

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Miami Dade Water Plant - Rate Design Comparison											
2													
3			Per 1999 Rate Design	Per Nov'08 Surveillance Report	Ref	Nov 2008 12 months expenses	Ref	Customer Cost Alloc Factor	Total	Estimated Split of Taxes			
4													
5		Miami Dade Water and Sewer Water Plant - Alexander Orr											
6		Cost of Service and Rate Design											
7													
8		Description	Total	Total									
9													
10		O&M Expenses	\$3,500	\$87,671	*	\$18,106,414	**	0.004842	\$87,671				
11													
12		Depreciation	\$11,230	\$45,503	*	\$9,397,578	**	0.004842	\$45,503				
13													
14		Taxes Other Than Income	\$10,302	\$12,094	*	\$2,497,675	**	0.004842	\$12,094				
15													
16		Sate Tax @ 5.5%	\$2,943	\$2,535	*	\$3,490,872	**	0.004842	\$16,903	0.15	\$2,535		
17													
18		Federal Tax @ 34.00%	\$15,674	\$14,367	*	\$3,490,872	**	0.004842	\$16,903	0.85	\$14,367		
19													
20													
21		Sub-total	\$43,649	\$162,171						Sub-total of items above			
22		Required Return on Investment ** (Rate base x ROR)	\$30,399	\$13,988		\$190,058	***	0.0736	\$13,988	Alexander Orr Plants' NBV times approved rate of return pg 84 of PSC-04-0128-PAA-GU			
23													
24		Total Cost of Service	\$74,048	\$176,159						Formula adding sub-total plus ROI			
25													
26		Actual Annual Volume (therms)	4,243,010	3,718,216						Based on prior three years average consumption			
27													
28		Cost Rate	\$0.01745	\$0.04738						The incremental Cost of Service divided by Actual Annual volume			
29													
30													
31		Miami Dade Water and Sewer Water Plant - Hialeah Water Plant											
32		Cost of Service and Rate Design											
33													
34		Description	Total	Total									
35													
36													
37		O&M Expenses	\$6,500	\$87,671	*	\$18,106,414	**	0.004842	\$87,671				
38													
39		Depreciation	\$24,164	\$45,503	*	\$9,397,578	**	0.004842	\$45,503				
40													
41		Taxes Other Than Income	\$10,649	\$12,094	*	\$2,497,675	**	0.004842	\$12,094				
42													
43		Sate Tax @ 5.5%	\$6,331	\$2,535	*	\$3,490,872	**	0.004842	\$16,903	0.15	\$2,535		
44													
45		Federal Tax @ 34.00%	\$33,726	\$14,367	*	\$3,490,872	**	0.004842	\$16,903	0.85	\$14,367		
46													
47													
48		Sub-total	\$81,370	\$162,171						Sub-total of items above			
49		Required Return on Investment *** (Rate base x ROR)	\$65,409	\$931		\$12,648	***	0.0736	\$931	Hialeah Plant's NBV times approved rate of return pg 84 of PSC-04-0128-PAA-GU			
50													
51		Total Cost of Service	\$146,779	\$163,102						Formula adding sub-total plus ROI			
52													
53		Actual Annual Volume (therms)	3,159,440	2,616,031						Based on prior three years average consumption			
54													
55		Cost Rate	\$0.04646	\$0.06235						The incremental Cost of Service divided by Actual Annual volume			
56													
57													
58		Approved Rate of Return:	7.85%	7.36%									
59													
60	*	November 2008 12 months expenses using the Surveillance Report calculations (See attached document)											
61	**	Approved Customer Cost allocation factors from order PSC-04-0128-PAA-GU dated 2/9/04 pg 95											
62	***	Approved rate of return from order PSC-04-0128-PAA-GU dated 2/9/04 pg 84											
63													
64													
65		Orr Net Book Value Calculation	\$ 526,234.30	\$ 336,176.23		\$ 190,058.07		Ref	See cell F22				
66		Hialeah Net Book Value calculation	\$ 30,330.83	\$ 17,683.32		\$ 12,647.51		Ref	See cell F49				

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	A	B	C	D	E	F	G	H	I	J	K	L
1		Miami Dade Water Plant - Rate Design Comparison										
2												
3			Per Dec'09 Surveillance Report	Ref	Dec 2009 12 months expenses	Ref	Customer Cost Alloc Factor	Total	Estimated Split of Taxes			
4												
5		Miami Dade Water and Sewer Water Plant - Alexander Orr										
6		Cost of Service and Rate Design										
7												
8		Description	Total									
9												
10		O&M Expenses	\$98,695	*	\$20,383,136	**	0.004842	\$98,695				
11												
12		Depreciation	\$46,393	*	\$9,581,342	**	0.004842	\$46,393				
13												
14		Taxes Other Than Income	\$12,636	*	\$2,609,677	**	0.004842	\$12,636				
15												
16		Sate Tax @ 5.5%	\$1,663	*	\$2,289,595	**	0.004842	\$11,086	0.15	\$1,663		
17												
18		Federal Tax @ 34.00%	\$9,423	*	\$2,289,595	**	0.004842	\$11,086	0.85	\$9,423		
19												
20		Sub-total	\$168,810					Sub-total of items above				
21												
22		Required Return on Investment ** (Rate base x ROR)	\$12,264		\$166,627	***	0.0736	\$12,264	Alexander Orr Plants' NBV times approved rate of return pg 84 of PSC-04-0128-PAA-GU			
23												
24		Total Cost of Service	\$181,074					Formula adding sub-total plus ROI				
25												
26		Actual Annual Volume (therms)	3,211,127					Based on prior three years average consumption				
27												
28		Cost Rate	\$0.05639					Incremental Cost of Service divided by Actual Annual volume				
29												
30												
31		Miami Dade Water and Sewer Water Plant - Hialeah Water Plant										
32		Cost of Service and Rate Design										
33												
34												
35		Description	Total									
36												
37		O&M Expenses	\$98,695	*	\$20,383,136	**	0.004842	\$98,695				
38												
39		Depreciation	\$46,393	*	\$9,581,342	**	0.004842	\$46,393				
40												
41		Taxes Other Than Income	\$12,636	*	\$2,609,677	**	0.004842	\$12,636				
42												
43		Sate Tax @ 5.5%	\$1,663	*	\$2,289,595	**	0.004842	\$11,086	0.15	\$1,663		
44												
45		Federal Tax @ 34.00%	\$9,423	*	\$2,289,595	**	0.004842	\$11,086	0.85	\$9,423		
46												
47		Sub-total	\$168,810					Sub-total of items above				
48												
49		Required Return on Investment *** (Rate base x ROR)	\$838		\$11,386	***	0.0736	\$838	Hialeah Plant's NBV times approved rate of return pg 84 of PSC-04-0128-PAA-GU			
50												
51		Total Cost of Service	\$169,648					Formula adding sub-total plus ROI				
52												
53		Actual Annual Volume (therms)	2,206,532					Based on prior three years average consumption				
54												
55		Cost Rate	\$0.07688					The incremental Cost of Service divided by Actual Annual volume				
56												
57												
58		Approved Rate of Return:	7.36%									
59												
60	*	December 2009 12 months expenses using the Surveillance Report calculations (See attached document)										
61	**	Approved Customer Cost allocation factors from order PSC-04-0128-PAA-GU dated 2/9/04 pg 95										
62	***	Approved rate of return from order PSC-04-0128-PAA-GU dated 2/9/04 pg 84										
63												
64			Investment		Accum Dept		NBV		Ref			
65		Orr Net Book Value Calculation	\$ 526,234.30		\$ 359,607.14		\$ 166,627.16		See cell F22			
66		Hialeah Net Book Value calculation	\$ 30,330.83		\$ 18,944.44		\$ 11,386.39		See cell F49			

A	B	C	D	E	F	G	H	I	J	K	L
1	Miami Dade Water Plant - Rate Design Comparison										
2											
3		Per Nov'10 Surveillance Report	Ref	Nov'10 months expenses	Ref	Customer Cost Alloc Factor	Total	Estimated Split of Taxes			
4											
5	Miami Dade Water and Sewer Water Plant - Alexander Orr										
6	Cost of Service and Rate Design										
7											
8	Description	Total									
9											
10	O&M Expenses	\$98,466	*	\$20,335,743	**	0.004842	\$98,466				
11											
12	Depreciation	\$47,361	*	\$9,781,239	**	0.004842	\$47,361				
13											
14	Taxes Other Than Income	\$13,660	*	\$2,821,063	**	0.004842	\$13,660				
15											
16	State Tax @ 5.5%	\$2,160	*	\$2,973,879	**	0.004842	\$14,400	0.15	\$2,160		
17											
18	Federal Tax @ 34.00%	\$12,240	*	\$2,973,879	**	0.004842	\$14,400	0.85	\$12,240		
19											
20	Sub-total	\$173,886					Sub-total of items above				
21											
22	Required Return on Investment ** (Rate base x ROR)	\$10,805		\$146,804	***	0.0736	\$10,805	Alexander Orr Plants' NBV times approved rate of return pg 84 of PSC-04-0128-PAA-GU			
23											
24	Total Cost of Service	\$184,690					Formula adding sub-total plus ROI				
25											
26	Actual Annual Volume (therms)	3,008,631					Based on prior three years average consumption				
27											
28	Cost Rate	\$0.06139					The incremental Cost of Service divided by Actual Annual volume				
29											
30											
31											
32	Miami Dade Water and Sewer Water Plant - Hialeah Water Plant										
33	Cost of Service and Rate Design										
34											
35	Description	Total									
36											
37	O&M Expenses	\$98,466	*	\$20,335,743	**	0.004842	\$98,466				
38											
39	Depreciation	\$47,361	*	\$9,781,239	**	0.004842	\$47,361				
40											
41	Taxes Other Than Income	\$13,660	*	\$2,821,063	**	0.004842	\$13,660				
42											
43	State Tax @ 5.5%	\$2,160	*	\$2,973,879	**	0.004842	\$14,400	0.15	\$2,160		
44											
45	Federal Tax @ 34.00%	\$12,240	*	\$2,973,879	**	0.004842	\$14,400	0.85	\$12,240		
46											
47	Sub-total	\$173,886					Sub-total of items above				
48											
49	Required Return on Investment *** (Rate base x ROR)	\$759		\$10,318	***	0.0736	\$759	Hialeah Plant's NBV times approved rate of return pg 84 of PSC-04-0128-PAA-GU			
50											
51	Total Cost of Service	\$174,645					Formula adding sub-total plus ROI				
52											
53	Actual Annual Volume (therms)	2,036,760					Based on prior three years average consumption				
54											
55	Cost Rate	\$0.08575					The incremental Cost of Service divided by Actual Annual volume				
56											
57											
58	Approved Rate of Return:	7.36%									
59											
60	* November 2010 12 months expenses using the Surveillance Report calculations (See attached document)										
61	** Approved Customer Cost allocation factors from order PSC-04-0128-PAA-GU dated 2/9/04 pg 95										
62	*** Approved rate of return from order PSC-04-0128-PAA-GU dated 2/9/04 pg 84										
63											
64		Investment		Accum Dept		NBV	Ref				
65	Orr Net Book Value Calculation	\$ 526,234.30		\$ 379,430.33		\$ 146,803.97	See cell F22				
66	Hialeah Net Book Value calculation	\$ 30,330.83		\$ 20,013.20		\$ 10,317.63	See cell F49				

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

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

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

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

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