05083		23,097.2	500.00	861.80	2,823.63	239.98	90.89	4,516.30	2/18/2010	230.97	4,285.33
56	Dec'09	211-0786676-001	1/11/2010	201001-05085		645.4	500.00	475.69	78.90	6.71	0.00	1,061.30	2/18/2010	19.35	1,041.95
57	Total:					462,360.8	2,000.00	6,898.14	56,523.60	4,803.93	994.04	71,219.71		8,660.11	62,559.60
58															
59															
60	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Past Due Inv. dated 2/08/2010	
61	Jan'10	211-0754412-011	2/8/2010	201002-07305		196,125.9	500.00	2,344.66	23,976.39	1,180.68	779.43	28,781.16	3/17/2010	5,883.78	22,897.38
62	Jan'10	211-0756225-011	2/8/2010	201002-07306		267,647.9	500.00	3,215.99	32,719.96	1,611.24	903.97	38,951.16	3/17/2010	2,676.48	36,274.68
63	Jan'10	211-0756239-011	2/8/2010	201002-07307		27,310.1	500.00	861.80	3,338.66	164.41	151.64	5,016.51	3/17/2010	273.10	4,743.41
64	Jan'10	211-0786676-001	2/8/2010	201002-07309		7,490.7	500.00	475.69	915.74	45.09	0.00	1,936.52	3/17/2010	224.72	1,711.80
65	Total:					498,574.6	2,000.00	6,898.14	60,950.75	3,001.42	1,835.04	74,685.35		9,058.08	65,627.27
66															
67															
68	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Past Due Inv. dated 3/05/10	
69	Feb'10	211-0754412-011	3/5/2010	201003-09548		157,864.2	500.00	2,344.66	19,298.90	950.34	1,138.42	24,232.32	4/8/2010	4,735.93	19,496.39
70	Feb'10	211-0756225-011	3/5/2010	201003-09549		235,934.0	500.00	3,215.99	28,842.93	1,420.32	1,403.47	35,382.71	4/8/2010	2,359.34	33,023.37
71	Feb'10	211-0756239-011	3/5/2010	201003-09550		39,981.8	500.00	861.80	4,887.78	240.69	215.92	6,706.19	4/8/2010	399.82	6,306.37
72	Feb'10	211-0786676-001	3/5/2010	201003-09552		0.0	500.00	475.69	0.00	0.00	10.56	986.25	4/8/2010	0.00	986.25
73	Total:					433,780.0	2,000.00	6,898.14	53,029.61	2,611.35	2,768.37	67,307.47		7,495.09	59,812.38
74															
75															
76	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Past Due Inv. dated 4/08/10	
77	Mar'10	211-0754412-011	4/8/2010	201004-12025		188,768.4	500.00	2,344.66	23,076.94	1,136.39	1,481.88	28,539.87	5/18/2010	5,663.05	22,876.82
78	Mar'10	211-0756225-011	4/8/2010	201004-12026		260,722.9	500.00	3,215.99	31,873.37	1,569.55	1,947.59	39,106.50	5/18/2010	2,607.23	36,499.27
79	Mar'10	211-0756239-011	4/8/2010	201004-12027		37,188.7	500.00	861.80	4,546.32	223.88	287.08	6,419.08	5/18/2010	371.89	6,047.19
80	Mar'10	211-0786676-001	4/8/2010	201004-12029		21.2	500.00	475.69	2.59	0.13	36.23	1,014.64	5/18/2010	0.64	1,014.00
81	Total:					486,701.2	2,000.00	6,898.14	59,499.22	2,929.95	3,752.78	75,080.09		8,642.81	66,437.28

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
123														
124	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Past Due Inv. dated 10/07/10
125	Sep'10	211-0754412-011	10/7/2010	201010-27508	152,465.3	500.00	2,292.35	18,638.88	0.00	3,574.07	25,005.30	11/2/2010	4,573.96	20,431.34
126	Sep'10	211-0756225-011	10/7/2010	201010-27509	195,286.1	500.00	3,159.64	23,873.73	0.00	4,380.81	31,914.18	11/2/2010	1,952.86	29,961.32
127	Sep'10	211-0756239-011	10/7/2010	201010-27510	45,112.3	500.00	802.26	5,514.98	0.00	845.21	7,662.45	11/2/2010	451.12	7,211.33
128	Sep'10	211-0786676-001	10/7/2010	201010-27512	0.0	500.00	571.64	0.00	0.00	135.04	1,206.68	11/2/2010	0.00	1,206.68
129	Total:				392,863.7	2,000.00	6,825.89	48,027.59	0.00	8,935.13	65,788.61		6,977.94	58,810.67
130														
131														
132	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Past Due Inv. dated 11/05/10
133	Oct'10	211-0754412-011	11/5/2010	201011-30006	226,173.1	500.00	2,292.35	28,016.41	0.00	3,668.20	34,476.96	12/16/2010	6,875.19	27,601.77
134	Oct'10	211-0756225-011	11/5/2010	201011-30007	267,896.6	500.00	3,159.64	32,750.36	0.00	4,954.40	41,364.40	12/16/2010	2,678.96	38,685.44
135	Oct'10	211-0756239-011	11/5/2010	201011-30008	50,814.7	500.00	802.26	6,212.10	0.00	981.08	8,495.44	12/16/2010	508.15	7,987.29
136	Oct'10	211-0786676-001	11/5/2010	201011-30010	0.0	500.00	571.64	0.00	0.00	152.88	1,224.52	12/16/2010	0.00	1,224.52
137	Total:				544,884.4	2,000.00	6,825.89	66,978.87	0.00	9,756.56	85,561.32		10,062.30	75,499.02
138														
139														
140	Month	Account	Invoice Date	Invoice #	Therms	Service Charge	Demand Charge	Margin	CRA	Late Pmt Fee	Total Charges	Payment Date	Amount Paid	Amount Due Inv. dated 12/07/10
141	Nov'10	211-0754412-011	12/7/2010	201012-32331	233,344.9	500.00	2,292.35	28,526.41	0.00	4,491.83	35,810.59		7,000.35	28,810.24
142	Nov'10	211-0756225-011	12/7/2010	201012-32332	236,404.4	500.00	3,159.64	28,900.44	0.00	5,403.82	37,963.90		2,364.04	35,599.86
143	Nov'10	211-0756239-011	12/7/2010	201012-32333	62,772.5	500.00	802.26	7,673.94	0.00	1,089.25	10,065.45		627.73	9,437.72
144	Nov'10	211-0786676-001	12/7/2010	201012-32335	0.0	500.00	571.64	0.00	0.00	170.98	1,242.62		0.00	1,242.62
145	Total:				532,521.8	2,000.00	6,825.89	65,100.79	0.00	11,155.88	85,082.56		9,992.12	75,090.44
146														
147														
148														859,836.91