

# RUTLEDGE ECENIA

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April 30, 2013

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COMMISSION  
CLERK

RECEIVED - FPSC  
18 APR 30 PM 12:32

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

Re: Docket No. 130010-WS – Application for increase in water rates in Lee County and wastewater rates in Pasco County by Ni Florida, LLC

Dear Ms. Cole:

Ni Florida, LLC hereby responds to the Commission Staff's letter dated March 29, 2013, which identified certain deficiencies in the Minimum Filing Requirements ("MFRs"). Ni Florida, LLC's response to each specified deficiency is set forth below.

The corrective revisions noted herein required corresponding changes to the following MFR Schedules, which are also submitted herewith: A-1, A-2, A-4, A-5, A-6, A-8, B-1, B-2, B-3, E-1, F-9 and F-10. Pursuant to Rules 25-30.436, 25-30.437 and 25-30.440, Florida Administrative Code, Ni Florida is providing twenty copies of the Revised MFRs in Volume 1 and two copies of the Revised MFRs in Volumes II and III.

## Response to Specified Deficiencies

**No. 1(a)** MFR Schedule A-9, Schedule of Water Accumulated Depreciation by Primary Account, page 2 of 3, column (5), lines 1 and 7 do not tie to their respective Annual Report Schedule W-6(b).

Response: Please see attached Schedule A-9 (Revised April 17, 2013).

**No. 1(b)** MFR Schedule A-10, Schedule of Wastewater Accumulated Depreciation by Primary Account, page 2 of 3, column (5) lines, 1, 5, and 10 do not tie to their respective Annual Report Schedule S-6(b).

Response: Please see attached Schedule A-10 (Revised April 17, 2013).

COM  
AFD  
APA  
SCO  
ENG  
GCL  
IDM  
TEL  
CLK

DOCUMENT NUMBER - DATE

02333 APR 30 12

FPSC-COMMISSION CLERK

**No. 1(c)** MFR Schedule A-18, Schedule of Comparative Balance Sheet-Assets, page 6 of 8, column (7), lines 23, 28, 33, 36 and 38 do not tie to their respective Annual Report Schedule F-1(a) & (b).

Response: Please see attached Schedule A-18 (Revised April 17, 2013).

**No. 1(d)** MFR Schedule A-19, Schedule of Comparative Balance Sheet – Equity Capital and Liabilities, page 6 of 8, column (7), lines 3, 4, 7, 17,23 and 38 do not tie to their respective Annual Report Schedule F-2(a) & (b).

Response: Please see attached Schedule A-19 (Revised April 17, 2013).

**No. 2(a)** The general instructions for completing the MFR forms for Class A Utilities state that for all schedules which call for an average balance, provide the balance for the beginning of the test year, the end of the test year, and each intervening month. This average balance is a 13-month account balance for the test year. Please ensure that all schedules that require an average adhere to these instructions. Staff notes that MFR Schedules A-17, Schedule of Working Capital Allowance Calculation, and D-7 Schedule of Customer Deposits, are not calculated on a 13-month average basis.

Response: Please see attached Schedules A-17 and D-7 (Revised April 17, 2013).

**No. 2(b)** MFR Schedule A-17, Schedule of Working Capital Allowance Calculation, requires the calculation of working capital to be based upon the balance sheet method. The Utility incorrectly used the 1/8<sup>th</sup> of O&M calculation.

Response: Please see attached Schedule A-17 (Revised April 17, 2013).

**No. 2(c)** MFR Schedules B-7 and B-8, Schedule of Operation and Maintenance Expense Comparison, page 1 of 1, column (2) does not tie to the amount approved in Order No. PSC-11-0199-PAA-WU.

Response: Please see attached Schedules B-7 and B-8 (Revised April 17, 2013).

**No. 3.** Rule 25-30.436, F.A.C. requires that each schedule be cross-referenced to identify related schedules as either supporting or recap schedules. The Utility incorrectly listed recap schedules on MFR Schedules A-12 and D-1.

Response: Please see attached Schedules A-12 and D-1 (Revised April 17, 2013).

**No. 4.** The number of total residential bills shown in column (2) on MFR Schedule E-2, page 1 does not match the number of total residential bills shown on MFR Schedules E-14, page 1 and E-3, page 1.

Response: Please see attached Schedules E-2 and E-14 (Revised April 17, 2013).

**No. 5.** The number of gallons per usage block shown in column (3) of MFR Schedule E-2, page 1 does not match the number of gallons indicated on MFR Schedule E-14, page 1. The Utility should use the consolidated factor shown in column (7) of this schedule to determine the appropriate gallons for each usage block.

Response: Please see attached Schedule E-14 (Revised April 17, 2013).

**No. 6.** The bills and gallons indicated for the 5/8" meter size for general service shown on MFR Schedule E-2 do not match the bills and gallons shown on MFR Schedule E-14, page 2.

Response: Please see attached Schedules E-2 and E-14 (Revised April 17, 2013).

**No. 7.** Total gallons indicated for the 1" and 1 1/2" meter size for general service shown MFR Schedule E-2 do not match the gallons shown on MFR Schedule E-14, page 4.

Response: Please see attached Schedules E-2 and E-14 (Revised April 17, 2013).

**No. 8.** Please note the gallons sold on MFR Schedule F-1 must match gallons sold on MFR Schedule E-2.

Response: Please see attached Schedule E-2 (Revised April 17, 2013).

**No. 9.** A review of MFR Schedule E-14 indicates that the Utility did not calculate reverse bills presented in column 6 throughout the entire volume of this schedule.

Response: Please see attached Schedule E-14 (Revised April 17, 2013).

**No. 10.** The number of total residential bills shown in column (3) on MFR Schedule E-14, page 36 does not match the number of total residential bills shown in column (2) on MFR Schedules E-2, page 2 and E-3, page 2.

Response: Please see attached Schedules E-14, E-2 and E-3 (Revised April 17, 2013).

**No. 11:** The number of bills and gallons indicated for the 3" meter size for general service shown on MFR Schedule E-2 do not match the bills and gallons shown on MFR Schedule E-14, page 38.

Response: Please see attached Schedule E-2 (Revised April 17, 2013).

**No. 12.** As shown on MFR Schedule E-4, the Utility indicated a proposed charge of \$400.00 for elder valve installations. However, the Utility did not provide cost justification for this charge.

Response: Please see attached Schedule E-4 (Revised April 17, 2013).

**RUTLEDGE ECENIA**


April 30, 2013

Page 4

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

Thank you for your assistance with this filing and please do not hesitate to contact me if you have any questions.

Sincerely,

  
for Martin P. McDonnell, Esq.

MPM/vp  
Enclosures

**REVISED  
MINIMUM FILING REQUIREMENT  
SCHEDULES  
OF**

**NI FLORIDA, LLC  
(Exact Legal Name of Utility)**

**(Schedules replace originally filed schedules.)**

**VOLUME I**

COM	_____
AFD	_____
APA	_____
ECO	_____
ENG	17
GCL	_____
IDM	_____
TEL	_____
CLK	_____

**FOR THE  
Test Year Ended: September 30, 2012**

DOCUMENT NUMBER - DATE

02333 APR 30 12

FPSC-COMMISSION CLERK

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1 Revised 4-17-13  
 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	\$ 515,626	\$ -	\$ 515,626	A-5
2					
3	Utility Land & Land Rights	-	-	-	A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	-	-	-	NA
8					
9	Less: Accumulated Depreciation	239,849	-	239,849	A-9
10					
11					
12					
13	Less: CIAC	110,779	-	110,779	A-12
14					
15	Accumulated Amortization of CIAC	110,779	-	110,779	A-14
16					
17	Acquisition Adjustments	712,628	(712,628) (A)	-	A-3
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	26,038	-	26,038	A-17
22					
23	Total Rate Base	\$ 1,014,443	\$ (712,628)	\$ 301,815	

DOCUMENT NUMBER - DATE

02333 APR 30 2013

FPSC - COMMISSION CLERK

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2 Revised 4-17-12  
 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	\$ 7,866,061	\$ 577,500 B	\$ 8,443,561	A-3, A-6
2					
3	Utility Land & Land Rights	9,513	-	9,513	A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	10,510	(10,510) C	-	A-3
8					
9	Less: Accumulated Depreciation	3,747,514	-	3,747,514	A-10
10					
11					
12					
13	Less: CIAC	3,553,711		3,553,711	A-12
14					
15	Accumulated Amortization of CIAC	(1,614,854)		(1,614,854)	A-14
16					
17	Acquisition Adjustments	3,569,814 A	(3,569,814) A	-	A-3
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	483,499	-	483,499	A-17
22					
23	Total Rate Base	\$ 6,253,025	\$ (3,002,824)	\$ 3,250,202	

Schedule of Water and Wastewater Plant in Service

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

Schedule: A-4 Revised 4-17-13  
 Page 1 of 1  
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Water	Wastewater
1	Balance at 12-31-08		\$ 7,561,800
2			
3			
4			
5	2009 Additions		76,105
6			
7	2009 Retirements		-
8			
9	Balance at 12-31-2009	\$ 340,331	7,637,905
10			
11	2010 Additions	178,482	108,114
12			
13	2010 Retirements	-	-
14			
15	2011 Additions	6,467	35,829
16			
17	2011 Retirements	-	-
18			
19	Balance at 12-31-11	525,279	7,781,848
20			
21	2012 Additions	1,120	81,029
22			
23	2012 Retirements	-	-
24			
25	Balance at 9-30-12	526,399	7,862,877
26			
27	General Ledger Adjustments from Docket No. 090182-SU		66,169 *
28			
29	General Ledger Adjustments from Docket No. 100149-WU	(9,824) *	
30			
31		\$ 516,575	\$ 7,929,046

\* Adjustments booked as of 12-31-12

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



Schedule of Water Plant In Service By Primary Account

Florida Public Service Commission

Test Year Average Balance

Schedule: A-5 Revised 4-17-13

Company: Ni Florida, LLC

Page 1 of 3

Docket No.: 130010-WS

Preparer: Donald J. Clayton, P.E.

Schedule Year Ended: September 30, 2012

Recap Schedules: A-1, A-4

Historic  of Projected

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal.	Non-Used & Useful %	Non-Used & Useful Amount
1	331 Transmission and Distribution Mains	\$ 242,551	0.00%	-
2	333 Services	50,932	0.00%	-
3	334 Meters and Meter Installations	200,220	0.00%	-
4	336 Backflow Prevention Devices	2,090	0.00%	-
5	340 Office Furniture and Equipment	11,211	0.00%	-
6	340 Office Furn. and Equip. - Software	172	0.00%	-
7	348 Other Tangible Plant	8,450	0.00%	-
8				
9		<u>\$ 515,626</u>	<u>0.00%</u>	<u>\$ -</u>





Schedule of Wastewater Plant In Service By Primary Account

Florida Public Service Commission

Test Year Average Balance

Company: Ni Florida, LLC

Schedule: A-6 Revised 4-17-13

Docket No.: 130010-WS

Page 1 of 3

Schedule Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Historic  of Projected

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal.	Non-Used & Useful %	Non-Used & Useful Amount
1	351 Organization	\$ 6,247	0.00%	\$ -
2	353 Land and Land Rights	9,513	0.00%	-
3	354 Structures and Improvements	3,082	0.00%	-
4	360 Collection sewers - Force	995,236	0.00%	-
5	361 Collection Sewers - Gravity	3,696,696	0.00%	-
6	362 Special Collecting Structures	411,793	0.00%	-
7	363 Services to Customers	1,007,364	0.00%	-
8	364 Flow-measuring devices	157,854	0.00%	-
9	370 Receiving Wells	550,916	0.00%	-
10	371 Lift Station Pumps	820,387	0.00%	-
11	389 Other Misc. Equipment	9,350	0.00%	-
12	390 Office Furniture & Equipment	37,071	0.00%	-
13	391 Transportation Equipment	146,609	0.00%	-
14	393 Tools, Shop & Garage Equip.	10,829	0.00%	-
15	396 Power Operated Equipment	4,764	0.00%	-
16	397 Miscellaneous Equip.	2,814	0.00%	-
17	398 Other Tangible Plant	5,048	0.00%	-
18		<u>\$ 7,875,574</u>	<u>0.00%</u>	<u>\$ -</u>

Schedule of Wastewater Plant In Service By Primary Account

Florida Public Service Commission

Test Year Average Balance

Company: Ni Florida, LLC

Schedule: A-6 Revised 4-17-13

Docket No.: 130010-WS

Page 2 of 3

Schedule Year Ended: September 30, 2012

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

Preparer: Donald J. Clayton, P.E.

Historic [X] of Projected [ ]

Recap Schedules: A-2. A-4

Line No.	(1) Account No. and Name	(2) Prior Year 9/30/2011	(3) 10/31/2011	(4) 11/30/2011	(5) 12/31/2011	(6) 1/31/2012	(7) 2/29/2012	(8) 3/31/2012
1	351 Organization	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247
2	353 Land and Land Rights	9,513	9,513	9,513	9,513	9,513	9,513	9,513
3	354 Structures and Improvements	3,082	3,082	3,082	3,082	3,082	3,082	3,082
4	360 Collection sewers - Force	995,236	995,236	995,236	995,236	995,236	995,236	995,236
5	361 Collection Sewers - Gravity	3,692,850	3,692,850	3,692,850	3,692,850	3,692,850	3,692,850	3,692,850
6	362 Special Collecting Structures	411,793	411,793	411,793	411,793	411,793	411,793	411,793
7	363 Services to Customers	991,349	991,349	991,349	991,349	991,349	991,349	991,349
8	364 Flow-measuring devices	157,854	157,854	157,854	157,854	157,854	157,854	157,854
9	370 Receiving Wells	550,916	550,916	550,916	550,916	550,916	550,916	550,916
10	371 Lift Station Pumps	748,127	748,127	754,659	754,659	754,659	754,659	754,659
11	389 Other Misc. Equipment	6,298	6,298	6,298	6,298	6,298	6,298	6,298
12	390 Office Furniture & Equipment	36,751	36,751	36,751	36,751	36,751	36,751	36,751
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	-	-	-	-	-	-	-
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	5,048	5,048	5,048	5,048	5,048	5,048	5,048
18								
19		<u>\$ 7,775,315</u>	<u>\$ 7,775,315</u>	<u>\$ 7,781,848</u>	<u>\$ 7,781,848</u>	<u>\$ 7,781,848</u>	<u>\$ 7,781,848</u>	<u>\$ 7,781,848</u>



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

Florida Public Service Commission

Company: Ni Florida, LLC  
Docket No.: 130010-WS  
Test Year Ended: September 30, 2012

Schedule: A-8 Revised 4-17-13  
Page 1 of 1  
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-2008		\$ 3,113,949
2			
3	2009 Accruals		159,565
4			
5	2009 Retirements		-
6			
7	Balance at 12-31-2009	\$ 206,529	3,273,514
8			
9	2010 Accruals	12,520	208,910
10			
11	2010 Retirements	-	-
12			
13	2010 Adjustments	-	-
14			
15	2011 Accruals	10,020	211,070
16			
17	2011 Retirements	-	-
18			
19	Balance at 12-31-2011	235,669	3,694,102
20			
21	2012 Accruals	12,561	160,776
22			
23	2012 Retirements	-	-
24			
25	Balance at 9-30-12	248,230	3,854,878
26			
25	Gen. Ledger Adjustments 090182-SU		(7,767) *
26			
27	Gen Ledger Adjustments 100149-WU	199 *	
28			
29	Adj. Balance at 9-30-2012	\$ 248,429	\$ 3,847,111
30			

Adjustments Booked as of 12-31-12.

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

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

Florida Public Service Commission

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

Schedule: A-9 Revised 4-17-13  
 Page 1 of 3  
 Preparer: Donald J. Clayton, P.E.  
 Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Balance	(3) Non-Used & Useful %	(4) Non-Used Amount
1	331 Transmission and Distribution Mains	\$ 123,111	0%	\$ -
2	333 Services	48,564	0%	-
3	334 Meters and Meter Installations	53,587	0%	-
4	336 Backflow Prevention Devices	339	0%	-
5	340 Office Furniture and Equipment	11,214	0%	-
6	340 Office Furniture and Equipment - Software	-	0%	-
7	348 Other Tangible Plant	2,847	0%	-
8				
9		<u>\$ 239,663</u>	<u>0%</u>	<u>\$ -</u>
10				
11				



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

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Schedule Year Ended: September 30, 2012  
 Historic [X] of Projected [ ]

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

Schedule: A-9 Revised 4-17-13  
 Page 2 of 3  
 Preparer: Donald J. Clayton, P.E.  
 Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 9/30/2011	(3) 10/31/2011	(4) 11/30/2011	(5) 12/31/2011	(6) 1/31/2012	(7) 2/29/2012	(8) 3/31/2012
1	331 Transmission and Distribution Mains	\$ 123,635	\$ 124,128	\$ 124,622	\$ 125,116	\$ 125,609	\$ 126,103	\$ 126,597
2	333 Services	45,333	45,352	45,372	45,391	45,411	45,431	45,450
3	334 Meters and Meter Installations	49,302	50,105	50,908	51,710	52,513	53,316	54,119
4	336 Backflow Prevention devices	361	379	396	414	431	449	466
5	340 Office Furniture and Equipment	11,211	11,211	11,211	11,211	11,211	11,211	11,211
6	340 Office Furniture and Equipment - Software	-	-	-	-	-	-	-
7	348 Other Tangible Plant	1,652	1,711	1,769	1,827	1,886	1,945	2,003
8								
9		<u>\$ 231,493</u>	<u>\$ 232,885</u>	<u>\$ 234,278</u>	<u>\$ 235,669</u>	<u>\$ 237,061</u>	<u>\$ 238,454</u>	<u>\$ 239,846</u>

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

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Schedule Year Ended: September 30, 2012  
 Historic [X] of Projected [ ]

Schedule: A-9 Revised 4-17-13  
 Page 3 of 3  
 Preparer: Donald J. Clayton, P.E.  
 Recap Schedules: A-1, A-8

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

Line No.	(1) Account No. and Name	(2) 4/30/2012	(3) 5/31/2012	(4) 6/30/2012	(5) 7/31/2012	(6) 8/31/2012	(7) End of Test Year 9/30/2012	(8) Average Balance	(9) Dkt. No. 100149- WU 13 Mo. Avg. Adjustments	(10) Adj. Average Balance
1	331 Transmission and Distribution Mains	\$ 127,091	\$ 127,584	\$ 128,078	\$ 128,572	\$ 129,065	\$ 129,559	\$ 126,597	\$ (3,486)	\$ 123,111
2	333 Services	45,470	45,489	45,509	45,529	45,548	45,568	45,450	3,114	48,564
3	334 Meters and Meter Installations	54,921	55,724	56,527	57,330	58,133	58,935	54,119	(532)	53,587
4	336 Backflow Prevention devices	484	501	519	536	553	571	466	(127)	339
5	340 Office Furniture and Equipment	11,211	11,211	11,211	11,211	11,226	11,242	11,214	(0)	11,214
6	340 Office Furniture and Equipment - Software							-	-	-
7	348 Other Tangible Plant	2,062	2,120	2,179	2,238	2,296	2,355	2,003	844	2,847
8										
9		<u>\$ 241,238</u>	<u>\$ 242,630</u>	<u>\$ 244,022</u>	<u>\$ 245,414</u>	<u>\$ 246,822</u>	<u>\$ 248,230</u>	<u>\$ 239,849</u>	<u>\$ (186)</u>	<u>\$ 239,663</u>

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

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Schedule Year Ended: September 30, 2012  
 Historic  or Projected

Schedule: A-10 Revised 4-17-13  
 Page 1 of 3  
 Preparer: Donald J. Clayton, P.E.  
 Recap Schedules: A-2, A-3

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	351 Organization	\$ 6,247	0.00%	\$ -
2	353 Land and Land Rights	-	0.00%	-
3	354 Structures and Improvements	1,902	0.00%	-
4	360 Collection sewers - Force	731,295	0.00%	-
5	361 Collection Sewers - Gravity	1,197,567	0.00%	-
6	362 Special Collecting Structures	271,810	0.00%	-
7	363 Services to Customers	345,272	0.00%	-
8	364 Flow-measuring devices	157,854	0.00%	-
9	370 Receiving Wells	320,396	0.00%	-
10	371 Lift Station Pumps	500,776	0.00%	-
11	389 Other Misc. Equipment	6,333	0.00%	-
12	390 Office Furniture & Equipment	36,754	0.00%	-
13	391 Transportation Equipment	146,609	0.00%	-
14	393 Tools, Shop & Garage Equip.	10,829	0.00%	-
15	396 Power Operated Equipment	99		
16	397 Miscellaneous Equip.	2,814	0.00%	-
17	398 Other Tangible Plant	1,490	0.00%	-
18				
19		<u>\$ 3,738,047</u>	<u>0.00%</u>	<u>\$ -</u>

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

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Schedule Year Ended: September 30, 2012

Schedule: A-10 Revised 4-17-13  
 Page 2 of 3

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

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

Historic [X] or Projected [ ]

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 9/30/2011	10/31/2011	11/30/2011	12/31/2011	1/31/2012	2/29/2012	3/31/2011
1	351 Organization	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247
2	353 Land and Land Rights							
3	354 Structures and Improvements	1,882	1,891	1,900	1,909	1,917	1,926	1,934
4	360 Collection sewers - Force	706,921	709,683	712,445	715,206	717,968	720,730	723,492
5	361 Collection Sewers - Gravity	1,245,082	1,251,913	1,258,745	1,265,577	1,272,409	1,279,241	1,286,073
6	362 Special Collecting Structures	147,486	148,344	149,202	150,060	150,918	151,776	152,634
7	363 Services to Customers	364,488	366,661	368,834	371,006	373,179	375,352	377,525
8	364 Flow-measuring devices	157,854	157,854	157,854	157,854	157,854	157,854	157,854
9	370 Receiving Wells	332,528	334,057	335,586	337,115	338,643	340,172	341,701
10	371 Lift Station Pumps	474,451	477,930	481,409	484,888	488,367	491,846	495,325
11	389 Other Misc. Equipment	6,298	6,298	6,298	6,298	6,298	6,298	6,298
12	390 Office Furniture & Equipment	36,751	36,751	36,751	36,751	36,751	36,751	36,751
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	-	-	-	-	-	-	-
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	825	854	882	909	938	966	994
18								
19		\$ 3,641,066	\$ 3,658,735	\$ 3,676,403	\$ 3,694,102	\$ 3,711,801	\$ 3,729,499	\$ 3,747,198

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

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Schedule Year Ended: September 30, 2012

Schedule: A-10 Revised 4-17-13  
 Page 3 of 3

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

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

Historic [X] or Projected [ ]

Line No.	(1) Account No. and Name	(2) 4/30/2012	(3) 5/31/2012	(4) 6/30/2012	(5) 7/31/2012	(6) 8/31/2012	(7) 9/30/2012	(8) Average Balance	(9) Dkt. No. 090182- SU 13 Mo. Avg. Adjustments	(10) Adj. Average Balance
1	351 Organization	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ -	\$ 6,247
2	353 Land and Land Rights									
3	354 Structures and Improvements	1,943	1,952	1,960	1,969	1,978	1,986	1,934	(33)	1,902
4	360 Collection sewers - Force	726,254	729,016	731,777	734,539	737,301	740,063	723,492	7,803	731,295
5	361 Collection Sewers - Gravity	1,292,904	1,299,755	1,306,605	1,313,456	1,320,306	1,327,156	1,286,094	(88,527)	1,197,567
6	362 Special Collecting Structures	153,491	154,349	155,207	156,065	156,923	157,781	152,634	119,176	271,810
7	363 Services to Customers	379,755	381,988	384,244	386,499	388,757	391,017	377,639	(32,367)	345,272
8	364 Flow-measuring devices	157,854	157,854	157,854	157,854	157,854	157,854	157,854	-	157,854
9	370 Receiving Wells	343,230	344,758	346,287	347,816	349,345	350,874	341,701	(21,305)	320,396
10	371 Lift Station Pumps	498,953	502,462	505,971	509,480	513,006	516,532	495,455	5,321	500,776
11	389 Other Misc. Equipment	6,298	6,298	6,381	6,463	6,546	6,629	6,362	(28)	6,333
12	390 Office Furniture & Equipment	36,751	36,751	36,751	36,751	36,780	36,809	36,758	(4)	36,754
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609	-	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829	-	10,829
15	396 Power Operated Equipment	-	-	129	258	387	516	99	-	99
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814	-	2,814
17	398 Other Tangible Plant	1,022	1,050	1,078	1,106	1,134	1,162	994	497	1,490
18										
19		\$ 3,764,955	\$ 3,782,733	\$ 3,800,744	\$ 3,818,756	\$ 3,836,816	\$ 3,854,878	\$ 3,747,514	\$ (9,467)	\$ 3,738,047

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

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Schedule Year Ended: September 30, 2012  
 Historic  or Projected

Schedule: A-12 Revised 4-17-13  
 Page 1 of 3  
 Preparer: Donald J. Clayton, P.E.

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	WATER			
2				
3	Plant Capacity Fees	\$ -	0.00%	\$ -
4				
5	Line/Main Extension Fees	110,779	0.00%	-
6				
7	Meters & Meter Installation Fees	-	0.00%	-
8				
9	Contributed Property	-	0.00%	-
10				
11	Other - Tap Fees	-	0.00%	-
12				
13	Total	\$ 110,779	0.00%	\$ -
14				
15				
16	WASTEWATER			
17				
18	Plant Capacity Fees	\$ -	0.00%	\$ -
19				
20	Line/Main Extension Fees	3,553,711	0.00%	-
21				
22	Contributed Property	-	0.00%	-
23				
24	Other - Tap Fees	-	0.00%	-
25				
26				
27	Total	\$ 3,553,711	0.00%	\$ -
28				
29				
30				



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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) 4/30/2012	(3) 5/31/2012	(4) 6/30/2012	(5) 7/31/2012	(6) 8/31/2012	(7) 9/30/2012	(8) Average Balance
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13	Total	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees							
19								
20	Line/Main Extension Fees	3,553,157	3,553,157	3,553,157	3,555,557	3,555,557	3,555,557	3,553,711
21								
22	Contributed Property							
23								
24	Other - Tap Fees							
25								
26								
27	Total	\$ 3,553,157	\$ 3,553,157	\$ 3,553,157	\$ 3,555,557	\$ 3,555,557	\$ 3,555,557	\$ 3,553,711



Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17 Revised 4-17-13  
 Page 1 of 1  
 Preparer: Donald J. Clayton, P.E.  
 Recap Schedules: A-1, A-2

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

Line No.	Description	9/30/2011	10/31/2011	11/30/2011	12/31/2011	1/31/2012	2/29/2012	3/31/2012	4/30/2012	5/31/2012	6/30/2012	7/31/2012	8/31/2012	9/30/2012	13 Month Average
1	<b>Final Rates</b>														
2	<b>Water</b>														
3	Plus:														
4	Cash	\$ 123,825	\$ 146,155	\$ 136,269	\$ 147,536	\$ 130,162	\$ 137,157	\$ 157,580	\$ 101,993	\$ 117,811	\$ 118,927	\$ 129,883	\$ 141,676	\$ 134,820	\$ 132,599
	Accounts and Notes Receivable, Less Accumulated														
5	Provision for uncollectable Accounts	35,387	38,553	41,142	40,159	41,139	41,145	43,115	42,473	37,450	36,857	39,890	36,048	33,673	39,002
6	Prepayments	4,752	1,223	2,128	1,854	1,579	4,628	1,054	788	2,047	1,826	1,601	1,377	1,159	2,001
7	Accrued Utility revenues	5,042	5,042	5,042	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,715
8	Preliminary Survey and Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Deferred Rate Case Expense	77,639	75,914	74,188	72,463	70,738	69,013	67,287	65,562	63,837	62,111	60,386	58,661	56,935	67,287
10															
11	Less:														
12	Accounts Payable	22,262	24,062	15,708	12,745	10,877	12,513	11,573	20,920	28,624	15,760	22,558	24,419	17,501	18,425
13	Accrued Taxes	1,780	2,776	3,752	4,698	998	2,105	3,206	4,360	4,994	5,855	757	1,561	2,313	3,012
14	Accrued Interest	3,152	3,106	3,141	3,187	3,221	3,180	3,347	2,152	3,823	3,153	3,284	3,346	3,302	3,184
15	Miscellaneous Current and Accrued Liabilities	20,761	24,863	22,672	29,293	29,514	28,401	30,866	30,450	26,242	29,186	34,250	35,318	31,324	28,703
16	1/2 Deferred Rate Case Expense	38,820	37,957	37,094	36,232	35,369	34,506	33,644	32,781	31,918	31,056	30,193	29,330	28,468	33,644
17															
18	Working Capital	36,045	27,969	40,133	32,938	38,094	38,696	33,438	22,776	12,350	20,401	15,451	6,728	13,478	26,038
19															
20	<b>Sewer</b>														
21															
22	Cash	\$ 465,816	\$ 549,821	\$ 512,632	\$ 555,015	\$ 489,657	\$ 515,973	\$ 592,800	\$ 383,686	\$ 443,195	\$ 447,390	\$ 488,606	\$ 532,972	\$ 507,181	\$ 498,826
	Accounts and Notes Receivable, Less Accumulated														
23	Provision for uncollectable Accounts	133,121	145,031	154,772	151,073	154,759	154,782	162,196	159,779	140,883	138,653	150,061	135,611	126,676	146,723
24	Prepayments	20,508	4,668	11,050	9,736	8,423	21,884	5,887	4,607	9,102	7,995	6,876	5,757	4,666	9,320
25	Accrued Utility revenues	38,114	38,114	34,736	39,133	39,133	39,133	39,133	39,133	39,133	39,133	39,133	39,133	39,133	38,638
26	Preliminary Survey and Investigation Charges	6,427	3,253	3,253	3,253	3,253	3,253	3,253	3,253	3,253	3,133	3,133	3,133	3,133	3,460
27	Deferred Rate Case Expense	65,456	63,411	61,365	59,320	57,274	55,229	53,183	51,138	49,092	47,047	45,001	42,956	40,910	53,183
28															
29	Less:														
30	Accounts Payable	83,748	90,520	59,090	47,946	40,918	47,074	43,535	78,699	107,682	59,288	84,862	91,863	65,836	69,312
31	Accrued Taxes	70,242	88,008	20,678	38,104	12,421	24,814	36,762	49,717	61,935	74,445	48,399	61,170	73,584	50,791
32	Accrued Interest	11,859	11,683	11,817	11,990	12,118	11,964	12,591	8,096	14,380	11,863	12,355	12,587	12,423	11,979
33	Miscellaneous Current and Accrued Liabilities	78,102	93,531	85,291	110,196	111,028	106,842	116,114	114,550	98,718	109,794	128,846	132,863	117,838	107,978
34	1/2 Deferred Rate Case Expense	32,728	31,705	30,683	29,660	28,637	27,614	26,592	25,569	24,546	23,523	22,501	21,478	20,455	26,592
35															
36	Working Capital	\$ 452,763	\$ 488,851	\$ 570,250	\$ 579,634	\$ 547,377	\$ 571,946	\$ 620,858	\$ 364,965	\$ 377,397	\$ 404,438	\$ 435,848	\$ 439,600	\$ 431,564	\$ 483,499

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-18 Revised 4-17-13  
 Page 1 of 8  
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) ASSETS	(2) Prior Year 12/31/2008	(3) January 2009	(4) February 2009	(5) March 2009	(6) April 2009	(7) May 2009	(8) June 2009
1	UTILITY PLANT							
2	Utility Plant in Service	\$ 7,847,402	\$ 7,847,401	\$ 7,848,281	\$ 7,848,785	\$ 7,859,349	\$ 7,863,422	\$ 7,871,676
3	Construction Work In Progress	315	315	315	315	315	315	315
4	Less: Accumulated Depreciation	3,315,244	3,334,026	3,352,869	3,371,686	3,390,464	3,409,260	3,428,089
5	Net Plant	4,532,473	4,513,690	4,495,717	4,477,415	4,469,201	4,454,477	4,443,902
6								
7	Utility Plant Acquisition Adjustments	4,334,204	4,334,204	4,334,204	4,334,204	4,334,204	4,334,204	4,334,204
8								
9	TOTAL NET UTILITY PLANT	8,866,677	8,847,894	8,829,941	8,811,619	8,803,405	8,788,681	8,778,107
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	Nonutility Property	-	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	Investments in Associated Companies	-	-	-	-	-	-	-
17	Special Funds	8,480	8,480	8,480	8,480	8,480	8,480	8,480
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	8,480	8,480	8,480	8,480	8,480	8,480	8,480
20								
21	CURRENT AND ACCRUED ASSETS							
22	Cash	215,799	209,700	263,971	298,878	353,851	176,374	227,151
	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	145,168	170,030	156,381	152,799	172,045	182,180	193,930
24	Accounts Receivable from Associated Companies	-	-	-	-	-	203,514	203,514
25	Prepayments	594	475	350	356	178	777	711
26	Accrued Utility revenues	34,638	34,638	34,638	34,638	34,638	34,638	34,638
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	396,189	414,842	455,350	484,670	560,711	597,482	659,943
29								
30	DEFERRED DEBITS							
31	Preliminary Survey and Investigation Charges	9,010	9,010	9,010	9,010	9,010	9,010	9,010
32	Deferred Rate Case Expense	6,105	6,105	6,105	6,765	17,655	26,174	42,344
33								
34	TOTAL DEFERRED DEBITS	15,115	15,115	15,115	15,775	26,665	35,183	51,353
35								
36	TOTAL ASSETS AND OTHER DEBITS	\$ 9,286,461	\$ 9,286,331	\$ 9,308,890	\$ 9,320,543	\$ 9,399,260	\$ 9,429,826	\$ 9,497,883

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-18 Revised 4-17-13  
 Page 2 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	ASSETS	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009
1	UTILITY PLANT						
2	Utility Plant in Service	\$ 7,894,110	\$ 7,942,206	\$ 7,942,206	\$ 7,942,762	\$ 7,943,400	\$ 7,978,236
3	Construction Work In Progress	315	315	315	315	880	2,275
4	Less: Accumulated Depreciation	3,447,022	3,466,177	3,485,332	3,504,490	3,523,651	3,480,043
5	Net Plant	4,447,403	4,476,344	4,457,189	4,438,587	4,420,629	4,500,468
6							
7	Utility Plant Acquisition Adjustments	4,334,204	4,334,204	4,334,204	4,334,204	4,334,204	4,282,442
8							
9	TOTAL NET UTILITY PLANT	8,781,607	8,810,548	8,791,393	8,772,791	8,754,833	8,782,910
10							
11	OTHER PROPERTY AND INVESTMENTS						
12	Nonutility Property	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-
15							
16	Other Investments						
17	Special Funds	8,480	8,480	8,480	8,480	8,480	8,480
18							
19	TOTAL OTHER PROPERTY AND INVESTMENTS	8,480	8,480	8,480	8,480	8,480	8,480
20							
21	CURRENT AND ACCRUED ASSETS						
22	Cash	205,639	189,105	140,517	142,862	138,964	153,890
	Accounts and Notes Receivable, Less Accumulated						
23	Provision for uncollectable Accounts	178,954	176,336	181,701	208,506	202,854	210,834
24	Accounts Receivable from Associated Companies	203,514	203,514	203,514	203,514	203,514	203,514
25	Prepayments	645	579	515	449	385	319
26	Accrued Utility revenues	34,638	34,638	34,638	34,638	34,638	35,554
27							
28	TOTAL CURRENT AND ACCRUED ASSETS	623,389	604,171	560,965	589,969	580,355	604,111
29							
30	DEFERRED DEBITS						
31	Preliminary Survey and Investigation Charges	9,010	9,010	9,010	9,010	9,010	-
32	Deferred Rate Case Expense	76,686	81,740	84,310	92,677	115,563	124,105
33							
34	TOTAL DEFERRED DEBITS	85,696	90,750	93,320	101,687	124,572	124,105
35							
36	TOTAL ASSETS AND OTHER DEBITS	\$ 9,499,173	\$ 9,513,949	\$ 9,454,167	\$ 9,472,927	\$ 9,468,240	\$ 9,519,606

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: NI Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-18 Revised 4-17-13  
 Page 3 of 8  
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	
	<b>ASSETS</b>						
1	<b>UTILITY PLANT</b>						
2	Utility Plant in Service	\$ 7,992,932	\$ 8,048,766	\$ 8,053,672	\$ 8,056,078	\$ 8,089,597	\$ 8,260,553
3	Construction Work In Progress	2,275	54,501	149,804	149,804	169,188	5,425
4	Less: Accumulated Depreciation	3,497,636	3,515,490	3,533,367	3,551,255	3,569,298	3,588,177
5	Net Plant	4,497,571	4,587,777	4,670,109	4,654,627	4,689,487	4,677,801
6							
7	Utility Plant Acquisition Adjustments	4,282,442	4,282,442	4,282,442	4,282,442	4,282,442	4,282,442
8							
9	<b>TOTAL NET UTILITY PLANT</b>	<b>8,780,013</b>	<b>8,870,219</b>	<b>8,952,551</b>	<b>8,937,069</b>	<b>8,971,929</b>	<b>8,960,243</b>
10							
11	<b>OTHER PROPERTY AND INVESTMENTS</b>						
12	Nonutility Property	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-
15							
16	Investments in Associated Companies						
17	Special Funds	8,480	8,480	8,480	8,480	8,480	8,480
18							
19	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>	<b>8,480</b>	<b>8,480</b>	<b>8,480</b>	<b>8,480</b>	<b>8,480</b>	<b>8,480</b>
20							
21	<b>CURRENT AND ACCRUED ASSETS</b>						
22	Cash	197,210	218,867	217,841	159,259	255,693	281,774
23	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	212,757	209,009	190,227	210,873	194,004	168,397
24	Accounts Receivable from Associated Companies	203,514	203,514	203,514	203,514	203,514	203,514
25	Prepayments	253	194	123	64	-	4,531
26	Accrued Utility revenues	35,554	35,554	35,554	35,554	35,554	35,554
27							
28	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>649,288</b>	<b>667,138</b>	<b>647,269</b>	<b>609,264</b>	<b>688,764</b>	<b>693,770</b>
29							
30	<b>DEFERRED DEBITS</b>						
31	Preliminary Survey and Investigation Charges	-	-	-	2,384	2,596	3,159
32	Deferred Maintenance Expense	-	-	-	-	-	-
33	Deferred Rate Case Expense	126,317	134,263	140,617	144,211	154,211	123,859
34							
35	<b>TOTAL DEFERRED DEBITS</b>	<b>126,317</b>	<b>134,263</b>	<b>140,617</b>	<b>146,595</b>	<b>156,808</b>	<b>127,018</b>
36							
37	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 9,564,098</b>	<b>\$ 9,680,100</b>	<b>\$ 9,748,911</b>	<b>\$ 9,701,408</b>	<b>\$ 9,825,981</b>	<b>\$ 9,789,512</b>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: NI Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-18 Revised 4-17-13  
 Page 4 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	ASSETS	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010
1	UTILITY PLANT						
2	Utility Plant in Service	\$ 8,260,553	\$ 8,260,553	\$ 8,260,553	\$ 8,260,553	\$ 8,260,553	\$ 8,264,831
3	Construction Work In Progress	5,425	5,425	5,425	27,753	30,828	30,828
4	Less: Accumulated Depreciation	3,607,056	3,625,936	3,644,811	3,683,694	3,682,573	3,701,473
5	Net Plant	4,658,922	4,640,043	4,621,167	4,624,612	4,608,808	4,594,186
6							
7	Utility Plant Acquisition Adjustments	4,282,442	4,282,442	4,282,442	4,282,442	4,282,442	4,282,442
8							
9	TOTAL NET UTILITY PLANT	8,941,364	8,922,485	8,903,609	8,907,054	8,891,250	8,876,628
10							
11	OTHER PROPERTY AND INVESTMENTS						
12	Nonutility Property	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-
15							
16	Other Investments						-
17	Special Funds	8,480	8,000	8,000	8,000	8,000	8,000
18							
19	TOTAL OTHER PROPERTY AND INVESTMENTS	8,480	8,000	8,000	8,000	8,000	8,000
20							
21	CURRENT AND ACCRUED ASSETS						
22	Cash	304,611	360,826	371,421	426,588	360,982	372,197
	Accounts and Notes Receivable, Less Accumulated						
23	Provision for uncollectable Accounts	196,710	209,097	204,691	205,357	227,524	234,690
24	Accounts Receivable from Associated Companies	203,514	203,514	203,514	203,514	203,514	303,514
25	Prepayments	4,111	3,690	3,283	6,244	10,007	8,873
26	Accrued Utility revenues	35,554	35,554	35,554	35,554	35,554	39,779
27							
28	TOTAL CURRENT AND ACCRUED ASSETS	744,500	812,681	818,470	877,257	837,581	959,053
29							
30	DEFERRED DEBITS						
31	Preliminary Survey and Investigation Charges	3,159	3,159	3,159	3,159	3,159	3,159
32	Unamortized Debt Expense	-	-	-	-	-	-
33	Deferred Maintenance Expense	-	-	-	-	-	-
34	Deferred Rate Case Expense	131,525	129,480	135,530	140,447	148,054	146,009
35	TOTAL DEFERRED DEBITS	134,684	132,639	138,689	143,606	151,213	149,168
36							
37	TOTAL ASSETS AND OTHER DEBITS	\$ 9,829,028	\$ 9,875,805	\$ 9,868,766	\$ 9,935,916	\$ 9,888,044	\$ 9,992,849

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-18 Revised 4-17-13  
 Page 5 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	ASSETS	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011
1	UTILITY PLANT						
2	Utility Plant in Service	\$ 8,271,176	\$ 8,271,176	\$ 8,271,911	\$ 8,287,038	\$ 8,288,628	\$ 8,294,128
3	Construction Work In Progress	80,049	80,049	80,041	80,049	80,049	80,049
4	Less: Accumulated Depreciation	3,720,413	3,739,354	3,758,291	3,777,312	3,796,334	3,815,381
5	Net Plant	4,630,812	4,611,872	4,593,661	4,589,775	4,672,343	4,558,796
6							
7	Utility Plant Acquisition Adjustments	4,282,442	4,282,442	4,282,441	4,282,442	4,282,442	4,282,442
8							
9	TOTAL NET UTILITY PLANT	8,913,254	8,894,314	8,876,101	8,872,217	8,854,785	8,841,238
10							
11	OTHER PROPERTY AND INVESTMENTS						
12	Nonutility Property	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-
15							
16	Investments in Associated Companies	-	-	2,820,137	2,820,137	2,820,137	2,820,137
17	Special Funds	8,000	8,000	8,001	8,000	8,000	8,000
18							
19	TOTAL OTHER PROPERTY AND INVESTMENTS	8,000	8,000	2,828,137	2,828,137	2,828,137	2,828,137
20							
21	CURRENT AND ACCRUED ASSETS						
22	Cash	431,994	518,255	172,581	197,270	295,388	404,340
	Accounts and Notes Receivable, Less Accumulated						
	Provision for uncollectable Accounts	226,449	221,977	207,571	222,311	210,871	205,919
23	Accounts Receivable from Associated Companies	303,514	303,514	740,931	796,644	796,332	796,332
24	Prepayments	7,754	6,702	5,561	4,463	13,534	11,970
25	Accrued Utility revenues	39,779	43,156	43,151	43,156	43,156	43,156
26							
27	TOTAL CURRENT AND ACCRUED ASSETS	1,009,489	1,093,605	1,169,821	1,263,843	1,359,282	1,461,716
28							
29	DEFERRED DEBITS						
30	Preliminary Survey and Investigation Charges	3,159	3,159	3,151	3,991	5,887	6,292
31	Unamortized Debt Expense	-	-	13,361	13,160	12,951	12,742
32	Deferred Maintenance Expense	-	-	-	-	-	-
33	Deferred Rate Case Expense	145,257	152,840	155,991	153,948	159,854	159,490
34							
35	TOTAL DEFERRED DEBITS	148,416	155,999	172,521	171,099	178,692	178,524
36							
37	TOTAL ASSETS AND OTHER DEBITS	\$ 10,079,160	\$ 10,151,917	\$ 13,046,581	\$ 13,135,296	\$ 13,220,896	\$ 13,309,615
38							

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: NI Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-18 Revised 4-17-13  
 Page 6 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	ASSETS	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011
1	UTILITY PLANT						
2	Utility Plant in Service	\$ 8,298,592	\$ 8,300,928	\$ 8,300,591	\$ 8,300,594	\$ 8,307,126	\$ 8,307,126
3	Construction Work In Progress	80,049	80,049	80,049	80,610	31,388	31,388
4	Less: Accumulated Depreciation	3,834,437	3,853,498	3,872,559	3,891,619	3,910,674	3,929,771
5	Net Plant	4,544,204	4,527,479	4,508,081	4,489,585	4,427,841	4,408,743
6							
7	Utility Plant Acquisition Adjustments	4,282,442	4,282,442	4,282,442	4,282,442	4,282,442	4,282,442
8							
9	TOTAL NET UTILITY PLANT	8,826,646	8,809,921	8,790,522	8,772,027	8,710,283	8,691,185
10							
11	OTHER PROPERTY AND INVESTMENTS						
12	Nonutility Property	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-
15							
16	Other Investments	2,820,137	2,820,137	2,820,137	2,820,137	2,820,137	2,820,137
17	Special Funds	8,000	8,000	8,000	8,000	8,000	8,000
18							
19	TOTAL OTHER PROPERTY AND INVESTMENTS	2,828,137	2,828,137	2,828,137	2,828,137	2,828,137	2,828,137
20							
21	CURRENT AND ACCRUED ASSETS						
22	Cash	424,288	540,294	589,641	695,976	648,901	702,550
	Accounts and Notes Receivable, Less Accumulated						
	Provision for uncollectable Accounts	139,067	149,099	168,507	183,583	195,914	191,232
23	Accounts Receivable from Associated Companies	796,332	796,332	796,332	796,332	796,332	796,332
24	Prepayments	28,375	8,812	25,260	5,892	13,178	11,590
25	Accrued Utility revenues	43,156	43,156	43,156	43,156	39,779	43,750
26							
27	TOTAL CURRENT AND ACCRUED ASSETS	1,431,219	1,537,693	1,622,896	1,724,940	1,694,103	1,745,454
28							
29	DEFERRED DEBITS						
30	Preliminary Survey and Investigation Charges	6,292	6,427	6,427	3,253	3,253	3,253
31	Unamortized Debt Expense	12,532	12,322	12,111	11,899	11,687	11,474
32	Deferred Maintenance Expense						
33	Deferred Rate Case Expense	150,637	146,866	143,095	139,324	135,553	131,783
34							
35	TOTAL DEFERRED DEBITS	169,461	165,615	161,633	154,477	150,494	146,510
36							
37	TOTAL ASSETS AND OTHER DEBITS	\$ 13,255,462	\$ 13,341,366	\$ 13,403,191	\$ 13,479,580	\$ 13,383,016	\$ 13,411,286
38							

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-18 Revised 4-17-13  
 Page 7 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	ASSETS	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012
1	UTILITY PLANT						
2	Utility Plant in Service	\$ 8,307,126	\$ 8,307,126	\$ 8,307,126	\$ 8,333,601	\$ 8,344,628	\$ 8,380,269
3	Construction Work In Progress	31,388	31,388	32,421	33,491	33,491	4,860
4	Less: Accumulated Depreciation	3,948,861	3,967,952	3,987,041	4,006,192	4,025,362	4,044,765
5	Net Plant	4,389,653	4,370,562	4,352,506	4,360,900	4,352,757	4,340,364
6							
7	Utility Plant Acquisition Adjustments	4,282,442	4,282,442	4,282,442	4,282,442	4,282,442	4,282,442
8							
9	TOTAL NET UTILITY PLANT	8,672,095	8,653,004	8,634,951	8,643,342	8,635,199	8,622,806
10							
11	OTHER PROPERTY AND INVESTMENTS						
12	Nonutility Property	-	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-
15							
16	Investments in Associated Companies	2,820,137	2,820,137	2,820,137	2,519,917	2,519,917	2,519,917
17	Special Funds	8,000	8,000	8,000	8,000	8,000	8,000
18							
19	TOTAL OTHER PROPERTY AND INVESTMENTS	2,828,137	2,828,137	2,828,137	2,527,917	2,527,917	2,527,917
20							
21	CURRENT AND ACCRUED ASSETS						
22	Cash	619,819	653,130	750,381	485,679	561,006	566,317
	Accounts and Notes Receivable, Less Accumulated						
23	Provision for uncollectable Accounts	195,898	195,927	205,311	202,252	178,333	175,510
24	Accounts Receivable from Associated Companies	799,245	832,837	832,837	1,179,747	1,179,747	1,179,747
25	Prepayments	10,002	26,512	6,941	5,395	11,149	9,821
26	Accrued Utility revenues	43,750	43,750	43,750	43,750	43,750	43,750
27							
28	TOTAL CURRENT AND ACCRUED ASSETS	1,668,714	1,752,156	1,839,219	1,916,823	1,973,985	1,975,145
29							
30	DEFERRED DEBITS						
31	Preliminary Survey and Investigation Charges	3,253	3,253	3,253	3,253	3,253	3,133
32	Unamortized Debt Expense	11,261	11,047	10,833	17,096	16,830	16,563
33	Deferred Maintenance Expense						
33	Deferred Rate Case Expense	128,012	124,241	120,471	116,699	112,929	109,158
34							
35	TOTAL DEFERRED DEBITS	142,526	138,541	134,557	137,048	133,012	128,854
36							
37	TOTAL ASSETS AND OTHER DEBITS	\$ 13,311,472	\$ 13,371,838	\$ 13,436,861	\$ 13,225,131	\$ 13,270,113	\$ 13,254,722



Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: NI Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-18 Revised 4-17-13  
 Page 8 of 8  
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) ASSETS	(2)	(3)	(4)
		July 2012	August 2012	September 2012
1	UTILITY PLANT			
2	Utility Plant in Service	\$ 8,380,269	\$ 8,388,252	\$ 8,389,273
3	Construction Work In Progress	4,860	4,860	10,513
4	Less: Accumulated Depreciation	4,064,169	4,083,637	4,103,103
5	Net Plant	4,320,961	4,309,475	4,296,673
6				
7	Utility Plant Acquisition Adjustments	4,282,442	4,282,442	4,282,442
8				
9	TOTAL NET UTILITY PLANT	8,603,403	8,591,917	8,579,121
10				
11	OTHER PROPERTY AND INVESTMENTS			
12	Nonutility Property	-	-	-
13	Less: Accumulated Depreciation	-	-	-
14	Net Nonutility Property	-	-	-
15				
16	Other Investments	2,519,917	2,519,917	2,519,917
17	Special Funds	7,850	7,850	7,850
18				
19	TOTAL OTHER PROPERTY AND INVESTMENTS	2,527,767	2,527,767	2,527,767
20				
21	CURRENT AND ACCRUED ASSETS			
22	Cash	618,489	674,648	642,001
	Accounts and Notes Receivable, Less Accumulated			
23	Provision for uncollectable Accounts	189,950	171,659	160,353
24	Accounts Receivable from Associated Companies	1,179,747	1,179,747	1,239,747
25	Prepayments	8,477	7,134	5,823
26	Accrued Utility revenues	43,750	43,750	43,750
27				
28	TOTAL CURRENT AND ACCRUED ASSETS	2,040,414	2,076,938	2,091,671
29				
30	DEFERRED DEBITS			
31	Preliminary Survey and Investigation Charges	3,133	3,133	3,133
32	Unamortized Debt Expense	16,296	16,028	15,753
33	Deferred Maintenance Expense			
34	Deferred Rate Case Expense	105,387	101,616	97,843
35				
36	TOTAL DEFERRED DEBITS	124,816	120,777	116,733
37				
38	TOTAL ASSETS AND OTHER DEBITS	\$ 13,296,399	\$ 13,317,399	\$ 13,315,291

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-19 Revised 4-17-13  
 Page 1 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Prior Year 12/31/2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009	
<b>EQUITY CAPITAL &amp; LIABILITIES</b>								
1	<b>EQUITY CAPITAL</b>							
2	Common Stock Issued							
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
5	(191,604)	(229,971)	(276,421)	(319,679)	(359,573)	(397,615)	(390,429)	
6	Reacquired Capital Stock							
7	<b>TOTAL EQUITY CAPITAL</b>							
8	6,242,390	6,204,022	6,157,573	6,114,314	6,074,421	6,036,379	6,043,564	
9	<b>LONG TERM DEBT</b>							
10	Other Long Term Debt							
11	233,931	235,589	237,257	238,938	240,630	242,335	244,051	
12	<b>TOTAL LONG TERM DEBT</b>							
13	233,931	235,589	237,257	238,938	240,630	242,335	244,051	
14	<b>CURRENT AND ACCRUED LIABILITIES</b>							
15	Accounts Payable							
16	122,574	70,481	59,336	68,228	80,198	81,550	68,043	
17	Current Portion of Long Term Debt							
18	216,095	348,991	420,030	495,863	596,191	659,347	726,986	
19	Accounts Payable to Associated Co.							
20	13,845	15,048	16,721	18,532	19,399	20,597	21,416	
21	Customer Deposits							
22	46,998	48,071	59,834	36,054	48,253	60,290	72,724	
23	Accrued Taxes							
24	791	864	936	1,025	1,118	1,219	1,321	
25	Accrued Interest							
26	195,979	158,368	156,433	155,835	156,268	154,297	154,935	
27	Miscellaneous Current and Accrued Liabilities							
28	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>							
29	598,282	641,823	713,316	775,536	901,425	977,299	1,045,425	
30	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
31	Contributions in Aid of Construction							
32	3,611,136	3,611,136	3,615,936	3,615,936	3,615,936	3,615,936	3,615,936	
33	Accumulated Amortization of Contributions in Aid of Construction							
34	(1,397,278)	(1,406,239)	(1,415,210)	(1,424,181)	(1,433,152)	(1,442,123)	(1,451,094)	
35	<b>TOTAL NET C.I.A.C.</b>							
36	2,213,858	2,204,897	2,200,726	2,191,755	2,182,784	2,173,813	2,164,842	
37	<b>DEFERRED CREDITS</b>							
38	Other Deferred Credits							
39	-	-	-	-	-	-	-	
40	<b>TOTAL DEFERRED CREDITS</b>							
41	-	-	-	-	-	-	-	
42	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>							
43	\$ 9,286,461	\$ 9,286,331	\$ 9,308,886	\$ 9,320,543	\$ 9,399,260	\$ 9,429,826	\$ 9,497,883	

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: NI Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-19 Revised 4-17-13  
 Page 2 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	
	<b>EQUITY CAPITAL &amp; LIABILITIES</b>						
1	EQUITY CAPITAL						
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4	(434,132)	(465,943)	(498,274)	(543,026)	(548,044)	(664,447)	
5	Reacquired Capital Stock						
6							
7	<u>5,999,862</u>	<u>5,968,051</u>	<u>5,935,720</u>	<u>5,890,968</u>	<u>5,885,949</u>	<u>5,769,547</u>	
8							
9	LONG TERM DEBT						
10	245,780	247,521	249,274	251,040	252,818	254,609	
11							
12	<u>245,780</u>	<u>247,521</u>	<u>249,274</u>	<u>251,040</u>	<u>252,818</u>	<u>254,609</u>	
13							
14	CURRENT AND ACCRUED LIABILITIES						
15	138,574	130,293	50,139	65,480	69,642	101,702	
16	Current Portion of Long Term Debt						
17	761,179	811,102	863,510	942,343	996,397	1,111,984	
18	22,438	23,038	24,400	24,282	25,226	25,647	
19	48,439	59,880	71,419	83,922	29,383	42,537	
20	1,426	1,536	1,642	1,737	1,858	1,966	
21	125,603	125,628	119,933	84,198	84,584	95,983	
22							
23	<u>1,097,660</u>	<u>1,151,477</u>	<u>1,131,174</u>	<u>1,201,961</u>	<u>1,207,090</u>	<u>1,379,819</u>	
24							
25	CONTRIBUTIONS IN AID OF CONSTRUCTION						
26	3,615,936	3,615,936	3,615,936	3,615,936	3,618,336	3,618,336	
27	(1,460,065)	(1,469,036)	(1,478,007)	(1,486,978)	(1,495,954)	(1,512,704)	
28							
29	<u>2,155,871</u>	<u>2,146,900</u>	<u>2,137,929</u>	<u>2,128,958</u>	<u>2,122,382</u>	<u>2,105,631</u>	
30							
31	DEFERRED CREDITS						
32	-	-	-	-	-	10,000	
33							
34	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	
35							
36							
37							
38	<u>\$ 9,499,173</u>	<u>\$ 9,513,949</u>	<u>\$ 9,454,167</u>	<u>\$ 9,472,927</u>	<u>\$ 9,468,240</u>	<u>\$ 9,519,606</u>	

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: NI Florida, LLC  
 Docket No.: 130010-W5  
 Test Year Ended: September 30, 2012

Explanation: Provide a balance sheet for years requested.  
 Provide same for historical base or intermediate years, if no  
 already shown.

Schedule: A-19 Revised 4-17-13  
 Page 3 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	
<b>EQUITY CAPITAL &amp; LIABILITIES</b>							
1	<b>EQUITY CAPITAL</b>						
2							
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
5	(589,655)	(556,879)	(619,863)	(566,952)	(548,396)	(555,926)	(555,926)
6							
7	<u>5,844,338</u>	<u>5,877,115</u>	<u>5,814,131</u>	<u>5,867,041</u>	<u>5,885,598</u>	<u>5,878,068</u>	
8	<b>LONG TERM DEBT</b>						
9							
10	256,413	244,832	246,611	248,503	250,358	252,227	
11							
12	<u>256,413</u>	<u>244,832</u>	<u>246,611</u>	<u>248,503</u>	<u>250,358</u>	<u>252,227</u>	
13	<b>CURRENT AND ACCRUED LIABILITIES</b>						
14							
15	72,641	158,939	202,310	65,762	101,349	48,732	
16							
17	1,107,707	1,144,885	1,219,177	1,239,213	1,307,403	1,346,562	
18	26,434	28,180	29,310	30,124	31,621	32,214	
19	55,854	24,823	37,472	51,105	63,835	75,760	
20	2,098	2,207	2,310	2,429	2,586	2,744	
21	86,538	89,002	89,415	91,028	84,986	90,525	
22							
23	<u>1,351,273</u>	<u>1,448,036</u>	<u>1,579,913</u>	<u>1,479,681</u>	<u>1,591,781</u>	<u>1,596,536</u>	
24	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>						
25							
26	3,620,736	3,620,736	3,620,736	3,620,736	3,620,736	3,623,136	
27	(1,520,661)	(1,528,619)	(1,536,576)	(1,544,534)	(1,552,491)	(1,560,454)	
28							
29	<u>2,100,075</u>	<u>2,092,117</u>	<u>2,084,160</u>	<u>2,076,202</u>	<u>2,068,245</u>	<u>2,062,682</u>	
30	<b>DEFERRED CREDITS</b>						
31							
32	12,000	18,000	24,000	30,000	30,000	-	
33							
34	<u>12,000</u>	<u>18,000</u>	<u>24,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	
35							
36							
37							
38	<u>\$ 9,564,098</u>	<u>\$ 9,680,100</u>	<u>\$ 9,748,912</u>	<u>\$ 9,701,408</u>	<u>\$ 9,825,981</u>	<u>\$ 9,789,512</u>	

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-19 Revised 4-17-13  
 Page 4 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	
<b>EQUITY CAPITAL &amp; LIABILITIES</b>							
1	<b>EQUITY CAPITAL</b>						
2	Common Stock Issued						
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4	(536,921)	(534,348)	(532,954)	(498,578)	(471,223)	(505,951)	
5	Reacquired Capital Stock						
6							
7	<u>5,897,072</u>	<u>5,899,645</u>	<u>5,901,040</u>	<u>5,935,416</u>	<u>5,962,770</u>	<u>5,928,043</u>	
8							
9	<b>LONG TERM DEBT</b>						
10	Other Long Term Debt						
11	254,108	256,003	257,911	241,350	243,285	245,234	
12	<u>254,108</u>	<u>256,003</u>	<u>257,911</u>	<u>241,350</u>	<u>243,285</u>	<u>245,234</u>	
13							
14	<b>CURRENT AND ACCRUED LIABILITIES</b>						
15	Accounts Payable						
16	47,555	73,656	56,307	62,241	51,008	51,584	
17	Current Portion of Long Term Debt						
17	1,401,101	1,396,347	1,393,316	1,436,325	1,429,287	1,549,203	
18	Accounts Payable to Associated Co.						
18	32,476	33,450	34,173	34,405	35,145	35,589	
19	Customer Deposits						
19	44,796	57,973	71,136	83,944	29,142	42,286	
20	Accrued Taxes						
20	2,831	2,998	3,135	3,247	3,418	3,597	
21	Accrued Interest						
21	91,975	92,218	96,011	91,474	90,698	92,628	
22	Miscellaneous Current and Accrued Liabilities						
23	<u>1,620,734</u>	<u>1,656,643</u>	<u>1,654,286</u>	<u>1,711,636</u>	<u>1,638,699</u>	<u>1,774,887</u>	
24							
25	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>						
26	Contributions in Aid of Construction						
26	3,625,536	3,639,936	3,639,936	3,639,936	3,639,936	3,642,336	
27	Accumulated Amortization of Contributions in Aid of Construction						
27	(1,568,422)	(1,576,422)	(1,584,411)	(1,592,421)	(1,600,420)	(1,608,425)	
28							
29	<u>2,057,114</u>	<u>2,063,514</u>	<u>2,055,525</u>	<u>2,047,515</u>	<u>2,039,515</u>	<u>2,033,911</u>	
30							
31	<b>DEFERRED CREDITS</b>						
32	Other Deferred Credits						
32	-	-	-	-	3,775	10,775	
33							
34	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,775</u>	<u>10,775</u>	
35							
36							
37							
38	<u>\$ 9,829,028</u>	<u>\$ 9,875,805</u>	<u>\$ 9,868,744</u>	<u>\$ 9,935,917</u>	<u>\$ 9,888,045</u>	<u>\$ 9,992,849</u>	

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-19 Revised 4-17-13  
 Page 5 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	
<b>EQUITY CAPITAL &amp; LIABILITIES</b>							
1	<b>EQUITY CAPITAL</b>						
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4	(418,441)	(371,268)	(375,032)	(341,964)	(307,870)	(275,562)	(275,562)
5	-	-	-	-	-	-	-
6							
7	<u>6,015,553</u>	<u>6,062,726</u>	<u>6,058,962</u>	<u>6,092,029</u>	<u>6,126,124</u>	<u>6,158,431</u>	
8							
9	<b>LONG TERM DEBT</b>						
10	247,197	249,174	2,911,115	2,897,282	2,881,064	2,867,260	
11							
12	<u>247,197</u>	<u>249,174</u>	<u>2,911,115</u>	<u>2,897,282</u>	<u>2,881,064</u>	<u>2,867,260</u>	
13							
14	<b>CURRENT AND ACCRUED LIABILITIES</b>						
15	101,163	94,537	90,971	94,640	90,699	101,464	
16	-	-	190,050	190,050	190,050	190,050	190,050
17	1,523,568	1,544,052	1,566,835	1,617,023	1,677,895	1,728,885	
18	36,541	37,134	37,975	38,929	39,921	39,871	
19	13,417	26,417	39,316	53,118	66,147	79,079	
20	3,779	3,926	12,631	13,363	14,458	15,118	
21	94,263	91,219	96,711	97,584	93,990	89,636	
22							
23	<u>1,772,730</u>	<u>1,797,285</u>	<u>2,034,518</u>	<u>2,104,708</u>	<u>2,173,160</u>	<u>2,244,103</u>	
24							
25	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>						
26	3,642,336	3,642,336	3,642,336	3,642,336	3,642,336	3,642,336	
27	(1,616,430)	(1,624,378)	(1,632,106)	(1,639,834)	(1,647,562)	(1,655,289)	
28							
29	<u>2,025,906</u>	<u>2,017,958</u>	<u>2,010,230</u>	<u>2,002,502</u>	<u>1,994,774</u>	<u>1,987,046</u>	
30							
31	<b>DEFERRED CREDITS</b>						
32	17,775	24,775	31,775	38,775	45,775	52,775	
33							
34	<u>17,775</u>	<u>24,775</u>	<u>31,775</u>	<u>38,775</u>	<u>45,775</u>	<u>52,775</u>	
35							
36							
37							
38	<u>\$ 10,079,160</u>	<u>\$ 10,151,918</u>	<u>\$ 13,046,515</u>	<u>\$ 13,135,297</u>	<u>\$ 13,220,896</u>	<u>\$ 13,309,616</u>	

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: NI Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-19 Revised 4-17-13  
 Page 6 of 8  
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	
	<b>EQUITY CAPITAL &amp; LIABILITIES</b>						
1	<b>EQUITY CAPITAL</b>						
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4	(290,930)	(275,395)	(262,700)	(262,405)	(254,453)	(254,453)	(575,260)
5	-	-	-	-	-	-	-
6							
7	<u>6,143,064</u>	<u>6,158,598</u>	<u>6,171,294</u>	<u>6,171,589</u>	<u>6,179,541</u>	<u>6,179,541</u>	<u>5,858,734</u>
8							
9	<b>LONG TERM DEBT</b>						
10	2,853,470	2,839,695	2,825,914	2,812,188	2,776,857	2,763,141	2,763,141
11							
12	<u>2,853,470</u>	<u>2,839,695</u>	<u>2,825,914</u>	<u>2,812,188</u>	<u>2,776,857</u>	<u>2,763,141</u>	<u>2,763,141</u>
13							
14	<b>CURRENT AND ACCRUED LIABILITIES</b>						
15	98,269	102,405	106,000	114,583	74,798	60,691	60,691
16	190,050	190,050	190,000	190,050	190,050	190,050	190,050
17	1,794,119	1,847,055	1,897,003	1,947,882	2,001,558	2,334,993	2,334,993
18	39,825	40,953	41,609	41,733	43,048	44,172	44,172
19	46,222	59,044	72,002	90,783	24,430	42,802	42,802
20	13,684	14,825	15,001	14,788	14,958	15,177	15,177
21	97,441	95,598	98,803	118,394	107,963	139,489	139,489
22							
23	<u>2,279,610</u>	<u>2,349,930</u>	<u>2,420,609</u>	<u>2,518,213</u>	<u>2,456,805</u>	<u>2,827,374</u>	<u>2,827,374</u>
24							
25	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>						
26	3,642,336	3,663,936	3,663,936	3,663,936	3,663,936	3,663,936	3,663,936
27	(1,663,017)	(1,670,793)	(1,678,519)	(1,686,346)	(1,694,122)	(1,701,899)	(1,701,899)
28							
29	<u>1,979,319</u>	<u>1,993,143</u>	<u>1,985,417</u>	<u>1,977,590</u>	<u>1,969,814</u>	<u>1,962,037</u>	<u>1,962,037</u>
30							
31	<b>DEFERRED CREDITS</b>						
32	-	-	-	-	-	-	-
33							
34	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
35							
36							
37							
38	<u>\$ 13,255,463</u>	<u>\$ 13,341,367</u>	<u>\$ 13,403,114</u>	<u>\$ 13,479,581</u>	<u>\$ 13,383,017</u>	<u>\$ 13,411,286</u>	<u>\$ 13,411,286</u>

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-19 Revised 4-17-13  
 Page 7 of 8  
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	
	<b>EQUITY CAPITAL &amp; LIABILITIES</b>						
1	<b>EQUITY CAPITAL</b>						
2	Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Other Paid-in Capital	6,415,419	6,415,419	6,415,419	6,415,419	6,415,419	6,415,419
4	Retained Earnings (Deficit)	(277,998)	(260,587)	(244,840)	(251,435)	(273,711)	(285,452)
5	Reacquired Capital Stock	-	-	-	-	-	-
7	<b>TOTAL EQUITY CAPITAL</b>	<b>6,137,422</b>	<b>6,154,833</b>	<b>6,170,579</b>	<b>6,163,984</b>	<b>6,141,708</b>	<b>6,129,967</b>
9	<b>LONG TERM DEBT</b>						
10	Other Long Term Debt	2,749,440	2,735,754	2,722,043	2,471,032	2,473,230	2,462,253
12	<b>TOTAL LONG TERM DEBT</b>	<b>2,749,440</b>	<b>2,735,754</b>	<b>2,722,043</b>	<b>2,471,032</b>	<b>2,473,230</b>	<b>2,462,253</b>
14	<b>CURRENT AND ACCRUED LIABILITIES</b>						
15	Accounts Payable	51,795	59,587	55,146	99,619	136,307	75,048
16	Current Portion of Long Term Debt	190,050	190,050	190,040	158,333	158,333	158,333
17	Accounts Payable to Associated Co.	2,014,480	2,062,380	2,110,940	2,143,199	2,177,058	2,227,933
18	Customer Deposits	44,725	45,444	46,419	48,707	50,232	51,515
19	Accrued Taxes	13,419	26,920	39,946	54,077	66,928	80,300
20	Accrued Interest	15,339	15,144	15,946	10,249	18,203	15,016
21	Miscellaneous Current and Accrued Liabilities	140,542	135,244	146,949	145,000	124,960	138,980
23	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	<b>2,470,350</b>	<b>2,534,768</b>	<b>2,605,411</b>	<b>2,659,184</b>	<b>2,732,021</b>	<b>2,747,125</b>
25	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>						
26	Contributions in Aid of Construction	3,663,936	3,663,936	3,663,946	3,663,936	3,663,936	3,663,936
27	Accumulated Amortization of Contributions in Aid of Construction	(1,709,875)	(1,717,452)	(1,725,243)	(1,733,005)	(1,740,781)	(1,748,558)
29	<b>TOTAL NET C.I.A.C.</b>	<b>1,954,281</b>	<b>1,946,484</b>	<b>1,938,703</b>	<b>1,930,931</b>	<b>1,923,155</b>	<b>1,915,378</b>
31	<b>DEFERRED CREDITS</b>						
32	Other Deferred Credits	-	-	-	-	-	-
34	<b>TOTAL DEFERRED CREDITS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
38	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>	<b>\$ 13,311,472</b>	<b>\$ 13,371,838</b>	<b>\$ 13,436,811</b>	<b>\$ 13,225,131</b>	<b>\$ 13,270,113</b>	<b>\$ 13,254,723</b>



Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

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

Schedule: A-19 Revised 4-17-13  
 Page 8 of 8  
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)
		July 2012	August 2012	September 2012
	<b>EQUITY CAPITAL &amp; LIABILITIES</b>			
1	EQUITY CAPITAL			
2	Common Stock Issued	\$ -	\$ -	\$ -
3	Other Paid-in Capital	6,415,419	6,415,419	6,415,419
4	Retained Earnings (Deficit)	(302,085)	(339,554)	(332,813)
5	Reacquired Capital Stock	-	-	-
6				
7	<b>TOTAL EQUITY CAPITAL</b>	<u>6,113,334</u>	<u>6,075,865</u>	<u>6,082,606</u>
8				
9	LONG TERM DEBT			
10	Other Long Term Debt	2,428,262	2,414,020	2,399,713
11				
12	<b>TOTAL LONG TERM DEBT</b>	<u>2,428,262</u>	<u>2,414,020</u>	<u>2,399,713</u>
13				
14	CURRENT AND ACCRUED LIABILITIES			
15	Accounts Payable	107,420	116,282	83,317
16	Current Portion of Long Term Debt	181,363	184,660	187,918
17	Accounts Payable to Associated Co.	2,275,937	2,323,528	2,371,710
18	Customer Deposits	52,196	53,984	54,610
19	Accrued Taxes	49,156	62,731	75,817
20	Accrued Interest	15,639	15,933	15,715
21	Miscellaneous Current and Accrued Liabilities	183,096	168,181	149,112
22				
23	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	<u>2,844,807</u>	<u>2,925,300</u>	<u>2,938,417</u>
24				
25	CONTRIBUTIONS IN AID OF CONSTRUCTION			
26	Contributions in Aid of Construction	3,666,336	3,666,336	3,666,316
27	Accumulated Amortization of Contributions in Aid of Construction	(1,758,340)	(1,764,121)	(1,771,913)
28				
29	<b>TOTAL NET C.I.A.C.</b>	<u>1,909,906</u>	<u>1,902,214</u>	<u>1,894,413</u>
30				
31	DEFERRED CREDITS			
32	Other Deferred Credits	-	-	-
33				
34	<b>TOTAL DEFERRED CREDITS</b>	<u>-</u>	<u>-</u>	<u>-</u>
35				
36				
37				
38	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>	<u>\$ 13,296,400</u>	<u>\$ 13,317,399</u>	<u>\$ 13,315,219</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule: B-1 Revised 4-17-13  
 Page 1 of 1  
 Preparer: Donald J. Clayton, P.E.

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 246,338	\$ -	\$ 246,338	\$ 52,030 (B)	\$ 298,368	B-4, B-3
2							
3	Operation & Maintenance	218,743	24,382 (A)	243,125	911 (C)	244,036	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	16,736	-	16,736	-	16,736	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	11,085	-	11,085	2,341 (D)	13,427	B-15, B-3
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3
12							
13	OPERATING EXPENSES	<u>246,564</u>	<u>24,382</u>	<u>270,947</u>	<u>3,252</u>	<u>274,198</u>	
14							
15	NET OPERATING INCOME	<u>\$ (227)</u>	<u>\$ (24,382)</u>	<u>\$ (24,609)</u>	<u>\$ 48,778</u>	<u>\$ 24,169</u>	
16							
17							
18	RATE BASE	<u>\$ 1,014,443</u>	<u>\$ (712,628)</u>	<u>\$ 301,815</u>		<u>\$ 301,815</u>	
19							
20							
21	RATE OF RETURN	-0.02%		-8.15%		8.01%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2 Revised 4-17-13  
 Page 1 of 1  
 Preparer: Donald J. Clayton, P.E.

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules	
1	OPERATING REVENUES	\$ 1,743,351	\$ -	\$ 1,743,351	\$ 337,300 B	\$ 2,080,651	B-4, B-3	
2								
3	Operation & Maintenance	1,373,276	148,035 A	1,521,311	5,903 C	1,527,214	B-6, B-3	
4								
5	Depreciation, net of CIAC Amort.	120,477	-	120,477	-	120,477	B-14, B-3	
6								
7	Amortization	10,553	-	10,553	-	10,553	Footnote 1	
8								
9	Taxes Other Than Income Taxes	146,728	-	146,728	15,179 D	161,907	B-15, B-3	
10								
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3	
12								
13	OPERATING EXPENSES	<u>1,651,035</u>	<u>148,035</u>	<u>1,799,070</u>	<u>21,081</u>	<u>1,820,151</u>		
14								
15	NET OPERATING INCOME	<u>\$ 92,316</u>	<u>\$ (148,035)</u>	<u>\$ (55,719)</u>	<u>\$ 316,219</u>	<u>\$ 260,500</u>		
16								
17								
18	RATE BASE	<u>\$ 6,253,025</u>	<u>\$ (3,002,824)</u>	<u>\$ 3,250,202</u>		<u>\$ 3,250,202</u>		
19								
20								
21	RATE OF RETURN	1.48%		-1.71%		8.01%		
22								
23	1/ Amortization of deferred maintenance expense per FPSC order in Docket No. 090182-3U.							

Company: Ni Florida, LLC

Schedule: B-3 Revised 4-17-13

Docket No.: 130010-WS

Page 1 of 1

Schedule Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Interim [ ] Final [X]

Historic [X] or Projected [ ]

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

Line No.	Description	Water	Wastewater
1	<b><u>(A) Adjustments to Operations &amp; Maintenance Expenses</u></b>		
2	(1) To reflect price of \$3.75/kgal effective October 2012	\$ 5,615	
3	(2) To reflect price of \$4.77/kgal effective September 2012		\$ 19,200
4	(3) To reflect new annual line cleaning program		100,000
5	(4) Bank charges related to new payment processing system		
6	(744 customers x 40% x \$1.37/transaction x 12 months)	4,893	
7	(2736 customers x 40% x \$1.37/transaction x 12 months)		17,992
8	(5) Adjustment to reflect Bad debts at 1.75% of revenue	3,079	(16,838)
9	(6) Adjustment to exclude legal bill related to prior rate case	(103)	
10	(7) Adjustment to include one fourth of rate case expense in		
11	operating expenses		
12	Current Case		
13	Clayton - \$70,000 / 4 yrs. (30% water 70% sewer)	5,250	12,250
14	Legal - \$53,000 / 4 yrs. (30% water 70% sewer)	3,975	9,275
15	Mailing costs		
16	@ (\$3.00 x 744 customers x 3 mailings) / 4 yrs.	1,674	
17	@ (\$3.00 x 2736 customers x 3 mailings) / 4 yrs.		6,156
18		<u>\$ 24,382</u>	<u>\$ 148,035</u>
19			
20	<b><u>(B) Operating Revenue Adjustments</u></b>		
21	(1) Revenue Increase	<u>\$ 52,030</u>	<u>\$ 337,300</u>
22			
23	<b><u>(C) Adis. to O &amp; M Expenses related to Requested Revenue Inc.</u></b>		
24	(1) Adjustment to reflect bad debts expense at 1.75% of requested		
25	increase in revenue.		
26	Total requested increase in revenues	\$ 52,030	\$ 337,300
27	Bad debts rate	1.75%	1.75%
28	Bad debts adjustment	<u>\$ 911</u>	<u>\$ 5,903</u>
29			
30	<b><u>(D) Adis. To Taxes Other than Inc. Taxes - Related to Rev. Inc.</u></b>		
31	(1) To adjust test year regulatory assessment fees for requested		
32	increase in revenues		
33	Total requested increase in revenues	\$ 52,030.00	\$ 337,300.00
34	RAF rate	4.50%	4.50%
35	RAF adjustment	<u>\$ 2,341</u>	<u>\$ 15,179</u>

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

Schedule: B-7 Revised 4-17-13  
 Page 1 of 1  
 Preparer: Donald J. Clayton, P.E.

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not filed a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2009	(3) Current TY 9/30/2012	(4) TY Adjs. Per B-3	(5) Adjusted TY 9/30/2012	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 - Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
2	603 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	N/A	
3	604 - Employee Pensions & Benefits	-	-	-	-	-	N/A	
4	610 - Purchased Water	86,251	78,185	5,615	83,799	(2,452)	-2.93%	Reflects actual charges for purchased water from Lee County.
5	615 - Purchased Power	-	-	-	-	-	N/A	
6	616 - Fuel for Power Purchased	-	-	-	-	-	N/A	
7	618 - Chemicals	-	-	-	-	-	N/A	
8	620 - Materials & Supplies	-	199	-	199	199	N/A	
9	631 - Contract Services - Engr.	-	-	-	-	-	N/A	
10	632 - Contract Services - Acct.	-	-	-	-	-	N/A	
11	633 - Contract Services - Legal	981	103	(103)	-	(981)	N/A	Legal bills during the test year were less than in the prior test year.
12	634 - Contractual Services - Mgmt. Fees	47,266	37,926	-	37,926	(9,340)	-24.63%	Contract management fees have declined since the prior test year
13	636 - Contractual Services - Other*	11,602	14,981	-	14,981	3,179	21.22%	The new contract includes line flushing.
14	641 - Rental of Building/Real Prop.	-	-	-	-	-	N/A	
15	642 - Rental of Equipment	-	-	-	-	-	N/A	
16	650 - Transportation Expenses	-	-	-	-	-	N/A	
17	656 - Insurance - Vehicle	-	-	-	-	-	N/A	
18	657 - Insurance - General Liability	643	1,918	-	1,918	1,275	66.47%	General liability insurance has increased due to better coverage and the increase in PP&E
19	658 - Insurance - Workman's Comp.	-	-	-	-	-	N/A	
20	659 - Insurance - Other	55	1,021	-	1,021	966	94.61%	Ni added pollution insurance since the last rate case.
21	660 - Advertising Expense	-	-	-	-	-	N/A	
22	666 - Reg. Comm. Exp. Rate Case Allocat	20,704	20,704	10,000	21,000	10,000	31.40%	Reflects amortization of rate case expense over 4 years less prior and current cases.
23	667 - Reg. Comm. Exp. - Other	-	(50)	-	(50)	(50)	N/A	
24	670 - Bad Debt Expense	957	1,232	3,079	4,311	3,354	77.80%	Reflects a provision for bad debts expense based on 1.78% of operating revenue.
	675 - Miscellaneous Expenses	44,561	62,525	4,893	67,417	22,857	33.90%	Miscellaneous expenses include the parent company overhead allocation. Based in Ni's current and expected ERCs, overhead is and is expected to stay well below the amount included in the Company's last rate case.
25								
26								
27	TOTAL	\$ 213,219	\$ 218,743	\$ 24,382	\$ 243,125	\$ 29,906	12.30%	The main drivers of the increase are rate case expense and allocated overheads.
28								
29	Total ERCs	785			783	(3)	-0.32%	
30								
31	Consumer Price Index - U	215.9			231.4	15.5	6.68%	
32								
33								
34								
35								
36								
37								
38	* Includes testing.							

Detail of Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012

Schedule: B-8 Revised 4-17-13  
 Page 1 of 1  
 Preparer: Donald J. Clayton, P.E.

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before the Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not filed a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2008	(3) Current TY 9/30/2012	(4) TY Adjs. Per B-3	(5) Adjusted TY 9/30/2012	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 - Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
2	703 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	N/A	
3	704 - Employee Pensions & Benefits	-	-	-	-	-	N/A	
4	710 - Purchased Sewer Treatment	501,635	719,215	19,200	738,415	236,779	32.07%	Reflects actual increased charges for purchased sewer treatment from Lee County.
5	715 - Purchased Power	23,503	27,938	-	27,938	4,435	15.87%	Purchased power has increased at a rate greater than inflation.
6	720 - Materials & Supplies	14,233	225	-	225	(14,008)	-6220.37%	The Company's M&S inventory has declined dramatically since the last case largely due to the use of a contract operator who maintains most of the inventory.
7	731 - Contract Services - Engr.	7,000	4,804	-	4,804	(2,196)	-45.71%	Contract services for engineering have decreased since the last rate case.
8	732 - Contract Services - Acct.	32,142	-	-	-	(32,142)	N/A	Accounting services are now included in the parent Company overhead allocated to the company.
9	733 - Contract Services - Legal	15,705	525	-	525	(15,180)	-2891.39%	Legal services have decreased significantly since the last rate case.
10	734 - Contractual Services - Mgmt. Fees	115,074	170,053	-	170,053	54,979	32.33%	Some services now included in the "mgmt. fee" were previously included in "other". Overall contractual services for "mgmt. fee" and "other" have decreased by 10.7% since the last rate case.
11	736 - Contractual Services - Other	213,397	124,501	100,000	224,501	11,194	4.99%	Some services previously included in "other" are now included in the mgmt. fee. Overall contractual services for "mgmt. fee" and "other" have decreased by 10.7% since the last rate case.
12	741 - Rental of Building/Real Prop.	10,730	-	-	-	(10,730)	N/A	Currently, the company does not rent any buildings or real estate.
13	750 - Transportation Expenses	8,859	-	-	-	(8,859)	N/A	The company currently has no transportation expenses.
14	755 - Insurance - Vehicle	3,730	-	-	-	(3,730)	N/A	The company does not own any vehicles.
15	757 - Insurance - General Liability	3,708	7,304	-	7,304	3,596	49.23%	General liability insurance has increased due to better coverage and the increase in PP&E.
16	758 - Insurance - Workman's Comp.	-	-	-	-	-	N/A	The Company does not have any employees.
17	759 - Insurance - Other	-	3,982	-	3,982	3,982	N/A	Ni added pollution insurance and other coverage since the last rate case.
18	766 - Reg. Comm. Exp. - Rate Case Amort.	21,000	21,000	21,000	21,000	21,000	100.00%	Reflects amortization of rate case expense over 4 years from prior and current cases.
19	770 - Bad Debt Expense	24,549	47,346	(16,838)	30,509	5,960	19.53%	Reflects a provision for bad debts expense based on 1.75% of operating revenue.
20	775 - Miscellaneous Expenses	249,583	242,838	17,992	260,829	11,246	4.31%	Miscellaneous expenses include the parent company overhead allocation.
22	TOTAL	\$ 1,248,304	\$ 1,373,276	\$ 148,035	\$ 1,521,311	\$ 273,007	17.95%	Overall the company's O&M is up above the rate of inflation because of the increases in sewage treatment costs. If sewage treatment costs are excluded the company's O&M expenses are up significantly less than the rate of inflation.
24	Total Customers	2,992			2,994	2	0.05%	
26	Consumer Price Index - U	210.2			231.4	21.2	10.07%	
28	Benchmark Index: Increase in Customer ERCs					1.0005		
29	Increase in CPI					1.1007		
30						1.1013		

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

Schedule: D-1 Revised 4-17-13  
Page 1 of 1  
Preparer: Donald J. Clayton, P.E.  
Subsidiary  or Consolidated

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base (13-Month Average)	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	\$ 1,114,925	31.39%	4.84%	1.52%
2	Short Term debt	-	0.00%	0.00%	0.00%
3	Preferred stock	-	0.00%	0.00%	0.00%
4	Common Equity	2,437,093	68.61%	9.46%	6.49%
5	Customer Deposits	-	0.00%	6.00%	0.00%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	-	0.00%	0.00%	0.00%
9	Other	-	0.00%	0.00%	0.00%
10	Total	\$ 3,552,017	100.00%		8.01%

Supporting Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: D-7 Revised 4-30-13

Docket No.: 130010-WS

Page 1 of 1

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Utility  Parent

Explanation: Provide a schedule of Customer deposits on a simple average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	September '11				\$ 41,609
2	October '11	\$ 41,609	\$ 1,260	\$ 1,136	41,733
3	November '11	41,733	1,920	605	43,048
4	December '11	43,048	1,320	196	44,172
5	January '12	44,172	1,040	487	44,725
6	February '12	44,725	1,240	521	45,444
7	March '12	45,444	1,200	155	46,489
8	April '12	46,489	2,589	371	48,707
9	May '12	48,707	2,320	795	50,232
10	June '12	50,232	1,920	637	51,515
11	July '12	51,515	1,240	558	52,196
12	August '12	52,196	2,113	325	53,984
13	September '12	53,984	980	364	54,600
14	Total	<u>\$ 563,854</u>			<u>\$ 618,453</u>
15					
16	13 Month Average = (Total Column (5) / 13 =				<u>\$ 47,573</u>
17					

Recap Schedules: A-19, D-2



Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Test Year Ended: September 30, 2012  
 Water  Sewer   
 Interim  or Final

Schedule: E-1 Revised 4-17-13  
 Page 1 of 2  
 Preparer: Donald J. Clayton, P.E.

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL SERVICE - RATE SCHEDULE RS		
2		Base Facility Charge - all meter sizes	13.61	16.44
3				
4		<u>Gallorage Charge Per 1,000 Gallons</u>		
5		RS - Gallorage Charge , 0 - 3,000 gallons	4.78	5.77
6		RS - Gallorage Charge , 3,000 - 6,000 gallons	5.23	6.32
7		RS - Gallorage Charge , over 6,000 gallons	7.84	9.47
8				
9		GENERAL SERVICE - RATE SCHEDULE GS		
10		Base Facility Charge by meter Size		
11		5/8" x 3/4"	13.61	16.44
12		1"	20.42	24.66
13		1-1/2"	34.03	41.10
14		2"	68.05	82.18
15		3"	108.88	131.49
16		4"	217.76	262.99
17		6"	340.25	410.92
18		8"	680.50	821.84
19				
20		GS - Gallorage Charge Per 1,000 Gallons	5.01	6.05
21				
22		GENERAL SERVICE - RATE SCHEDULE R GS		
23		Base Facility Charge by Meter Size		
24		3"	1,425.53	1,721.62
25				
26		RV GS - Gallorage Charge Per 1,000 Gallons	5.01	6.05
27				

## Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-1 Revised 4-17-13

Docket No.: 130010-WS

Page 2 of 2

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [ ] Sewer [X]

Interim [ ] or Final [X]

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL SERVICE - RATE SCHEDULE RS		
2		Base Facility Charge - all meter sizes	18.91	22.69
3				
4		Gallage Charge - Up to 10,000 Gallons	6.22	7.46
5				
6		GENERAL SERVICE - RATE SCHEDULE GS		
7		Base Facility Charge by meter Size		
8		5/8" x 3/4"	18.91	22.69
9		3/4"	28.35	34.01
10		1"	47.24	56.67
11		1-1/2"	94.46	113.32
12		2"	151.16	181.34
13		3"	302.30	362.66
14		4"	472.32	566.62
15		6"	944.69	1,133.31
16		8"	1,511.49	1,813.28
17		10"	2,172.79	2,606.62
18				
19		GS - Gallage Charge Per 1,000 Gallons	7.42	8.90
20				
21		BULK SERVICE - MULTI-RESIDENTIAL		
22		Base Facility Charge by Meter Size		
23		4"	472.32	566.62
24				
25		R GS - Gallage Charge Per 1,000 Gallons	7.76	9.31
26				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2 Revised 4-17-2013  
 Page 1 of 2  
 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	<b>October 2011 to September 2012</b>						
2	<b>RESIDENTIAL SERVICE - RATE SCHEDULE RS</b>						
3	Base Facility Charge - all meter sizes	8,615	-	\$ 13.61	\$ 117,245	\$ 16.44	\$ 141,597
4	0 - 3M gallons		11,475	4.78	54,848	5.77	66,241
5	3M - 6M Gallons		1,748	5.23	9,140	6.32	11,038
6	Over 6M gallons		847	7.84	6,642	9.47	8,021
7	<b>Total Residential</b>	<b>8,615</b>	<b>14,069</b>		<b>187,874</b>		<b>226,897</b>
8							
9	Average Bill				\$ 21.81		\$ 26.34
10							
11	<b>GENERAL SERVICE - RATE SCHEDULE GS</b>						
12	Base Facility Charge						
13	5/8" x 3/4"	207		13.61	2,817	16.44	3,402
14	M Gallons		978	5.01	4,902	6.05	5,920
15	1"	10		20.42	204	24.66	247
16	M Gallons		193	5.01	966	6.05	1,166
17	1 1/2"	71		34.03	2,416	41.10	2,918
18	M Gallons		3,096	5.01	15,510	6.05	18,731
19							
20	M Gallons		-	5.01	-	6.05	-
21	3"			103.88	-	131.49	-
22	M Gallons		-	5.01	-	6.05	-
23	4"			217.76	-	262.99	-
24	M gallons		-	5.01	-	6.05	-
25	6"			340.25	-	410.92	-
26	M gallons		-	5.01	-	6.05	-
27	8"			680.50	-	821.84	-
28	M gallons		-	5.01	-	6.05	-
29	<b>Total General Service - Rate Schedule GS</b>	<b>288</b>	<b>4,267</b>		<b>26,815</b>		<b>32,385</b>
30							
31	Average Bill				\$ 93.11		\$ 112.45
32							
33	<b>GENERAL SERVICE - RATE SCHEDULE R GS</b>						
34	3"	12		1,425.53	17,106	1,721.62	20,659
35	M Gallons		2,050	5.01	10,269	6.05	12,402
36	<b>Total General Service - Rate Schedule R GS</b>	<b>12</b>	<b>2,050</b>		<b>27,375</b>		<b>33,061</b>
37							
38	Average Bill				\$ 2,281.28		\$ 2,755.11
39							
40	<b>Total Calculated Revenue</b>				<b>\$ 242,065</b>		<b>\$ 292,343</b>
41							
42	Unbilled Revenue				(426)		
43	Other Adjustments				(1,326)		
44							
45	Other Revenue						
46	Connections				1,176		1,176
47	Reconnections				144		144
48	Premises Visit				10		10
49	Late Charges				4,695		4,695
50	<b>Total Other Revenue</b>				<b>6,025</b>		<b>6,025</b>
51							
52	<b>Total Booked Revenue</b>		<b>20,386</b>		<b>\$ 246,338</b>		<b>\$ 298,368</b>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2 Revised 4-17-2013  
 Page 2 of 2  
 Preparer: Donald J. Clayton, P.E.

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Number	Consumption	Present	Revenue at	Proposed	Revenues at
No.	Class/Meter Size	Bills	in MG	Rate	Present Rates	Rate	Proposed Rates
1	<b>October 2011 to September 2012</b>						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	29,857	-	\$ 18.91	\$ 564,604	\$ 22.69	\$ 677,334
4	Up to 10 kgal		82,130	6.22	510,849	7.46	612,846
5	Total Residential	29,857	82,130		1,075,452		1,290,180
6							
7	Average Bill				\$ 36.02		\$ 43.21
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
	5/8" x 3/4"	-		18.91	-	22.69	-
	M Gallons			7.42	-	8.90	-
11	3/4"	1,260		28.35	35,712	34.01	42,842
12	M Gallons		10,580	7.42	78,504	8.90	94,178
13	1"	96		47.24	4,535	56.67	5,441
14	M Gallons		1,364	7.42	10,121	8.90	12,142
15	1 1/2"	66		61.10	6,000	110.02	6,110
16	M Gallons		3,781	7.42	28,055	8.90	33,657
17	2"	95		151.16	14,360	181.34	17,227
18	M Gallons		6,347	7.42	47,095	8.90	56,466
19	3"	24		302.30	7,255	362.66	8,704
20	M Gallons		1,957	7.42	14,521	8.90	17,420
21	4"	-		472.32	-	566.62	-
22	M Gallons		-	7.42	-	8.90	-
23	6"	12		944.69	11,336	1,133.31	13,600
24	M Gallons		7,921	7.42	58,774	8.90	70,509
25	8"	-		1,511.49	-	1,813.28	-
26	M gallons		-	7.42	-	8.90	-
27	10"	-		2,172.79	-	2,606.62	-
28	M gallons			7.42	-	8.90	-
29	Total General Service - Rate Schedule GS	1,583	31,950		319,336		383,095
30							
31	Average Bill				\$ 201.77		\$ 242.06
32							
33	BULK SERVICE						
34	4"	12		472.32	5,668	566.62	6,799
35	M Gallons		37,266	7.76	289,184	9.31	346,924
36	Total Bulk Service	12	37,266		294,852		353,723
37							
38	Average Bill				\$ 24,571.00		\$ 29,476.92
39							
40	Total Calculated Revenue				\$ 1,689,640		\$ 2,026,998
41							
42							
43	Miscellaneous Adjustments				58		
44							
45	Other Revenue						
46	Connections				7,722		7,722
47	Reconnections				1,680		1,680
48	Premises Visit				6,894		6,894
49	Late Charges				37,357		37,357
50	Total Other Revenue				53,653		53,653
51							
52	Total Booked Revenue		151,346		\$ 1,743,351		\$ 2,080,651

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-3 Revided 4-30-13

Docket No.: 130010-WS

Page 1 of 2

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water  Sewer

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

Line No.	(1) Month/ Year	General			Total
		Residential	Service - GS	Service - R GS	
1	October	711	23	1	735
2	November	716	24	1	741
3	December	719	25	1	745
4	January	719	23	1	743
5	February	718	24	1	743
6	March	720	24	1	745
7	April	721	24	1	746
8	May	718	24	1	743
9	June	718	24	1	743
10	July	718	24	1	743
11	August	718	24	1	743
12	September	719	24	1	744
13					
14	Total	8,615	287	12	8,914

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-3

Docket No.: 130010-WS

Page 2 of 2

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [ ] Sewer [X]

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

Line No.	(1) Month/ Year				Total
		Residential	General Service - GS	Bulk Service	
1	October	2,613	135	1	2,749
2	November	2,606	133	1	2,740
3	December	2,607	134	1	2,742
4	January	2,454	133	1	2,588
5	February	2,445	134	1	2,580
6	March	2,447	133	1	2,581
7	April	2,442	133	1	2,576
8	May	2,440	131	1	2,572
9	June	2,453	129	1	2,583
10	July	2,448	129	1	2,578
11	August	2,450	129	1	2,580
12	September	2,454	128	1	2,583
13					
14	Total	<u>29,858</u>	<u>1,581</u>	<u>12</u>	<u>31,451</u>

Miscellaneous Service Charges

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Historical Test Year Ended: September 30, 2012  
 Water  Sewer

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

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the last Staff Advisory Bulletin #13.

Line No.	Type Charge	(1) Present		Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 24.00	\$ 34.00	\$ 24.00	\$ 34.00
2					
3	Normal Reconnection Fee	24.00	34.00	24.00	34.00
4					
5	Violation Reconnection fee	24.00	34.00	24.00	34.00
6					
7	Premises Visit Fee	18.00	27.00	18.00	27.00
8					
9	Late Fee	5.00	5.00	5.00	5.00
10					
11					
12					
13					
14					

Miscellaneous Service Charges

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 130010-WS  
 Historical Test Year Ended: September 30, 2012  
 Water [ ] Sewer [X]

Schedule: E-4 Revised 4-17-13  
 Page 2 of 2  
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the last Staff Advisory Bulletin #13.

Line No.	Type Charge	(1) Present		Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 27.00	\$ 40.00	\$ 27.00	\$ 40.00
2					
3	Normal Reconnection Fee	27.00	40.00	27.00	40.00
4					
5	Violation Reconnection fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
6					
7	Premises Visit Fee	18.00	27.00	18.00	27.00
8					
9	Late Fee	5.00	5.00	5.00	5.00
10					
11	Elder Valve Installation*	None		400.00	400.00
12					
13					
14					
15	* An elder valve (or shut-off valve) may be installed at the customer's expense if a reconnection is requested				
16	by a customer who was previously disconnected by the company for non-payment.				
17					
18	<b>Cost Justification for Elder Valve Charge:</b>				
19	Material		\$125		
20	Labor (6 hours at \$27.50 / Hour)		165		
21	Service Truck (2 hours at \$55 / hr.)		110		
22	Total		\$400		
23					
24					



Billing Analysis Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised April 17, 2013

Docket No.: 130010-WS

Page 1 of 1

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water  Sewer

Customer Class:

Meter Size: All

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidation Factor [(1) x (6)] / (5)	(8) Percentage of Total
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1                      The billing analysis is contained in Volume II.