

CLASS B
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

NI FLORIDA, LLC

Exact Legal Name of Utility
Docket No.: 100149-WU

VOLUME II



FOR THE

Test Year Ended: December 31, 2009

DOCUMENT NUMBER: 05176
JUN 22 2009
FPSC-COMMISSIONER

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WJ

Page 1 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer]

For Billing January to December

Customer Class: Residential

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	0	2,686	2,686	0	0	(2)	0	0.00%
2	1,000	1,622	4,308	1,622,000	1,622,000	(4)	1,618,000	9.94%
3	2,000	1,779	6,087	3,558,000	5,180,000	(5)	5,166,000	31.75%
4	3,000	1,208	7,295	3,624,000	8,804,000	(2)	8,784,000	53.98%
5	4,000	603	7,898	2,412,000	11,216,000	-	11,196,000	68.81%
6	5,000	284	8,182	1,420,000	12,636,000	(1)	12,611,000	77.50%
7	6,000	161	8,343	966,000	13,602,000	-	13,577,000	83.44%
8	7,000	87	8,430	609,000	14,211,000	-	14,186,000	87.18%
9	8,000	58	8,488	464,000	14,675,000	-	14,650,000	90.03%
10	9,000	39	8,527	351,000	15,026,000	-	15,001,000	92.19%
11	10,000	29	8,556	290,000	15,316,000	-	15,291,000	93.97%
12	11,000	14	8,570	154,000	15,470,000	-	15,445,000	94.92%
13	12,000	11	8,581	132,000	15,602,000	-	15,577,000	95.73%
14	13,000	11	8,592	143,000	15,745,000	-	15,720,000	96.61%
15	14,000	7	8,599	98,000	15,843,000	-	15,818,000	97.21%
16	15,000	8	8,607	120,000	15,963,000	-	15,938,000	97.95%
17	16,000	2	8,609	32,000	15,995,000	-	15,970,000	98.14%
18	17,000	2	8,611	34,000	16,029,000	-	16,004,000	98.35%
19	18,000	-	8,614	-	16,029,000	-	16,004,000	98.35%
20	19,000	-	8,614	-	16,029,000	-	16,004,000	98.35%
21	20,000	-	8,614	-	16,029,000	-	16,004,000	98.35%
22	21,000	-	8,614	-	16,029,000	-	16,004,000	98.35%
23	22,000	-	8,614	-	16,029,000	-	16,004,000	98.35%
24	23,000	3	8,617	69,000	16,098,000	-	16,073,000	98.78%
25	24,000	1	8,618	24,000	16,122,000	-	16,097,000	98.92%
26	25,000	1	8,619	25,000	16,147,000	-	16,122,000	99.08%
27	26,000	-	8,619	-	16,147,000	-	16,122,000	99.08%
28	27,000	1	8,620	27,000	16,174,000	-	16,149,000	99.24%
29	28,000	1	8,621	28,000	16,202,000	-	16,177,000	99.42%
30	29,000	-	8,621	-	16,202,000	-	16,177,000	99.42%
31	30,000	1	8,622	30,000	16,232,000	-	16,207,000	99.60%
32	31,000	-	8,622	-	16,232,000	-	16,207,000	99.60%
33	32,000	1	8,623	32,000	16,264,000	-	16,239,000	99.80%
34	33,000	1	8,624	33,000	16,297,000	-	16,272,000	100.00%
					Rounding		57,401	
					Total		16,329,401	

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WUJ

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Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - GS

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	0	48	48	0	0	-	0	0.00%
2	1,000	31	79	31,000	31,000	-	31,000	2.32%
3	2,000	47	126	94,000	125,000	-	125,000	9.36%
4	3,000	23	149	69,000	194,000	-	194,000	14.53%
5	4,000	9	158	38,000	230,000	-	230,000	17.23%
6	5,000	6	164	30,000	260,000	-	260,000	19.48%
7	6,000	3	167	18,000	278,000	-	278,000	20.82%
8	7,000	4	171	28,000	306,000	-	306,000	22.92%
9	8,000	2	173	16,000	322,000	-	322,000	24.12%
10	9,000	4	177	36,000	358,000	-	358,000	26.82%
11	10,000	4	181	40,000	398,000	-	398,000	29.81%
12	11,000	2	183	22,000	420,000	-	420,000	31.46%
13	12,000	-	183	-	420,000	-	420,000	31.46%
14	13,000	-	183	-	420,000	-	420,000	31.46%
15	14,000	1	184	14,000	434,000	-	434,000	32.51%
16	15,000	2	186	30,000	464,000	-	464,000	34.76%
17	16,000	1	187	16,000	480,000	-	480,000	35.96%
18	17,000	1	188	17,000	497,000	-	497,000	37.23%
19	18,000	3	189	54,000	551,000	-	551,000	41.27%
20	19,000	-	189	-	551,000	-	551,000	41.27%
21	20,000	1	190	20,000	571,000	-	571,000	42.77%
22	21,000	1	191	21,000	592,000	-	592,000	44.34%
23	22,000	4	195	88,000	680,000	-	680,000	50.94%
24	23,000	1	196	23,000	703,000	-	703,000	52.66%
25	24,000	3	199	72,000	775,000	-	775,000	58.05%
26	25,000	1	200	25,000	800,000	-	800,000	59.93%
27	26,000	1	201	26,000	826,000	-	826,000	61.87%
28	27,000	2	203	54,000	880,000	-	880,000	65.92%
29	28,000	-	203	-	880,000	-	880,000	65.92%
30	29,000	1	204	29,000	909,000	-	909,000	68.09%
31	30,000	1	205	30,000	939,000	-	939,000	70.34%
32	31,000	2	207	62,000	1,001,000	-	1,001,000	74.98%
33	32,000	1	208	32,000	1,033,000	-	1,033,000	77.38%
34	33,000	1	209	33,000	1,066,000	-	1,066,000	79.85%
35	34,000	1	210	34,000	1,100,000	-	1,100,000	82.40%
36	35,000	-	210	-	1,100,000	-	1,100,000	82.40%
37	36,000	-	210	-	1,100,000	-	1,100,000	82.40%
38	37,000	-	210	-	1,100,000	-	1,100,000	82.40%
39	38,000	-	210	-	1,100,000	-	1,100,000	82.40%
40	39,000	-	210	-	1,100,000	-	1,100,000	82.40%
41	40,000	-	210	-	1,100,000	-	1,100,000	82.40%
42	41,000	-	210	-	1,100,000	-	1,100,000	82.40%
43	42,000	-	210	-	1,100,000	-	1,100,000	82.40%
44	43,000	-	210	-	1,100,000	-	1,100,000	82.40%
45	44,000	-	210	-	1,100,000	-	1,100,000	82.40%
46	45,000	-	210	-	1,100,000	-	1,100,000	82.40%
47	46,000	-	210	-	1,100,000	-	1,100,000	82.40%
48	47,000	-	210	-	1,100,000	-	1,100,000	82.40%
49	48,000	-	210	-	1,100,000	-	1,100,000	82.40%
50	49,000	-	210	-	1,100,000	-	1,100,000	82.40%
51	50,000	-	210	-	1,100,000	-	1,100,000	82.40%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WU

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Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - GS

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	51,000	-	210	-	1,100,000	-	1,100,000	82.40%
2	52,000	-	210	-	1,100,000	-	1,100,000	82.40%
3	53,000	-	210	-	1,100,000	-	1,100,000	82.40%
4	54,000	-	210	-	1,100,000	-	1,100,000	82.40%
5	55,000	-	210	-	1,100,000	-	1,100,000	82.40%
6	56,000	-	210	-	1,100,000	-	1,100,000	82.40%
7	57,000	-	210	-	1,100,000	-	1,100,000	82.40%
8	58,000	-	210	-	1,100,000	-	1,100,000	82.40%
9	59,000	-	210	-	1,100,000	-	1,100,000	82.40%
10	60,000	-	210	-	1,100,000	-	1,100,000	82.40%
11	61,000	-	210	-	1,100,000	-	1,100,000	82.40%
12	62,000	-	210	-	1,100,000	-	1,100,000	82.40%
13	63,000	-	210	-	1,100,000	-	1,100,000	82.40%
14	64,000	-	210	-	1,100,000	-	1,100,000	82.40%
15	65,000	-	210	-	1,100,000	-	1,100,000	82.40%
16	66,000	1	211	66,000	1,166,000	-	1,166,000	87.34%
17	67,000	-	211	-	1,166,000	-	1,166,000	87.34%
18	68,000	-	211	-	1,166,000	-	1,166,000	87.34%
19	69,000	-	211	-	1,166,000	-	1,166,000	87.34%
20	70,000	-	211	-	1,166,000	-	1,166,000	87.34%
21	71,000	-	211	-	1,166,000	-	1,166,000	87.34%
22	72,000	-	211	-	1,166,000	-	1,166,000	87.34%
23	73,000	-	211	-	1,166,000	-	1,166,000	87.34%
24	74,000	-	211	-	1,166,000	-	1,166,000	87.34%
25	75,000	-	211	-	1,166,000	-	1,166,000	87.34%
26	76,000	-	211	-	1,166,000	-	1,166,000	87.34%
27	77,000	-	211	-	1,166,000	-	1,166,000	87.34%
28	78,000	-	211	-	1,166,000	-	1,166,000	87.34%
29	79,000	-	211	-	1,166,000	-	1,166,000	87.34%
30	80,000	-	211	-	1,166,000	-	1,166,000	87.34%
31	81,000	-	211	-	1,166,000	-	1,166,000	87.34%
32	82,000	-	211	-	1,166,000	-	1,166,000	87.34%
33	83,000	-	211	-	1,166,000	-	1,166,000	87.34%
34	84,000	-	211	-	1,166,000	-	1,166,000	87.34%
35	85,000	-	211	-	1,166,000	-	1,166,000	87.34%
36	86,000	-	211	-	1,166,000	-	1,166,000	87.34%
37	87,000	-	211	-	1,166,000	-	1,166,000	87.34%
38	88,000	-	211	-	1,166,000	-	1,166,000	87.34%
39	89,000	-	211	-	1,166,000	-	1,166,000	87.34%
40	90,000	-	211	-	1,166,000	-	1,166,000	87.34%
41	91,000	-	211	-	1,166,000	-	1,166,000	87.34%
42	92,000	-	211	-	1,166,000	-	1,166,000	87.34%
43	93,000	-	211	-	1,166,000	-	1,166,000	87.34%
44	94,000	-	211	-	1,166,000	-	1,166,000	87.34%
45	95,000	-	211	-	1,166,000	-	1,166,000	87.34%
46	96,000	-	211	-	1,166,000	-	1,166,000	87.34%
47	97,000	-	211	-	1,166,000	-	1,166,000	87.34%
48	98,000	-	211	-	1,166,000	-	1,166,000	87.34%
49	99,000	-	211	-	1,166,000	-	1,166,000	87.34%
50	100,000	-	211	-	1,166,000	-	1,166,000	87.34%
51	101,000	-	211	-	1,166,000	-	1,166,000	87.34%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WU

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Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing January to December

Customer Class: General Service - GS

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	102,000	-	211	-	1,166,000	-	1,166,000	87.34%
2	103,000	-	211	-	1,166,000	-	1,166,000	87.34%
3	104,000	-	211	-	1,166,000	-	1,166,000	87.34%
4	105,000	-	211	-	1,166,000	-	1,166,000	87.34%
5	106,000	-	211	-	1,166,000	-	1,166,000	87.34%
6	107,000	-	211	-	1,166,000	-	1,166,000	87.34%
7	108,000	-	211	-	1,166,000	-	1,166,000	87.34%
8	109,000	-	211	-	1,166,000	-	1,166,000	87.34%
9	110,000	-	211	-	1,166,000	-	1,166,000	87.34%
10	111,000	-	211	-	1,166,000	-	1,166,000	87.34%
11	112,000	-	211	-	1,166,000	-	1,166,000	87.34%
12	113,000	-	211	-	1,166,000	-	1,166,000	87.34%
13	114,000	-	211	-	1,166,000	-	1,166,000	87.34%
14	115,000	-	211	-	1,166,000	-	1,166,000	87.34%
15	116,000	-	211	-	1,166,000	-	1,166,000	87.34%
16	117,000	-	211	-	1,166,000	-	1,166,000	87.34%
17	118,000	-	211	-	1,166,000	-	1,166,000	87.34%
18	119,000	-	211	-	1,166,000	-	1,166,000	87.34%
19	120,000	-	211	-	1,166,000	-	1,166,000	87.34%
20	121,000	-	211	-	1,166,000	-	1,166,000	87.34%
21	122,000	-	211	-	1,166,000	-	1,166,000	87.34%
22	123,000	-	211	-	1,166,000	-	1,166,000	87.34%
23	124,000	-	211	-	1,166,000	-	1,166,000	87.34%
24	125,000	-	211	-	1,166,000	-	1,166,000	87.34%
25	126,000	-	211	-	1,166,000	-	1,166,000	87.34%
26	127,000	-	211	-	1,166,000	-	1,166,000	87.34%
27	128,000	-	211	-	1,166,000	-	1,166,000	87.34%
28	129,000	-	211	-	1,166,000	-	1,166,000	87.34%
29	130,000	-	211	-	1,166,000	-	1,166,000	87.34%
30	131,000	-	211	-	1,166,000	-	1,166,000	87.34%
31	132,000	-	211	-	1,166,000	-	1,166,000	87.34%
32	133,000	-	211	-	1,166,000	-	1,166,000	87.34%
33	134,000	-	211	-	1,166,000	-	1,166,000	87.34%
34	135,000	-	211	-	1,166,000	-	1,166,000	87.34%
35	136,000	-	211	-	1,166,000	-	1,166,000	87.34%
36	137,000	-	211	-	1,166,000	-	1,166,000	87.34%
37	138,000	-	211	-	1,166,000	-	1,166,000	87.34%
38	139,000	-	211	-	1,166,000	-	1,166,000	87.34%
39	140,000	-	211	-	1,166,000	-	1,166,000	87.34%
40	141,000	-	211	-	1,166,000	-	1,166,000	87.34%
41	142,000	-	211	-	1,166,000	-	1,166,000	87.34%
42	143,000	-	211	-	1,166,000	-	1,166,000	87.34%
43	144,000	-	211	-	1,166,000	-	1,166,000	87.34%
44	145,000	-	211	-	1,166,000	-	1,166,000	87.34%
45	146,000	-	211	-	1,166,000	-	1,166,000	87.34%
46	147,000	-	211	-	1,166,000	-	1,166,000	87.34%
47	148,000	-	211	-	1,166,000	-	1,166,000	87.34%
48	149,000	-	211	-	1,166,000	-	1,166,000	87.34%
49	150,000	-	211	-	1,166,000	-	1,166,000	87.34%
50	151,000	-	211	-	1,166,000	-	1,166,000	87.34%
51	152,000	-	211	-	1,166,000	-	1,166,000	87.34%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 5 of 24

Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing January to December
 Customer Class: General Service - GS

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	153,000	-	211	-	1,166,000	-	1,166,000	87.34%
2	154,000	-	211	-	1,166,000	-	1,166,000	87.34%
3	155,000	-	211	-	1,166,000	-	1,166,000	87.34%
4	156,000	-	211	-	1,166,000	-	1,166,000	87.34%
5	157,000	-	211	-	1,166,000	-	1,166,000	87.34%
6	158,000	-	211	-	1,166,000	-	1,166,000	87.34%
7	159,000	-	211	-	1,166,000	-	1,166,000	87.34%
8	160,000	-	211	-	1,166,000	-	1,166,000	87.34%
9	161,000	-	211	-	1,166,000	-	1,166,000	87.34%
10	162,000	-	211	-	1,166,000	-	1,166,000	87.34%
11	163,000	-	211	-	1,166,000	-	1,166,000	87.34%
12	164,000	-	211	-	1,166,000	-	1,166,000	87.34%
13	165,000	-	211	-	1,166,000	-	1,166,000	87.34%
14	166,000	-	211	-	1,166,000	-	1,166,000	87.34%
15	167,000	-	211	-	1,166,000	-	1,166,000	87.34%
16	168,000	-	211	-	1,166,000	-	1,166,000	87.34%
17	169,000	1	212	169,000	1,335,000	-	1,335,000	100.00%
							(2,560)	
							1,332,440	

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WU

Page 6 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	0	2	2	-	-	-	0	0.00%
2	1,000	-	2	-	-	-	0	0.00%
3	2,000	-	2	-	-	-	0	0.00%
4	3,000	-	2	-	-	-	0	0.00%
5	4,000	-	2	-	-	-	0	0.00%
6	5,000	-	2	-	-	-	0	0.00%
7	6,000	-	2	-	-	-	0	0.00%
8	7,000	1	3	7,000	7,000	-	7,000	0.00%
9	8,000	1	4	8,000	15,000	-	15,000	0.00%
10	9,000	-	4	-	15,000	-	15,000	0.00%
11	10,000	-	4	-	15,000	-	15,000	0.00%
12	11,000	-	4	-	15,000	-	15,000	0.00%
13	12,000	-	4	-	15,000	-	15,000	0.00%
14	13,000	-	4	-	15,000	-	15,000	0.00%
15	14,000	-	4	-	15,000	-	15,000	0.00%
16	15,000	-	4	-	15,000	-	15,000	0.00%
17	16,000	-	4	-	15,000	-	15,000	0.00%
18	17,000	-	4	-	15,000	-	15,000	0.00%
19	18,000	1	5	18,000	33,000	-	33,000	0.00%
20	19,000	-	5	-	33,000	-	33,000	0.00%
21	20,000	-	5	-	33,000	-	33,000	0.00%
22	21,000	-	5	-	33,000	-	33,000	0.00%
23	22,000	-	5	-	33,000	-	33,000	0.00%
24	23,000	-	5	-	33,000	-	33,000	0.00%
25	24,000	-	5	-	33,000	-	33,000	0.00%
26	25,000	2	7	50,000	83,000	-	83,000	0.00%
27	26,000	-	7	-	83,000	-	83,000	0.00%
28	27,000	-	7	-	83,000	-	83,000	0.00%
29	28,000	2	9	56,000	139,000	-	139,000	0.00%
30	29,000	-	9	-	139,000	-	139,000	0.00%
31	30,000	-	9	-	139,000	-	139,000	0.00%
32	31,000	-	9	-	139,000	-	139,000	0.00%
33	32,000	-	9	-	139,000	-	139,000	0.00%
34	33,000	-	9	-	139,000	-	139,000	0.00%
35	34,000	-	9	-	139,000	-	139,000	0.00%
36	35,000	-	9	-	139,000	-	139,000	0.00%
37	36,000	1	10	36,000	175,000	-	175,000	0.00%
38	37,000	-	10	-	175,000	-	175,000	0.00%
39	38,000	-	10	-	175,000	-	175,000	0.00%
40	39,000	-	10	-	175,000	-	175,000	0.00%
41	40,000	-	10	-	175,000	-	175,000	0.00%
42	41,000	-	10	-	175,000	-	175,000	0.00%
43	42,000	-	10	-	175,000	-	175,000	0.00%
44	43,000	1	11	43,000	218,000	-	218,000	0.00%
45	44,000	-	11	-	218,000	-	218,000	0.00%
46	45,000	-	11	-	218,000	-	218,000	0.00%
47	46,000	-	11	-	218,000	-	218,000	0.00%
48	47,000	-	11	-	218,000	-	218,000	0.00%
49	48,000	-	11	-	218,000	-	218,000	0.00%
50	49,000	-	11	-	218,000	-	218,000	0.00%
51	50,000	-	11	-	218,000	-	218,000	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 100149-WU

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Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	51,000	-	11	-	218,000	-	218,000	0.00%
2	52,000	-	11	-	218,000	-	218,000	0.00%
3	53,000	-	11	-	218,000	-	218,000	0.00%
4	54,000	-	11	-	218,000	-	218,000	0.00%
5	55,000	-	11	-	218,000	-	218,000	0.00%
6	56,000	-	11	-	218,000	-	218,000	0.00%
7	57,000	-	11	-	218,000	-	218,000	0.00%
8	58,000	-	11	-	218,000	-	218,000	0.00%
9	59,000	-	11	-	218,000	-	218,000	0.00%
10	60,000	-	11	-	218,000	-	218,000	0.00%
11	61,000	-	11	-	218,000	-	218,000	0.00%
12	62,000	-	11	-	218,000	-	218,000	0.00%
13	63,000	-	11	-	218,000	-	218,000	0.00%
14	64,000	-	11	-	218,000	-	218,000	0.00%
15	65,000	-	11	-	218,000	-	218,000	0.00%
16	66,000	-	11	-	218,000	-	218,000	0.00%
17	67,000	-	11	-	218,000	-	218,000	0.00%
18	68,000	-	11	-	218,000	-	218,000	0.00%
19	69,000	-	11	-	218,000	-	218,000	0.00%
20	70,000	-	11	-	218,000	-	218,000	0.00%
21	71,000	-	11	-	218,000	-	218,000	0.00%
22	72,000	-	11	-	218,000	-	218,000	0.00%
23	73,000	-	11	-	218,000	-	218,000	0.00%
24	74,000	-	11	-	218,000	-	218,000	0.00%
25	75,000	-	11	-	218,000	-	218,000	0.00%
26	76,000	-	11	-	218,000	-	218,000	0.00%
27	77,000	-	11	-	218,000	-	218,000	0.00%
28	78,000	-	11	-	218,000	-	218,000	0.00%
29	79,000	-	11	-	218,000	-	218,000	0.00%
30	80,000	-	11	-	218,000	-	218,000	0.00%
31	81,000	-	11	-	218,000	-	218,000	0.00%
32	82,000	-	11	-	218,000	-	218,000	0.00%
33	83,000	-	11	-	218,000	-	218,000	0.00%
34	84,000	-	11	-	218,000	-	218,000	0.00%
35	85,000	-	11	-	218,000	-	218,000	0.00%
36	86,000	-	11	-	218,000	-	218,000	0.00%
37	87,000	-	11	-	218,000	-	218,000	0.00%
38	88,000	-	11	-	218,000	-	218,000	0.00%
39	89,000	-	11	-	218,000	-	218,000	0.00%
40	90,000	-	11	-	218,000	-	218,000	0.00%
41	91,000	-	11	-	218,000	-	218,000	0.00%
42	92,000	-	11	-	218,000	-	218,000	0.00%
43	93,000	-	11	-	218,000	-	218,000	0.00%
44	94,000	-	11	-	218,000	-	218,000	0.00%
45	95,000	-	11	-	218,000	-	218,000	0.00%
46	96,000	-	11	-	218,000	-	218,000	0.00%
47	97,000	-	11	-	218,000	-	218,000	0.00%
48	98,000	-	11	-	218,000	-	218,000	0.00%
49	99,000	-	11	-	218,000	-	218,000	0.00%
50	100,000	-	11	-	218,000	-	218,000	0.00%
51	101,000	-	11	-	218,000	-	218,000	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WUJ

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Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	102,000	-	11	-	218,000	-	218,000	0.00%
2	103,000	-	11	-	218,000	-	218,000	0.00%
3	104,000	-	11	-	218,000	-	218,000	0.00%
4	105,000	-	11	-	218,000	-	218,000	0.00%
5	106,000	-	11	-	218,000	-	218,000	0.00%
6	107,000	-	11	-	218,000	-	218,000	0.00%
7	108,000	-	11	-	218,000	-	218,000	0.00%
8	109,000	-	11	-	218,000	-	218,000	0.00%
9	110,000	-	11	-	218,000	-	218,000	0.00%
10	111,000	-	11	-	218,000	-	218,000	0.00%
11	112,000	-	11	-	218,000	-	218,000	0.00%
12	113,000	-	11	-	218,000	-	218,000	0.00%
13	114,000	-	11	-	218,000	-	218,000	0.00%
14	115,000	-	11	-	218,000	-	218,000	0.00%
15	116,000	-	11	-	218,000	-	218,000	0.00%
16	117,000	-	11	-	218,000	-	218,000	0.00%
17	118,000	-	11	-	218,000	-	218,000	0.00%
18	119,000	-	11	-	218,000	-	218,000	0.00%
19	120,000	-	11	-	218,000	-	218,000	0.00%
20	121,000	-	11	-	218,000	-	218,000	0.00%
21	122,000	-	11	-	218,000	-	218,000	0.00%
22	123,000	-	11	-	218,000	-	218,000	0.00%
23	124,000	-	11	-	218,000	-	218,000	0.00%
24	125,000	-	11	-	218,000	-	218,000	0.00%
25	126,000	-	11	-	218,000	-	218,000	0.00%
26	127,000	-	11	-	218,000	-	218,000	0.00%
27	128,000	-	11	-	218,000	-	218,000	0.00%
28	129,000	-	11	-	218,000	-	218,000	0.00%
29	130,000	-	11	-	218,000	-	218,000	0.00%
30	131,000	-	11	-	218,000	-	218,000	0.00%
31	132,000	-	11	-	218,000	-	218,000	0.00%
32	133,000	-	11	-	218,000	-	218,000	0.00%
33	134,000	-	11	-	218,000	-	218,000	0.00%
34	135,000	-	11	-	218,000	-	218,000	0.00%
35	136,000	-	11	-	218,000	-	218,000	0.00%
36	137,000	-	11	-	218,000	-	218,000	0.00%
37	138,000	-	11	-	218,000	-	218,000	0.00%
38	139,000	-	11	-	218,000	-	218,000	0.00%
39	140,000	-	11	-	218,000	-	218,000	0.00%
40	141,000	-	11	-	218,000	-	218,000	0.00%
41	142,000	-	11	-	218,000	-	218,000	0.00%
42	143,000	-	11	-	218,000	-	218,000	0.00%
43	144,000	-	11	-	218,000	-	218,000	0.00%
44	145,000	-	11	-	218,000	-	218,000	0.00%
45	146,000	-	11	-	218,000	-	218,000	0.00%
46	147,000	-	11	-	218,000	-	218,000	0.00%
47	148,000	-	11	-	218,000	-	218,000	0.00%
48	149,000	-	11	-	218,000	-	218,000	0.00%
49	150,000	-	11	-	218,000	-	218,000	0.00%
50	151,000	-	11	-	218,000	-	218,000	0.00%
51	152,000	-	11	-	218,000	-	218,000	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 100149-WU

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Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	153,000	-	11	-	218,000	-	218,000	0.00%
2	154,000	-	11	-	218,000	-	218,000	0.00%
3	155,000	-	11	-	218,000	-	218,000	0.00%
4	156,000	-	11	-	218,000	-	218,000	0.00%
5	157,000	-	11	-	218,000	-	218,000	0.00%
6	158,000	-	11	-	218,000	-	218,000	0.00%
7	159,000	-	11	-	218,000	-	218,000	0.00%
8	160,000	-	11	-	218,000	-	218,000	0.00%
9	161,000	-	11	-	218,000	-	218,000	0.00%
10	162,000	-	11	-	218,000	-	218,000	0.00%
11	163,000	-	11	-	218,000	-	218,000	0.00%
12	164,000	-	11	-	218,000	-	218,000	0.00%
13	165,000	-	11	-	218,000	-	218,000	0.00%
14	166,000	-	11	-	218,000	-	218,000	0.00%
15	167,000	-	11	-	218,000	-	218,000	0.00%
16	168,000	-	11	-	218,000	-	218,000	0.00%
17	169,000	-	11	-	218,000	-	218,000	0.00%
18	170,000	-	11	-	218,000	-	218,000	0.00%
19	171,000	-	11	-	218,000	-	218,000	0.00%
20	172,000	-	11	-	218,000	-	218,000	0.00%
21	173,000	-	11	-	218,000	-	218,000	0.00%
22	174,000	-	11	-	218,000	-	218,000	0.00%
23	175,000	-	11	-	218,000	-	218,000	0.00%
24	176,000	-	11	-	218,000	-	218,000	0.00%
25	177,000	-	11	-	218,000	-	218,000	0.00%
26	178,000	-	11	-	218,000	-	218,000	0.00%
27	179,000	-	11	-	218,000	-	218,000	0.00%
28	180,000	-	11	-	218,000	-	218,000	0.00%
29	181,000	-	11	-	218,000	-	218,000	0.00%
30	182,000	-	11	-	218,000	-	218,000	0.00%
31	183,000	-	11	-	218,000	-	218,000	0.00%
32	184,000	-	11	-	218,000	-	218,000	0.00%
33	185,000	-	11	-	218,000	-	218,000	0.00%
34	186,000	-	11	-	218,000	-	218,000	0.00%
35	187,000	-	11	-	218,000	-	218,000	0.00%
36	188,000	-	11	-	218,000	-	218,000	0.00%
37	189,000	-	11	-	218,000	-	218,000	0.00%
38	190,000	-	11	-	218,000	-	218,000	0.00%
39	191,000	-	11	-	218,000	-	218,000	0.00%
40	192,000	-	11	-	218,000	-	218,000	0.00%
41	193,000	-	11	-	218,000	-	218,000	0.00%
42	194,000	-	11	-	218,000	-	218,000	0.00%
43	195,000	-	11	-	218,000	-	218,000	0.00%
44	196,000	-	11	-	218,000	-	218,000	0.00%
45	197,000	-	11	-	218,000	-	218,000	0.00%
46	198,000	-	11	-	218,000	-	218,000	0.00%
47	199,000	-	11	-	218,000	-	218,000	0.00%
48	200,000	-	11	-	218,000	-	218,000	0.00%
49	201,000	-	11	-	218,000	-	218,000	0.00%
50	202,000	-	11	-	218,000	-	218,000	0.00%
51	203,000	-	11	-	218,000	-	218,000	0.00%

Company: NI Florida, LLC
 Docket No.: 100149-WU
 Historical Test Year Ended: December 31, 2009

Schedule E-14
 Page 10 of 24

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	204,000	-	11	-	218,000	-	218,000	0.00%
2	205,000	-	11	-	218,000	-	218,000	0.00%
3	206,000	-	11	-	218,000	-	218,000	0.00%
4	207,000	-	11	-	218,000	-	218,000	0.00%
5	208,000	-	11	-	218,000	-	218,000	0.00%
6	209,000	-	11	-	218,000	-	218,000	0.00%
7	210,000	-	11	-	218,000	-	218,000	0.00%
8	211,000	-	11	-	218,000	-	218,000	0.00%
9	212,000	-	11	-	218,000	-	218,000	0.00%
10	213,000	-	11	-	218,000	-	218,000	0.00%
11	214,000	-	11	-	218,000	-	218,000	0.00%
12	215,000	-	11	-	218,000	-	218,000	0.00%
13	216,000	-	11	-	218,000	-	218,000	0.00%
14	217,000	-	11	-	218,000	-	218,000	0.00%
15	218,000	-	11	-	218,000	-	218,000	0.00%
16	219,000	-	11	-	218,000	-	218,000	0.00%
17	220,000	-	11	-	218,000	-	218,000	0.00%
18	221,000	-	11	-	218,000	-	218,000	0.00%
19	222,000	-	11	-	218,000	-	218,000	0.00%
20	223,000	-	11	-	218,000	-	218,000	0.00%
21	224,000	-	11	-	218,000	-	218,000	0.00%
22	225,000	-	11	-	218,000	-	218,000	0.00%
23	226,000	-	11	-	218,000	-	218,000	0.00%
24	227,000	-	11	-	218,000	-	218,000	0.00%
25	228,000	-	11	-	218,000	-	218,000	0.00%
26	229,000	-	11	-	218,000	-	218,000	0.00%
27	230,000	-	11	-	218,000	-	218,000	0.00%
28	231,000	-	11	-	218,000	-	218,000	0.00%
29	232,000	-	11	-	218,000	-	218,000	0.00%
30	233,000	-	11	-	218,000	-	218,000	0.00%
31	234,000	-	11	-	218,000	-	218,000	0.00%
32	235,000	-	11	-	218,000	-	218,000	0.00%
33	236,000	-	11	-	218,000	-	218,000	0.00%
34	237,000	-	11	-	218,000	-	218,000	0.00%
35	238,000	-	11	-	218,000	-	218,000	0.00%
36	239,000	-	11	-	218,000	-	218,000	0.00%
37	240,000	-	11	-	218,000	-	218,000	0.00%
38	241,000	-	11	-	218,000	-	218,000	0.00%
39	242,000	-	11	-	218,000	-	218,000	0.00%
40	243,000	-	11	-	218,000	-	218,000	0.00%
41	244,000	-	11	-	218,000	-	218,000	0.00%
42	245,000	-	11	-	218,000	-	218,000	0.00%
43	246,000	-	11	-	218,000	-	218,000	0.00%
44	247,000	-	11	-	218,000	-	218,000	0.00%
45	248,000	-	11	-	218,000	-	218,000	0.00%
46	249,000	-	11	-	218,000	-	218,000	0.00%
47	250,000	-	11	-	218,000	-	218,000	0.00%
48	251,000	-	11	-	218,000	-	218,000	0.00%
49	252,000	-	11	-	218,000	-	218,000	0.00%
50	253,000	-	11	-	218,000	-	218,000	0.00%
51	254,000	-	11	-	218,000	-	218,000	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 100149-WUJ

Page 11 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	255,000	-	11	-	218,000	-	218,000	0.00%
2	256,000	-	11	-	218,000	-	218,000	0.00%
3	257,000	-	11	-	218,000	-	218,000	0.00%
4	258,000	-	11	-	218,000	-	218,000	0.00%
5	259,000	-	11	-	218,000	-	218,000	0.00%
6	260,000	-	11	-	218,000	-	218,000	0.00%
7	261,000	-	11	-	218,000	-	218,000	0.00%
8	262,000	-	11	-	218,000	-	218,000	0.00%
9	263,000	-	11	-	218,000	-	218,000	0.00%
10	264,000	-	11	-	218,000	-	218,000	0.00%
11	265,000	-	11	-	218,000	-	218,000	0.00%
12	266,000	-	11	-	218,000	-	218,000	0.00%
13	267,000	-	11	-	218,000	-	218,000	0.00%
14	268,000	-	11	-	218,000	-	218,000	0.00%
15	269,000	-	11	-	218,000	-	218,000	0.00%
16	270,000	-	11	-	218,000	-	218,000	0.00%
17	271,000	-	11	-	218,000	-	218,000	0.00%
18	272,000	-	11	-	218,000	-	218,000	0.00%
19	273,000	-	11	-	218,000	-	218,000	0.00%
20	274,000	-	11	-	218,000	-	218,000	0.00%
21	275,000	-	11	-	218,000	-	218,000	0.00%
22	276,000	-	11	-	218,000	-	218,000	0.00%
23	277,000	-	11	-	218,000	-	218,000	0.00%
24	278,000	-	11	-	218,000	-	218,000	0.00%
25	279,000	-	11	-	218,000	-	218,000	0.00%
26	280,000	-	11	-	218,000	-	218,000	0.00%
27	281,000	-	11	-	218,000	-	218,000	0.00%
28	282,000	1	12	282,000	500,000	(1)	218,000	0.00%
							<u>460</u>	
							218,460	

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WU

Page 12 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (8)] + (5)	(8) Percentage of Total
1	0	2	2	-	-	-	-	0.00%
2	1,000	-	2	-	-	-	-	0.00%
3	2,000	-	2	-	-	-	-	0.00%
4	3,000	-	2	-	-	-	-	0.00%
5	4,000	2	4	8,000	8,000	-	8,000	0.22%
6	5,000	-	4	-	8,000	-	8,000	0.22%
7	6,000	-	4	-	8,000	-	8,000	0.22%
8	7,000	-	4	-	8,000	-	8,000	0.22%
9	8,000	1	5	8,000	16,000	-	16,000	0.45%
10	9,000	1	6	9,000	25,000	-	25,000	0.70%
11	10,000	1	7	10,000	35,000	-	35,000	0.98%
12	11,000	1	8	11,000	46,000	-	46,000	1.29%
13	12,000	1	9	12,000	58,000	-	58,000	1.62%
14	13,000	2	11	26,000	84,000	-	84,000	2.35%
15	14,000	3	14	42,000	126,000	-	126,000	3.52%
16	15,000	3	17	45,000	171,000	-	171,000	4.78%
17	16,000	-	17	-	171,000	-	171,000	4.78%
18	17,000	1	18	17,000	188,000	-	188,000	5.26%
19	18,000	1	19	18,000	206,000	-	206,000	5.76%
20	19,000	-	19	-	206,000	-	206,000	5.76%
21	20,000	3	22	60,000	266,000	-	266,000	7.44%
22	21,000	-	22	-	266,000	-	266,000	7.44%
23	22,000	2	24	44,000	310,000	-	310,000	8.67%
24	23,000	1	25	23,000	333,000	-	333,000	9.31%
25	24,000	1	26	24,000	357,000	-	357,000	9.98%
26	25,000	-	26	-	357,000	-	357,000	9.98%
27	26,000	3	29	78,000	435,000	-	435,000	12.16%
28	27,000	2	31	54,000	489,000	-	489,000	13.67%
29	28,000	1	32	28,000	517,000	-	517,000	14.45%
30	29,000	2	34	58,000	575,000	-	575,000	16.07%
31	30,000	1	35	30,000	605,000	-	605,000	16.91%
32	31,000	-	35	-	605,000	-	605,000	16.91%
33	32,000	1	36	32,000	637,000	-	637,000	17.81%
34	33,000	-	36	-	637,000	-	637,000	17.81%
35	34,000	1	37	34,000	671,000	-	671,000	18.76%
36	35,000	-	37	-	671,000	-	671,000	18.76%
37	36,000	-	37	-	671,000	-	671,000	18.76%
38	37,000	-	37	-	671,000	-	671,000	18.76%
39	38,000	3	40	114,000	785,000	-	785,000	21.95%
40	39,000	1	41	39,000	824,000	-	824,000	23.04%
41	40,000	-	41	-	824,000	-	824,000	23.04%
42	41,000	1	42	41,000	865,000	-	865,000	24.18%
43	42,000	1	43	42,000	907,000	-	907,000	25.36%
44	43,000	-	43	-	907,000	-	907,000	25.36%
45	44,000	-	43	-	907,000	-	907,000	25.36%
46	45,000	1	44	45,000	952,000	-	952,000	26.81%
47	46,000	2	46	92,000	1,044,000	-	1,044,000	29.19%
48	47,000	2	48	94,000	1,138,000	-	1,138,000	31.81%
49	48,000	-	48	-	1,138,000	-	1,138,000	31.81%
50	49,000	1	49	49,000	1,187,000	-	1,187,000	33.18%
51	50,000	1	50	50,000	1,237,000	-	1,237,000	34.58%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 100149-WJ
 Historical Test Year Ended: December 31, 2009

Schedule E-14
 Page 13 of 24

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	51,000	-	50	-	1,237,000	-	1,237,000	34.58%
2	52,000	1	51	52,000	1,289,000	-	1,289,000	36.04%
3	53,000	1	52	53,000	1,342,000	-	1,342,000	37.52%
4	54,000	1	53	54,000	1,396,000	-	1,396,000	39.03%
5	55,000	1	54	55,000	1,451,000	-	1,451,000	40.58%
6	56,000	-	54	-	1,451,000	-	1,451,000	40.58%
7	57,000	-	54	-	1,451,000	-	1,451,000	40.58%
8	58,000	-	54	-	1,451,000	-	1,451,000	40.58%
9	59,000	1	55	59,000	1,510,000	-	1,510,000	42.21%
10	60,000	1	56	60,000	1,570,000	-	1,570,000	43.89%
11	61,000	-	56	-	1,570,000	-	1,570,000	43.89%
12	62,000	1	57	62,000	1,632,000	-	1,632,000	45.62%
13	63,000	-	57	-	1,632,000	-	1,632,000	45.62%
14	64,000	-	57	-	1,632,000	-	1,632,000	45.62%
15	65,000	-	57	-	1,632,000	-	1,632,000	45.62%
16	66,000	-	57	-	1,632,000	-	1,632,000	45.62%
17	67,000	-	57	-	1,632,000	-	1,632,000	45.62%
18	68,000	-	57	-	1,632,000	-	1,632,000	45.62%
19	69,000	-	57	-	1,632,000	-	1,632,000	45.62%
20	70,000	1	58	70,000	1,702,000	-	1,702,000	47.58%
21	71,000	-	58	-	1,702,000	-	1,702,000	47.58%
22	72,000	-	58	-	1,702,000	-	1,702,000	47.58%
23	73,000	-	58	-	1,702,000	-	1,702,000	47.58%
24	74,000	-	58	-	1,702,000	-	1,702,000	47.58%
25	75,000	-	58	-	1,702,000	-	1,702,000	47.58%
26	76,000	-	58	-	1,702,000	-	1,702,000	47.58%
27	77,000	-	58	-	1,702,000	-	1,702,000	47.58%
28	78,000	-	58	-	1,702,000	-	1,702,000	47.58%
29	79,000	-	58	-	1,702,000	-	1,702,000	47.58%
30	80,000	-	58	-	1,702,000	-	1,702,000	47.58%
31	81,000	-	58	-	1,702,000	-	1,702,000	47.58%
32	82,000	-	58	-	1,702,000	-	1,702,000	47.58%
33	83,000	-	58	-	1,702,000	-	1,702,000	47.58%
34	84,000	-	58	-	1,702,000	-	1,702,000	47.58%
35	85,000	-	58	-	1,702,000	-	1,702,000	47.58%
36	86,000	-	58	-	1,702,000	-	1,702,000	47.58%
37	87,000	-	58	-	1,702,000	-	1,702,000	47.58%
38	88,000	-	58	-	1,702,000	-	1,702,000	47.58%
39	89,000	-	58	-	1,702,000	-	1,702,000	47.58%
40	90,000	-	58	-	1,702,000	-	1,702,000	47.58%
41	91,000	-	58	-	1,702,000	-	1,702,000	47.58%
42	92,000	-	58	-	1,702,000	-	1,702,000	47.58%
43	93,000	1	59	93,000	1,795,000	-	1,795,000	50.18%
44	94,000	-	59	-	1,795,000	-	1,795,000	50.18%
45	95,000	-	59	-	1,795,000	-	1,795,000	50.18%
46	96,000	-	59	-	1,795,000	-	1,795,000	50.18%
47	97,000	-	59	-	1,795,000	-	1,795,000	50.18%
48	98,000	-	59	-	1,795,000	-	1,795,000	50.18%
49	99,000	-	59	-	1,795,000	-	1,795,000	50.18%
50	100,000	-	59	-	1,795,000	-	1,795,000	50.18%
51	101,000	-	59	-	1,795,000	-	1,795,000	50.18%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 100149-WU

Page 14 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	102,000	-	59	-	1,795,000	-	1,795,000	50.18%
2	103,000	-	59	-	1,795,000	-	1,795,000	50.18%
3	104,000	-	59	-	1,795,000	-	1,795,000	50.18%
4	105,000	-	59	-	1,795,000	-	1,795,000	50.18%
5	106,000	1	60	106,000	1,901,000	-	1,901,000	53.15%
6	107,000	-	60	-	1,901,000	-	1,901,000	53.15%
7	108,000	-	60	-	1,901,000	-	1,901,000	53.15%
8	109,000	-	60	-	1,901,000	-	1,901,000	53.15%
9	110,000	-	60	-	1,901,000	-	1,901,000	53.15%
10	111,000	-	60	-	1,901,000	-	1,901,000	53.15%
11	112,000	-	60	-	1,901,000	-	1,901,000	53.15%
12	113,000	-	60	-	1,901,000	-	1,901,000	53.15%
13	114,000	-	60	-	1,901,000	-	1,901,000	53.15%
14	115,000	-	60	-	1,901,000	-	1,901,000	53.15%
15	116,000	-	60	-	1,901,000	-	1,901,000	53.15%
16	117,000	-	60	-	1,901,000	-	1,901,000	53.15%
17	118,000	-	60	-	1,901,000	-	1,901,000	53.15%
18	119,000	-	60	-	1,901,000	-	1,901,000	53.15%
19	120,000	-	60	-	1,901,000	-	1,901,000	53.15%
20	121,000	1	61	121,000	2,022,000	-	2,022,000	56.53%
21	122,000	2	63	244,000	2,266,000	-	2,266,000	63.35%
22	123,000	-	63	-	2,266,000	-	2,266,000	63.35%
23	124,000	-	63	-	2,266,000	-	2,266,000	63.35%
24	125,000	1	64	125,000	2,391,000	-	2,391,000	66.84%
25	126,000	-	64	-	2,391,000	-	2,391,000	66.84%
26	127,000	-	64	-	2,391,000	-	2,391,000	66.84%
27	128,000	1	65	128,000	2,519,000	-	2,519,000	70.42%
28	129,000	-	65	-	2,519,000	-	2,519,000	70.42%
29	130,000	-	65	-	2,519,000	-	2,519,000	70.42%
30	131,000	-	65	-	2,519,000	-	2,519,000	70.42%
31	132,000	-	65	-	2,519,000	-	2,519,000	70.42%
32	133,000	-	65	-	2,519,000	-	2,519,000	70.42%
33	134,000	-	65	-	2,519,000	-	2,519,000	70.42%
34	135,000	-	65	-	2,519,000	-	2,519,000	70.42%
35	136,000	-	65	-	2,519,000	-	2,519,000	70.42%
36	137,000	-	65	-	2,519,000	-	2,519,000	70.42%
37	138,000	-	65	-	2,519,000	-	2,519,000	70.42%
38	139,000	-	65	-	2,519,000	-	2,519,000	70.42%
39	140,000	-	65	-	2,519,000	-	2,519,000	70.42%
40	141,000	-	65	-	2,519,000	-	2,519,000	70.42%
41	142,000	1	66	142,000	2,661,000	-	2,661,000	74.39%
42	143,000	-	66	-	2,661,000	-	2,661,000	74.39%
43	144,000	-	66	-	2,661,000	-	2,661,000	74.39%
44	145,000	-	66	-	2,661,000	-	2,661,000	74.39%
45	146,000	-	66	-	2,661,000	-	2,661,000	74.39%
46	147,000	-	66	-	2,661,000	-	2,661,000	74.39%
47	148,000	-	66	-	2,661,000	-	2,661,000	74.39%
48	149,000	-	66	-	2,661,000	-	2,661,000	74.39%
49	150,000	-	66	-	2,661,000	-	2,661,000	74.39%
50	151,000	-	66	-	2,661,000	-	2,661,000	74.39%
51	152,000	-	66	-	2,661,000	-	2,661,000	74.39%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WU

Page 15 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing January to December

Customer Class: General Service - GS

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	153,000	-	66	-	2,661,000	-	2,661,000	74.39%
2	154,000	-	66	-	2,661,000	-	2,661,000	74.39%
3	155,000	-	66	-	2,661,000	-	2,661,000	74.39%
4	156,000	1	67	156,000	2,817,000	-	2,817,000	78.75%
5	157,000	1	68	157,000	2,974,000	-	2,974,000	83.14%
6	158,000	-	68	-	2,974,000	-	2,974,000	83.14%
7	159,000	-	68	-	2,974,000	-	2,974,000	83.14%
8	160,000	-	68	-	2,974,000	-	2,974,000	83.14%
9	161,000	-	68	-	2,974,000	-	2,974,000	83.14%
10	162,000	-	68	-	2,974,000	-	2,974,000	83.14%
11	163,000	-	68	-	2,974,000	-	2,974,000	83.14%
12	164,000	-	68	-	2,974,000	-	2,974,000	83.14%
13	165,000	-	68	-	2,974,000	-	2,974,000	83.14%
14	166,000	-	68	-	2,974,000	-	2,974,000	83.14%
15	167,000	-	68	-	2,974,000	-	2,974,000	83.14%
16	168,000	1	69	168,000	3,142,000	-	3,142,000	87.84%
17	169,000	-	69	-	3,142,000	-	3,142,000	87.84%
18	170,000	-	69	-	3,142,000	-	3,142,000	87.84%
19	171,000	-	69	-	3,142,000	-	3,142,000	87.84%
20	172,000	-	69	-	3,142,000	-	3,142,000	87.84%
21	173,000	-	69	-	3,142,000	-	3,142,000	87.84%
22	174,000	-	69	-	3,142,000	-	3,142,000	87.84%
23	175,000	-	69	-	3,142,000	-	3,142,000	87.84%
24	176,000	-	69	-	3,142,000	-	3,142,000	87.84%
25	177,000	-	69	-	3,142,000	-	3,142,000	87.84%
26	178,000	-	69	-	3,142,000	-	3,142,000	87.84%
27	179,000	-	69	-	3,142,000	-	3,142,000	87.84%
28	180,000	-	69	-	3,142,000	-	3,142,000	87.84%
29	181,000	-	69	-	3,142,000	-	3,142,000	87.84%
30	182,000	-	69	-	3,142,000	-	3,142,000	87.84%
31	183,000	1	70	183,000	3,325,000	-	3,325,000	92.95%
32	184,000	-	70	-	3,325,000	-	3,325,000	92.95%
33	185,000	-	70	-	3,325,000	-	3,325,000	92.95%
34	186,000	-	70	-	3,325,000	-	3,325,000	92.95%
35	187,000	-	70	-	3,325,000	-	3,325,000	92.95%
36	188,000	-	70	-	3,325,000	-	3,325,000	92.95%
37	189,000	-	70	-	3,325,000	-	3,325,000	92.95%
38	190,000	-	70	-	3,325,000	-	3,325,000	92.95%
39	191,000	-	70	-	3,325,000	-	3,325,000	92.95%
40	192,000	-	70	-	3,325,000	-	3,325,000	92.95%
41	193,000	-	70	-	3,325,000	-	3,325,000	92.95%
42	194,000	-	70	-	3,325,000	-	3,325,000	92.95%
43	195,000	-	70	-	3,325,000	-	3,325,000	92.95%
44	196,000	-	70	-	3,325,000	-	3,325,000	92.95%
45	197,000	-	70	-	3,325,000	-	3,325,000	92.95%
46	198,000	-	70	-	3,325,000	-	3,325,000	92.95%
47	199,000	-	70	-	3,325,000	-	3,325,000	92.95%
48	200,000	-	70	-	3,325,000	-	3,325,000	92.95%
49	201,000	-	70	-	3,325,000	-	3,325,000	92.95%
50	202,000	-	70	-	3,325,000	-	3,325,000	92.95%
51	203,000	-	70	-	3,325,000	-	3,325,000	92.95%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 16 of 24

Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing January to December
 Customer Class: General Service - GS

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	204,000	-	70	-	3,325,000	-	3,325,000	92.95%
2	205,000	-	70	-	3,325,000	-	3,325,000	92.95%
3	206,000	-	70	-	3,325,000	-	3,325,000	92.95%
4	207,000	-	70	-	3,325,000	-	3,325,000	92.95%
5	208,000	-	70	-	3,325,000	-	3,325,000	92.95%
6	209,000	-	70	-	3,325,000	-	3,325,000	92.95%
7	210,000	-	70	-	3,325,000	-	3,325,000	92.95%
8	211,000	-	70	-	3,325,000	-	3,325,000	92.95%
9	212,000	-	70	-	3,325,000	-	3,325,000	92.95%
10	213,000	-	70	-	3,325,000	-	3,325,000	92.95%
11	214,000	-	70	-	3,325,000	-	3,325,000	92.95%
12	215,000	-	70	-	3,325,000	-	3,325,000	92.95%
13	216,000	-	70	-	3,325,000	-	3,325,000	92.95%
14	217,000	-	70	-	3,325,000	-	3,325,000	92.95%
15	218,000	-	70	-	3,325,000	-	3,325,000	92.95%
16	219,000	-	70	-	3,325,000	-	3,325,000	92.95%
17	220,000	-	70	-	3,325,000	-	3,325,000	92.95%
18	221,000	-	70	-	3,325,000	-	3,325,000	92.95%
19	222,000	-	70	-	3,325,000	-	3,325,000	92.95%
20	223,000	-	70	-	3,325,000	-	3,325,000	92.95%
21	224,000	-	70	-	3,325,000	-	3,325,000	92.95%
22	225,000	-	70	-	3,325,000	-	3,325,000	92.95%
23	226,000	-	70	-	3,325,000	-	3,325,000	92.95%
24	227,000	-	70	-	3,325,000	-	3,325,000	92.95%
25	228,000	-	70	-	3,325,000	-	3,325,000	92.95%
26	229,000	-	70	-	3,325,000	-	3,325,000	92.95%
27	230,000	-	70	-	3,325,000	-	3,325,000	92.95%
28	231,000	-	70	-	3,325,000	-	3,325,000	92.95%
29	232,000	-	70	-	3,325,000	-	3,325,000	92.95%
30	233,000	-	70	-	3,325,000	-	3,325,000	92.95%
31	234,000	-	70	-	3,325,000	-	3,325,000	92.95%
32	235,000	-	70	-	3,325,000	-	3,325,000	92.95%
33	236,000	-	70	-	3,325,000	-	3,325,000	92.95%
34	237,000	-	70	-	3,325,000	-	3,325,000	92.95%
35	238,000	-	70	-	3,325,000	-	3,325,000	92.95%
36	239,000	-	70	-	3,325,000	-	3,325,000	92.95%
37	240,000	-	70	-	3,325,000	-	3,325,000	92.95%
38	241,000	-	70	-	3,325,000	-	3,325,000	92.95%
39	242,000	-	70	-	3,325,000	-	3,325,000	92.95%
40	243,000	-	70	-	3,325,000	-	3,325,000	92.95%
41	244,000	-	70	-	3,325,000	-	3,325,000	92.95%
42	245,000	-	70	-	3,325,000	-	3,325,000	92.95%
43	246,000	-	70	-	3,325,000	-	3,325,000	92.95%
44	247,000	-	70	-	3,325,000	-	3,325,000	92.95%
45	248,000	-	70	-	3,325,000	-	3,325,000	92.95%
46	249,000	-	70	-	3,325,000	-	3,325,000	92.95%
47	250,000	-	70	-	3,325,000	-	3,325,000	92.95%
48	251,000	-	70	-	3,325,000	-	3,325,000	92.95%
49	252,000	1	71	252,000	3,577,000	-	3,577,000	100.00%
							Rounding (3,480)	
							<u>Total</u>	<u>3,573,520</u>

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WU

Page 17 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - RGS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	0	-	-	-	-	-	-	0.00%
2	1,000	-	-	-	-	-	-	0.00%
3	2,000	-	-	-	-	-	-	0.00%
4	3,000	-	-	-	-	-	-	0.00%
5	4,000	-	-	-	-	-	-	0.00%
6	5,000	-	-	-	-	-	-	0.00%
7	6,000	-	-	-	-	-	-	0.00%
8	7,000	-	-	-	-	-	-	0.00%
9	8,000	-	-	-	-	-	-	0.00%
10	9,000	-	-	-	-	-	-	0.00%
11	10,000	-	-	-	-	-	-	0.00%
12	11,000	-	-	-	-	-	-	0.00%
13	12,000	-	-	-	-	-	-	0.00%
14	13,000	-	-	-	-	-	-	0.00%
15	14,000	-	-	-	-	-	-	0.00%
16	15,000	-	-	-	-	-	-	0.00%
17	16,000	-	-	-	-	-	-	0.00%
18	17,000	-	-	-	-	-	-	0.00%
19	18,000	-	-	-	-	-	-	0.00%
20	19,000	-	-	-	-	-	-	0.00%
21	20,000	-	-	-	-	-	-	0.00%
22	21,000	-	-	-	-	-	-	0.00%
23	22,000	-	-	-	-	-	-	0.00%
24	23,000	-	-	-	-	-	-	0.00%
25	24,000	-	-	-	-	-	-	0.00%
26	25,000	-	-	-	-	-	-	0.00%
27	26,000	-	-	-	-	-	-	0.00%
28	27,000	-	-	-	-	-	-	0.00%
29	28,000	-	-	-	-	-	-	0.00%
30	29,000	1	1	29,000	29,000	-	29,000	1.56%
31	30,000	-	1	-	29,000	-	29,000	1.56%
32	31,000	-	1	-	29,000	-	29,000	1.56%
33	32,000	-	1	-	29,000	-	29,000	1.56%
34	33,000	-	1	-	29,000	-	29,000	1.56%
35	34,000	-	1	-	29,000	-	29,000	1.56%
36	35,000	-	1	-	29,000	-	29,000	1.56%
37	36,000	-	1	-	29,000	-	29,000	1.58%
38	37,000	1	2	37,000	66,000	-	66,000	3.54%
39	38,000	-	2	-	66,000	-	66,000	3.54%
40	39,000	1	3	39,000	105,000	-	105,000	5.64%
41	40,000	1	4	40,000	145,000	-	145,000	7.79%
42	41,000	-	4	-	145,000	-	145,000	7.79%
43	42,000	-	4	-	145,000	-	145,000	7.79%
44	43,000	-	4	-	145,000	-	145,000	7.79%
45	44,000	-	4	-	145,000	-	145,000	7.79%
46	45,000	-	4	-	145,000	-	145,000	7.79%
47	46,000	1	5	46,000	191,000	-	191,000	10.26%
48	47,000	-	5	-	191,000	-	191,000	10.26%
49	48,000	-	5	-	191,000	-	191,000	10.26%
50	49,000	-	5	-	191,000	-	191,000	10.26%
51	50,000	-	5	-	191,000	-	191,000	10.26%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 18 of 24

Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing January to December
 Customer Class: General Service - RGS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	51,000	-	5	-	191,000	-	191,000	10.26%
2	52,000	-	5	-	191,000	-	191,000	10.26%
3	53,000	-	5	-	191,000	-	191,000	10.26%
4	54,000	-	5	-	191,000	-	191,000	10.26%
5	55,000	-	5	-	191,000	-	191,000	10.26%
6	56,000	-	5	-	191,000	-	191,000	10.26%
7	57,000	-	5	-	191,000	-	191,000	10.26%
8	58,000	-	5	-	191,000	-	191,000	10.26%
9	59,000	-	5	-	191,000	-	191,000	10.26%
10	60,000	-	5	-	191,000	-	191,000	10.26%
11	61,000	-	5	-	191,000	-	191,000	10.26%
12	62,000	-	5	-	191,000	-	191,000	10.26%
13	63,000	-	5	-	191,000	-	191,000	10.26%
14	64,000	-	5	-	191,000	-	191,000	10.26%
15	65,000	-	5	-	191,000	-	191,000	10.26%
16	66,000	-	5	-	191,000	-	191,000	10.26%
17	67,000	-	5	-	191,000	-	191,000	10.26%
18	68,000	-	5	-	191,000	-	191,000	10.26%
19	69,000	-	5	-	191,000	-	191,000	10.26%
20	70,000	-	5	-	191,000	-	191,000	10.26%
21	71,000	-	5	-	191,000	-	191,000	10.26%
22	72,000	-	5	-	191,000	-	191,000	10.26%
23	73,000	-	5	-	191,000	-	191,000	10.26%
24	74,000	-	5	-	191,000	-	191,000	10.26%
25	75,000	-	5	-	191,000	-	191,000	10.26%
26	76,000	-	5	-	191,000	-	191,000	10.26%
27	77,000	-	5	-	191,000	-	191,000	10.26%
28	78,000	-	5	-	191,000	-	191,000	10.26%
29	79,000	1	6	79,000	270,000	(1)	191,000	10.26%
30	80,000	-	6	-	270,000	-	191,000	10.26%
31	81,000	-	6	-	270,000	-	191,000	10.26%
32	82,000	-	6	-	270,000	-	191,000	10.26%
33	83,000	-	6	-	270,000	-	191,000	10.26%
34	84,000	-	6	-	270,000	-	191,000	10.26%
35	85,000	-	6	-	270,000	-	191,000	10.26%
36	86,000	-	6	-	270,000	-	191,000	10.26%
37	87,000	-	6	-	270,000	-	191,000	10.26%
38	88,000	-	6	-	270,000	-	191,000	10.26%
39	89,000	-	6	-	270,000	-	191,000	10.26%
40	90,000	-	6	-	270,000	-	191,000	10.26%
41	91,000	-	6	-	270,000	-	191,000	10.26%
42	92,000	-	6	-	270,000	-	191,000	10.26%
43	93,000	-	6	-	270,000	-	191,000	10.26%
44	94,000	-	6	-	270,000	-	191,000	10.26%
45	95,000	-	6	-	270,000	-	191,000	10.26%
46	96,000	-	6	-	270,000	-	191,000	10.26%
47	97,000	-	6	-	270,000	-	191,000	10.26%
48	98,000	-	6	-	270,000	-	191,000	10.26%
49	99,000	-	6	-	270,000	-	191,000	10.26%
50	100,000	-	6	-	270,000	-	191,000	10.26%
51	101,000	-	6	-	270,000	-	191,000	10.26%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WU

Page 19 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - RGS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	102,000	-	6	-	270,000	-	191,000	10.26%
2	103,000	-	6	-	270,000	-	191,000	10.26%
3	104,000	-	6	-	270,000	-	191,000	10.26%
4	105,000	-	6	-	270,000	-	191,000	10.26%
5	106,000	-	6	-	270,000	-	191,000	10.26%
6	107,000	-	6	-	270,000	-	191,000	10.26%
7	108,000	-	6	-	270,000	-	191,000	10.26%
8	109,000	-	6	-	270,000	-	191,000	10.26%
9	110,000	-	6	-	270,000	-	191,000	10.26%
10	111,000	-	6	-	270,000	-	191,000	10.26%
11	112,000	-	6	-	270,000	-	191,000	10.26%
12	113,000	-	6	-	270,000	-	191,000	10.26%
13	114,000	-	6	-	270,000	-	191,000	10.26%
14	115,000	-	6	-	270,000	-	191,000	10.26%
15	116,000	-	6	-	270,000	-	191,000	10.26%
16	117,000	-	6	-	270,000	-	191,000	10.26%
17	118,000	-	6	-	270,000	-	191,000	10.26%
18	119,000	-	6	-	270,000	-	191,000	10.26%
19	120,000	-	6	-	270,000	-	191,000	10.26%
20	121,000	-	6	-	270,000	-	191,000	10.26%
21	122,000	-	6	-	270,000	-	191,000	10.26%
22	123,000	-	6	-	270,000	-	191,000	10.26%
23	124,000	-	6	-	270,000	-	191,000	10.26%
24	125,000	-	6	-	270,000	-	191,000	10.26%
25	126,000	-	6	-	270,000	-	191,000	10.26%
26	127,000	-	6	-	270,000	-	191,000	10.26%
27	128,000	-	6	-	270,000	-	191,000	10.26%
28	129,000	-	6	-	270,000	-	191,000	10.26%
29	130,000	1	7	130,000	400,000	-	321,000	17.24%
30	131,000	-	7	-	400,000	-	321,000	17.24%
31	132,000	-	7	-	400,000	-	321,000	17.24%
32	133,000	-	7	-	400,000	-	321,000	17.24%
33	134,000	-	7	-	400,000	-	321,000	17.24%
34	135,000	-	7	-	400,000	-	321,000	17.24%
35	136,000	-	7	-	400,000	-	321,000	17.24%
36	137,000	-	7	-	400,000	-	321,000	17.24%
37	138,000	-	7	-	400,000	-	321,000	17.24%
38	139,000	-	7	-	400,000	-	321,000	17.24%
39	140,000	-	7	-	400,000	-	321,000	17.24%
40	141,000	-	7	-	400,000	-	321,000	17.24%
41	142,000	-	7	-	400,000	-	321,000	17.24%
42	143,000	-	7	-	400,000	-	321,000	17.24%
43	144,000	-	7	-	400,000	-	321,000	17.24%
44	145,000	-	7	-	400,000	-	321,000	17.24%
45	146,000	-	7	-	400,000	-	321,000	17.24%
46	147,000	-	7	-	400,000	-	321,000	17.24%
47	148,000	-	7	-	400,000	-	321,000	17.24%
48	149,000	-	7	-	400,000	-	321,000	17.24%
49	150,000	-	7	-	400,000	-	321,000	17.24%
50	151,000	-	7	-	400,000	-	321,000	17.24%
51	152,000	-	7	-	400,000	-	321,000	17.24%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WU

Page 20 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - RGS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	153,000	-	7	-	400,000	-	321,000	17.24%
2	154,000	-	7	-	400,000	-	321,000	17.24%
3	155,000	-	7	-	400,000	-	321,000	17.24%
4	156,000	-	7	-	400,000	-	321,000	17.24%
5	157,000	-	7	-	400,000	-	321,000	17.24%
6	158,000	-	7	-	400,000	-	321,000	17.24%
7	159,000	-	7	-	400,000	-	321,000	17.24%
8	160,000	-	7	-	400,000	-	321,000	17.24%
9	161,000	-	7	-	400,000	-	321,000	17.24%
10	162,000	-	7	-	400,000	-	321,000	17.24%
11	163,000	-	7	-	400,000	-	321,000	17.24%
12	164,000	-	7	-	400,000	-	321,000	17.24%
13	165,000	-	7	-	400,000	-	321,000	17.24%
14	166,000	-	7	-	400,000	-	321,000	17.24%
15	167,000	-	7	-	400,000	-	321,000	17.24%
16	168,000	-	7	-	400,000	-	321,000	17.24%
17	169,000	-	7	-	400,000	-	321,000	17.24%
18	170,000	-	7	-	400,000	-	321,000	17.24%
19	171,000	-	7	-	400,000	-	321,000	17.24%
20	172,000	-	7	-	400,000	-	321,000	17.24%
21	173,000	-	7	-	400,000	-	321,000	17.24%
22	174,000	-	7	-	400,000	-	321,000	17.24%
23	175,000	-	7	-	400,000	-	321,000	17.24%
24	176,000	-	7	-	400,000	-	321,000	17.24%
25	177,000	-	7	-	400,000	-	321,000	17.24%
26	178,000	-	7	-	400,000	-	321,000	17.24%
27	179,000	1	8	179,000	579,000	-	500,000	26.85%
28	180,000	-	8	-	579,000	-	500,000	26.85%
29	181,000	-	8	-	579,000	-	500,000	26.85%
30	182,000	-	8	-	579,000	-	500,000	26.85%
31	183,000	-	8	-	579,000	-	500,000	26.85%
32	184,000	-	8	-	579,000	-	500,000	26.85%
33	185,000	-	8	-	579,000	-	500,000	26.85%
34	186,000	-	8	-	579,000	-	500,000	26.85%
35	187,000	-	8	-	579,000	-	500,000	26.85%
36	188,000	-	8	-	579,000	-	500,000	26.85%
37	189,000	-	8	-	579,000	-	500,000	26.85%
38	190,000	-	8	-	579,000	-	500,000	26.85%
39	191,000	-	8	-	579,000	-	500,000	26.85%
40	192,000	-	8	-	579,000	-	500,000	26.85%
41	193,000	-	8	-	579,000	-	500,000	26.85%
42	194,000	-	8	-	579,000	-	500,000	26.85%
43	195,000	-	8	-	579,000	-	500,000	26.85%
44	196,000	-	8	-	579,000	-	500,000	26.85%
45	197,000	-	8	-	579,000	-	500,000	26.85%
46	198,000	-	8	-	579,000	-	500,000	26.85%
47	199,000	-	8	-	579,000	-	500,000	26.85%
48	200,000	-	8	-	579,000	-	500,000	26.85%
49	201,000	-	8	-	579,000	-	500,000	26.85%
50	202,000	-	8	-	579,000	-	500,000	26.85%
51	203,000	-	8	-	579,000	-	500,000	26.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 100149-WJ
 Historical Test Year Ended: December 31, 2009

Schedule E-14
 Page 21 of 24

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service - RGS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	204,000	-	8	-	579,000	-	500,000	26.85%
2	205,000	-	8	-	579,000	-	500,000	26.85%
3	206,000	-	8	-	579,000	-	500,000	26.85%
4	207,000	-	8	-	579,000	-	500,000	26.85%
5	208,000	-	8	-	579,000	-	500,000	26.85%
6	209,000	-	8	-	579,000	-	500,000	26.85%
7	210,000	-	8	-	579,000	-	500,000	26.85%
8	211,000	-	8	-	579,000	-	500,000	26.85%
9	212,000	-	8	-	579,000	-	500,000	26.85%
10	213,000	-	8	-	579,000	-	500,000	26.85%
11	214,000	-	8	-	579,000	-	500,000	26.85%
12	215,000	-	8	-	579,000	-	500,000	26.85%
13	216,000	-	8	-	579,000	-	500,000	26.85%
14	217,000	-	8	-	579,000	-	500,000	26.85%
15	218,000	-	8	-	579,000	-	500,000	26.85%
16	219,000	-	8	-	579,000	-	500,000	26.85%
17	220,000	-	8	-	579,000	-	500,000	26.85%
18	221,000	-	8	-	579,000	-	500,000	26.85%
19	222,000	-	8	-	579,000	-	500,000	26.85%
20	223,000	-	8	-	579,000	-	500,000	26.85%
21	224,000	-	8	-	579,000	-	500,000	26.85%
22	225,000	-	8	-	579,000	-	500,000	26.85%
23	226,000	-	8	-	579,000	-	500,000	26.85%
24	227,000	-	8	-	579,000	-	500,000	26.85%
25	228,000	-	8	-	579,000	-	500,000	26.85%
26	229,000	-	8	-	579,000	-	500,000	26.85%
27	230,000	-	8	-	579,000	-	500,000	26.85%
28	231,000	-	8	-	579,000	-	500,000	26.85%
29	232,000	-	8	-	579,000	-	500,000	26.85%
30	233,000	-	8	-	579,000	-	500,000	26.85%
31	234,000	-	8	-	579,000	-	500,000	26.85%
32	235,000	-	8	-	579,000	-	500,000	26.85%
33	236,000	-	8	-	579,000	-	500,000	26.85%
34	237,000	-	8	-	579,000	-	500,000	26.85%
35	238,000	-	8	-	579,000	-	500,000	26.85%
36	239,000	-	8	-	579,000	-	500,000	26.85%
37	240,000	-	8	-	579,000	-	500,000	26.85%
38	241,000	-	8	-	579,000	-	500,000	26.85%
39	242,000	-	8	-	579,000	-	500,000	26.85%
40	243,000	-	8	-	579,000	-	500,000	26.85%
41	244,000	-	8	-	579,000	-	500,000	26.85%
42	245,000	-	8	-	579,000	-	500,000	26.85%
43	246,000	-	8	-	579,000	-	500,000	26.85%
44	247,000	-	8	-	579,000	-	500,000	26.85%
45	248,000	-	8	-	579,000	-	500,000	26.85%
46	249,000	-	8	-	579,000	-	500,000	26.85%
47	250,000	-	8	-	579,000	-	500,000	26.85%
48	251,000	1	9	251,000	830,000	-	751,000	40.33%
49	252,000	-	9	-	830,000	-	751,000	40.33%
50	253,000	-	9	-	830,000	-	751,000	40.33%
51	254,000	-	9	-	830,000	-	751,000	40.33%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 100149-WUJ

Page 22 of 24

Historical Test Year Ended: December 31, 2009

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Meter Size: 3"

Customer Class: General Service - RGS

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	255,000	-	9	-	830,000	-	751,000	40.33%
2	256,000	-	9	-	830,000	-	751,000	40.33%
3	257,000	-	9	-	830,000	-	751,000	40.33%
4	258,000	-	9	-	830,000	-	751,000	40.33%
5	259,000	-	9	-	830,000	-	751,000	40.33%
6	260,000	-	9	-	830,000	-	751,000	40.33%
7	261,000	-	9	-	830,000	-	751,000	40.33%
8	262,000	-	9	-	830,000	-	751,000	40.33%
9	263,000	-	9	-	830,000	-	751,000	40.33%
10	264,000	-	9	-	830,000	-	751,000	40.33%
11	265,000	-	9	-	830,000	-	751,000	40.33%
12	266,000	-	9	-	830,000	-	751,000	40.33%
13	267,000	-	9	-	830,000	-	751,000	40.33%
14	268,000	-	9	-	830,000	-	751,000	40.33%
15	269,000	-	9	-	830,000	-	751,000	40.33%
16	270,000	-	9	-	830,000	-	751,000	40.33%
17	271,000	-	9	-	830,000	-	751,000	40.33%
18	272,000	-	9	-	830,000	-	751,000	40.33%
19	273,000	-	9	-	830,000	-	751,000	40.33%
20	274,000	-	9	-	830,000	-	751,000	40.33%
21	275,000	-	9	-	830,000	-	751,000	40.33%
22	276,000	-	9	-	830,000	-	751,000	40.33%
23	277,000	-	9	-	830,000	-	751,000	40.33%
24	278,000	-	9	-	830,000	-	751,000	40.33%
25	279,000	-	9	-	830,000	-	751,000	40.33%
26	280,000	-	9	-	830,000	-	751,000	40.33%
27	281,000	-	9	-	830,000	-	751,000	40.33%
28	282,000	-	9	-	830,000	-	751,000	40.33%
29	283,000	-	9	-	830,000	-	751,000	40.33%
30	284,000	-	9	-	830,000	-	751,000	40.33%
31	285,000	-	9	-	830,000	-	751,000	40.33%
32	286,000	-	9	-	830,000	-	751,000	40.33%
33	287,000	-	9	-	830,000	-	751,000	40.33%
34	288,000	-	9	-	830,000	-	751,000	40.33%
35	289,000	-	9	-	830,000	-	751,000	40.33%
36	290,000	-	9	-	830,000	-	751,000	40.33%
37	291,000	-	9	-	830,000	-	751,000	40.33%
38	292,000	-	9	-	830,000	-	751,000	40.33%
39	293,000	-	9	-	830,000	-	751,000	40.33%
40	294,000	-	9	-	830,000	-	751,000	40.33%
41	295,000	-	9	-	830,000	-	751,000	40.33%
42	296,000	-	9	-	830,000	-	751,000	40.33%
43	297,000	-	9	-	830,000	-	751,000	40.33%
44	298,000	-	9	-	830,000	-	751,000	40.33%
45	299,000	-	9	-	830,000	-	751,000	40.33%
46	300,000	-	9	-	830,000	-	751,000	40.33%
47	301,000	-	9	-	830,000	-	751,000	40.33%
48	302,000	-	9	-	830,000	-	751,000	40.33%
49	303,000	-	9	-	830,000	-	751,000	40.33%
50	304,000	-	9	-	830,000	-	751,000	40.33%
51	305,000	-	9	-	830,000	-	751,000	40.33%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 23 of 24

Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing January to December
 Customer Class: General Service - RGS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	306,000	-	9	-	830,000	-	751,000	40.33%
2	307,000	-	9	-	830,000	-	751,000	40.33%
3	308,000	-	9	-	830,000	-	751,000	40.33%
4	309,000	-	9	-	830,000	-	751,000	40.33%
5	310,000	-	9	-	830,000	-	751,000	40.33%
6	311,000	-	9	-	830,000	-	751,000	40.33%
7	312,000	-	9	-	830,000	-	751,000	40.33%
8	313,000	-	9	-	830,000	-	751,000	40.33%
9	314,000	-	9	-	830,000	-	751,000	40.33%
10	315,000	-	9	-	830,000	-	751,000	40.33%
11	316,000	-	9	-	830,000	-	751,000	40.33%
12	317,000	-	9	-	830,000	-	751,000	40.33%
13	318,000	-	9	-	830,000	-	751,000	40.33%
14	319,000	-	9	-	830,000	-	751,000	40.33%
15	320,000	-	9	-	830,000	-	751,000	40.33%
16	321,000	-	9	-	830,000	-	751,000	40.33%
17	322,000	-	9	-	830,000	-	751,000	40.33%
18	323,000	-	9	-	830,000	-	751,000	40.33%
19	324,000	-	9	-	830,000	-	751,000	40.33%
20	325,000	-	9	-	830,000	-	751,000	40.33%
21	326,000	-	9	-	830,000	-	751,000	40.33%
22	327,000	-	9	-	830,000	-	751,000	40.33%
23	328,000	-	9	-	830,000	-	751,000	40.33%
24	329,000	-	9	-	830,000	-	751,000	40.33%
25	330,000	-	9	-	830,000	-	751,000	40.33%
26	331,000	-	9	-	830,000	-	751,000	40.33%
27	332,000	-	9	-	830,000	-	751,000	40.33%
28	333,000	-	9	-	830,000	-	751,000	40.33%
29	334,000	-	9	-	830,000	-	751,000	40.33%
30	335,000	-	9	-	830,000	-	751,000	40.33%
31	336,000	-	9	-	830,000	-	751,000	40.33%
32	337,000	-	9	-	830,000	-	751,000	40.33%
33	338,000	-	9	-	830,000	-	751,000	40.33%
34	339,000	-	9	-	830,000	-	751,000	40.33%
35	340,000	-	9	-	830,000	-	751,000	40.33%
36	341,000	-	9	-	830,000	-	751,000	40.33%
37	342,000	-	9	-	830,000	-	751,000	40.33%
38	343,000	-	9	-	830,000	-	751,000	40.33%
39	344,000	-	9	-	830,000	-	751,000	40.33%
40	345,000	-	9	-	830,000	-	751,000	40.33%
41	346,000	1	10	346,000	1,176,000	-	1,097,000	58.92%
42	347,000	-	10	-	1,176,000	-	1,097,000	58.92%
43	348,000	-	10	-	1,176,000	-	1,097,000	58.92%
44	349,000	-	10	-	1,176,000	-	1,097,000	58.92%
45	350,000	-	10	-	1,176,000	-	1,097,000	58.92%
46	351,000	-	10	-	1,176,000	-	1,097,000	58.92%
47	352,000	-	10	-	1,176,000	-	1,097,000	58.92%
48	353,000	-	10	-	1,176,000	-	1,097,000	58.92%
49	354,000	-	10	-	1,176,000	-	1,097,000	58.92%
50	355,000	-	10	-	1,176,000	-	1,097,000	58.92%
51	356,000	-	10	-	1,176,000	-	1,097,000	58.92%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 100149-WJ
 Historical Test Year Ended: December 31, 2009

Schedule E-14
 Page 24 of 24

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []
 For Billing January to December
 Customer Class: General Service - RGS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	357,000	-	10	-	1,176,000	-	1,097,000	58.92%
2	358,000	-	10	-	1,176,000	-	1,097,000	58.92%
3	359,000	-	10	-	1,176,000	-	1,097,000	58.92%
4	360,000	-	10	-	1,176,000	-	1,097,000	58.92%
5	361,000	-	10	-	1,176,000	-	1,097,000	58.92%
6	362,000	-	10	-	1,176,000	-	1,097,000	58.92%
7	363,000	-	10	-	1,176,000	-	1,097,000	58.92%
8	364,000	-	10	-	1,176,000	-	1,097,000	58.92%
9	365,000	1	11	365,000	1,541,000	-	1,462,000	78.52%
10	366,000	-	11	-	1,541,000	-	1,462,000	78.52%
11	367,000	-	11	-	1,541,000	-	1,462,000	78.52%
12	368,000	-	11	-	1,541,000	-	1,462,000	78.52%
13	369,000	-	11	-	1,541,000	-	1,462,000	78.52%
14	370,000	-	11	-	1,541,000	-	1,462,000	78.52%
15	371,000	-	11	-	1,541,000	-	1,462,000	78.52%
16	372,000	-	11	-	1,541,000	-	1,462,000	78.52%
17	373,000	-	11	-	1,541,000	-	1,462,000	78.52%
18	374,000	-	11	-	1,541,000	-	1,462,000	78.52%
19	375,000	-	11	-	1,541,000	-	1,462,000	78.52%
20	376,000	-	11	-	1,541,000	-	1,462,000	78.52%
21	377,000	-	11	-	1,541,000	-	1,462,000	78.52%
22	378,000	-	11	-	1,541,000	-	1,462,000	78.52%
23	379,000	-	11	-	1,541,000	-	1,462,000	78.52%
24	380,000	-	11	-	1,541,000	-	1,462,000	78.52%
25	381,000	-	11	-	1,541,000	-	1,462,000	78.52%
26	382,000	-	11	-	1,541,000	-	1,462,000	78.52%
27	383,000	-	11	-	1,541,000	-	1,462,000	78.52%
28	384,000	-	11	-	1,541,000	-	1,462,000	78.52%
29	385,000	-	11	-	1,541,000	-	1,462,000	78.52%
30	386,000	-	11	-	1,541,000	-	1,462,000	78.52%
31	387,000	-	11	-	1,541,000	-	1,462,000	78.52%
32	388,000	-	11	-	1,541,000	-	1,462,000	78.52%
33	389,000	-	11	-	1,541,000	-	1,462,000	78.52%
34	390,000	-	11	-	1,541,000	-	1,462,000	78.52%
35	391,000	-	11	-	1,541,000	-	1,462,000	78.52%
36	392,000	-	11	-	1,541,000	-	1,462,000	78.52%
37	393,000	-	11	-	1,541,000	-	1,462,000	78.52%
38	394,000	-	11	-	1,541,000	-	1,462,000	78.52%
39	395,000	-	11	-	1,541,000	-	1,462,000	78.52%
40	396,000	-	11	-	1,541,000	-	1,462,000	78.52%
41	397,000	-	11	-	1,541,000	-	1,462,000	78.52%
42	398,000	-	11	-	1,541,000	-	1,462,000	78.52%
43	399,000	-	11	-	1,541,000	-	1,462,000	78.52%
44	400,000	1	12	400,000	1,941,000	-	1,862,000	100.00%
					Rounding		(2,600)	
					Total		1,859,400	