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February 27, 2013

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

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

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket on behalf of Ni Florida, LLC ("Ni Florida" or the "Applicant") are the following documents:

1. An original and 15 copies of Ni Florida's application for increase in rates;
2. Sixteen copies of Ni Florida's financial, rate and engineering minimum filing requirements (MFR's) in accordance with Rule 25-30.437, Florida Administrative Code (Volume I);
3. A detailed map for each water and wastewater system, showing the location and size of each system's distribution and collection lines, plant sites and the location and respective classification of each system's customers, pursuant to Rule 25-30.440(1), Florida Administrative Code; *(Forwarded to Eng)*
4. Two copies of Volume II to the MFRs containing Schedule E-14 entitled Billing Analysis Schedule, as required by Rule 25-30.437(4), Florida Administrative Code;
5. Two copies of Volume III to the MFRs containing the additional engineering information required by Rule 25-30.440(2) - (10), Florida Administrative Code;
6. Sixteen copies of an Affidavit assuring compliance with the notice and requirements of Rule 25-22.0407, Florida Administrative Code pursuant to Rule 25-30.436(1)(f), Florida Administrative Code;

COM _____
 AFD _____
 APA _____
 ECO _____
 ENG 13 _____
 GCL 1 _____
 IDM _____
 TEL _____
 CLK 1-NG _____

DOCUMENT NUMBER-DATE

01032 FEB 27 2013

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RUTLEDGE ECENIA

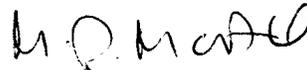
7. An original and three (3) copies of the proposed Final Rate Tariff Sheets; and
8. The filing fees of \$5,500.00 for the Application for increased rates.

A copy of this Petition has been mailed on this date to the Chief Executive Officer of each governing body within the service areas included in this rate request. Each copy of the Petition provided to such Chief Executive Officer is accompanied by a statement that a copy of the MFRs (when accepted by the Commission) can be obtained from Ni Florida upon request, as required by Rule 25-22.0407(2), Florida Administrative Code.

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.

Sincerely,



Martin P. McDonnell

MPM/vp
Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of NI FLORIDA, LLC
for an increase in water rates in Lee County,
Florida, and wastewater rates in Pasco County,
Florida /

Docket No.: 130010
Date: February 27, 2013

APPLICATION FOR INCREASE IN RATES

Applicant, Ni Florida, LLC (hereinafter "Ni Florida" or the "Applicant"), by and through its undersigned attorneys and pursuant to Sections 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water rates and charges in Lee County, Florida, and its wastewater rates and charges in Pasco County, Florida.

I. APPLICANT INFORMATION

1. The name of the Applicant as it appears on its certificates and its mailing address is:

Ni Florida, LLC
10913 Metronome Drive
Houston, TX 77043-2201

2. The names and addresses of the Applicant's authorized representatives are:

Martin P. McDonnell, Esq.
Marsha E. Rule, Esq.
119 South Monroe Street, Suite 202
Tallahassee, Florida 32301
Telephone: (850) 681-6788/Fax: (850) 681-6515
Email: Marty@reuphlaw.com; Marsha@reuphlaw.com

DOCUMENT NUMBER-DATE

01032 FEB 27 2013

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3. Ni Florida is a Delaware Limited Liability Company organized on November 16, 2007 and is currently authorized to do business in the State of Florida. Ni Florida is a wholly owned subsidiary of its parent company, Ni America Capital Management, LLC. Ni America's address is:

Ni America Capital Management, LLC
10913 Metronome Drive
Houston, TX 77043

4. The last rate proceeding that addressed the water rates in Lee County was in Docket No. 100149-WU, utilizing a test year ending December 21, 2009, which culminated in Order No. PSC-11-0199-PAA-WU, issued April 22, 2011. The last rate proceeding regarding Ni Florida's wastewater rates in Pasco County was in Docket No. 090182-SU, utilizing a test year ending December 31, 2008, which culminated in Order No. PSC-10-168-PAA-SU issued March 23, 2010.¹

5. A copy of the Application and supporting documentation will be available for customer inspection at the following locations:

Utility Group of Florida, LLC
10130 Scenic Drive
Port Richey, Florida 34668

and

North Fort Myers Public Library
2001 North Tamiami Trail
Ft. Myers, Florida 33903

¹ On September 19, 2012, Ni Florida filed with the Commission a written request that a docket be opened to address an application for increase in water rates in Lee County and wastewater rates in Pasco County, utilizing a test year of December 31, 2011. On November 27, 2012, Ni Florida withdrew its request prior to filing a formal application for increase in rates to afford it an opportunity to revise its historical test year. The Commission did not consider any matters relating to an increase in rates in that docket. See, Docket No. 120235-WS.

II. APPLICATION FOR INCREASE FOR RATES

6. Ni Florida is requesting rates and miscellaneous charges which would allow it to recover all expenses that the Applicant will incur on a going-forward basis utilizing an historical test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service.

7. Sixteen copies of the Applicant's Financial, Rate and Engineering Minimum Filing Requirements (Forms PSC/ WAW) are provided herewith as Volume I.

8. The Affidavit of Edward R. Wallace, President of the Applicant, that Ni Florida will comply with Rule 25-22.0407, F.A.C. is attached hereto as Exhibit "A".

9. Ni Florida requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

10. The appropriate filing fee of \$ 5,500.00 is filed herewith.

11. The Applicant knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Applicant's last rate case.

III. Additional Information

12. Ni Florida has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of Volume I. The allocation methodology is explained in Schedule B-12 and is based on ERCs. The Applicant does not have a written agreement with Ni America Operating, LLC, the affiliate that provides accounting and other services to the Applicant. An organizational chart reflecting the corporate relationship of the Applicant, parent company and affiliates is attached hereto as Exhibit "B".

13. Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as Volume II.

14. Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as Volume III.

15. The Applicant has experienced significant changes to its operation and maintenance expenses since its prior test years. Enclosed is a comparison of the Applicant's current and prior test years operating and maintenance expenses, with explanation, in Schedule B-8.

16. One copy of each detailed system map, as required by Section 25-30.440(1)(a) and (b), is provided.

17. The original and three (3) copies of the Revised Tariff Sheets reflecting the proposed final water and wastewater rates and miscellaneous service charges are attached hereto as Exhibit "C" and Exhibit "D", respectively.

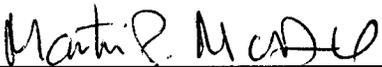
18. The Applicant requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increases as requested in this Application in accordance with the schedules contained in Volume 1 and the tariffs contained in Exhibits "C" and "D".

WHEREFORE, the Applicant requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this application to grant an increase in water and wastewater rates and charges utilizing the PAA procedure outlined in Section 367.081(8), F.S.;
2. Grant final water and wastewater rates and charges as requested herein and contained in the tariffs included in Exhibits "C" and "D"; and
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 27 day of February, 2013, by:

Martin P. McDonnell, Esq.
Marsha E. Rule, Esq.
Rutledge, Ecenia, P.A.
119 South Monroe Street, Suite 202
Tallahassee, Florida
Telephone: (850) 681-6788
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Marty@reuphlaw.com
Marsha@reuphlaw.com



Attorney

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

OF

NI FLORIDA, LLC

Exact Legal Name of Utility

VOLUME I

FOR THE

Test Year Ended: September 30, 2012

DOCUMENT NUMBER-DATE

01032 FEB 27 12

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS
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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
 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	235,374	-	235,374	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	30,506	-	30,506	A-17
22					
23	Total Rate Base	\$ 1,023,386	\$ (712,628)	\$ 310,759	

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
 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	\$ 7,865,558	\$ 577,500 B	\$ 8,443,058	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	3,760,085	-	3,760,085	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	190,844	-	190,844	A-17
22					
23	Total Rate Base	\$ 5,947,297	\$ (3,002,824)	\$ 2,944,473	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base item.

Line No.	Description	Water	Wastewater
1	<u>(A) Remove positive acquisition adjustment not included in rate base</u>		
2	Acquisition adjustment	<u>\$ (712,628)</u>	<u>\$ (3,569,814)</u>
3			
4			
5	<u>(B) Capital expenditures to be completed by March 31, 2013</u>		
6	Refurbish Delmar Lift Station		\$ 150,000
7	Install Fence at Flounder Lift Station		2,500
8	Install Mission Units at 36 remaining Lift Stations		110,000
9	Elder Valve Installations:		
10	Normal Shut-offs		25,000
11	Owner/Resident List		25,000
12	Sewer Line along Hwy 19		250,000
13	Install 5 Liners (identified during recent video inspection)		10,000
14	Complete auto sampler installation		5,000
15	Total Capital Expenditures to be Completed by June 30, 2013	<u>\$ -</u>	<u>\$ 577,500</u>
16			
17	<u>(C) Remove Construction Work in Progress From Rate Base</u>		
18	CWIP	<u>\$ -</u>	<u>\$ (10,510)</u>
19			

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
 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	Adjustments from Docket No. 090182-SU		66,169 *
4			
5	2009 Additions		76,105
6			
7	2009 Retirements		-
8			
9	Balance at 12-31-2009	\$ 340,331	7,704,074
10			
11	Adjustments from Docket No. 100149-WU	(9,824) **	-
12			
13	2010 Additions	178,482	108,114
14			
15	2010 Retirements	-	-
16			
17	2011 Additions	6,467	35,829
18			
19	2011 Retirements	-	-
20			
21	2011 Adjustments (rounding)	(1)	-
22			
23	Balance at 12-31-11	515,454	7,848,017
24			
25	2012 Additions	1,120	81,029
26			
27	2012 Retirements	-	-
28			
29		\$ 516,574	\$ 7,929,046

* Adjustments were not booked until Dec. 2012. Annual report balance at 12-31-11 is \$7,781,848 = \$7,848,017 Adjusted Balance - \$66,169 adjustment from Docket No.090182-SU. Note the total Commission adjustment to plant in service as of 12-31-2008 of \$195,367 included amounts related to 2009 and 2010 additions of \$72,996 and \$56,202, respectively. These amounts are already included in the 2009 and 2010 additions and hence were excluded from the adjustment.

** Adjustments were not booked until Dec. 2012. Annual report balance at 12-31-11 is \$525,278 = \$515,454 +\$4,312 + \$5,512 adjustments from Docket No.100149-WU.

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

Schedule of Water Plant In Service By Primary Account
 Test Year Average Balance
 Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Schedule Year Ended: September 30, 2012
 Historic [X] of Projected []

Florida Public Service Commission
 Schedule: A-5
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1, A-4

	(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>
10				
11				
12				
13				
14				
15				
16				
17				

Schedule of Wastewater Plant In Service By Primary Account
 Test Year Average Balance
 Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Schedule Year Ended: September 30, 2012
 Historic [X] of Projected []

Florida Public Service Commission
 Schedule: A-6
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.
 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	819,885	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>\$ 7,875,071</u>	<u>0.00%</u>	<u>\$ -</u>

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-7

Docket No.: 130010-WS

Page 1 of 1

Schedule Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support, if necessary.

	(1)	(2)	(3)	(4)
Line No.	Description	Average Amount Per Books	Utility Adjustments	Balance Per Utility
1	WATER			
2				
3	Plant In Service	\$ -	\$ -	\$ -
4				
5	Land	-	-	-
6				
7	Accumulated Depreciation	-	-	-
8				
9	Other (Explain)	-	-	-
10				
11				
12	Total	-	-	-
13				
14				
15	WASTEWATER			
16				
17	Plant In Service	\$ -	\$ -	\$ -
18				
19	Land	-	-	-
20				
21	Accumulated Depreciation	-	-	-
22				
23	Other (Explain)	-	-	-
24				
25				
26	Total	-	-	-

Supporting Schedules: A-5, A-9

Recap Schedules: A-1

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
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		\$ 3,071,550
2			
3	Adjustments 090182-SU		(7,054) *
4			
5	2009 Accruals		195,016
6			
7	2009 Retirements		-
8			
9	Balance at 12-31-2009	\$ 206,529 **	3,259,513
10			
11	Adjustments 100149-WU	(3,539)	
12			
13	2010 Accruals	12,136	212,587
14			
15	2010 Retirements	-	-
16			
17	2010 Adjustments	-	10,624
18			
19	2011 Accruals	16,237	215,354
20			
21	2011 Retirements	-	-
22			
23	Balance at 12-31-2011	231,362.98	3,698,077
24			
25	2012 Accruals	12,272	163,534
26			
27	2012 Retirements	-	-
28			
29	Balance at 9-30-2012	\$ 243,635	\$ 3,861,611
30			

* Adjustments were not booked until Dec. 2012. Annual report balance at 12-31-11 is \$3,694,102 = \$3,698,076 Adjusted Balance + \$10730 - \$3,676 adjustments from Docket No.090182-SU - \$13,786 of 2009, 2010, and 2011 depreciation adjustments. Note the Commission adjustment to accumulated depreciation as of 12-31-2008 of \$10,854 included amounts related to 2009 and 2010 accruals of \$4,056 and \$3,122, respectively. These amounts are already included in the 2009 and 2010 accruals and were excluded from the adjustment.

** Adjustments were booked dec 2012. Annual report balance at 12-31-11 is \$235,669 = \$231,363 Adjusted Balance - \$4,312 - \$138 - 100 + \$1,011 of adjustments from Docket No.100149-WU - depreciation expense related to adjs. for 2010 and 2011 of \$767.

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
 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	\$ 122,858	0%	\$ -
2	333 Services	45,450	0%	-
3	334 Meters and Meter Installations	54,119	0%	-
4	336 Backflow Prevention Devices	468	0%	-
5	340 Office Furniture and Equipment	11,211	0%	-
6	340 Office Furniture and Equipment - Software	4	0%	-
7	348 Other Tangible Plant	1,268	0%	-
8				
9		<u>\$ 235,374</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
 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	\$ 120,024	\$ 120,509	\$ 120,024	\$ 121,478	\$ 121,963	\$ 122,448	\$ 122,933
2	333 Services	45,333	45,352	45,372	45,391	45,411	45,430	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	381	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	1,052	1,087	1,123	1,159	1,194	1,230	1,266
8								
9		<u>\$ 227,283</u>	<u>\$ 228,643</u>	<u>\$ 229,033</u>	<u>\$ 231,363</u>	<u>\$ 232,723</u>	<u>\$ 234,083</u>	<u>\$ 235,443</u>
10								
11	Docket No. 100149- WU Adjs. Booked in 2012	3,539	3,539	3,539	3,539	3,539	3,539	3,539
12	2010, 2011 and 2012 Depreciation on Adjs.	671	703	735	767	799	831	863
13	Book Balance	<u>\$ 231,492</u>	<u>\$ 232,885</u>	<u>\$ 233,307</u>	<u>\$ 235,669</u>	<u>\$ 237,061</u>	<u>\$ 238,453</u>	<u>\$ 239,845</u>
14								
15								

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
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1, A-8

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
1	331 Transmission and Distribution Mains	\$ 123,417	\$ 123,902	\$ 124,387	\$ 124,872	\$ 125,356	\$ 125,841	\$ 122,858
2	333 Services	45,469	45,489	45,508	45,528	45,547	45,567	45,450
3	334 Meters and Meter Installations	54,921	55,724	56,527	57,330	58,133	58,935	54,119
4	336 Backflow Prevention devices	484	501	519	536	553	571	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	-	-	-	-	16	31	4
7	348 Other Tangible Plant	1,301	1,337	1,373	1,408	1,444	1,479	1,266
8								
9		<u>\$ 236,804</u>	<u>\$ 238,164</u>	<u>\$ 239,524</u>	<u>\$ 240,884</u>	<u>\$ 242,260</u>	<u>\$ 243,635</u>	<u>\$ 235,374</u>
10								
11	Docket No. 100149- WU Adjs. Booked in 2012	3,539	3,539	3,539	3,539	3,539	3,539	
12	2010, 2011 and 2012 Depreciation on Adjs.	895	927	958	990	1,022	1,054	
13	Book Balance	<u>\$ 241,237</u>	<u>\$ 242,629</u>	<u>\$ 244,021</u>	<u>\$ 245,413</u>	<u>\$ 246,821</u>	<u>\$ 248,229</u>	
14								

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 [X] or Projected []

Schedule: A-10
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-2, A-8

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	1,934	0.00%	-
4	360 Collection sewers - Force	723,492	0.00%	-
5	361 Collection Sewers - Gravity	1,275,364	0.00%	-
6	362 Special Collecting Structures	152,634	0.00%	-
7	363 Services to Customers	377,839	0.00%	-
8	364 Flow-measuring devices	157,854	0.00%	-
9	370 Receiving Wells	341,701	0.00%	-
10	371 Lift Station Pumps	518,855	0.00%	-
11	389 Other Misc. Equipment	6,362	0.00%	-
12	390 Office Furniture & Equipment	36,758	0.00%	-
13	391 Transportation Equipment	148,609	0.00%	-
14	393 Tools, Shop & Garage Equip.	10,829	0.00%	-
15	397 Miscellaneous Equip.	2,814	0.00%	-
16	398 Other Tangible Plant	994	0.00%	-
17				
18		<u>\$ 3,760,085</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

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

Schedule: A-10
 Page 2 of 3

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

Historic [X] or Projected []

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) 3/31/2011
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	1,908	1,917	1,925	1,934
4	360 Collection sewers - Force	706,921	709,683	712,444	715,206	717,968	720,730	723,492
5	361 Collection Sewers - Gravity	1,234,352	1,241,183	1,248,015	1,254,847	1,261,679	1,268,511	1,275,343
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	368,833	371,006	373,179	375,352	377,524
8	364 Flow-measuring devices	157,854	157,854	157,854	157,854	157,854	157,854	157,854
9	370 Receiving Wells	332,529	334,057	335,586	337,115	338,644	340,173	341,701
10	371 Lift Station Pumps	518,564	525,719	532,874	499,622	503,437	507,252	511,067
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	853	881	910	938	966	994
18								
19	Adjusted Balance	\$ 3,674,449	\$ 3,695,793	\$ 3,717,138	\$ 3,698,077	\$ 3,716,082	\$ 3,734,086	\$ 3,752,091
20								
21	Docket No. 090182- SU Adjs. Booked Dec. 2012	7,054	7,054	7,054	7,054	7,054	7,054	7,054
22	2009, 2010, 2011 and 2012 Depreciation Adjs.	(10,110)	(10,416)	(10,722)	(11,028)	(11,335)	(11,641)	(11,947)
23	Book Balance	\$ 3,671,392	\$ 3,692,431	\$ 3,713,469	\$ 3,694,102	\$ 3,711,801	\$ 3,729,499	\$ 3,747,198
24								
25								

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

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

Schedule: A-10
 Page 3 of 3

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
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	1,943	1,952	1,960	1,969	1,978	1,986	1,934
4	360 Collection sewers - Force	726,254	729,015	731,777	734,539	737,301	740,063	723,492
5	361 Collection Sewers - Gravity	1,282,175	1,289,025	1,295,875	1,302,726	1,309,576	1,316,426	1,275,364
6	362 Special Collecting Structures	153,492	154,350	155,208	158,066	156,923	157,781	152,634
7	363 Services to Customers	379,755	381,988	384,243	386,499	388,757	391,017	377,639
8	364 Flow-measuring devices	157,854	157,854	157,854	157,854	157,854	157,854	157,854
9	370 Receiving Wells	343,230	344,759	346,288	347,816	349,345	350,874	341,701
10	371 Lift Station Pumps	514,882	518,698	522,514	526,330	530,163	533,995	518,855
11	389 Other Misc. Equipment	6,298	6,298	6,381	6,463	6,546	6,629	6,362
12	390 Office Furniture & Equipment	36,751	36,751	36,751	36,751	36,780	36,809	36,758
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	-	-	129	258	387	516	-
16	397 Miscellaneous Equip.	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
18								
19		\$ 3,770,154	\$ 3,788,238	\$ 3,806,557	\$ 3,824,876	\$ 3,843,243	\$ 3,861,611	\$ 3,760,085
20								
21	Docket No. 090182- SU Adjs. Booked Dec. 2012	7,054	7,054	7,054	7,054	7,054	7,054	
22	2009, 2010, 2011 and 2012 Depreciation Adjs.	(12,253)	(12,560)	(12,867)	(13,174)	(13,481)	(13,787)	
23		\$ 3,764,955	\$ 3,782,732	\$ 3,800,744	\$ 3,818,755	\$ 3,836,815	\$ 3,854,878	
24								
25								

Schedule of Water and Wastewater Contributions in Aid of Construction
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-11
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of contributions in aid of construction, 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. Show any retirements as adjustments

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-2008		\$ 3,500,357
2			
3	Adjustments 090182-SU		-
4			
5	Additions 2009		7,200
6			
7	Adjustments 2009		
8			
9	Balance at 12-31-2009	\$ 110,779	\$ 3,507,557
10			
11	Adjustments 100149-WU	-	-
12			
13	Additions 2010	-	24,000
14			
15	Adjustments 2010	-	-
16			
17	Additions 2011	-	21,600
18			
19	Adjustments 2011	-	-
20			
21	Balance at 12-31-2011	\$ 110,779	\$ 3,553,157
22			
23	Additions 2012	-	2,400
24			
25	Adjustments 2012	-	-
26			
27	Balance at 9-30-2012	\$ 110,779	\$ 3,555,557

Supporting Schedules: A-12
Recap Schedules: A-19

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 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				

Recap Schedules: A-2, A-4

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 Water and Wastewater Accumulated Amortization of CIAC
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-13
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of accumulated amortization CIAC, 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. Show any retirements as adjustments

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-2008		\$ 1,294,728
2			
3	Accruals		83,562
4			
5	Adjustments		27,455
6			
7	Balance at 12-31-2009	\$ 110,779	\$ 1,405,745
8			
9	Adjustments 100149-WU	(1,293) **	-
10			
11	Accruals 2010	1,293	92,398
12			
13	Adjustments 2010	-	-
14			
15	Accruals 2011	-	92,977
16			
17	Adjustments 2011	-	-
18			
19	Balance at 12-31-2011	\$ 110,779	\$ 1,591,120
20			
21	Accrual 2012	-	70,005
22			
23	Adjustments 090182-SU - Booked in Dec.. 2012	-	402
24			
25	Balance at 9-30-2012	\$ 110,779	\$ 1,661,527 *
26			
27			

* Adjustment was booked in December 2012 but the account was fully accrued by the end of 2010 so there was no net effect on the annual report balance as of December 31, 2010 or December 31, 2011.

** Adjustment was booked in December 2012.

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A-14
Page 1 of 3
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the average CIAC balance by account. If a projected 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				
14	Total	<u>\$ 110,779</u>	<u>0</u>	<u>\$ -</u>
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	\$ -	0.00%	-
20				
21	Line/Main Extension Fees	(1,614,854)	0.00%	-
22				
23	Contributed Property	-	0.00%	-
24				
25	Other - Tap Fees	-	0.00%	-
26				
27				
28	Total	<u>\$ (1,614,854)</u>	<u>0.00%</u>	<u>\$ -</u>

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-15

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual AFUDC rates used since either rate base was last established by the Commission, or the date of inception of utility service. If rate base has not been established previously, include a description of practice and authority of rate(s) used.

Line
No.

- 1 The Company has not booked any AFUDC since the rate base was last established. Going forward the Company will use the cost of
- 2 capital established in this proceeding as the basis for future AFUDC if applicable for projects under construction.

Schedule of Water and Wastewater Advances for Construction
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-16
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of Advances For Construction, 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 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 additions and/or retirements, specifically Identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	None		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-17

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Interim [] Final [X]

Recap Schedules: A-1, A-2

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

Line No.	Description	Water	Wastewater	Total
1	<u>Final Rates</u>			
2				
3	Working Capital Allowance =			
4				
5	1/8 * Total O&M	30,506	190,844	221,351
6				
7				

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
 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	\$ 7,848,285	\$ 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	3,352,880	3,371,888	3,390,464	3,409,260	3,428,089
5	Net Plant	4,532,473	4,513,690	4,495,740	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	8,829,944	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	283,974	296,878	353,851	176,374	227,151
	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	145,158	170,030	156,389	152,799	172,045	182,180	193,930
23	Accounts Receivable from Associated Companies	-	-	-	-	-	203,514	203,514
24	Prepayments	594	475	356	356	178	777	711
25	Accrued Utility revenues	34,638	34,638	34,638	34,638	34,638	34,638	34,638
26								
27	TOTAL CURRENT AND ACCRUED ASSETS	396,189	414,842	455,357	484,670	560,711	597,482	659,943
28								
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	6,785	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	\$ 9,308,896	\$ 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
 Page 2 of 8
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) ASSETS	(2)	(3)	(4)	(5)	(6)	(7)
		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	3,485,333	3,504,490	3,523,651	3,480,043
5	Net Plant	4,447,403	4,476,344	4,457,188	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	4,282,441
8							
9	TOTAL NET UTILITY PLANT	8,781,607	8,810,548	8,791,392	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	140,597	142,862	138,964	153,890
23	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	178,954	176,336	181,701	208,506	202,854	197,497
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	590,774
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	84,320	92,677	115,563	124,105
33							
34	TOTAL DEFERRED DEBITS	85,696	90,750	93,330	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	\$ 9,506,269

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
 Page 3 of 8
 Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	ASSETS	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010
1	UTILITY PLANT						
2	Utility Plant in Service	\$ 7,992,932	\$ 8,048,766	\$ 8,063,672	\$ 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	3,551,256	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	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8							
9	TOTAL NET UTILITY PLANT	8,780,012	8,870,218	8,952,550	8,937,068	8,971,928	8,960,243
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
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	197,210	218,867	217,841	159,259	255,693	281,774
	Accounts and Notes Receivable, Less Accumulated						
23	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	128	64	-	4,531
26	Accrued Utility revenues	35,554	35,554	35,554	35,554	35,554	35,554
27							
28	TOTAL CURRENT AND ACCRUED ASSETS	649,288	667,138	647,264	609,264	688,764	693,770
29							
30	DEFERRED DEBITS						
31	Preliminary Survey and Investigation Charges	-	-	-	2,384	2,596	3,159
32	Deferred Maintenance Expense	-	-	-	-	42,212	41,333
33	Deferred Rate Case Expense	126,317	134,263	140,617	144,211	154,211	123,859
34							
35	TOTAL DEFERRED DEBITS	126,317	134,263	140,617	146,595	199,020	168,351
36							
37	TOTAL ASSETS AND OTHER DEBITS	\$ 9,564,097	\$ 9,680,099	\$ 9,748,911	\$ 9,701,407	\$ 9,868,192	\$ 9,830,844

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
 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	3,644,815	3,663,694	3,682,573	3,701,472
5	Net Plant	4,658,922	4,640,043	4,621,163	4,624,612	4,608,808	4,594,187
6							
7	Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8							
9	TOTAL NET UTILITY PLANT	8,941,363	8,922,484	8,903,605	8,907,053	8,891,249	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	371,429	426,588	360,982	372,197
23	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	196,710	209,097	204,690	205,357	227,524	221,353
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	945,716
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	40,453	39,574	38,694	37,815	36,935	36,056
34	Deferred Rate Case Expense	131,525	129,480	135,530	140,447	148,054	146,009
35	TOTAL DEFERRED DEBITS	175,138	172,213	177,383	181,421	188,149	185,224
36							
37	TOTAL ASSETS AND OTHER DEBITS	\$ 9,869,480	\$ 9,915,378	\$ 9,907,457	\$ 9,973,731	\$ 9,924,979	\$ 10,015,568

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
 Page 5 of 8
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	
ASSETS							
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	80,049	80,049	80,049	80,049
4	Less: Accumulated Depreciation	3,720,413	3,739,354	3,758,298	3,777,312	3,796,334	3,815,381
5	Net Plant	4,630,812	4,611,872	4,593,662	4,589,775	4,572,343	4,558,796
6							
7	Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8							
9	TOTAL NET UTILITY PLANT	8,913,254	8,894,313	8,876,104	8,872,217	8,854,784	8,841,237
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	8,000	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	172,580	197,270	295,388	404,340
23	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	226,449	221,977	207,579	222,311	210,871	205,919
24	Accounts Receivable from Associated Companies	303,514	303,514	740,938	796,644	796,332	796,332
25	Prepayments	7,754	6,702	5,569	4,463	13,534	11,970
26	Accrued Utility revenues	39,779	43,156	43,156	43,156	43,156	43,156
27							
28	TOTAL CURRENT AND ACCRUED ASSETS	1,009,489	1,093,605	1,169,823	1,263,843	1,359,282	1,461,716
29							
30	DEFERRED DEBITS						
31	Preliminary Survey and Investigation Charges	3,159	3,159	3,159	3,991	5,887	6,292
32	Unamortized Debt Expense	-	-	13,368	13,160	12,951	12,742
33	Deferred Maintenance Expense	35,177	34,297	33,418	32,538	31,659	30,780
34	Deferred Rate Case Expense	145,257	152,840	155,993	153,948	159,854	159,490
35							
36	TOTAL DEFERRED DEBITS	183,593	190,296	205,938	203,638	210,351	209,303
37							
38	TOTAL ASSETS AND OTHER DEBITS	\$ 10,114,336	\$ 10,186,214	\$ 13,080,002	\$ 13,167,834	\$ 13,252,554	\$ 13,340,394

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
 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	\$ 8,300,594	\$ 8,300,584	\$ 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	4,508,085	4,489,585	4,427,841	4,408,744
6							
7	Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8							
9	TOTAL NET UTILITY PLANT	8,826,645	8,809,920	8,790,526	8,772,026	8,710,282	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
23	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	139,067	149,099	168,507	183,583	195,914	177,895
24	Accounts Receivable from Associated Companies	796,332	796,332	796,332	796,332	796,332	796,332
25	Prepayments	28,375	8,812	25,260	5,892	13,178	11,590
26	Accrued Utility revenues	43,156	43,156	43,156	43,156	39,779	43,750
27							
28	TOTAL CURRENT AND ACCRUED ASSETS	1,431,219	1,537,693	1,622,896	1,724,940	1,694,103	1,732,116
29							
30	DEFERRED DEBITS						
31	Preliminary Survey and Investigation Charges	6,292	6,427	6,427	3,253	3,253	3,253
32	Unamortized Debt Expense	12,532	12,322	12,111	11,899	11,687	11,474
33	Deferred Maintenance Expense	29,900	29,021	28,141	27,262	26,382	25,503
34	Deferred Rate Case Expense	150,637	146,866	143,095	139,324	135,553	131,783
35							
36	TOTAL DEFERRED DEBITS	199,361	194,635	189,774	181,738	176,876	172,013
37							
38	TOTAL ASSETS AND OTHER DEBITS	\$ 13,285,362	\$ 13,370,386	\$ 13,431,334	\$ 13,506,841	\$ 13,409,398	\$ 13,423,452

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
 Page 7 of 8
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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	32,425	33,491	33,491	4,860
4	Less: Accumulated Depreciation	3,948,861	3,987,952	3,987,043	4,006,192	4,025,362	4,044,765
5	Net Plant	4,389,653	4,370,562	4,352,509	4,360,900	4,352,757	4,340,364
6							
7	Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8							
9	TOTAL NET UTILITY PLANT	8,672,094	8,653,004	8,634,950	8,643,342	8,635,198	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	750,380	485,679	561,006	566,317
23	Accounts and Notes Receivable, Less Accumulated 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	6,940	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	1,839,218	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	10,832	17,096	16,830	16,563
33	Deferred Maintenance Expense	24,624	23,744	22,865	21,985	21,106	20,227
33	Deferred Rate Case Expense	128,012	124,241	120,470	116,699	112,929	109,158
34							
35	TOTAL DEFERRED DEBITS	167,149	162,285	157,420	159,034	154,118	149,081
36							
37	TOTAL ASSETS AND OTHER DEBITS	\$ 13,336,095	\$ 13,395,582	\$ 13,459,725	\$ 13,247,116	\$ 13,291,218	\$ 13,274,948

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
 Page 8 of 8
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)
	July 2012	August 2012	September 2012	
	ASSETS			
1	UTILITY PLANT			
2		\$ 8,380,269	\$ 8,388,252	\$ 8,389,275
3		4,860	4,860	10,510
4		4,064,169	4,083,637	4,103,106
5		<u>4,320,961</u>	<u>4,309,475</u>	<u>4,296,679</u>
6				
7		4,282,441	4,282,441	4,282,441
8				
9		<u>8,603,402</u>	<u>8,591,917</u>	<u>8,579,120</u>
10				
11	OTHER PROPERTY AND INVESTMENTS			
12		-	-	-
13		-	-	-
14		<u>-</u>	<u>-</u>	<u>-</u>
15				
16		2,519,917	2,519,917	2,519,917
17		7,850	7,850	7,850
18				
19		<u>2,527,767</u>	<u>2,527,767</u>	<u>2,527,767</u>
20				
21	CURRENT AND ACCRUED ASSETS			
22		618,489	674,648	642,001
23		189,950	171,659	160,350
24		1,179,747	1,179,747	1,239,747
25		8,477	7,134	5,826
26		43,750	43,750	43,750
27				
28		<u>2,040,414</u>	<u>2,076,938</u>	<u>2,091,674</u>
29				
30	DEFERRED DEBITS			
31		3,133	3,133	3,133
32		16,296	16,028	15,759
33		19,347	18,468	17,588
34		105,387	101,616	98,414
35				
36		<u>144,163</u>	<u>139,245</u>	<u>134,894</u>
37				
38		<u>\$ 13,315,746</u>	<u>\$ 13,335,866</u>	<u>\$ 13,333,455</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
 Page 1 of 8
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009
	EQUITY CAPITAL & LIABILITIES							
1	EQUITY CAPITAL							
2	Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Other Paid-in Capital	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4	Retained Earnings (Deficit)	(191,804)	(229,971)	(276,421)	(319,679)	(359,573)	(397,615)	(390,429)
5	Reacquired Capital Stock							
6								
7	TOTAL EQUITY CAPITAL	6,242,390	6,204,022	6,157,573	6,114,314	6,074,421	6,036,379	6,043,564
8								
9	LONG TERM DEBT							
10	Other Long Term Debt	233,931	235,589	237,257	238,938	240,630	242,335	244,051
11								
12	TOTAL LONG TERM DEBT	233,931	235,589	237,257	238,938	240,630	242,335	244,051
13								
14	CURRENT AND ACCRUED LIABILITIES							
15	Accounts Payable	122,574	70,481	59,368	68,228	80,198	81,550	68,043
16	Current Portion of Long Term Debt							
17	Accounts Payable to Associated Co.	216,095	348,991	420,030	495,863	596,191	659,347	726,986
18	Customer Deposits	13,845	15,048	16,721	18,532	19,399	20,597	21,416
19	Accrued Taxes	46,998	48,071	59,804	36,054	48,253	60,290	72,724
20	Accrued Interest	791	864	935	1,025	1,118	1,219	1,321
21	Miscellaneous Current and Accrued Liabilities	195,979	158,368	156,483	155,835	156,268	154,297	154,935
22								
23	TOTAL CURRENT AND ACCRUED LIABILITIES	596,282	641,823	713,340	775,536	901,425	977,299	1,045,425
24								
25	CONTRIBUTIONS IN AID OF CONSTRUCTION							
26	Contributions in Aid of Construction	3,611,136	3,611,136	3,615,936	3,615,936	3,615,936	3,615,936	3,615,936
27	Accumulated Amortization of Contributions in Aid of Construction	(1,397,278)	(1,406,239)	(1,415,210)	(1,424,181)	(1,433,152)	(1,442,123)	(1,451,094)
28								
29	TOTAL NET C.I.A.C.	2,213,858	2,204,897	2,200,726	2,191,755	2,182,784	2,173,813	2,164,842
30								
31	DEFERRED CREDITS							
32	Other Deferred Credits	-	-	-	-	-	-	-
33								
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-	-
35								
36								
37								
38	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 9,286,461	\$ 9,286,331	\$ 9,308,896	\$ 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
 Page 2 of 8
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	
	EQUITY CAPITAL & LIABILITIES						
1	EQUITY CAPITAL						
2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4		(434,132)	(465,943)	(498,204)	(543,026)	(548,044)	(629,267)
5							
6							
7	TOTAL EQUITY CAPITAL	<u>5,999,862</u>	<u>5,968,051</u>	<u>5,935,790</u>	<u>5,890,968</u>	<u>5,885,949</u>	<u>5,804,726</u>
8							
9	LONG TERM DEBT						
10		245,780	247,521	249,274	251,040	252,818	254,609
11							
12	TOTAL LONG TERM DEBT	<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							
17		761,179	811,102	863,520	942,343	996,397	1,063,466
18		22,438	23,038	24,400	24,282	25,226	25,647
19		48,439	59,880	71,499	83,922	29,383	42,537
20		1,426	1,536	1,652	1,737	1,858	1,966
21		125,603	125,628	119,963	84,198	84,584	95,983
22							
23	TOTAL CURRENT AND ACCRUED LIABILITIES	<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>1,331,302</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	TOTAL NET C.I.A.C.	<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>2,105,632</u>
30							
31	DEFERRED CREDITS						
32		-	-	-	-	-	10,000
33							
34	TOTAL DEFERRED CREDITS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
35							
36							
37							
38	TOTAL EQUITY CAPITAL AND LIABILITIES	<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>\$ 9,506,269</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
 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	
	EQUITY CAPITAL & LIABILITIES						
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	(589,656)	(556,880)	(619,857)	(566,953)	(506,185)	(514,594)	(514,594)
5	Reacquired Capital Stock						
6							
7	<u>5,844,337</u>	<u>5,877,114</u>	<u>5,814,137</u>	<u>5,867,040</u>	<u>5,927,809</u>	<u>5,919,399</u>	
8							
9	LONG TERM DEBT						
10	256,413	244,832	246,661	248,503	250,358	252,227	
11	Other Long Term Debt						
12	<u>256,413</u>	<u>244,832</u>	<u>246,661</u>	<u>248,503</u>	<u>250,358</u>	<u>252,227</u>	
13	TOTAL LONG TERM DEBT						
14	CURRENT AND ACCRUED LIABILITIES						
15	72,641	158,939	202,360	65,762	101,349	48,732	
16	Accounts Payable						
17	1,107,707	1,144,885	1,219,127	1,239,213	1,307,403	1,346,562	
18	Current Portion of Long Term Debt						
19	26,434	28,180	29,300	30,124	31,621	32,214	
20	55,854	24,823	37,442	51,105	63,835	75,760	
21	2,098	2,207	2,310	2,429	2,586	2,744	
22	86,538	89,002	89,415	91,028	84,986	90,525	
23	<u>1,351,273</u>	<u>1,448,036</u>	<u>1,579,953</u>	<u>1,479,661</u>	<u>1,591,781</u>	<u>1,596,536</u>	
24	TOTAL CURRENT AND ACCRUED LIABILITIES						
25	CONTRIBUTIONS IN AID OF CONSTRUCTION						
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	Contributions in Aid of Construction						
29	Accumulated Amortization of Contributions in Aid of Construction						
30	<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>	
31	DEFERRED CREDITS						
32	12,000	18,000	24,000	30,000	30,000	-	
33	Other Deferred Credits						
34	<u>12,000</u>	<u>18,000</u>	<u>24,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	
35	TOTAL DEFERRED CREDITS						
36							
37							
38	<u>\$ 9,564,097</u>	<u>\$ 9,680,099</u>	<u>\$ 9,748,911</u>	<u>\$ 9,701,407</u>	<u>\$ 9,868,192</u>	<u>\$ 9,830,844</u>	
	TOTAL EQUITY CAPITAL AND LIABILITIES						

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
 Page 4 of 8
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	
EQUITY CAPITAL & LIABILITIES							
1	EQUITY CAPITAL						
2	Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Other Paid-in Capital	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4	Retained Earnings (Deficit)	(496,469)	(494,775)	(494,260)	(460,764)	(434,289)	(434,714)
5	Reacquired Capital Stock						
6							
7	TOTAL EQUITY CAPITAL	5,937,524	5,939,218	5,939,733	5,973,230	5,999,705	5,999,279
8							
9	LONG TERM DEBT						
10	Other Long Term Debt	254,108	256,003	257,911	241,350	243,285	245,234
11							
12	TOTAL LONG TERM DEBT	254,108	256,003	257,911	241,350	243,285	245,234
13							
14	CURRENT AND ACCRUED LIABILITIES						
15	Accounts Payable	47,555	73,656	56,397	62,241	51,008	51,584
16	Current Portion of Long Term Debt						
17	Accounts Payable to Associated Co.	1,401,101	1,396,347	1,393,316	1,436,325	1,429,287	1,500,685
18	Customer Deposits	32,476	33,450	34,173	34,405	35,145	35,589
19	Accrued Taxes	44,796	57,973	71,166	83,944	29,142	42,286
20	Accrued Interest	2,831	2,998	3,165	3,247	3,418	3,597
21	Miscellaneous Current and Accrued Liabilities	91,975	92,218	96,081	91,474	90,698	92,628
22							
23	TOTAL CURRENT AND ACCRUED LIABILITIES	1,620,734	1,656,643	1,654,298	1,711,636	1,638,699	1,726,369
24							
25	CONTRIBUTIONS IN AID OF CONSTRUCTION						
26	Contributions in Aid of Construction	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	(1,568,422)	(1,576,422)	(1,584,421)	(1,592,421)	(1,600,420)	(1,608,425)
28							
29	TOTAL NET C.I.A.C.	2,057,114	2,063,514	2,055,515	2,047,515	2,039,515	2,033,911
30							
31	DEFERRED CREDITS						
32	Other Deferred Credits	-	-	-	-	3,775	10,775
33							
34	TOTAL DEFERRED CREDITS	-	-	-	-	3,775	10,775
35							
36							
37							
38	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 9,869,480	\$ 9,915,378	\$ 9,907,457	\$ 9,973,731	\$ 9,924,979	\$ 10,015,568

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
 Page 5 of 8
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	
	EQUITY CAPITAL & LIABILITIES						
1	EQUITY CAPITAL						
2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4		(383,265)	(336,971)	(341,645)	(309,427)	(276,212)	(244,784)
5		-	-	-	-	-	-
6							
7		<u>6,050,729</u>	<u>6,097,022</u>	<u>6,092,348</u>	<u>6,124,567</u>	<u>6,157,782</u>	<u>6,189,210</u>
8							
9	LONG TERM DEBT						
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	CURRENT AND ACCRUED LIABILITIES						
15		101,163	94,537	90,971	94,640	90,699	101,464
16		-	-	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	39,310	53,118	66,147	79,079
20		3,779	3,926	12,681	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>2,034,533</u>	<u>2,104,708</u>	<u>2,173,160</u>	<u>2,244,103</u>
24							
25	CONTRIBUTIONS IN AID OF CONSTRUCTION						
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	DEFERRED CREDITS						
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>\$ 10,114,336</u>	<u>\$ 10,186,214</u>	<u>\$ 13,080,002</u>	<u>\$ 13,167,834</u>	<u>\$ 13,252,554</u>	<u>\$ 13,340,394</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
 Page 6 of 8
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		July 2011	August 2011	September 2011	October 2011	November 2011	December 2011
EQUITY CAPITAL & LIABILITIES							
1	EQUITY CAPITAL						
2	Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Other Paid-In Capital	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,415,419
4	Retained Earnings (Deficit)	(261,031)	(246,376)	(234,570)	(235,144)	(228,071)	(268,898)
5	Reacquired Capital Stock	-	-	-	-	-	-
6							
7	TOTAL EQUITY CAPITAL	<u>6,172,963</u>	<u>6,187,618</u>	<u>6,199,424</u>	<u>6,198,850</u>	<u>6,205,922</u>	<u>6,146,521</u>
8							
9	LONG TERM DEBT						
10	Other Long Term Debt	2,853,470	2,839,695	2,825,934	2,812,188	2,776,857	2,763,141
11							
12	TOTAL LONG TERM DEBT	<u>2,853,470</u>	<u>2,839,695</u>	<u>2,825,934</u>	<u>2,812,188</u>	<u>2,776,857</u>	<u>2,763,141</u>
13							
14	CURRENT AND ACCRUED LIABILITIES						
15	Accounts Payable	98,269	102,405	106,010	114,583	74,798	60,691
16	Current Portion of Long Term Debt	190,050	190,050	190,050	190,050	190,050	190,050
17	Accounts Payable to Associated Co.	1,794,119	1,847,055	1,897,043	1,947,882	2,001,558	2,059,372
18	Customer Deposits	39,825	40,953	41,609	41,733	43,048	44,172
19	Accrued Taxes	46,222	59,044	72,022	90,783	24,430	42,802
20	Accrued Interest	13,684	14,825	15,011	14,788	14,958	15,177
21	Miscellaneous Current and Accrued Liabilities	97,441	95,598	98,863	118,394	107,963	139,489
22							
23	TOTAL CURRENT AND ACCRUED LIABILITIES	<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>2,551,752</u>
24							
25	CONTRIBUTIONS IN AID OF CONSTRUCTION						
26	Contributions in Aid of Construction	3,642,336	3,663,936	3,663,936	3,663,936	3,663,936	3,663,936
27	Accumulated Amortization of Contributions in Aid of Construction	(1,663,017)	(1,670,793)	(1,678,569)	(1,686,346)	(1,694,122)	(1,701,899)
28							
29	TOTAL NET C.I.A.C.	<u>1,979,319</u>	<u>1,993,143</u>	<u>1,985,367</u>	<u>1,977,590</u>	<u>1,969,814</u>	<u>1,962,037</u>
30							
31	DEFERRED CREDITS						
32	Other Deferred Credits	-	-	-	-	-	-
33							
34	TOTAL DEFERRED CREDITS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
35							
36							
37	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>\$ 13,285,362</u>	<u>\$ 13,370,386</u>	<u>\$ 13,431,334</u>	<u>\$ 13,506,841</u>	<u>\$ 13,409,398</u>	<u>\$ 13,423,452</u>
38							

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
 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	
EQUITY CAPITAL & LIABILITIES							
1	EQUITY CAPITAL						
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)	(253,375)	(236,844)	(221,977)	(229,451)	(252,606)	(265,227)
5	Reacquired Capital Stock	-	-	-	-	-	-
6							
7	TOTAL EQUITY CAPITAL	6,162,044	6,178,576	6,193,443	6,185,969	6,162,813	6,150,193
8							
9	LONG TERM DEBT						
10	Other Long Term Debt	2,749,440	2,735,754	2,722,083	2,471,032	2,473,230	2,462,253
11							
12	TOTAL LONG TERM DEBT	2,749,440	2,735,754	2,722,083	2,471,032	2,473,230	2,462,253
13							
14	CURRENT AND ACCRUED LIABILITIES						
15	Accounts Payable	51,795	59,587	55,108	99,619	136,307	75,048
16	Current Portion of Long Term Debt	190,050	190,050	190,050	158,333	158,333	158,333
17	Accounts Payable to Associated Co.	2,014,480	2,062,380	2,110,960	2,143,199	2,177,058	2,227,933
18	Customer Deposits	44,725	45,444	46,489	48,707	50,232	51,515
19	Accrued Taxes	13,419	26,920	39,968	54,077	66,928	80,300
20	Accrued Interest	15,339	15,144	15,938	10,249	18,203	15,016
21	Miscellaneous Current and Accrued Liabilities	140,542	135,244	146,979	145,000	124,960	138,980
22							
23	TOTAL CURRENT AND ACCRUED LIABILITIES	2,470,350	2,534,768	2,605,491	2,659,184	2,732,021	2,747,125
24							
25	CONTRIBUTIONS IN AID OF CONSTRUCTION						
26	Contributions in Aid of Construction	3,663,936	3,663,936	3,663,936	3,663,936	3,663,936	3,663,936
27	Accumulated Amortization of Contributions in Aid of Construction	(1,709,675)	(1,717,452)	(1,725,228)	(1,733,005)	(1,740,781)	(1,748,558)
28							
29	TOTAL NET C.I.A.C.	1,954,261	1,946,484	1,938,708	1,930,931	1,923,155	1,915,378
30							
31	DEFERRED CREDITS						
32	Other Deferred Credits	-	-	-	-	-	-
33							
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-
35							
36							
37							
38	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 13,336,095	\$ 13,395,582	\$ 13,459,725	\$ 13,247,116	\$ 13,291,218	\$ 13,274,948

Comparative Balance Sheet - Equity Capital and Liabilities

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.

Florida Public Service Commission

Schedule: A-19

Page 8 of 8

Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)
	July 2012	August 2012	September 2012	
	EQUITY CAPITAL & LIABILITIES			
1	EQUITY CAPITAL			
2		\$ -	\$ -	\$ -
3	6,415,419	6,415,419	6,415,419	
4	(282,739)	(321,087)	(314,647)	
5	-	-	-	
6				
7	<u>6,132,680</u>	<u>6,094,332</u>	<u>6,100,773</u>	
8				
9	LONG TERM DEBT			
10	2,428,262	2,414,020	2,399,793	
11				
12	<u>2,428,262</u>	<u>2,414,020</u>	<u>2,399,793</u>	
13				
14	CURRENT AND ACCRUED LIABILITIES			
15	107,420	116,282	83,337	
16	181,363	184,660	187,958	
17	2,275,937	2,323,528	2,371,780	
18	52,196	53,984	54,600	
19	49,156	62,731	75,897	
20	15,639	15,933	15,725	
21	163,096	168,181	149,162	
22				
23	<u>2,844,807</u>	<u>2,925,300</u>	<u>2,938,457</u>	
24				
25	CONTRIBUTIONS IN AID OF CONSTRUCTION			
26	3,666,336	3,666,336	3,666,336	
27	(1,756,340)	(1,764,121)	(1,771,903)	
28				
29	<u>1,909,996</u>	<u>1,902,214</u>	<u>1,894,433</u>	
30				
31	DEFERRED CREDITS			
32	-	-	-	
33				
34	<u>-</u>	<u>-</u>	<u>-</u>	
35				
36				
37				
38	<u>\$ 13,315,746</u>	<u>\$ 13,335,866</u>	<u>\$ 13,333,455</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
 Historic or Projected

Schedule: B-1
 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	\$ 52,810 (B)	\$ 299,148	B-4, B-3
2							
3	Operation & Maintenance	218,743	24,382 (A)	243,125	924 (C)	244,049	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	2,376 (D)	13,462	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>3,301</u>	<u>274,247</u>	
14							
15	NET OPERATING INCOME	<u>\$ (227)</u>	<u>\$ (24,382)</u>	<u>\$ (24,609)</u>	<u>\$ 49,509</u>	<u>\$ 24,900</u>	
16							
17							
18	RATE BASE	<u>\$ 1,023,386</u>	<u>\$ (712,628)</u>	<u>\$ 310,759</u>		<u>\$ 310,759</u>	
19							
20							
21	RATE OF RETURN	-0.02%		-7.92%		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
 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	\$ 311,130 B	\$ 2,054,481	B-4, B-3
2							
3	Operation & Maintenance	1,373,276	148,035 A	1,521,311	5,445 C	1,526,756	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	14,001 D	160,729	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>19,446</u>	<u>1,818,515</u>	
14							
15	NET OPERATING INCOME	<u>\$ 92,316</u>	<u>\$ (148,035)</u>	<u>\$ (55,719)</u>	<u>\$ 291,684</u>	<u>\$ 235,965</u>	
16							
17							
18	RATE BASE	<u>\$ 5,947,297</u>	<u>\$ (3,002,824)</u>	<u>\$ 2,944,473</u>		<u>\$ 2,944,473</u>	
19							
20							
21	RATE OF RETURN	1.55%		-1.89%		8.01%	
22							

23 1/ Amortization of deferred maintenance expense per FPSC order in Docket No. 090182-SU.

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: B-3

Docket No.: 130010-WS

Page 1 of 1

Schedule Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Interim Final

Historic 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	<u>(A) Adjustments to Operations & Maintenance Expenses</u>		
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 operating expenses		
11	Current Case		
12	Clayton - \$70,000 / 4 yrs. (30% water 70% sewer)	5,250	12,250
13	Legal - \$53,000 / 4 yrs. (30% water 70% sewer)	3,975	9,275
14	Mailing costs		
15	@ (\$3.00 x 744 customers x 3 mailings) / 4 yrs.	1,674	
16	@ (\$3.00 x 2736 customers x 3 mailings) / 4 yrs.		6,156
17		<u>\$ 24,382</u>	<u>\$ 148,035</u>
18			
19			
20	<u>(B) Operating Revenue Adjustments</u>		
21	(1) Revenue Increase	<u>\$ 52,810</u>	<u>\$ 311,130</u>
22			
23	<u>(C) Adjs. to O & M Expenses related to Requested Revenue Inc.</u>		
24	(1) Adjustment to reflect bad debts expense at 1.75% of requested increase in revenue.		
25	Total requested increase in revenues	\$ 52,810	\$ 311,130
26	Bad debts rate	1.75%	1.75%
27	Bad debts adjustment	<u>\$ 924</u>	<u>\$ 5,445</u>
28			
29			
30	<u>(D) Adjs. To Taxes Other than Inc. Taxes - Related to Rev. Inc.</u>		
31	(1) To adjust test year regulatory assessment fees for requested increase in revenues		
32	Total requested increase in revenues	\$ 52,810.00	\$ 311,130.00
33	RAF rate	4.50%	4.50%
34	RAF adjustment	<u>\$ 2,376</u>	<u>\$ 14,001</u>
35			

Test Year Operating Revenue

Florida Public Service Commission

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

Schedule: B-4
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: B-1

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Line No.	WATER SALES Account No. and Description	(1) Total Water	SEWER SALES	
			Wastewater	(2) Total Wastewater
1	460 Unmetered Water Revenue	\$ -	521.1 Flat Rate - Residential	\$ -
2	461.1 Metered - Residential	187,004	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	26,232	521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial	27,076	521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection	-	522.1 Measured - Residential	1,066,788
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	325,567
9	464 Other sales - Public Authorities	-	522.3 Measured - Industrial	297,343
10	465 Irrigation Customers	-	522.4 Measured - Public-Authority	-
11	466 Sales for Resale	-	522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales	-	523 Other Sales - Public Authorities	-
13			524 Revenue from Other Systems	-
14	TOTAL SALES OF WATER	240,312	525 Interdepartmental Sales	-
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	1,689,698
17	470 Forfeited Discounts	-		
18	471 Misc. Service Revenues	-	* OTHER SEWER REVENUES	
19	472 Rents From Water Property	-	530 Guaranteed Revenue	-
20	473 Interdepartmental Rents	-	531 Sale of Sludge	-
21	474 Other Water Revenues	6,025	532 Forfeited Discounts	-
22			534 Rents From Sewer Property	-
23			535 Interdepartmental Rents	-
24			536 Other Sewer Revenues	53,653
25	TOTAL OTHER WATER REVENUES	6,025	541 Measured Re-Use Revenues	-
26				
27			TOTAL OTHER	
28	TOTAL WATER OPERATING REVENUES	\$ 246,338	SEWER REVENUES	53,653
29				
30				
31			TOTAL SEWER	
32			OPERATING REVENUES	\$ 1,743,351
33				
34				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Oct	(3) Nov	(4) Dec	(5) Jan	(6) Feb	(7) Mar	(8) Apr	(9) May	(10) Jun	(11) Jul	(12) Aug	(13) Sept	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	601 - Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	603 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 - Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	610 - Purchased Water	4,770	6,289	8,287	8,690	11,813	9,771	8,545	4,381	3,709	3,734	4,168	4,028	78,185	5,615	83,799
5	615 - Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	616 - Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 - Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	620 - Materials & Supplies	-	-	-	-	-	98	-	-	-	-	-	101	199	-	199
9	631 - Contract Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 - Contract Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	633 - Contract Services - Legal	-	103	-	-	-	-	-	-	-	-	-	-	103	(103)	-
12	634 - Contractual Services - Mgmt. Fees	3,300	3,300	3,300	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	37,926	-	37,926
13	635 - Contractual Services - Testing	280	50	1,085	210	-	100	210	340	50	50	240	240	2,835	-	2,835
14	636 - Contractual Services - Other	186	3,488	2,151	2	5	3	557	877	243	2,736	-	1,919	12,148	-	12,148
15	641 - Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 - Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 - Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	656 - Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 - Insurance - General Liability	180	174	180	180	162	180	174	174	130	130	130	126	1,918	-	1,918
20	658 - Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 - Insurance - Other	49	40	95	95	89	95	92	95	92	95	95	92	1,021	-	1,021
22	660 - Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 - Reg. Comm. Exp. - Rate Case Amort.	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	20,704	10,899	31,603
24	667 - Reg. Comm. Exp. - Other	-	-	-	(50)	-	-	-	-	-	-	-	-	(50)	-	(50)
25	670 - Bad Debt Expense	111	109	105	111	123	122	128	70	96	84	89	84	1,232	3,079	4,311
26	675 - Miscellaneous Expenses	5,180	4,833	6,887	5,451	4,703	4,942	5,110	5,206	5,454	5,583	5,334	3,862	62,525	4,893	67,417
27																
28	TOTAL	\$ 15,721	\$ 20,111	\$ 23,814	\$ 19,527	\$ 21,734	\$ 20,149	\$ 19,655	\$ 15,983	\$ 14,812	\$ 17,251	\$ 14,895	\$ 15,291	\$ 218,743	\$ 24,382	\$ 243,125

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-W5
 Schedule Year Ended: September 30, 2012
 Historic [X] or Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the last year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total Annual	Adj.	Adj. Total Annual
1	701 - Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 - Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	710 - Purchased Sewer Treatment*	61,023	41,883	62,143	48,131	62,001	62,094	50,215	46,427	66,194	88,021	95,923	45,159	719,215	19,200	738,415
5	715 - Purchased Power	2,739.84	2,153.45	1,730.72	2,328.62	2,203.61	2,593.13	1,783.43	2,461.60	1,787.39	3,509.78	5,369.78	-723.74	27,938	-	27,938
6	720 - Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	225	225	-	225
7	731 - Contract Services - Engineering	3,159	-	-	-	-	-	-	-	835	-	810	-	4,804	-	4,804
8	732 - Contract Services - Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	733 - Contract Services - Legal	-	525	-	-	-	-	-	-	-	-	-	-	525	-	525
10	734 - Contractual Services - Mgmt. Fees	14,684	14,684	14,684	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	170,053	-	170,053
11	736 - Contractual Services - Other	1,474	6,160	4,596	5,041	3,713	4,697	10,612	40,619	14,106	11,523	10,016	11,945	124,501	100,000	224,501
12	741 - Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	750 - Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	756 - Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	757 - Insurance - General Liability	686	664	686	686	620	686	664	664	491	491	491	476	7,304	-	7,304
16	758 - Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	759 - Insurance - Other	187	155	370	370	346	370	358	370	358	370	370	358	3,982	-	3,982
18	766 - Regulatory Commission Expenses - Amortization of Rate Case Expense	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	24,546	27,681	52,227
19	770 - Bad Debt Expense	2,168	2,052	20,249	(633)	(794)	(961)	1,623	961	5,459	6,100	5,614	5,508	47,346	(16,838)	30,509
20	775 - Miscellaneous Expenses	19,899	18,908	25,938	21,107	18,226	18,856	19,638	20,334	21,236	21,623	20,758	16,714	242,838	17,992	260,829
21																
22	TOTAL	\$ 108,065	\$ 88,830	\$ 132,442	\$ 93,076	\$ 92,361	\$ 104,380	\$ 100,939	\$ 127,882	\$ 126,513	\$ 147,684	\$ 155,397	\$ 95,706	\$ 1,373,276	\$ 148,035	\$ 1,521,311

* Includes purchased water of \$2,667.

Detail of Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

Schedule: B-7
 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	86,694	78,185	5,615	83,799	(2,895)	-3.45%	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	43,100	37,926	-	37,926	(5,174)	-13.64%	Contract management fees have declined since the prior test year.
13	636 - Contractual Services - Other*	11,802	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 Amort.	10,352	20,704	10,899	31,603	21,251	67.24%	Reflects amortization of rate case expense over 4 years from prior and current cases.
23	667 - Reg. Comm. Exp. - Other	-	(50)	-	(50)	(50)	N/A	
24	670 - Bad Debt Expense	3,853	1,232	3,079	4,311	458	10.63%	Reflects a provision for bad debts expense based on 1.75% of operating revenue.
	675 - Miscellaneous Expenses	176,621	62,525	4,893	67,417	(109,203)	-161.98%	Miscellaneous expenses include the parent company overhead allocation. Based on NI's current and expected ERCs, overhead is and is expected to stay well below the amount included in the Comoran's last rate case.
25								
26								
27	TOTAL	\$ 346,899	\$ 218,743	\$ 24,382	\$ 243,125	\$ (90,975)	-37.42%	Overall the company's O&M is down compared to the previous test year
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						0.9968		Benchmark Index: Increase in Customer ERCs
34						1.0668		Increase in CPI
35						<u>1.0634</u>		
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
 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 12/31/2008	(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	501,636	719,215	19,200	738,415	236,779	32.07%	Reflects actual increased charges for purchased sewer treatment from Pasco 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	321,687	124,501	100,000	224,501	(97,186)	-43.29%	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	756 - 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.	1,863	-	-	-	(1,863)	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.	24,546	24,546	27,681	52,227	27,681	53.00%	Reflects amortization of rate case expense over 4 years from prior and current cases.
19	770 - Bad Debt Expense	25,740	47,346	(16,838)	30,509	4,769	15.63%	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.
21								
22	TOTAL	\$ 1,359,736	\$ 1,373,276	\$ 148,035	\$ 1,521,311	\$ 161,573	10.62%	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 less than the rate of inflation.
23	Total Customers	2,992			2,994	2	0.05%	
24								
25	Consumer Price Index - U	210.2			231.4	21.2	10.07%	
26								
27								
28	Benchmark Index: Increase in Customer ERCs					1.0005		
29	Increase in CPI					1.1007		
30						<u>1.1013</u>		

Contractual Services

Florida Public Service Commission

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

Schedule: B-9
 Page 1 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenue for that system. Do not include rate case expense charges.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1		Water		
2		634 - Contract Services - Mgmt. Fees		
3	Florida Utility Group/KBHS	Third party contract operation of the system	\$ 37,926	Third party operation of the system.
4				
5		Total 634 - Contract Services - Mgmt. Fees	37,926	
6				
7		635 - Contract Services - Testing		
8	LCHD Environmental Engineering	Water Testing	2,120	Water testing
9	Florida Utility Group/KBHS	Annual Water Testing	715	Annual water testing
10				
11		Total 635 - Contract Services - Testing	2,835	
12				
13		636 - Contract Services - Other		
14	Florida Utility Group/KBHS	Contract Maintenance	11,716	Leak repairs, road repairs, other maint.
15	RVS Software	Contract Maintenance	126	Billing software maintenance
16				
17		Total 636 - Contract Services - Other	11,842	
18				
19		636.2 - Contract Labor		
20	Sunshine State One Call of FL	Contract Line Locator	267	Locate water lines before digging
21	Tamiami Village	Contract Boil Water Notices	38	Provide boil water notices for customers
22				
23		Total 636.2 - Contract Labor	305	
24				
25				
26	Excludes the following rate case charges recorded in Account 633:			
27	Rose, Sundstrom & Bentley, LLP	Rate Case Legal Expenses	103	

Contractual Services

Florida Public Service Commission

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

Schedule: B-9
 Page 2 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenue for that system. Do not include rate case expense charges.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1		Sewer		
2		731 - Contract Services - Engineering		
3	Florida Utility Group/KBHS	Engineering	\$ 1,339	Engineering work on Plaza 19 Development
4	Key Engineering	Engineering	3,465	Engineering work on Plaza 19 Development
5				
6		Total 731 - Contract Services - Engineering	4,804	
7				
8		733 - Contract Services - Legal		
9	Rutledge, Ecenia & Purnell, PA	Legal	525	Septic to Sewer Conversion Inquiry
10				
11		Total 733 - Contract Services - Legal	525	
12				
13				
14		734 - Contract Services - Mgmt. Fees		
15	Florida Utility Group/KBHS	Third party contract operation of the system	170,053	Third party operation of the system.
16				
17		Total 734 - Contract Services - Mgmt. Fees	170,053	
18				
19		736.0 - Contract Services - Other		
20	Florida Utility Group/KBHS	Contract Maintenance	61,394	Sewer system maintenance
21	RVS Software	Software Maintenance	234	Software Maintenance
22				
23		Total 736.0 - Contract Services - Other	61,628	
24				
25		736.1 - Contract Services - I&I		
26	Florida Utility Group/KBHS	Maintenance related to inflow and infiltration	44,104	Maintenance to lessen inflow and infiltration
27				
28		Total 736.1 - Contract Services - I&I	44,104	
29				
30		736.2 - Contract Labor		
31	Hudson Water Works	Meter Reading Service	14,141	Contract provider of meter readings
32	Sunshine State One Call of FL	Contract Line Locator	966	Locate water lines before digging
33				
34		Total 736.2 - Contract Labor	15,107	
35				
36		736.3 - Customer Work Orders		
37	Florida Utility Group/KBHS	Maintenance work on customer premises	547	Work on customer premises
38				
39		Total 736.3 - Customer Work Orders	547	
40				
41		736.4 - Mission Unit Monitoring Service		
42	Mission Communications, LLC	Electronic monitoring service for lift stations	3,115	Electronic monitoring service for lift stations
43				
44		Total 736.4 - Mission Unit Monitoring Service	3,115	
45				
46		Total 736 - Contractual Services - Other	124,501	
47				
48	KBHS	Annual Line Cleaning Program	100,000	New annual Line cleaning program.
49				
50		Adj. Total 736 - Contractual Services - Other	\$ 224,501	

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per person	Hours	Total Estimate of Charges by Firm	Type of Services Rendered
1	Rutledge Ecenia & Purnell, P.A.	Marsha E. Rule	300	80	\$ 24,000	Legal fees
2	Rutledge Ecenia & Purnell, P.A.	Martin P. (Marty) McDonnell	300	80	24,000	Legal fees
3	Rutledge Ecenia & Purnell, P.A.				5,000	Legal expenses
4	Donald J. Clayton	Donald J. Clayton	240	292	70,000	Preparation of MFRs, data requests, audit facilitation
5	Customer Mailings (\$3 x (744+2736) x 3 Times)				31,320	Customer mailings
6						
7	TOTAL				\$ 154,320	
8						
9						
10	Estimate Through					
11	<input checked="" type="checkbox"/> PAA					
12	<input type="checkbox"/> Commission Hearing					
13						
14	Amortization Period 4 Years				4	
15	Explanation if different from section 367.0816, Florida Statutes:					
16						
17	Amortization of Rate Case Expense:				\$ 38,580	
18						
19			(A)	(B)	(C)	
			Water	Wastewater	Total	
20	Prior unamortized rate case expense		\$ 56,935	\$ 49,910	\$ 106,845	
21	Current rate case expense		43,596	110,724	154,320	
22	Total projected rate case expense		\$ 100,531	\$ 160,634	\$ 261,165	
23	Annual amortization		\$ 31,603	\$ 52,227	\$ 65,291	
24						
25	Method of allocation between systems: Allocation of legal and consulting services is based on level of effort estimated at 30% water; 70% sewer. Mailing costs are based on the current number of ERCs.					

Analysis of Major Maintenance Projects - Water & Sewer
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

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

Schedule: B-11
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	(1) Description	(2) Period	(3) Budget Amount	(4) Term of Amort.	(5) Test Year Amortization
1	Water				
2	None				
3					
4	Sewer				
5	<u>Two Years Prior to the Test Year</u>				
6	2009		None*		-
7	2011		46,207		-
8					
9	<u>Test year ended 9/30/12</u>				
10	Repair leaks in pipes, manholes and lift stations for approximately one fifth of the system	Ongoing	56,815	1	56,815
11					
12	<u>Budget for 2013</u>				
13	Repair leaks in pipes, manholes and lift stations for approximately one fifth of the system	Ongoing	100,000	1	-
14					
15	Repair of pumps and electrical equipment	Ongoing	50,000	1	-
16					
17					
18	* Ni Florida LLC acquired the system in May of 2008. Under the former ownership the system had fallen into a state of disrepair. Ni has developed a five-year program to restore the system to a state of good repair at a total estimated cost of \$750,000.				
19					
20					
21					
22					
23					
24					

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

Florida Public Service Commission
 Schedule: B-12
 Page 1 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer, gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated				
			(1) Company	(2) Other Companies/ Systems			(5) Parent Company*	(6) Other			
				(3) Total	(4) Method			(6) Companies/ Systems	(7) NI Florida Total	(8) 21% Water	(9) 79% Sewer
1	675 & 775	Miscellaneous Expenses	9.11%	90.89%	100.00%	A	\$ 3,402,516	\$ 3,092,435	\$ 310,081	\$ 64,226	\$ 245,855
2		Adjustment for Excluded Expenses*					(90,000)	(81,851)	(8,149)	(1,689)	(6,460)
3							<u>3,312,516</u>	<u>3,010,584</u>	<u>301,932</u>	62,537	239,395
4	675 & 775	Miscellaneous Expenses									
5		Bank fees				B				4,880	17,991
6		Office Supplies				B				-	190
7		Telephone				B				-	3,253
8											
9		Total Account 675 & 775 - Adj. Test Yr.								<u>\$ 67,417</u>	<u>\$ 260,829</u>
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											

A. The Company's allocation methodology was to exclude the overhead items excluded by the FPSC in prior rate cases and then to allocate the balance based on total ECRs expected to be included in the Company's total system after its acquisition of customers from the City of Columbia, South Carolina.

B. These expenses were directly incurred by the Company and are not subject to allocation.

* Total parent company overhead for the test year were \$3,402,516.19. Based on the FPSC orders in prior rate cases the company excluded \$90,000.00 from the allocation.

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

Florida Public Service Commission
 Schedule: B-12
 Page 2 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer, gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems.

ERCs by Company	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Total
Shaded Lane	196	196	195	194	198	193	194	194	196	193	196	193	2,338
Hudson	3,003	2,987	2,995	2,993	2,992	2,991	2,996	3,007	3,002	2,991	2,993	2,994	35,943
Tamiami	769	780	784	783	783	786	791	783	783	784	783	783	9,390
Brighton	745	749	747	738	745	743	748	756	755	748	755	754	8,983
Palmetto	16,299	16,380	16,415	16,434	16,434	16,477	16,501	16,280	16,277	16,236	16,353	16,364	196,449
Alpine	7,229	7,230	7,228	8,379	8,381	8,397	8,408	8,412	8,426	8,426	8,416	8,404	97,336
Woodland	914	914	914	913	916	915	915	915	915	915	915	915	10,976
City of Columbia *	11,500	11,500	11,500	11,300	11,300	11,300	11,300	11,300	11,300	11,300	11,300	11,300	136,200
Total	40,655	40,735	40,777	41,733	41,749	41,801	41,853	41,647	41,654	41,593	41,711	41,706	497,614

*Note: The City of Columbia, South Carolina ERCs are expected to be acquired in early 2013. They were proformed as if they existed for the entire test year.

Ni America Operating, LLC													
O&M - Payroll	\$ 133,473	\$ 133,473	\$ 136,877	\$ 131,292	\$ 131,292	\$ 131,292	\$ 131,292	\$ 131,292	\$ 131,292	\$ 132,738	\$ 130,622	\$ 129,794	\$ 1,584,726
O&M - Other	89,715	66,976	38,423	81,944	53,390	66,549	62,660	67,876	66,536	75,510	72,183	65,654	807,415
Miscellaneous	(104,965)	(73,388)	(30,345)	(68,352)	(75,448)	(64,850)	(70,258)	(65,148)	(70,071)	(70,908)	(74,207)	(66,191)	(834,131)
Add Back: Allocated O/H	105,337	86,978	91,260	90,392	90,467	83,192	88,061	81,902	83,054	84,762	85,323	86,689	1,055,417
Due Diligence Expenses	28,769	9,745	76,383	25,690	11,029	5,542	24,552	10,663	23,654	36,546	19,677	30,152	302,402
Ni America Cap Mgmt, LLC	68,900	58,545	78,920	63,429	72,852	66,789	83,470	75,729	80,893	63,434	77,511	76,900	847,371

Total Overhead Expenses \$ 321,228 \$ 282,329 \$ 391,517 \$ 324,394 \$ 283,581 \$ 288,513 \$ 297,777 \$ 302,315 \$ 315,358 \$ 322,082 \$ 311,110 \$ 322,998 \$ 3,763,200

Palmetto Direct Overhead 48,444 29,749 33,084 33,699 32,809 25,502 27,387 25,413 25,244 25,910 26,298 27,144 360,684

Allocable Overhead \$ 272,783 \$ 252,581 \$ 358,433 \$ 290,695 \$ 250,772 \$ 263,011 \$ 270,390 \$ 276,902 \$ 290,113 \$ 296,172 \$ 284,811 \$ 295,854 \$ 3,402,516

Shaded Lane - Water	\$ 1,315	\$ 1,215	\$ 1,714	\$ 1,351	\$ 1,189	\$ 1,214	\$ 1,253	\$ 1,290	\$ 1,365	\$ 1,374	\$ 1,338	\$ 1,369	\$ 15,989
Hudson - Sewer	20,149	18,518	26,322	20,848	17,972	18,819	19,356	19,993	20,908	21,298	20,437	21,235	245,855
Tamiami - Water	5,160	4,833	6,887	5,451	4,703	4,942	5,110	5,206	5,453	5,583	5,346	5,551	64,226
Brighton - Water	4,999	4,644	6,566	5,141	4,475	4,675	4,832	5,026	5,258	5,326	5,155	5,349	61,447
Palmetto - Sewer	109,362	101,565	144,289	114,471	98,714	103,670	106,604	108,242	113,367	115,612	111,662	116,082	1,343,639
Alpine - Sewer	48,504	44,830	63,535	58,364	50,342	52,835	54,320	55,930	58,686	59,999	57,466	59,616	664,427
Woodland - Sewer	6,133	5,667	8,034	6,360	5,502	5,755	5,911	6,084	6,373	6,515	6,248	6,491	75,073
City of Columbia - Sewer	77,162	71,307	101,086	78,710	67,875	71,099	73,003	75,131	78,703	80,464	77,159	80,160	931,859
Total	\$ 272,783	\$ 252,581	\$ 358,433	\$ 290,695	\$ 250,772	\$ 263,011	\$ 270,390	\$ 276,902	\$ 290,113	\$ 296,172	\$ 284,811	\$ 295,854	\$ 3,402,516

Amounts Excluded from Overhead Allocation: (90,000)
 Total Allocable Overhead \$ 3,312,516

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-13

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	Not Used & Useful %	Not Used & Useful Amount
1	331 Transmission and Distribution Mains	\$ 5,925	\$ -	\$ 5,925	0.00%	\$ -
2	333 Services	234	-	234	0.00%	-
3	334 Meters and Meter Installations	9,633	-	9,633	0.00%	-
4	336 Backflow Prevention Devices	210	-	210	0.00%	-
5	340 Furniture and Equip. - Software	31	-	31	0.00%	-
6	348 Other Tangible Plant	703	-	703	0.00%	-
7	Total	16,736	-	16,736	0.00%	-
8						
9	Less: Amortization of CIAC	-	-	-	0.00%	-
10						
11	Net Depreciation Expense - Water	\$ 16,736	\$ -	\$ 16,736	0.00%	-
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-14

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	Not Used & Useful %	Not Used & Useful Amount
1	354 Structures and Improvements	\$ 104	\$ -	\$ 104	0.00%	\$ -
2	360 Collection sewers - Force	33,142	-	33,142	0.00%	-
3	361 Collection Sewers - Gravity	82,075	-	82,075	0.00%	-
4	362 Special Collecting Structures	10,295	-	10,295	0.00%	-
5	363 Services to Customers	26,529	-	26,529	0.00%	-
6	370 Receiving Wells	18,345	-	18,345	0.00%	-
7	371 Lift Station Pumps	42,081	-	42,081	0.00%	-
8	389 Other Plant and Misc. Equipment	331	-	331	0.00%	-
9	390 Office Furniture and Equipment	58	-	58	0.00%	-
10	396 Communication Equipment	516	-	516	0.00%	-
11	398 Other Tangible Plant	337	-	337	0.00%	-
12	Total	213,811	-	213,811	0.00%	-
13						
14	Less: Amortization of CIAC	93,334	-	93,334	0.00%	-
15						
16	Net Depreciation Expense -Sewer	\$ 120,477	\$ -	\$ 120,477	0.00%	\$ -
17						
18						
19						
20						

Taxes Other Than Income

Florida Public Service Commission

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

Schedule: B-15
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: B-1

Interim [] Final [X]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations

Line No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	\$ 11,085	\$ -	\$ -	\$ -	\$ 11,085
3	Allocation from UIF	-	-	-	-	-
4	Test Year Per Books	11,085	-	-	-	11,085
5						
6	Adjustments to Test Year (Explain):	-	-	-	-	-
7						
8						
9						
10	Test Year Adjustments	-	-	-	-	-
11						
12	Adjusted Test year	11,085	-	-	-	11,085
13	Increase in ad valorem tax per B-3					
14	RAFTs Assoc. with Revenue Increase	2,376	-	-	-	2,376
15						
16	Total Balance	\$ 13,462	\$ -	\$ -	\$ -	\$ 13,462
17						
18						
19	WASTEWATER					
20	Test Year	\$ 79,677	\$ -	\$ 67,051	\$ -	\$ 146,728
21	Allocation from UIF	-	-	-	-	-
22	Test Year Per Books	79,677	-	67,051	-	146,728
23						
24	Adjustments to Test Year (Explain):	-	-	-	-	-
25						
26						
27						
28	Test Year Adjustments	-	-	-	-	-
29						
30	Adjusted Test year	79,677	-	67,051	-	146,728
31	Increase in ad valorem tax per B-3					
32	RAFTs Assoc. with Revenue Increase	14,001	-	-	-	14,001
33						
34	Total Balance	\$ 93,678	\$ -	\$ 67,051	\$ -	\$ 160,729

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-1

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Historic or Projected

Interim or Final

Explanation: Provide a reconciliation between total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable						

Supporting Schedules: C-2, C-5, C-8, C-9

Recap Schedules: B-1

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable				

Supporting Schedules: B-1, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Ni Florida, LLC

Page 1 of 1

Docket No.: 130010-WS

Preparer: Donald J. Clayton, P.E.

Test Year Ended: September 30, 2012

Historic or Projected

Supporting Schedules: D-1, C-8

Interim or Final

Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted
1	Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable		

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-4

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Historic or Projected

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line

No.

1 Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-5

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Historic or Projected

Interim Final

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Utility Adjustments	Sewer
1	Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable					

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-6

Docket No.: 130010-WS

Page 1 of 3

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: for each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

Line
No.

1 Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Supporting Schedules: C-7, Pg. 2 & 3

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

Schedule: C-6
Page 2 of 3
Preparer: Donald J. Clayton, P.E.

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	
1	Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-6

Docket No.: 130010-WS

Page 3 of 3

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line	
No.	
1	Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-7

Docket No.: 130010-WS

Page 1 of 4

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-7

Docket No.: 130010-WS

Page 2 of 4

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-7

Docket No.: 130010-WS

Page 3 of 4

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-7

Docket No.: 130010-WS

Page 4 of 4

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Historic or Projected

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Parent(s) Debt Information

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-8

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		Weighted Cost
		Amount	Ni America, LLC	
			% of Total	Cost Rate
1	Ni Florida, LLC is a limited liability company that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable			

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-9

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line	Explanation
No.	
1	The Company's tax returns are available for inspection during normal business hours in the parent company offices located at 10913 Metronome Drive, Houston, TX 77043 (telephone number: 713-574-5952).

Miscellaneous Tax Information

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-10

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

-
- | | | |
|-----|---|------------------|
| (1) | What tax years are currently open with the Internal Revenue Service? | 2009, 2010, 2011 |
| (2) | Is the treatment of customer deposits an issue with the IRS? | No |
| (3) | Is the treatment of contributions in aid of construction an issue with the IRS? | No |
| (4) | Is the treatment of unbilled revenue an issue with the IRS? | No |

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
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	\$ 1,011,492	31.07%	4.84%	1.50%
2	Short Term debt	-	0.00%	0.00%	0.00%
3	Preferred stock	-	0.00%	0.00%	0.00%
4	Common Equity	2,226,567	68.40%	9.47%	6.48%
5	Customer Deposits	17,173	0.53%	6.00%	0.03%
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	\$ 3,255,232	100.00%		8.01%

Supporting Schedules: D-2
Recap Schedules: A-1

Reconciliation of Capital Structure to Requested Rate Base
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-2
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata*	(6) Reconciled to Requested Rate Base
			(3) Specific	(4) (Explain)		
1	Long Term Debt	\$ 2,799,486	\$ -		36.13%	\$ 1,011,492
2	Short Term debt	-	-		36.13%	-
3	Preferred stock	-	-		36.13%	-
4	Common Equity	6,162,426	-		36.13%	2,226,567
5	Customer Deposits	47,529	-		36.13%	17,173
6	Tax Credits - Zero Cost	-	-		36.13%	-
7	Tax Credits - Weighted Cost	-	-		36.13%	-
8	Accumulated Deferred Income Tax	-	-		36.13%	-
9	Other	-	-		36.13%	-
10						
11	Total	<u>\$ 9,009,441</u>	<u>\$ -</u>		36.13%	<u>\$ 3,255,232</u>
12						
13						
14						
15						
16	* List corresponding adjustments to rate base below:					
17						
18						
19	Description			Amount		
20						
21						
22	To reduce long term debt			\$ 1,787,994		
23	To reduce common equity			3,935,859		
24	To reduce customer deposits			30,356		

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: NI Florida LLC

Schedule D-3

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Utility or Parent

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Historic or Projected

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provision, Special Restriction	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Discount or Premium on Principal Sold	Discount or Premium Associated with Column (5)	Issuing Expense Associated with Column (4)	Issuing Expense Associated with Column (5)	Net Proceeds (5)-(9)-(7)	Rate (Contract Rate on Face Value)	Dollar Dividend on Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 None

Note: Neither NI Florida LLC or its parent company had any preferred stock outstanding during the test year.

Recap Schedules: A-19, D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Ni Florida LLC

Schedule D-4

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Utility or Parent

Interim or Final

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest expense	(3) Maturity Date	(4) Simple Average Amount Outstanding at 12/31/08	(5) Effective Cost Rate
1	None				

Note: Neither Ni Florida LLC nor its parent had any short term debt during the test year.

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Basis

Florida Public Service Commission

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

Schedule D-5
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (10% x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/(4)-(6)-(7)
1												
2	Guaranteed growth note	5/5/08 - 5/4/2015	255,614	255,614	-	-	-	-	-	25,561	25,561	10.00%
3												
4												
5												
6												
7												
8												
9	Total		\$ 255,614	\$ 255,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,561	\$ 25,561	10.00%
10												

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Basis

Florida Public Service Commission

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

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule D-5
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13-Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (10% x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Guaranteed growth note	5/5/08 - 5/4/2015	255,614	255,614	-	-	-	-	-	25,561	25,561	10.00%
2												
3												
4												
5												
6												
7												
8												
9	Total		\$ 255,614	\$ 255,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,561	\$ 25,561	10.00%
10												

Note: The long term debt shown is both Ni Florida LLC's Hudson Division and its parent company. Ni Florida LLC's Tamiami Division has no long term debt.

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

Cost of Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

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

Schedule D-6
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13-Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount / Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Base of Variable Rate (1 month LIBOR + 3.25%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/(4)-(6)-(7)
1	Bank of America Loan	3/2/11 - 3/1/2016	2,850,000	2,543,872	187,958		15,759	-	3,228	4.19%	106,688	109,816	4.32%
Total			\$ 2,850,000	\$ 2,543,872	\$ 187,958	\$ -	\$ 15,759	\$ -	\$ 3,228		\$ 106,688	\$ 109,816	4.32%

Supporting Schedules: None
Recap Schedules: A-19, D-2

Cost of Variable Rate Long Term Debt
13-Month Average Basis

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

Florida Public Service Commission

Schedule D-6
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Avg. Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount / Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Base of Variable Rate (1-month LIBOR + 3.25%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/(4)-(6)-(7)
1	Bank of America Loan	4/19/2012 - 4/18/2017	18,000,000	16,063,750	1,189,109		99,699		20,422	4.10%	674,328	694,750	4.32%
Total			\$ 18,000,000	\$ 16,063,750	\$ 1,189,109	\$ -	\$ 99,699	\$ -	\$ 20,422	\$ 0	\$ 674,328	\$ 694,750	4.32%

Supporting Schedules: None
Recap Schedules: A-18, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: D-7

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	October '11	\$ 41,609	\$ 1,260	\$ 1,136	\$ 41,733
2	November '11	41,733	1,920	605	43,048
3	December '11	43,048	1,320	196	44,172
4	January '12	44,172	1,040	487	44,725
5	February '12	44,725	1,240	521	45,444
6	March '12	45,444	1,200	155	46,489
7	April '12	46,489	2,589	371	48,707
8	May '12	48,707	2,320	795	50,232
9	June '12	50,232	1,920	637	51,515
10	July '12	51,515	1,240	558	52,196
11	August '12	52,196	2,113	325	53,984
12	September '12	53,984	980	364	54,600
13	Total	<u>\$ 563,854</u>			<u>\$ 576,844</u>
14					
15	Simple Average = (Total Column (6) / 12 =				
16					

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
 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	16.48
3				
4		Gallongage Charge Per 1,000 Gallons		
5		RS - Gallongage Charge , 0 - 3,000 gallons	4.78	5.79
6		RS - Gallongage Charge , 3,000 - 6,000 gallons	5.23	6.33
7		RS - Gallongage Charge , over 6,000 gallons	7.84	9.49
8				
9		GENERAL SERVICE - RATE SCHEDULE GS		
10		Base Facility Charge by meter Size		
11		5/8" x 3/4"	13.61	16.48
12		1"	20.42	24.73
13		1-1/2"	34.03	41.21
14		2"	68.05	82.41
15		3"	108.88	131.85
16		4"	217.76	263.70
17		6"	340.25	412.03
18		8"	680.50	824.06
19				
20		GS - Gallongage Charge Per 1,000 Gallons	5.01	6.07
21				
22		GENERAL SERVICE - RATE SCHEDULE RV GS		
23		Base Facility Charge by Meter Size		
24		3"	1,425.53	1,726.27
25				
26		RV GS - Gallongage Charge Per 1,000 Gallons	5.01	6.07
27				

Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-1

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	22.36
3			
4	Gallorage Charge - Up to 10,000 Gallons	6.22	7.36
5			
6	GENERAL SERVICE - RATE SCHEDULE GS		
7	Base Facility Charge by meter Size		
8	5/8" x 3/4"	18.91	22.36
9	3/4"	28.35	33.52
10	1"	47.24	55.86
11	1-1/2"	94.46	111.70
12	2"	151.16	178.75
13	3"	302.30	357.47
14	4"	472.32	558.52
15	6"	944.69	1,117.10
16	8"	1,511.49	1,787.34
17	10"	2,172.79	2,569.33
18			
19	GS - Gallorage Charge Per 1,000 Gallons	7.42	8.77
20			
21	BULK SERVICE - MULTI-RESIDENTIAL		
22	Base Facility Charge by Meter Size		
23	4"	472.32	558.52
24			
25	R GS - Gallorage Charge Per 1,000 Gallons	7.76	9.18
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 or Sewer
 Interim Final

Schedule: E-2
 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	October 2011 to September 2012						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	8,615	-	\$ 13.61	\$ 117,250	\$ 16.48	\$ 141,986
4	0 - 3M gallons		11,475	4.78	54,848	5.79	66,420
5	3M - 6M Gallons		1,748	5.23	9,140	6.33	11,068
6	Over 6M gallons		847	7.84	6,641	9.49	8,042
7	Total Residential	8,615	14,069		187,880		227,516
8	Average Bill						
9					\$ 21.81		\$ 26.41
10	GENERAL SERVICE - RATE SCHEDULE GS						
11	Base Facility Charge						
12	5/8" x 3/4"	206		13.61	2,804	16.48	3,395
13	M Gallons		978	5.01	4,902	6.07	5,936
14	1"	10		20.42	204	24.73	247
15	M Gallons		193	5.01	966	6.07	1,170
16	1 1/2"	71		34.03	2,416	41.21	2,926
17	M Gallons		3,096	5.01	15,510	6.07	18,782
18	2"	-		68.05	-	82.41	-
19	M Gallons			5.01	-	6.07	-
20	3"	-		108.88	-	131.85	-
21	M Gallons			5.01	-	6.07	-
22	4"	-		217.76	-	263.70	-
23	M gallons			5.01	-	6.07	-
24	6"	-		340.25	-	412.03	-
25	M gallons			5.01	-	6.07	-
26	8"	-		680.50	-	824.06	-
27	M gallons			5.01	-	6.07	-
28	Total General Service - Rate Schedule GS	287	4,267		26,802		32,456
29	Average Bill						
30					\$ 93.39		\$ 113.09
31	GENERAL SERVICE - RATE SCHEDULE R GS						
32	3"	12		1,425.53	17,106	1,726.27	20,715
33	M Gallons		2,050	5.01	10,269	6.07	12,435
34	Total General Service - Rate Schedule R GS	12	2,050		27,375		33,151
35	Average Bill						
36					\$ 2,281.28		\$ 2,762.56
37	Total Calculated Revenue						
38					\$ 242,057		\$ 293,123
39	Refunds to Customers						
40	Miscellaneous Adjustments						
41					(1,744)		
42	Other Revenue						
43	Connections				1,176		1,176
44	Reconnections				144		144
45	Premises Visit				10		10
46	Late Charges				4,695		4,695
47	Total Other Revenue				6,025		6,025
48	Total Booked Revenue						
49					\$ 246,338		\$ 299,148

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
 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	October 2011 to September 2012						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	29,858	-	\$ 18.91	\$ 564,615	\$ 22.36	\$ 667,659
4	Up to 10 kgal		82,131	6.22	510,855	7.36	604,088
5	Total Residential	29,858	82,131		1,075,470		1,271,747
6							
7	Average Bill				\$ 36.02		\$ 42.59
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
	5/8" x 3/4"	-	-	18.91	-	22.36	-
	M Gallons			7.42	-	8.77	-
11	3/4"	1,259		28.35	35,693	33.52	42,207
12	M Gallons		10,579	7.42	78,496	8.77	92,822
13	1"	96		47.24	4,535	55.86	5,363
14	M Gallons		1,365	7.42	10,128	8.77	11,977
15	1 1/2"	95		94.46	8,974	111.70	10,611
16	M Gallons		3,780	7.42	28,048	8.77	33,166
17	2"	95		151.16	14,360	178.75	16,981
18	M Gallons		6,347	7.42	47,095	8.77	55,690
19	3"	24		302.30	7,255	357.47	8,579
20	M Gallons		1,957	7.42	14,521	8.77	17,171
21	4"	-		472.32	-	558.52	-
22	M Gallons		-	7.42	-	8.77	-
23	6"	12		944.69	11,336	1,117.10	13,405
24	M Gallons		7,921	7.42	58,774	8.77	69,500
25	8"	-		1,511.49	-	1,787.34	-
26	M gallons		-	7.42	-	8.77	-
27	10"	-		2,172.79	-	2,569.33	-
28	M gallons		-	7.42	-	8.77	-
29	Total General Service - Rate Schedule GS	1,581	31,949		319,215		377,472
30							
31	Average Bill				\$ 201.91		\$ 238.76
32							
33	BULK SERVICE						
34	4"	12		472.32	5,668	558.52	6,702
35	M Gallons		37,587	7.76	291,675	9.18	344,907
36	Total Bulk Service	12	37,587		297,343		351,609
37							
38	Average Bill				\$ 24,778.58		\$ 29,300.76
39							
40	Total Calculated Revenue				\$ 1,692,027		\$ 2,000,828
41							
42							
43	Miscellaneous Adjustments				(2,328)		
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	Rounding				(1)		
52	Total Booked Revenue				\$ 1,743,351		\$ 2,054,481

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-3

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	11	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	Residential	General	Bulk	Total
			Service - GS	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	29,858	1,581	12	31,451

Miscellaneous Service Charges

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: E-4

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 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)		Proposed	
		Present		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

Schedule: E-4

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 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					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-5

Docket No.: 130010-WS

Page 1 of 2

Test Year Ended: September 30, 2012

Interim [] Final [X]

Preparer: Donald J. Clayton, P.E.

Water [X] Sewer []

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges if applicable.

Line No.	(1) Description	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	Present Rates					
2	Connection and Reconnect Fees		\$ 144	\$ -	\$ 1,176	\$ 1,320
3	Premises Visit fees	-	-	-	10	10
4	Late Penalty Fees	-	-	-	4,695	4,695
5						
6	Total Other Charges	\$ -	\$ 144	\$ -	\$ 5,881	\$ 6,025
7						
8	Proposed Rates					
9	Connection and Reconnect Fees	\$ -	\$ 144	\$ -	\$ 1,176	\$ 1,320
10	Premises Visit fees	-	-	-	10	10
11	Late Penalty Fees	-	-	-	4,695	4,695
12						
13	Total Other Charges	\$ -	\$ 144	\$ -	\$ 5,881	\$ 6,025
14						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-5

Docket No.: 130010-WS

Page 2 of 2

Test Year Ended: September 30, 2012

Interim [] Final [X]

Preparer: Donald J. Clayton, P.E.

Water [] Sewer [X]

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges if applicable.

Line No.	(1) Description	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	Present Rates					
2	Connection and Reconnect Fees		\$ 1,680	\$ -	\$ 7,722	\$ 9,402
3	Premises Visit fees	-	-	-	6,894	6,894
4	Late Penalty Fees	-	-	-	37,357	37,357
5						
6	Total Other Charges	\$ -	\$ 1,680	\$ -	\$ 51,973	\$ 53,653
7						
8	Proposed Rates					
9	Connection and Reconnect Fees	\$ -	\$ 1,680	\$ -	\$ 7,722	\$ 9,402
10	Premises Visit fees	-	-	-	6,894	6,894
11	Late Penalty Fees	-	-	-	37,357	37,357
12						
13	Total Other Charges	\$ -	\$ 1,680	\$ -	\$ 51,973	\$ 53,653
14						

Public fire Hydrants Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-6

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Make	(3) Model	(4) Location	(5) Quantity
1	None				

Private Fire Protection Service

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-7

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1	None		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-8

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

Line No.	(1) Type	(2) Description
1		Ni Florida LLC does not have any agreements or contracts that have rates or conditions that differ from those on the approved Tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-9

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	Ni Florida LLC has not paid any state, municipal, city or county franchise taxes or fees.				

Service Availability Charges Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-10

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water Sewer

Historic or Projected

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed then this schedule is not required.

Line No.	(1) Type of Charge	(2) Present Charges	(3) Proposed Charges
1	Ni Florida LLC is not proposing to change it service availability charges, therefore this schedule is not required.		

Service Availability Charges Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-10

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] Sewer[X]

Historic [X] or Projected []

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed then this schedule is not required.

Line	(1)	(2)	(3)
No.	Type of Charge	Present Charges	Proposed Charges
1	Ni Florida LLC is not proposing to change it service availability charges, therefore this schedule is not required.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-11

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water Sewer

Historic or Projected

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed then this schedule is not required.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

1	Ni Florida LLC does not have any guaranteed revenue contracts.				
---	--	--	--	--	--

Guaranteed Revenues Received

Florida Public Service Commission

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

Schedule: E-11
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed then this schedule is not required.

Line	(1) For the	(2)	(3) General	(4)	(5)
No.	Year Ended	Residential	Service	Other	Total
1	Ni Florida LLC does not have any guaranteed revenue contracts.				

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-12

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water Sewer

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

<u>Line</u>	
<u>No.</u>	
1	Ni Florida LLC does not have any industrial customers, whose utilization exceeds an average of 350,000 GPD.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Projected Test Year Ended: N/A
 Water Sewer

Schedule: E-13
 Page 1 of 1

Preparer: Donald J. Clayton, P.E.

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					Test Year		Project. TY				
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Consumption (000)	Proj. Factor	Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 Ni Florida LLC is not utilizing a projected test year, therefore, this schedule is not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Projected Test Year Ended: N/A
 Water [] Sewer[X]

Schedule: E-13
 Page 1 of 1

Preparer: Donald J. Clayton, P.E.

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 Ni Florida LLC is not utilizing a projected test year, therefore, this schedule is not applicable.

Billing Analysis Schedule

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: E-14

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.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

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

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

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, columns 4 and 5 may be omitted

Month/ Year	(1) Total Gallons Pumped (000s)	(2) Gallons Purchased (000s)	(3) Gallons Sold (000s)	(4) Other Uses (000s)	(5) Unaccounted For Water (1) + (2) - (3) - (4) (000s)	(6) % Unaccounted For Water
Oct-11	-	1,258	1,180			6.24%
Nov-11	-	1,542	1,930			-25.14%
Dec-11	-	2,170	1,848			14.82%
Jan-12	-	2,280	1,986			12.90%
Feb-12	-	2,722	2,520			7.40%
Mar-12	-	2,937	2,492			15.16%
Apr-12	-	2,527	2,631			-4.12%
May-12	-	1,711	1,388			18.91%
Jun-12	-	1,504	1,419			5.64%
Jul-12	-	1,206	915			24.11%
Aug-12	-	1,244	1,153			7.29%
Sep-12	-	1,165	924			20.70%
Total	-	22,266	20,386			8.44%

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year, Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows (000s)	Total Purch. Sewage Treatment (000s)
	(Name) (000s)	(Name) (000s)	(Name) (000s)	(Name) (000s)		
Oct-11					-	11,413
Nov-11					-	10,592
Dec-11					-	10,354
Jan-12					-	12,568
Feb-12					-	10,829
Mar-12					-	11,034
Apr-12					-	14,013
May-12					-	10,783
Jun-12					-	13,822
Jul-12					-	20,087
Aug-12					-	13,112
Sep-12					-	11,612
Total					-	150,219

Note: All wastewater is pumped to Pasco County for treatment and disposal.

Water Treatment Plant Data

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: F-3

Docket No.: 130010-WS

Page 1 of 1

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

NOT APPLICABLE - ALL WATER PURCHASED		DATE	GPD
1.	<p>Plant Capacity</p> <p>The Hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</p>	_____	_____
2.	<p>Maximum Day</p> <p>The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.</p>	_____	_____
3.	<p>Five-Day Max Year</p> <p>The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.</p>	_____	_____

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-4

Docket No.: 130010-WS

Page 1 of 1

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
NOT APPLICABLE - ALL TREATMENT PURCHASED		
1. Plant Capacity	_____	_____
<p>The Hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</p> <p>DEP Permitted Capacity</p>		
2. Annual Average Daily Flow	_____	_____
<p>An average of the daily flows during the test year.</p>		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-5

Docket No.: 130010-WS

Page 1 of 1

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful

Recap Schedules : A-5, A-9, B-13

NOT APPLICABLE - ALL WATER PURCHASED

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-6

Docket No.: 130010-WS

Page 1 of 2

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules : A-6, A-10, B-14

NOT APPLICABLE - ALL TREATMENT PURCHASED

1	(A) Used and useful flow, GPD (AADF, 12 mo. ending 6/30/05)	<u>0</u>
2		
3	(B) Less: Excess I&I	0
4	(C) Plus: Property needed for post test year period (See F-8)	<u>0</u>
5	(D) Total Flows	0
6	(E) Permitted capacity	<u>0</u>
7	(F) Used and useful percentage	%
8	(G) Non-used and useful percentage	%

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

Schedule: F-6
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Line No.				Allowance @ 500 gpd/inch-dia./mile	
	Main dia. Inches	Main length Feet	Miles	gpd	gpy
1	<u>A. Infiltration allowance, excluding service laterals</u>				
2					
3					
4					
5					
6	Gravity				
7	8	133,669	25	101,264	36,961,504
8	Force				
9	4	19,878	4	7,530	2,748,284
10	6	38,303	7	21,763	7,943,520
11	8	4,000	1	3,030	1,106,061
12	12	3,810	1	4,330	1,580,284
13	Total	199,660	38		50,339,652
14	Estimated inflow @ 10% of flows (1.10)				14,578,900
15	Allowable I&I				64,918,552
16					
17	<u>B. Calculation of Inflow & Infiltration (I&I)</u>				
18	Wastewater treated				130,971,000
19					
20					
21					Estimated
22	Gallons billed to WW cust. (1)				Returned
23	Residential		83,721,000	60.00%	50,232,600
24	Multi-Units		28,521,000	60.00%	17,112,600
25	Commercial		33,547,000	80.00%	26,837,600
26	Estimated flows returned		145,789,000		94,182,800
27					
28					
29					
30					
31	Estimated I&I (treated less returned)				36,788,200
32	Actual less allowable				(28,130,352)
33	Excess, if any [if positive]				-
34	Excess as percent of wastewater treated				0.00%

Used and Useful Calculations
 Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

Schedule: F-7
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide all, calculations, analyses and government requirements used to determine the used and useful percentage for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5, A-6, A-9, A-10, B-13, B14

Water Distribution System

The system is predominantly single family residential. There is one single metered RV park and 25 commercial customers. The following is the build out of the system.

Lots	Total	Occupied	Not
			Occupied
Residential	742	717	25
RV Park	1	1	-
Commercial	26	25	1
	769	743	26

The unoccupied lots are spread throughout the system and, as such, the system should be considered 100% used and useful.

Wastewater Collection System

The service area is predominantly single family residential. As of the end of the test year there was one single metered trailer park customer and 134 commercial customers. The following is the build out of the system.

Lots	Total	Occupied	Not
			Occupied
Residential	3,296	2,604	692
Trailer park	1	1	-
Commercial	146	134	12
	3,443	2,739	704

The unoccupied lots are spread throughout the system. As such, the system should be considered 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-8

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5, F-6, F-7

No margin reserve is requested. Therefore this schedule is not required

Equivalent Residential Connections - Water

Florida Public Service Commission

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

Schedule: F-9
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Water Connections			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. In ERCs
		Beginning	Ending	Average					
1	2008	718	718	718	16,167,000	22,517	22,627,000	1,005	
2	2009	718	717	718	16,261,000	22,663	23,670,000	1,044	3.94%
3	2010	717	718	718	16,095,000	22,432	21,860,000	975	-6.70%
4	2011	718	719	719	14,461,000	20,127	21,500,000	1,068	9.62%
5	10-11 to 9-12	711	719	715	14,069,000	19,677	21,500,000	1,093	2.29%
6									
7					Average Growth Through 5-Year Period (Col. 8)				2.29%

Regression Analysis per Rule 25-30.431(2)(C)

		X	Y
Constant:	977	1	1,005
X Coefficient:	20	2	1,044
R^2:	0.4383	3	975
		4	1,068
		5	1,093

Projection based on regression		
Projected 5 year growth past TY		84
Average annual Growth		17
Projection based on averages		
Projected 5 year growth past TY		131
Average annual Growth		26

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-10

Docket No.: 130010-WS

Page 1 of 1

Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. In ERCs
		(2) Beginning	(3) Ending						
1	2008	2,556	2,588	2,572	90,605,000	35,227	150,439,000	4,271	
2	2009	2,588	2,589	2,589	101,062,000	39,043	170,277,000	4,361	2.13%
3	2010	2,589	2,589	2,589	94,928,000	36,666	159,913,000	4,361	0.00%
4	2011	2,589	2,607	2,598	91,558,000	35,242	153,953,000	4,368	0.16%
5	10-11 to 9-12	2,613	2,607	2,610	82,131,000	31,468	153,953,000	4,892	11.99%
6									
7									Average Growth Through 5-Year Period (Col. 8) 3.57%

Regression Analysis per Rule 25-30.431(2)(C)

		X	Y
Constant:	4,076	1	4,271
X Coefficient:	125	2	4,361
R^2:	0.6252	3	4,361
		4	4,368
		5	4,892

Projection based on regression

Projected 5 year growth past TY	434
Average annual Growth	87

Projection based on averages

Projected 5 year growth past TY	938
Average annual Growth	188

BILLING ANALYSIS SCHEDULE E-14

OF

NI FLORIDA, LLC

Exact Legal Name of Utility

VOLUME II

FOR THE

Test Year Ended: September 30, 2012

DOCUMENT NUMBER-DATE

01032 FEB 27 2012

FPSC-COMMISSION CLERK

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 1 of 165

Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: Residential

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

Line No.	(1) Consumption Level	(2) No 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	3061	3,061	0	0		0	0.00%
2	1,000	1727	4,788	1,727,000	1,727,000		1,727,000	12.31%
3	2,000	1787	6,555	3,534,000	5,261,000		5,261,000	37.50%
4	3,000	1118	7,673	3,354,000	8,615,000		8,615,000	61.40%
5	4,000	463	8,136	1,852,000	10,467,000		10,467,000	74.60%
6	5,000	225	8,361	1,125,000	11,592,000		11,592,000	82.62%
7	6,000	92	8,453	552,000	12,144,000		12,144,000	86.55%
8	7,000	50	8,503	350,000	12,494,000		12,494,000	89.05%
9	8,000	31	8,534	248,000	12,742,000		12,742,000	90.81%
10	9,000	28	8,562	252,000	12,994,000		12,994,000	92.61%
11	10,000	15	8,577	150,000	13,144,000		13,144,000	93.68%
12	11,000	14	8,591	154,000	13,298,000		13,298,000	94.78%
13	12,000	5	8,596	60,000	13,358,000		13,358,000	95.20%
14	13,000	3	8,599	39,000	13,397,000		13,397,000	95.48%
15	14,000	2	8,601	29,000	13,425,000		13,425,000	95.68%
16	15,000	2	8,603	30,000	13,455,000		13,455,000	95.89%
17	16,000	4	8,607	64,000	13,519,000		13,519,000	96.35%
18	17,000	4	8,611	68,000	13,587,000		13,587,000	96.84%
19	18,000	3	8,614	54,000	13,641,000		13,641,000	97.22%
20	19,000	0	8,614	0	13,641,000		13,641,000	97.22%
21	20,000	2	8,616	40,000	13,681,000		13,681,000	97.51%
22	21,000	1	8,617	21,000	13,702,000		13,702,000	97.66%
23	22,000	0	8,617	0	13,702,000		13,702,000	97.66%
24	23,000	0	8,617	0	13,702,000		13,702,000	97.66%
25	24,000	0	8,617	0	13,702,000		13,702,000	97.66%
26	25,000	1	8,618	25,000	13,727,000		13,727,000	97.83%
27	26,000	0	8,618	0	13,727,000		13,727,000	97.83%
28	27,000	0	8,618	0	13,727,000		13,727,000	97.83%
29	28,000	1	8,619	28,000	13,755,000		13,755,000	98.03%
30	29,000	0	8,619	0	13,755,000		13,755,000	98.03%
31	30,000	0	8,619	0	13,755,000		13,755,000	98.03%
32	31,000	1	8,620	31,000	13,786,000		13,786,000	98.25%
33	32,000	1	8,621	32,000	13,818,000		13,818,000	98.48%
34	33,000	1	8,622	33,000	13,851,000		13,851,000	98.72%
35	34,000	1	8,623	34,000	13,885,000		13,885,000	98.96%
36	35,000	0	8,623	0	13,885,000		13,885,000	98.96%
37	36,000	0	8,623	0	13,885,000		13,885,000	98.96%
38	37,000	0	8,623	0	13,885,000		13,885,000	98.96%
39	38,000	0	8,623	0	13,885,000		13,885,000	98.96%
40	39,000	0	8,623	0	13,885,000		13,885,000	98.96%
41	40,000	0	8,623	0	13,885,000		13,885,000	98.96%
42	41,000	1	8,624	41,000	13,926,000		13,926,000	99.25%
43	42,000	0	8,624	0	13,926,000		13,926,000	99.25%
44	43,000	0	8,624	0	13,926,000		13,926,000	99.25%
45	44,000	0	8,624	0	13,926,000		13,926,000	99.25%
46	45,000	0	8,624	0	13,926,000		13,926,000	99.25%
47	46,000	0	8,624	0	13,926,000		13,926,000	99.25%
48	47,000	0	8,624	0	13,926,000		13,926,000	99.25%
49	48,000	0	8,624	0	13,926,000		13,926,000	99.25%
50	49,000	0	8,624	0	13,926,000		13,926,000	99.25%
51	50,000	1	8,625	50,000	13,976,000		13,976,000	99.61%
52	51,000	0	8,625	0	13,976,000		13,976,000	99.61%
53	52,000	0	8,625	0	13,976,000		13,976,000	99.61%
54	53,000	0	8,625	0	13,976,000		13,976,000	99.61%
55	54,000	0	8,625	0	13,976,000		13,976,000	99.61%
56	55,000	1	8,626	55,000	14,031,000		14,031,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 2 of 165

Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

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

Line No.	(1) Consumption Level	(2) No 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	53	101	53,000	53,000	0	5.45%	
3	2,000	34	135	68,000	121,000	0	12.45%	
4	3,000	21	156	63,000	184,000	0	18.93%	
5	4,000	10	166	40,000	224,000	0	23.05%	
6	5,000	3	169	15,000	239,000	0	24.59%	
7	6,000	2	171	12,000	251,000	0	25.82%	
8	7,000	3	174	21,000	272,000	0	27.98%	
9	8,000	0	174	0	272,000	0	27.98%	
10	9,000	2	176	18,000	290,000	0	29.84%	
11	10,000	5	181	50,000	340,000	0	34.98%	
12	11,000	2	183	22,000	362,000	0	37.24%	
13	12,000	1	184	12,000	374,000	0	38.48%	
14	13,000	0	184	0	374,000	0	38.48%	
15	14,000	1	185	14,000	388,000	0	39.92%	
16	15,000	0	185	0	388,000	0	39.92%	
17	16,000	4	189	64,000	452,000	0	46.50%	
18	17,000	2	191	34,000	486,000	0	50.00%	
19	18,000	1	192	18,000	504,000	0	51.85%	
20	19,000	0	192	0	504,000	0	51.85%	
21	20,000	1	193	20,000	524,000	0	53.91%	
22	21,000	1	194	21,000	545,000	0	56.07%	
23	22,000	0	194	0	545,000	0	56.07%	
24	23,000	1	195	23,000	568,000	0	58.44%	
25	24,000	0	195	0	568,000	0	58.44%	
26	25,000	1	196	25,000	593,000	0	61.01%	
27	26,000	2	198	52,000	645,000	0	66.36%	
28	27,000	0	198	0	645,000	0	66.36%	
29	28,000	1	199	28,000	673,000	0	69.24%	
30	29,000	0	199	0	673,000	0	69.24%	
31	30,000	0	199	0	673,000	0	69.24%	
32	31,000	0	199	0	673,000	0	69.24%	
33	32,000	0	199	0	673,000	0	69.24%	
34	33,000	3	202	99,000	772,000	0	79.42%	
35	34,000	0	202	0	772,000	0	79.42%	
36	35,000	0	202	0	772,000	0	79.42%	
37	36,000	2	204	72,000	844,000	0	88.83%	
38	37,000	1	205	37,000	881,000	0	90.64%	
39	38,000	0	205	0	881,000	0	90.64%	
40	39,000	0	205	0	881,000	0	90.64%	
41	40,000	0	205	0	881,000	0	90.64%	
42	41,000	0	205	0	881,000	0	90.64%	
43	42,000	0	205	0	881,000	0	90.64%	
44	43,000	0	205	0	881,000	0	90.64%	
45	44,000	1	206	44,000	925,000	0	95.16%	
46	45,000	0	206	0	925,000	0	95.16%	
47	46,000	0	206	0	925,000	0	95.16%	
48	47,000	1	207	47,000	972,000	0	100.00%	

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	0	1	1	0	0		0	0.00%
2	1,000	0	1	0	0		0	0.00%
3	2,000	1	2	2,000	2,000		2,000	1.04%
4	3,000	0	2	0	2,000		2,000	1.04%
5	4,000	1	3	4,000	6,000		6,000	3.13%
6	5,000	0	3	0	6,000		6,000	3.13%
7	6,000	0	3	0	6,000		6,000	3.13%
8	7,000	0	3	0	6,000		6,000	3.13%
9	8,000	0	3	0	6,000		6,000	3.13%
10	9,000	0	3	0	6,000		6,000	3.13%
11	10,000	1	4	10,000	16,000		16,000	8.33%
12	11,000	0	4	0	16,000		16,000	8.33%
13	12,000	1	5	12,000	28,000		28,000	14.58%
14	13,000	0	5	0	28,000		28,000	14.58%
15	14,000	0	5	0	28,000		28,000	14.58%
16	15,000	0	5	0	28,000		28,000	14.58%
17	16,000	1	6	16,000	44,000		44,000	22.92%
18	17,000	0	6	0	44,000		44,000	22.92%
19	18,000	0	6	0	44,000		44,000	22.92%
20	19,000	0	6	0	44,000		44,000	22.92%
21	20,000	0	6	0	44,000		44,000	22.92%
22	21,000	0	6	0	44,000		44,000	22.92%
23	22,000	0	6	0	44,000		44,000	22.92%
24	23,000	0	6	0	44,000		44,000	22.92%
25	24,000	0	6	0	44,000		44,000	22.92%
26	25,000	0	6	0	44,000		44,000	22.92%
27	26,000	0	6	0	44,000		44,000	22.92%
28	27,000	0	6	0	44,000		44,000	22.92%
29	28,000	1	7	28,000	72,000		72,000	37.50%
30	29,000	0	7	0	72,000		72,000	37.50%
31	30,000	0	7	0	72,000		72,000	37.50%
32	31,000	0	7	0	72,000		72,000	37.50%
33	32,000	0	7	0	72,000		72,000	37.50%
34	33,000	1	8	33,000	105,000		105,000	54.69%
35	34,000	0	8	0	105,000		105,000	54.69%
36	35,000	0	8	0	105,000		105,000	54.69%
37	36,000	0	8	0	105,000		105,000	54.69%
38	37,000	0	8	0	105,000		105,000	54.69%
39	38,000	0	8	0	105,000		105,000	54.69%
40	39,000	0	8	0	105,000		105,000	54.69%
41	40,000	1	9	40,000	145,000		145,000	75.52%
42	41,000	0	9	0	145,000		145,000	75.52%
43	42,000	0	9	0	145,000		145,000	75.52%
44	43,000	0	9	0	145,000		145,000	75.52%
45	44,000	0	9	0	145,000		145,000	75.52%
46	45,000	0	9	0	145,000		145,000	75.52%
47	46,000	0	9	0	145,000		145,000	75.52%
48	47,000	1	10	47,000	192,000		192,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water or Sewer
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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	4	4	0	0		0	0.00%
2	1,000	1	5	1,000	1,000		1,000	0.03%
3	2,000	2	7	4,000	5,000		5,000	0.16%
4	3,000	0	7	0	5,000		5,000	0.16%
5	4,000	1	8	4,000	9,000		9,000	0.29%
6	5,000	0	8	0	9,000		9,000	0.29%
7	6,000	3	11	18,000	27,000		27,000	0.87%
8	7,000	1	12	7,000	34,000		34,000	1.10%
9	8,000	0	12	0	34,000		34,000	1.10%
10	9,000	1	13	9,000	43,000		43,000	1.39%
11	10,000	0	13	0	43,000		43,000	1.39%
12	11,000	4	17	44,000	87,000		87,000	2.81%
13	12,000	1	18	12,000	99,000		99,000	3.20%
14	13,000	2	20	26,000	125,000		125,000	4.04%
15	14,000	2	22	28,000	153,000		153,000	4.94%
16	15,000	3	25	45,000	198,000		198,000	6.39%
17	16,000	2	27	32,000	230,000		230,000	7.43%
18	17,000	1	28	17,000	247,000		247,000	7.98%
19	18,000	1	29	18,000	265,000		265,000	8.56%
20	19,000	4	33	76,000	341,000		341,000	11.01%
21	20,000	2	35	40,000	381,000		381,000	12.30%
22	21,000	1	36	21,000	402,000		402,000	12.98%
23	22,000	4	40	88,000	490,000		490,000	15.82%
24	23,000	3	43	69,000	559,000		559,000	18.05%
25	24,000	0	43	0	559,000		559,000	18.05%
26	25,000	1	44	25,000	584,000		584,000	18.86%
27	26,000	0	44	0	584,000		584,000	18.86%
28	27,000	1	45	27,000	611,000		611,000	19.73%
29	28,000	1	46	28,000	639,000		639,000	20.63%
30	29,000	1	47	29,000	668,000		668,000	21.57%
31	30,000	0	47	0	668,000		668,000	21.57%
32	31,000	0	47	0	668,000		668,000	21.57%
33	32,000	0	47	0	668,000		668,000	21.57%
34	33,000	2	49	66,000	734,000		734,000	23.70%
35	34,000	1	50	34,000	768,000		768,000	24.80%
36	35,000	0	50	0	768,000		768,000	24.80%
37	36,000	0	50	0	768,000		768,000	24.80%
38	37,000	0	50	0	768,000		768,000	24.80%
39	38,000	0	50	0	768,000		768,000	24.80%
40	39,000	0	50	0	768,000		768,000	24.80%
41	40,000	1	51	40,000	808,000		808,000	26.09%
42	41,000	0	51	0	808,000		808,000	26.09%
43	42,000	2	53	84,000	892,000		892,000	28.80%
44	43,000	0	53	0	892,000		892,000	28.80%
45	44,000	0	53	0	892,000		892,000	28.80%
46	45,000	2	55	90,000	982,000		982,000	31.71%
47	46,000	1	56	46,000	1,028,000		1,028,000	33.19%
48	47,000	0	56	0	1,028,000		1,028,000	33.19%
49	48,000	0	56	0	1,028,000		1,028,000	33.19%
50	49,000	0	56	0	1,028,000		1,028,000	33.19%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
51	50,000	0	56	0	1,028,000		1,028,000	33.19%
52	51,000	0	56	0	1,028,000		1,028,000	33.19%
53	52,000	0	56	0	1,028,000		1,028,000	33.19%
54	53,000	0	56	0	1,028,000		1,028,000	33.19%
55	54,000	0	56	0	1,028,000		1,028,000	33.19%
56	55,000	0	56	0	1,028,000		1,028,000	33.19%
57	56,000	0	56	0	1,028,000		1,028,000	33.19%
58	57,000	0	56	0	1,028,000		1,028,000	33.19%
59	58,000	1	57	58,000	1,086,000		1,086,000	35.07%
60	59,000	0	57	0	1,086,000		1,086,000	35.07%
61	60,000	0	57	0	1,086,000		1,086,000	35.07%
62	61,000	0	57	0	1,086,000		1,086,000	35.07%
63	62,000	0	57	0	1,086,000		1,086,000	35.07%
64	63,000	0	57	0	1,086,000		1,086,000	35.07%
65	64,000	0	57	0	1,086,000		1,086,000	35.07%
66	65,000	0	57	0	1,086,000		1,086,000	35.07%
67	66,000	0	57	0	1,086,000		1,086,000	35.07%
68	67,000	0	57	0	1,086,000		1,086,000	35.07%
69	68,000	0	57	0	1,086,000		1,086,000	35.07%
70	69,000	0	57	0	1,086,000		1,086,000	35.07%
71	70,000	0	57	0	1,086,000		1,086,000	35.07%
72	71,000	0	57	0	1,086,000		1,086,000	35.07%
73	72,000	0	57	0	1,086,000		1,086,000	35.07%
74	73,000	0	57	0	1,086,000		1,086,000	35.07%
75	74,000	0	57	0	1,086,000		1,086,000	35.07%
76	75,000	0	57	0	1,086,000		1,086,000	35.07%
77	76,000	0	57	0	1,086,000		1,086,000	35.07%
78	77,000	0	57	0	1,086,000		1,086,000	35.07%
79	78,000	0	57	0	1,086,000		1,086,000	35.07%
80	79,000	0	57	0	1,086,000		1,086,000	35.07%
81	80,000	0	57	0	1,086,000		1,086,000	35.07%
82	81,000	0	57	0	1,086,000		1,086,000	35.07%
83	82,000	0	57	0	1,086,000		1,086,000	35.07%
84	83,000	0	57	0	1,086,000		1,086,000	35.07%
85	84,000	0	57	0	1,086,000		1,086,000	35.07%
86	85,000	0	57	0	1,086,000		1,086,000	35.07%
87	86,000	0	57	0	1,086,000		1,086,000	35.07%
88	87,000	0	57	0	1,086,000		1,086,000	35.07%
89	88,000	0	57	0	1,086,000		1,086,000	35.07%
90	89,000	0	57	0	1,086,000		1,086,000	35.07%
91	90,000	0	57	0	1,086,000		1,086,000	35.07%
92	91,000	0	57	0	1,086,000		1,086,000	35.07%
93	92,000	0	57	0	1,086,000		1,086,000	35.07%
94	93,000	0	57	0	1,086,000		1,086,000	35.07%
95	94,000	0	57	0	1,086,000		1,086,000	35.07%
96	95,000	0	57	0	1,086,000		1,086,000	35.07%
97	96,000	0	57	0	1,086,000		1,086,000	35.07%
98	97,000	0	57	0	1,086,000		1,086,000	35.07%
99	98,000	0	57	0	1,086,000		1,086,000	35.07%
100	99,000	0	57	0	1,086,000		1,086,000	35.07%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
101	100,000	1	58	100,000	1,186,000		1,186,000	38.30%
102	101,000	0	58	0	1,186,000		1,186,000	38.30%
103	102,000	0	58	0	1,186,000		1,186,000	38.30%
104	103,000	0	58	0	1,186,000		1,186,000	38.30%
105	104,000	0	58	0	1,186,000		1,186,000	38.30%
106	105,000	0	58	0	1,186,000		1,186,000	38.30%
107	106,000	0	58	0	1,186,000		1,186,000	38.30%
108	107,000	0	58	0	1,186,000		1,186,000	38.30%
109	108,000	0	58	0	1,186,000		1,186,000	38.30%
110	109,000	0	58	0	1,186,000		1,186,000	38.30%
111	110,000	0	58	0	1,186,000		1,186,000	38.30%
112	111,000	1	59	111,000	1,297,000		1,297,000	41.88%
113	112,000	0	59	0	1,297,000		1,297,000	41.88%
114	113,000	0	59	0	1,297,000		1,297,000	41.88%
115	114,000	1	60	114,000	1,411,000		1,411,000	45.56%
116	115,000	0	60	0	1,411,000		1,411,000	45.56%
117	116,000	0	60	0	1,411,000		1,411,000	45.56%
118	117,000	0	60	0	1,411,000		1,411,000	45.56%
119	118,000	0	60	0	1,411,000		1,411,000	45.56%
120	119,000	0	60	0	1,411,000		1,411,000	45.56%
121	120,000	0	60	0	1,411,000		1,411,000	45.56%
122	121,000	0	60	0	1,411,000		1,411,000	45.56%
123	122,000	1	61	122,000	1,533,000		1,533,000	49.50%
124	123,000	0	61	0	1,533,000		1,533,000	49.50%
125	124,000	0	61	0	1,533,000		1,533,000	49.50%
126	125,000	0	61	0	1,533,000		1,533,000	49.50%
127	126,000	0	61	0	1,533,000		1,533,000	49.50%
128	127,000	0	61	0	1,533,000		1,533,000	49.50%
129	128,000	0	61	0	1,533,000		1,533,000	49.50%
130	129,000	0	61	0	1,533,000		1,533,000	49.50%
131	130,000	0	61	0	1,533,000		1,533,000	49.50%
132	131,000	0	61	0	1,533,000		1,533,000	49.50%
133	132,000	0	61	0	1,533,000		1,533,000	49.50%
134	133,000	1	62	133,000	1,666,000		1,666,000	53.79%
135	134,000	0	62	0	1,666,000		1,666,000	53.79%
136	135,000	0	62	0	1,666,000		1,666,000	53.79%
137	136,000	0	62	0	1,666,000		1,666,000	53.79%
138	137,000	1	63	137,000	1,803,000		1,803,000	58.22%
139	138,000	0	63	0	1,803,000		1,803,000	58.22%
140	139,000	1	64	139,000	1,942,000		1,942,000	62.71%
141	140,000	1	65	140,000	2,082,000		2,082,000	67.23%
142	141,000	0	65	0	2,082,000		2,082,000	67.23%
143	142,000	0	65	0	2,082,000		2,082,000	67.23%
144	143,000	0	65	0	2,082,000		2,082,000	67.23%
145	144,000	0	65	0	2,082,000		2,082,000	67.23%
146	145,000	0	65	0	2,082,000		2,082,000	67.23%
147	146,000	0	65	0	2,082,000		2,082,000	67.23%
148	147,000	0	65	0	2,082,000		2,082,000	67.23%
149	148,000	0	65	0	2,082,000		2,082,000	67.23%
150	149,000	2	67	298,000	2,380,000		2,380,000	76.85%
151	150,000	0	67	0	2,380,000		2,380,000	76.85%
152	151,000	0	67	0	2,380,000		2,380,000	76.85%
153	152,000	0	67	0	2,380,000		2,380,000	76.85%
154	153,000	0	67	0	2,380,000		2,380,000	76.85%
155	154,000	0	67	0	2,380,000		2,380,000	76.85%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	155,000	0	67	0	2,380,000		2,380,000	76.85%
2	156,000	0	67	0	2,380,000		2,380,000	76.85%
3	157,000	1	68	157,000	2,537,000		2,537,000	81.92%
4	158,000	0	68	0	2,537,000		2,537,000	81.92%
5	159,000	0	68	0	2,537,000		2,537,000	81.92%
6	160,000	0	68	0	2,537,000		2,537,000	81.92%
7	161,000	0	68	0	2,537,000		2,537,000	81.92%
8	162,000	0	68	0	2,537,000		2,537,000	81.92%
9	163,000	0	68	0	2,537,000		2,537,000	81.92%
10	164,000	0	68	0	2,537,000		2,537,000	81.92%
11	165,000	0	68	0	2,537,000		2,537,000	81.92%
12	166,000	0	68	0	2,537,000		2,537,000	81.92%
13	167,000	0	68	0	2,537,000		2,537,000	81.92%
14	168,000	0	68	0	2,537,000		2,537,000	81.92%
15	169,000	0	68	0	2,537,000		2,537,000	81.92%
16	170,000	1	69	170,000	2,707,000		2,707,000	87.41%
17	171,000	0	69	0	2,707,000		2,707,000	87.41%
18	172,000	0	69	0	2,707,000		2,707,000	87.41%
19	173,000	0	69	0	2,707,000		2,707,000	87.41%
20	174,000	0	69	0	2,707,000		2,707,000	87.41%
21	175,000	0	69	0	2,707,000		2,707,000	87.41%
22	176,000	0	69	0	2,707,000		2,707,000	87.41%
23	177,000	0	69	0	2,707,000		2,707,000	87.41%
24	178,000	0	69	0	2,707,000		2,707,000	87.41%
25	179,000	0	69	0	2,707,000		2,707,000	87.41%
26	180,000	0	69	0	2,707,000		2,707,000	87.41%
27	181,000	0	69	0	2,707,000		2,707,000	87.41%
28	182,000	0	69	0	2,707,000		2,707,000	87.41%
29	183,000	0	69	0	2,707,000		2,707,000	87.41%
30	184,000	0	69	0	2,707,000		2,707,000	87.41%
31	185,000	0	69	0	2,707,000		2,707,000	87.41%
32	186,000	0	69	0	2,707,000		2,707,000	87.41%
33	187,000	0	69	0	2,707,000		2,707,000	87.41%
34	188,000	0	69	0	2,707,000		2,707,000	87.41%
35	189,000	1	70	189,000	2,896,000		2,896,000	93.51%
36	190,000	0	70	0	2,896,000		2,896,000	93.51%
37	191,000	0	70	0	2,896,000		2,896,000	93.51%
38	192,000	0	70	0	2,896,000		2,896,000	93.51%
39	193,000	0	70	0	2,896,000		2,896,000	93.51%
40	194,000	0	70	0	2,896,000		2,896,000	93.51%
41	195,000	0	70	0	2,896,000		2,896,000	93.51%
42	196,000	0	70	0	2,896,000		2,896,000	93.51%
43	197,000	0	70	0	2,896,000		2,896,000	93.51%
44	198,000	0	70	0	2,896,000		2,896,000	93.51%
45	199,000	0	70	0	2,896,000		2,896,000	93.51%
46	200,000	0	70	0	2,896,000		2,896,000	93.51%
47	201,000	1	71	201,000	3,097,000		3,097,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water or Sewer
 For Billing October to September
 Customer Class: General Service RV GS

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	0	0	0	0	0		0	0.00%
2	1,000	0	0	0	0		0	0.00%
3	2,000	0	0	0	0		0	0.00%
4	3,000	0	0	0	0		0	0.00%
5	4,000	0	0	0	0		0	0.00%
6	5,000	0	0	0	0		0	0.00%
7	6,000	0	0	0	0		0	0.00%
8	7,000	0	0	0	0		0	0.00%
9	8,000	0	0	0	0		0	0.00%
10	9,000	0	0	0	0		0	0.00%
11	10,000	0	0	0	0		0	0.00%
12	11,000	0	0	0	0		0	0.00%
13	12,000	0	0	0	0		0	0.00%
14	13,000	0	0	0	0		0	0.00%
15	14,000	0	0	0	0		0	0.00%
16	15,000	0	0	0	0		0	0.00%
17	16,000	0	0	0	0		0	0.00%
18	17,000	0	0	0	0		0	0.00%
19	18,000	0	0	0	0		0	0.00%
20	19,000	0	0	0	0		0	0.00%
21	20,000	0	0	0	0		0	0.00%
22	21,000	0	0	0	0		0	0.00%
23	22,000	0	0	0	0		0	0.00%
24	23,000	0	0	0	0		0	0.00%
25	24,000	0	0	0	0		0	0.00%
26	25,000	0	0	0	0		0	0.00%
27	26,000	0	0	0	0		0	0.00%
28	27,000	0	0	0	0		0	0.00%
29	28,000	0	0	0	0		0	0.00%
30	29,000	0	0	0	0		0	0.00%
31	30,000	0	0	0	0		0	0.00%
32	31,000	0	0	0	0		0	0.00%
33	32,000	0	0	0	0		0	0.00%
34	33,000	1	1	33,000	33,000		33,000	1.61%
35	34,000	0	1	0	33,000		33,000	1.61%
36	35,000	0	1	0	33,000		33,000	1.61%
37	36,000	0	1	0	33,000		33,000	1.61%
38	37,000	0	1	0	33,000		33,000	1.61%
39	38,000	0	1	0	33,000		33,000	1.61%
40	39,000	0	1	0	33,000		33,000	1.61%
41	40,000	0	1	0	33,000		33,000	1.61%
42	41,000	0	1	0	33,000		33,000	1.61%
43	42,000	0	1	0	33,000		33,000	1.61%
44	43,000	0	1	0	33,000		33,000	1.61%
45	44,000	0	1	0	33,000		33,000	1.61%
46	45,000	0	1	0	33,000		33,000	1.61%
47	46,000	0	1	0	33,000		33,000	1.61%
48	47,000	0	1	0	33,000		33,000	1.61%
49	48,000	0	1	0	33,000		33,000	1.61%
50	49,000	0	1	0	33,000		33,000	1.61%
51	50,000	1	2	50,000	83,000		83,000	4.05%
52	51,000	0	2	0	83,000		83,000	4.05%
53	52,000	0	2	0	83,000		83,000	4.05%
54	53,000	0	2	0	83,000		83,000	4.05%
55	54,000	0	2	0	83,000		83,000	4.05%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service RV GS

Meter Size: 3"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	55,000	0	2	0	83,000		83,000	4.05%
2	56,000	0	2	0	83,000		83,000	4.05%
3	57,000	0	2	0	83,000		83,000	4.05%
4	58,000	0	2	0	83,000		83,000	4.05%
5	59,000	0	2	0	83,000		83,000	4.05%
6	60,000	0	2	0	83,000		83,000	4.05%
7	61,000	0	2	0	83,000		83,000	4.05%
8	62,000	0	2	0	83,000		83,000	4.05%
9	63,000	0	2	0	83,000		83,000	4.05%
10	64,000	0	2	0	83,000		83,000	4.05%
11	65,000	0	2	0	83,000		83,000	4.05%
12	66,000	0	2	0	83,000		83,000	4.05%
13	67,000	0	2	0	83,000		83,000	4.05%
14	68,000	0	2	0	83,000		83,000	4.05%
15	69,000	0	2	0	83,000		83,000	4.05%
16	70,000	0	2	0	83,000		83,000	4.05%
17	71,000	0	2	0	83,000		83,000	4.05%
18	72,000	1	3	72,000	155,000		155,000	7.56%
19	73,000	1	4	73,000	228,000		228,000	11.12%
20	74,000	0	4	0	228,000		228,000	11.12%
21	75,000	1	5	75,000	303,000		303,000	14.78%
22	76,000	0	5	0	303,000		303,000	14.78%
23	77,000	0	5	0	303,000		303,000	14.78%
24	78,000	0	5	0	303,000		303,000	14.78%
25	79,000	0	5	0	303,000		303,000	14.78%
26	80,000	0	5	0	303,000		303,000	14.78%
27	81,000	0	5	0	303,000		303,000	14.78%
28	82,000	0	5	0	303,000		303,000	14.78%
29	83,000	0	5	0	303,000		303,000	14.78%
30	84,000	0	5	0	303,000		303,000	14.78%
31	85,000	0	5	0	303,000		303,000	14.78%
32	86,000	0	5	0	303,000		303,000	14.78%
33	87,000	0	5	0	303,000		303,000	14.78%
34	88,000	0	5	0	303,000		303,000	14.78%
35	89,000	0	5	0	303,000		303,000	14.78%
36	90,000	1	6	90,000	393,000		393,000	19.17%
37	91,000	0	6	0	393,000		393,000	19.17%
38	92,000	0	6	0	393,000		393,000	19.17%
39	93,000	0	6	0	393,000		393,000	19.17%
40	94,000	0	6	0	393,000		393,000	19.17%
41	95,000	0	6	0	393,000		393,000	19.17%
42	96,000	0	6	0	393,000		393,000	19.17%
43	97,000	0	6	0	393,000		393,000	19.17%
44	98,000	0	6	0	393,000		393,000	19.17%
45	99,000	0	6	0	393,000		393,000	19.17%
46	100,000	0	6	0	393,000		393,000	19.17%
47	101,000	0	6	0	393,000		393,000	19.17%
48	102,000	0	6	0	393,000		393,000	19.17%
49	103,000	0	6	0	393,000		393,000	19.17%
50	104,000	0	6	0	393,000		393,000	19.17%
51	105,000	0	6	0	393,000		393,000	19.17%
52	106,000	0	6	0	393,000		393,000	19.17%
53	107,000	0	6	0	393,000		393,000	19.17%
54	108,000	0	6	0	393,000		393,000	19.17%
55	109,000	0	6	0	393,000		393,000	19.17%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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	110,000	0	6	0	393,000		393,000	19.17%
2	111,000	0	6	0	393,000		393,000	19.17%
3	112,000	0	6	0	393,000		393,000	19.17%
4	113,000	0	6	0	393,000		393,000	19.17%
5	114,000	0	6	0	393,000		393,000	19.17%
6	115,000	0	6	0	393,000		393,000	19.17%
7	116,000	0	6	0	393,000		393,000	19.17%
8	117,000	0	6	0	393,000		393,000	19.17%
9	118,000	0	6	0	393,000		393,000	19.17%
10	119,000	0	6	0	393,000		393,000	19.17%
11	120,000	0	6	0	393,000		393,000	19.17%
12	121,000	0	6	0	393,000		393,000	19.17%
13	122,000	0	6	0	393,000		393,000	19.17%
14	123,000	0	6	0	393,000		393,000	19.17%
15	124,000	0	6	0	393,000		393,000	19.17%
16	125,000	0	6	0	393,000		393,000	19.17%
17	126,000	0	6	0	393,000		393,000	19.17%
18	127,000	0	6	0	393,000		393,000	19.17%
19	128,000	0	6	0	393,000		393,000	19.17%
20	129,000	0	6	0	393,000		393,000	19.17%
21	130,000	0	6	0	393,000		393,000	19.17%
22	131,000	0	6	0	393,000		393,000	19.17%
23	132,000	0	6	0	393,000		393,000	19.17%
24	133,000	0	6	0	393,000		393,000	19.17%
25	134,000	0	6	0	393,000		393,000	19.17%
26	135,000	0	6	0	393,000		393,000	19.17%
27	136,000	0	6	0	393,000		393,000	19.17%
28	137,000	0	6	0	393,000		393,000	19.17%
29	138,000	0	6	0	393,000		393,000	19.17%
30	139,000	0	6	0	393,000		393,000	19.17%
31	140,000	0	6	0	393,000		393,000	19.17%
32	141,000	0	6	0	393,000		393,000	19.17%
33	142,000	0	6	0	393,000		393,000	19.17%
34	143,000	0	6	0	393,000		393,000	19.17%
35	144,000	0	6	0	393,000		393,000	19.17%
36	145,000	0	6	0	393,000		393,000	19.17%
37	146,000	0	6	0	393,000		393,000	19.17%
38	147,000	0	6	0	393,000		393,000	19.17%
39	148,000	0	6	0	393,000		393,000	19.17%
40	149,000	0	6	0	393,000		393,000	19.17%
41	150,000	0	6	0	393,000		393,000	19.17%
42	151,000	0	6	0	393,000		393,000	19.17%
43	152,000	0	6	0	393,000		393,000	19.17%
44	153,000	0	6	0	393,000		393,000	19.17%
45	154,000	0	6	0	393,000		393,000	19.17%
46	155,000	0	6	0	393,000		393,000	19.17%
47	156,000	0	6	0	393,000		393,000	19.17%
48	157,000	0	6	0	393,000		393,000	19.17%
49	158,000	0	6	0	393,000		393,000	19.17%
50	159,000	0	6	0	393,000		393,000	19.17%
51	160,000	0	6	0	393,000		393,000	19.17%
52	161,000	0	6	0	393,000		393,000	19.17%
53	162,000	0	6	0	393,000		393,000	19.17%
54	163,000	0	6	0	393,000		393,000	19.17%
55	164,000	0	6	0	393,000		393,000	19.17%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water or Sewer
 For Billing October to September
 Customer Class: General Service RV GS

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	165,000	0	6	0	393,000		393,000	19.17%
2	166,000	0	6	0	393,000		393,000	19.17%
3	167,000	0	6	0	393,000		393,000	19.17%
4	168,000	0	6	0	393,000		393,000	19.17%
5	169,000	0	6	0	393,000		393,000	19.17%
6	170,000	0	6	0	393,000		393,000	19.17%
7	171,000	0	6	0	393,000		393,000	19.17%
8	172,000	0	6	0	393,000		393,000	19.17%
9	173,000	0	6	0	393,000		393,000	19.17%
10	174,000	0	6	0	393,000		393,000	19.17%
11	175,000	0	6	0	393,000		393,000	19.17%
12	176,000	0	6	0	393,000		393,000	19.17%
13	177,000	0	6	0	393,000		393,000	19.17%
14	178,000	0	6	0	393,000		393,000	19.17%
15	179,000	0	6	0	393,000		393,000	19.17%
16	180,000	0	6	0	393,000		393,000	19.17%
17	181,000	0	6	0	393,000		393,000	19.17%
18	182,000	0	6	0	393,000		393,000	19.17%
19	183,000	0	6	0	393,000		393,000	19.17%
20	184,000	0	6	0	393,000		393,000	19.17%
21	185,000	0	6	0	393,000		393,000	19.17%
22	186,000	0	6	0	393,000		393,000	19.17%
23	187,000	0	6	0	393,000		393,000	19.17%
24	188,000	0	6	0	393,000		393,000	19.17%
25	189,000	0	6	0	393,000		393,000	19.17%
26	190,000	0	6	0	393,000		393,000	19.17%
27	191,000	0	6	0	393,000		393,000	19.17%
28	192,000	1	7	192,000	585,000		585,000	28.54%
29	193,000	0	7	0	585,000		585,000	28.54%
30	194,000	0	7	0	585,000		585,000	28.54%
31	195,000	1	8	195,000	780,000		780,000	38.05%
32	196,000	0	8	0	780,000		780,000	38.05%
33	197,000	0	8	0	780,000		780,000	38.05%
34	198,000	0	8	0	780,000		780,000	38.05%
35	199,000	0	8	0	780,000		780,000	38.05%
36	200,000	0	8	0	780,000		780,000	38.05%
37	201,000	0	8	0	780,000		780,000	38.05%
38	202,000	0	8	0	780,000		780,000	38.05%
39	203,000	0	8	0	780,000		780,000	38.05%
40	204,000	0	8	0	780,000		780,000	38.05%
41	205,000	0	8	0	780,000		780,000	38.05%
42	206,000	0	8	0	780,000		780,000	38.05%
43	207,000	0	8	0	780,000		780,000	38.05%
44	208,000	0	8	0	780,000		780,000	38.05%
45	209,000	0	8	0	780,000		780,000	38.05%
46	210,000	0	8	0	780,000		780,000	38.05%
47	211,000	0	8	0	780,000		780,000	38.05%
48	212,000	0	8	0	780,000		780,000	38.05%
49	213,000	0	8	0	780,000		780,000	38.05%
50	214,000	0	8	0	780,000		780,000	38.05%
51	215,000	0	8	0	780,000		780,000	38.05%
52	216,000	0	8	0	780,000		780,000	38.05%
53	217,000	0	8	0	780,000		780,000	38.05%
54	218,000	0	8	0	780,000		780,000	38.05%
55	219,000	0	8	0	780,000		780,000	38.05%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service RV GS

Meter Size: 3"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	220,000	0	8	0	780,000		780,000	38.05%
2	221,000	0	8	0	780,000		780,000	38.05%
3	222,000	0	8	0	780,000		780,000	38.05%
4	223,000	0	8	0	780,000		780,000	38.05%
5	224,000	0	8	0	780,000		780,000	38.05%
6	225,000	0	8	0	780,000		780,000	38.05%
7	226,000	0	8	0	780,000		780,000	38.05%
8	227,000	0	8	0	780,000		780,000	38.05%
9	228,000	0	8	0	780,000		780,000	38.05%
10	229,000	0	8	0	780,000		780,000	38.05%
11	230,000	0	8	0	780,000		780,000	38.05%
12	231,000	0	8	0	780,000		780,000	38.05%
13	232,000	0	8	0	780,000		780,000	38.05%
14	233,000	0	8	0	780,000		780,000	38.05%
15	234,000	0	8	0	780,000		780,000	38.05%
16	235,000	0	8	0	780,000		780,000	38.05%
17	236,000	0	8	0	780,000		780,000	38.05%
18	237,000	0	8	0	780,000		780,000	38.05%
19	238,000	0	8	0	780,000		780,000	38.05%
20	239,000	0	8	0	780,000		780,000	38.05%
21	240,000	0	8	0	780,000		780,000	38.05%
22	241,000	0	8	0	780,000		780,000	38.05%
23	242,000	0	8	0	780,000		780,000	38.05%
24	243,000	1	9	243,000	1,023,000		1,023,000	49.90%
25	244,000	0	9	0	1,023,000		1,023,000	49.90%
26	245,000	0	9	0	1,023,000		1,023,000	49.90%
27	246,000	0	9	0	1,023,000		1,023,000	49.90%
28	247,000	0	9	0	1,023,000		1,023,000	49.90%
29	248,000	0	9	0	1,023,000		1,023,000	49.90%
30	249,000	0	9	0	1,023,000		1,023,000	49.90%
31	250,000	0	9	0	1,023,000		1,023,000	49.90%
32	251,000	0	9	0	1,023,000		1,023,000	49.90%
33	252,000	0	9	0	1,023,000		1,023,000	49.90%
34	253,000	0	9	0	1,023,000		1,023,000	49.90%
35	254,000	0	9	0	1,023,000		1,023,000	49.90%
36	255,000	0	9	0	1,023,000		1,023,000	49.90%
37	256,000	0	9	0	1,023,000		1,023,000	49.90%
38	257,000	0	9	0	1,023,000		1,023,000	49.90%
39	258,000	0	9	0	1,023,000		1,023,000	49.90%
40	259,000	0	9	0	1,023,000		1,023,000	49.90%
41	260,000	0	9	0	1,023,000		1,023,000	49.90%
42	261,000	0	9	0	1,023,000		1,023,000	49.90%
43	262,000	0	9	0	1,023,000		1,023,000	49.90%
44	263,000	0	9	0	1,023,000		1,023,000	49.90%
45	264,000	0	9	0	1,023,000		1,023,000	49.90%
46	265,000	0	9	0	1,023,000		1,023,000	49.90%
47	266,000	0	9	0	1,023,000		1,023,000	49.90%
48	267,000	0	9	0	1,023,000		1,023,000	49.90%
49	268,000	0	9	0	1,023,000		1,023,000	49.90%
50	269,000	0	9	0	1,023,000		1,023,000	49.90%
51	270,000	0	9	0	1,023,000		1,023,000	49.90%
52	271,000	0	9	0	1,023,000		1,023,000	49.90%
53	272,000	0	9	0	1,023,000		1,023,000	49.90%
54	273,000	0	9	0	1,023,000		1,023,000	49.90%
55	274,000	0	9	0	1,023,000		1,023,000	49.90%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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	275,000	0	9	0	1,023,000		1,023,000	49.90%
2	276,000	0	9	0	1,023,000		1,023,000	49.90%
3	277,000	0	9	0	1,023,000		1,023,000	49.90%
4	278,000	0	9	0	1,023,000		1,023,000	49.90%
5	279,000	0	9	0	1,023,000		1,023,000	49.90%
6	280,000	0	9	0	1,023,000		1,023,000	49.90%
7	281,000	0	9	0	1,023,000		1,023,000	49.90%
8	282,000	0	9	0	1,023,000		1,023,000	49.90%
9	283,000	0	9	0	1,023,000		1,023,000	49.90%
10	284,000	0	9	0	1,023,000		1,023,000	49.90%
11	285,000	0	9	0	1,023,000		1,023,000	49.90%
12	286,000	0	9	0	1,023,000		1,023,000	49.90%
13	287,000	0	9	0	1,023,000		1,023,000	49.90%
14	288,000	0	9	0	1,023,000		1,023,000	49.90%
15	289,000	0	9	0	1,023,000		1,023,000	49.90%
16	290,000	0	9	0	1,023,000		1,023,000	49.90%
17	291,000	1	10	291,000	1,314,000		1,314,000	64.10%
18	292,000	0	10	0	1,314,000		1,314,000	64.10%
19	293,000	0	10	0	1,314,000		1,314,000	64.10%
20	294,000	0	10	0	1,314,000		1,314,000	64.10%
21	295,000	0	10	0	1,314,000		1,314,000	64.10%
22	296,000	0	10	0	1,314,000		1,314,000	64.10%
23	297,000	0	10	0	1,314,000		1,314,000	64.10%
24	298,000	0	10	0	1,314,000		1,314,000	64.10%
25	299,000	0	10	0	1,314,000		1,314,000	64.10%
26	300,000	0	10	0	1,314,000		1,314,000	64.10%
27	301,000	0	10	0	1,314,000		1,314,000	64.10%
28	302,000	0	10	0	1,314,000		1,314,000	64.10%
29	303,000	0	10	0	1,314,000		1,314,000	64.10%
30	304,000	0	10	0	1,314,000		1,314,000	64.10%
31	305,000	0	10	0	1,314,000		1,314,000	64.10%
32	306,000	0	10	0	1,314,000		1,314,000	64.10%
33	307,000	0	10	0	1,314,000		1,314,000	64.10%
34	308,000	0	10	0	1,314,000		1,314,000	64.10%
35	309,000	0	10	0	1,314,000		1,314,000	64.10%
36	310,000	0	10	0	1,314,000		1,314,000	64.10%
37	311,000	0	10	0	1,314,000		1,314,000	64.10%
38	312,000	0	10	0	1,314,000		1,314,000	64.10%
39	313,000	0	10	0	1,314,000		1,314,000	64.10%
40	314,000	0	10	0	1,314,000		1,314,000	64.10%
41	315,000	0	10	0	1,314,000		1,314,000	64.10%
42	316,000	0	10	0	1,314,000		1,314,000	64.10%
43	317,000	0	10	0	1,314,000		1,314,000	64.10%
44	318,000	0	10	0	1,314,000		1,314,000	64.10%
45	319,000	0	10	0	1,314,000		1,314,000	64.10%
46	320,000	0	10	0	1,314,000		1,314,000	64.10%
47	321,000	0	10	0	1,314,000		1,314,000	64.10%
48	322,000	0	10	0	1,314,000		1,314,000	64.10%
49	323,000	0	10	0	1,314,000		1,314,000	64.10%
50	324,000	0	10	0	1,314,000		1,314,000	64.10%
51	325,000	0	10	0	1,314,000		1,314,000	64.10%
52	326,000	0	10	0	1,314,000		1,314,000	64.10%
53	327,000	0	10	0	1,314,000		1,314,000	64.10%
54	328,000	0	10	0	1,314,000		1,314,000	64.10%
55	329,000	0	10	0	1,314,000		1,314,000	64.10%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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	330,000	0	10	0	1,314,000		1,314,000	64.10%
2	331,000	0	10	0	1,314,000		1,314,000	64.10%
3	332,000	0	10	0	1,314,000		1,314,000	64.10%
4	333,000	0	10	0	1,314,000		1,314,000	64.10%
5	334,000	0	10	0	1,314,000		1,314,000	64.10%
6	335,000	0	10	0	1,314,000		1,314,000	64.10%
7	336,000	0	10	0	1,314,000		1,314,000	64.10%
8	337,000	0	10	0	1,314,000		1,314,000	64.10%
9	338,000	0	10	0	1,314,000		1,314,000	64.10%
10	339,000	0	10	0	1,314,000		1,314,000	64.10%
11	340,000	0	10	0	1,314,000		1,314,000	64.10%
12	341,000	0	10	0	1,314,000		1,314,000	64.10%
13	342,000	0	10	0	1,314,000		1,314,000	64.10%
14	343,000	0	10	0	1,314,000		1,314,000	64.10%
15	344,000	0	10	0	1,314,000		1,314,000	64.10%
16	345,000	0	10	0	1,314,000		1,314,000	64.10%
17	346,000	0	10	0	1,314,000		1,314,000	64.10%
18	347,000	0	10	0	1,314,000		1,314,000	64.10%
19	348,000	0	10	0	1,314,000		1,314,000	64.10%
20	349,000	0	10	0	1,314,000		1,314,000	64.10%
21	350,000	0	10	0	1,314,000		1,314,000	64.10%
22	351,000	0	10	0	1,314,000		1,314,000	64.10%
23	352,000	0	10	0	1,314,000		1,314,000	64.10%
24	353,000	0	10	0	1,314,000		1,314,000	64.10%
25	354,000	0	10	0	1,314,000		1,314,000	64.10%
26	355,000	0	10	0	1,314,000		1,314,000	64.10%
27	356,000	0	10	0	1,314,000		1,314,000	64.10%
28	357,000	0	10	0	1,314,000		1,314,000	64.10%
29	358,000	0	10	0	1,314,000		1,314,000	64.10%
30	359,000	0	10	0	1,314,000		1,314,000	64.10%
31	360,000	1	11	360,000	1,674,000		1,674,000	81.66%
32	361,000	0	11	0	1,674,000		1,674,000	81.66%
33	362,000	0	11	0	1,674,000		1,674,000	81.66%
34	363,000	0	11	0	1,674,000		1,674,000	81.66%
35	364,000	0	11	0	1,674,000		1,674,000	81.66%
36	365,000	0	11	0	1,674,000		1,674,000	81.66%
37	366,000	0	11	0	1,674,000		1,674,000	81.66%
38	367,000	0	11	0	1,674,000		1,674,000	81.66%
39	368,000	0	11	0	1,674,000		1,674,000	81.66%
40	369,000	0	11	0	1,674,000		1,674,000	81.66%
41	370,000	0	11	0	1,674,000		1,674,000	81.66%
42	371,000	0	11	0	1,674,000		1,674,000	81.66%
43	372,000	0	11	0	1,674,000		1,674,000	81.66%
44	373,000	0	11	0	1,674,000		1,674,000	81.66%
45	374,000	0	11	0	1,674,000		1,674,000	81.66%
46	375,000	0	11	0	1,674,000		1,674,000	81.66%
47	376,000	1	12	376,000	2,050,000		2,050,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: Residential

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

Line No.	(1) Consumption Level	(2) No 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	7,402	7,402	0	0	0	0.00%	
2	1,000	4,678	12,080	4,678,000	4,678,000	4,678,000	5.70%	
3	2,000	4,461	16,541	8,922,000	13,600,000	13,600,000	16.56%	
4	3,000	4,084	20,625	12,252,000	25,852,000	25,852,000	31.48%	
5	4,000	2,950	23,575	11,800,000	37,652,000	37,652,000	45.84%	
6	5,000	1,939	25,514	9,695,000	47,347,000	47,347,000	57.65%	
7	6,000	1,280	26,774	7,560,000	54,907,000	54,907,000	66.85%	
8	7,000	855	27,629	5,985,000	60,892,000	60,892,000	74.14%	
9	8,000	548	28,177	4,384,000	65,276,000	65,276,000	79.48%	
10	9,000	405	28,582	3,645,000	68,921,000	68,921,000	83.92%	
11	10,000	1,321	29,903	13,210,000	82,131,000	82,131,000	100.00%	

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 16 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3/4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	0	313	313	0	0		0	0.00%
2	1,000	182	475	162,000	162,000		162,000	1.53%
3	2,000	116	591	232,000	394,000		394,000	3.72%
4	3,000	79	670	237,000	631,000		631,000	5.96%
5	4,000	68	738	272,000	903,000		903,000	8.54%
6	5,000	70	808	350,000	1,253,000		1,253,000	11.84%
7	6,000	51	859	306,000	1,559,000		1,559,000	14.74%
8	7,000	28	887	196,000	1,755,000		1,755,000	16.59%
9	8,000	24	911	192,000	1,947,000		1,947,000	18.40%
10	9,000	32	943	288,000	2,235,000		2,235,000	21.13%
11	10,000	37	980	370,000	2,605,000		2,605,000	24.62%
12	11,000	28	1,008	308,000	2,913,000		2,913,000	27.54%
13	12,000	22	1,030	264,000	3,177,000		3,177,000	30.03%
14	13,000	16	1,046	208,000	3,385,000		3,385,000	32.00%
15	14,000	19	1,065	266,000	3,651,000		3,651,000	34.51%
16	15,000	15	1,080	225,000	3,876,000		3,876,000	36.64%
17	16,000	15	1,095	240,000	4,116,000		4,116,000	38.91%
18	17,000	7	1,102	119,000	4,235,000		4,235,000	40.03%
19	18,000	14	1,116	252,000	4,487,000		4,487,000	42.41%
20	19,000	10	1,126	190,000	4,677,000		4,677,000	44.21%
21	20,000	7	1,133	140,000	4,817,000		4,817,000	45.53%
22	21,000	6	1,139	126,000	4,943,000		4,943,000	46.72%
23	22,000	5	1,144	110,000	5,053,000		5,053,000	47.76%
24	23,000	6	1,150	138,000	5,191,000		5,191,000	49.07%
25	24,000	7	1,157	168,000	5,359,000		5,359,000	50.66%
26	25,000	2	1,159	50,000	5,409,000		5,409,000	51.13%
27	26,000	6	1,165	156,000	5,565,000		5,565,000	52.60%
28	27,000	4	1,169	108,000	5,673,000		5,673,000	53.63%
29	28,000	2	1,171	56,000	5,729,000		5,729,000	54.15%
30	29,000	3	1,174	87,000	5,816,000		5,816,000	54.98%
31	30,000	1	1,175	30,000	5,846,000		5,846,000	55.26%
32	31,000	3	1,178	93,000	5,939,000		5,939,000	56.14%
33	32,000	1	1,179	32,000	5,971,000		5,971,000	56.44%
34	33,000	3	1,182	99,000	6,070,000		6,070,000	57.38%
35	34,000	4	1,186	136,000	6,206,000		6,206,000	58.66%
36	35,000	3	1,189	105,000	6,311,000		6,311,000	59.66%
37	36,000	2	1,191	72,000	6,383,000		6,383,000	60.34%
38	37,000	3	1,194	111,000	6,494,000		6,494,000	61.39%
39	38,000	1	1,195	38,000	6,532,000		6,532,000	61.74%
40	39,000	3	1,198	117,000	6,649,000		6,649,000	62.85%
41	40,000	6	1,204	240,000	6,889,000		6,889,000	65.12%
42	41,000	3	1,207	123,000	7,012,000		7,012,000	66.28%
43	42,000	3	1,210	126,000	7,138,000		7,138,000	67.47%
44	43,000	2	1,212	86,000	7,224,000		7,224,000	68.29%
45	44,000	0	1,212	0	7,224,000		7,224,000	68.29%
46	45,000	3	1,215	135,000	7,359,000		7,359,000	69.56%
47	46,000	3	1,218	138,000	7,497,000		7,497,000	70.87%
48	47,000	3	1,221	141,000	7,638,000		7,638,000	72.20%
49	48,000	0	1,221	0	7,638,000		7,638,000	72.20%
50	49,000	0	1,221	0	7,638,000		7,638,000	72.20%
51	50,000	0	1,221	0	7,638,000		7,638,000	72.20%
52	51,000	0	1,221	0	7,638,000		7,638,000	72.20%
53	52,000	1	1,222	52,000	7,690,000		7,690,000	72.69%
54	53,000	1	1,223	53,000	7,743,000		7,743,000	73.19%
55	54,000	1	1,224	54,000	7,797,000		7,797,000	73.70%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No 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	55,000	0	1,224	0	7,797,000		7,797,000	73.70%
2	56,000	4	1,228	224,000	8,021,000		8,021,000	75.82%
3	57,000	0	1,228	0	8,021,000		8,021,000	75.82%
4	58,000	0	1,228	0	8,021,000		8,021,000	75.82%
5	59,000	3	1,231	177,000	8,198,000		8,198,000	77.49%
6	60,000	0	1,231	0	8,198,000		8,198,000	77.49%
7	61,000	0	1,231	0	8,198,000		8,198,000	77.49%
8	62,000	1	1,232	62,000	8,260,000		8,260,000	78.08%
9	63,000	0	1,232	0	8,260,000		8,260,000	78.08%
10	64,000	1	1,233	64,000	8,324,000		8,324,000	78.68%
11	65,000	1	1,234	65,000	8,389,000		8,389,000	79.30%
12	66,000	1	1,235	66,000	8,455,000		8,455,000	79.92%
13	67,000	0	1,235	0	8,455,000		8,455,000	79.92%
14	68,000	0	1,235	0	8,455,000		8,455,000	79.92%
15	69,000	1	1,236	69,000	8,524,000		8,524,000	80.57%
16	70,000	3	1,239	210,000	8,734,000		8,734,000	82.56%
17	71,000	0	1,239	0	8,734,000		8,734,000	82.56%
18	72,000	1	1,240	72,000	8,806,000		8,806,000	83.24%
19	73,000	1	1,241	73,000	8,879,000		8,879,000	83.93%
20	74,000	0	1,241	0	8,879,000		8,879,000	83.93%
21	75,000	1	1,242	75,000	8,954,000		8,954,000	84.64%
22	76,000	1	1,243	76,000	9,030,000		9,030,000	85.36%
23	77,000	0	1,243	0	9,030,000		9,030,000	85.36%
24	78,000	0	1,243	0	9,030,000		9,030,000	85.36%
25	79,000	1	1,244	79,000	9,109,000		9,109,000	86.10%
26	80,000	1	1,245	80,000	9,189,000		9,189,000	86.86%
27	81,000	0	1,245	0	9,189,000		9,189,000	86.86%
28	82,000	1	1,246	82,000	9,271,000		9,271,000	87.64%
29	83,000	1	1,247	83,000	9,354,000		9,354,000	88.42%
30	84,000	0	1,247	0	9,354,000		9,354,000	88.42%
31	85,000	1	1,248	85,000	9,439,000		9,439,000	89.22%
32	86,000	0	1,248	0	9,439,000		9,439,000	89.22%
33	87,000	2	1,250	174,000	9,613,000		9,613,000	90.87%
34	88,000	0	1,250	0	9,613,000		9,613,000	90.87%
35	89,000	1	1,251	89,000	9,702,000		9,702,000	91.71%
36	90,000	0	1,251	0	9,702,000		9,702,000	91.71%
37	91,000	1	1,252	91,000	9,793,000		9,793,000	92.57%
38	92,000	0	1,252	0	9,793,000		9,793,000	92.57%
39	93,000	0	1,252	0	9,793,000		9,793,000	92.57%
40	94,000	0	1,252	0	9,793,000		9,793,000	92.57%
41	95,000	0	1,252	0	9,793,000		9,793,000	92.57%
42	96,000	1	1,253	96,000	9,889,000		9,889,000	93.48%
43	97,000	0	1,253	0	9,889,000		9,889,000	93.48%
44	98,000	0	1,253	0	9,889,000		9,889,000	93.48%
45	99,000	0	1,253	0	9,889,000		9,889,000	93.48%
46	100,000	1	1,254	100,000	9,989,000		9,989,000	94.42%
47	101,000	1	1,255	101,000	10,090,000		10,090,000	95.38%
48	102,000	0	1,255	0	10,090,000		10,090,000	95.38%
49	103,000	0	1,255	0	10,090,000		10,090,000	95.38%
50	104,000	0	1,255	0	10,090,000		10,090,000	95.38%
51	105,000	0	1,255	0	10,090,000		10,090,000	95.38%
52	106,000	0	1,255	0	10,090,000		10,090,000	95.38%
53	107,000	0	1,255	0	10,090,000		10,090,000	95.38%
54	108,000	1	1,256	108,000	10,198,000		10,198,000	96.40%
55	109,000	0	1,256	0	10,198,000		10,198,000	96.40%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 3/4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	1,256	0	10,198,000		10,198,000	96.40%
2	111,000	0	1,256	0	10,198,000		10,198,000	96.40%
3	112,000	0	1,256	0	10,198,000		10,198,000	96.40%
4	113,000	1	1,257	113,000	10,311,000		10,311,000	97.47%
5	114,000	0	1,257	0	10,311,000		10,311,000	97.47%
6	115,000	0	1,257	0	10,311,000		10,311,000	97.47%
7	116,000	0	1,257	0	10,311,000		10,311,000	97.47%
8	117,000	0	1,257	0	10,311,000		10,311,000	97.47%
9	118,000	0	1,257	0	10,311,000		10,311,000	97.47%
10	118,000	0	1,257	0	10,311,000		10,311,000	97.47%
11	120,000	0	1,257	0	10,311,000		10,311,000	97.47%
12	121,000	0	1,257	0	10,311,000		10,311,000	97.47%
13	122,000	0	1,257	0	10,311,000		10,311,000	97.47%
14	123,000	0	1,257	0	10,311,000		10,311,000	97.47%
15	124,000	0	1,257	0	10,311,000		10,311,000	97.47%
16	125,000	0	1,257	0	10,311,000		10,311,000	97.47%
17	126,000	1	1,258	126,000	10,437,000		10,437,000	98.66%
18	127,000	0	1,258	0	10,437,000		10,437,000	98.66%
19	128,000	0	1,258	0	10,437,000		10,437,000	98.66%
20	129,000	0	1,258	0	10,437,000		10,437,000	98.66%
21	130,000	0	1,258	0	10,437,000		10,437,000	98.66%
22	131,000	0	1,258	0	10,437,000		10,437,000	98.66%
23	132,000	0	1,258	0	10,437,000		10,437,000	98.66%
24	133,000	0	1,258	0	10,437,000		10,437,000	98.66%
25	134,000	0	1,258	0	10,437,000		10,437,000	98.66%
26	135,000	0	1,258	0	10,437,000		10,437,000	98.66%
27	136,000	0	1,258	0	10,437,000		10,437,000	98.66%
28	137,000	0	1,258	0	10,437,000		10,437,000	98.66%
29	138,000	0	1,258	0	10,437,000		10,437,000	98.66%
30	139,000	0	1,258	0	10,437,000		10,437,000	98.66%
31	140,000	0	1,258	0	10,437,000		10,437,000	98.66%
32	141,000	0	1,258	0	10,437,000		10,437,000	98.66%
33	142,000	1	1,259	142,000	10,579,000		10,579,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	0	11	11	0	0		0	0.00%
2	1,000	11	22	11,000	11,000		11,000	0.81%
3	2,000	5	27	10,000	21,000		21,000	1.54%
4	3,000	8	35	24,000	45,000		45,000	3.30%
5	4,000	9	44	36,000	81,000		81,000	5.93%
6	5,000	8	52	40,000	121,000		121,000	8.86%
7	6,000	6	58	36,000	157,000		157,000	11.50%
8	7,000	1	59	7,000	164,000		164,000	12.01%
9	8,000	3	62	24,000	188,000		188,000	13.77%
10	9,000	1	63	9,000	197,000		197,000	14.43%
11	10,000	4	67	40,000	237,000		237,000	17.36%
12	11,000	0	67	0	237,000		237,000	17.36%
13	12,000	0	67	0	237,000		237,000	17.36%
14	13,000	1	68	13,000	250,000		250,000	18.32%
15	14,000	1	69	14,000	264,000		264,000	19.34%
16	15,000	1	70	15,000	279,000		279,000	20.44%
17	16,000	1	71	16,000	295,000		295,000	21.61%
18	17,000	0	71	0	295,000		295,000	21.61%
19	18,000	1	72	18,000	313,000		313,000	22.93%
20	19,000	0	72	0	313,000		313,000	22.93%
21	20,000	0	72	0	313,000		313,000	22.93%
22	21,000	0	72	0	313,000		313,000	22.93%
23	22,000	1	73	22,000	335,000		335,000	24.54%
24	23,000	2	75	46,000	381,000		381,000	27.91%
25	24,000	0	75	0	381,000		381,000	27.91%
26	25,000	1	76	25,000	406,000		406,000	29.74%
27	26,000	2	78	52,000	458,000		458,000	33.55%
28	27,000	1	79	27,000	485,000		485,000	35.53%
29	28,000	0	79	0	485,000		485,000	35.53%
30	29,000	0	79	0	485,000		485,000	35.53%
31	30,000	4	83	120,000	605,000		605,000	44.32%
32	31,000	3	86	93,000	698,000		698,000	51.14%
33	32,000	1	87	32,000	730,000		730,000	53.48%
34	33,000	1	88	33,000	763,000		763,000	55.90%
35	34,000	0	88	0	763,000		763,000	55.90%
36	35,000	2	90	70,000	833,000		833,000	61.03%
37	36,000	0	90	0	833,000		833,000	61.03%
38	37,000	1	91	37,000	870,000		870,000	63.74%
39	38,000	1	92	38,000	908,000		908,000	66.52%
40	39,000	2	94	78,000	986,000		986,000	72.23%
41	40,000	1	95	40,000	1,026,000		1,026,000	75.16%
42	41,000	0	95	0	1,026,000		1,026,000	75.16%
43	42,000	0	95	0	1,026,000		1,026,000	75.16%
44	43,000	0	95	0	1,026,000		1,026,000	75.16%
45	44,000	0	95	0	1,026,000		1,026,000	75.16%
46	45,000	0	95	0	1,026,000		1,026,000	75.16%
47	46,000	0	95	0	1,026,000		1,026,000	75.16%
48	47,000	0	95	0	1,026,000		1,026,000	75.16%
49	48,000	0	95	0	1,026,000		1,026,000	75.16%
50	49,000	0	95	0	1,026,000		1,026,000	75.16%
51	50,000	0	95	0	1,026,000		1,026,000	75.16%
52	51,000	0	95	0	1,026,000		1,026,000	75.16%
53	52,000	0	95	0	1,026,000		1,026,000	75.16%
54	53,000	0	95	0	1,026,000		1,026,000	75.16%
55	54,000	0	95	0	1,026,000		1,026,000	75.16%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No 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	55,000	0	95	0	1,026,000		1,026,000	75.16%
2	56,000	0	95	0	1,026,000		1,026,000	75.16%
3	57,000	0	95	0	1,026,000		1,026,000	75.16%
4	58,000	0	95	0	1,026,000		1,026,000	75.16%
5	59,000	0	95	0	1,026,000		1,026,000	75.16%
6	60,000	0	95	0	1,026,000		1,026,000	75.16%
7	61,000	0	95	0	1,026,000		1,026,000	75.16%
8	62,000	0	95	0	1,026,000		1,026,000	75.16%
9	63,000	0	95	0	1,026,000		1,026,000	75.16%
10	64,000	0	95	0	1,026,000		1,026,000	75.16%
11	65,000	0	95	0	1,026,000		1,026,000	75.16%
12	66,000	0	95	0	1,026,000		1,026,000	75.16%
13	67,000	0	95	0	1,026,000		1,026,000	75.16%
14	68,000	0	95	0	1,026,000		1,026,000	75.16%
15	69,000	0	95	0	1,026,000		1,026,000	75.16%
16	70,000	0	95	0	1,026,000		1,026,000	75.16%
17	71,000	0	95	0	1,026,000		1,026,000	75.16%
18	72,000	0	95	0	1,026,000		1,026,000	75.16%
19	73,000	0	95	0	1,026,000		1,026,000	75.16%
20	74,000	0	95	0	1,026,000		1,026,000	75.16%
21	75,000	0	95	0	1,026,000		1,026,000	75.16%
22	76,000	0	95	0	1,026,000		1,026,000	75.16%
23	77,000	0	95	0	1,026,000		1,026,000	75.16%
24	78,000	0	95	0	1,026,000		1,026,000	75.16%
25	79,000	0	95	0	1,026,000		1,026,000	75.16%
26	80,000	0	95	0	1,026,000		1,026,000	75.16%
27	81,000	0	95	0	1,026,000		1,026,000	75.16%
28	82,000	0	95	0	1,026,000		1,026,000	75.16%
29	83,000	0	95	0	1,026,000		1,026,000	75.16%
30	84,000	0	95	0	1,026,000		1,026,000	75.16%
31	85,000	0	95	0	1,026,000		1,026,000	75.16%
32	86,000	0	95	0	1,026,000		1,026,000	75.16%
33	87,000	0	95	0	1,026,000		1,026,000	75.16%
34	88,000	0	95	0	1,026,000		1,026,000	75.16%
35	89,000	0	95	0	1,026,000		1,026,000	75.16%
36	90,000	0	95	0	1,026,000		1,026,000	75.16%
37	91,000	0	95	0	1,026,000		1,026,000	75.16%
38	92,000	0	95	0	1,026,000		1,026,000	75.16%
39	93,000	0	95	0	1,026,000		1,026,000	75.16%
40	94,000	0	95	0	1,026,000		1,026,000	75.16%
41	95,000	0	95	0	1,026,000		1,026,000	75.16%
42	96,000	0	95	0	1,026,000		1,026,000	75.16%
43	97,000	0	95	0	1,026,000		1,026,000	75.16%
44	98,000	0	95	0	1,026,000		1,026,000	75.16%
45	99,000	0	95	0	1,026,000		1,026,000	75.16%
46	100,000	0	95	0	1,026,000		1,026,000	75.16%
47	101,000	0	95	0	1,026,000		1,026,000	75.16%
48	102,000	0	95	0	1,026,000		1,026,000	75.16%
49	103,000	0	95	0	1,026,000		1,026,000	75.16%
50	104,000	0	95	0	1,026,000		1,026,000	75.16%
51	105,000	0	95	0	1,026,000		1,026,000	75.16%
52	106,000	0	95	0	1,026,000		1,026,000	75.16%
53	107,000	0	95	0	1,026,000		1,026,000	75.16%
54	108,000	0	95	0	1,026,000		1,026,000	75.16%
55	109,000	0	95	0	1,026,000		1,026,000	75.16%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 21 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	110,000	0	95	0	1,026,000		1,026,000	75.16%
2	111,000	0	95	0	1,026,000		1,026,000	75.16%
3	112,000	0	95	0	1,026,000		1,026,000	75.16%
4	113,000	0	95	0	1,026,000		1,026,000	75.16%
5	114,000	0	95	0	1,026,000		1,026,000	75.16%
6	115,000	0	95	0	1,026,000		1,026,000	75.16%
7	116,000	0	95	0	1,026,000		1,026,000	75.16%
8	117,000	0	95	0	1,026,000		1,026,000	75.16%
9	118,000	0	95	0	1,026,000		1,026,000	75.16%
10	119,000	0	95	0	1,026,000		1,026,000	75.16%
11	120,000	0	95	0	1,026,000		1,026,000	75.16%
12	121,000	0	95	0	1,026,000		1,026,000	75.16%
13	122,000	0	95	0	1,026,000		1,026,000	75.16%
14	123,000	0	95	0	1,026,000		1,026,000	75.16%
15	124,000	0	95	0	1,026,000		1,026,000	75.16%
16	125,000	0	95	0	1,026,000		1,026,000	75.16%
17	126,000	0	95	0	1,026,000		1,026,000	75.16%
18	127,000	0	95	0	1,026,000		1,026,000	75.16%
19	128,000	0	95	0	1,026,000		1,026,000	75.16%
20	129,000	0	95	0	1,026,000		1,026,000	75.16%
21	130,000	0	95	0	1,026,000		1,026,000	75.16%
22	131,000	0	95	0	1,026,000		1,026,000	75.16%
23	132,000	0	95	0	1,026,000		1,026,000	75.16%
24	133,000	0	95	0	1,026,000		1,026,000	75.16%
25	134,000	0	95	0	1,026,000		1,026,000	75.16%
26	135,000	0	95	0	1,026,000		1,026,000	75.16%
27	136,000	0	95	0	1,026,000		1,026,000	75.16%
28	137,000	0	95	0	1,026,000		1,026,000	75.16%
29	138,000	0	95	0	1,026,000		1,026,000	75.16%
30	139,000	0	95	0	1,026,000		1,026,000	75.16%
31	140,000	0	95	0	1,026,000		1,026,000	75.16%
32	141,000	0	95	0	1,026,000		1,026,000	75.16%
33	142,000	0	95	0	1,026,000		1,026,000	75.16%
34	143,000	0	95	0	1,026,000		1,026,000	75.16%
35	144,000	0	95	0	1,026,000		1,026,000	75.16%
36	145,000	0	95	0	1,026,000		1,026,000	75.16%
37	146,000	0	95	0	1,026,000		1,026,000	75.16%
38	147,000	0	95	0	1,026,000		1,026,000	75.16%
39	148,000	0	95	0	1,026,000		1,026,000	75.16%
40	149,000	0	95	0	1,026,000		1,026,000	75.16%
41	150,000	0	95	0	1,026,000		1,026,000	75.16%
42	151,000	0	95	0	1,026,000		1,026,000	75.16%
43	152,000	0	95	0	1,026,000		1,026,000	75.16%
44	153,000	0	95	0	1,026,000		1,026,000	75.16%
45	154,000	0	95	0	1,026,000		1,026,000	75.16%
46	155,000	0	95	0	1,026,000		1,026,000	75.16%
47	156,000	0	95	0	1,026,000		1,026,000	75.16%
48	157,000	0	95	0	1,026,000		1,026,000	75.16%
49	158,000	0	95	0	1,026,000		1,026,000	75.16%
50	159,000	0	95	0	1,026,000		1,026,000	75.16%
51	160,000	0	95	0	1,026,000		1,026,000	75.16%
52	161,000	0	95	0	1,026,000		1,026,000	75.16%
53	162,000	0	95	0	1,026,000		1,026,000	75.16%
54	163,000	0	95	0	1,026,000		1,026,000	75.16%
55	164,000	0	95	0	1,026,000		1,026,000	75.16%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No 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	165,000	0	95	0	1,026,000		1,026,000	75.16%
2	166,000	0	95	0	1,026,000		1,026,000	75.16%
3	167,000	0	95	0	1,026,000		1,026,000	75.16%
4	168,000	0	95	0	1,026,000		1,026,000	75.16%
5	169,000	0	95	0	1,026,000		1,026,000	75.16%
6	170,000	0	95	0	1,026,000		1,026,000	75.16%
7	171,000	0	95	0	1,026,000		1,026,000	75.16%
8	172,000	0	95	0	1,026,000		1,026,000	75.16%
9	173,000	0	95	0	1,026,000		1,026,000	75.16%
10	174,000	0	95	0	1,026,000		1,026,000	75.16%
11	175,000	0	95	0	1,026,000		1,026,000	75.16%
12	176,000	0	95	0	1,026,000		1,026,000	75.16%
13	177,000	0	95	0	1,026,000		1,026,000	75.16%
14	178,000	0	95	0	1,026,000		1,026,000	75.16%
15	179,000	0	95	0	1,026,000		1,026,000	75.16%
16	180,000	0	95	0	1,026,000		1,026,000	75.16%
17	181,000	0	95	0	1,026,000		1,026,000	75.16%
18	182,000	0	95	0	1,026,000		1,026,000	75.16%
19	183,000	0	95	0	1,026,000		1,026,000	75.16%
20	184,000	0	95	0	1,026,000		1,026,000	75.16%
21	185,000	0	95	0	1,026,000		1,026,000	75.16%
22	186,000	0	95	0	1,026,000		1,026,000	75.16%
23	187,000	0	95	0	1,026,000		1,026,000	75.16%
24	188,000	0	95	0	1,026,000		1,026,000	75.16%
25	189,000	0	95	0	1,026,000		1,026,000	75.16%
26	190,000	0	95	0	1,026,000		1,026,000	75.16%
27	191,000	0	95	0	1,026,000		1,026,000	75.16%
28	192,000	0	95	0	1,026,000		1,026,000	75.16%
29	193,000	0	95	0	1,026,000		1,026,000	75.16%
30	194,000	0	95	0	1,026,000		1,026,000	75.16%
31	195,000	0	95	0	1,026,000		1,026,000	75.16%
32	196,000	0	95	0	1,026,000		1,026,000	75.16%
33	197,000	0	95	0	1,026,000		1,026,000	75.16%
34	198,000	0	95	0	1,026,000		1,026,000	75.16%
35	199,000	0	95	0	1,026,000		1,026,000	75.16%
36	200,000	0	95	0	1,026,000		1,026,000	75.16%
37	201,000	0	95	0	1,026,000		1,026,000	75.16%
38	202,000	0	95	0	1,026,000		1,026,000	75.16%
39	203,000	0	95	0	1,026,000		1,026,000	75.16%
40	204,000	0	95	0	1,026,000		1,026,000	75.16%
41	205,000	0	95	0	1,026,000		1,026,000	75.16%
42	206,000	0	95	0	1,026,000		1,026,000	75.16%
43	207,000	0	95	0	1,026,000		1,026,000	75.16%
44	208,000	0	95	0	1,026,000		1,026,000	75.16%
45	209,000	0	95	0	1,026,000		1,026,000	75.16%
46	210,000	0	95	0	1,026,000		1,026,000	75.16%
47	211,000	0	95	0	1,026,000		1,026,000	75.16%
48	212,000	0	95	0	1,026,000		1,026,000	75.16%
49	213,000	0	95	0	1,026,000		1,026,000	75.16%
50	214,000	0	95	0	1,026,000		1,026,000	75.16%
51	215,000	0	95	0	1,026,000		1,026,000	75.16%
52	216,000	0	95	0	1,026,000		1,026,000	75.16%
53	217,000	0	95	0	1,026,000		1,026,000	75.16%
54	218,000	0	95	0	1,026,000		1,026,000	75.16%
55	219,000	0	95	0	1,026,000		1,026,000	75.16%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No 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	220,000	0	95	0	1,026,000		1,026,000	75.16%
2	221,000	0	95	0	1,026,000		1,026,000	75.16%
3	222,000	0	95	0	1,026,000		1,026,000	75.16%
4	223,000	0	95	0	1,026,000		1,026,000	75.16%
5	224,000	0	95	0	1,026,000		1,026,000	75.16%
6	225,000	0	95	0	1,026,000		1,026,000	75.16%
7	226,000	0	95	0	1,026,000		1,026,000	75.16%
8	227,000	0	95	0	1,026,000		1,026,000	75.16%
9	228,000	0	95	0	1,026,000		1,026,000	75.16%
10	229,000	0	95	0	1,026,000		1,026,000	75.16%
11	230,000	0	95	0	1,026,000		1,026,000	75.16%
12	231,000	0	95	0	1,026,000		1,026,000	75.16%
13	232,000	0	95	0	1,026,000		1,026,000	75.16%
14	233,000	0	95	0	1,026,000		1,026,000	75.16%
15	234,000	0	95	0	1,026,000		1,026,000	75.16%
16	235,000	0	95	0	1,026,000		1,026,000	75.16%
17	236,000	0	95	0	1,026,000		1,026,000	75.16%
18	237,000	0	95	0	1,026,000		1,026,000	75.16%
19	238,000	0	95	0	1,026,000		1,026,000	75.16%
20	239,000	0	95	0	1,026,000		1,026,000	75.16%
21	240,000	0	95	0	1,026,000		1,026,000	75.16%
22	241,000	0	95	0	1,026,000		1,026,000	75.16%
23	242,000	0	95	0	1,026,000		1,026,000	75.16%
24	243,000	0	95	0	1,026,000		1,026,000	75.16%
25	244,000	0	95	0	1,026,000		1,026,000	75.16%
26	245,000	0	95	0	1,026,000		1,026,000	75.16%
27	246,000	0	95	0	1,026,000		1,026,000	75.16%
28	247,000	0	95	0	1,026,000		1,026,000	75.16%
29	248,000	0	95	0	1,026,000		1,026,000	75.16%
30	249,000	0	95	0	1,026,000		1,026,000	75.16%
31	250,000	0	95	0	1,026,000		1,026,000	75.16%
32	251,000	0	95	0	1,026,000		1,026,000	75.16%
33	252,000	0	95	0	1,026,000		1,026,000	75.16%
34	253,000	0	95	0	1,026,000		1,026,000	75.16%
35	254,000	0	95	0	1,026,000		1,026,000	75.16%
36	255,000	0	95	0	1,026,000		1,026,000	75.16%
37	256,000	0	95	0	1,026,000		1,026,000	75.16%
38	257,000	0	95	0	1,026,000		1,026,000	75.16%
39	258,000	0	95	0	1,026,000		1,026,000	75.16%
40	259,000	0	95	0	1,026,000		1,026,000	75.16%
41	260,000	0	95	0	1,026,000		1,026,000	75.16%
42	261,000	0	95	0	1,026,000		1,026,000	75.16%
43	262,000	0	95	0	1,026,000		1,026,000	75.16%
44	263,000	0	95	0	1,026,000		1,026,000	75.16%
45	264,000	0	95	0	1,026,000		1,026,000	75.16%
46	265,000	0	95	0	1,026,000		1,026,000	75.16%
47	266,000	0	95	0	1,026,000		1,026,000	75.16%
48	267,000	0	95	0	1,026,000		1,026,000	75.16%
49	268,000	0	95	0	1,026,000		1,026,000	75.16%
50	269,000	0	95	0	1,026,000		1,026,000	75.16%
51	270,000	0	95	0	1,026,000		1,026,000	75.16%
52	271,000	0	95	0	1,026,000		1,026,000	75.16%
53	272,000	0	95	0	1,026,000		1,026,000	75.16%
54	273,000	0	95	0	1,026,000		1,026,000	75.16%
55	274,000	0	95	0	1,026,000		1,026,000	75.16%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No 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	275,000	0	95	0	1,026,000		1,026,000	75.16%
2	276,000	0	95	0	1,026,000		1,026,000	75.16%
3	277,000	0	95	0	1,026,000		1,026,000	75.16%
4	278,000	0	95	0	1,026,000		1,026,000	75.16%
5	279,000	0	95	0	1,026,000		1,026,000	75.16%
6	280,000	0	95	0	1,026,000		1,026,000	75.16%
7	281,000	0	95	0	1,026,000		1,026,000	75.16%
8	282,000	0	95	0	1,026,000		1,026,000	75.16%
9	283,000	0	95	0	1,026,000		1,026,000	75.16%
10	284,000	0	95	0	1,026,000		1,026,000	75.16%
11	285,000	0	95	0	1,026,000		1,026,000	75.16%
12	286,000	0	95	0	1,026,000		1,026,000	75.16%
13	287,000	0	95	0	1,026,000		1,026,000	75.16%
14	288,000	0	95	0	1,026,000		1,026,000	75.16%
15	289,000	0	95	0	1,026,000		1,026,000	75.16%
16	290,000	0	95	0	1,026,000		1,026,000	75.16%
17	291,000	0	95	0	1,026,000		1,026,000	75.16%
18	292,000	0	95	0	1,026,000		1,026,000	75.16%
19	293,000	0	95	0	1,026,000		1,026,000	75.16%
20	294,000	0	95	0	1,026,000		1,026,000	75.16%
21	295,000	0	95	0	1,026,000		1,026,000	75.16%
22	296,000	0	95	0	1,026,000		1,026,000	75.16%
23	297,000	0	95	0	1,026,000		1,026,000	75.16%
24	298,000	0	95	0	1,026,000		1,026,000	75.16%
25	299,000	0	95	0	1,026,000		1,026,000	75.16%
26	300,000	0	95	0	1,026,000		1,026,000	75.16%
27	301,000	0	95	0	1,026,000		1,026,000	75.16%
28	302,000	0	95	0	1,026,000		1,026,000	75.16%
29	303,000	0	95	0	1,026,000		1,026,000	75.16%
30	304,000	0	95	0	1,026,000		1,026,000	75.16%
31	305,000	0	95	0	1,026,000		1,026,000	75.16%
32	306,000	0	95	0	1,026,000		1,026,000	75.16%
33	307,000	0	95	0	1,026,000		1,026,000	75.16%
34	308,000	0	95	0	1,026,000		1,026,000	75.16%
35	309,000	0	95	0	1,026,000		1,026,000	75.16%
36	310,000	0	95	0	1,026,000		1,026,000	75.16%
37	311,000	0	95	0	1,026,000		1,026,000	75.16%
38	312,000	0	95	0	1,026,000		1,026,000	75.16%
39	313,000	0	95	0	1,026,000		1,026,000	75.16%
40	314,000	0	95	0	1,026,000		1,026,000	75.16%
41	315,000	0	95	0	1,026,000		1,026,000	75.16%
42	316,000	0	95	0	1,026,000		1,026,000	75.16%
43	317,000	0	95	0	1,026,000		1,026,000	75.16%
44	318,000	0	95	0	1,026,000		1,026,000	75.16%
45	319,000	0	95	0	1,026,000		1,026,000	75.16%
46	320,000	0	95	0	1,026,000		1,026,000	75.16%
47	321,000	0	95	0	1,026,000		1,026,000	75.16%
48	322,000	0	95	0	1,026,000		1,026,000	75.16%
49	323,000	0	95	0	1,026,000		1,026,000	75.16%
50	324,000	0	95	0	1,026,000		1,026,000	75.16%
51	325,000	0	95	0	1,026,000		1,026,000	75.16%
52	326,000	0	95	0	1,026,000		1,026,000	75.16%
53	327,000	0	95	0	1,026,000		1,026,000	75.16%
54	328,000	0	95	0	1,026,000		1,026,000	75.16%
55	329,000	0	95	0	1,026,000		1,026,000	75.16%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

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

Meter Size: 1"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (8)) + (5)	Percentage of Total
1	330,000	0	95	0	1,026,000		1,026,000	75.16%
2	331,000	0	95	0	1,026,000		1,026,000	75.16%
3	332,000	0	95	0	1,026,000		1,026,000	75.16%
4	333,000	0	95	0	1,026,000		1,026,000	75.16%
5	334,000	0	95	0	1,026,000		1,026,000	75.16%
6	335,000	0	95	0	1,026,000		1,026,000	75.16%
7	336,000	0	95	0	1,026,000		1,026,000	75.16%
8	337,000	0	95	0	1,026,000		1,026,000	75.16%
9	338,000	0	95	0	1,026,000		1,026,000	75.16%
10	339,000	1	96	339,000	1,365,000		1,365,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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		0	0.00%
2	1,000	7	9	7,000	7,000		7,000	0.19%
3	2,000	17	26	34,000	41,000		41,000	1.08%
4	3,000	8	34	24,000	65,000		65,000	1.72%
5	4,000	4	38	16,000	81,000		81,000	2.14%
6	5,000	2	40	10,000	91,000		91,000	2.41%
7	6,000	1	41	6,000	97,000		97,000	2.57%
8	7,000	2	43	14,000	111,000		111,000	2.94%
9	8,000	4	47	32,000	143,000		143,000	3.78%
10	9,000	0	47	0	143,000		143,000	3.78%
11	10,000	0	47	0	143,000		143,000	3.78%
12	11,000	0	47	0	143,000		143,000	3.78%
13	12,000	0	47	0	143,000		143,000	3.78%
14	13,000	0	47	0	143,000		143,000	3.78%
15	14,000	0	47	0	143,000		143,000	3.78%
16	15,000	0	47	0	143,000		143,000	3.78%
17	16,000	0	47	0	143,000		143,000	3.78%
18	17,000	0	47	0	143,000		143,000	3.78%
19	18,000	1	48	18,000	161,000		161,000	4.26%
20	19,000	0	48	0	161,000		161,000	4.26%
21	20,000	0	48	0	161,000		161,000	4.26%
22	21,000	0	48	0	161,000		161,000	4.26%
23	22,000	0	48	0	161,000		161,000	4.26%
24	23,000	0	48	0	161,000		161,000	4.26%
25	24,000	0	48	0	161,000		161,000	4.26%
26	25,000	0	48	0	161,000		161,000	4.26%
27	26,000	1	49	26,000	187,000		187,000	4.95%
28	27,000	0	49	0	187,000		187,000	4.95%
29	28,000	0	49	0	187,000		187,000	4.95%
30	29,000	0	49	0	187,000		187,000	4.95%
31	30,000	1	50	30,000	217,000		217,000	5.74%
32	31,000	1	51	31,000	248,000		248,000	6.56%
33	32,000	1	52	32,000	280,000		280,000	7.41%
34	33,000	2	54	66,000	346,000		346,000	9.15%
35	34,000	0	54	0	346,000		346,000	9.15%
36	35,000	0	54	0	346,000		346,000	9.15%
37	36,000	0	54	0	346,000		346,000	9.15%
38	37,000	1	55	37,000	383,000		383,000	10.13%
39	38,000	1	56	38,000	421,000		421,000	11.14%
40	39,000	0	56	0	421,000		421,000	11.14%
41	40,000	0	56	0	421,000		421,000	11.14%
42	41,000	0	56	0	421,000		421,000	11.14%
43	42,000	1	57	42,000	463,000		463,000	12.25%
44	43,000	1	58	43,000	506,000		506,000	13.39%
45	44,000	0	58	0	506,000		506,000	13.39%
46	45,000	1	59	45,000	551,000		551,000	14.58%
47	46,000	1	60	46,000	597,000		597,000	15.79%
48	47,000	0	60	0	597,000		597,000	15.79%
49	48,000	1	61	48,000	645,000		645,000	17.06%
50	49,000	1	62	49,000	694,000		694,000	18.36%
51	50,000	2	64	100,000	794,000		794,000	21.01%
52	51,000	0	64	0	794,000		794,000	21.01%
53	52,000	0	64	0	794,000		794,000	21.01%
54	53,000	0	64	0	794,000		794,000	21.01%
55	54,000	1	65	54,000	848,000		848,000	22.43%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 27 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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	55,000	0	65	0	848,000		848,000	22.43%
2	56,000	2	67	112,000	960,000		960,000	25.40%
3	57,000	0	67	0	960,000		960,000	25.40%
4	58,000	0	67	0	960,000		960,000	25.40%
5	59,000	1	68	59,000	1,019,000		1,019,000	26.96%
6	60,000	0	68	0	1,019,000		1,019,000	26.96%
7	61,000	1	69	61,000	1,080,000		1,080,000	28.57%
8	62,000	0	69	0	1,080,000		1,080,000	28.57%
9	63,000	0	69	0	1,080,000		1,080,000	28.57%
10	64,000	0	69	0	1,080,000		1,080,000	28.57%
11	65,000	0	69	0	1,080,000		1,080,000	28.57%
12	66,000	0	69	0	1,080,000		1,080,000	28.57%
13	67,000	1	70	67,000	1,147,000		1,147,000	30.34%
14	68,000	0	70	0	1,147,000		1,147,000	30.34%
15	69,000	0	70	0	1,147,000		1,147,000	30.34%
16	70,000	1	71	70,000	1,217,000		1,217,000	32.20%
17	71,000	0	71	0	1,217,000		1,217,000	32.20%
18	72,000	0	71	0	1,217,000		1,217,000	32.20%
19	73,000	0	71	0	1,217,000		1,217,000	32.20%
20	74,000	0	71	0	1,217,000		1,217,000	32.20%
21	75,000	0	71	0	1,217,000		1,217,000	32.20%
22	76,000	3	74	228,000	1,445,000		1,445,000	38.23%
23	77,000	0	74	0	1,445,000		1,445,000	38.23%
24	78,000	0	74	0	1,445,000		1,445,000	38.23%
25	79,000	2	76	158,000	1,603,000		1,603,000	42.41%
26	80,000	0	76	0	1,603,000		1,603,000	42.41%
27	81,000	0	76	0	1,603,000		1,603,000	42.41%
28	82,000	0	76	0	1,603,000		1,603,000	42.41%
29	83,000	0	76	0	1,603,000		1,603,000	42.41%
30	84,000	1	77	84,000	1,687,000		1,687,000	44.63%
31	85,000	1	78	85,000	1,772,000		1,772,000	46.88%
32	86,000	1	79	86,000	1,858,000		1,858,000	49.15%
33	87,000	0	79	0	1,858,000		1,858,000	49.15%
34	88,000	0	79	0	1,858,000		1,858,000	49.15%
35	89,000	2	81	178,000	2,036,000		2,036,000	53.86%
36	90,000	1	82	90,000	2,126,000		2,126,000	56.24%
37	91,000	0	82	0	2,126,000		2,126,000	56.24%
38	92,000	0	82	0	2,126,000		2,126,000	56.24%
39	93,000	0	82	0	2,126,000		2,126,000	56.24%
40	94,000	0	82	0	2,126,000		2,126,000	56.24%
41	95,000	1	83	95,000	2,221,000		2,221,000	58.76%
42	96,000	0	83	0	2,221,000		2,221,000	58.76%
43	97,000	1	84	97,000	2,318,000		2,318,000	61.32%
44	98,000	1	85	98,000	2,416,000		2,416,000	63.92%
45	99,000	0	85	0	2,416,000		2,416,000	63.92%
46	100,000	0	85	0	2,416,000		2,416,000	63.92%
47	101,000	0	85	0	2,416,000		2,416,000	63.92%
48	102,000	0	85	0	2,416,000		2,416,000	63.92%
49	103,000	0	85	0	2,416,000		2,416,000	63.92%
50	104,000	0	85	0	2,416,000		2,416,000	63.92%
51	105,000	1	86	105,000	2,521,000		2,521,000	66.69%
52	106,000	0	86	0	2,521,000		2,521,000	66.69%
53	107,000	1	87	107,000	2,628,000		2,628,000	69.52%
54	108,000	0	87	0	2,628,000		2,628,000	69.52%
55	109,000	0	87	0	2,628,000		2,628,000	69.52%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No 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	110,000	0	87	0	2,628,000		2,628,000	69.52%
2	111,000	0	87	0	2,628,000		2,628,000	69.52%
3	112,000	1	88	112,000	2,740,000		2,740,000	72.49%
4	113,000	0	88	0	2,740,000		2,740,000	72.49%
5	114,000	0	88	0	2,740,000		2,740,000	72.49%
6	115,000	0	88	0	2,740,000		2,740,000	72.49%
7	116,000	1	89	116,000	2,856,000		2,856,000	75.56%
8	117,000	1	90	117,000	2,973,000		2,973,000	78.65%
9	118,000	0	90	0	2,973,000		2,973,000	78.65%
10	119,000	0	90	0	2,973,000		2,973,000	78.65%
11	120,000	0	90	0	2,973,000		2,973,000	78.65%
12	121,000	0	90	0	2,973,000		2,973,000	78.65%
13	122,000	0	90	0	2,973,000		2,973,000	78.65%
14	123,000	0	90	0	2,973,000		2,973,000	78.65%
15	124,000	1	91	124,000	3,097,000		3,097,000	81.93%
16	125,000	0	91	0	3,097,000		3,097,000	81.93%
17	126,000	0	91	0	3,097,000		3,097,000	81.93%
18	127,000	1	92	127,000	3,224,000		3,224,000	85.29%
19	128,000	1	93	128,000	3,352,000		3,352,000	88.68%
20	129,000	0	93	0	3,352,000		3,352,000	88.68%
21	130,000	0	93	0	3,352,000		3,352,000	88.68%
22	131,000	0	93	0	3,352,000		3,352,000	88.68%
23	132,000	0	93	0	3,352,000		3,352,000	88.68%
24	133,000	0	93	0	3,352,000		3,352,000	88.68%
25	134,000	0	93	0	3,352,000		3,352,000	88.68%
26	135,000	0	93	0	3,352,000		3,352,000	88.68%
27	136,000	0	93	0	3,352,000		3,352,000	88.68%
28	137,000	0	93	0	3,352,000		3,352,000	88.68%
29	138,000	0	93	0	3,352,000		3,352,000	88.68%
30	139,000	0	93	0	3,352,000		3,352,000	88.68%
31	140,000	0	93	0	3,352,000		3,352,000	88.68%
32	141,000	0	93	0	3,352,000		3,352,000	88.68%
33	142,000	0	93	0	3,352,000		3,352,000	88.68%
34	143,000	0	93	0	3,352,000		3,352,000	88.68%
35	144,000	0	93	0	3,352,000		3,352,000	88.68%
36	145,000	0	93	0	3,352,000		3,352,000	88.68%
37	146,000	0	93	0	3,352,000		3,352,000	88.68%
38	147,000	0	93	0	3,352,000		3,352,000	88.68%
39	148,000	0	93	0	3,352,000		3,352,000	88.68%
40	149,000	0	93	0	3,352,000		3,352,000	88.68%
41	150,000	0	93	0	3,352,000		3,352,000	88.68%
42	151,000	0	93	0	3,352,000		3,352,000	88.68%
43	152,000	0	93	0	3,352,000		3,352,000	88.68%
44	153,000	0	93	0	3,352,000		3,352,000	88.68%
45	154,000	0	93	0	3,352,000		3,352,000	88.68%
46	155,000	0	93	0	3,352,000		3,352,000	88.68%
47	156,000	0	93	0	3,352,000		3,352,000	88.68%
48	157,000	0	93	0	3,352,000		3,352,000	88.68%
49	158,000	0	93	0	3,352,000		3,352,000	88.68%
50	159,000	0	93	0	3,352,000		3,352,000	88.68%
51	160,000	0	93	0	3,352,000		3,352,000	88.68%
52	161,000	0	93	0	3,352,000		3,352,000	88.68%
53	162,000	0	93	0	3,352,000		3,352,000	88.68%
54	163,000	0	93	0	3,352,000		3,352,000	88.68%
55	164,000	0	93	0	3,352,000		3,352,000	88.68%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	165,000	0	93	0	3,352,000		3,352,000	88.68%
2	166,000	0	93	0	3,352,000		3,352,000	88.68%
3	167,000	0	93	0	3,352,000		3,352,000	88.68%
4	168,000	0	93	0	3,352,000		3,352,000	88.68%
5	169,000	0	93	0	3,352,000		3,352,000	88.68%
6	170,000	0	93	0	3,352,000		3,352,000	88.68%
7	171,000	0	93	0	3,352,000		3,352,000	88.68%
8	172,000	0	93	0	3,352,000		3,352,000	88.68%
9	173,000	0	93	0	3,352,000		3,352,000	88.68%
10	174,000	1	94	174,000	3,526,000		3,526,000	93.28%
11	175,000	0	94	0	3,526,000		3,526,000	93.28%
12	176,000	0	94	0	3,526,000		3,526,000	93.28%
13	177,000	0	94	0	3,526,000		3,526,000	93.28%
14	178,000	0	94	0	3,526,000		3,526,000	93.28%
15	179,000	0	94	0	3,526,000		3,526,000	93.28%
16	180,000	0	94	0	3,526,000		3,526,000	93.28%
17	181,000	0	94	0	3,526,000		3,526,000	93.28%
18	182,000	0	94	0	3,526,000		3,526,000	93.28%
19	183,000	0	94	0	3,526,000		3,526,000	93.28%
20	184,000	0	94	0	3,526,000		3,526,000	93.28%
21	185,000	0	94	0	3,526,000		3,526,000	93.28%
22	186,000	0	94	0	3,526,000		3,526,000	93.28%
23	187,000	0	94	0	3,526,000		3,526,000	93.28%
24	188,000	0	94	0	3,526,000		3,526,000	93.28%
25	189,000	0	94	0	3,526,000		3,526,000	93.28%
26	190,000	0	94	0	3,526,000		3,526,000	93.28%
27	191,000	0	94	0	3,526,000		3,526,000	93.28%
28	192,000	0	94	0	3,526,000		3,526,000	93.28%
29	193,000	0	94	0	3,526,000		3,526,000	93.28%
30	194,000	0	94	0	3,526,000		3,526,000	93.28%
31	195,000	0	94	0	3,526,000		3,526,000	93.28%
32	196,000	0	94	0	3,526,000		3,526,000	93.28%
33	197,000	0	94	0	3,526,000		3,526,000	93.28%
34	198,000	0	94	0	3,526,000		3,526,000	93.28%
35	199,000	0	94	0	3,526,000		3,526,000	93.28%
36	200,000	0	94	0	3,526,000		3,526,000	93.28%
37	201,000	0	94	0	3,526,000		3,526,000	93.28%
38	202,000	0	94	0	3,526,000		3,526,000	93.28%
39	203,000	0	94	0	3,526,000		3,526,000	93.28%
40	204,000	0	94	0	3,526,000		3,526,000	93.28%
41	205,000	0	94	0	3,526,000		3,526,000	93.28%
42	206,000	0	94	0	3,526,000		3,526,000	93.28%
43	207,000	0	94	0	3,526,000		3,526,000	93.28%
44	208,000	0	94	0	3,526,000		3,526,000	93.28%
45	209,000	0	94	0	3,526,000		3,526,000	93.28%
46	210,000	0	94	0	3,526,000		3,526,000	93.28%
47	211,000	0	94	0	3,526,000		3,526,000	93.28%
48	212,000	0	94	0	3,526,000		3,526,000	93.28%
49	213,000	0	94	0	3,526,000		3,526,000	93.28%
50	214,000	0	94	0	3,526,000		3,526,000	93.28%
51	215,000	0	94	0	3,526,000		3,526,000	93.28%
52	216,000	0	94	0	3,526,000		3,526,000	93.28%
53	217,000	0	94	0	3,526,000		3,526,000	93.28%
54	218,000	0	94	0	3,526,000		3,526,000	93.28%
55	219,000	0	94	0	3,526,000		3,526,000	93.28%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	220,000	0	94	0	3,526,000		3,526,000	93.28%
2	221,000	0	94	0	3,526,000		3,526,000	93.28%
3	222,000	0	94	0	3,526,000		3,526,000	93.28%
4	223,000	0	94	0	3,526,000		3,526,000	93.28%
5	224,000	0	94	0	3,526,000		3,526,000	93.28%
6	225,000	0	94	0	3,526,000		3,526,000	93.28%
7	226,000	0	94	0	3,526,000		3,526,000	93.28%
8	227,000	0	94	0	3,526,000		3,526,000	93.28%
9	228,000	0	94	0	3,526,000		3,526,000	93.28%
10	229,000	0	94	0	3,526,000		3,526,000	93.28%
11	230,000	0	94	0	3,526,000		3,526,000	93.28%
12	231,000	0	94	0	3,526,000		3,526,000	93.28%
13	232,000	0	94	0	3,526,000		3,526,000	93.28%
14	233,000	0	94	0	3,526,000		3,526,000	93.28%
15	234,000	0	94	0	3,526,000		3,526,000	93.28%
16	235,000	0	94	0	3,526,000		3,526,000	93.28%
17	236,000	0	94	0	3,526,000		3,526,000	93.28%
18	237,000	0	94	0	3,526,000		3,526,000	93.28%
19	238,000	0	94	0	3,526,000		3,526,000	93.28%
20	239,000	0	94	0	3,526,000		3,526,000	93.28%
21	240,000	0	94	0	3,526,000		3,526,000	93.28%
22	241,000	0	94	0	3,526,000		3,526,000	93.28%
23	242,000	0	94	0	3,526,000		3,526,000	93.28%
24	243,000	0	94	0	3,526,000		3,526,000	93.28%
25	244,000	0	94	0	3,526,000		3,526,000	93.28%
26	245,000	0	94	0	3,526,000		3,526,000	93.28%
27	246,000	0	94	0	3,526,000		3,526,000	93.28%
28	247,000	0	94	0	3,526,000		3,526,000	93.28%
29	248,000	0	94	0	3,526,000		3,526,000	93.28%
30	249,000	0	94	0	3,526,000		3,526,000	93.28%
31	250,000	0	94	0	3,526,000		3,526,000	93.28%
32	251,000	0	94	0	3,526,000		3,526,000	93.28%
33	252,000	0	94	0	3,526,000		3,526,000	93.28%
34	253,000	0	94	0	3,526,000		3,526,000	93.28%
35	254,000	1	95	254,000	3,780,000		3,780,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 2"

Line No.	(1) Consumption Level	(2) No 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	0	0	0		0	0.00%
2	1,000	10	10	10,000	10,000		10,000	0.16%
3	2,000	1	11	2,000	12,000		12,000	0.19%
4	3,000	0	11	0	12,000		12,000	0.19%
5	4,000	0	11	0	12,000		12,000	0.19%
6	5,000	0	11	0	12,000		12,000	0.19%
7	6,000	0	11	0	12,000		12,000	0.19%
8	7,000	1	12	7,000	19,000		19,000	0.30%
9	8,000	0	12	0	19,000		19,000	0.30%
10	9,000	2	14	18,000	37,000		37,000	0.58%
11	10,000	2	16	20,000	57,000		57,000	0.90%
12	11,000	0	16	0	57,000		57,000	0.90%
13	12,000	2	18	24,000	81,000		81,000	1.28%
14	13,000	3	21	39,000	120,000		120,000	1.89%
15	14,000	1	22	14,000	134,000		134,000	2.11%
16	15,000	1	23	15,000	149,000		149,000	2.35%
17	16,000	0	23	0	149,000		149,000	2.35%
18	17,000	1	24	17,000	166,000		166,000	2.62%
19	18,000	0	24	0	166,000		166,000	2.62%
20	19,000	0	24	0	166,000		166,000	2.62%
21	20,000	1	25	20,000	186,000		186,000	2.93%
22	21,000	1	26	21,000	207,000		207,000	3.26%
23	22,000	2	28	44,000	251,000		251,000	3.95%
24	23,000	0	28	0	251,000		251,000	3.95%
25	24,000	0	28	0	251,000		251,000	3.95%
26	25,000	1	29	25,000	276,000		276,000	4.35%
27	26,000	1	30	26,000	302,000		302,000	4.76%
28	27,000	0	30	0	302,000		302,000	4.76%
29	28,000	0	30	0	302,000		302,000	4.76%
30	29,000	1	31	29,000	331,000		331,000	5.22%
31	30,000	0	31	0	331,000		331,000	5.22%
32	31,000	2	33	62,000	393,000		393,000	6.19%
33	32,000	1	34	32,000	425,000		425,000	6.70%
34	33,000	0	34	0	425,000		425,000	6.70%
35	34,000	0	34	0	425,000		425,000	6.70%
36	35,000	2	36	70,000	495,000		495,000	7.80%
37	36,000	2	38	72,000	567,000		567,000	8.93%
38	37,000	1	39	37,000	604,000		604,000	9.52%
39	38,000	1	40	38,000	642,000		642,000	10.12%
40	39,000	1	41	39,000	681,000		681,000	10.73%
41	40,000	1	42	40,000	721,000		721,000	11.36%
42	41,000	3	45	123,000	844,000		844,000	13.30%
43	42,000	0	45	0	844,000		844,000	13.30%
44	43,000	0	45	0	844,000		844,000	13.30%
45	44,000	0	45	0	844,000		844,000	13.30%
46	45,000	1	46	45,000	889,000		889,000	14.01%
47	46,000	0	46	0	889,000		889,000	14.01%
48	47,000	1	47	47,000	936,000		936,000	14.75%
49	48,000	0	47	0	936,000		936,000	14.75%
50	49,000	2	49	98,000	1,034,000		1,034,000	16.29%
51	50,000	0	49	0	1,034,000		1,034,000	16.29%
52	51,000	0	49	0	1,034,000		1,034,000	16.29%
53	52,000	0	49	0	1,034,000		1,034,000	16.29%
54	53,000	1	50	53,000	1,087,000		1,087,000	17.13%
55	54,000	0	50	0	1,087,000		1,087,000	17.13%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 2"

No.	(1) Level	(2) No of Bills	(3) Cumulative Bills	(4) Consumed	(5) Gallons	(6) Reversed Bills	(7) Factor	(8) Total
1	55,000	0	50	0	1,087,000		1,087,000	17.13%
2	56,000	0	50	0	1,087,000		1,087,000	17.13%
3	57,000	2	52	114,000	1,201,000		1,201,000	18.92%
4	58,000	0	52	0	1,201,000		1,201,000	18.92%
5	59,000	0	52	0	1,201,000		1,201,000	18.92%
6	60,000	0	52	0	1,201,000		1,201,000	18.92%
7	61,000	0	52	0	1,201,000		1,201,000	18.92%
8	62,000	2	54	124,000	1,325,000		1,325,000	20.88%
9	63,000	1	55	63,000	1,388,000		1,388,000	21.87%
10	64,000	0	55	0	1,388,000		1,388,000	21.87%
11	65,000	0	55	0	1,388,000		1,388,000	21.87%
12	66,000	2	57	132,000	1,520,000		1,520,000	23.95%
13	67,000	1	58	67,000	1,587,000		1,587,000	25.00%
14	68,000	1	59	68,000	1,655,000		1,655,000	26.08%
15	69,000	0	59	0	1,655,000		1,655,000	26.08%
16	70,000	0	59	0	1,655,000		1,655,000	26.08%
17	71,000	2	61	142,000	1,797,000		1,797,000	28.31%
18	72,000	0	61	0	1,797,000		1,797,000	28.31%
19	73,000	1	62	73,000	1,870,000		1,870,000	29.46%
20	74,000	1	63	74,000	1,944,000		1,944,000	30.63%
21	75,000	0	63	0	1,944,000		1,944,000	30.63%
22	76,000	0	63	0	1,944,000		1,944,000	30.63%
23	77,000	0	63	0	1,944,000		1,944,000	30.63%
24	78,000	0	63	0	1,944,000		1,944,000	30.63%
25	79,000	0	63	0	1,944,000		1,944,000	30.63%
26	80,000	0	63	0	1,944,000		1,944,000	30.63%
27	81,000	0	63	0	1,944,000		1,944,000	30.63%
28	82,000	0	63	0	1,944,000		1,944,000	30.63%
29	83,000	1	64	83,000	2,027,000		2,027,000	31.94%
30	84,000	1	65	84,000	2,111,000		2,111,000	33.26%
31	85,000	0	65	0	2,111,000		2,111,000	33.26%
32	86,000	1	66	86,000	2,197,000		2,197,000	34.61%
33	87,000	1	67	87,000	2,284,000		2,284,000	35.99%
34	88,000	1	68	88,000	2,372,000		2,372,000	37.37%
35	89,000	0	68	0	2,372,000		2,372,000	37.37%
36	90,000	2	70	180,000	2,552,000		2,552,000	40.21%
37	91,000	0	70	0	2,552,000		2,552,000	40.21%
38	92,000	0	70	0	2,552,000		2,552,000	40.21%
39	93,000	0	70	0	2,552,000		2,552,000	40.21%
40	94,000	0	70	0	2,552,000		2,552,000	40.21%
41	95,000	0	70	0	2,552,000		2,552,000	40.21%
42	96,000	0	70	0	2,552,000		2,552,000	40.21%
43	97,000	0	70	0	2,552,000		2,552,000	40.21%
44	98,000	0	70	0	2,552,000		2,552,000	40.21%
45	99,000	0	70	0	2,552,000		2,552,000	40.21%
46	100,000	0	70	0	2,552,000		2,552,000	40.21%
47	101,000	0	70	0	2,552,000		2,552,000	40.21%
48	102,000	0	70	0	2,552,000		2,552,000	40.21%
49	103,000	0	70	0	2,552,000		2,552,000	40.21%
50	104,000	0	70	0	2,552,000		2,552,000	40.21%
51	105,000	0	70	0	2,552,000		2,552,000	40.21%
52	106,000	0	70	0	2,552,000		2,552,000	40.21%
53	107,000	1	71	107,000	2,659,000		2,659,000	41.89%
54	108,000	1	72	108,000	2,767,000		2,767,000	43.60%
55	109,000	0	72	0	2,767,000		2,767,000	43.60%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 2"

Line No.	(1) Consumption Level	(2) No 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	110,000	0	72	0	2,767,000		2,767,000	43.60%
2	111,000	0	72	0	2,767,000		2,767,000	43.60%
3	112,000	2	74	224,000	2,991,000		2,991,000	47.12%
4	113,000	1	75	113,000	3,104,000		3,104,000	48.90%
5	114,000	0	75	0	3,104,000		3,104,000	48.90%
6	115,000	0	75	0	3,104,000		3,104,000	48.90%
7	116,000	0	75	0	3,104,000		3,104,000	48.90%
8	117,000	0	75	0	3,104,000		3,104,000	48.90%
9	118,000	0	75	0	3,104,000		3,104,000	48.90%
10	119,000	0	75	0	3,104,000		3,104,000	48.90%
11	120,000	0	75	0	3,104,000		3,104,000	48.90%
12	121,000	0	75	0	3,104,000		3,104,000	48.90%
13	122,000	2	77	244,000	3,348,000		3,348,000	52.75%
14	123,000	0	77	0	3,348,000		3,348,000	52.75%
15	124,000	0	77	0	3,348,000		3,348,000	52.75%
16	125,000	0	77	0	3,348,000		3,348,000	52.75%
17	126,000	1	78	126,000	3,474,000		3,474,000	54.73%
18	127,000	0	78	0	3,474,000		3,474,000	54.73%
19	128,000	1	79	128,000	3,602,000		3,602,000	56.75%
20	129,000	1	80	129,000	3,731,000		3,731,000	58.78%
21	130,000	1	81	130,000	3,861,000		3,861,000	60.83%
22	131,000	0	81	0	3,861,000		3,861,000	60.83%
23	132,000	0	81	0	3,861,000		3,861,000	60.83%
24	133,000	0	81	0	3,861,000		3,861,000	60.83%
25	134,000	0	81	0	3,861,000		3,861,000	60.83%
26	135,000	0	81	0	3,861,000		3,861,000	60.83%
27	136,000	0	81	0	3,861,000		3,861,000	60.83%
28	137,000	2	83	274,000	4,135,000		4,135,000	65.15%
29	138,000	0	83	0	4,135,000		4,135,000	65.15%
30	139,000	0	83	0	4,135,000		4,135,000	65.15%
31	140,000	0	83	0	4,135,000		4,135,000	65.15%
32	141,000	0	83	0	4,135,000		4,135,000	65.15%
33	142,000	0	83	0	4,135,000		4,135,000	65.15%
34	143,000	0	83	0	4,135,000		4,135,000	65.15%
35	144,000	0	83	0	4,135,000		4,135,000	65.15%
36	145,000	0	83	0	4,135,000		4,135,000	65.15%
37	146,000	0	83	0	4,135,000		4,135,000	65.15%
38	147,000	0	83	0	4,135,000		4,135,000	65.15%
39	148,000	1	84	148,000	4,283,000		4,283,000	67.48%
40	149,000	0	84	0	4,283,000		4,283,000	67.48%
41	150,000	0	84	0	4,283,000		4,283,000	67.48%
42	151,000	1	85	151,000	4,434,000		4,434,000	69.86%
43	152,000	0	85	0	4,434,000		4,434,000	69.86%
44	153,000	1	86	153,000	4,587,000		4,587,000	72.27%
45	154,000	0	86	0	4,587,000		4,587,000	72.27%
46	155,000	0	86	0	4,587,000		4,587,000	72.27%
47	156,000	0	86	0	4,587,000		4,587,000	72.27%
48	157,000	0	86	0	4,587,000		4,587,000	72.27%
49	158,000	0	86	0	4,587,000		4,587,000	72.27%
50	159,000	0	86	0	4,587,000		4,587,000	72.27%
51	160,000	0	86	0	4,587,000		4,587,000	72.27%
52	161,000	1	87	161,000	4,748,000		4,748,000	74.81%
53	162,000	0	87	0	4,748,000		4,748,000	74.81%
54	163,000	0	87	0	4,748,000		4,748,000	74.81%
55	164,000	0	87	0	4,748,000		4,748,000	74.81%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Meter Size: 2"

Customer Class: General Service

Line No.	(1) Consumption Level	(2) No 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	165,000	0	87	0	4,748,000		4,748,000	74.81%
2	166,000	0	87	0	4,748,000		4,748,000	74.81%
3	167,000	0	87	0	4,748,000		4,748,000	74.81%
4	168,000	0	87	0	4,748,000		4,748,000	74.81%
5	169,000	0	87	0	4,748,000		4,748,000	74.81%
6	170,000	0	87	0	4,748,000		4,748,000	74.81%
7	171,000	1	88	171,000	4,919,000		4,919,000	77.50%
8	172,000	0	88	0	4,919,000		4,919,000	77.50%
9	173,000	0	88	0	4,919,000		4,919,000	77.50%
10	174,000	0	88	0	4,919,000		4,919,000	77.50%
11	175,000	0	88	0	4,919,000		4,919,000	77.50%
12	176,000	0	88	0	4,919,000		4,919,000	77.50%
13	177,000	0	88	0	4,919,000		4,919,000	77.50%
14	178,000	0	88	0	4,919,000		4,919,000	77.50%
15	179,000	0	88	0	4,919,000		4,919,000	77.50%
16	180,000	0	88	0	4,919,000		4,919,000	77.50%
17	181,000	0	88	0	4,919,000		4,919,000	77.50%
18	182,000	1	89	182,000	5,101,000		5,101,000	80.37%
19	183,000	0	89	0	5,101,000		5,101,000	80.37%
20	184,000	0	89	0	5,101,000		5,101,000	80.37%
21	185,000	0	89	0	5,101,000		5,101,000	80.37%
22	186,000	0	89	0	5,101,000		5,101,000	80.37%
23	187,000	1	90	187,000	5,288,000		5,288,000	83.31%
24	188,000	1	91	188,000	5,476,000		5,476,000	86.28%
25	189,000	0	91	0	5,476,000		5,476,000	86.28%
26	190,000	0	91	0	5,476,000		5,476,000	86.28%
27	191,000	0	91	0	5,476,000		5,476,000	86.28%
28	192,000	0	91	0	5,476,000		5,476,000	86.28%
29	193,000	0	91	0	5,476,000		5,476,000	86.28%
30	194,000	0	91	0	5,476,000		5,476,000	86.28%
31	195,000	0	91	0	5,476,000		5,476,000	86.28%
32	196,000	0	91	0	5,476,000		5,476,000	86.28%
33	197,000	0	91	0	5,476,000		5,476,000	86.28%
34	198,000	0	91	0	5,476,000		5,476,000	86.28%
35	199,000	0	91	0	5,476,000		5,476,000	86.28%
36	200,000	1	92	200,000	5,676,000		5,676,000	89.43%
37	201,000	0	92	0	5,676,000		5,676,000	89.43%
38	202,000	0	92	0	5,676,000		5,676,000	89.43%
39	203,000	0	92	0	5,676,000		5,676,000	89.43%
40	204,000	0	92	0	5,676,000		5,676,000	89.43%
41	205,000	0	92	0	5,676,000		5,676,000	89.43%
42	206,000	0	92	0	5,676,000		5,676,000	89.43%
43	207,000	0	92	0	5,676,000		5,676,000	89.43%
44	208,000	0	92	0	5,676,000		5,676,000	89.43%
45	209,000	0	92	0	5,676,000		5,676,000	89.43%
46	210,000	0	92	0	5,676,000		5,676,000	89.43%
47	211,000	1	93	211,000	5,887,000		5,887,000	92.75%
48	212,000	0	93	0	5,887,000		5,887,000	92.75%
49	213,000	0	93	0	5,887,000		5,887,000	92.75%
50	214,000	1	94	214,000	6,101,000		6,101,000	96.12%
51	215,000	0	94	0	6,101,000		6,101,000	96.12%
52	216,000	0	94	0	6,101,000		6,101,000	96.12%
53	217,000	0	94	0	6,101,000		6,101,000	96.12%
54	218,000	0	94	0	6,101,000		6,101,000	96.12%
55	219,000	0	94	0	6,101,000		6,101,000	96.12%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 2"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	220,000	0	94	0	6,101,000		6,101,000	96.12%
2	221,000	0	94	0	6,101,000		6,101,000	96.12%
3	222,000	0	94	0	6,101,000		6,101,000	96.12%
4	223,000	0	94	0	6,101,000		6,101,000	96.12%
5	224,000	0	94	0	6,101,000		6,101,000	96.12%
6	225,000	0	94	0	6,101,000		6,101,000	96.12%
7	226,000	0	94	0	6,101,000		6,101,000	96.12%
8	227,000	0	94	0	6,101,000		6,101,000	96.12%
9	228,000	0	94	0	6,101,000		6,101,000	96.12%
10	229,000	0	94	0	6,101,000		6,101,000	96.12%
11	230,000	0	94	0	6,101,000		6,101,000	96.12%
12	231,000	0	94	0	6,101,000		6,101,000	96.12%
13	232,000	0	94	0	6,101,000		6,101,000	96.12%
14	233,000	0	94	0	6,101,000		6,101,000	96.12%
15	234,000	0	94	0	6,101,000		6,101,000	96.12%
16	235,000	0	94	0	6,101,000		6,101,000	96.12%
17	236,000	0	94	0	6,101,000		6,101,000	96.12%
18	237,000	0	94	0	6,101,000		6,101,000	96.12%
19	238,000	0	94	0	6,101,000		6,101,000	96.12%
20	239,000	0	94	0	6,101,000		6,101,000	96.12%
21	240,000	0	94	0	6,101,000		6,101,000	96.12%
22	241,000	0	94	0	6,101,000		6,101,000	96.12%
23	242,000	0	94	0	6,101,000		6,101,000	96.12%
24	243,000	0	94	0	6,101,000		6,101,000	96.12%
25	244,000	0	94	0	6,101,000		6,101,000	96.12%
26	245,000	0	94	0	6,101,000		6,101,000	96.12%
27	246,000	1	95	246,000	6,347,000		6,347,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	0	0	94	0	6,101,000		6,101,000	75.71%
2	1,000	0	94	0	6,101,000		6,101,000	75.71%
3	2,000	0	94	0	6,101,000		6,101,000	75.71%
4	3,000	0	94	0	6,101,000		6,101,000	75.71%
5	4,000	0	94	0	6,101,000		6,101,000	75.71%
6	5,000	0	94	0	6,101,000		6,101,000	75.71%
7	6,000	0	94	0	6,101,000		6,101,000	75.71%
8	7,000	0	94	0	6,101,000		6,101,000	75.71%
9	8,000	0	94	0	6,101,000		6,101,000	75.71%
10	9,000	0	94	0	6,101,000		6,101,000	75.71%
11	10,000	0	94	0	6,101,000		6,101,000	75.71%
12	11,000	0	94	0	6,101,000		6,101,000	75.71%
13	12,000	0	94	0	6,101,000		6,101,000	75.71%
14	13,000	0	94	0	6,101,000		6,101,000	75.71%
15	14,000	0	94	0	6,101,000		6,101,000	75.71%
16	15,000	0	94	0	6,101,000		6,101,000	75.71%
17	16,000	0	94	0	6,101,000		6,101,000	75.71%
18	17,000	0	94	0	6,101,000		6,101,000	75.71%
19	18,000	0	94	0	6,101,000		6,101,000	75.71%
20	19,000	0	94	0	6,101,000		6,101,000	75.71%
21	20,000	0	94	0	6,101,000		6,101,000	75.71%
22	21,000	0	94	0	6,101,000		6,101,000	75.71%
23	22,000	0	94	0	6,101,000		6,101,000	75.71%
24	23,000	0	94	0	6,101,000		6,101,000	75.71%
25	24,000	0	94	0	6,101,000		6,101,000	75.71%
26	25,000	0	94	0	6,101,000		6,101,000	75.71%
27	26,000	0	94	0	6,101,000		6,101,000	75.71%
28	27,000	0	94	0	6,101,000		6,101,000	75.71%
29	28,000	0	94	0	6,101,000		6,101,000	75.71%
30	29,000	0	94	0	6,101,000		6,101,000	75.71%
31	30,000	0	94	0	6,101,000		6,101,000	75.71%
32	31,000	0	94	0	6,101,000		6,101,000	75.71%
33	32,000	0	94	0	6,101,000		6,101,000	75.71%
34	33,000	0	94	0	6,101,000		6,101,000	75.71%
35	34,000	0	94	0	6,101,000		6,101,000	75.71%
36	35,000	0	94	0	6,101,000		6,101,000	75.71%
37	36,000	0	94	0	6,101,000		6,101,000	75.71%
38	37,000	0	94	0	6,101,000		6,101,000	75.71%
39	38,000	0	94	0	6,101,000		6,101,000	75.71%
40	39,000	0	94	0	6,101,000		6,101,000	75.71%
41	40,000	0	94	0	6,101,000		6,101,000	75.71%
42	41,000	0	94	0	6,101,000		6,101,000	75.71%
43	42,000	1	95	42,000	6,143,000		6,143,000	76.23%
44	43,000	0	95	0	6,143,000		6,143,000	76.23%
45	44,000	0	95	0	6,143,000		6,143,000	76.23%
46	45,000	1	96	45,000	6,188,000		6,188,000	76.79%
47	46,000	0	96	0	6,188,000		6,188,000	76.79%
48	47,000	0	96	0	6,188,000		6,188,000	76.79%
49	48,000	0	96	0	6,188,000		6,188,000	76.79%
50	49,000	1	97	49,000	6,237,000		6,237,000	77.40%
51	50,000	0	97	0	6,237,000		6,237,000	77.40%
52	51,000	0	97	0	6,237,000		6,237,000	77.40%
53	52,000	0	97	0	6,237,000		6,237,000	77.40%
54	53,000	0	97	0	6,237,000		6,237,000	77.40%
55	54,000	0	97	0	6,237,000		6,237,000	77.40%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No 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	55,000	1	98	55,000	6,292,000		6,292,000	78.08%
2	56,000	0	98	0	6,292,000		6,292,000	78.08%
3	57,000	1	99	57,000	6,349,000		6,349,000	78.79%
4	58,000	0	99	0	6,349,000		6,349,000	78.79%
5	59,000	0	99	0	6,349,000		6,349,000	78.79%
6	60,000	0	99	0	6,349,000		6,349,000	78.79%
7	61,000	0	99	0	6,349,000		6,349,000	78.79%
8	62,000	0	99	0	6,349,000		6,349,000	78.79%
9	63,000	0	99	0	6,349,000		6,349,000	78.79%
10	64,000	1	100	64,000	6,413,000		6,413,000	79.59%
11	65,000	0	100	0	6,413,000		6,413,000	79.59%
12	66,000	0	100	0	6,413,000		6,413,000	79.59%
13	67,000	1	101	67,000	6,480,000		6,480,000	80.42%
14	68,000	0	101	0	6,480,000		6,480,000	80.42%
15	69,000	0	101	0	6,480,000		6,480,000	80.42%
16	70,000	1	102	70,000	6,550,000		6,550,000	81.29%
17	71,000	0	103	71,000	6,621,000		6,621,000	82.17%
18	72,000	1	103	0	6,621,000		6,621,000	82.17%
19	73,000	1	104	73,000	6,694,000		6,694,000	83.07%
20	74,000	0	104	0	6,694,000		6,694,000	83.07%
21	75,000	0	104	0	6,694,000		6,694,000	83.07%
22	76,000	0	104	0	6,694,000		6,694,000	83.07%
23	77,000	0	104	0	6,694,000		6,694,000	83.07%
24	78,000	1	105	78,000	6,772,000		6,772,000	84.04%
25	79,000	0	105	0	6,772,000		6,772,000	84.04%
26	80,000	1	106	80,000	6,852,000		6,852,000	85.03%
27	81,000	0	106	0	6,852,000		6,852,000	85.03%
28	82,000	0	106	0	6,852,000		6,852,000	85.03%
29	83,000	0	106	0	6,852,000		6,852,000	85.03%
30	84,000	2	108	168,000	7,020,000		7,020,000	87.12%
31	85,000	0	108	0	7,020,000		7,020,000	87.12%
32	86,000	0	108	0	7,020,000		7,020,000	87.12%
33	87,000	0	108	0	7,020,000		7,020,000	87.12%
34	88,000	0	108	0	7,020,000		7,020,000	87.12%
35	89,000	0	108	0	7,020,000		7,020,000	87.12%
36	90,000	2	110	180,000	7,200,000		7,200,000	89.35%
37	91,000	0	110	0	7,200,000		7,200,000	89.35%
38	92,000	0	110	0	7,200,000		7,200,000	89.35%
39	93,000	0	110	0	7,200,000		7,200,000	89.35%
40	94,000	0	110	0	7,200,000		7,200,000	89.35%
41	95,000	1	111	95,000	7,295,000		7,295,000	90.53%
42	96,000	1	112	96,000	7,391,000		7,391,000	91.72%
43	97,000	0	112	0	7,391,000		7,391,000	91.72%
44	98,000	0	112	0	7,391,000		7,391,000	91.72%
45	99,000	0	112	0	7,391,000		7,391,000	91.72%
46	100,000	0	112	0	7,391,000		7,391,000	91.72%
47	101,000	0	112	0	7,391,000		7,391,000	91.72%
48	102,000	0	112	0	7,391,000		7,391,000	91.72%
49	103,000	2	114	206,000	7,597,000		7,597,000	94.28%
50	104,000	0	114	0	7,597,000		7,597,000	94.28%
51	105,000	0	114	0	7,597,000		7,597,000	94.28%
52	106,000	1	115	106,000	7,703,000		7,703,000	95.59%
53	107,000	0	115	0	7,703,000		7,703,000	95.59%
54	108,000	0	115	0	7,703,000		7,703,000	95.59%
55	109,000	0	115	0	7,703,000		7,703,000	95.59%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 38 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	115	0	7,703,000		7,703,000	95.59%
2	111,000	0	115	0	7,703,000		7,703,000	95.59%
3	112,000	0	115	0	7,703,000		7,703,000	95.59%
4	113,000	0	115	0	7,703,000		7,703,000	95.59%
5	114,000	0	115	0	7,703,000		7,703,000	95.59%
6	115,000	0	115	0	7,703,000		7,703,000	95.59%
7	116,000	1	116	116,000	7,819,000		7,819,000	97.03%
8	117,000	1	117	117,000	7,936,000		7,936,000	98.49%
9	118,000	0	117	0	7,936,000		7,936,000	98.49%
10	119,000	0	117	0	7,936,000		7,936,000	98.49%
11	120,000	0	117	0	7,936,000		7,936,000	98.49%
12	121,000	0	117	0	7,936,000		7,936,000	98.49%
13	122,000	1	118	122,000	8,058,000		8,058,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 39 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	0	0	0	0	0	0	0	0.00%
2	1,000	0	0	0	0	0	0	0.00%
3	2,000	0	0	0	0	0	0	0.00%
4	3,000	0	0	0	0	0	0	0.00%
5	4,000	0	0	0	0	0	0	0.00%
6	5,000	0	0	0	0	0	0	0.00%
7	6,000	0	0	0	0	0	0	0.00%
8	7,000	0	0	0	0	0	0	0.00%
9	8,000	0	0	0	0	0	0	0.00%
10	9,000	0	0	0	0	0	0	0.00%
11	10,000	0	0	0	0	0	0	0.00%
12	11,000	0	0	0	0	0	0	0.00%
13	12,000	0	0	0	0	0	0	0.00%
14	13,000	0	0	0	0	0	0	0.00%
15	14,000	0	0	0	0	0	0	0.00%
16	15,000	0	0	0	0	0	0	0.00%
17	16,000	0	0	0	0	0	0	0.00%
18	17,000	0	0	0	0	0	0	0.00%
19	18,000	0	0	0	0	0	0	0.00%
20	19,000	0	0	0	0	0	0	0.00%
21	20,000	0	0	0	0	0	0	0.00%
22	21,000	0	0	0	0	0	0	0.00%
23	22,000	0	0	0	0	0	0	0.00%
24	23,000	0	0	0	0	0	0	0.00%
25	24,000	0	0	0	0	0	0	0.00%
26	25,000	0	0	0	0	0	0	0.00%
27	26,000	0	0	0	0	0	0	0.00%
28	27,000	0	0	0	0	0	0	0.00%
29	28,000	0	0	0	0	0	0	0.00%
30	29,000	0	0	0	0	0	0	0.00%
31	30,000	0	0	0	0	0	0	0.00%
32	31,000	0	0	0	0	0	0	0.00%
33	32,000	0	0	0	0	0	0	0.00%
34	33,000	0	0	0	0	0	0	0.00%
35	34,000	0	0	0	0	0	0	0.00%
36	35,000	0	0	0	0	0	0	0.00%
37	36,000	0	0	0	0	0	0	0.00%
38	37,000	0	0	0	0	0	0	0.00%
39	38,000	0	0	0	0	0	0	0.00%
40	39,000	0	0	0	0	0	0	0.00%
41	40,000	0	0	0	0	0	0	0.00%
42	41,000	0	0	0	0	0	0	0.00%
43	42,000	0	0	0	0	0	0	0.00%
44	43,000	0	0	0	0	0	0	0.00%
45	44,000	0	0	0	0	0	0	0.00%
46	45,000	0	0	0	0	0	0	0.00%
47	46,000	0	0	0	0	0	0	0.00%
48	47,000	0	0	0	0	0	0	0.00%
49	48,000	0	0	0	0	0	0	0.00%
50	49,000	0	0	0	0	0	0	0.00%
51	50,000	0	0	0	0	0	0	0.00%
52	51,000	0	0	0	0	0	0	0.00%
53	52,000	0	0	0	0	0	0	0.00%
54	53,000	0	0	0	0	0	0	0.00%
55	54,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	55,000	0	0	0	0	0	0	0.00%
2	56,000	0	0	0	0	0	0	0.00%
3	57,000	0	0	0	0	0	0	0.00%
4	58,000	0	0	0	0	0	0	0.00%
5	59,000	0	0	0	0	0	0	0.00%
6	60,000	0	0	0	0	0	0	0.00%
7	61,000	0	0	0	0	0	0	0.00%
8	62,000	0	0	0	0	0	0	0.00%
9	63,000	0	0	0	0	0	0	0.00%
10	64,000	0	0	0	0	0	0	0.00%
11	65,000	0	0	0	0	0	0	0.00%
12	66,000	0	0	0	0	0	0	0.00%
13	67,000	0	0	0	0	0	0	0.00%
14	68,000	0	0	0	0	0	0	0.00%
15	69,000	0	0	0	0	0	0	0.00%
16	70,000	0	0	0	0	0	0	0.00%
17	71,000	0	0	0	0	0	0	0.00%
18	72,000	0	0	0	0	0	0	0.00%
19	73,000	0	0	0	0	0	0	0.00%
20	74,000	0	0	0	0	0	0	0.00%
21	75,000	0	0	0	0	0	0	0.00%
22	76,000	0	0	0	0	0	0	0.00%
23	77,000	0	0	0	0	0	0	0.00%
24	78,000	0	0	0	0	0	0	0.00%
25	79,000	0	0	0	0	0	0	0.00%
26	80,000	0	0	0	0	0	0	0.00%
27	81,000	0	0	0	0	0	0	0.00%
28	82,000	0	0	0	0	0	0	0.00%
29	83,000	0	0	0	0	0	0	0.00%
30	84,000	0	0	0	0	0	0	0.00%
31	85,000	0	0	0	0	0	0	0.00%
32	86,000	0	0	0	0	0	0	0.00%
33	87,000	0	0	0	0	0	0	0.00%
34	88,000	0	0	0	0	0	0	0.00%
35	89,000	0	0	0	0	0	0	0.00%
36	90,000	0	0	0	0	0	0	0.00%
37	91,000	0	0	0	0	0	0	0.00%
38	92,000	0	0	0	0	0	0	0.00%
39	93,000	0	0	0	0	0	0	0.00%
40	94,000	0	0	0	0	0	0	0.00%
41	95,000	0	0	0	0	0	0	0.00%
42	96,000	0	0	0	0	0	0	0.00%
43	97,000	0	0	0	0	0	0	0.00%
44	98,000	0	0	0	0	0	0	0.00%
45	99,000	0	0	0	0	0	0	0.00%
46	100,000	0	0	0	0	0	0	0.00%
47	101,000	0	0	0	0	0	0	0.00%
48	102,000	0	0	0	0	0	0	0.00%
49	103,000	0	0	0	0	0	0	0.00%
50	104,000	0	0	0	0	0	0	0.00%
51	105,000	0	0	0	0	0	0	0.00%
52	106,000	0	0	0	0	0	0	0.00%
53	107,000	0	0	0	0	0	0	0.00%
54	108,000	0	0	0	0	0	0	0.00%
55	109,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	110,000	0	0	0	0	0	0	0.00%
2	111,000	0	0	0	0	0	0	0.00%
3	112,000	0	0	0	0	0	0	0.00%
4	113,000	0	0	0	0	0	0	0.00%
5	114,000	0	0	0	0	0	0	0.00%
6	115,000	0	0	0	0	0	0	0.00%
7	116,000	0	0	0	0	0	0	0.00%
8	117,000	0	0	0	0	0	0	0.00%
9	118,000	0	0	0	0	0	0	0.00%
10	119,000	0	0	0	0	0	0	0.00%
11	120,000	0	0	0	0	0	0	0.00%
12	121,000	0	0	0	0	0	0	0.00%
13	122,000	0	0	0	0	0	0	0.00%
14	123,000	0	0	0	0	0	0	0.00%
15	124,000	0	0	0	0	0	0	0.00%
16	125,000	0	0	0	0	0	0	0.00%
17	126,000	0	0	0	0	0	0	0.00%
18	127,000	0	0	0	0	0	0	0.00%
19	128,000	0	0	0	0	0	0	0.00%
20	129,000	0	0	0	0	0	0	0.00%
21	130,000	0	0	0	0	0	0	0.00%
22	131,000	0	0	0	0	0	0	0.00%
23	132,000	0	0	0	0	0	0	0.00%
24	133,000	0	0	0	0	0	0	0.00%
25	134,000	0	0	0	0	0	0	0.00%
26	135,000	0	0	0	0	0	0	0.00%
27	136,000	0	0	0	0	0	0	0.00%
28	137,000	0	0	0	0	0	0	0.00%
29	138,000	0	0	0	0	0	0	0.00%
30	139,000	0	0	0	0	0	0	0.00%
31	140,000	0	0	0	0	0	0	0.00%
32	141,000	0	0	0	0	0	0	0.00%
33	142,000	0	0	0	0	0	0	0.00%
34	143,000	0	0	0	0	0	0	0.00%
35	144,000	0	0	0	0	0	0	0.00%
36	145,000	0	0	0	0	0	0	0.00%
37	146,000	0	0	0	0	0	0	0.00%
38	147,000	0	0	0	0	0	0	0.00%
39	148,000	0	0	0	0	0	0	0.00%
40	149,000	0	0	0	0	0	0	0.00%
41	150,000	0	0	0	0	0	0	0.00%
42	151,000	0	0	0	0	0	0	0.00%
43	152,000	0	0	0	0	0	0	0.00%
44	153,000	0	0	0	0	0	0	0.00%
45	154,000	0	0	0	0	0	0	0.00%
46	155,000	0	0	0	0	0	0	0.00%
47	156,000	0	0	0	0	0	0	0.00%
48	157,000	0	0	0	0	0	0	0.00%
49	158,000	0	0	0	0	0	0	0.00%
50	159,000	0	0	0	0	0	0	0.00%
51	160,000	0	0	0	0	0	0	0.00%
52	161,000	0	0	0	0	0	0	0.00%
53	162,000	0	0	0	0	0	0	0.00%
54	163,000	0	0	0	0	0	0	0.00%
55	164,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	165,000	0	0	0	0		0	0.00%
2	166,000	0	0	0	0		0	0.00%
3	167,000	0	0	0	0		0	0.00%
4	168,000	0	0	0	0		0	0.00%
5	169,000	0	0	0	0		0	0.00%
6	170,000	0	0	0	0		0	0.00%
7	171,000	0	0	0	0		0	0.00%
8	172,000	0	0	0	0		0	0.00%
9	173,000	0	0	0	0		0	0.00%
10	174,000	0	0	0	0		0	0.00%
11	175,000	0	0	0	0		0	0.00%
12	176,000	0	0	0	0		0	0.00%
13	177,000	0	0	0	0		0	0.00%
14	178,000	0	0	0	0		0	0.00%
15	179,000	0	0	0	0		0	0.00%
16	180,000	0	0	0	0		0	0.00%
17	181,000	0	0	0	0		0	0.00%
18	182,000	0	0	0	0		0	0.00%
19	183,000	0	0	0	0		0	0.00%
20	184,000	0	0	0	0		0	0.00%
21	185,000	0	0	0	0		0	0.00%
22	186,000	0	0	0	0		0	0.00%
23	187,000	0	0	0	0		0	0.00%
24	188,000	0	0	0	0		0	0.00%
25	189,000	0	0	0	0		0	0.00%
26	190,000	0	0	0	0		0	0.00%
27	191,000	0	0	0	0		0	0.00%
28	192,000	0	0	0	0		0	0.00%
29	193,000	0	0	0	0		0	0.00%
30	194,000	0	0	0	0		0	0.00%
31	195,000	0	0	0	0		0	0.00%
32	196,000	0	0	0	0		0	0.00%
33	197,000	0	0	0	0		0	0.00%
34	198,000	0	0	0	0		0	0.00%
35	199,000	0	0	0	0		0	0.00%
36	200,000	0	0	0	0		0	0.00%
37	201,000	0	0	0	0		0	0.00%
38	202,000	0	0	0	0		0	0.00%
39	203,000	0	0	0	0		0	0.00%
40	204,000	0	0	0	0		0	0.00%
41	205,000	0	0	0	0		0	0.00%
42	206,000	0	0	0	0		0	0.00%
43	207,000	0	0	0	0		0	0.00%
44	208,000	0	0	0	0		0	0.00%
45	209,000	0	0	0	0		0	0.00%
46	210,000	0	0	0	0		0	0.00%
47	211,000	0	0	0	0		0	0.00%
48	212,000	0	0	0	0		0	0.00%
49	213,000	0	0	0	0		0	0.00%
50	214,000	0	0	0	0		0	0.00%
51	215,000	0	0	0	0		0	0.00%
52	216,000	0	0	0	0		0	0.00%
53	217,000	0	0	0	0		0	0.00%
54	218,000	0	0	0	0		0	0.00%
55	219,000	0	0	0	0		0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 43 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	220,000	0	0	0	0		0	0.00%
2	221,000	0	0	0	0		0	0.00%
3	222,000	0	0	0	0		0	0.00%
4	223,000	0	0	0	0		0	0.00%
5	224,000	0	0	0	0		0	0.00%
6	225,000	0	0	0	0		0	0.00%
7	226,000	0	0	0	0		0	0.00%
8	227,000	0	0	0	0		0	0.00%
9	228,000	0	0	0	0		0	0.00%
10	229,000	0	0	0	0		0	0.00%
11	230,000	0	0	0	0		0	0.00%
12	231,000	0	0	0	0		0	0.00%
13	232,000	0	0	0	0		0	0.00%
14	233,000	0	0	0	0		0	0.00%
15	234,000	0	0	0	0		0	0.00%
16	235,000	0	0	0	0		0	0.00%
17	236,000	0	0	0	0		0	0.00%
18	237,000	0	0	0	0		0	0.00%
19	238,000	0	0	0	0		0	0.00%
20	239,000	0	0	0	0		0	0.00%
21	240,000	0	0	0	0		0	0.00%
22	241,000	0	0	0	0		0	0.00%
23	242,000	0	0	0	0		0	0.00%
24	243,000	0	0	0	0		0	0.00%
25	244,000	0	0	0	0		0	0.00%
26	245,000	0	0	0	0		0	0.00%
27	246,000	0	0	0	0		0	0.00%
28	247,000	0	0	0	0		0	0.00%
29	248,000	0	0	0	0		0	0.00%
30	249,000	0	0	0	0		0	0.00%
31	250,000	0	0	0	0		0	0.00%
32	251,000	0	0	0	0		0	0.00%
33	252,000	0	0	0	0		0	0.00%
34	253,000	0	0	0	0		0	0.00%
35	254,000	0	0	0	0		0	0.00%
36	255,000	0	0	0	0		0	0.00%
37	256,000	0	0	0	0		0	0.00%
38	257,000	0	0	0	0		0	0.00%
39	258,000	0	0	0	0		0	0.00%
40	259,000	0	0	0	0		0	0.00%
41	260,000	0	0	0	0		0	0.00%
42	261,000	0	0	0	0		0	0.00%
43	262,000	0	0	0	0		0	0.00%
44	263,000	0	0	0	0		0	0.00%
45	264,000	0	0	0	0		0	0.00%
46	265,000	0	0	0	0		0	0.00%
47	266,000	0	0	0	0		0	0.00%
48	267,000	0	0	0	0		0	0.00%
49	268,000	0	0	0	0		0	0.00%
50	269,000	0	0	0	0		0	0.00%
51	270,000	0	0	0	0		0	0.00%
52	271,000	0	0	0	0		0	0.00%
53	272,000	0	0	0	0		0	0.00%
54	273,000	0	0	0	0		0	0.00%
55	274,000	0	0	0	0		0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 44 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	275,000	0	0	0	0	0	0	0.00%
2	276,000	0	0	0	0	0	0	0.00%
3	277,000	0	0	0	0	0	0	0.00%
4	278,000	0	0	0	0	0	0	0.00%
5	279,000	0	0	0	0	0	0	0.00%
6	280,000	0	0	0	0	0	0	0.00%
7	281,000	0	0	0	0	0	0	0.00%
8	282,000	0	0	0	0	0	0	0.00%
9	283,000	0	0	0	0	0	0	0.00%
10	284,000	0	0	0	0	0	0	0.00%
11	285,000	0	0	0	0	0	0	0.00%
12	286,000	0	0	0	0	0	0	0.00%
13	287,000	0	0	0	0	0	0	0.00%
14	288,000	0	0	0	0	0	0	0.00%
15	289,000	0	0	0	0	0	0	0.00%
16	290,000	0	0	0	0	0	0	0.00%
17	291,000	0	0	0	0	0	0	0.00%
18	292,000	0	0	0	0	0	0	0.00%
19	293,000	0	0	0	0	0	0	0.00%
20	294,000	0	0	0	0	0	0	0.00%
21	295,000	0	0	0	0	0	0	0.00%
22	296,000	0	0	0	0	0	0	0.00%
23	297,000	0	0	0	0	0	0	0.00%
24	298,000	0	0	0	0	0	0	0.00%
25	299,000	0	0	0	0	0	0	0.00%
26	300,000	0	0	0	0	0	0	0.00%
27	301,000	0	0	0	0	0	0	0.00%
28	302,000	0	0	0	0	0	0	0.00%
29	303,000	0	0	0	0	0	0	0.00%
30	304,000	0	0	0	0	0	0	0.00%
31	305,000	0	0	0	0	0	0	0.00%
32	306,000	0	0	0	0	0	0	0.00%
33	307,000	0	0	0	0	0	0	0.00%
34	308,000	0	0	0	0	0	0	0.00%
35	309,000	0	0	0	0	0	0	0.00%
36	310,000	0	0	0	0	0	0	0.00%
37	311,000	0	0	0	0	0	0	0.00%
38	312,000	0	0	0	0	0	0	0.00%
39	313,000	0	0	0	0	0	0	0.00%
40	314,000	0	0	0	0	0	0	0.00%
41	315,000	0	0	0	0	0	0	0.00%
42	316,000	0	0	0	0	0	0	0.00%
43	317,000	0	0	0	0	0	0	0.00%
44	318,000	0	0	0	0	0	0	0.00%
45	319,000	0	0	0	0	0	0	0.00%
46	320,000	0	0	0	0	0	0	0.00%
47	321,000	0	0	0	0	0	0	0.00%
48	322,000	0	0	0	0	0	0	0.00%
49	323,000	0	0	0	0	0	0	0.00%
50	324,000	0	0	0	0	0	0	0.00%
51	325,000	0	0	0	0	0	0	0.00%
52	326,000	0	0	0	0	0	0	0.00%
53	327,000	0	0	0	0	0	0	0.00%
54	328,000	0	0	0	0	0	0	0.00%
55	329,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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	330,000	0	0	0	0	0	0	0.00%
2	331,000	0	0	0	0	0	0	0.00%
3	332,000	0	0	0	0	0	0	0.00%
4	333,000	0	0	0	0	0	0	0.00%
5	334,000	0	0	0	0	0	0	0.00%
6	335,000	0	0	0	0	0	0	0.00%
7	336,000	0	0	0	0	0	0	0.00%
8	337,000	0	0	0	0	0	0	0.00%
9	338,000	0	0	0	0	0	0	0.00%
10	339,000	0	0	0	0	0	0	0.00%
11	340,000	0	0	0	0	0	0	0.00%
12	341,000	0	0	0	0	0	0	0.00%
13	342,000	0	0	0	0	0	0	0.00%
14	343,000	0	0	0	0	0	0	0.00%
15	344,000	0	0	0	0	0	0	0.00%
16	345,000	0	0	0	0	0	0	0.00%
17	346,000	0	0	0	0	0	0	0.00%
18	347,000	0	0	0	0	0	0	0.00%
19	348,000	0	0	0	0	0	0	0.00%
20	349,000	0	0	0	0	0	0	0.00%
21	350,000	0	0	0	0	0	0	0.00%
22	351,000	0	0	0	0	0	0	0.00%
23	352,000	0	0	0	0	0	0	0.00%
24	353,000	0	0	0	0	0	0	0.00%
25	354,000	0	0	0	0	0	0	0.00%
26	355,000	0	0	0	0	0	0	0.00%
27	356,000	0	0	0	0	0	0	0.00%
28	357,000	0	0	0	0	0	0	0.00%
29	358,000	0	0	0	0	0	0	0.00%
30	359,000	0	0	0	0	0	0	0.00%
31	360,000	0	0	0	0	0	0	0.00%
32	361,000	0	0	0	0	0	0	0.00%
33	362,000	0	0	0	0	0	0	0.00%
34	363,000	0	0	0	0	0	0	0.00%
35	364,000	0	0	0	0	0	0	0.00%
36	365,000	0	0	0	0	0	0	0.00%
37	366,000	0	0	0	0	0	0	0.00%
38	367,000	0	0	0	0	0	0	0.00%
39	368,000	0	0	0	0	0	0	0.00%
40	369,000	0	0	0	0	0	0	0.00%
41	370,000	0	0	0	0	0	0	0.00%
42	371,000	0	0	0	0	0	0	0.00%
43	372,000	0	0	0	0	0	0	0.00%
44	373,000	0	0	0	0	0	0	0.00%
45	374,000	0	0	0	0	0	0	0.00%
46	375,000	0	0	0	0	0	0	0.00%
47	376,000	0	0	0	0	0	0	0.00%
48	377,000	0	0	0	0	0	0	0.00%
49	378,000	0	0	0	0	0	0	0.00%
50	379,000	0	0	0	0	0	0	0.00%
51	380,000	0	0	0	0	0	0	0.00%
52	381,000	0	0	0	0	0	0	0.00%
53	382,000	0	0	0	0	0	0	0.00%
54	383,000	0	0	0	0	0	0	0.00%
55	384,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	385,000	0	0	0	0	0	0	0.00%
2	386,000	0	0	0	0	0	0	0.00%
3	387,000	0	0	0	0	0	0	0.00%
4	388,000	0	0	0	0	0	0	0.00%
5	389,000	0	0	0	0	0	0	0.00%
6	390,000	0	0	0	0	0	0	0.00%
7	391,000	0	0	0	0	0	0	0.00%
8	392,000	0	0	0	0	0	0	0.00%
9	393,000	0	0	0	0	0	0	0.00%
10	394,000	0	0	0	0	0	0	0.00%
11	395,000	0	0	0	0	0	0	0.00%
12	396,000	0	0	0	0	0	0	0.00%
13	397,000	0	0	0	0	0	0	0.00%
14	398,000	0	0	0	0	0	0	0.00%
15	399,000	0	0	0	0	0	0	0.00%
16	400,000	0	0	0	0	0	0	0.00%
17	401,000	0	0	0	0	0	0	0.00%
18	402,000	0	0	0	0	0	0	0.00%
19	403,000	0	0	0	0	0	0	0.00%
20	404,000	0	0	0	0	0	0	0.00%
21	405,000	0	0	0	0	0	0	0.00%
22	406,000	0	0	0	0	0	0	0.00%
23	407,000	0	0	0	0	0	0	0.00%
24	408,000	0	0	0	0	0	0	0.00%
25	409,000	0	0	0	0	0	0	0.00%
26	410,000	0	0	0	0	0	0	0.00%
27	411,000	0	0	0	0	0	0	0.00%
28	412,000	0	0	0	0	0	0	0.00%
29	413,000	0	0	0	0	0	0	0.00%
30	414,000	0	0	0	0	0	0	0.00%
31	415,000	0	0	0	0	0	0	0.00%
32	416,000	0	0	0	0	0	0	0.00%
33	417,000	0	0	0	0	0	0	0.00%
34	418,000	0	0	0	0	0	0	0.00%
35	419,000	0	0	0	0	0	0	0.00%
36	420,000	0	0	0	0	0	0	0.00%
37	421,000	0	0	0	0	0	0	0.00%
38	422,000	0	0	0	0	0	0	0.00%
39	423,000	0	0	0	0	0	0	0.00%
40	424,000	0	0	0	0	0	0	0.00%
41	425,000	0	0	0	0	0	0	0.00%
42	426,000	0	0	0	0	0	0	0.00%
43	427,000	0	0	0	0	0	0	0.00%
44	428,000	0	0	0	0	0	0	0.00%
45	429,000	0	0	0	0	0	0	0.00%
46	430,000	0	0	0	0	0	0	0.00%
47	431,000	0	0	0	0	0	0	0.00%
48	432,000	0	0	0	0	0	0	0.00%
49	433,000	0	0	0	0	0	0	0.00%
50	434,000	0	0	0	0	0	0	0.00%
51	435,000	0	0	0	0	0	0	0.00%
52	436,000	0	0	0	0	0	0	0.00%
53	437,000	0	0	0	0	0	0	0.00%
54	438,000	0	0	0	0	0	0	0.00%
55	439,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	440,000	0	0	0	0		0	0.00%
2	441,000	0	0	0	0		0	0.00%
3	442,000	0	0	0	0		0	0.00%
4	443,000	0	0	0	0		0	0.00%
5	444,000	0	0	0	0		0	0.00%
6	445,000	0	0	0	0		0	0.00%
7	446,000	0	0	0	0		0	0.00%
8	447,000	0	0	0	0		0	0.00%
9	448,000	0	0	0	0		0	0.00%
10	449,000	0	0	0	0		0	0.00%
11	450,000	0	0	0	0		0	0.00%
12	451,000	0	0	0	0		0	0.00%
13	452,000	0	0	0	0		0	0.00%
14	453,000	0	0	0	0		0	0.00%
15	454,000	0	0	0	0		0	0.00%
16	455,000	0	0	0	0		0	0.00%
17	456,000	0	0	0	0		0	0.00%
18	457,000	0	0	0	0		0	0.00%
19	458,000	0	0	0	0		0	0.00%
20	459,000	0	0	0	0		0	0.00%
21	460,000	0	0	0	0		0	0.00%
22	461,000	0	0	0	0		0	0.00%
23	462,000	0	0	0	0		0	0.00%
24	463,000	0	0	0	0		0	0.00%
25	464,000	0	0	0	0		0	0.00%
26	465,000	0	0	0	0		0	0.00%
27	466,000	0	0	0	0		0	0.00%
28	467,000	0	0	0	0		0	0.00%
29	468,000	0	0	0	0		0	0.00%
30	469,000	0	0	0	0		0	0.00%
31	470,000	0	0	0	0		0	0.00%
32	471,000	0	0	0	0		0	0.00%
33	472,000	0	0	0	0		0	0.00%
34	473,000	0	0	0	0		0	0.00%
35	474,000	0	0	0	0		0	0.00%
36	475,000	0	0	0	0		0	0.00%
37	476,000	0	0	0	0		0	0.00%
38	477,000	0	0	0	0		0	0.00%
39	478,000	0	0	0	0		0	0.00%
40	479,000	0	0	0	0		0	0.00%
41	480,000	0	0	0	0		0	0.00%
42	481,000	0	0	0	0		0	0.00%
43	482,000	0	0	0	0		0	0.00%
44	483,000	0	0	0	0		0	0.00%
45	484,000	0	0	0	0		0	0.00%
46	485,000	0	0	0	0		0	0.00%
47	486,000	1	1	486,000	486,000		486,000	6.14%
48	487,000	0	1	0	486,000		486,000	6.14%
49	488,000	0	1	0	486,000		486,000	6.14%
50	489,000	0	1	0	486,000		486,000	6.14%
51	490,000	0	1	0	486,000		486,000	6.14%
52	491,000	0	1	0	486,000		486,000	6.14%
53	492,000	0	1	0	486,000		486,000	6.14%
54	493,000	0	1	0	486,000		486,000	6.14%
55	494,000	0	1	0	486,000		486,000	6.14%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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	495,000	0	1	0	486,000		486,000	6.14%
2	496,000	0	1	0	486,000		486,000	6.14%
3	497,000	0	1	0	486,000		486,000	6.14%
4	498,000	0	1	0	486,000		486,000	6.14%
5	499,000	0	1	0	486,000		486,000	6.14%
6	500,000	0	1	0	486,000		486,000	6.14%
7	501,000	0	1	0	486,000		486,000	6.14%
8	502,000	0	1	0	486,000		486,000	6.14%
9	503,000	0	1	0	486,000		486,000	6.14%
10	504,000	0	1	0	486,000		486,000	6.14%
11	505,000	0	1	0	486,000		486,000	6.14%
12	506,000	0	1	0	486,000		486,000	6.14%
13	507,000	0	1	0	486,000		486,000	6.14%
14	508,000	0	1	0	486,000		486,000	6.14%
15	509,000	0	1	0	486,000		486,000	6.14%
16	510,000	0	1	0	486,000		486,000	6.14%
17	511,000	0	1	0	486,000		486,000	6.14%
18	512,000	0	1	0	486,000		486,000	6.14%
19	513,000	0	1	0	486,000		486,000	6.14%
20	514,000	0	1	0	486,000		486,000	6.14%
21	515,000	0	1	0	486,000		486,000	6.14%
22	516,000	0	1	0	486,000		486,000	6.14%
23	517,000	0	1	0	486,000		486,000	6.14%
24	518,000	0	1	0	486,000		486,000	6.14%
25	519,000	0	1	0	486,000		486,000	6.14%
26	520,000	0	1	0	486,000		486,000	6.14%
27	521,000	0	1	0	486,000		486,000	6.14%
28	522,000	0	1	0	486,000		486,000	6.14%
29	523,000	0	1	0	486,000		486,000	6.14%
30	524,000	0	1	0	486,000		486,000	6.14%
31	525,000	0	1	0	486,000		486,000	6.14%
32	526,000	0	1	0	486,000		486,000	6.14%
33	527,000	0	1	0	486,000		486,000	6.14%
34	528,000	1	2	528,000	1,014,000		1,014,000	12.80%
35	529,000	0	2	0	1,014,000		1,014,000	12.80%
36	530,000	0	2	0	1,014,000		1,014,000	12.80%
37	531,000	0	2	0	1,014,000		1,014,000	12.80%
38	532,000	0	2	0	1,014,000		1,014,000	12.80%
39	533,000	0	2	0	1,014,000		1,014,000	12.80%
40	534,000	0	2	0	1,014,000		1,014,000	12.80%
41	535,000	0	2	0	1,014,000		1,014,000	12.80%
42	536,000	0	2	0	1,014,000		1,014,000	12.80%
43	537,000	0	2	0	1,014,000		1,014,000	12.80%
44	538,000	0	2	0	1,014,000		1,014,000	12.80%
45	539,000	0	2	0	1,014,000		1,014,000	12.80%
46	540,000	0	2	0	1,014,000		1,014,000	12.80%
47	541,000	0	2	0	1,014,000		1,014,000	12.80%
48	542,000	0	2	0	1,014,000		1,014,000	12.80%
49	543,000	0	2	0	1,014,000		1,014,000	12.80%
50	544,000	0	2	0	1,014,000		1,014,000	12.80%
51	545,000	0	2	0	1,014,000		1,014,000	12.80%
52	546,000	0	2	0	1,014,000		1,014,000	12.80%
53	547,000	0	2	0	1,014,000		1,014,000	12.80%
54	548,000	0	2	0	1,014,000		1,014,000	12.80%
55	549,000	0	2	0	1,014,000		1,014,000	12.80%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	550,000	0	2	0	1,014,000		1,014,000	12.80%
2	551,000	0	2	0	1,014,000		1,014,000	12.80%
3	552,000	0	2	0	1,014,000		1,014,000	12.80%
4	553,000	0	2	0	1,014,000		1,014,000	12.80%
5	554,000	0	2	0	1,014,000		1,014,000	12.80%
6	555,000	0	2	0	1,014,000		1,014,000	12.80%
7	558,000	0	2	0	1,014,000		1,014,000	12.80%
8	557,000	1	3	557,000	1,571,000		1,571,000	19.83%
9	558,000	0	3	0	1,571,000		1,571,000	19.83%
10	559,000	0	3	0	1,571,000		1,571,000	19.83%
11	560,000	0	3	0	1,571,000		1,571,000	19.83%
12	561,000	0	3	0	1,571,000		1,571,000	19.83%
13	562,000	0	3	0	1,571,000		1,571,000	19.83%
14	563,000	1	4	563,000	2,134,000		2,134,000	26.94%
15	564,000	0	4	0	2,134,000		2,134,000	26.94%
16	565,000	0	4	0	2,134,000		2,134,000	26.94%
17	566,000	0	4	0	2,134,000		2,134,000	26.94%
18	567,000	0	4	0	2,134,000		2,134,000	26.94%
19	568,000	0	4	0	2,134,000		2,134,000	26.94%
20	569,000	0	4	0	2,134,000		2,134,000	26.94%
21	570,000	0	4	0	2,134,000		2,134,000	26.94%
22	571,000	0	4	0	2,134,000		2,134,000	26.94%
23	572,000	0	4	0	2,134,000		2,134,000	26.94%
24	573,000	0	4	0	2,134,000		2,134,000	26.94%
25	574,000	0	4	0	2,134,000		2,134,000	26.94%
26	575,000	0	4	0	2,134,000		2,134,000	26.94%
27	576,000	0	4	0	2,134,000		2,134,000	26.94%
28	577,000	0	4	0	2,134,000		2,134,000	26.94%
29	578,000	0	4	0	2,134,000		2,134,000	26.94%
30	579,000	0	4	0	2,134,000		2,134,000	26.94%
31	580,000	0	4	0	2,134,000		2,134,000	26.94%
32	581,000	1	5	581,000	2,715,000		2,715,000	34.28%
33	582,000	0	5	0	2,715,000		2,715,000	34.28%
34	583,000	0	5	0	2,715,000		2,715,000	34.28%
35	584,000	0	5	0	2,715,000		2,715,000	34.28%
36	585,000	0	5	0	2,715,000		2,715,000	34.28%
37	586,000	0	5	0	2,715,000		2,715,000	34.28%
38	587,000	0	5	0	2,715,000		2,715,000	34.28%
39	588,000	1	6	588,000	3,303,000		3,303,000	41.70%
40	589,000	0	6	0	3,303,000		3,303,000	41.70%
41	590,000	0	6	0	3,303,000		3,303,000	41.70%
42	591,000	0	6	0	3,303,000		3,303,000	41.70%
43	592,000	0	6	0	3,303,000		3,303,000	41.70%
44	593,000	0	6	0	3,303,000		3,303,000	41.70%
45	594,000	0	6	0	3,303,000		3,303,000	41.70%
46	595,000	0	6	0	3,303,000		3,303,000	41.70%
47	596,000	0	6	0	3,303,000		3,303,000	41.70%
48	597,000	0	6	0	3,303,000		3,303,000	41.70%
49	598,000	0	6	0	3,303,000		3,303,000	41.70%
50	599,000	1	7	599,000	3,902,000		3,902,000	49.26%
51	600,000	0	7	0	3,902,000		3,902,000	49.26%
52	601,000	0	7	0	3,902,000		3,902,000	49.26%
53	602,000	0	7	0	3,902,000		3,902,000	49.26%
54	603,000	0	7	0	3,902,000		3,902,000	49.26%
55	604,000	0	7	0	3,902,000		3,902,000	49.26%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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	605,000	0	7	0	3,902,000		3,902,000	49.26%
2	606,000	0	7	0	3,902,000		3,902,000	49.26%
3	607,000	0	7	0	3,902,000		3,902,000	49.26%
4	608,000	0	7	0	3,902,000		3,902,000	49.26%
5	609,000	0	7	0	3,902,000		3,902,000	49.26%
6	610,000	0	7	0	3,902,000		3,902,000	49.26%
7	611,000	0	7	0	3,902,000		3,902,000	49.26%
8	612,000	0	7	0	3,902,000		3,902,000	49.26%
9	613,000	0	7	0	3,902,000		3,902,000	49.26%
10	614,000	0	7	0	3,902,000		3,902,000	49.26%
11	615,000	0	7	0	3,902,000		3,902,000	49.26%
12	616,000	0	7	0	3,902,000		3,902,000	49.26%
13	617,000	0	7	0	3,902,000		3,902,000	49.26%
14	618,000	0	7	0	3,902,000		3,902,000	49.26%
15	619,000	0	7	0	3,902,000		3,902,000	49.26%
16	620,000	0	7	0	3,902,000		3,902,000	49.26%
17	621,000	0	7	0	3,902,000		3,902,000	49.26%
18	622,000	0	7	0	3,902,000		3,902,000	49.26%
19	623,000	0	7	0	3,902,000		3,902,000	49.26%
20	624,000	0	7	0	3,902,000		3,902,000	49.26%
21	625,000	0	7	0	3,902,000		3,902,000	49.26%
22	626,000	0	7	0	3,902,000		3,902,000	49.26%
23	627,000	0	7	0	3,902,000		3,902,000	49.26%
24	628,000	0	7	0	3,902,000		3,902,000	49.26%
25	629,000	0	7	0	3,902,000		3,902,000	49.26%
26	630,000	0	7	0	3,902,000		3,902,000	49.26%
27	631,000	0	7	0	3,902,000		3,902,000	49.26%
28	632,000	0	7	0	3,902,000		3,902,000	49.26%
29	633,000	0	7	0	3,902,000		3,902,000	49.26%
30	634,000	0	7	0	3,902,000		3,902,000	49.26%
31	635,000	0	7	0	3,902,000		3,902,000	49.26%
32	636,000	0	7	0	3,902,000		3,902,000	49.26%
33	637,000	0	7	0	3,902,000		3,902,000	49.26%
34	638,000	0	7	0	3,902,000		3,902,000	49.26%
35	639,000	0	7	0	3,902,000		3,902,000	49.26%
36	640,000	0	7	0	3,902,000		3,902,000	49.26%
37	641,000	0	7	0	3,902,000		3,902,000	49.26%
38	642,000	0	7	0	3,902,000		3,902,000	49.26%
39	643,000	0	7	0	3,902,000		3,902,000	49.26%
40	644,000	0	7	0	3,902,000		3,902,000	49.26%
41	645,000	0	7	0	3,902,000		3,902,000	49.26%
42	646,000	0	7	0	3,902,000		3,902,000	49.26%
43	647,000	0	7	0	3,902,000		3,902,000	49.26%
44	648,000	0	7	0	3,902,000		3,902,000	49.26%
45	649,000	0	7	0	3,902,000		3,902,000	49.26%
46	650,000	0	7	0	3,902,000		3,902,000	49.26%
47	651,000	0	7	0	3,902,000		3,902,000	49.26%
48	652,000	0	7	0	3,902,000		3,902,000	49.26%
49	653,000	0	7	0	3,902,000		3,902,000	49.26%
50	654,000	0	7	0	3,902,000		3,902,000	49.26%
51	655,000	0	7	0	3,902,000		3,902,000	49.26%
52	656,000	0	7	0	3,902,000		3,902,000	49.26%
53	657,000	0	7	0	3,902,000		3,902,000	49.26%
54	658,000	0	7	0	3,902,000		3,902,000	49.26%
55	659,000	0	7	0	3,902,000		3,902,000	49.26%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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	660,000	0	7	0	3,902,000		3,902,000	49.26%
2	661,000	0	7	0	3,902,000		3,902,000	49.26%
3	662,000	1	8	662,000	4,564,000		4,564,000	57.62%
4	663,000	0	8	0	4,564,000		4,564,000	57.62%
5	664,000	0	8	0	4,564,000		4,564,000	57.62%
6	665,000	0	8	0	4,564,000		4,564,000	57.62%
7	666,000	0	8	0	4,564,000		4,564,000	57.62%
8	667,000	0	8	0	4,564,000		4,564,000	57.62%
9	668,000	0	8	0	4,564,000		4,564,000	57.62%
10	669,000	0	8	0	4,564,000		4,564,000	57.62%
11	670,000	0	8	0	4,564,000		4,564,000	57.62%
12	671,000	0	8	0	4,564,000		4,564,000	57.62%
13	672,000	0	8	0	4,564,000		4,564,000	57.62%
14	673,000	0	8	0	4,564,000		4,564,000	57.62%
15	674,000	0	8	0	4,564,000		4,564,000	57.62%
16	675,000	0	8	0	4,564,000		4,564,000	57.62%
17	676,000	0	8	0	4,564,000		4,564,000	57.62%
18	677,000	0	8	0	4,564,000		4,564,000	57.62%
19	678,000	0	8	0	4,564,000		4,564,000	57.62%
20	679,000	0	8	0	4,564,000		4,564,000	57.62%
21	680,000	0	8	0	4,564,000		4,564,000	57.62%
22	681,000	0	8	0	4,564,000		4,564,000	57.62%
23	682,000	0	8	0	4,564,000		4,564,000	57.62%
24	683,000	0	8	0	4,564,000		4,564,000	57.62%
25	684,000	0	8	0	4,564,000		4,564,000	57.62%
26	685,000	0	8	0	4,564,000		4,564,000	57.62%
27	686,000	0	8	0	4,564,000		4,564,000	57.62%
28	687,000	0	8	0	4,564,000		4,564,000	57.62%
29	688,000	0	8	0	4,564,000		4,564,000	57.62%
30	689,000	0	8	0	4,564,000		4,564,000	57.62%
31	690,000	0	8	0	4,564,000		4,564,000	57.62%
32	691,000	0	8	0	4,564,000		4,564,000	57.62%
33	692,000	0	8	0	4,564,000		4,564,000	57.62%
34	693,000	0	8	0	4,564,000		4,564,000	57.62%
35	694,000	0	8	0	4,564,000		4,564,000	57.62%
36	695,000	0	8	0	4,564,000		4,564,000	57.62%
37	696,000	0	8	0	4,564,000		4,564,000	57.62%
38	697,000	0	8	0	4,564,000		4,564,000	57.62%
39	698,000	0	8	0	4,564,000		4,564,000	57.62%
40	699,000	0	8	0	4,564,000		4,564,000	57.62%
41	700,000	0	8	0	4,564,000		4,564,000	57.62%
42	701,000	0	8	0	4,564,000		4,564,000	57.62%
43	702,000	0	8	0	4,564,000		4,564,000	57.62%
44	703,000	0	8	0	4,564,000		4,564,000	57.62%
45	704,000	0	8	0	4,564,000		4,564,000	57.62%
46	705,000	0	8	0	4,564,000		4,564,000	57.62%
47	706,000	0	8	0	4,564,000		4,564,000	57.62%
48	707,000	0	8	0	4,564,000		4,564,000	57.62%
49	708,000	0	8	0	4,564,000		4,564,000	57.62%
50	709,000	0	8	0	4,564,000		4,564,000	57.62%
51	710,000	0	8	0	4,564,000		4,564,000	57.62%
52	711,000	0	8	0	4,564,000		4,564,000	57.62%
53	712,000	0	8	0	4,564,000		4,564,000	57.62%
54	713,000	0	8	0	4,564,000		4,564,000	57.62%
55	714,000	0	8	0	4,564,000		4,564,000	57.62%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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	715,000	0	8	0	4,564,000		4,564,000	57.62%
2	716,000	0	8	0	4,564,000		4,564,000	57.62%
3	717,000	0	8	0	4,564,000		4,564,000	57.62%
4	718,000	0	8	0	4,564,000		4,564,000	57.62%
5	719,000	0	8	0	4,564,000		4,564,000	57.62%
6	720,000	0	8	0	4,564,000		4,564,000	57.62%
7	721,000	0	8	0	4,564,000		4,564,000	57.62%
8	722,000	0	8	0	4,564,000		4,564,000	57.62%
9	723,000	0	8	0	4,564,000		4,564,000	57.62%
10	724,000	0	8	0	4,564,000		4,564,000	57.62%
11	725,000	0	8	0	4,564,000		4,564,000	57.62%
12	726,000	0	8	0	4,564,000		4,564,000	57.62%
13	727,000	0	8	0	4,564,000		4,564,000	57.62%
14	728,000	0	8	0	4,564,000		4,564,000	57.62%
15	729,000	0	8	0	4,564,000		4,564,000	57.62%
16	730,000	0	8	0	4,564,000		4,564,000	57.62%
17	731,000	0	8	0	4,564,000		4,564,000	57.62%
18	732,000	0	8	0	4,564,000		4,564,000	57.62%
19	733,000	0	8	0	4,564,000		4,564,000	57.62%
20	734,000	0	8	0	4,564,000		4,564,000	57.62%
21	735,000	0	8	0	4,564,000		4,564,000	57.62%
22	736,000	0	8	0	4,564,000		4,564,000	57.62%
23	737,000	0	8	0	4,564,000		4,564,000	57.62%
24	738,000	0	8	0	4,564,000		4,564,000	57.62%
25	739,000	0	8	0	4,564,000		4,564,000	57.62%
26	740,000	0	8	0	4,564,000		4,564,000	57.62%
27	741,000	0	8	0	4,564,000		4,564,000	57.62%
28	742,000	0	8	0	4,564,000		4,564,000	57.62%
29	743,000	0	8	0	4,564,000		4,564,000	57.62%
30	744,000	0	8	0	4,564,000		4,564,000	57.62%
31	745,000	0	8	0	4,564,000		4,564,000	57.62%
32	746,000	0	8	0	4,564,000		4,564,000	57.62%
33	747,000	0	8	0	4,564,000		4,564,000	57.62%
34	748,000	0	8	0	4,564,000		4,564,000	57.62%
35	749,000	0	8	0	4,564,000		4,564,000	57.62%
36	750,000	0	8	0	4,564,000		4,564,000	57.62%
37	751,000	0	8	0	4,564,000		4,564,000	57.62%
38	752,000	0	8	0	4,564,000		4,564,000	57.62%
39	753,000	0	8	0	4,564,000		4,564,000	57.62%
40	754,000	0	8	0	4,564,000		4,564,000	57.62%
41	755,000	0	8	0	4,564,000		4,564,000	57.62%
42	756,000	0	8	0	4,564,000		4,564,000	57.62%
43	757,000	0	8	0	4,564,000		4,564,000	57.62%
44	758,000	0	8	0	4,564,000		4,564,000	57.62%
45	759,000	0	8	0	4,564,000		4,564,000	57.62%
46	760,000	0	8	0	4,564,000		4,564,000	57.62%
47	761,000	0	8	0	4,564,000		4,564,000	57.62%
48	762,000	0	8	0	4,564,000		4,564,000	57.62%
49	763,000	1	9	763,000	5,327,000		5,327,000	67.25%
50	764,000	0	9	0	5,327,000		5,327,000	67.25%
51	765,000	0	9	0	5,327,000		5,327,000	67.25%
52	766,000	0	9	0	5,327,000		5,327,000	67.25%
53	767,000	0	9	0	5,327,000		5,327,000	67.25%
54	768,000	0	9	0	5,327,000		5,327,000	67.25%
55	769,000	0	9	0	5,327,000		5,327,000	67.25%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	770,000	0	9	0	5,327,000		5,327,000	67.25%
2	771,000	0	9	0	5,327,000		5,327,000	67.25%
3	772,000	0	9	0	5,327,000		5,327,000	67.25%
4	773,000	0	9	0	5,327,000		5,327,000	67.25%
5	774,000	0	9	0	5,327,000		5,327,000	67.25%
6	775,000	0	9	0	5,327,000		5,327,000	67.25%
7	776,000	0	9	0	5,327,000		5,327,000	67.25%
8	777,000	0	9	0	5,327,000		5,327,000	67.25%
9	778,000	0	9	0	5,327,000		5,327,000	67.25%
10	779,000	0	9	0	5,327,000		5,327,000	67.25%
11	780,000	0	9	0	5,327,000		5,327,000	67.25%
12	781,000	0	9	0	5,327,000		5,327,000	67.25%
13	782,000	0	9	0	5,327,000		5,327,000	67.25%
14	783,000	0	9	0	5,327,000		5,327,000	67.25%
15	784,000	0	9	0	5,327,000		5,327,000	67.25%
16	785,000	0	9	0	5,327,000		5,327,000	67.25%
17	786,000	0	9	0	5,327,000		5,327,000	67.25%
18	787,000	0	9	0	5,327,000		5,327,000	67.25%
19	788,000	0	9	0	5,327,000		5,327,000	67.25%
20	789,000	0	9	0	5,327,000		5,327,000	67.25%
21	790,000	0	9	0	5,327,000		5,327,000	67.25%
22	791,000	0	9	0	5,327,000		5,327,000	67.25%
23	792,000	0	9	0	5,327,000		5,327,000	67.25%
24	793,000	0	9	0	5,327,000		5,327,000	67.25%
25	794,000	0	9	0	5,327,000		5,327,000	67.25%
26	795,000	0	9	0	5,327,000		5,327,000	67.25%
27	796,000	0	9	0	5,327,000		5,327,000	67.25%
28	797,000	0	9	0	5,327,000		5,327,000	67.25%
29	798,000	0	9	0	5,327,000		5,327,000	67.25%
30	799,000	0	9	0	5,327,000		5,327,000	67.25%
31	800,000	0	9	0	5,327,000		5,327,000	67.25%
32	801,000	0	9	0	5,327,000		5,327,000	67.25%
33	802,000	1	10	802,000	6,129,000		6,129,000	77.38%
34	803,000	0	10	0	6,129,000		6,129,000	77.38%
35	804,000	0	10	0	6,129,000		6,129,000	77.38%
36	805,000	0	10	0	6,129,000		6,129,000	77.38%
37	806,000	0	10	0	6,129,000		6,129,000	77.38%
38	807,000	0	10	0	6,129,000		6,129,000	77.38%
39	808,000	0	10	0	6,129,000		6,129,000	77.38%
40	809,000	0	10	0	6,129,000		6,129,000	77.38%
41	810,000	0	10	0	6,129,000		6,129,000	77.38%
42	811,000	0	10	0	6,129,000		6,129,000	77.38%
43	812,000	0	10	0	6,129,000		6,129,000	77.38%
44	813,000	0	10	0	6,129,000		6,129,000	77.38%
45	814,000	0	10	0	6,129,000		6,129,000	77.38%
46	815,000	0	10	0	6,129,000		6,129,000	77.38%
47	816,000	0	10	0	6,129,000		6,129,000	77.38%
48	817,000	0	10	0	6,129,000		6,129,000	77.38%
49	818,000	0	10	0	6,129,000		6,129,000	77.38%
50	819,000	0	10	0	6,129,000		6,129,000	77.38%
51	820,000	0	10	0	6,129,000		6,129,000	77.38%
52	821,000	0	10	0	6,129,000		6,129,000	77.38%
53	822,000	0	10	0	6,129,000		6,129,000	77.38%
54	823,000	0	10	0	6,129,000		6,129,000	77.38%
55	824,000	0	10	0	6,129,000		6,129,000	77.38%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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	825,000	0	10	0	6,129,000		6,129,000	77.38%
2	826,000	0	10	0	6,129,000		6,129,000	77.38%
3	827,000	0	10	0	6,129,000		6,129,000	77.38%
4	828,000	0	10	0	6,129,000		6,129,000	77.38%
5	829,000	0	10	0	6,129,000		6,129,000	77.38%
6	830,000	0	10	0	6,129,000		6,129,000	77.38%
7	831,000	1	11	831,000	6,960,000		6,960,000	87.87%
8	832,000	0	11	0	6,960,000		6,960,000	87.87%
9	833,000	0	11	0	6,960,000		6,960,000	87.87%
10	834,000	0	11	0	6,960,000		6,960,000	87.87%
11	835,000	0	11	0	6,960,000		6,960,000	87.87%
12	836,000	0	11	0	6,960,000		6,960,000	87.87%
13	837,000	0	11	0	6,960,000		6,960,000	87.87%
14	838,000	0	11	0	6,960,000		6,960,000	87.87%
15	839,000	0	11	0	6,960,000		6,960,000	87.87%
16	840,000	0	11	0	6,960,000		6,960,000	87.87%
17	841,000	0	11	0	6,960,000		6,960,000	87.87%
18	842,000	0	11	0	6,960,000		6,960,000	87.87%
19	843,000	0	11	0	6,960,000		6,960,000	87.87%
20	844,000	0	11	0	6,960,000		6,960,000	87.87%
21	845,000	0	11	0	6,960,000		6,960,000	87.87%
22	846,000	0	11	0	6,960,000		6,960,000	87.87%
23	847,000	0	11	0	6,960,000		6,960,000	87.87%
24	848,000	0	11	0	6,960,000		6,960,000	87.87%
25	849,000	0	11	0	6,960,000		6,960,000	87.87%
26	850,000	0	11	0	6,960,000		6,960,000	87.87%
27	851,000	0	11	0	6,960,000		6,960,000	87.87%
28	852,000	0	11	0	6,960,000		6,960,000	87.87%
29	853,000	0	11	0	6,960,000		6,960,000	87.87%
30	854,000	0	11	0	6,960,000		6,960,000	87.87%
31	855,000	0	11	0	6,960,000		6,960,000	87.87%
32	856,000	0	11	0	6,960,000		6,960,000	87.87%
33	857,000	0	11	0	6,960,000		6,960,000	87.87%
34	858,000	0	11	0	6,960,000		6,960,000	87.87%
35	859,000	0	11	0	6,960,000		6,960,000	87.87%
36	860,000	0	11	0	6,960,000		6,960,000	87.87%
37	861,000	0	11	0	6,960,000		6,960,000	87.87%
38	862,000	0	11	0	6,960,000		6,960,000	87.87%
39	863,000	0	11	0	6,960,000		6,960,000	87.87%
40	864,000	0	11	0	6,960,000		6,960,000	87.87%
41	865,000	0	11	0	6,960,000		6,960,000	87.87%
42	866,000	0	11	0	6,960,000		6,960,000	87.87%
43	867,000	0	11	0	6,960,000		6,960,000	87.87%
44	868,000	0	11	0	6,960,000		6,960,000	87.87%
45	869,000	0	11	0	6,960,000		6,960,000	87.87%
46	870,000	0	11	0	6,960,000		6,960,000	87.87%
47	871,000	0	11	0	6,960,000		6,960,000	87.87%
48	872,000	0	11	0	6,960,000		6,960,000	87.87%
49	873,000	0	11	0	6,960,000		6,960,000	87.87%
50	874,000	0	11	0	6,960,000		6,960,000	87.87%
51	875,000	0	11	0	6,960,000		6,960,000	87.87%
52	876,000	0	11	0	6,960,000		6,960,000	87.87%
53	877,000	0	11	0	6,960,000		6,960,000	87.87%
54	878,000	0	11	0	6,960,000		6,960,000	87.87%
55	879,000	0	11	0	6,960,000		6,960,000	87.87%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No 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	880,000	0	11	0	6,960,000		6,960,000	87.87%
2	881,000	0	11	0	6,960,000		6,960,000	87.87%
3	882,000	0	11	0	6,960,000		6,960,000	87.87%
4	883,000	0	11	0	6,960,000		6,960,000	87.87%
5	884,000	0	11	0	6,960,000		6,960,000	87.87%
6	885,000	0	11	0	6,960,000		6,960,000	87.87%
7	886,000	0	11	0	6,960,000		6,960,000	87.87%
8	887,000	0	11	0	6,960,000		6,960,000	87.87%
9	888,000	0	11	0	6,960,000		6,960,000	87.87%
10	889,000	0	11	0	6,960,000		6,960,000	87.87%
11	890,000	0	11	0	6,960,000		6,960,000	87.87%
12	891,000	0	11	0	6,960,000		6,960,000	87.87%
13	892,000	0	11	0	6,960,000		6,960,000	87.87%
14	893,000	0	11	0	6,960,000		6,960,000	87.87%
15	894,000	0	11	0	6,960,000		6,960,000	87.87%
16	895,000	0	11	0	6,960,000		6,960,000	87.87%
17	896,000	0	11	0	6,960,000		6,960,000	87.87%
18	897,000	0	11	0	6,960,000		6,960,000	87.87%
19	898,000	0	11	0	6,960,000		6,960,000	87.87%
20	899,000	0	11	0	6,960,000		6,960,000	87.87%
21	900,000	0	11	0	6,960,000		6,960,000	87.87%
22	901,000	0	11	0	6,960,000		6,960,000	87.87%
23	902,000	0	11	0	6,960,000		6,960,000	87.87%
24	903,000	0	11	0	6,960,000		6,960,000	87.87%
25	904,000	0	11	0	6,960,000		6,960,000	87.87%
26	905,000	0	11	0	6,960,000		6,960,000	87.87%
27	906,000	0	11	0	6,960,000		6,960,000	87.87%
28	907,000	0	11	0	6,960,000		6,960,000	87.87%
29	908,000	0	11	0	6,960,000		6,960,000	87.87%
30	909,000	0	11	0	6,960,000		6,960,000	87.87%
31	910,000	0	11	0	6,960,000		6,960,000	87.87%
32	911,000	0	11	0	6,960,000		6,960,000	87.87%
33	912,000	0	11	0	6,960,000		6,960,000	87.87%
34	913,000	0	11	0	6,960,000		6,960,000	87.87%
35	914,000	0	11	0	6,960,000		6,960,000	87.87%
36	915,000	0	11	0	6,960,000		6,960,000	87.87%
37	916,000	0	11	0	6,960,000		6,960,000	87.87%
38	917,000	0	11	0	6,960,000		6,960,000	87.87%
39	918,000	0	11	0	6,960,000		6,960,000	87.87%
40	919,000	0	11	0	6,960,000		6,960,000	87.87%
41	920,000	0	11	0	6,960,000		6,960,000	87.87%
42	921,000	0	11	0	6,960,000		6,960,000	87.87%
43	922,000	0	11	0	6,960,000		6,960,000	87.87%
44	923,000	0	11	0	6,960,000		6,960,000	87.87%
45	924,000	0	11	0	6,960,000		6,960,000	87.87%
46	925,000	0	11	0	6,960,000		6,960,000	87.87%
47	926,000	0	11	0	6,960,000		6,960,000	87.87%
48	927,000	0	11	0	6,960,000		6,960,000	87.87%
49	928,000	0	11	0	6,960,000		6,960,000	87.87%
50	929,000	0	11	0	6,960,000		6,960,000	87.87%
51	930,000	0	11	0	6,960,000		6,960,000	87.87%
52	931,000	0	11	0	6,960,000		6,960,000	87.87%
53	932,000	0	11	0	6,960,000		6,960,000	87.87%
54	933,000	0	11	0	6,960,000		6,960,000	87.87%
55	934,000	0	11	0	6,960,000		6,960,000	87.87%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 56 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	935,000	0	11	0	6,960,000		6,960,000	87.87%
2	936,000	0	11	0	6,960,000		6,960,000	87.87%
3	937,000	0	11	0	6,960,000		6,960,000	87.87%
4	938,000	0	11	0	6,960,000		6,960,000	87.87%
5	939,000	0	11	0	6,960,000		6,960,000	87.87%
6	940,000	0	11	0	6,960,000		6,960,000	87.87%
7	941,000	0	11	0	6,960,000		6,960,000	87.87%
8	942,000	0	11	0	6,960,000		6,960,000	87.87%
9	943,000	0	11	0	6,960,000		6,960,000	87.87%
10	944,000	0	11	0	6,960,000		6,960,000	87.87%
11	945,000	0	11	0	6,960,000		6,960,000	87.87%
12	946,000	0	11	0	6,960,000		6,960,000	87.87%
13	947,000	0	11	0	6,960,000		6,960,000	87.87%
14	948,000	0	11	0	6,960,000		6,960,000	87.87%
15	949,000	0	11	0	6,960,000		6,960,000	87.87%
16	950,000	0	11	0	6,960,000		6,960,000	87.87%
17	951,000	0	11	0	6,960,000		6,960,000	87.87%
18	952,000	0	11	0	6,960,000		6,960,000	87.87%
19	953,000	0	11	0	6,960,000		6,960,000	87.87%
20	954,000	0	11	0	6,960,000		6,960,000	87.87%
21	955,000	0	11	0	6,960,000		6,960,000	87.87%
22	956,000	0	11	0	6,960,000		6,960,000	87.87%
23	957,000	0	11	0	6,960,000		6,960,000	87.87%
24	958,000	0	11	0	6,960,000		6,960,000	87.87%
25	959,000	0	11	0	6,960,000		6,960,000	87.87%
26	960,000	0	11	0	6,960,000		6,960,000	87.87%
27	961,000	1	12	961,000	7,921,000		7,921,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	0	0	0	0	0	0	0	0.00%
2	1,000	0	0	0	0	0	0	0.00%
3	2,000	0	0	0	0	0	0	0.00%
4	3,000	0	0	0	0	0	0	0.00%
5	4,000	0	0	0	0	0	0	0.00%
6	5,000	0	0	0	0	0	0	0.00%
7	6,000	0	0	0	0	0	0	0.00%
8	7,000	0	0	0	0	0	0	0.00%
9	8,000	0	0	0	0	0	0	0.00%
10	9,000	0	0	0	0	0	0	0.00%
11	10,000	0	0	0	0	0	0	0.00%
12	11,000	0	0	0	0	0	0	0.00%
13	12,000	0	0	0	0	0	0	0.00%
14	13,000	0	0	0	0	0	0	0.00%
15	14,000	0	0	0	0	0	0	0.00%
16	15,000	0	0	0	0	0	0	0.00%
17	16,000	0	0	0	0	0	0	0.00%
18	17,000	0	0	0	0	0	0	0.00%
19	18,000	0	0	0	0	0	0	0.00%
20	19,000	0	0	0	0	0	0	0.00%
21	20,000	0	0	0	0	0	0	0.00%
22	21,000	0	0	0	0	0	0	0.00%
23	22,000	0	0	0	0	0	0	0.00%
24	23,000	0	0	0	0	0	0	0.00%
25	24,000	0	0	0	0	0	0	0.00%
26	25,000	0	0	0	0	0	0	0.00%
27	26,000	0	0	0	0	0	0	0.00%
28	27,000	0	0	0	0	0	0	0.00%
29	28,000	0	0	0	0	0	0	0.00%
30	29,000	0	0	0	0	0	0	0.00%
31	30,000	0	0	0	0	0	0	0.00%
32	31,000	0	0	0	0	0	0	0.00%
33	32,000	0	0	0	0	0	0	0.00%
34	33,000	0	0	0	0	0	0	0.00%
35	34,000	0	0	0	0	0	0	0.00%
36	35,000	0	0	0	0	0	0	0.00%
37	36,000	0	0	0	0	0	0	0.00%
38	37,000	0	0	0	0	0	0	0.00%
39	38,000	0	0	0	0	0	0	0.00%
40	39,000	0	0	0	0	0	0	0.00%
41	40,000	0	0	0	0	0	0	0.00%
42	41,000	0	0	0	0	0	0	0.00%
43	42,000	0	0	0	0	0	0	0.00%
44	43,000	0	0	0	0	0	0	0.00%
45	44,000	0	0	0	0	0	0	0.00%
46	45,000	0	0	0	0	0	0	0.00%
47	46,000	0	0	0	0	0	0	0.00%
48	47,000	0	0	0	0	0	0	0.00%
49	48,000	0	0	0	0	0	0	0.00%
50	49,000	0	0	0	0	0	0	0.00%
51	50,000	0	0	0	0	0	0	0.00%
52	51,000	0	0	0	0	0	0	0.00%
53	52,000	0	0	0	0	0	0	0.00%
54	53,000	0	0	0	0	0	0	0.00%
55	54,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	55,000	0	0	0	0	0	0	0.00%
2	56,000	0	0	0	0	0	0	0.00%
3	57,000	0	0	0	0	0	0	0.00%
4	58,000	0	0	0	0	0	0	0.00%
5	59,000	0	0	0	0	0	0	0.00%
6	60,000	0	0	0	0	0	0	0.00%
7	61,000	0	0	0	0	0	0	0.00%
8	62,000	0	0	0	0	0	0	0.00%
9	63,000	0	0	0	0	0	0	0.00%
10	64,000	0	0	0	0	0	0	0.00%
11	65,000	0	0	0	0	0	0	0.00%
12	66,000	0	0	0	0	0	0	0.00%
13	67,000	0	0	0	0	0	0	0.00%
14	68,000	0	0	0	0	0	0	0.00%
15	69,000	0	0	0	0	0	0	0.00%
16	70,000	0	0	0	0	0	0	0.00%
17	71,000	0	0	0	0	0	0	0.00%
18	72,000	0	0	0	0	0	0	0.00%
19	73,000	0	0	0	0	0	0	0.00%
20	74,000	0	0	0	0	0	0	0.00%
21	75,000	0	0	0	0	0	0	0.00%
22	76,000	0	0	0	0	0	0	0.00%
23	77,000	0	0	0	0	0	0	0.00%
24	78,000	0	0	0	0	0	0	0.00%
25	79,000	0	0	0	0	0	0	0.00%
26	80,000	0	0	0	0	0	0	0.00%
27	81,000	0	0	0	0	0	0	0.00%
28	82,000	0	0	0	0	0	0	0.00%
29	83,000	0	0	0	0	0	0	0.00%
30	84,000	0	0	0	0	0	0	0.00%
31	85,000	0	0	0	0	0	0	0.00%
32	86,000	0	0	0	0	0	0	0.00%
33	87,000	0	0	0	0	0	0	0.00%
34	88,000	0	0	0	0	0	0	0.00%
35	89,000	0	0	0	0	0	0	0.00%
36	90,000	0	0	0	0	0	0	0.00%
37	91,000	0	0	0	0	0	0	0.00%
38	92,000	0	0	0	0	0	0	0.00%
39	93,000	0	0	0	0	0	0	0.00%
40	94,000	0	0	0	0	0	0	0.00%
41	95,000	0	0	0	0	0	0	0.00%
42	96,000	0	0	0	0	0	0	0.00%
43	97,000	0	0	0	0	0	0	0.00%
44	98,000	0	0	0	0	0	0	0.00%
45	99,000	0	0	0	0	0	0	0.00%
46	100,000	0	0	0	0	0	0	0.00%
47	101,000	0	0	0	0	0	0	0.00%
48	102,000	0	0	0	0	0	0	0.00%
49	103,000	0	0	0	0	0	0	0.00%
50	104,000	0	0	0	0	0	0	0.00%
51	105,000	0	0	0	0	0	0	0.00%
52	106,000	0	0	0	0	0	0	0.00%
53	107,000	0	0	0	0	0	0	0.00%
54	108,000	0	0	0	0	0	0	0.00%
55	109,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	0	0	0	0	0	0.00%
2	111,000	0	0	0	0	0	0	0.00%
3	112,000	0	0	0	0	0	0	0.00%
4	113,000	0	0	0	0	0	0	0.00%
5	114,000	0	0	0	0	0	0	0.00%
6	115,000	0	0	0	0	0	0	0.00%
7	116,000	0	0	0	0	0	0	0.00%
8	117,000	0	0	0	0	0	0	0.00%
9	118,000	0	0	0	0	0	0	0.00%
10	119,000	0	0	0	0	0	0	0.00%
11	120,000	0	0	0	0	0	0	0.00%
12	121,000	0	0	0	0	0	0	0.00%
13	122,000	0	0	0	0	0	0	0.00%
14	123,000	0	0	0	0	0	0	0.00%
15	124,000	0	0	0	0	0	0	0.00%
16	125,000	0	0	0	0	0	0	0.00%
17	126,000	0	0	0	0	0	0	0.00%
18	127,000	0	0	0	0	0	0	0.00%
19	128,000	0	0	0	0	0	0	0.00%
20	129,000	0	0	0	0	0	0	0.00%
21	130,000	0	0	0	0	0	0	0.00%
22	131,000	0	0	0	0	0	0	0.00%
23	132,000	0	0	0	0	0	0	0.00%
24	133,000	0	0	0	0	0	0	0.00%
25	134,000	0	0	0	0	0	0	0.00%
26	135,000	0	0	0	0	0	0	0.00%
27	136,000	0	0	0	0	0	0	0.00%
28	137,000	0	0	0	0	0	0	0.00%
29	138,000	0	0	0	0	0	0	0.00%
30	139,000	0	0	0	0	0	0	0.00%
31	140,000	0	0	0	0	0	0	0.00%
32	141,000	0	0	0	0	0	0	0.00%
33	142,000	0	0	0	0	0	0	0.00%
34	143,000	0	0	0	0	0	0	0.00%
35	144,000	0	0	0	0	0	0	0.00%
36	145,000	0	0	0	0	0	0	0.00%
37	146,000	0	0	0	0	0	0	0.00%
38	147,000	0	0	0	0	0	0	0.00%
39	148,000	0	0	0	0	0	0	0.00%
40	149,000	0	0	0	0	0	0	0.00%
41	150,000	0	0	0	0	0	0	0.00%
42	151,000	0	0	0	0	0	0	0.00%
43	152,000	0	0	0	0	0	0	0.00%
44	153,000	0	0	0	0	0	0	0.00%
45	154,000	0	0	0	0	0	0	0.00%
46	155,000	0	0	0	0	0	0	0.00%
47	156,000	0	0	0	0	0	0	0.00%
48	157,000	0	0	0	0	0	0	0.00%
49	158,000	0	0	0	0	0	0	0.00%
50	159,000	0	0	0	0	0	0	0.00%
51	160,000	0	0	0	0	0	0	0.00%
52	161,000	0	0	0	0	0	0	0.00%
53	162,000	0	0	0	0	0	0	0.00%
54	163,000	0	0	0	0	0	0	0.00%
55	164,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	165,000	0	0	0	0		0	0.00%
2	166,000	0	0	0	0		0	0.00%
3	167,000	0	0	0	0		0	0.00%
4	168,000	0	0	0	0		0	0.00%
5	169,000	0	0	0	0		0	0.00%
6	170,000	0	0	0	0		0	0.00%
7	171,000	0	0	0	0		0	0.00%
8	172,000	0	0	0	0		0	0.00%
9	173,000	0	0	0	0		0	0.00%
10	174,000	0	0	0	0		0	0.00%
11	175,000	0	0	0	0		0	0.00%
12	176,000	0	0	0	0		0	0.00%
13	177,000	0	0	0	0		0	0.00%
14	178,000	0	0	0	0		0	0.00%
15	179,000	0	0	0	0		0	0.00%
16	180,000	0	0	0	0		0	0.00%
17	181,000	0	0	0	0		0	0.00%
18	182,000	0	0	0	0		0	0.00%
19	183,000	0	0	0	0		0	0.00%
20	184,000	0	0	0	0		0	0.00%
21	185,000	0	0	0	0		0	0.00%
22	186,000	0	0	0	0		0	0.00%
23	187,000	0	0	0	0		0	0.00%
24	188,000	0	0	0	0		0	0.00%
25	189,000	0	0	0	0		0	0.00%
26	190,000	0	0	0	0		0	0.00%
27	191,000	0	0	0	0		0	0.00%
28	192,000	0	0	0	0		0	0.00%
29	193,000	0	0	0	0		0	0.00%
30	194,000	0	0	0	0		0	0.00%
31	195,000	0	0	0	0		0	0.00%
32	196,000	0	0	0	0		0	0.00%
33	197,000	0	0	0	0		0	0.00%
34	198,000	0	0	0	0		0	0.00%
35	199,000	0	0	0	0		0	0.00%
36	200,000	0	0	0	0		0	0.00%
37	201,000	0	0	0	0		0	0.00%
38	202,000	0	0	0	0		0	0.00%
39	203,000	0	0	0	0		0	0.00%
40	204,000	0	0	0	0		0	0.00%
41	205,000	0	0	0	0		0	0.00%
42	206,000	0	0	0	0		0	0.00%
43	207,000	0	0	0	0		0	0.00%
44	208,000	0	0	0	0		0	0.00%
45	209,000	0	0	0	0		0	0.00%
46	210,000	0	0	0	0		0	0.00%
47	211,000	0	0	0	0		0	0.00%
48	212,000	0	0	0	0		0	0.00%
49	213,000	0	0	0	0		0	0.00%
50	214,000	0	0	0	0		0	0.00%
51	215,000	0	0	0	0		0	0.00%
52	216,000	0	0	0	0		0	0.00%
53	217,000	0	0	0	0		0	0.00%
54	218,000	0	0	0	0		0	0.00%
55	219,000	0	0	0	0		0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	220,000	0	0	0	0	0	0	0.00%
2	221,000	0	0	0	0	0	0	0.00%
3	222,000	0	0	0	0	0	0	0.00%
4	223,000	0	0	0	0	0	0	0.00%
5	224,000	0	0	0	0	0	0	0.00%
6	225,000	0	0	0	0	0	0	0.00%
7	226,000	0	0	0	0	0	0	0.00%
8	227,000	0	0	0	0	0	0	0.00%
9	228,000	0	0	0	0	0	0	0.00%
10	229,000	0	0	0	0	0	0	0.00%
11	230,000	0	0	0	0	0	0	0.00%
12	231,000	0	0	0	0	0	0	0.00%
13	232,000	0	0	0	0	0	0	0.00%
14	233,000	0	0	0	0	0	0	0.00%
15	234,000	0	0	0	0	0	0	0.00%
16	235,000	0	0	0	0	0	0	0.00%
17	236,000	0	0	0	0	0	0	0.00%
18	237,000	0	0	0	0	0	0	0.00%
19	238,000	0	0	0	0	0	0	0.00%
20	239,000	0	0	0	0	0	0	0.00%
21	240,000	0	0	0	0	0	0	0.00%
22	241,000	0	0	0	0	0	0	0.00%
23	242,000	0	0	0	0	0	0	0.00%
24	243,000	0	0	0	0	0	0	0.00%
25	244,000	0	0	0	0	0	0	0.00%
26	245,000	0	0	0	0	0	0	0.00%
27	246,000	0	0	0	0	0	0	0.00%
28	247,000	0	0	0	0	0	0	0.00%
29	248,000	0	0	0	0	0	0	0.00%
30	249,000	0	0	0	0	0	0	0.00%
31	250,000	0	0	0	0	0	0	0.00%
32	251,000	0	0	0	0	0	0	0.00%
33	252,000	0	0	0	0	0	0	0.00%
34	253,000	0	0	0	0	0	0	0.00%
35	254,000	0	0	0	0	0	0	0.00%
36	255,000	0	0	0	0	0	0	0.00%
37	256,000	0	0	0	0	0	0	0.00%
38	257,000	0	0	0	0	0	0	0.00%
39	258,000	0	0	0	0	0	0	0.00%
40	259,000	0	0	0	0	0	0	0.00%
41	260,000	0	0	0	0	0	0	0.00%
42	261,000	0	0	0	0	0	0	0.00%
43	262,000	0	0	0	0	0	0	0.00%
44	263,000	0	0	0	0	0	0	0.00%
45	264,000	0	0	0	0	0	0	0.00%
46	265,000	0	0	0	0	0	0	0.00%
47	266,000	0	0	0	0	0	0	0.00%
48	267,000	0	0	0	0	0	0	0.00%
49	268,000	0	0	0	0	0	0	0.00%
50	269,000	0	0	0	0	0	0	0.00%
51	270,000	0	0	0	0	0	0	0.00%
52	271,000	0	0	0	0	0	0	0.00%
53	272,000	0	0	0	0	0	0	0.00%
54	273,000	0	0	0	0	0	0	0.00%
55	274,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	275,000	0	0	0	0	0	0	0.00%
2	276,000	0	0	0	0	0	0	0.00%
3	277,000	0	0	0	0	0	0	0.00%
4	278,000	0	0	0	0	0	0	0.00%
5	279,000	0	0	0	0	0	0	0.00%
6	280,000	0	0	0	0	0	0	0.00%
7	281,000	0	0	0	0	0	0	0.00%
8	282,000	0	0	0	0	0	0	0.00%
9	283,000	0	0	0	0	0	0	0.00%
10	284,000	0	0	0	0	0	0	0.00%
11	285,000	0	0	0	0	0	0	0.00%
12	286,000	0	0	0	0	0	0	0.00%
13	287,000	0	0	0	0	0	0	0.00%
14	288,000	0	0	0	0	0	0	0.00%
15	289,000	0	0	0	0	0	0	0.00%
16	290,000	0	0	0	0	0	0	0.00%
17	291,000	0	0	0	0	0	0	0.00%
18	292,000	0	0	0	0	0	0	0.00%
19	293,000	0	0	0	0	0	0	0.00%
20	294,000	0	0	0	0	0	0	0.00%
21	295,000	0	0	0	0	0	0	0.00%
22	296,000	0	0	0	0	0	0	0.00%
23	297,000	0	0	0	0	0	0	0.00%
24	298,000	0	0	0	0	0	0	0.00%
25	299,000	0	0	0	0	0	0	0.00%
26	300,000	0	0	0	0	0	0	0.00%
27	301,000	0	0	0	0	0	0	0.00%
28	302,000	0	0	0	0	0	0	0.00%
29	303,000	0	0	0	0	0	0	0.00%
30	304,000	0	0	0	0	0	0	0.00%
31	305,000	0	0	0	0	0	0	0.00%
32	306,000	0	0	0	0	0	0	0.00%
33	307,000	0	0	0	0	0	0	0.00%
34	308,000	0	0	0	0	0	0	0.00%
35	309,000	0	0	0	0	0	0	0.00%
36	310,000	0	0	0	0	0	0	0.00%
37	311,000	0	0	0	0	0	0	0.00%
38	312,000	0	0	0	0	0	0	0.00%
39	313,000	0	0	0	0	0	0	0.00%
40	314,000	0	0	0	0	0	0	0.00%
41	315,000	0	0	0	0	0	0	0.00%
42	316,000	0	0	0	0	0	0	0.00%
43	317,000	0	0	0	0	0	0	0.00%
44	318,000	0	0	0	0	0	0	0.00%
45	319,000	0	0	0	0	0	0	0.00%
46	320,000	0	0	0	0	0	0	0.00%
47	321,000	0	0	0	0	0	0	0.00%
48	322,000	0	0	0	0	0	0	0.00%
49	323,000	0	0	0	0	0	0	0.00%
50	324,000	0	0	0	0	0	0	0.00%
51	325,000	0	0	0	0	0	0	0.00%
52	326,000	0	0	0	0	0	0	0.00%
53	327,000	0	0	0	0	0	0	0.00%
54	328,000	0	0	0	0	0	0	0.00%
55	329,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	330,000	0	0	0	0		0	0.00%
2	331,000	0	0	0	0		0	0.00%
3	332,000	0	0	0	0		0	0.00%
4	333,000	0	0	0	0		0	0.00%
5	334,000	0	0	0	0		0	0.00%
6	335,000	0	0	0	0		0	0.00%
7	336,000	0	0	0	0		0	0.00%
8	337,000	0	0	0	0		0	0.00%
9	338,000	0	0	0	0		0	0.00%
10	339,000	0	0	0	0		0	0.00%
11	340,000	0	0	0	0		0	0.00%
12	341,000	0	0	0	0		0	0.00%
13	342,000	0	0	0	0		0	0.00%
14	343,000	0	0	0	0		0	0.00%
15	344,000	0	0	0	0		0	0.00%
16	345,000	0	0	0	0		0	0.00%
17	346,000	0	0	0	0		0	0.00%
18	347,000	0	0	0	0		0	0.00%
19	348,000	0	0	0	0		0	0.00%
20	349,000	0	0	0	0		0	0.00%
21	350,000	0	0	0	0		0	0.00%
22	351,000	0	0	0	0		0	0.00%
23	352,000	0	0	0	0		0	0.00%
24	353,000	0	0	0	0		0	0.00%
25	354,000	0	0	0	0		0	0.00%
26	355,000	0	0	0	0		0	0.00%
27	356,000	0	0	0	0		0	0.00%
28	357,000	0	0	0	0		0	0.00%
29	358,000	0	0	0	0		0	0.00%
30	359,000	0	0	0	0		0	0.00%
31	360,000	0	0	0	0		0	0.00%
32	361,000	0	0	0	0		0	0.00%
33	362,000	0	0	0	0		0	0.00%
34	363,000	0	0	0	0		0	0.00%
35	364,000	0	0	0	0		0	0.00%
36	365,000	0	0	0	0		0	0.00%
37	366,000	0	0	0	0		0	0.00%
38	367,000	0	0	0	0		0	0.00%
39	368,000	0	0	0	0		0	0.00%
40	369,000	0	0	0	0		0	0.00%
41	370,000	0	0	0	0		0	0.00%
42	371,000	0	0	0	0		0	0.00%
43	372,000	0	0	0	0		0	0.00%
44	373,000	0	0	0	0		0	0.00%
45	374,000	0	0	0	0		0	0.00%
46	375,000	0	0	0	0		0	0.00%
47	376,000	0	0	0	0		0	0.00%
48	377,000	0	0	0	0		0	0.00%
49	378,000	0	0	0	0		0	0.00%
50	379,000	0	0	0	0		0	0.00%
51	380,000	0	0	0	0		0	0.00%
52	381,000	0	0	0	0		0	0.00%
53	382,000	0	0	0	0		0	0.00%
54	383,000	0	0	0	0		0	0.00%
55	384,000	0	0	0	0		0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	385,000	0	0	0	0	0	0	0.00%
2	386,000	0	0	0	0	0	0	0.00%
3	387,000	0	0	0	0	0	0	0.00%
4	388,000	0	0	0	0	0	0	0.00%
5	389,000	0	0	0	0	0	0	0.00%
6	390,000	0	0	0	0	0	0	0.00%
7	391,000	0	0	0	0	0	0	0.00%
8	392,000	0	0	0	0	0	0	0.00%
9	393,000	0	0	0	0	0	0	0.00%
10	394,000	0	0	0	0	0	0	0.00%
11	395,000	0	0	0	0	0	0	0.00%
12	396,000	0	0	0	0	0	0	0.00%
13	397,000	0	0	0	0	0	0	0.00%
14	398,000	0	0	0	0	0	0	0.00%
15	399,000	0	0	0	0	0	0	0.00%
16	400,000	0	0	0	0	0	0	0.00%
17	401,000	0	0	0	0	0	0	0.00%
18	402,000	0	0	0	0	0	0	0.00%
19	403,000	0	0	0	0	0	0	0.00%
20	404,000	0	0	0	0	0	0	0.00%
21	405,000	0	0	0	0	0	0	0.00%
22	406,000	0	0	0	0	0	0	0.00%
23	407,000	0	0	0	0	0	0	0.00%
24	408,000	0	0	0	0	0	0	0.00%
25	409,000	0	0	0	0	0	0	0.00%
26	410,000	0	0	0	0	0	0	0.00%
27	411,000	0	0	0	0	0	0	0.00%
28	412,000	0	0	0	0	0	0	0.00%
29	413,000	0	0	0	0	0	0	0.00%
30	414,000	0	0	0	0	0	0	0.00%
31	415,000	0	0	0	0	0	0	0.00%
32	416,000	0	0	0	0	0	0	0.00%
33	417,000	0	0	0	0	0	0	0.00%
34	418,000	0	0	0	0	0	0	0.00%
35	419,000	0	0	0	0	0	0	0.00%
36	420,000	0	0	0	0	0	0	0.00%
37	421,000	0	0	0	0	0	0	0.00%
38	422,000	0	0	0	0	0	0	0.00%
39	423,000	0	0	0	0	0	0	0.00%
40	424,000	0	0	0	0	0	0	0.00%
41	425,000	0	0	0	0	0	0	0.00%
42	426,000	0	0	0	0	0	0	0.00%
43	427,000	0	0	0	0	0	0	0.00%
44	428,000	0	0	0	0	0	0	0.00%
45	429,000	0	0	0	0	0	0	0.00%
46	430,000	0	0	0	0	0	0	0.00%
47	431,000	0	0	0	0	0	0	0.00%
48	432,000	0	0	0	0	0	0	0.00%
49	433,000	0	0	0	0	0	0	0.00%
50	434,000	0	0	0	0	0	0	0.00%
51	435,000	0	0	0	0	0	0	0.00%
52	436,000	0	0	0	0	0	0	0.00%
53	437,000	0	0	0	0	0	0	0.00%
54	438,000	0	0	0	0	0	0	0.00%
55	439,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	440,000	0	0	0	0		0	0.00%
2	441,000	0	0	0	0		0	0.00%
3	442,000	0	0	0	0		0	0.00%
4	443,000	0	0	0	0		0	0.00%
5	444,000	0	0	0	0		0	0.00%
6	445,000	0	0	0	0		0	0.00%
7	446,000	0	0	0	0		0	0.00%
8	447,000	0	0	0	0		0	0.00%
9	448,000	0	0	0	0		0	0.00%
10	449,000	0	0	0	0		0	0.00%
11	450,000	0	0	0	0		0	0.00%
12	451,000	0	0	0	0		0	0.00%
13	452,000	0	0	0	0		0	0.00%
14	453,000	0	0	0	0		0	0.00%
15	454,000	0	0	0	0		0	0.00%
16	455,000	0	0	0	0		0	0.00%
17	456,000	0	0	0	0		0	0.00%
18	457,000	0	0	0	0		0	0.00%
19	458,000	0	0	0	0		0	0.00%
20	459,000	0	0	0	0		0	0.00%
21	460,000	0	0	0	0		0	0.00%
22	461,000	0	0	0	0		0	0.00%
23	462,000	0	0	0	0		0	0.00%
24	463,000	0	0	0	0		0	0.00%
25	464,000	0	0	0	0		0	0.00%
26	465,000	0	0	0	0		0	0.00%
27	466,000	0	0	0	0		0	0.00%
28	467,000	0	0	0	0		0	0.00%
29	468,000	0	0	0	0		0	0.00%
30	469,000	0	0	0	0		0	0.00%
31	470,000	0	0	0	0		0	0.00%
32	471,000	0	0	0	0		0	0.00%
33	472,000	0	0	0	0		0	0.00%
34	473,000	0	0	0	0		0	0.00%
35	474,000	0	0	0	0		0	0.00%
36	475,000	0	0	0	0		0	0.00%
37	476,000	0	0	0	0		0	0.00%
38	477,000	0	0	0	0		0	0.00%
39	478,000	0	0	0	0		0	0.00%
40	479,000	0	0	0	0		0	0.00%
41	480,000	0	0	0	0		0	0.00%
42	481,000	0	0	0	0		0	0.00%
43	482,000	0	0	0	0		0	0.00%
44	483,000	0	0	0	0		0	0.00%
45	484,000	0	0	0	0		0	0.00%
46	485,000	0	0	0	0		0	0.00%
47	486,000	0	0	0	0		0	0.00%
48	487,000	0	0	0	0		0	0.00%
49	488,000	0	0	0	0		0	0.00%
50	489,000	0	0	0	0		0	0.00%
51	490,000	0	0	0	0		0	0.00%
52	491,000	0	0	0	0		0	0.00%
53	492,000	0	0	0	0		0	0.00%
54	493,000	0	0	0	0		0	0.00%
55	494,000	0	0	0	0		0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	495,000	0	0	0	0	0	0	0.00%
2	496,000	0	0	0	0	0	0	0.00%
3	497,000	0	0	0	0	0	0	0.00%
4	498,000	0	0	0	0	0	0	0.00%
5	499,000	0	0	0	0	0	0	0.00%
6	500,000	0	0	0	0	0	0	0.00%
7	501,000	0	0	0	0	0	0	0.00%
8	502,000	0	0	0	0	0	0	0.00%
9	503,000	0	0	0	0	0	0	0.00%
10	504,000	0	0	0	0	0	0	0.00%
11	505,000	0	0	0	0	0	0	0.00%
12	506,000	0	0	0	0	0	0	0.00%
13	507,000	0	0	0	0	0	0	0.00%
14	508,000	0	0	0	0	0	0	0.00%
15	509,000	0	0	0	0	0	0	0.00%
16	510,000	0	0	0	0	0	0	0.00%
17	511,000	0	0	0	0	0	0	0.00%
18	512,000	0	0	0	0	0	0	0.00%
19	513,000	0	0	0	0	0	0	0.00%
20	514,000	0	0	0	0	0	0	0.00%
21	515,000	0	0	0	0	0	0	0.00%
22	516,000	0	0	0	0	0	0	0.00%
23	517,000	0	0	0	0	0	0	0.00%
24	518,000	0	0	0	0	0	0	0.00%
25	519,000	0	0	0	0	0	0	0.00%
26	520,000	0	0	0	0	0	0	0.00%
27	521,000	0	0	0	0	0	0	0.00%
28	522,000	0	0	0	0	0	0	0.00%
29	523,000	0	0	0	0	0	0	0.00%
30	524,000	0	0	0	0	0	0	0.00%
31	525,000	0	0	0	0	0	0	0.00%
32	526,000	0	0	0	0	0	0	0.00%
33	527,000	0	0	0	0	0	0	0.00%
34	528,000	0	0	0	0	0	0	0.00%
35	529,000	0	0	0	0	0	0	0.00%
36	530,000	0	0	0	0	0	0	0.00%
37	531,000	0	0	0	0	0	0	0.00%
38	532,000	0	0	0	0	0	0	0.00%
39	533,000	0	0	0	0	0	0	0.00%
40	534,000	0	0	0	0	0	0	0.00%
41	535,000	0	0	0	0	0	0	0.00%
42	536,000	0	0	0	0	0	0	0.00%
43	537,000	0	0	0	0	0	0	0.00%
44	538,000	0	0	0	0	0	0	0.00%
45	539,000	0	0	0	0	0	0	0.00%
46	540,000	0	0	0	0	0	0	0.00%
47	541,000	0	0	0	0	0	0	0.00%
48	542,000	0	0	0	0	0	0	0.00%
49	543,000	0	0	0	0	0	0	0.00%
50	544,000	0	0	0	0	0	0	0.00%
51	545,000	0	0	0	0	0	0	0.00%
52	546,000	0	0	0	0	0	0	0.00%
53	547,000	0	0	0	0	0	0	0.00%
54	548,000	0	0	0	0	0	0	0.00%
55	549,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	550,000	0	0	0	0	0	0	0.00%
2	551,000	0	0	0	0	0	0	0.00%
3	552,000	0	0	0	0	0	0	0.00%
4	553,000	0	0	0	0	0	0	0.00%
5	554,000	0	0	0	0	0	0	0.00%
6	555,000	0	0	0	0	0	0	0.00%
7	556,000	0	0	0	0	0	0	0.00%
8	557,000	0	0	0	0	0	0	0.00%
9	558,000	0	0	0	0	0	0	0.00%
10	559,000	0	0	0	0	0	0	0.00%
11	560,000	0	0	0	0	0	0	0.00%
12	561,000	0	0	0	0	0	0	0.00%
13	562,000	0	0	0	0	0	0	0.00%
14	563,000	0	0	0	0	0	0	0.00%
15	564,000	0	0	0	0	0	0	0.00%
16	565,000	0	0	0	0	0	0	0.00%
17	566,000	0	0	0	0	0	0	0.00%
18	567,000	0	0	0	0	0	0	0.00%
19	568,000	0	0	0	0	0	0	0.00%
20	569,000	0	0	0	0	0	0	0.00%
21	570,000	0	0	0	0	0	0	0.00%
22	571,000	0	0	0	0	0	0	0.00%
23	572,000	0	0	0	0	0	0	0.00%
24	573,000	0	0	0	0	0	0	0.00%
25	574,000	0	0	0	0	0	0	0.00%
26	575,000	0	0	0	0	0	0	0.00%
27	576,000	0	0	0	0	0	0	0.00%
28	577,000	0	0	0	0	0	0	0.00%
29	578,000	0	0	0	0	0	0	0.00%
30	579,000	0	0	0	0	0	0	0.00%
31	580,000	0	0	0	0	0	0	0.00%
32	581,000	0	0	0	0	0	0	0.00%
33	582,000	0	0	0	0	0	0	0.00%
34	583,000	0	0	0	0	0	0	0.00%
35	584,000	0	0	0	0	0	0	0.00%
36	585,000	0	0	0	0	0	0	0.00%
37	586,000	0	0	0	0	0	0	0.00%
38	587,000	0	0	0	0	0	0	0.00%
39	588,000	0	0	0	0	0	0	0.00%
40	589,000	0	0	0	0	0	0	0.00%
41	590,000	0	0	0	0	0	0	0.00%
42	591,000	0	0	0	0	0	0	0.00%
43	592,000	0	0	0	0	0	0	0.00%
44	593,000	0	0	0	0	0	0	0.00%
45	594,000	0	0	0	0	0	0	0.00%
46	595,000	0	0	0	0	0	0	0.00%
47	596,000	0	0	0	0	0	0	0.00%
48	597,000	0	0	0	0	0	0	0.00%
49	598,000	0	0	0	0	0	0	0.00%
50	599,000	0	0	0	0	0	0	0.00%
51	600,000	0	0	0	0	0	0	0.00%
52	601,000	0	0	0	0	0	0	0.00%
53	602,000	0	0	0	0	0	0	0.00%
54	603,000	0	0	0	0	0	0	0.00%
55	604,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	605,000	0	0	0	0	0	0	0.00%
2	606,000	0	0	0	0	0	0	0.00%
3	607,000	0	0	0	0	0	0	0.00%
4	608,000	0	0	0	0	0	0	0.00%
5	609,000	0	0	0	0	0	0	0.00%
6	610,000	0	0	0	0	0	0	0.00%
7	611,000	0	0	0	0	0	0	0.00%
8	612,000	0	0	0	0	0	0	0.00%
9	613,000	0	0	0	0	0	0	0.00%
10	614,000	0	0	0	0	0	0	0.00%
11	615,000	0	0	0	0	0	0	0.00%
12	616,000	0	0	0	0	0	0	0.00%
13	617,000	0	0	0	0	0	0	0.00%
14	618,000	0	0	0	0	0	0	0.00%
15	619,000	0	0	0	0	0	0	0.00%
16	620,000	0	0	0	0	0	0	0.00%
17	621,000	0	0	0	0	0	0	0.00%
18	622,000	0	0	0	0	0	0	0.00%
19	623,000	0	0	0	0	0	0	0.00%
20	624,000	0	0	0	0	0	0	0.00%
21	625,000	0	0	0	0	0	0	0.00%
22	626,000	0	0	0	0	0	0	0.00%
23	627,000	0	0	0	0	0	0	0.00%
24	628,000	0	0	0	0	0	0	0.00%
25	629,000	0	0	0	0	0	0	0.00%
26	630,000	0	0	0	0	0	0	0.00%
27	631,000	0	0	0	0	0	0	0.00%
28	632,000	0	0	0	0	0	0	0.00%
29	633,000	0	0	0	0	0	0	0.00%
30	634,000	0	0	0	0	0	0	0.00%
31	635,000	0	0	0	0	0	0	0.00%
32	636,000	0	0	0	0	0	0	0.00%
33	637,000	0	0	0	0	0	0	0.00%
34	638,000	0	0	0	0	0	0	0.00%
35	639,000	0	0	0	0	0	0	0.00%
36	640,000	0	0	0	0	0	0	0.00%
37	641,000	0	0	0	0	0	0	0.00%
38	642,000	0	0	0	0	0	0	0.00%
39	643,000	0	0	0	0	0	0	0.00%
40	644,000	0	0	0	0	0	0	0.00%
41	645,000	0	0	0	0	0	0	0.00%
42	646,000	0	0	0	0	0	0	0.00%
43	647,000	0	0	0	0	0	0	0.00%
44	648,000	0	0	0	0	0	0	0.00%
45	649,000	0	0	0	0	0	0	0.00%
46	650,000	0	0	0	0	0	0	0.00%
47	651,000	0	0	0	0	0	0	0.00%
48	652,000	0	0	0	0	0	0	0.00%
49	653,000	0	0	0	0	0	0	0.00%
50	654,000	0	0	0	0	0	0	0.00%
51	655,000	0	0	0	0	0	0	0.00%
52	656,000	0	0	0	0	0	0	0.00%
53	657,000	0	0	0	0	0	0	0.00%
54	658,000	0	0	0	0	0	0	0.00%
55	659,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	660,000	0	0	0	0	0	0	0.00%
2	661,000	0	0	0	0	0	0	0.00%
3	662,000	0	0	0	0	0	0	0.00%
4	663,000	0	0	0	0	0	0	0.00%
5	664,000	0	0	0	0	0	0	0.00%
6	665,000	0	0	0	0	0	0	0.00%
7	666,000	0	0	0	0	0	0	0.00%
8	667,000	0	0	0	0	0	0	0.00%
9	668,000	0	0	0	0	0	0	0.00%
10	669,000	0	0	0	0	0	0	0.00%
11	670,000	0	0	0	0	0	0	0.00%
12	671,000	0	0	0	0	0	0	0.00%
13	672,000	0	0	0	0	0	0	0.00%
14	673,000	0	0	0	0	0	0	0.00%
15	674,000	0	0	0	0	0	0	0.00%
16	675,000	0	0	0	0	0	0	0.00%
17	676,000	0	0	0	0	0	0	0.00%
18	677,000	0	0	0	0	0	0	0.00%
19	678,000	0	0	0	0	0	0	0.00%
20	679,000	0	0	0	0	0	0	0.00%
21	680,000	0	0	0	0	0	0	0.00%
22	681,000	0	0	0	0	0	0	0.00%
23	682,000	0	0	0	0	0	0	0.00%
24	683,000	0	0	0	0	0	0	0.00%
25	684,000	0	0	0	0	0	0	0.00%
26	685,000	0	0	0	0	0	0	0.00%
27	686,000	0	0	0	0	0	0	0.00%
28	687,000	0	0	0	0	0	0	0.00%
29	688,000	0	0	0	0	0	0	0.00%
30	689,000	0	0	0	0	0	0	0.00%
31	690,000	0	0	0	0	0	0	0.00%
32	691,000	0	0	0	0	0	0	0.00%
33	692,000	0	0	0	0	0	0	0.00%
34	693,000	0	0	0	0	0	0	0.00%
35	694,000	0	0	0	0	0	0	0.00%
36	695,000	0	0	0	0	0	0	0.00%
37	696,000	0	0	0	0	0	0	0.00%
38	697,000	0	0	0	0	0	0	0.00%
39	698,000	0	0	0	0	0	0	0.00%
40	699,000	0	0	0	0	0	0	0.00%
41	700,000	0	0	0	0	0	0	0.00%
42	701,000	0	0	0	0	0	0	0.00%
43	702,000	0	0	0	0	0	0	0.00%
44	703,000	0	0	0	0	0	0	0.00%
45	704,000	0	0	0	0	0	0	0.00%
46	705,000	0	0	0	0	0	0	0.00%
47	706,000	0	0	0	0	0	0	0.00%
48	707,000	0	0	0	0	0	0	0.00%
49	708,000	0	0	0	0	0	0	0.00%
50	709,000	0	0	0	0	0	0	0.00%
51	710,000	0	0	0	0	0	0	0.00%
52	711,000	0	0	0	0	0	0	0.00%
53	712,000	0	0	0	0	0	0	0.00%
54	713,000	0	0	0	0	0	0	0.00%
55	714,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	715,000	0	0	0	0	0	0	0.00%
2	716,000	0	0	0	0	0	0	0.00%
3	717,000	0	0	0	0	0	0	0.00%
4	718,000	0	0	0	0	0	0	0.00%
5	719,000	0	0	0	0	0	0	0.00%
6	720,000	0	0	0	0	0	0	0.00%
7	721,000	0	0	0	0	0	0	0.00%
8	722,000	0	0	0	0	0	0	0.00%
9	723,000	0	0	0	0	0	0	0.00%
10	724,000	0	0	0	0	0	0	0.00%
11	725,000	0	0	0	0	0	0	0.00%
12	726,000	0	0	0	0	0	0	0.00%
13	727,000	0	0	0	0	0	0	0.00%
14	728,000	0	0	0	0	0	0	0.00%
15	729,000	0	0	0	0	0	0	0.00%
16	730,000	0	0	0	0	0	0	0.00%
17	731,000	0	0	0	0	0	0	0.00%
18	732,000	0	0	0	0	0	0	0.00%
19	733,000	0	0	0	0	0	0	0.00%
20	734,000	0	0	0	0	0	0	0.00%
21	735,000	0	0	0	0	0	0	0.00%
22	736,000	0	0	0	0	0	0	0.00%
23	737,000	0	0	0	0	0	0	0.00%
24	738,000	0	0	0	0	0	0	0.00%
25	739,000	0	0	0	0	0	0	0.00%
26	740,000	0	0	0	0	0	0	0.00%
27	741,000	0	0	0	0	0	0	0.00%
28	742,000	0	0	0	0	0	0	0.00%
29	743,000	0	0	0	0	0	0	0.00%
30	744,000	0	0	0	0	0	0	0.00%
31	745,000	0	0	0	0	0	0	0.00%
32	746,000	0	0	0	0	0	0	0.00%
33	747,000	0	0	0	0	0	0	0.00%
34	748,000	0	0	0	0	0	0	0.00%
35	749,000	0	0	0	0	0	0	0.00%
36	750,000	0	0	0	0	0	0	0.00%
37	751,000	0	0	0	0	0	0	0.00%
38	752,000	0	0	0	0	0	0	0.00%
39	753,000	0	0	0	0	0	0	0.00%
40	754,000	0	0	0	0	0	0	0.00%
41	755,000	0	0	0	0	0	0	0.00%
42	756,000	0	0	0	0	0	0	0.00%
43	757,000	0	0	0	0	0	0	0.00%
44	758,000	0	0	0	0	0	0	0.00%
45	759,000	0	0	0	0	0	0	0.00%
46	760,000	0	0	0	0	0	0	0.00%
47	761,000	0	0	0	0	0	0	0.00%
48	762,000	0	0	0	0	0	0	0.00%
49	763,000	0	0	0	0	0	0	0.00%
50	764,000	0	0	0	0	0	0	0.00%
51	765,000	0	0	0	0	0	0	0.00%
52	766,000	0	0	0	0	0	0	0.00%
53	767,000	0	0	0	0	0	0	0.00%
54	768,000	0	0	0	0	0	0	0.00%
55	769,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	770,000	0	0	0	0	0	0	0.00%
2	771,000	0	0	0	0	0	0	0.00%
3	772,000	0	0	0	0	0	0	0.00%
4	773,000	0	0	0	0	0	0	0.00%
5	774,000	0	0	0	0	0	0	0.00%
6	775,000	0	0	0	0	0	0	0.00%
7	776,000	0	0	0	0	0	0	0.00%
8	777,000	0	0	0	0	0	0	0.00%
9	778,000	0	0	0	0	0	0	0.00%
10	779,000	0	0	0	0	0	0	0.00%
11	780,000	0	0	0	0	0	0	0.00%
12	781,000	0	0	0	0	0	0	0.00%
13	782,000	0	0	0	0	0	0	0.00%
14	783,000	0	0	0	0	0	0	0.00%
15	784,000	0	0	0	0	0	0	0.00%
16	785,000	0	0	0	0	0	0	0.00%
17	786,000	0	0	0	0	0	0	0.00%
18	787,000	0	0	0	0	0	0	0.00%
19	788,000	0	0	0	0	0	0	0.00%
20	789,000	0	0	0	0	0	0	0.00%
21	790,000	0	0	0	0	0	0	0.00%
22	791,000	0	0	0	0	0	0	0.00%
23	792,000	0	0	0	0	0	0	0.00%
24	793,000	0	0	0	0	0	0	0.00%
25	794,000	0	0	0	0	0	0	0.00%
26	795,000	0	0	0	0	0	0	0.00%
27	796,000	0	0	0	0	0	0	0.00%
28	797,000	0	0	0	0	0	0	0.00%
29	798,000	0	0	0	0	0	0	0.00%
30	799,000	0	0	0	0	0	0	0.00%
31	800,000	0	0	0	0	0	0	0.00%
32	801,000	0	0	0	0	0	0	0.00%
33	802,000	0	0	0	0	0	0	0.00%
34	803,000	0	0	0	0	0	0	0.00%
35	804,000	0	0	0	0	0	0	0.00%
36	805,000	0	0	0	0	0	0	0.00%
37	806,000	0	0	0	0	0	0	0.00%
38	807,000	0	0	0	0	0	0	0.00%
39	808,000	0	0	0	0	0	0	0.00%
40	809,000	0	0	0	0	0	0	0.00%
41	810,000	0	0	0	0	0	0	0.00%
42	811,000	0	0	0	0	0	0	0.00%
43	812,000	0	0	0	0	0	0	0.00%
44	813,000	0	0	0	0	0	0	0.00%
45	814,000	0	0	0	0	0	0	0.00%
46	815,000	0	0	0	0	0	0	0.00%
47	816,000	0	0	0	0	0	0	0.00%
48	817,000	0	0	0	0	0	0	0.00%
49	818,000	0	0	0	0	0	0	0.00%
50	819,000	0	0	0	0	0	0	0.00%
51	820,000	0	0	0	0	0	0	0.00%
52	821,000	0	0	0	0	0	0	0.00%
53	822,000	0	0	0	0	0	0	0.00%
54	823,000	0	0	0	0	0	0	0.00%
55	824,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	825,000	0	0	0	0	0	0	0.00%
2	826,000	0	0	0	0	0	0	0.00%
3	827,000	0	0	0	0	0	0	0.00%
4	828,000	0	0	0	0	0	0	0.00%
5	829,000	0	0	0	0	0	0	0.00%
6	830,000	0	0	0	0	0	0	0.00%
7	831,000	0	0	0	0	0	0	0.00%
8	832,000	0	0	0	0	0	0	0.00%
9	833,000	0	0	0	0	0	0	0.00%
10	834,000	0	0	0	0	0	0	0.00%
11	835,000	0	0	0	0	0	0	0.00%
12	836,000	0	0	0	0	0	0	0.00%
13	837,000	0	0	0	0	0	0	0.00%
14	838,000	0	0	0	0	0	0	0.00%
15	839,000	0	0	0	0	0	0	0.00%
16	840,000	0	0	0	0	0	0	0.00%
17	841,000	0	0	0	0	0	0	0.00%
18	842,000	0	0	0	0	0	0	0.00%
19	843,000	0	0	0	0	0	0	0.00%
20	844,000	0	0	0	0	0	0	0.00%
21	845,000	0	0	0	0	0	0	0.00%
22	846,000	0	0	0	0	0	0	0.00%
23	847,000	0	0	0	0	0	0	0.00%
24	848,000	0	0	0	0	0	0	0.00%
25	849,000	0	0	0	0	0	0	0.00%
26	850,000	0	0	0	0	0	0	0.00%
27	851,000	0	0	0	0	0	0	0.00%
28	852,000	0	0	0	0	0	0	0.00%
29	853,000	0	0	0	0	0	0	0.00%
30	854,000	0	0	0	0	0	0	0.00%
31	855,000	0	0	0	0	0	0	0.00%
32	856,000	0	0	0	0	0	0	0.00%
33	857,000	0	0	0	0	0	0	0.00%
34	858,000	0	0	0	0	0	0	0.00%
35	859,000	0	0	0	0	0	0	0.00%
36	860,000	0	0	0	0	0	0	0.00%
37	861,000	0	0	0	0	0	0	0.00%
38	862,000	0	0	0	0	0	0	0.00%
39	863,000	0	0	0	0	0	0	0.00%
40	864,000	0	0	0	0	0	0	0.00%
41	865,000	0	0	0	0	0	0	0.00%
42	866,000	0	0	0	0	0	0	0.00%
43	867,000	0	0	0	0	0	0	0.00%
44	868,000	0	0	0	0	0	0	0.00%
45	869,000	0	0	0	0	0	0	0.00%
46	870,000	0	0	0	0	0	0	0.00%
47	871,000	0	0	0	0	0	0	0.00%
48	872,000	0	0	0	0	0	0	0.00%
49	873,000	0	0	0	0	0	0	0.00%
50	874,000	0	0	0	0	0	0	0.00%
51	875,000	0	0	0	0	0	0	0.00%
52	876,000	0	0	0	0	0	0	0.00%
53	877,000	0	0	0	0	0	0	0.00%
54	878,000	0	0	0	0	0	0	0.00%
55	879,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Meter Size: 4"

Customer Class: General Service

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	880,000	0	0	0	0	0	0	0.00%
2	881,000	0	0	0	0	0	0	0.00%
3	882,000	0	0	0	0	0	0	0.00%
4	883,000	0	0	0	0	0	0	0.00%
5	884,000	0	0	0	0	0	0	0.00%
6	885,000	0	0	0	0	0	0	0.00%
7	886,000	0	0	0	0	0	0	0.00%
8	887,000	0	0	0	0	0	0	0.00%
9	888,000	0	0	0	0	0	0	0.00%
10	889,000	0	0	0	0	0	0	0.00%
11	890,000	0	0	0	0	0	0	0.00%
12	891,000	0	0	0	0	0	0	0.00%
13	892,000	0	0	0	0	0	0	0.00%
14	893,000	0	0	0	0	0	0	0.00%
15	894,000	0	0	0	0	0	0	0.00%
16	895,000	0	0	0	0	0	0	0.00%
17	896,000	0	0	0	0	0	0	0.00%
18	897,000	0	0	0	0	0	0	0.00%
19	898,000	0	0	0	0	0	0	0.00%
20	899,000	0	0	0	0	0	0	0.00%
21	900,000	0	0	0	0	0	0	0.00%
22	901,000	0	0	0	0	0	0	0.00%
23	902,000	0	0	0	0	0	0	0.00%
24	903,000	0	0	0	0	0	0	0.00%
25	904,000	0	0	0	0	0	0	0.00%
26	905,000	0	0	0	0	0	0	0.00%
27	906,000	0	0	0	0	0	0	0.00%
28	907,000	0	0	0	0	0	0	0.00%
29	908,000	0	0	0	0	0	0	0.00%
30	909,000	0	0	0	0	0	0	0.00%
31	910,000	0	0	0	0	0	0	0.00%
32	911,000	0	0	0	0	0	0	0.00%
33	912,000	0	0	0	0	0	0	0.00%
34	913,000	0	0	0	0	0	0	0.00%
35	914,000	0	0	0	0	0	0	0.00%
36	915,000	0	0	0	0	0	0	0.00%
37	916,000	0	0	0	0	0	0	0.00%
38	917,000	0	0	0	0	0	0	0.00%
39	918,000	0	0	0	0	0	0	0.00%
40	919,000	0	0	0	0	0	0	0.00%
41	920,000	0	0	0	0	0	0	0.00%
42	921,000	0	0	0	0	0	0	0.00%
43	922,000	0	0	0	0	0	0	0.00%
44	923,000	0	0	0	0	0	0	0.00%
45	924,000	0	0	0	0	0	0	0.00%
46	925,000	0	0	0	0	0	0	0.00%
47	926,000	0	0	0	0	0	0	0.00%
48	927,000	0	0	0	0	0	0	0.00%
49	928,000	0	0	0	0	0	0	0.00%
50	929,000	0	0	0	0	0	0	0.00%
51	930,000	0	0	0	0	0	0	0.00%
52	931,000	0	0	0	0	0	0	0.00%
53	932,000	0	0	0	0	0	0	0.00%
54	933,000	0	0	0	0	0	0	0.00%
55	934,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Meter Size: 4"

Customer Class: General Service

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	935,000	0	0	0	0	0	0	0.00%
2	936,000	0	0	0	0	0	0	0.00%
3	937,000	0	0	0	0	0	0	0.00%
4	938,000	0	0	0	0	0	0	0.00%
5	939,000	0	0	0	0	0	0	0.00%
6	940,000	0	0	0	0	0	0	0.00%
7	941,000	0	0	0	0	0	0	0.00%
8	942,000	0	0	0	0	0	0	0.00%
9	943,000	0	0	0	0	0	0	0.00%
10	944,000	0	0	0	0	0	0	0.00%
11	945,000	0	0	0	0	0	0	0.00%
12	946,000	0	0	0	0	0	0	0.00%
13	947,000	0	0	0	0	0	0	0.00%
14	948,000	0	0	0	0	0	0	0.00%
15	949,000	0	0	0	0	0	0	0.00%
16	950,000	0	0	0	0	0	0	0.00%
17	951,000	0	0	0	0	0	0	0.00%
18	952,000	0	0	0	0	0	0	0.00%
19	953,000	0	0	0	0	0	0	0.00%
20	954,000	0	0	0	0	0	0	0.00%
21	955,000	0	0	0	0	0	0	0.00%
22	956,000	0	0	0	0	0	0	0.00%
23	957,000	0	0	0	0	0	0	0.00%
24	958,000	0	0	0	0	0	0	0.00%
25	959,000	0	0	0	0	0	0	0.00%
26	960,000	0	0	0	0	0	0	0.00%
27	961,000	0	0	0	0	0	0	0.00%
28	962,000	0	0	0	0	0	0	0.00%
29	963,000	0	0	0	0	0	0	0.00%
30	964,000	0	0	0	0	0	0	0.00%
31	965,000	0	0	0	0	0	0	0.00%
32	966,000	0	0	0	0	0	0	0.00%
33	967,000	0	0	0	0	0	0	0.00%
34	968,000	0	0	0	0	0	0	0.00%
35	969,000	0	0	0	0	0	0	0.00%
36	970,000	0	0	0	0	0	0	0.00%
37	971,000	0	0	0	0	0	0	0.00%
38	972,000	0	0	0	0	0	0	0.00%
39	973,000	0	0	0	0	0	0	0.00%
40	974,000	0	0	0	0	0	0	0.00%
41	975,000	0	0	0	0	0	0	0.00%
42	976,000	0	0	0	0	0	0	0.00%
43	977,000	0	0	0	0	0	0	0.00%
44	978,000	0	0	0	0	0	0	0.00%
45	979,000	0	0	0	0	0	0	0.00%
46	980,000	0	0	0	0	0	0	0.00%
47	981,000	0	0	0	0	0	0	0.00%
48	982,000	0	0	0	0	0	0	0.00%
49	983,000	0	0	0	0	0	0	0.00%
50	984,000	0	0	0	0	0	0	0.00%
51	985,000	0	0	0	0	0	0	0.00%
52	986,000	0	0	0	0	0	0	0.00%
53	987,000	0	0	0	0	0	0	0.00%
54	988,000	0	0	0	0	0	0	0.00%
55	989,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 75 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] ÷ (5)	Percentage of Total
1	990,000	0	0	0	0	0	0	0.00%
2	991,000	0	0	0	0	0	0	0.00%
3	992,000	0	0	0	0	0	0	0.00%
4	993,000	0	0	0	0	0	0	0.00%
5	994,000	0	0	0	0	0	0	0.00%
6	995,000	0	0	0	0	0	0	0.00%
7	996,000	0	0	0	0	0	0	0.00%
8	997,000	0	0	0	0	0	0	0.00%
9	998,000	0	0	0	0	0	0	0.00%
10	999,000	0	0	0	0	0	0	0.00%
11	1,000,000	0	0	0	0	0	0	0.00%
12	1,001,000	0	0	0	0	0	0	0.00%
13	1,002,000	0	0	0	0	0	0	0.00%
14	1,003,000	0	0	0	0	0	0	0.00%
15	1,004,000	0	0	0	0	0	0	0.00%
16	1,005,000	0	0	0	0	0	0	0.00%
17	1,006,000	0	0	0	0	0	0	0.00%
18	1,007,000	0	0	0	0	0	0	0.00%
19	1,008,000	0	0	0	0	0	0	0.00%
20	1,009,000	0	0	0	0	0	0	0.00%
21	1,010,000	0	0	0	0	0	0	0.00%
22	1,011,000	0	0	0	0	0	0	0.00%
23	1,012,000	0	0	0	0	0	0	0.00%
24	1,013,000	0	0	0	0	0	0	0.00%
25	1,014,000	0	0	0	0	0	0	0.00%
26	1,015,000	0	0	0	0	0	0	0.00%
27	1,016,000	0	0	0	0	0	0	0.00%
28	1,017,000	0	0	0	0	0	0	0.00%
29	1,018,000	0	0	0	0	0	0	0.00%
30	1,019,000	0	0	0	0	0	0	0.00%
31	1,020,000	0	0	0	0	0	0	0.00%
32	1,021,000	0	0	0	0	0	0	0.00%
33	1,022,000	0	0	0	0	0	0	0.00%
34	1,023,000	0	0	0	0	0	0	0.00%
35	1,024,000	0	0	0	0	0	0	0.00%
36	1,025,000	0	0	0	0	0	0	0.00%
37	1,026,000	0	0	0	0	0	0	0.00%
38	1,027,000	0	0	0	0	0	0	0.00%
39	1,028,000	0	0	0	0	0	0	0.00%
40	1,029,000	0	0	0	0	0	0	0.00%
41	1,030,000	0	0	0	0	0	0	0.00%
42	1,031,000	0	0	0	0	0	0	0.00%
43	1,032,000	0	0	0	0	0	0	0.00%
44	1,033,000	0	0	0	0	0	0	0.00%
45	1,034,000	0	0	0	0	0	0	0.00%
46	1,035,000	0	0	0	0	0	0	0.00%
47	1,036,000	0	0	0	0	0	0	0.00%
48	1,037,000	0	0	0	0	0	0	0.00%
49	1,038,000	0	0	0	0	0	0	0.00%
50	1,039,000	0	0	0	0	0	0	0.00%
51	1,040,000	0	0	0	0	0	0	0.00%
52	1,041,000	0	0	0	0	0	0	0.00%
53	1,042,000	0	0	0	0	0	0	0.00%
54	1,043,000	0	0	0	0	0	0	0.00%
55	1,044,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	1,045,000	0	0	0	0	0	0	0.00%
2	1,046,000	0	0	0	0	0	0	0.00%
3	1,047,000	0	0	0	0	0	0	0.00%
4	1,048,000	0	0	0	0	0	0	0.00%
5	1,049,000	0	0	0	0	0	0	0.00%
6	1,050,000	0	0	0	0	0	0	0.00%
7	1,051,000	0	0	0	0	0	0	0.00%
8	1,052,000	0	0	0	0	0	0	0.00%
9	1,053,000	0	0	0	0	0	0	0.00%
10	1,054,000	0	0	0	0	0	0	0.00%
11	1,055,000	0	0	0	0	0	0	0.00%
12	1,056,000	0	0	0	0	0	0	0.00%
13	1,057,000	0	0	0	0	0	0	0.00%
14	1,058,000	0	0	0	0	0	0	0.00%
15	1,059,000	0	0	0	0	0	0	0.00%
16	1,060,000	0	0	0	0	0	0	0.00%
17	1,061,000	0	0	0	0	0	0	0.00%
18	1,062,000	0	0	0	0	0	0	0.00%
19	1,063,000	0	0	0	0	0	0	0.00%
20	1,064,000	0	0	0	0	0	0	0.00%
21	1,065,000	0	0	0	0	0	0	0.00%
22	1,066,000	0	0	0	0	0	0	0.00%
23	1,067,000	0	0	0	0	0	0	0.00%
24	1,068,000	0	0	0	0	0	0	0.00%
25	1,069,000	0	0	0	0	0	0	0.00%
26	1,070,000	0	0	0	0	0	0	0.00%
27	1,071,000	0	0	0	0	0	0	0.00%
28	1,072,000	0	0	0	0	0	0	0.00%
29	1,073,000	0	0	0	0	0	0	0.00%
30	1,074,000	0	0	0	0	0	0	0.00%
31	1,075,000	0	0	0	0	0	0	0.00%
32	1,076,000	0	0	0	0	0	0	0.00%
33	1,077,000	0	0	0	0	0	0	0.00%
34	1,078,000	0	0	0	0	0	0	0.00%
35	1,079,000	0	0	0	0	0	0	0.00%
36	1,080,000	0	0	0	0	0	0	0.00%
37	1,081,000	0	0	0	0	0	0	0.00%
38	1,082,000	0	0	0	0	0	0	0.00%
39	1,083,000	0	0	0	0	0	0	0.00%
40	1,084,000	0	0	0	0	0	0	0.00%
41	1,085,000	0	0	0	0	0	0	0.00%
42	1,086,000	0	0	0	0	0	0	0.00%
43	1,087,000	0	0	0	0	0	0	0.00%
44	1,088,000	0	0	0	0	0	0	0.00%
45	1,089,000	0	0	0	0	0	0	0.00%
46	1,090,000	0	0	0	0	0	0	0.00%
47	1,091,000	0	0	0	0	0	0	0.00%
48	1,092,000	0	0	0	0	0	0	0.00%
49	1,093,000	0	0	0	0	0	0	0.00%
50	1,094,000	0	0	0	0	0	0	0.00%
51	1,095,000	0	0	0	0	0	0	0.00%
52	1,096,000	0	0	0	0	0	0	0.00%
53	1,097,000	0	0	0	0	0	0	0.00%
54	1,098,000	0	0	0	0	0	0	0.00%
55	1,099,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	1,100,000	0	0	0	0	0	0	0.00%
2	1,101,000	0	0	0	0	0	0	0.00%
3	1,102,000	0	0	0	0	0	0	0.00%
4	1,103,000	0	0	0	0	0	0	0.00%
5	1,104,000	0	0	0	0	0	0	0.00%
6	1,105,000	0	0	0	0	0	0	0.00%
7	1,106,000	0	0	0	0	0	0	0.00%
8	1,107,000	0	0	0	0	0	0	0.00%
9	1,108,000	0	0	0	0	0	0	0.00%
10	1,109,000	0	0	0	0	0	0	0.00%
11	1,110,000	0	0	0	0	0	0	0.00%
12	1,111,000	0	0	0	0	0	0	0.00%
13	1,112,000	0	0	0	0	0	0	0.00%
14	1,113,000	0	0	0	0	0	0	0.00%
15	1,114,000	0	0	0	0	0	0	0.00%
16	1,115,000	0	0	0	0	0	0	0.00%
17	1,116,000	0	0	0	0	0	0	0.00%
18	1,117,000	0	0	0	0	0	0	0.00%
19	1,118,000	0	0	0	0	0	0	0.00%
20	1,119,000	0	0	0	0	0	0	0.00%
21	1,120,000	0	0	0	0	0	0	0.00%
22	1,121,000	0	0	0	0	0	0	0.00%
23	1,122,000	0	0	0	0	0	0	0.00%
24	1,123,000	0	0	0	0	0	0	0.00%
25	1,124,000	0	0	0	0	0	0	0.00%
26	1,125,000	0	0	0	0	0	0	0.00%
27	1,126,000	0	0	0	0	0	0	0.00%
28	1,127,000	0	0	0	0	0	0	0.00%
29	1,128,000	0	0	0	0	0	0	0.00%
30	1,129,000	0	0	0	0	0	0	0.00%
31	1,130,000	0	0	0	0	0	0	0.00%
32	1,131,000	0	0	0	0	0	0	0.00%
33	1,132,000	0	0	0	0	0	0	0.00%
34	1,133,000	0	0	0	0	0	0	0.00%
35	1,134,000	0	0	0	0	0	0	0.00%
36	1,135,000	0	0	0	0	0	0	0.00%
37	1,136,000	0	0	0	0	0	0	0.00%
38	1,137,000	0	0	0	0	0	0	0.00%
39	1,138,000	0	0	0	0	0	0	0.00%
40	1,139,000	0	0	0	0	0	0	0.00%
41	1,140,000	0	0	0	0	0	0	0.00%
42	1,141,000	0	0	0	0	0	0	0.00%
43	1,142,000	0	0	0	0	0	0	0.00%
44	1,143,000	0	0	0	0	0	0	0.00%
45	1,144,000	0	0	0	0	0	0	0.00%
46	1,145,000	0	0	0	0	0	0	0.00%
47	1,146,000	0	0	0	0	0	0	0.00%
48	1,147,000	0	0	0	0	0	0	0.00%
49	1,148,000	0	0	0	0	0	0	0.00%
50	1,149,000	0	0	0	0	0	0	0.00%
51	1,150,000	0	0	0	0	0	0	0.00%
52	1,151,000	0	0	0	0	0	0	0.00%
53	1,152,000	0	0	0	0	0	0	0.00%
54	1,153,000	0	0	0	0	0	0	0.00%
55	1,154,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 78 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,155,000	0	0	0	0	0	0	0.00%
2	1,156,000	0	0	0	0	0	0	0.00%
3	1,157,000	0	0	0	0	0	0	0.00%
4	1,158,000	0	0	0	0	0	0	0.00%
5	1,159,000	0	0	0	0	0	0	0.00%
6	1,160,000	0	0	0	0	0	0	0.00%
7	1,161,000	0	0	0	0	0	0	0.00%
8	1,162,000	0	0	0	0	0	0	0.00%
9	1,163,000	0	0	0	0	0	0	0.00%
10	1,164,000	0	0	0	0	0	0	0.00%
11	1,165,000	0	0	0	0	0	0	0.00%
12	1,166,000	0	0	0	0	0	0	0.00%
13	1,167,000	0	0	0	0	0	0	0.00%
14	1,168,000	0	0	0	0	0	0	0.00%
15	1,169,000	0	0	0	0	0	0	0.00%
16	1,170,000	0	0	0	0	0	0	0.00%
17	1,171,000	0	0	0	0	0	0	0.00%
18	1,172,000	0	0	0	0	0	0	0.00%
19	1,173,000	0	0	0	0	0	0	0.00%
20	1,174,000	0	0	0	0	0	0	0.00%
21	1,175,000	0	0	0	0	0	0	0.00%
22	1,176,000	0	0	0	0	0	0	0.00%
23	1,177,000	0	0	0	0	0	0	0.00%
24	1,178,000	0	0	0	0	0	0	0.00%
25	1,179,000	0	0	0	0	0	0	0.00%
26	1,180,000	0	0	0	0	0	0	0.00%
27	1,181,000	0	0	0	0	0	0	0.00%
28	1,182,000	0	0	0	0	0	0	0.00%
29	1,183,000	0	0	0	0	0	0	0.00%
30	1,184,000	0	0	0	0	0	0	0.00%
31	1,185,000	0	0	0	0	0	0	0.00%
32	1,186,000	0	0	0	0	0	0	0.00%
33	1,187,000	0	0	0	0	0	0	0.00%
34	1,188,000	0	0	0	0	0	0	0.00%
35	1,189,000	0	0	0	0	0	0	0.00%
36	1,190,000	0	0	0	0	0	0	0.00%
37	1,191,000	0	0	0	0	0	0	0.00%
38	1,192,000	0	0	0	0	0	0	0.00%
39	1,193,000	0	0	0	0	0	0	0.00%
40	1,194,000	0	0	0	0	0	0	0.00%
41	1,195,000	0	0	0	0	0	0	0.00%
42	1,196,000	0	0	0	0	0	0	0.00%
43	1,197,000	0	0	0	0	0	0	0.00%
44	1,198,000	0	0	0	0	0	0	0.00%
45	1,199,000	0	0	0	0	0	0	0.00%
46	1,200,000	0	0	0	0	0	0	0.00%
47	1,201,000	0	0	0	0	0	0	0.00%
48	1,202,000	0	0	0	0	0	0	0.00%
49	1,203,000	0	0	0	0	0	0	0.00%
50	1,204,000	0	0	0	0	0	0	0.00%
51	1,205,000	0	0	0	0	0	0	0.00%
52	1,206,000	0	0	0	0	0	0	0.00%
53	1,207,000	0	0	0	0	0	0	0.00%
54	1,208,000	0	0	0	0	0	0	0.00%
55	1,209,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,210,000	0	0	0	0	0	0	0.00%
2	1,211,000	0	0	0	0	0	0	0.00%
3	1,212,000	0	0	0	0	0	0	0.00%
4	1,213,000	0	0	0	0	0	0	0.00%
5	1,214,000	0	0	0	0	0	0	0.00%
6	1,215,000	0	0	0	0	0	0	0.00%
7	1,216,000	0	0	0	0	0	0	0.00%
8	1,217,000	0	0	0	0	0	0	0.00%
9	1,218,000	0	0	0	0	0	0	0.00%
10	1,219,000	0	0	0	0	0	0	0.00%
11	1,220,000	0	0	0	0	0	0	0.00%
12	1,221,000	0	0	0	0	0	0	0.00%
13	1,222,000	0	0	0	0	0	0	0.00%
14	1,223,000	0	0	0	0	0	0	0.00%
15	1,224,000	0	0	0	0	0	0	0.00%
16	1,225,000	0	0	0	0	0	0	0.00%
17	1,226,000	0	0	0	0	0	0	0.00%
18	1,227,000	0	0	0	0	0	0	0.00%
19	1,228,000	0	0	0	0	0	0	0.00%
20	1,229,000	0	0	0	0	0	0	0.00%
21	1,230,000	0	0	0	0	0	0	0.00%
22	1,231,000	0	0	0	0	0	0	0.00%
23	1,232,000	0	0	0	0	0	0	0.00%
24	1,233,000	0	0	0	0	0	0	0.00%
25	1,234,000	0	0	0	0	0	0	0.00%
26	1,235,000	0	0	0	0	0	0	0.00%
27	1,236,000	0	0	0	0	0	0	0.00%
28	1,237,000	0	0	0	0	0	0	0.00%
29	1,238,000	0	0	0	0	0	0	0.00%
30	1,239,000	0	0	0	0	0	0	0.00%
31	1,240,000	0	0	0	0	0	0	0.00%
32	1,241,000	0	0	0	0	0	0	0.00%
33	1,242,000	0	0	0	0	0	0	0.00%
34	1,243,000	0	0	0	0	0	0	0.00%
35	1,244,000	0	0	0	0	0	0	0.00%
36	1,245,000	0	0	0	0	0	0	0.00%
37	1,246,000	0	0	0	0	0	0	0.00%
38	1,247,000	0	0	0	0	0	0	0.00%
39	1,248,000	0	0	0	0	0	0	0.00%
40	1,249,000	0	0	0	0	0	0	0.00%
41	1,250,000	0	0	0	0	0	0	0.00%
42	1,251,000	0	0	0	0	0	0	0.00%
43	1,252,000	0	0	0	0	0	0	0.00%
44	1,253,000	0	0	0	0	0	0	0.00%
45	1,254,000	0	0	0	0	0	0	0.00%
46	1,255,000	0	0	0	0	0	0	0.00%
47	1,256,000	0	0	0	0	0	0	0.00%
48	1,257,000	0	0	0	0	0	0	0.00%
49	1,258,000	0	0	0	0	0	0	0.00%
50	1,259,000	0	0	0	0	0	0	0.00%
51	1,260,000	0	0	0	0	0	0	0.00%
52	1,261,000	0	0	0	0	0	0	0.00%
53	1,262,000	0	0	0	0	0	0	0.00%
54	1,263,000	0	0	0	0	0	0	0.00%
55	1,264,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,265,000	0	0	0	0	0	0	0.00%
2	1,266,000	0	0	0	0	0	0	0.00%
3	1,267,000	0	0	0	0	0	0	0.00%
4	1,268,000	0	0	0	0	0	0	0.00%
5	1,269,000	0	0	0	0	0	0	0.00%
6	1,270,000	0	0	0	0	0	0	0.00%
7	1,271,000	0	0	0	0	0	0	0.00%
8	1,272,000	0	0	0	0	0	0	0.00%
9	1,273,000	0	0	0	0	0	0	0.00%
10	1,274,000	0	0	0	0	0	0	0.00%
11	1,275,000	0	0	0	0	0	0	0.00%
12	1,276,000	0	0	0	0	0	0	0.00%
13	1,277,000	0	0	0	0	0	0	0.00%
14	1,278,000	0	0	0	0	0	0	0.00%
15	1,279,000	0	0	0	0	0	0	0.00%
16	1,280,000	0	0	0	0	0	0	0.00%
17	1,281,000	0	0	0	0	0	0	0.00%
18	1,282,000	0	0	0	0	0	0	0.00%
19	1,283,000	0	0	0	0	0	0	0.00%
20	1,284,000	0	0	0	0	0	0	0.00%
21	1,285,000	0	0	0	0	0	0	0.00%
22	1,286,000	0	0	0	0	0	0	0.00%
23	1,287,000	0	0	0	0	0	0	0.00%
24	1,288,000	0	0	0	0	0	0	0.00%
25	1,289,000	0	0	0	0	0	0	0.00%
26	1,290,000	0	0	0	0	0	0	0.00%
27	1,291,000	0	0	0	0	0	0	0.00%
28	1,292,000	0	0	0	0	0	0	0.00%
29	1,293,000	0	0	0	0	0	0	0.00%
30	1,294,000	0	0	0	0	0	0	0.00%
31	1,295,000	0	0	0	0	0	0	0.00%
32	1,296,000	0	0	0	0	0	0	0.00%
33	1,297,000	0	0	0	0	0	0	0.00%
34	1,298,000	0	0	0	0	0	0	0.00%
35	1,299,000	0	0	0	0	0	0	0.00%
36	1,300,000	0	0	0	0	0	0	0.00%
37	1,301,000	0	0	0	0	0	0	0.00%
38	1,302,000	0	0	0	0	0	0	0.00%
39	1,303,000	0	0	0	0	0	0	0.00%
40	1,304,000	0	0	0	0	0	0	0.00%
41	1,305,000	0	0	0	0	0	0	0.00%
42	1,306,000	0	0	0	0	0	0	0.00%
43	1,307,000	0	0	0	0	0	0	0.00%
44	1,308,000	0	0	0	0	0	0	0.00%
45	1,309,000	0	0	0	0	0	0	0.00%
46	1,310,000	0	0	0	0	0	0	0.00%
47	1,311,000	0	0	0	0	0	0	0.00%
48	1,312,000	0	0	0	0	0	0	0.00%
49	1,313,000	0	0	0	0	0	0	0.00%
50	1,314,000	0	0	0	0	0	0	0.00%
51	1,315,000	0	0	0	0	0	0	0.00%
52	1,316,000	0	0	0	0	0	0	0.00%
53	1,317,000	0	0	0	0	0	0	0.00%
54	1,318,000	0	0	0	0	0	0	0.00%
55	1,319,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	1,320,000	0	0	0	0		0	0.00%
2	1,321,000	0	0	0	0		0	0.00%
3	1,322,000	0	0	0	0		0	0.00%
4	1,323,000	0	0	0	0		0	0.00%
5	1,324,000	0	0	0	0		0	0.00%
6	1,325,000	0	0	0	0		0	0.00%
7	1,326,000	0	0	0	0		0	0.00%
8	1,327,000	0	0	0	0		0	0.00%
9	1,328,000	0	0	0	0		0	0.00%
10	1,329,000	0	0	0	0		0	0.00%
11	1,330,000	0	0	0	0		0	0.00%
12	1,331,000	0	0	0	0		0	0.00%
13	1,332,000	0	0	0	0		0	0.00%
14	1,333,000	0	0	0	0		0	0.00%
15	1,334,000	0	0	0	0		0	0.00%
16	1,335,000	0	0	0	0		0	0.00%
17	1,336,000	0	0	0	0		0	0.00%
18	1,337,000	0	0	0	0		0	0.00%
19	1,338,000	0	0	0	0		0	0.00%
20	1,339,000	0	0	0	0		0	0.00%
21	1,340,000	0	0	0	0		0	0.00%
22	1,341,000	0	0	0	0		0	0.00%
23	1,342,000	0	0	0	0		0	0.00%
24	1,343,000	0	0	0	0		0	0.00%
25	1,344,000	0	0	0	0		0	0.00%
26	1,345,000	0	0	0	0		0	0.00%
27	1,346,000	0	0	0	0		0	0.00%
28	1,347,000	0	0	0	0		0	0.00%
29	1,348,000	0	0	0	0		0	0.00%
30	1,349,000	0	0	0	0		0	0.00%
31	1,350,000	0	0	0	0		0	0.00%
32	1,351,000	0	0	0	0		0	0.00%
33	1,352,000	0	0	0	0		0	0.00%
34	1,353,000	0	0	0	0		0	0.00%
35	1,354,000	0	0	0	0		0	0.00%
36	1,355,000	0	0	0	0		0	0.00%
37	1,356,000	0	0	0	0		0	0.00%
38	1,357,000	0	0	0	0		0	0.00%
39	1,358,000	0	0	0	0		0	0.00%
40	1,359,000	0	0	0	0		0	0.00%
41	1,360,000	0	0	0	0		0	0.00%
42	1,361,000	0	0	0	0		0	0.00%
43	1,362,000	0	0	0	0		0	0.00%
44	1,363,000	0	0	0	0		0	0.00%
45	1,364,000	0	0	0	0		0	0.00%
46	1,365,000	0	0	0	0		0	0.00%
47	1,366,000	0	0	0	0		0	0.00%
48	1,367,000	0	0	0	0		0	0.00%
49	1,368,000	0	0	0	0		0	0.00%
50	1,369,000	0	0	0	0		0	0.00%
51	1,370,000	0	0	0	0		0	0.00%
52	1,371,000	0	0	0	0		0	0.00%
53	1,372,000	0	0	0	0		0	0.00%
54	1,373,000	0	0	0	0		0	0.00%
55	1,374,000	0	0	0	0		0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	1,375,000	0	0	0	0	0	0	0.00%
2	1,378,000	0	0	0	0	0	0	0.00%
3	1,377,000	0	0	0	0	0	0	0.00%
4	1,378,000	0	0	0	0	0	0	0.00%
5	1,379,000	0	0	0	0	0	0	0.00%
6	1,380,000	0	0	0	0	0	0	0.00%
7	1,381,000	0	0	0	0	0	0	0.00%
8	1,382,000	0	0	0	0	0	0	0.00%
9	1,383,000	0	0	0	0	0	0	0.00%
10	1,384,000	0	0	0	0	0	0	0.00%
11	1,385,000	0	0	0	0	0	0	0.00%
12	1,386,000	0	0	0	0	0	0	0.00%
13	1,387,000	0	0	0	0	0	0	0.00%
14	1,388,000	0	0	0	0	0	0	0.00%
15	1,389,000	0	0	0	0	0	0	0.00%
16	1,390,000	0	0	0	0	0	0	0.00%
17	1,391,000	0	0	0	0	0	0	0.00%
18	1,392,000	0	0	0	0	0	0	0.00%
19	1,393,000	0	0	0	0	0	0	0.00%
20	1,394,000	0	0	0	0	0	0	0.00%
21	1,395,000	0	0	0	0	0	0	0.00%
22	1,396,000	0	0	0	0	0	0	0.00%
23	1,397,000	0	0	0	0	0	0	0.00%
24	1,398,000	0	0	0	0	0	0	0.00%
25	1,399,000	0	0	0	0	0	0	0.00%
26	1,400,000	0	0	0	0	0	0	0.00%
27	1,401,000	0	0	0	0	0	0	0.00%
28	1,402,000	0	0	0	0	0	0	0.00%
29	1,403,000	0	0	0	0	0	0	0.00%
30	1,404,000	0	0	0	0	0	0	0.00%
31	1,405,000	0	0	0	0	0	0	0.00%
32	1,406,000	0	0	0	0	0	0	0.00%
33	1,407,000	0	0	0	0	0	0	0.00%
34	1,408,000	0	0	0	0	0	0	0.00%
35	1,409,000	0	0	0	0	0	0	0.00%
36	1,410,000	0	0	0	0	0	0	0.00%
37	1,411,000	0	0	0	0	0	0	0.00%
38	1,412,000	0	0	0	0	0	0	0.00%
39	1,413,000	0	0	0	0	0	0	0.00%
40	1,414,000	0	0	0	0	0	0	0.00%
41	1,415,000	0	0	0	0	0	0	0.00%
42	1,416,000	0	0	0	0	0	0	0.00%
43	1,417,000	0	0	0	0	0	0	0.00%
44	1,418,000	0	0	0	0	0	0	0.00%
45	1,419,000	0	0	0	0	0	0	0.00%
46	1,420,000	0	0	0	0	0	0	0.00%
47	1,421,000	0	0	0	0	0	0	0.00%
48	1,422,000	0	0	0	0	0	0	0.00%
49	1,423,000	0	0	0	0	0	0	0.00%
50	1,424,000	0	0	0	0	0	0	0.00%
51	1,425,000	0	0	0	0	0	0	0.00%
52	1,426,000	0	0	0	0	0	0	0.00%
53	1,427,000	0	0	0	0	0	0	0.00%
54	1,428,000	0	0	0	0	0	0	0.00%
55	1,429,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	1,430,000	0	0	0	0	0	0	0.00%
2	1,431,000	0	0	0	0	0	0	0.00%
3	1,432,000	0	0	0	0	0	0	0.00%
4	1,433,000	0	0	0	0	0	0	0.00%
5	1,434,000	0	0	0	0	0	0	0.00%
6	1,435,000	0	0	0	0	0	0	0.00%
7	1,436,000	0	0	0	0	0	0	0.00%
8	1,437,000	0	0	0	0	0	0	0.00%
9	1,438,000	0	0	0	0	0	0	0.00%
10	1,439,000	0	0	0	0	0	0	0.00%
11	1,440,000	0	0	0	0	0	0	0.00%
12	1,441,000	0	0	0	0	0	0	0.00%
13	1,442,000	0	0	0	0	0	0	0.00%
14	1,443,000	0	0	0	0	0	0	0.00%
15	1,444,000	0	0	0	0	0	0	0.00%
16	1,445,000	0	0	0	0	0	0	0.00%
17	1,446,000	0	0	0	0	0	0	0.00%
18	1,447,000	0	0	0	0	0	0	0.00%
19	1,448,000	0	0	0	0	0	0	0.00%
20	1,449,000	0	0	0	0	0	0	0.00%
21	1,450,000	0	0	0	0	0	0	0.00%
22	1,451,000	0	0	0	0	0	0	0.00%
23	1,452,000	0	0	0	0	0	0	0.00%
24	1,453,000	0	0	0	0	0	0	0.00%
25	1,454,000	0	0	0	0	0	0	0.00%
26	1,455,000	0	0	0	0	0	0	0.00%
27	1,456,000	0	0	0	0	0	0	0.00%
28	1,457,000	0	0	0	0	0	0	0.00%
29	1,458,000	0	0	0	0	0	0	0.00%
30	1,459,000	0	0	0	0	0	0	0.00%
31	1,460,000	0	0	0	0	0	0	0.00%
32	1,461,000	0	0	0	0	0	0	0.00%
33	1,462,000	0	0	0	0	0	0	0.00%
34	1,463,000	0	0	0	0	0	0	0.00%
35	1,464,000	0	0	0	0	0	0	0.00%
36	1,465,000	0	0	0	0	0	0	0.00%
37	1,466,000	0	0	0	0	0	0	0.00%
38	1,467,000	0	0	0	0	0	0	0.00%
39	1,468,000	0	0	0	0	0	0	0.00%
40	1,469,000	0	0	0	0	0	0	0.00%
41	1,470,000	0	0	0	0	0	0	0.00%
42	1,471,000	0	0	0	0	0	0	0.00%
43	1,472,000	0	0	0	0	0	0	0.00%
44	1,473,000	0	0	0	0	0	0	0.00%
45	1,474,000	0	0	0	0	0	0	0.00%
46	1,475,000	0	0	0	0	0	0	0.00%
47	1,476,000	0	0	0	0	0	0	0.00%
48	1,477,000	0	0	0	0	0	0	0.00%
49	1,478,000	0	0	0	0	0	0	0.00%
50	1,479,000	0	0	0	0	0	0	0.00%
51	1,480,000	0	0	0	0	0	0	0.00%
52	1,481,000	0	0	0	0	0	0	0.00%
53	1,482,000	0	0	0	0	0	0	0.00%
54	1,483,000	0	0	0	0	0	0	0.00%
55	1,484,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	1,485,000	0	0	0	0	0	0	0.00%
2	1,486,000	0	0	0	0	0	0	0.00%
3	1,487,000	0	0	0	0	0	0	0.00%
4	1,488,000	0	0	0	0	0	0	0.00%
5	1,489,000	0	0	0	0	0	0	0.00%
6	1,490,000	0	0	0	0	0	0	0.00%
7	1,491,000	0	0	0	0	0	0	0.00%
8	1,492,000	0	0	0	0	0	0	0.00%
9	1,493,000	0	0	0	0	0	0	0.00%
10	1,494,000	0	0	0	0	0	0	0.00%
11	1,495,000	0	0	0	0	0	0	0.00%
12	1,496,000	0	0	0	0	0	0	0.00%
13	1,497,000	0	0	0	0	0	0	0.00%
14	1,498,000	0	0	0	0	0	0	0.00%
15	1,499,000	0	0	0	0	0	0	0.00%
16	1,500,000	0	0	0	0	0	0	0.00%
17	1,501,000	0	0	0	0	0	0	0.00%
18	1,502,000	0	0	0	0	0	0	0.00%
19	1,503,000	0	0	0	0	0	0	0.00%
20	1,504,000	0	0	0	0	0	0	0.00%
21	1,505,000	0	0	0	0	0	0	0.00%
22	1,506,000	0	0	0	0	0	0	0.00%
23	1,507,000	0	0	0	0	0	0	0.00%
24	1,508,000	0	0	0	0	0	0	0.00%
25	1,509,000	0	0	0	0	0	0	0.00%
26	1,510,000	0	0	0	0	0	0	0.00%
27	1,511,000	0	0	0	0	0	0	0.00%
28	1,512,000	0	0	0	0	0	0	0.00%
29	1,513,000	0	0	0	0	0	0	0.00%
30	1,514,000	0	0	0	0	0	0	0.00%
31	1,515,000	0	0	0	0	0	0	0.00%
32	1,516,000	0	0	0	0	0	0	0.00%
33	1,517,000	0	0	0	0	0	0	0.00%
34	1,518,000	0	0	0	0	0	0	0.00%
35	1,519,000	0	0	0	0	0	0	0.00%
36	1,520,000	0	0	0	0	0	0	0.00%
37	1,521,000	0	0	0	0	0	0	0.00%
38	1,522,000	0	0	0	0	0	0	0.00%
39	1,523,000	0	0	0	0	0	0	0.00%
40	1,524,000	0	0	0	0	0	0	0.00%
41	1,525,000	0	0	0	0	0	0	0.00%
42	1,526,000	0	0	0	0	0	0	0.00%
43	1,527,000	0	0	0	0	0	0	0.00%
44	1,528,000	0	0	0	0	0	0	0.00%
45	1,529,000	0	0	0	0	0	0	0.00%
46	1,530,000	0	0	0	0	0	0	0.00%
47	1,531,000	0	0	0	0	0	0	0.00%
48	1,532,000	0	0	0	0	0	0	0.00%
49	1,533,000	0	0	0	0	0	0	0.00%
50	1,534,000	0	0	0	0	0	0	0.00%
51	1,535,000	0	0	0	0	0	0	0.00%
52	1,536,000	0	0	0	0	0	0	0.00%
53	1,537,000	0	0	0	0	0	0	0.00%
54	1,538,000	0	0	0	0	0	0	0.00%
55	1,539,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 85 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,540,000	0	0	0	0	0	0	0.00%
2	1,541,000	0	0	0	0	0	0	0.00%
3	1,542,000	0	0	0	0	0	0	0.00%
4	1,543,000	0	0	0	0	0	0	0.00%
5	1,544,000	0	0	0	0	0	0	0.00%
6	1,545,000	0	0	0	0	0	0	0.00%
7	1,546,000	0	0	0	0	0	0	0.00%
8	1,547,000	0	0	0	0	0	0	0.00%
9	1,548,000	0	0	0	0	0	0	0.00%
10	1,549,000	0	0	0	0	0	0	0.00%
11	1,550,000	0	0	0	0	0	0	0.00%
12	1,551,000	0	0	0	0	0	0	0.00%
13	1,552,000	0	0	0	0	0	0	0.00%
14	1,553,000	0	0	0	0	0	0	0.00%
15	1,554,000	0	0	0	0	0	0	0.00%
16	1,555,000	0	0	0	0	0	0	0.00%
17	1,556,000	0	0	0	0	0	0	0.00%
18	1,557,000	0	0	0	0	0	0	0.00%
19	1,558,000	0	0	0	0	0	0	0.00%
20	1,559,000	0	0	0	0	0	0	0.00%
21	1,560,000	0	0	0	0	0	0	0.00%
22	1,561,000	0	0	0	0	0	0	0.00%
23	1,562,000	0	0	0	0	0	0	0.00%
24	1,563,000	0	0	0	0	0	0	0.00%
25	1,564,000	0	0	0	0	0	0	0.00%
26	1,565,000	0	0	0	0	0	0	0.00%
27	1,566,000	0	0	0	0	0	0	0.00%
28	1,567,000	0	0	0	0	0	0	0.00%
29	1,568,000	0	0	0	0	0	0	0.00%
30	1,569,000	0	0	0	0	0	0	0.00%
31	1,570,000	0	0	0	0	0	0	0.00%
32	1,571,000	0	0	0	0	0	0	0.00%
33	1,572,000	0	0	0	0	0	0	0.00%
34	1,573,000	0	0	0	0	0	0	0.00%
35	1,574,000	0	0	0	0	0	0	0.00%
36	1,575,000	0	0	0	0	0	0	0.00%
37	1,576,000	0	0	0	0	0	0	0.00%
38	1,577,000	0	0	0	0	0	0	0.00%
39	1,578,000	0	0	0	0	0	0	0.00%
40	1,579,000	0	0	0	0	0	0	0.00%
41	1,580,000	0	0	0	0	0	0	0.00%
42	1,581,000	0	0	0	0	0	0	0.00%
43	1,582,000	0	0	0	0	0	0	0.00%
44	1,583,000	0	0	0	0	0	0	0.00%
45	1,584,000	0	0	0	0	0	0	0.00%
46	1,585,000	0	0	0	0	0	0	0.00%
47	1,586,000	0	0	0	0	0	0	0.00%
48	1,587,000	0	0	0	0	0	0	0.00%
49	1,588,000	0	0	0	0	0	0	0.00%
50	1,589,000	0	0	0	0	0	0	0.00%
51	1,590,000	0	0	0	0	0	0	0.00%
52	1,591,000	0	0	0	0	0	0	0.00%
53	1,592,000	0	0	0	0	0	0	0.00%
54	1,593,000	0	0	0	0	0	0	0.00%
55	1,594,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	1,595,000	0	0	0	0	0	0	0.00%
2	1,596,000	0	0	0	0	0	0	0.00%
3	1,597,000	0	0	0	0	0	0	0.00%
4	1,598,000	0	0	0	0	0	0	0.00%
5	1,599,000	0	0	0	0	0	0	0.00%
6	1,600,000	0	0	0	0	0	0	0.00%
7	1,601,000	0	0	0	0	0	0	0.00%
8	1,602,000	0	0	0	0	0	0	0.00%
9	1,603,000	0	0	0	0	0	0	0.00%
10	1,604,000	0	0	0	0	0	0	0.00%
11	1,605,000	0	0	0	0	0	0	0.00%
12	1,606,000	0	0	0	0	0	0	0.00%
13	1,607,000	0	0	0	0	0	0	0.00%
14	1,608,000	0	0	0	0	0	0	0.00%
15	1,609,000	0	0	0	0	0	0	0.00%
16	1,610,000	0	0	0	0	0	0	0.00%
17	1,611,000	0	0	0	0	0	0	0.00%
18	1,612,000	0	0	0	0	0	0	0.00%
19	1,613,000	0	0	0	0	0	0	0.00%
20	1,614,000	0	0	0	0	0	0	0.00%
21	1,615,000	0	0	0	0	0	0	0.00%
22	1,616,000	0	0	0	0	0	0	0.00%
23	1,617,000	0	0	0	0	0	0	0.00%
24	1,618,000	0	0	0	0	0	0	0.00%
25	1,619,000	0	0	0	0	0	0	0.00%
26	1,620,000	0	0	0	0	0	0	0.00%
27	1,621,000	0	0	0	0	0	0	0.00%
28	1,622,000	0	0	0	0	0	0	0.00%
29	1,623,000	0	0	0	0	0	0	0.00%
30	1,624,000	0	0	0	0	0	0	0.00%
31	1,625,000	0	0	0	0	0	0	0.00%
32	1,626,000	0	0	0	0	0	0	0.00%
33	1,627,000	0	0	0	0	0	0	0.00%
34	1,628,000	0	0	0	0	0	0	0.00%
35	1,629,000	0	0	0	0	0	0	0.00%
36	1,630,000	0	0	0	0	0	0	0.00%
37	1,631,000	0	0	0	0	0	0	0.00%
38	1,632,000	0	0	0	0	0	0	0.00%
39	1,633,000	0	0	0	0	0	0	0.00%
40	1,634,000	0	0	0	0	0	0	0.00%
41	1,635,000	0	0	0	0	0	0	0.00%
42	1,636,000	0	0	0	0	0	0	0.00%
43	1,637,000	0	0	0	0	0	0	0.00%
44	1,638,000	0	0	0	0	0	0	0.00%
45	1,639,000	0	0	0	0	0	0	0.00%
46	1,640,000	0	0	0	0	0	0	0.00%
47	1,641,000	0	0	0	0	0	0	0.00%
48	1,642,000	0	0	0	0	0	0	0.00%
49	1,643,000	0	0	0	0	0	0	0.00%
50	1,644,000	0	0	0	0	0	0	0.00%
51	1,645,000	0	0	0	0	0	0	0.00%
52	1,646,000	0	0	0	0	0	0	0.00%
53	1,647,000	0	0	0	0	0	0	0.00%
54	1,648,000	0	0	0	0	0	0	0.00%
55	1,649,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

Page 87 of 165

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,850,000	0	0	0	0	0	0	0.00%
2	1,851,000	0	0	0	0	0	0	0.00%
3	1,852,000	0	0	0	0	0	0	0.00%
4	1,853,000	0	0	0	0	0	0	0.00%
5	1,854,000	0	0	0	0	0	0	0.00%
6	1,855,000	0	0	0	0	0	0	0.00%
7	1,856,000	0	0	0	0	0	0	0.00%
8	1,857,000	0	0	0	0	0	0	0.00%
9	1,858,000	0	0	0	0	0	0	0.00%
10	1,859,000	0	0	0	0	0	0	0.00%
11	1,860,000	0	0	0	0	0	0	0.00%
12	1,861,000	0	0	0	0	0	0	0.00%
13	1,862,000	0	0	0	0	0	0	0.00%
14	1,863,000	0	0	0	0	0	0	0.00%
15	1,864,000	0	0	0	0	0	0	0.00%
16	1,865,000	0	0	0	0	0	0	0.00%
17	1,866,000	0	0	0	0	0	0	0.00%
18	1,867,000	0	0	0	0	0	0	0.00%
19	1,868,000	0	0	0	0	0	0	0.00%
20	1,869,000	0	0	0	0	0	0	0.00%
21	1,870,000	0	0	0	0	0	0	0.00%
22	1,871,000	0	0	0	0	0	0	0.00%
23	1,872,000	0	0	0	0	0	0	0.00%
24	1,873,000	0	0	0	0	0	0	0.00%
25	1,874,000	0	0	0	0	0	0	0.00%
26	1,875,000	0	0	0	0	0	0	0.00%
27	1,876,000	0	0	0	0	0	0	0.00%
28	1,877,000	0	0	0	0	0	0	0.00%
29	1,878,000	0	0	0	0	0	0	0.00%
30	1,879,000	0	0	0	0	0	0	0.00%
31	1,880,000	0	0	0	0	0	0	0.00%
32	1,881,000	0	0	0	0	0	0	0.00%
33	1,882,000	0	0	0	0	0	0	0.00%
34	1,883,000	0	0	0	0	0	0	0.00%
35	1,884,000	0	0	0	0	0	0	0.00%
36	1,885,000	0	0	0	0	0	0	0.00%
37	1,886,000	0	0	0	0	0	0	0.00%
38	1,887,000	0	0	0	0	0	0	0.00%
39	1,888,000	0	0	0	0	0	0	0.00%
40	1,889,000	0	0	0	0	0	0	0.00%
41	1,890,000	0	0	0	0	0	0	0.00%
42	1,891,000	0	0	0	0	0	0	0.00%
43	1,892,000	0	0	0	0	0	0	0.00%
44	1,893,000	0	0	0	0	0	0	0.00%
45	1,894,000	0	0	0	0	0	0	0.00%
46	1,895,000	0	0	0	0	0	0	0.00%
47	1,896,000	0	0	0	0	0	0	0.00%
48	1,897,000	0	0	0	0	0	0	0.00%
49	1,898,000	0	0	0	0	0	0	0.00%
50	1,899,000	0	0	0	0	0	0	0.00%
51	1,700,000	0	0	0	0	0	0	0.00%
52	1,701,000	0	0	0	0	0	0	0.00%
53	1,702,000	0	0	0	0	0	0	0.00%
54	1,703,000	0	0	0	0	0	0	0.00%
55	1,704,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 88 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,705,000	0	0	0	0		0	0.00%
2	1,706,000	0	0	0	0		0	0.00%
3	1,707,000	0	0	0	0		0	0.00%
4	1,708,000	0	0	0	0		0	0.00%
5	1,709,000	0	0	0	0		0	0.00%
6	1,710,000	0	0	0	0		0	0.00%
7	1,711,000	0	0	0	0		0	0.00%
8	1,712,000	0	0	0	0		0	0.00%
9	1,713,000	0	0	0	0		0	0.00%
10	1,714,000	0	0	0	0		0	0.00%
11	1,715,000	0	0	0	0		0	0.00%
12	1,716,000	0	0	0	0		0	0.00%
13	1,717,000	0	0	0	0		0	0.00%
14	1,718,000	0	0	0	0		0	0.00%
15	1,719,000	0	0	0	0		0	0.00%
16	1,720,000	0	0	0	0		0	0.00%
17	1,721,000	0	0	0	0		0	0.00%
18	1,722,000	0	0	0	0		0	0.00%
19	1,723,000	0	0	0	0		0	0.00%
20	1,724,000	0	0	0	0		0	0.00%
21	1,725,000	0	0	0	0		0	0.00%
22	1,726,000	0	0	0	0		0	0.00%
23	1,727,000	0	0	0	0		0	0.00%
24	1,728,000	0	0	0	0		0	0.00%
25	1,729,000	0	0	0	0		0	0.00%
26	1,730,000	0	0	0	0		0	0.00%
27	1,731,000	0	0	0	0		0	0.00%
28	1,732,000	0	0	0	0		0	0.00%
29	1,733,000	0	0	0	0		0	0.00%
30	1,734,000	0	0	0	0		0	0.00%
31	1,735,000	0	0	0	0		0	0.00%
32	1,736,000	0	0	0	0		0	0.00%
33	1,737,000	0	0	0	0		0	0.00%
34	1,738,000	0	0	0	0		0	0.00%
35	1,739,000	0	0	0	0		0	0.00%
36	1,740,000	0	0	0	0		0	0.00%
37	1,741,000	0	0	0	0		0	0.00%
38	1,742,000	0	0	0	0		0	0.00%
39	1,743,000	0	0	0	0		0	0.00%
40	1,744,000	0	0	0	0		0	0.00%
41	1,745,000	0	0	0	0		0	0.00%
42	1,746,000	0	0	0	0		0	0.00%
43	1,747,000	0	0	0	0		0	0.00%
44	1,748,000	0	0	0	0		0	0.00%
45	1,749,000	0	0	0	0		0	0.00%
46	1,750,000	0	0	0	0		0	0.00%
47	1,751,000	0	0	0	0		0	0.00%
48	1,752,000	0	0	0	0		0	0.00%
49	1,753,000	0	0	0	0		0	0.00%
50	1,754,000	0	0	0	0		0	0.00%
51	1,755,000	0	0	0	0		0	0.00%
52	1,756,000	0	0	0	0		0	0.00%
53	1,757,000	0	0	0	0		0	0.00%
54	1,758,000	0	0	0	0		0	0.00%
55	1,759,000	0	0	0	0		0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 89 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,760,000	0	0	0	0	0	0	0.00%
2	1,761,000	0	0	0	0	0	0	0.00%
3	1,762,000	0	0	0	0	0	0	0.00%
4	1,763,000	0	0	0	0	0	0	0.00%
5	1,764,000	0	0	0	0	0	0	0.00%
6	1,765,000	0	0	0	0	0	0	0.00%
7	1,766,000	0	0	0	0	0	0	0.00%
8	1,767,000	0	0	0	0	0	0	0.00%
9	1,768,000	0	0	0	0	0	0	0.00%
10	1,769,000	0	0	0	0	0	0	0.00%
11	1,770,000	0	0	0	0	0	0	0.00%
12	1,771,000	0	0	0	0	0	0	0.00%
13	1,772,000	0	0	0	0	0	0	0.00%
14	1,773,000	0	0	0	0	0	0	0.00%
15	1,774,000	0	0	0	0	0	0	0.00%
16	1,775,000	0	0	0	0	0	0	0.00%
17	1,776,000	0	0	0	0	0	0	0.00%
18	1,777,000	0	0	0	0	0	0	0.00%
19	1,778,000	0	0	0	0	0	0	0.00%
20	1,779,000	0	0	0	0	0	0	0.00%
21	1,780,000	0	0	0	0	0	0	0.00%
22	1,781,000	0	0	0	0	0	0	0.00%
23	1,782,000	0	0	0	0	0	0	0.00%
24	1,783,000	0	0	0	0	0	0	0.00%
25	1,784,000	0	0	0	0	0	0	0.00%
26	1,785,000	0	0	0	0	0	0	0.00%
27	1,786,000	0	0	0	0	0	0	0.00%
28	1,787,000	0	0	0	0	0	0	0.00%
29	1,788,000	0	0	0	0	0	0	0.00%
30	1,789,000	0	0	0	0	0	0	0.00%
31	1,790,000	0	0	0	0	0	0	0.00%
32	1,791,000	0	0	0	0	0	0	0.00%
33	1,792,000	0	0	0	0	0	0	0.00%
34	1,793,000	0	0	0	0	0	0	0.00%
35	1,794,000	0	0	0	0	0	0	0.00%
36	1,795,000	0	0	0	0	0	0	0.00%
37	1,796,000	0	0	0	0	0	0	0.00%
38	1,797,000	0	0	0	0	0	0	0.00%
39	1,798,000	0	0	0	0	0	0	0.00%
40	1,799,000	0	0	0	0	0	0	0.00%
41	1,800,000	0	0	0	0	0	0	0.00%
42	1,801,000	0	0	0	0	0	0	0.00%
43	1,802,000	0	0	0	0	0	0	0.00%
44	1,803,000	0	0	0	0	0	0	0.00%
45	1,804,000	0	0	0	0	0	0	0.00%
46	1,805,000	0	0	0	0	0	0	0.00%
47	1,806,000	0	0	0	0	0	0	0.00%
48	1,807,000	0	0	0	0	0	0	0.00%
49	1,808,000	0	0	0	0	0	0	0.00%
50	1,809,000	0	0	0	0	0	0	0.00%
51	1,810,000	0	0	0	0	0	0	0.00%
52	1,811,000	0	0	0	0	0	0	0.00%
53	1,812,000	0	0	0	0	0	0	0.00%
54	1,813,000	0	0	0	0	0	0	0.00%
55	1,814,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 90 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	1,815,000	0	0	0	0	0	0	0.00%
2	1,816,000	0	0	0	0	0	0	0.00%
3	1,817,000	0	0	0	0	0	0	0.00%
4	1,818,000	0	0	0	0	0	0	0.00%
5	1,819,000	0	0	0	0	0	0	0.00%
6	1,820,000	0	0	0	0	0	0	0.00%
7	1,821,000	0	0	0	0	0	0	0.00%
8	1,822,000	0	0	0	0	0	0	0.00%
9	1,823,000	0	0	0	0	0	0	0.00%
10	1,824,000	0	0	0	0	0	0	0.00%
11	1,825,000	0	0	0	0	0	0	0.00%
12	1,826,000	0	0	0	0	0	0	0.00%
13	1,827,000	0	0	0	0	0	0	0.00%
14	1,828,000	0	0	0	0	0	0	0.00%
15	1,829,000	0	0	0	0	0	0	0.00%
16	1,830,000	0	0	0	0	0	0	0.00%
17	1,831,000	0	0	0	0	0	0	0.00%
18	1,832,000	0	0	0	0	0	0	0.00%
19	1,833,000	0	0	0	0	0	0	0.00%
20	1,834,000	0	0	0	0	0	0	0.00%
21	1,835,000	0	0	0	0	0	0	0.00%
22	1,836,000	0	0	0	0	0	0	0.00%
23	1,837,000	0	0	0	0	0	0	0.00%
24	1,838,000	0	0	0	0	0	0	0.00%
25	1,839,000	0	0	0	0	0	0	0.00%
26	1,840,000	0	0	0	0	0	0	0.00%
27	1,841,000	0	0	0	0	0	0	0.00%
28	1,842,000	0	0	0	0	0	0	0.00%
29	1,843,000	0	0	0	0	0	0	0.00%
30	1,844,000	0	0	0	0	0	0	0.00%
31	1,845,000	0	0	0	0	0	0	0.00%
32	1,846,000	0	0	0	0	0	0	0.00%
33	1,847,000	0	0	0	0	0	0	0.00%
34	1,848,000	0	0	0	0	0	0	0.00%
35	1,849,000	0	0	0	0	0	0	0.00%
36	1,850,000	0	0	0	0	0	0	0.00%
37	1,851,000	0	0	0	0	0	0	0.00%
38	1,852,000	0	0	0	0	0	0	0.00%
39	1,853,000	0	0	0	0	0	0	0.00%
40	1,854,000	0	0	0	0	0	0	0.00%
41	1,855,000	0	0	0	0	0	0	0.00%
42	1,856,000	0	0	0	0	0	0	0.00%
43	1,857,000	0	0	0	0	0	0	0.00%
44	1,858,000	0	0	0	0	0	0	0.00%
45	1,859,000	0	0	0	0	0	0	0.00%
46	1,860,000	0	0	0	0	0	0	0.00%
47	1,861,000	0	0	0	0	0	0	0.00%
48	1,862,000	0	0	0	0	0	0	0.00%
49	1,863,000	0	0	0	0	0	0	0.00%
50	1,864,000	0	0	0	0	0	0	0.00%
51	1,865,000	0	0	0	0	0	0	0.00%
52	1,866,000	0	0	0	0	0	0	0.00%
53	1,867,000	0	0	0	0	0	0	0.00%
54	1,868,000	0	0	0	0	0	0	0.00%
55	1,869,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 91 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,870,000	0	0	0	0	0	0	0.00%
2	1,871,000	0	0	0	0	0	0	0.00%
3	1,872,000	0	0	0	0	0	0	0.00%
4	1,873,000	0	0	0	0	0	0	0.00%
5	1,874,000	0	0	0	0	0	0	0.00%
6	1,875,000	0	0	0	0	0	0	0.00%
7	1,876,000	0	0	0	0	0	0	0.00%
8	1,877,000	0	0	0	0	0	0	0.00%
9	1,878,000	0	0	0	0	0	0	0.00%
10	1,879,000	0	0	0	0	0	0	0.00%
11	1,880,000	0	0	0	0	0	0	0.00%
12	1,881,000	0	0	0	0	0	0	0.00%
13	1,882,000	0	0	0	0	0	0	0.00%
14	1,883,000	0	0	0	0	0	0	0.00%
15	1,884,000	0	0	0	0	0	0	0.00%
16	1,885,000	0	0	0	0	0	0	0.00%
17	1,886,000	0	0	0	0	0	0	0.00%
18	1,887,000	0	0	0	0	0	0	0.00%
19	1,888,000	0	0	0	0	0	0	0.00%
20	1,889,000	0	0	0	0	0	0	0.00%
21	1,890,000	0	0	0	0	0	0	0.00%
22	1,891,000	0	0	0	0	0	0	0.00%
23	1,892,000	0	0	0	0	0	0	0.00%
24	1,893,000	0	0	0	0	0	0	0.00%
25	1,894,000	0	0	0	0	0	0	0.00%
26	1,895,000	0	0	0	0	0	0	0.00%
27	1,896,000	0	0	0	0	0	0	0.00%
28	1,897,000	0	0	0	0	0	0	0.00%
29	1,898,000	0	0	0	0	0	0	0.00%
30	1,899,000	0	0	0	0	0	0	0.00%
31	1,900,000	0	0	0	0	0	0	0.00%
32	1,901,000	0	0	0	0	0	0	0.00%
33	1,902,000	0	0	0	0	0	0	0.00%
34	1,903,000	0	0	0	0	0	0	0.00%
35	1,904,000	0	0	0	0	0	0	0.00%
36	1,905,000	0	0	0	0	0	0	0.00%
37	1,906,000	0	0	0	0	0	0	0.00%
38	1,907,000	0	0	0	0	0	0	0.00%
39	1,908,000	0	0	0	0	0	0	0.00%
40	1,909,000	0	0	0	0	0	0	0.00%
41	1,910,000	0	0	0	0	0	0	0.00%
42	1,911,000	0	0	0	0	0	0	0.00%
43	1,912,000	0	0	0	0	0	0	0.00%
44	1,913,000	0	0	0	0	0	0	0.00%
45	1,914,000	0	0	0	0	0	0	0.00%
46	1,915,000	0	0	0	0	0	0	0.00%
47	1,916,000	0	0	0	0	0	0	0.00%
48	1,917,000	0	0	0	0	0	0	0.00%
49	1,918,000	0	0	0	0	0	0	0.00%
50	1,919,000	0	0	0	0	0	0	0.00%
51	1,920,000	0	0	0	0	0	0	0.00%
52	1,921,000	0	0	0	0	0	0	0.00%
53	1,922,000	0	0	0	0	0	0	0.00%
54	1,923,000	0	0	0	0	0	0	0.00%
55	1,924,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

Page 92 of 165

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (8)) + (5)	Percentage of Total
1	1,925,000	0	0	0	0	0	0	0.00%
2	1,926,000	0	0	0	0	0	0	0.00%
3	1,927,000	0	0	0	0	0	0	0.00%
4	1,928,000	0	0	0	0	0	0	0.00%
5	1,929,000	0	0	0	0	0	0	0.00%
6	1,930,000	0	0	0	0	0	0	0.00%
7	1,931,000	0	0	0	0	0	0	0.00%
8	1,932,000	0	0	0	0	0	0	0.00%
9	1,933,000	0	0	0	0	0	0	0.00%
10	1,934,000	0	0	0	0	0	0	0.00%
11	1,935,000	0	0	0	0	0	0	0.00%
12	1,936,000	0	0	0	0	0	0	0.00%
13	1,937,000	0	0	0	0	0	0	0.00%
14	1,938,000	0	0	0	0	0	0	0.00%
15	1,939,000	0	0	0	0	0	0	0.00%
16	1,940,000	0	0	0	0	0	0	0.00%
17	1,941,000	0	0	0	0	0	0	0.00%
18	1,942,000	0	0	0	0	0	0	0.00%
19	1,943,000	0	0	0	0	0	0	0.00%
20	1,944,000	0	0	0	0	0	0	0.00%
21	1,945,000	0	0	0	0	0	0	0.00%
22	1,946,000	0	0	0	0	0	0	0.00%
23	1,947,000	0	0	0	0	0	0	0.00%
24	1,948,000	0	0	0	0	0	0	0.00%
25	1,949,000	0	0	0	0	0	0	0.00%
26	1,950,000	0	0	0	0	0	0	0.00%
27	1,951,000	0	0	0	0	0	0	0.00%
28	1,952,000	0	0	0	0	0	0	0.00%
29	1,953,000	0	0	0	0	0	0	0.00%
30	1,954,000	0	0	0	0	0	0	0.00%
31	1,955,000	0	0	0	0	0	0	0.00%
32	1,956,000	0	0	0	0	0	0	0.00%
33	1,957,000	0	0	0	0	0	0	0.00%
34	1,958,000	0	0	0	0	0	0	0.00%
35	1,959,000	0	0	0	0	0	0	0.00%
36	1,960,000	0	0	0	0	0	0	0.00%
37	1,961,000	0	0	0	0	0	0	0.00%
38	1,962,000	0	0	0	0	0	0	0.00%
39	1,963,000	0	0	0	0	0	0	0.00%
40	1,964,000	0	0	0	0	0	0	0.00%
41	1,965,000	0	0	0	0	0	0	0.00%
42	1,966,000	0	0	0	0	0	0	0.00%
43	1,967,000	0	0	0	0	0	0	0.00%
44	1,968,000	0	0	0	0	0	0	0.00%
45	1,969,000	0	0	0	0	0	0	0.00%
46	1,970,000	0	0	0	0	0	0	0.00%
47	1,971,000	0	0	0	0	0	0	0.00%
48	1,972,000	0	0	0	0	0	0	0.00%
49	1,973,000	0	0	0	0	0	0	0.00%
50	1,974,000	0	0	0	0	0	0	0.00%
51	1,975,000	0	0	0	0	0	0	0.00%
52	1,976,000	0	0	0	0	0	0	0.00%
53	1,977,000	0	0	0	0	0	0	0.00%
54	1,978,000	0	0	0	0	0	0	0.00%
55	1,979,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 93 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,980,000	0	0	0	0	0	0	0.00%
2	1,981,000	0	0	0	0	0	0	0.00%
3	1,982,000	0	0	0	0	0	0	0.00%
4	1,983,000	0	0	0	0	0	0	0.00%
5	1,984,000	0	0	0	0	0	0	0.00%
6	1,985,000	0	0	0	0	0	0	0.00%
7	1,986,000	0	0	0	0	0	0	0.00%
8	1,987,000	0	0	0	0	0	0	0.00%
9	1,988,000	0	0	0	0	0	0	0.00%
10	1,989,000	0	0	0	0	0	0	0.00%
11	1,990,000	0	0	0	0	0	0	0.00%
12	1,991,000	0	0	0	0	0	0	0.00%
13	1,992,000	0	0	0	0	0	0	0.00%
14	1,993,000	0	0	0	0	0	0	0.00%
15	1,994,000	0	0	0	0	0	0	0.00%
16	1,995,000	0	0	0	0	0	0	0.00%
17	1,996,000	0	0	0	0	0	0	0.00%
18	1,997,000	0	0	0	0	0	0	0.00%
19	1,998,000	0	0	0	0	0	0	0.00%
20	1,999,000	0	0	0	0	0	0	0.00%
21	2,000,000	0	0	0	0	0	0	0.00%
22	2,001,000	0	0	0	0	0	0	0.00%
23	2,002,000	0	0	0	0	0	0	0.00%
24	2,003,000	0	0	0	0	0	0	0.00%
25	2,004,000	0	0	0	0	0	0	0.00%
26	2,005,000	0	0	0	0	0	0	0.00%
27	2,006,000	0	0	0	0	0	0	0.00%
28	2,007,000	0	0	0	0	0	0	0.00%
29	2,008,000	0	0	0	0	0	0	0.00%
30	2,009,000	0	0	0	0	0	0	0.00%
31	2,010,000	0	0	0	0	0	0	0.00%
32	2,011,000	0	0	0	0	0	0	0.00%
33	2,012,000	0	0	0	0	0	0	0.00%
34	2,013,000	0	0	0	0	0	0	0.00%
35	2,014,000	0	0	0	0	0	0	0.00%
36	2,015,000	0	0	0	0	0	0	0.00%
37	2,016,000	0	0	0	0	0	0	0.00%
38	2,017,000	0	0	0	0	0	0	0.00%
39	2,018,000	0	0	0	0	0	0	0.00%
40	2,019,000	0	0	0	0	0	0	0.00%
41	2,020,000	0	0	0	0	0	0	0.00%
42	2,021,000	0	0	0	0	0	0	0.00%
43	2,022,000	0	0	0	0	0	0	0.00%
44	2,023,000	0	0	0	0	0	0	0.00%
45	2,024,000	0	0	0	0	0	0	0.00%
46	2,025,000	0	0	0	0	0	0	0.00%
47	2,026,000	0	0	0	0	0	0	0.00%
48	2,027,000	0	0	0	0	0	0	0.00%
49	2,028,000	0	0	0	0	0	0	0.00%
50	2,029,000	0	0	0	0	0	0	0.00%
51	2,030,000	0	0	0	0	0	0	0.00%
52	2,031,000	0	0	0	0	0	0	0.00%
53	2,032,000	0	0	0	0	0	0	0.00%
54	2,033,000	0	0	0	0	0	0	0.00%
55	2,034,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 94 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,035,000	0	0	0	0	0	0	0.00%
2	2,036,000	0	0	0	0	0	0	0.00%
3	2,037,000	0	0	0	0	0	0	0.00%
4	2,038,000	0	0	0	0	0	0	0.00%
5	2,039,000	0	0	0	0	0	0	0.00%
6	2,040,000	0	0	0	0	0	0	0.00%
7	2,041,000	0	0	0	0	0	0	0.00%
8	2,042,000	0	0	0	0	0	0	0.00%
9	2,043,000	0	0	0	0	0	0	0.00%
10	2,044,000	0	0	0	0	0	0	0.00%
11	2,045,000	0	0	0	0	0	0	0.00%
12	2,046,000	0	0	0	0	0	0	0.00%
13	2,047,000	0	0	0	0	0	0	0.00%
14	2,048,000	0	0	0	0	0	0	0.00%
15	2,049,000	0	0	0	0	0	0	0.00%
16	2,050,000	0	0	0	0	0	0	0.00%
17	2,051,000	0	0	0	0	0	0	0.00%
18	2,052,000	0	0	0	0	0	0	0.00%
19	2,053,000	0	0	0	0	0	0	0.00%
20	2,054,000	0	0	0	0	0	0	0.00%
21	2,055,000	0	0	0	0	0	0	0.00%
22	2,056,000	0	0	0	0	0	0	0.00%
23	2,057,000	0	0	0	0	0	0	0.00%
24	2,058,000	0	0	0	0	0	0	0.00%
25	2,059,000	0	0	0	0	0	0	0.00%
26	2,060,000	0	0	0	0	0	0	0.00%
27	2,061,000	0	0	0	0	0	0	0.00%
28	2,062,000	0	0	0	0	0	0	0.00%
29	2,063,000	0	0	0	0	0	0	0.00%
30	2,064,000	0	0	0	0	0	0	0.00%
31	2,065,000	0	0	0	0	0	0	0.00%
32	2,066,000	0	0	0	0	0	0	0.00%
33	2,067,000	0	0	0	0	0	0	0.00%
34	2,068,000	0	0	0	0	0	0	0.00%
35	2,069,000	0	0	0	0	0	0	0.00%
36	2,070,000	0	0	0	0	0	0	0.00%
37	2,071,000	0	0	0	0	0	0	0.00%
38	2,072,000	0	0	0	0	0	0	0.00%
39	2,073,000	0	0	0	0	0	0	0.00%
40	2,074,000	0	0	0	0	0	0	0.00%
41	2,075,000	0	0	0	0	0	0	0.00%
42	2,076,000	0	0	0	0	0	0	0.00%
43	2,077,000	0	0	0	0	0	0	0.00%
44	2,078,000	0	0	0	0	0	0	0.00%
45	2,079,000	0	0	0	0	0	0	0.00%
46	2,080,000	0	0	0	0	0	0	0.00%
47	2,081,000	0	0	0	0	0	0	0.00%
48	2,082,000	0	0	0	0	0	0	0.00%
49	2,083,000	0	0	0	0	0	0	0.00%
50	2,084,000	0	0	0	0	0	0	0.00%
51	2,085,000	0	0	0	0	0	0	0.00%
52	2,086,000	0	0	0	0	0	0	0.00%
53	2,087,000	0	0	0	0	0	0	0.00%
54	2,088,000	0	0	0	0	0	0	0.00%
55	2,089,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 95 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,090,000	0	0	0	0	0	0	0.00%
2	2,091,000	0	0	0	0	0	0	0.00%
3	2,092,000	0	0	0	0	0	0	0.00%
4	2,093,000	0	0	0	0	0	0	0.00%
5	2,094,000	0	0	0	0	0	0	0.00%
6	2,095,000	0	0	0	0	0	0	0.00%
7	2,096,000	0	0	0	0	0	0	0.00%
8	2,097,000	0	0	0	0	0	0	0.00%
9	2,098,000	0	0	0	0	0	0	0.00%
10	2,099,000	0	0	0	0	0	0	0.00%
11	2,100,000	0	0	0	0	0	0	0.00%
12	2,101,000	0	0	0	0	0	0	0.00%
13	2,102,000	0	0	0	0	0	0	0.00%
14	2,103,000	0	0	0	0	0	0	0.00%
15	2,104,000	0	0	0	0	0	0	0.00%
16	2,105,000	0	0	0	0	0	0	0.00%
17	2,106,000	0	0	0	0	0	0	0.00%
18	2,107,000	0	0	0	0	0	0	0.00%
19	2,108,000	0	0	0	0	0	0	0.00%
20	2,109,000	0	0	0	0	0	0	0.00%
21	2,110,000	0	0	0	0	0	0	0.00%
22	2,111,000	0	0	0	0	0	0	0.00%
23	2,112,000	0	0	0	0	0	0	0.00%
24	2,113,000	0	0	0	0	0	0	0.00%
25	2,114,000	0	0	0	0	0	0	0.00%
26	2,115,000	0	0	0	0	0	0	0.00%
27	2,116,000	0	0	0	0	0	0	0.00%
28	2,117,000	0	0	0	0	0	0	0.00%
29	2,118,000	0	0	0	0	0	0	0.00%
30	2,119,000	0	0	0	0	0	0	0.00%
31	2,120,000	0	0	0	0	0	0	0.00%
32	2,121,000	0	0	0	0	0	0	0.00%
33	2,122,000	0	0	0	0	0	0	0.00%
34	2,123,000	0	0	0	0	0	0	0.00%
35	2,124,000	0	0	0	0	0	0	0.00%
36	2,125,000	0	0	0	0	0	0	0.00%
37	2,126,000	0	0	0	0	0	0	0.00%
38	2,127,000	0	0	0	0	0	0	0.00%
39	2,128,000	0	0	0	0	0	0	0.00%
40	2,129,000	0	0	0	0	0	0	0.00%
41	2,130,000	0	0	0	0	0	0	0.00%
42	2,131,000	0	0	0	0	0	0	0.00%
43	2,132,000	0	0	0	0	0	0	0.00%
44	2,133,000	0	0	0	0	0	0	0.00%
45	2,134,000	0	0	0	0	0	0	0.00%
46	2,135,000	0	0	0	0	0	0	0.00%
47	2,136,000	0	0	0	0	0	0	0.00%
48	2,137,000	0	0	0	0	0	0	0.00%
49	2,138,000	0	0	0	0	0	0	0.00%
50	2,139,000	0	0	0	0	0	0	0.00%
51	2,140,000	0	0	0	0	0	0	0.00%
52	2,141,000	0	0	0	0	0	0	0.00%
53	2,142,000	0	0	0	0	0	0	0.00%
54	2,143,000	0	0	0	0	0	0	0.00%
55	2,144,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Meter Size: 4"

Customer Class: General Service

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,145,000	0	0	0	0	0	0	0.00%
2	2,146,000	0	0	0	0	0	0	0.00%
3	2,147,000	0	0	0	0	0	0	0.00%
4	2,148,000	0	0	0	0	0	0	0.00%
5	2,149,000	0	0	0	0	0	0	0.00%
6	2,150,000	0	0	0	0	0	0	0.00%
7	2,151,000	0	0	0	0	0	0	0.00%
8	2,152,000	0	0	0	0	0	0	0.00%
9	2,153,000	0	0	0	0	0	0	0.00%
10	2,154,000	0	0	0	0	0	0	0.00%
11	2,155,000	0	0	0	0	0	0	0.00%
12	2,156,000	0	0	0	0	0	0	0.00%
13	2,157,000	0	0	0	0	0	0	0.00%
14	2,158,000	0	0	0	0	0	0	0.00%
15	2,159,000	0	0	0	0	0	0	0.00%
16	2,160,000	0	0	0	0	0	0	0.00%
17	2,161,000	0	0	0	0	0	0	0.00%
18	2,162,000	0	0	0	0	0	0	0.00%
19	2,163,000	0	0	0	0	0	0	0.00%
20	2,164,000	0	0	0	0	0	0	0.00%
21	2,165,000	0	0	0	0	0	0	0.00%
22	2,166,000	0	0	0	0	0	0	0.00%
23	2,167,000	0	0	0	0	0	0	0.00%
24	2,168,000	0	0	0	0	0	0	0.00%
25	2,169,000	0	0	0	0	0	0	0.00%
26	2,170,000	0	0	0	0	0	0	0.00%
27	2,171,000	0	0	0	0	0	0	0.00%
28	2,172,000	0	0	0	0	0	0	0.00%
29	2,173,000	0	0	0	0	0	0	0.00%
30	2,174,000	0	0	0	0	0	0	0.00%
31	2,175,000	0	0	0	0	0	0	0.00%
32	2,176,000	0	0	0	0	0	0	0.00%
33	2,177,000	0	0	0	0	0	0	0.00%
34	2,178,000	0	0	0	0	0	0	0.00%
35	2,179,000	0	0	0	0	0	0	0.00%
36	2,180,000	0	0	0	0	0	0	0.00%
37	2,181,000	0	0	0	0	0	0	0.00%
38	2,182,000	0	0	0	0	0	0	0.00%
39	2,183,000	0	0	0	0	0	0	0.00%
40	2,184,000	0	0	0	0	0	0	0.00%
41	2,185,000	0	0	0	0	0	0	0.00%
42	2,186,000	0	0	0	0	0	0	0.00%
43	2,187,000	0	0	0	0	0	0	0.00%
44	2,188,000	0	0	0	0	0	0	0.00%
45	2,189,000	0	0	0	0	0	0	0.00%
46	2,190,000	0	0	0	0	0	0	0.00%
47	2,191,000	0	0	0	0	0	0	0.00%
48	2,192,000	0	0	0	0	0	0	0.00%
49	2,193,000	0	0	0	0	0	0	0.00%
50	2,194,000	0	0	0	0	0	0	0.00%
51	2,195,000	0	0	0	0	0	0	0.00%
52	2,196,000	0	0	0	0	0	0	0.00%
53	2,197,000	0	0	0	0	0	0	0.00%
54	2,198,000	0	0	0	0	0	0	0.00%
55	2,199,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 97 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,200,000	0	0	0	0	0	0	0.00%
2	2,201,000	0	0	0	0	0	0	0.00%
3	2,202,000	0	0	0	0	0	0	0.00%
4	2,203,000	0	0	0	0	0	0	0.00%
5	2,204,000	0	0	0	0	0	0	0.00%
6	2,205,000	0	0	0	0	0	0	0.00%
7	2,206,000	0	0	0	0	0	0	0.00%
8	2,207,000	0	0	0	0	0	0	0.00%
9	2,208,000	0	0	0	0	0	0	0.00%
10	2,209,000	0	0	0	0	0	0	0.00%
11	2,210,000	0	0	0	0	0	0	0.00%
12	2,211,000	0	0	0	0	0	0	0.00%
13	2,212,000	0	0	0	0	0	0	0.00%
14	2,213,000	0	0	0	0	0	0	0.00%
15	2,214,000	0	0	0	0	0	0	0.00%
16	2,215,000	0	0	0	0	0	0	0.00%
17	2,216,000	0	0	0	0	0	0	0.00%
18	2,217,000	0	0	0	0	0	0	0.00%
19	2,218,000	0	0	0	0	0	0	0.00%
20	2,219,000	0	0	0	0	0	0	0.00%
21	2,220,000	0	0	0	0	0	0	0.00%
22	2,221,000	0	0	0	0	0	0	0.00%
23	2,222,000	0	0	0	0	0	0	0.00%
24	2,223,000	0	0	0	0	0	0	0.00%
25	2,224,000	0	0	0	0	0	0	0.00%
26	2,225,000	0	0	0	0	0	0	0.00%
27	2,226,000	0	0	0	0	0	0	0.00%
28	2,227,000	0	0	0	0	0	0	0.00%
29	2,228,000	0	0	0	0	0	0	0.00%
30	2,229,000	0	0	0	0	0	0	0.00%
31	2,230,000	0	0	0	0	0	0	0.00%
32	2,231,000	0	0	0	0	0	0	0.00%
33	2,232,000	0	0	0	0	0	0	0.00%
34	2,233,000	0	0	0	0	0	0	0.00%
35	2,234,000	0	0	0	0	0	0	0.00%
36	2,235,000	0	0	0	0	0	0	0.00%
37	2,236,000	0	0	0	0	0	0	0.00%
38	2,237,000	0	0	0	0	0	0	0.00%
39	2,238,000	0	0	0	0	0	0	0.00%
40	2,239,000	0	0	0	0	0	0	0.00%
41	2,240,000	0	0	0	0	0	0	0.00%
42	2,241,000	0	0	0	0	0	0	0.00%
43	2,242,000	0	0	0	0	0	0	0.00%
44	2,243,000	0	0	0	0	0	0	0.00%
45	2,244,000	0	0	0	0	0	0	0.00%
46	2,245,000	0	0	0	0	0	0	0.00%
47	2,246,000	0	0	0	0	0	0	0.00%
48	2,247,000	0	0	0	0	0	0	0.00%
49	2,248,000	0	0	0	0	0	0	0.00%
50	2,249,000	0	0	0	0	0	0	0.00%
51	2,250,000	0	0	0	0	0	0	0.00%
52	2,251,000	0	0	0	0	0	0	0.00%
53	2,252,000	0	0	0	0	0	0	0.00%
54	2,253,000	0	0	0	0	0	0	0.00%
55	2,254,000	0	0	0	0	0	0	0.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 98 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	2,255,000	0	0	0	0		0	0.00%
2	2,256,000	0	0	0	0		0	0.00%
3	2,257,000	0	0	0	0		0	0.00%
4	2,258,000	0	0	0	0		0	0.00%
5	2,259,000	0	0	0	0		0	0.00%
6	2,260,000	0	0	0	0		0	0.00%
7	2,261,000	0	0	0	0		0	0.00%
8	2,262,000	0	0	0	0		0	0.00%
9	2,263,000	0	0	0	0		0	0.00%
10	2,264,000	0	0	0	0		0	0.00%
11	2,265,000	0	0	0	0		0	0.00%
12	2,266,000	0	0	0	0		0	0.00%
13	2,267,000	0	0	0	0		0	0.00%
14	2,268,000	0	0	0	0		0	0.00%
15	2,269,000	0	0	0	0		0	0.00%
16	2,270,000	0	0	0	0		0	0.00%
17	2,271,000	0	0	0	0		0	0.00%
18	2,272,000	0	0	0	0		0	0.00%
19	2,273,000	0	0	0	0		0	0.00%
20	2,274,000	0	0	0	0		0	0.00%
21	2,275,000	0	0	0	0		0	0.00%
22	2,276,000	0	0	0	0		0	0.00%
23	2,277,000	0	0	0	0		0	0.00%
24	2,278,000	0	0	0	0		0	0.00%
25	2,279,000	0	0	0	0		0	0.00%
26	2,280,000	0	0	0	0		0	0.00%
27	2,281,000	0	0	0	0		0	0.00%
28	2,282,000	0	0	0	0		0	0.00%
29	2,283,000	0	0	0	0		0	0.00%
30	2,284,000	0	0	0	0		0	0.00%
31	2,285,000	0	0	0	0		0	0.00%
32	2,286,000	1	1	2,286,000	2,286,000		2,286,000	6.08%
33	2,287,000	0	1	0	2,286,000		2,286,000	6.08%
34	2,288,000	0	1	0	2,286,000		2,286,000	6.08%
35	2,289,000	0	1	0	2,286,000		2,286,000	6.08%
36	2,290,000	0	1	0	2,286,000		2,286,000	6.08%
37	2,291,000	0	1	0	2,286,000		2,286,000	6.08%
38	2,292,000	0	1	0	2,286,000		2,286,000	6.08%
39	2,293,000	0	1	0	2,286,000		2,286,000	6.08%
40	2,294,000	0	1	0	2,286,000		2,286,000	6.08%
41	2,295,000	0	1	0	2,286,000		2,286,000	6.08%
42	2,296,000	0	1	0	2,286,000		2,286,000	6.08%
43	2,297,000	0	1	0	2,286,000		2,286,000	6.08%
44	2,298,000	0	1	0	2,286,000		2,286,000	6.08%
45	2,299,000	0	1	0	2,286,000		2,286,000	6.08%
46	2,300,000	0	1	0	2,286,000		2,286,000	6.08%
47	2,301,000	0	1	0	2,286,000		2,286,000	6.08%
48	2,302,000	0	1	0	2,286,000		2,286,000	6.08%
49	2,303,000	0	1	0	2,286,000		2,286,000	6.08%
50	2,304,000	0	1	0	2,286,000		2,286,000	6.08%
51	2,305,000	0	1	0	2,286,000		2,286,000	6.08%
52	2,306,000	0	1	0	2,286,000		2,286,000	6.08%
53	2,307,000	0	1	0	2,286,000		2,286,000	6.08%
54	2,308,000	0	1	0	2,286,000		2,286,000	6.08%
55	2,309,000	0	1	0	2,286,000		2,286,000	6.08%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,310,000	0	1	0	2,286,000		2,286,000	6.08%
2	2,311,000	0	1	0	2,286,000		2,286,000	6.08%
3	2,312,000	0	1	0	2,286,000		2,286,000	6.08%
4	2,313,000	0	1	0	2,286,000		2,286,000	6.08%
5	2,314,000	0	1	0	2,286,000		2,286,000	6.08%
6	2,315,000	0	1	0	2,286,000		2,286,000	6.08%
7	2,316,000	0	1	0	2,286,000		2,286,000	6.08%
8	2,317,000	0	1	0	2,286,000		2,286,000	6.08%
9	2,318,000	0	1	0	2,286,000		2,286,000	6.08%
10	2,319,000	0	1	0	2,286,000		2,286,000	6.08%
11	2,320,000	0	1	0	2,286,000		2,286,000	6.08%
12	2,321,000	0	1	0	2,286,000		2,286,000	6.08%
13	2,322,000	0	1	0	2,286,000		2,286,000	6.08%
14	2,323,000	0	1	0	2,286,000		2,286,000	6.08%
15	2,324,000	0	1	0	2,286,000		2,286,000	6.08%
16	2,325,000	0	1	0	2,286,000		2,286,000	6.08%
17	2,326,000	0	1	0	2,286,000		2,286,000	6.08%
18	2,327,000	0	1	0	2,286,000		2,286,000	6.08%
19	2,328,000	0	1	0	2,286,000		2,286,000	6.08%
20	2,329,000	0	1	0	2,286,000		2,286,000	6.08%
21	2,330,000	0	1	0	2,286,000		2,286,000	6.08%
22	2,331,000	0	1	0	2,286,000		2,286,000	6.08%
23	2,332,000	0	1	0	2,286,000		2,286,000	6.08%
24	2,333,000	0	1	0	2,286,000		2,286,000	6.08%
25	2,334,000	0	1	0	2,286,000		2,286,000	6.08%
26	2,335,000	0	1	0	2,286,000		2,286,000	6.08%
27	2,336,000	0	1	0	2,286,000		2,286,000	6.08%
28	2,337,000	0	1	0	2,286,000		2,286,000	6.08%
29	2,338,000	0	1	0	2,286,000		2,286,000	6.08%
30	2,339,000	0	1	0	2,286,000		2,286,000	6.08%
31	2,340,000	0	1	0	2,286,000		2,286,000	6.08%
32	2,341,000	0	1	0	2,286,000		2,286,000	6.08%
33	2,342,000	0	1	0	2,286,000		2,286,000	6.08%
34	2,343,000	0	1	0	2,286,000		2,286,000	6.08%
35	2,344,000	0	1	0	2,286,000		2,286,000	6.08%
36	2,345,000	0	1	0	2,286,000		2,286,000	6.08%
37	2,346,000	0	1	0	2,286,000		2,286,000	6.08%
38	2,347,000	0	1	0	2,286,000		2,286,000	6.08%
39	2,348,000	0	1	0	2,286,000		2,286,000	6.08%
40	2,349,000	0	1	0	2,286,000		2,286,000	6.08%
41	2,350,000	0	1	0	2,286,000		2,286,000	6.08%
42	2,351,000	0	1	0	2,286,000		2,286,000	6.08%
43	2,352,000	0	1	0	2,286,000		2,286,000	6.08%
44	2,353,000	0	1	0	2,286,000		2,286,000	6.08%
45	2,354,000	0	1	0	2,286,000		2,286,000	6.08%
46	2,355,000	0	1	0	2,286,000		2,286,000	6.08%
47	2,356,000	0	1	0	2,286,000		2,286,000	6.08%
48	2,357,000	0	1	0	2,286,000		2,286,000	6.08%
49	2,358,000	0	1	0	2,286,000		2,286,000	6.08%
50	2,359,000	0	1	0	2,286,000		2,286,000	6.08%
51	2,360,000	0	1	0	2,286,000		2,286,000	6.08%
52	2,361,000	0	1	0	2,286,000		2,286,000	6.08%
53	2,362,000	0	1	0	2,286,000		2,286,000	6.08%
54	2,363,000	0	1	0	2,286,000		2,286,000	6.08%
55	2,364,000	0	1	0	2,286,000		2,286,000	6.08%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,365,000	0	1	0	2,286,000		2,286,000	6.08%
2	2,366,000	0	1	0	2,286,000		2,286,000	6.08%
3	2,367,000	0	1	0	2,286,000		2,286,000	6.08%
4	2,368,000	0	1	0	2,286,000		2,286,000	6.08%
5	2,369,000	0	1	0	2,286,000		2,286,000	6.08%
6	2,370,000	0	1	0	2,286,000		2,286,000	6.08%
7	2,371,000	0	1	0	2,286,000		2,286,000	6.08%
8	2,372,000	0	1	0	2,286,000		2,286,000	6.08%
9	2,373,000	0	1	0	2,286,000		2,286,000	6.08%
10	2,374,000	0	1	0	2,286,000		2,286,000	6.08%
11	2,375,000	0	1	0	2,286,000		2,286,000	6.08%
12	2,376,000	0	1	0	2,286,000		2,286,000	6.08%
13	2,377,000	0	1	0	2,286,000		2,286,000	6.08%
14	2,378,000	0	1	0	2,286,000		2,286,000	6.08%
15	2,379,000	0	1	0	2,286,000		2,286,000	6.08%
16	2,380,000	0	1	0	2,286,000		2,286,000	6.08%
17	2,381,000	0	1	0	2,286,000		2,286,000	6.08%
18	2,382,000	0	1	0	2,286,000		2,286,000	6.08%
19	2,383,000	0	1	0	2,286,000		2,286,000	6.08%
20	2,384,000	0	1	0	2,286,000		2,286,000	6.08%
21	2,385,000	0	1	0	2,286,000		2,286,000	6.08%
22	2,386,000	0	1	0	2,286,000		2,286,000	6.08%
23	2,387,000	0	1	0	2,286,000		2,286,000	6.08%
24	2,388,000	0	1	0	2,286,000		2,286,000	6.08%
25	2,389,000	0	1	0	2,286,000		2,286,000	6.08%
26	2,390,000	0	1	0	2,286,000		2,286,000	6.08%
27	2,391,000	0	1	0	2,286,000		2,286,000	6.08%
28	2,392,000	0	1	0	2,286,000		2,286,000	6.08%
29	2,393,000	0	1	0	2,286,000		2,286,000	6.08%
30	2,394,000	0	1	0	2,286,000		2,286,000	6.08%
31	2,395,000	0	1	0	2,286,000		2,286,000	6.08%
32	2,396,000	0	1	0	2,286,000		2,286,000	6.08%
33	2,397,000	0	1	0	2,286,000		2,286,000	6.08%
34	2,398,000	0	1	0	2,286,000		2,286,000	6.08%
35	2,399,000	0	1	0	2,286,000		2,286,000	6.08%
36	2,400,000	0	1	0	2,286,000		2,286,000	6.08%
37	2,401,000	0	1	0	2,286,000		2,286,000	6.08%
38	2,402,000	0	1	0	2,286,000		2,286,000	6.08%
39	2,403,000	0	1	0	2,286,000		2,286,000	6.08%
40	2,404,000	0	1	0	2,286,000		2,286,000	6.08%
41	2,405,000	0	1	0	2,286,000		2,286,000	6.08%
42	2,406,000	0	1	0	2,286,000		2,286,000	6.08%
43	2,407,000	0	1	0	2,286,000		2,286,000	6.08%
44	2,408,000	0	1	0	2,286,000		2,286,000	6.08%
45	2,409,000	0	1	0	2,286,000		2,286,000	6.08%
46	2,410,000	0	1	0	2,286,000		2,286,000	6.08%
47	2,411,000	0	1	0	2,286,000		2,286,000	6.08%
48	2,412,000	0	1	0	2,286,000		2,286,000	6.08%
49	2,413,000	0	1	0	2,286,000		2,286,000	6.08%
50	2,414,000	0	1	0	2,286,000		2,286,000	6.08%
51	2,415,000	0	1	0	2,286,000		2,286,000	6.08%
52	2,416,000	0	1	0	2,286,000		2,286,000	6.08%
53	2,417,000	0	1	0	2,286,000		2,286,000	6.08%
54	2,418,000	0	1	0	2,286,000		2,286,000	6.08%
55	2,419,000	0	1	0	2,286,000		2,286,000	6.08%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,420,000	0	1	0	2,286,000		2,286,000	6.08%
2	2,421,000	0	1	0	2,286,000		2,286,000	6.08%
3	2,422,000	0	1	0	2,286,000		2,286,000	6.08%
4	2,423,000	0	1	0	2,286,000		2,286,000	6.08%
5	2,424,000	0	1	0	2,286,000		2,286,000	6.08%
6	2,425,000	0	1	0	2,286,000		2,286,000	6.08%
7	2,426,000	0	1	0	2,286,000		2,286,000	6.08%
8	2,427,000	0	1	0	2,286,000		2,286,000	6.08%
9	2,428,000	0	1	0	2,286,000		2,286,000	6.08%
10	2,429,000	0	1	0	2,286,000		2,286,000	6.08%
11	2,430,000	0	1	0	2,286,000		2,286,000	6.08%
12	2,431,000	0	1	0	2,286,000		2,286,000	6.08%
13	2,432,000	0	1	0	2,286,000		2,286,000	6.08%
14	2,433,000	0	1	0	2,286,000		2,286,000	6.08%
15	2,434,000	0	1	0	2,286,000		2,286,000	6.08%
16	2,435,000	0	1	0	2,286,000		2,286,000	6.08%
17	2,436,000	0	1	0	2,286,000		2,286,000	6.08%
18	2,437,000	0	1	0	2,286,000		2,286,000	6.08%
19	2,438,000	0	1	0	2,286,000		2,286,000	6.08%
20	2,439,000	0	1	0	2,286,000		2,286,000	6.08%
21	2,440,000	0	1	0	2,286,000		2,286,000	6.08%
22	2,441,000	0	1	0	2,286,000		2,286,000	6.08%
23	2,442,000	0	1	0	2,286,000		2,286,000	6.08%
24	2,443,000	0	1	0	2,286,000		2,286,000	6.08%
25	2,444,000	0	1	0	2,286,000		2,286,000	6.08%
26	2,445,000	0	1	0	2,286,000		2,286,000	6.08%
27	2,446,000	0	1	0	2,286,000		2,286,000	6.08%
28	2,447,000	0	1	0	2,286,000		2,286,000	6.08%
29	2,448,000	1	2	2,448,000	4,734,000		4,734,000	12.59%
30	2,449,000	0	2	0	4,734,000		4,734,000	12.59%
31	2,450,000	0	2	0	4,734,000		4,734,000	12.59%
32	2,451,000	0	2	0	4,734,000		4,734,000	12.59%
33	2,452,000	0	2	0	4,734,000		4,734,000	12.59%
34	2,453,000	0	2	0	4,734,000		4,734,000	12.59%
35	2,454,000	0	2	0	4,734,000		4,734,000	12.59%
36	2,455,000	0	2	0	4,734,000		4,734,000	12.59%
37	2,456,000	0	2	0	4,734,000		4,734,000	12.59%
38	2,457,000	0	2	0	4,734,000		4,734,000	12.59%
39	2,458,000	0	2	0	4,734,000		4,734,000	12.59%
40	2,459,000	0	2	0	4,734,000		4,734,000	12.59%
41	2,460,000	0	2	0	4,734,000		4,734,000	12.59%
42	2,461,000	0	2	0	4,734,000		4,734,000	12.59%
43	2,462,000	1	3	2,462,000	7,196,000		7,196,000	19.14%
44	2,463,000	0	3	0	7,196,000		7,196,000	19.14%
45	2,464,000	0	3	0	7,196,000		7,196,000	19.14%
46	2,465,000	0	3	0	7,196,000		7,196,000	19.14%
47	2,466,000	0	3	0	7,196,000		7,196,000	19.14%
48	2,467,000	0	3	0	7,196,000		7,196,000	19.14%
49	2,468,000	0	3	0	7,196,000		7,196,000	19.14%
50	2,469,000	0	3	0	7,196,000		7,196,000	19.14%
51	2,470,000	0	3	0	7,196,000		7,196,000	19.14%
52	2,471,000	0	3	0	7,196,000		7,196,000	19.14%
53	2,472,000	0	3	0	7,196,000		7,196,000	19.14%
54	2,473,000	0	3	0	7,196,000		7,196,000	19.14%
55	2,474,000	0	3	0	7,196,000		7,196,000	19.14%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,475,000	0	3	0	7,196,000		7,196,000	19.14%
2	2,476,000	0	3	0	7,196,000		7,196,000	19.14%
3	2,477,000	0	3	0	7,196,000		7,196,000	19.14%
4	2,478,000	0	3	0	7,196,000		7,196,000	19.14%
5	2,479,000	0	3	0	7,196,000		7,196,000	19.14%
6	2,480,000	0	3	0	7,196,000		7,196,000	19.14%
7	2,481,000	0	3	0	7,196,000		7,196,000	19.14%
8	2,482,000	0	3	0	7,196,000		7,196,000	19.14%
9	2,483,000	0	3	0	7,196,000		7,196,000	19.14%
10	2,484,000	0	3	0	7,196,000		7,196,000	19.14%
11	2,485,000	1	4	2,485,000	9,681,000		9,681,000	25.76%
12	2,486,000	0	4	0	9,681,000		9,681,000	25.76%
13	2,487,000	0	4	0	9,681,000		9,681,000	25.76%
14	2,488,000	0	4	0	9,681,000		9,681,000	25.76%
15	2,489,000	0	4	0	9,681,000		9,681,000	25.76%
16	2,490,000	0	4	0	9,681,000		9,681,000	25.76%
17	2,491,000	0	4	0	9,681,000		9,681,000	25.76%
18	2,492,000	0	4	0	9,681,000		9,681,000	25.76%
19	2,493,000	0	4	0	9,681,000		9,681,000	25.76%
20	2,494,000	0	4	0	9,681,000		9,681,000	25.76%
21	2,495,000	0	4	0	9,681,000		9,681,000	25.76%
22	2,496,000	0	4	0	9,681,000		9,681,000	25.76%
23	2,497,000	0	4	0	9,681,000		9,681,000	25.76%
24	2,498,000	0	4	0	9,681,000		9,681,000	25.76%
25	2,499,000	0	4	0	9,681,000		9,681,000	25.76%
26	2,500,000	0	4	0	9,681,000		9,681,000	25.76%
27	2,501,000	0	4	0	9,681,000		9,681,000	25.76%
28	2,502,000	0	4	0	9,681,000		9,681,000	25.76%
29	2,503,000	0	4	0	9,681,000		9,681,000	25.76%
30	2,504,000	0	4	0	9,681,000		9,681,000	25.76%
31	2,505,000	0	4	0	9,681,000		9,681,000	25.76%
32	2,506,000	0	4	0	9,681,000		9,681,000	25.76%
33	2,507,000	0	4	0	9,681,000		9,681,000	25.76%
34	2,508,000	0	4	0	9,681,000		9,681,000	25.76%
35	2,509,000	0	4	0	9,681,000		9,681,000	25.76%
36	2,510,000	0	4	0	9,681,000		9,681,000	25.76%
37	2,511,000	0	4	0	9,681,000		9,681,000	25.76%
38	2,512,000	0	4	0	9,681,000		9,681,000	25.76%
39	2,513,000	0	4	0	9,681,000		9,681,000	25.76%
40	2,514,000	1	5	2,514,000	12,195,000		12,195,000	32.44%
41	2,515,000	0	5	0	12,195,000		12,195,000	32.44%
42	2,516,000	0	5	0	12,195,000		12,195,000	32.44%
43	2,517,000	0	5	0	12,195,000		12,195,000	32.44%
44	2,518,000	0	5	0	12,195,000		12,195,000	32.44%
45	2,519,000	0	5	0	12,195,000		12,195,000	32.44%
46	2,520,000	0	5	0	12,195,000		12,195,000	32.44%
47	2,521,000	0	5	0	12,195,000		12,195,000	32.44%
48	2,522,000	0	5	0	12,195,000		12,195,000	32.44%
49	2,523,000	0	5	0	12,195,000		12,195,000	32.44%
50	2,524,000	0	5	0	12,195,000		12,195,000	32.44%
51	2,525,000	0	5	0	12,195,000		12,195,000	32.44%
52	2,526,000	0	5	0	12,195,000		12,195,000	32.44%
53	2,527,000	0	5	0	12,195,000		12,195,000	32.44%
54	2,528,000	0	5	0	12,195,000		12,195,000	32.44%
55	2,529,000	0	5	0	12,195,000		12,195,000	32.44%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,530,000	0	5	0	12,195,000		12,195,000	32.44%
2	2,531,000	0	5	0	12,195,000		12,195,000	32.44%
3	2,532,000	0	5	0	12,195,000		12,195,000	32.44%
4	2,533,000	0	5	0	12,195,000		12,195,000	32.44%
5	2,534,000	0	5	0	12,195,000		12,195,000	32.44%
6	2,535,000	0	5	0	12,195,000		12,195,000	32.44%
7	2,536,000	0	5	0	12,195,000		12,195,000	32.44%
8	2,537,000	0	5	0	12,195,000		12,195,000	32.44%
9	2,538,000	0	5	0	12,195,000		12,195,000	32.44%
10	2,539,000	0	5	0	12,195,000		12,195,000	32.44%
11	2,540,000	0	5	0	12,195,000		12,195,000	32.44%
12	2,541,000	0	5	0	12,195,000		12,195,000	32.44%
13	2,542,000	0	5	0	12,195,000		12,195,000	32.44%
14	2,543,000	0	5	0	12,195,000		12,195,000	32.44%
15	2,544,000	0	5	0	12,195,000		12,195,000	32.44%
16	2,545,000	0	5	0	12,195,000		12,195,000	32.44%
17	2,546,000	0	5	0	12,195,000		12,195,000	32.44%
18	2,547,000	0	5	0	12,195,000		12,195,000	32.44%
19	2,548,000	0	5	0	12,195,000		12,195,000	32.44%
20	2,549,000	0	5	0	12,195,000		12,195,000	32.44%
21	2,550,000	0	5	0	12,195,000		12,195,000	32.44%
22	2,551,000	0	5	0	12,195,000		12,195,000	32.44%
23	2,552,000	0	5	0	12,195,000		12,195,000	32.44%
24	2,553,000	0	5	0	12,195,000		12,195,000	32.44%
25	2,554,000	0	5	0	12,195,000		12,195,000	32.44%
26	2,555,000	0	5	0	12,195,000		12,195,000	32.44%
27	2,556,000	0	5	0	12,195,000		12,195,000	32.44%
28	2,557,000	0	5	0	12,195,000		12,195,000	32.44%
29	2,558,000	0	5	0	12,195,000		12,195,000	32.44%
30	2,559,000	0	5	0	12,195,000		12,195,000	32.44%
31	2,560,000	0	5	0	12,195,000		12,195,000	32.44%
32	2,561,000	0	5	0	12,195,000		12,195,000	32.44%
33	2,562,000	0	5	0	12,195,000		12,195,000	32.44%
34	2,563,000	0	5	0	12,195,000		12,195,000	32.44%
35	2,564,000	0	5	0	12,195,000		12,195,000	32.44%
36	2,565,000	0	5	0	12,195,000		12,195,000	32.44%
37	2,566,000	0	5	0	12,195,000		12,195,000	32.44%
38	2,567,000	0	5	0	12,195,000		12,195,000	32.44%
39	2,568,000	0	5	0	12,195,000		12,195,000	32.44%
40	2,569,000	0	5	0	12,195,000		12,195,000	32.44%
41	2,570,000	0	5	0	12,195,000		12,195,000	32.44%
42	2,571,000	0	5	0	12,195,000		12,195,000	32.44%
43	2,572,000	0	5	0	12,195,000		12,195,000	32.44%
44	2,573,000	0	5	0	12,195,000		12,195,000	32.44%
45	2,574,000	0	5	0	12,195,000		12,195,000	32.44%
46	2,575,000	0	5	0	12,195,000		12,195,000	32.44%
47	2,576,000	0	5	0	12,195,000		12,195,000	32.44%
48	2,577,000	0	5	0	12,195,000		12,195,000	32.44%
49	2,578,000	0	5	0	12,195,000		12,195,000	32.44%
50	2,579,000	0	5	0	12,195,000		12,195,000	32.44%
51	2,580,000	0	5	0	12,195,000		12,195,000	32.44%
52	2,581,000	0	5	0	12,195,000		12,195,000	32.44%
53	2,582,000	0	5	0	12,195,000		12,195,000	32.44%
54	2,583,000	0	5	0	12,195,000		12,195,000	32.44%
55	2,584,000	0	5	0	12,195,000		12,195,000	32.44%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,585,000	0	5	0	12,195,000		12,195,000	32.44%
2	2,586,000	0	5	0	12,195,000		12,195,000	32.44%
3	2,587,000	0	5	0	12,195,000		12,195,000	32.44%
4	2,588,000	0	5	0	12,195,000		12,195,000	32.44%
5	2,589,000	0	5	0	12,195,000		12,195,000	32.44%
6	2,590,000	0	5	0	12,195,000		12,195,000	32.44%
7	2,591,000	0	5	0	12,195,000		12,195,000	32.44%
8	2,592,000	0	5	0	12,195,000		12,195,000	32.44%
9	2,593,000	0	5	0	12,195,000		12,195,000	32.44%
10	2,594,000	0	5	0	12,195,000		12,195,000	32.44%
11	2,595,000	0	5	0	12,195,000		12,195,000	32.44%
12	2,596,000	0	5	0	12,195,000		12,195,000	32.44%
13	2,597,000	0	5	0	12,195,000		12,195,000	32.44%
14	2,598,000	0	5	0	12,195,000		12,195,000	32.44%
15	2,599,000	0	5	0	12,195,000		12,195,000	32.44%
16	2,600,000	0	5	0	12,195,000		12,195,000	32.44%
17	2,601,000	0	5	0	12,195,000		12,195,000	32.44%
18	2,602,000	0	5	0	12,195,000		12,195,000	32.44%
19	2,603,000	0	5	0	12,195,000		12,195,000	32.44%
20	2,604,000	0	5	0	12,195,000		12,195,000	32.44%
21	2,605,000	0	5	0	12,195,000		12,195,000	32.44%
22	2,606,000	1	6	2,606,000	14,801,000		14,801,000	39.38%
23	2,607,000	0	6	0	14,801,000		14,801,000	39.38%
24	2,608,000	0	6	0	14,801,000		14,801,000	39.38%
25	2,609,000	0	6	0	14,801,000		14,801,000	39.38%
26	2,610,000	0	6	0	14,801,000		14,801,000	39.38%
27	2,611,000	0	6	0	14,801,000		14,801,000	39.38%
28	2,612,000	0	6	0	14,801,000		14,801,000	39.38%
29	2,613,000	0	6	0	14,801,000		14,801,000	39.38%
30	2,614,000	0	6	0	14,801,000		14,801,000	39.38%
31	2,615,000	0	6	0	14,801,000		14,801,000	39.38%
32	2,616,000	0	6	0	14,801,000		14,801,000	39.38%
33	2,617,000	0	6	0	14,801,000		14,801,000	39.38%
34	2,618,000	0	6	0	14,801,000		14,801,000	39.38%
35	2,619,000	0	6	0	14,801,000		14,801,000	39.38%
36	2,620,000	0	6	0	14,801,000		14,801,000	39.38%
37	2,621,000	0	6	0	14,801,000		14,801,000	39.38%
38	2,622,000	0	6	0	14,801,000		14,801,000	39.38%
39	2,623,000	0	6	0	14,801,000		14,801,000	39.38%
40	2,624,000	0	6	0	14,801,000		14,801,000	39.38%
41	2,625,000	0	6	0	14,801,000		14,801,000	39.38%
42	2,626,000	0	6	0	14,801,000		14,801,000	39.38%
43	2,627,000	0	6	0	14,801,000		14,801,000	39.38%
44	2,628,000	0	6	0	14,801,000		14,801,000	39.38%
45	2,629,000	0	6	0	14,801,000		14,801,000	39.38%
46	2,630,000	0	6	0	14,801,000		14,801,000	39.38%
47	2,631,000	0	6	0	14,801,000		14,801,000	39.38%
48	2,632,000	0	6	0	14,801,000		14,801,000	39.38%
49	2,633,000	0	6	0	14,801,000		14,801,000	39.38%
50	2,634,000	0	6	0	14,801,000		14,801,000	39.38%
51	2,635,000	0	6	0	14,801,000		14,801,000	39.38%
52	2,636,000	0	6	0	14,801,000		14,801,000	39.38%
53	2,637,000	0	6	0	14,801,000		14,801,000	39.38%
54	2,638,000	0	6	0	14,801,000		14,801,000	39.38%
55	2,639,000	0	6	0	14,801,000		14,801,000	39.38%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,640,000	0	6	0	14,801,000		14,801,000	39.38%
2	2,641,000	0	6	0	14,801,000		14,801,000	39.38%
3	2,642,000	0	6	0	14,801,000		14,801,000	39.38%
4	2,643,000	0	6	0	14,801,000		14,801,000	39.38%
5	2,644,000	0	6	0	14,801,000		14,801,000	39.38%
6	2,645,000	0	6	0	14,801,000		14,801,000	39.38%
7	2,646,000	0	6	0	14,801,000		14,801,000	39.38%
8	2,647,000	0	6	0	14,801,000		14,801,000	39.38%
9	2,648,000	0	6	0	14,801,000		14,801,000	39.38%
10	2,649,000	0	6	0	14,801,000		14,801,000	39.38%
11	2,650,000	0	6	0	14,801,000		14,801,000	39.38%
12	2,651,000	0	6	0	14,801,000		14,801,000	39.38%
13	2,652,000	0	6	0	14,801,000		14,801,000	39.38%
14	2,653,000	0	6	0	14,801,000		14,801,000	39.38%
15	2,654,000	0	6	0	14,801,000		14,801,000	39.38%
16	2,655,000	0	6	0	14,801,000		14,801,000	39.38%
17	2,656,000	0	6	0	14,801,000		14,801,000	39.38%
18	2,657,000	0	6	0	14,801,000		14,801,000	39.38%
19	2,658,000	0	6	0	14,801,000		14,801,000	39.38%
20	2,659,000	0	6	0	14,801,000		14,801,000	39.38%
21	2,660,000	0	6	0	14,801,000		14,801,000	39.38%
22	2,661,000	0	6	0	14,801,000		14,801,000	39.38%
23	2,662,000	0	6	0	14,801,000		14,801,000	39.38%
24	2,663,000	0	6	0	14,801,000		14,801,000	39.38%
25	2,664,000	0	6	0	14,801,000		14,801,000	39.38%
26	2,665,000	0	6	0	14,801,000		14,801,000	39.38%
27	2,666,000	0	6	0	14,801,000		14,801,000	39.38%
28	2,667,000	0	6	0	14,801,000		14,801,000	39.38%
29	2,668,000	0	6	0	14,801,000		14,801,000	39.38%
30	2,669,000	0	6	0	14,801,000		14,801,000	39.38%
31	2,670,000	0	6	0	14,801,000		14,801,000	39.38%
32	2,671,000	0	6	0	14,801,000		14,801,000	39.38%
33	2,672,000	0	6	0	14,801,000		14,801,000	39.38%
34	2,673,000	0	6	0	14,801,000		14,801,000	39.38%
35	2,674,000	0	6	0	14,801,000		14,801,000	39.38%
36	2,675,000	0	6	0	14,801,000		14,801,000	39.38%
37	2,676,000	0	6	0	14,801,000		14,801,000	39.38%
38	2,677,000	0	6	0	14,801,000		14,801,000	39.38%
39	2,678,000	0	6	0	14,801,000		14,801,000	39.38%
40	2,679,000	0	6	0	14,801,000		14,801,000	39.38%
41	2,680,000	0	6	0	14,801,000		14,801,000	39.38%
42	2,681,000	0	6	0	14,801,000		14,801,000	39.38%
43	2,682,000	0	6	0	14,801,000		14,801,000	39.38%
44	2,683,000	0	6	0	14,801,000		14,801,000	39.38%
45	2,684,000	0	6	0	14,801,000		14,801,000	39.38%
46	2,685,000	0	6	0	14,801,000		14,801,000	39.38%
47	2,686,000	0	6	0	14,801,000		14,801,000	39.38%
48	2,687,000	0	6	0	14,801,000		14,801,000	39.38%
49	2,688,000	0	6	0	14,801,000		14,801,000	39.38%
50	2,689,000	0	6	0	14,801,000		14,801,000	39.38%
51	2,690,000	0	6	0	14,801,000		14,801,000	39.38%
52	2,691,000	0	6	0	14,801,000		14,801,000	39.38%
53	2,692,000	0	6	0	14,801,000		14,801,000	39.38%
54	2,693,000	0	6	0	14,801,000		14,801,000	39.38%
55	2,694,000	0	6	0	14,801,000		14,801,000	39.38%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,695,000	0	6	0	14,801,000		14,801,000	39.38%
2	2,696,000	0	6	0	14,801,000		14,801,000	39.38%
3	2,697,000	0	6	0	14,801,000		14,801,000	39.38%
4	2,698,000	0	6	0	14,801,000		14,801,000	39.38%
5	2,699,000	0	6	0	14,801,000		14,801,000	39.38%
6	2,700,000	0	6	0	14,801,000		14,801,000	39.38%
7	2,701,000	0	6	0	14,801,000		14,801,000	39.38%
8	2,702,000	0	6	0	14,801,000		14,801,000	39.38%
9	2,703,000	0	6	0	14,801,000		14,801,000	39.38%
10	2,704,000	0	6	0	14,801,000		14,801,000	39.38%
11	2,705,000	0	6	0	14,801,000		14,801,000	39.38%
12	2,706,000	0	6	0	14,801,000		14,801,000	39.38%
13	2,707,000	0	6	0	14,801,000		14,801,000	39.38%
14	2,708,000	0	6	0	14,801,000		14,801,000	39.38%
15	2,709,000	0	6	0	14,801,000		14,801,000	39.38%
16	2,710,000	0	6	0	14,801,000		14,801,000	39.38%
17	2,711,000	0	6	0	14,801,000		14,801,000	39.38%
18	2,712,000	0	6	0	14,801,000		14,801,000	39.38%
19	2,713,000	0	6	0	14,801,000		14,801,000	39.38%
20	2,714,000	0	6	0	14,801,000		14,801,000	39.38%
21	2,715,000	0	6	0	14,801,000		14,801,000	39.38%
22	2,716,000	0	6	0	14,801,000		14,801,000	39.38%
23	2,717,000	0	6	0	14,801,000		14,801,000	39.38%
24	2,718,000	0	6	0	14,801,000		14,801,000	39.38%
25	2,719,000	0	6	0	14,801,000		14,801,000	39.38%
26	2,720,000	0	6	0	14,801,000		14,801,000	39.38%
27	2,721,000	0	6	0	14,801,000		14,801,000	39.38%
28	2,722,000	0	6	0	14,801,000		14,801,000	39.38%
29	2,723,000	0	6	0	14,801,000		14,801,000	39.38%
30	2,724,000	0	6	0	14,801,000		14,801,000	39.38%
31	2,725,000	0	6	0	14,801,000		14,801,000	39.38%
32	2,726,000	0	6	0	14,801,000		14,801,000	39.38%
33	2,727,000	0	6	0	14,801,000		14,801,000	39.38%
34	2,728,000	0	6	0	14,801,000		14,801,000	39.38%
35	2,729,000	0	6	0	14,801,000		14,801,000	39.38%
36	2,730,000	0	6	0	14,801,000		14,801,000	39.38%
37	2,731,000	0	6	0	14,801,000		14,801,000	39.38%
38	2,732,000	0	6	0	14,801,000		14,801,000	39.38%
39	2,733,000	0	6	0	14,801,000		14,801,000	39.38%
40	2,734,000	0	6	0	14,801,000		14,801,000	39.38%
41	2,735,000	0	6	0	14,801,000		14,801,000	39.38%
42	2,736,000	0	6	0	14,801,000		14,801,000	39.38%
43	2,737,000	0	6	0	14,801,000		14,801,000	39.38%
44	2,738,000	0	6	0	14,801,000		14,801,000	39.38%
45	2,739,000	0	6	0	14,801,000		14,801,000	39.38%
46	2,740,000	0	6	0	14,801,000		14,801,000	39.38%
47	2,741,000	0	6	0	14,801,000		14,801,000	39.38%
48	2,742,000	0	6	0	14,801,000		14,801,000	39.38%
49	2,743,000	0	6	0	14,801,000		14,801,000	39.38%
50	2,744,000	0	6	0	14,801,000		14,801,000	39.38%
51	2,745,000	0	6	0	14,801,000		14,801,000	39.38%
52	2,746,000	0	6	0	14,801,000		14,801,000	39.38%
53	2,747,000	1	7	2,747,000	17,548,000		17,548,000	46.69%
54	2,748,000	0	7	0	17,548,000		17,548,000	46.69%
55	2,749,000	0	7	0	17,548,000		17,548,000	46.69%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,750,000	0	7	0	17,548,000		17,548,000	46.69%
2	2,751,000	0	7	0	17,548,000		17,548,000	46.69%
3	2,752,000	0	7	0	17,548,000		17,548,000	46.69%
4	2,753,000	0	7	0	17,548,000		17,548,000	46.69%
5	2,754,000	0	7	0	17,548,000		17,548,000	46.69%
6	2,755,000	0	7	0	17,548,000		17,548,000	46.69%
7	2,756,000	0	7	0	17,548,000		17,548,000	46.69%
8	2,757,000	0	7	0	17,548,000		17,548,000	46.69%
9	2,758,000	0	7	0	17,548,000		17,548,000	46.69%
10	2,759,000	0	7	0	17,548,000		17,548,000	46.69%
11	2,760,000	0	7	0	17,548,000		17,548,000	46.69%
12	2,761,000	0	7	0	17,548,000		17,548,000	46.69%
13	2,762,000	0	7	0	17,548,000		17,548,000	46.69%
14	2,763,000	0	7	0	17,548,000		17,548,000	46.69%
15	2,764,000	0	7	0	17,548,000		17,548,000	46.69%
16	2,765,000	0	7	0	17,548,000		17,548,000	46.69%
17	2,766,000	0	7	0	17,548,000		17,548,000	46.69%
18	2,767,000	0	7	0	17,548,000		17,548,000	46.69%
19	2,768,000	0	7	0	17,548,000		17,548,000	46.69%
20	2,769,000	0	7	0	17,548,000		17,548,000	46.69%
21	2,770,000	0	7	0	17,548,000		17,548,000	46.69%
22	2,771,000	0	7	0	17,548,000		17,548,000	46.69%
23	2,772,000	0	7	0	17,548,000		17,548,000	46.69%
24	2,773,000	0	7	0	17,548,000		17,548,000	46.69%
25	2,774,000	0	7	0	17,548,000		17,548,000	46.69%
26	2,775,000	0	7	0	17,548,000		17,548,000	46.69%
27	2,776,000	0	7	0	17,548,000		17,548,000	46.69%
28	2,777,000	0	7	0	17,548,000		17,548,000	46.69%
29	2,778,000	0	7	0	17,548,000		17,548,000	46.69%
30	2,779,000	0	7	0	17,548,000		17,548,000	46.69%
31	2,780,000	0	7	0	17,548,000		17,548,000	46.69%
32	2,781,000	0	7	0	17,548,000		17,548,000	46.69%
33	2,782,000	0	7	0	17,548,000		17,548,000	46.69%
34	2,783,000	0	7	0	17,548,000		17,548,000	46.69%
35	2,784,000	0	7	0	17,548,000		17,548,000	46.69%
36	2,785,000	1	8	2,785,000	20,333,000		20,333,000	54.10%
37	2,786,000	0	8	0	20,333,000		20,333,000	54.10%
38	2,787,000	0	8	0	20,333,000		20,333,000	54.10%
39	2,788,000	0	8	0	20,333,000		20,333,000	54.10%
40	2,789,000	0	8	0	20,333,000		20,333,000	54.10%
41	2,790,000	0	8	0	20,333,000		20,333,000	54.10%
42	2,791,000	0	8	0	20,333,000		20,333,000	54.10%
43	2,792,000	0	8	0	20,333,000		20,333,000	54.10%
44	2,793,000	0	8	0	20,333,000		20,333,000	54.10%
45	2,794,000	0	8	0	20,333,000		20,333,000	54.10%
46	2,795,000	0	8	0	20,333,000		20,333,000	54.10%
47	2,796,000	0	8	0	20,333,000		20,333,000	54.10%
48	2,797,000	0	8	0	20,333,000		20,333,000	54.10%
49	2,798,000	0	8	0	20,333,000		20,333,000	54.10%
50	2,799,000	0	8	0	20,333,000		20,333,000	54.10%
51	2,800,000	0	8	0	20,333,000		20,333,000	54.10%
52	2,801,000	0	8	0	20,333,000		20,333,000	54.10%
53	2,802,000	0	8	0	20,333,000		20,333,000	54.10%
54	2,803,000	0	8	0	20,333,000		20,333,000	54.10%
55	2,804,000	0	8	0	20,333,000		20,333,000	54.10%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,805,000	0	8	0	20,333,000		20,333,000	54.10%
2	2,806,000	0	8	0	20,333,000		20,333,000	54.10%
3	2,807,000	0	8	0	20,333,000		20,333,000	54.10%
4	2,808,000	0	8	0	20,333,000		20,333,000	54.10%
5	2,809,000	0	8	0	20,333,000		20,333,000	54.10%
6	2,810,000	0	8	0	20,333,000		20,333,000	54.10%
7	2,811,000	0	8	0	20,333,000		20,333,000	54.10%
8	2,812,000	0	8	0	20,333,000		20,333,000	54.10%
9	2,813,000	0	8	0	20,333,000		20,333,000	54.10%
10	2,814,000	0	8	0	20,333,000		20,333,000	54.10%
11	2,815,000	0	8	0	20,333,000		20,333,000	54.10%
12	2,816,000	0	8	0	20,333,000		20,333,000	54.10%
13	2,817,000	0	8	0	20,333,000		20,333,000	54.10%
14	2,818,000	0	8	0	20,333,000		20,333,000	54.10%
15	2,819,000	0	8	0	20,333,000		20,333,000	54.10%
16	2,820,000	0	8	0	20,333,000		20,333,000	54.10%
17	2,821,000	0	8	0	20,333,000		20,333,000	54.10%
18	2,822,000	0	8	0	20,333,000		20,333,000	54.10%
19	2,823,000	0	8	0	20,333,000		20,333,000	54.10%
20	2,824,000	0	8	0	20,333,000		20,333,000	54.10%
21	2,825,000	0	8	0	20,333,000		20,333,000	54.10%
22	2,826,000	0	8	0	20,333,000		20,333,000	54.10%
23	2,827,000	0	8	0	20,333,000		20,333,000	54.10%
24	2,828,000	0	8	0	20,333,000		20,333,000	54.10%
25	2,829,000	0	8	0	20,333,000		20,333,000	54.10%
26	2,830,000	0	8	0	20,333,000		20,333,000	54.10%
27	2,831,000	0	8	0	20,333,000		20,333,000	54.10%
28	2,832,000	0	8	0	20,333,000		20,333,000	54.10%
29	2,833,000	0	8	0	20,333,000		20,333,000	54.10%
30	2,834,000	0	8	0	20,333,000		20,333,000	54.10%
31	2,835,000	0	8	0	20,333,000		20,333,000	54.10%
32	2,836,000	0	8	0	20,333,000		20,333,000	54.10%
33	2,837,000	0	8	0	20,333,000		20,333,000	54.10%
34	2,838,000	0	8	0	20,333,000		20,333,000	54.10%
35	2,839,000	0	8	0	20,333,000		20,333,000	54.10%
36	2,840,000	0	8	0	20,333,000		20,333,000	54.10%
37	2,841,000	0	8	0	20,333,000		20,333,000	54.10%
38	2,842,000	0	8	0	20,333,000		20,333,000	54.10%
39	2,843,000	0	8	0	20,333,000		20,333,000	54.10%
40	2,844,000	0	8	0	20,333,000		20,333,000	54.10%
41	2,845,000	0	8	0	20,333,000		20,333,000	54.10%
42	2,846,000	0	8	0	20,333,000		20,333,000	54.10%
43	2,847,000	0	8	0	20,333,000		20,333,000	54.10%
44	2,848,000	0	8	0	20,333,000		20,333,000	54.10%
45	2,849,000	0	8	0	20,333,000		20,333,000	54.10%
46	2,850,000	0	8	0	20,333,000		20,333,000	54.10%
47	2,851,000	0	8	0	20,333,000		20,333,000	54.10%
48	2,852,000	0	8	0	20,333,000		20,333,000	54.10%
49	2,853,000	0	8	0	20,333,000		20,333,000	54.10%
50	2,854,000	0	8	0	20,333,000		20,333,000	54.10%
51	2,855,000	0	8	0	20,333,000		20,333,000	54.10%
52	2,856,000	0	8	0	20,333,000		20,333,000	54.10%
53	2,857,000	0	8	0	20,333,000		20,333,000	54.10%
54	2,858,000	0	8	0	20,333,000		20,333,000	54.10%
55	2,859,000	0	8	0	20,333,000		20,333,000	54.10%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,860,000	0	8	0	20,333,000		20,333,000	54.10%
2	2,861,000	0	8	0	20,333,000		20,333,000	54.10%
3	2,862,000	0	8	0	20,333,000		20,333,000	54.10%
4	2,863,000	0	8	0	20,333,000		20,333,000	54.10%
5	2,864,000	0	8	0	20,333,000		20,333,000	54.10%
6	2,865,000	0	8	0	20,333,000		20,333,000	54.10%
7	2,866,000	0	8	0	20,333,000		20,333,000	54.10%
8	2,867,000	0	8	0	20,333,000		20,333,000	54.10%
9	2,868,000	0	8	0	20,333,000		20,333,000	54.10%
10	2,869,000	0	8	0	20,333,000		20,333,000	54.10%
11	2,870,000	0	8	0	20,333,000		20,333,000	54.10%
12	2,871,000	0	8	0	20,333,000		20,333,000	54.10%
13	2,872,000	0	8	0	20,333,000		20,333,000	54.10%
14	2,873,000	0	8	0	20,333,000		20,333,000	54.10%
15	2,874,000	0	8	0	20,333,000		20,333,000	54.10%
16	2,875,000	0	8	0	20,333,000		20,333,000	54.10%
17	2,876,000	0	8	0	20,333,000		20,333,000	54.10%
18	2,877,000	0	8	0	20,333,000		20,333,000	54.10%
19	2,878,000	0	8	0	20,333,000		20,333,000	54.10%
20	2,879,000	0	8	0	20,333,000		20,333,000	54.10%
21	2,880,000	0	8	0	20,333,000		20,333,000	54.10%
22	2,881,000	0	8	0	20,333,000		20,333,000	54.10%
23	2,882,000	0	8	0	20,333,000		20,333,000	54.10%
24	2,883,000	0	8	0	20,333,000		20,333,000	54.10%
25	2,884,000	0	8	0	20,333,000		20,333,000	54.10%
26	2,885,000	0	8	0	20,333,000		20,333,000	54.10%
27	2,886,000	0	8	0	20,333,000		20,333,000	54.10%
28	2,887,000	0	8	0	20,333,000		20,333,000	54.10%
29	2,888,000	0	8	0	20,333,000		20,333,000	54.10%
30	2,889,000	0	8	0	20,333,000		20,333,000	54.10%
31	2,890,000	0	8	0	20,333,000		20,333,000	54.10%
32	2,891,000	0	8	0	20,333,000		20,333,000	54.10%
33	2,892,000	0	8	0	20,333,000		20,333,000	54.10%
34	2,893,000	0	8	0	20,333,000		20,333,000	54.10%
35	2,894,000	0	8	0	20,333,000		20,333,000	54.10%
36	2,895,000	0	8	0	20,333,000		20,333,000	54.10%
37	2,896,000	0	8	0	20,333,000		20,333,000	54.10%
38	2,897,000	0	8	0	20,333,000		20,333,000	54.10%
39	2,898,000	0	8	0	20,333,000		20,333,000	54.10%
40	2,899,000	0	8	0	20,333,000		20,333,000	54.10%
41	2,900,000	0	8	0	20,333,000		20,333,000	54.10%
42	2,901,000	0	8	0	20,333,000		20,333,000	54.10%
43	2,902,000	0	8	0	20,333,000		20,333,000	54.10%
44	2,903,000	0	8	0	20,333,000		20,333,000	54.10%
45	2,904,000	0	8	0	20,333,000		20,333,000	54.10%
46	2,905,000	0	8	0	20,333,000		20,333,000	54.10%
47	2,906,000	0	8	0	20,333,000		20,333,000	54.10%
48	2,907,000	0	8	0	20,333,000		20,333,000	54.10%
49	2,908,000	0	8	0	20,333,000		20,333,000	54.10%
50	2,909,000	0	8	0	20,333,000		20,333,000	54.10%
51	2,910,000	0	8	0	20,333,000		20,333,000	54.10%
52	2,911,000	0	8	0	20,333,000		20,333,000	54.10%
53	2,912,000	0	8	0	20,333,000		20,333,000	54.10%
54	2,913,000	0	8	0	20,333,000		20,333,000	54.10%
55	2,914,000	0	8	0	20,333,000		20,333,000	54.10%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	2,915,000	0	8	0	20,333,000		20,333,000	54.10%
2	2,916,000	0	8	0	20,333,000		20,333,000	54.10%
3	2,917,000	0	8	0	20,333,000		20,333,000	54.10%
4	2,918,000	0	8	0	20,333,000		20,333,000	54.10%
5	2,919,000	0	8	0	20,333,000		20,333,000	54.10%
6	2,920,000	0	8	0	20,333,000		20,333,000	54.10%
7	2,921,000	0	8	0	20,333,000		20,333,000	54.10%
8	2,922,000	0	8	0	20,333,000		20,333,000	54.10%
9	2,923,000	0	8	0	20,333,000		20,333,000	54.10%
10	2,924,000	0	8	0	20,333,000		20,333,000	54.10%
11	2,925,000	0	8	0	20,333,000		20,333,000	54.10%
12	2,926,000	0	8	0	20,333,000		20,333,000	54.10%
13	2,927,000	0	8	0	20,333,000		20,333,000	54.10%
14	2,928,000	0	8	0	20,333,000		20,333,000	54.10%
15	2,929,000	0	8	0	20,333,000		20,333,000	54.10%
16	2,930,000	0	8	0	20,333,000		20,333,000	54.10%
17	2,931,000	0	8	0	20,333,000		20,333,000	54.10%
18	2,932,000	0	8	0	20,333,000		20,333,000	54.10%
19	2,933,000	0	8	0	20,333,000		20,333,000	54.10%
20	2,934,000	0	8	0	20,333,000		20,333,000	54.10%
21	2,935,000	0	8	0	20,333,000		20,333,000	54.10%
22	2,936,000	0	8	0	20,333,000		20,333,000	54.10%
23	2,937,000	0	8	0	20,333,000		20,333,000	54.10%
24	2,938,000	0	8	0	20,333,000		20,333,000	54.10%
25	2,939,000	0	8	0	20,333,000		20,333,000	54.10%
26	2,940,000	0	8	0	20,333,000		20,333,000	54.10%
27	2,941,000	0	8	0	20,333,000		20,333,000	54.10%
28	2,942,000	0	8	0	20,333,000		20,333,000	54.10%
29	2,943,000	0	8	0	20,333,000		20,333,000	54.10%
30	2,944,000	0	8	0	20,333,000		20,333,000	54.10%
31	2,945,000	0	8	0	20,333,000		20,333,000	54.10%
32	2,946,000	0	8	0	20,333,000		20,333,000	54.10%
33	2,947,000	0	8	0	20,333,000		20,333,000	54.10%
34	2,948,000	0	8	0	20,333,000		20,333,000	54.10%
35	2,949,000	0	8	0	20,333,000		20,333,000	54.10%
36	2,950,000	0	8	0	20,333,000		20,333,000	54.10%
37	2,951,000	0	8	0	20,333,000		20,333,000	54.10%
38	2,952,000	0	8	0	20,333,000		20,333,000	54.10%
39	2,953,000	0	8	0	20,333,000		20,333,000	54.10%
40	2,954,000	0	8	0	20,333,000		20,333,000	54.10%
41	2,955,000	0	8	0	20,333,000		20,333,000	54.10%
42	2,956,000	0	8	0	20,333,000		20,333,000	54.10%
43	2,957,000	0	8	0	20,333,000		20,333,000	54.10%
44	2,958,000	0	8	0	20,333,000		20,333,000	54.10%
45	2,959,000	0	8	0	20,333,000		20,333,000	54.10%
46	2,960,000	0	8	0	20,333,000		20,333,000	54.10%
47	2,961,000	0	8	0	20,333,000		20,333,000	54.10%
48	2,962,000	0	8	0	20,333,000		20,333,000	54.10%
49	2,963,000	0	8	0	20,333,000		20,333,000	54.10%
50	2,964,000	0	8	0	20,333,000		20,333,000	54.10%
51	2,965,000	0	8	0	20,333,000		20,333,000	54.10%
52	2,966,000	0	8	0	20,333,000		20,333,000	54.10%
53	2,967,000	0	8	0	20,333,000		20,333,000	54.10%
54	2,968,000	0	8	0	20,333,000		20,333,000	54.10%
55	2,969,000	0	8	0	20,333,000		20,333,000	54.10%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,970,000	0	8	0	20,333,000		20,333,000	54.10%
2	2,971,000	0	8	0	20,333,000		20,333,000	54.10%
3	2,972,000	0	8	0	20,333,000		20,333,000	54.10%
4	2,973,000	0	8	0	20,333,000		20,333,000	54.10%
5	2,974,000	0	8	0	20,333,000		20,333,000	54.10%
6	2,975,000	0	8	0	20,333,000		20,333,000	54.10%
7	2,976,000	0	8	0	20,333,000		20,333,000	54.10%
8	2,977,000	0	8	0	20,333,000		20,333,000	54.10%
9	2,978,000	0	8	0	20,333,000		20,333,000	54.10%
10	2,979,000	0	8	0	20,333,000		20,333,000	54.10%
11	2,980,000	0	8	0	20,333,000		20,333,000	54.10%
12	2,981,000	0	8	0	20,333,000		20,333,000	54.10%
13	2,982,000	0	8	0	20,333,000		20,333,000	54.10%
14	2,983,000	0	8	0	20,333,000		20,333,000	54.10%
15	2,984,000	0	8	0	20,333,000		20,333,000	54.10%
16	2,985,000	0	8	0	20,333,000		20,333,000	54.10%
17	2,986,000	0	8	0	20,333,000		20,333,000	54.10%
18	2,987,000	0	8	0	20,333,000		20,333,000	54.10%
19	2,988,000	0	8	0	20,333,000		20,333,000	54.10%
20	2,989,000	0	8	0	20,333,000		20,333,000	54.10%
21	2,990,000	0	8	0	20,333,000		20,333,000	54.10%
22	2,991,000	0	8	0	20,333,000		20,333,000	54.10%
23	2,992,000	0	8	0	20,333,000		20,333,000	54.10%
24	2,993,000	0	8	0	20,333,000		20,333,000	54.10%
25	2,994,000	0	8	0	20,333,000		20,333,000	54.10%
26	2,995,000	0	8	0	20,333,000		20,333,000	54.10%
27	2,996,000	0	8	0	20,333,000		20,333,000	54.10%
28	2,997,000	0	8	0	20,333,000		20,333,000	54.10%
29	2,998,000	0	8	0	20,333,000		20,333,000	54.10%
30	2,999,000	0	8	0	20,333,000		20,333,000	54.10%
31	3,000,000	0	8	0	20,333,000		20,333,000	54.10%
32	3,001,000	0	8	0	20,333,000		20,333,000	54.10%
33	3,002,000	0	8	0	20,333,000		20,333,000	54.10%
34	3,003,000	0	8	0	20,333,000		20,333,000	54.10%
35	3,004,000	0	8	0	20,333,000		20,333,000	54.10%
36	3,005,000	0	8	0	20,333,000		20,333,000	54.10%
37	3,006,000	0	8	0	20,333,000		20,333,000	54.10%
38	3,007,000	0	8	0	20,333,000		20,333,000	54.10%
39	3,008,000	0	8	0	20,333,000		20,333,000	54.10%
40	3,009,000	0	8	0	20,333,000		20,333,000	54.10%
41	3,010,000	0	8	0	20,333,000		20,333,000	54.10%
42	3,011,000	0	8	0	20,333,000		20,333,000	54.10%
43	3,012,000	0	8	0	20,333,000		20,333,000	54.10%
44	3,013,000	0	8	0	20,333,000		20,333,000	54.10%
45	3,014,000	0	8	0	20,333,000		20,333,000	54.10%
46	3,015,000	0	8	0	20,333,000		20,333,000	54.10%
47	3,016,000	0	8	0	20,333,000		20,333,000	54.10%
48	3,017,000	0	8	0	20,333,000		20,333,000	54.10%
49	3,018,000	0	8	0	20,333,000		20,333,000	54.10%
50	3,019,000	0	8	0	20,333,000		20,333,000	54.10%
51	3,020,000	0	8	0	20,333,000		20,333,000	54.10%
52	3,021,000	0	8	0	20,333,000		20,333,000	54.10%
53	3,022,000	0	8	0	20,333,000		20,333,000	54.10%
54	3,023,000	0	8	0	20,333,000		20,333,000	54.10%
55	3,024,000	0	8	0	20,333,000		20,333,000	54.10%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,025,000	0	8	0	20,333,000		20,333,000	54.10%
2	3,026,000	0	8	0	20,333,000		20,333,000	54.10%
3	3,027,000	0	8	0	20,333,000		20,333,000	54.10%
4	3,028,000	0	8	0	20,333,000		20,333,000	54.10%
5	3,029,000	0	8	0	20,333,000		20,333,000	54.10%
6	3,030,000	0	8	0	20,333,000		20,333,000	54.10%
7	3,031,000	0	8	0	20,333,000		20,333,000	54.10%
8	3,032,000	0	8	0	20,333,000		20,333,000	54.10%
9	3,033,000	0	8	0	20,333,000		20,333,000	54.10%
10	3,034,000	0	8	0	20,333,000		20,333,000	54.10%
11	3,035,000	0	8	0	20,333,000		20,333,000	54.10%
12	3,036,000	0	8	0	20,333,000		20,333,000	54.10%
13	3,037,000	0	8	0	20,333,000		20,333,000	54.10%
14	3,038,000	0	8	0	20,333,000		20,333,000	54.10%
15	3,039,000	0	8	0	20,333,000		20,333,000	54.10%
16	3,040,000	0	8	0	20,333,000		20,333,000	54.10%
17	3,041,000	0	8	0	20,333,000		20,333,000	54.10%
18	3,042,000	0	8	0	20,333,000		20,333,000	54.10%
19	3,043,000	0	8	0	20,333,000		20,333,000	54.10%
20	3,044,000	0	8	0	20,333,000		20,333,000	54.10%
21	3,045,000	0	8	0	20,333,000		20,333,000	54.10%
22	3,046,000	0	8	0	20,333,000		20,333,000	54.10%
23	3,047,000	0	8	0	20,333,000		20,333,000	54.10%
24	3,048,000	0	8	0	20,333,000		20,333,000	54.10%
25	3,049,000	0	8	0	20,333,000		20,333,000	54.10%
26	3,050,000	0	8	0	20,333,000		20,333,000	54.10%
27	3,051,000	0	8	0	20,333,000		20,333,000	54.10%
28	3,052,000	0	8	0	20,333,000		20,333,000	54.10%
29	3,053,000	0	8	0	20,333,000		20,333,000	54.10%
30	3,054,000	0	8	0	20,333,000		20,333,000	54.10%
31	3,055,000	0	8	0	20,333,000		20,333,000	54.10%
32	3,056,000	0	8	0	20,333,000		20,333,000	54.10%
33	3,057,000	0	8	0	20,333,000		20,333,000	54.10%
34	3,058,000	0	8	0	20,333,000		20,333,000	54.10%
35	3,059,000	0	8	0	20,333,000		20,333,000	54.10%
36	3,060,000	0	8	0	20,333,000		20,333,000	54.10%
37	3,061,000	0	8	0	20,333,000		20,333,000	54.10%
38	3,062,000	0	8	0	20,333,000		20,333,000	54.10%
39	3,063,000	0	8	0	20,333,000		20,333,000	54.10%
40	3,064,000	0	8	0	20,333,000		20,333,000	54.10%
41	3,065,000	0	8	0	20,333,000		20,333,000	54.10%
42	3,066,000	0	8	0	20,333,000		20,333,000	54.10%
43	3,067,000	0	8	0	20,333,000		20,333,000	54.10%
44	3,068,000	0	8	0	20,333,000		20,333,000	54.10%
45	3,069,000	0	8	0	20,333,000		20,333,000	54.10%
46	3,070,000	0	8	0	20,333,000		20,333,000	54.10%
47	3,071,000	0	8	0	20,333,000		20,333,000	54.10%
48	3,072,000	0	8	0	20,333,000		20,333,000	54.10%
49	3,073,000	0	8	0	20,333,000		20,333,000	54.10%
50	3,074,000	0	8	0	20,333,000		20,333,000	54.10%
51	3,075,000	0	8	0	20,333,000		20,333,000	54.10%
52	3,076,000	0	8	0	20,333,000		20,333,000	54.10%
53	3,077,000	0	8	0	20,333,000		20,333,000	54.10%
54	3,078,000	0	8	0	20,333,000		20,333,000	54.10%
55	3,079,000	0	8	0	20,333,000		20,333,000	54.10%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,080,000	0	8	0	20,333,000		20,333,000	54.10%
2	3,081,000	0	8	0	20,333,000		20,333,000	54.10%
3	3,082,000	0	8	0	20,333,000		20,333,000	54.10%
4	3,083,000	0	8	0	20,333,000		20,333,000	54.10%
5	3,084,000	0	8	0	20,333,000		20,333,000	54.10%
6	3,085,000	0	8	0	20,333,000		20,333,000	54.10%
7	3,086,000	0	8	0	20,333,000		20,333,000	54.10%
8	3,087,000	0	8	0	20,333,000		20,333,000	54.10%
9	3,088,000	0	8	0	20,333,000		20,333,000	54.10%
10	3,089,000	0	8	0	20,333,000		20,333,000	54.10%
11	3,090,000	0	8	0	20,333,000		20,333,000	54.10%
12	3,091,000	0	8	0	20,333,000		20,333,000	54.10%
13	3,092,000	0	8	0	20,333,000		20,333,000	54.10%
14	3,093,000	0	8	0	20,333,000		20,333,000	54.10%
15	3,094,000	0	8	0	20,333,000		20,333,000	54.10%
16	3,095,000	0	8	0	20,333,000		20,333,000	54.10%
17	3,096,000	0	8	0	20,333,000		20,333,000	54.10%
18	3,097,000	0	8	0	20,333,000		20,333,000	54.10%
19	3,098,000	0	8	0	20,333,000		20,333,000	54.10%
20	3,099,000	0	8	0	20,333,000		20,333,000	54.10%
21	3,100,000	0	8	0	20,333,000		20,333,000	54.10%
22	3,101,000	0	8	0	20,333,000		20,333,000	54.10%
23	3,102,000	0	8	0	20,333,000		20,333,000	54.10%
24	3,103,000	0	8	0	20,333,000		20,333,000	54.10%
25	3,104,000	0	8	0	20,333,000		20,333,000	54.10%
26	3,105,000	0	8	0	20,333,000		20,333,000	54.10%
27	3,106,000	0	8	0	20,333,000		20,333,000	54.10%
28	3,107,000	0	8	0	20,333,000		20,333,000	54.10%
29	3,108,000	0	8	0	20,333,000		20,333,000	54.10%
30	3,109,000	0	8	0	20,333,000		20,333,000	54.10%
31	3,110,000	0	8	0	20,333,000		20,333,000	54.10%
32	3,111,000	0	8	0	20,333,000		20,333,000	54.10%
33	3,112,000	0	8	0	20,333,000		20,333,000	54.10%
34	3,113,000	0	8	0	20,333,000		20,333,000	54.10%
35	3,114,000	0	8	0	20,333,000		20,333,000	54.10%
36	3,115,000	0	8	0	20,333,000		20,333,000	54.10%
37	3,116,000	0	8	0	20,333,000		20,333,000	54.10%
38	3,117,000	0	8	0	20,333,000		20,333,000	54.10%
39	3,118,000	0	8	0	20,333,000		20,333,000	54.10%
40	3,119,000	0	8	0	20,333,000		20,333,000	54.10%
41	3,120,000	0	8	0	20,333,000		20,333,000	54.10%
42	3,121,000	0	8	0	20,333,000		20,333,000	54.10%
43	3,122,000	0	8	0	20,333,000		20,333,000	54.10%
44	3,123,000	0	8	0	20,333,000		20,333,000	54.10%
45	3,124,000	0	8	0	20,333,000		20,333,000	54.10%
46	3,125,000	0	8	0	20,333,000		20,333,000	54.10%
47	3,126,000	0	8	0	20,333,000		20,333,000	54.10%
48	3,127,000	0	8	0	20,333,000		20,333,000	54.10%
49	3,128,000	0	8	0	20,333,000		20,333,000	54.10%
50	3,129,000	0	8	0	20,333,000		20,333,000	54.10%
51	3,130,000	0	8	0	20,333,000		20,333,000	54.10%
52	3,131,000	0	8	0	20,333,000		20,333,000	54.10%
53	3,132,000	0	8	0	20,333,000		20,333,000	54.10%
54	3,133,000	0	8	0	20,333,000		20,333,000	54.10%
55	3,134,000	0	8	0	20,333,000		20,333,000	54.10%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,135,000	0	8	0	20,333,000		20,333,000	54.10%
2	3,136,000	0	8	0	20,333,000		20,333,000	54.10%
3	3,137,000	0	8	0	20,333,000		20,333,000	54.10%
4	3,138,000	0	8	0	20,333,000		20,333,000	54.10%
5	3,139,000	0	8	0	20,333,000		20,333,000	54.10%
6	3,140,000	0	8	0	20,333,000		20,333,000	54.10%
7	3,141,000	0	8	0	20,333,000		20,333,000	54.10%
8	3,142,000	0	8	0	20,333,000		20,333,000	54.10%
9	3,143,000	0	8	0	20,333,000		20,333,000	54.10%
10	3,144,000	0	8	0	20,333,000		20,333,000	54.10%
11	3,145,000	0	8	0	20,333,000		20,333,000	54.10%
12	3,146,000	0	8	0	20,333,000		20,333,000	54.10%
13	3,147,000	0	8	0	20,333,000		20,333,000	54.10%
14	3,148,000	0	8	0	20,333,000		20,333,000	54.10%
15	3,149,000	0	8	0	20,333,000		20,333,000	54.10%
16	3,150,000	0	8	0	20,333,000		20,333,000	54.10%
17	3,151,000	0	8	0	20,333,000		20,333,000	54.10%
18	3,152,000	0	8	0	20,333,000		20,333,000	54.10%
19	3,153,000	0	8	0	20,333,000		20,333,000	54.10%
20	3,154,000	0	8	0	20,333,000		20,333,000	54.10%
21	3,155,000	0	8	0	20,333,000		20,333,000	54.10%
22	3,156,000	0	8	0	20,333,000		20,333,000	54.10%
23	3,157,000	0	8	0	20,333,000		20,333,000	54.10%
24	3,158,000	0	8	0	20,333,000		20,333,000	54.10%
25	3,159,000	0	8	0	20,333,000		20,333,000	54.10%
26	3,160,000	0	8	0	20,333,000		20,333,000	54.10%
27	3,161,000	0	8	0	20,333,000		20,333,000	54.10%
28	3,162,000	0	8	0	20,333,000		20,333,000	54.10%
29	3,163,000	0	8	0	20,333,000		20,333,000	54.10%
30	3,164,000	0	8	0	20,333,000		20,333,000	54.10%
31	3,165,000	0	8	0	20,333,000		20,333,000	54.10%
32	3,166,000	0	8	0	20,333,000		20,333,000	54.10%
33	3,167,000	0	8	0	20,333,000		20,333,000	54.10%
34	3,168,000	0	8	0	20,333,000		20,333,000	54.10%
35	3,169,000	0	8	0	20,333,000		20,333,000	54.10%
36	3,170,000	0	8	0	20,333,000		20,333,000	54.10%
37	3,171,000	0	8	0	20,333,000		20,333,000	54.10%
38	3,172,000	0	8	0	20,333,000		20,333,000	54.10%
39	3,173,000	0	8	0	20,333,000		20,333,000	54.10%
40	3,174,000	0	8	0	20,333,000		20,333,000	54.10%
41	3,175,000	0	8	0	20,333,000		20,333,000	54.10%
42	3,176,000	0	8	0	20,333,000		20,333,000	54.10%
43	3,177,000	0	8	0	20,333,000		20,333,000	54.10%
44	3,178,000	0	8	0	20,333,000		20,333,000	54.10%
45	3,179,000	0	8	0	20,333,000		20,333,000	54.10%
46	3,180,000	0	8	0	20,333,000		20,333,000	54.10%
47	3,181,000	0	8	0	20,333,000		20,333,000	54.10%
48	3,182,000	0	8	0	20,333,000		20,333,000	54.10%
49	3,183,000	0	8	0	20,333,000		20,333,000	54.10%
50	3,184,000	0	8	0	20,333,000		20,333,000	54.10%
51	3,185,000	0	8	0	20,333,000		20,333,000	54.10%
52	3,186,000	0	8	0	20,333,000		20,333,000	54.10%
53	3,187,000	0	8	0	20,333,000		20,333,000	54.10%
54	3,188,000	0	8	0	20,333,000		20,333,000	54.10%
55	3,189,000	0	8	0	20,333,000		20,333,000	54.10%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,190,000	0	8	0	20,333,000		20,333,000	54.10%
2	3,191,000	0	8	0	20,333,000		20,333,000	54.10%
3	3,192,000	0	8	0	20,333,000		20,333,000	54.10%
4	3,193,000	0	8	0	20,333,000		20,333,000	54.10%
5	3,194,000	0	8	0	20,333,000		20,333,000	54.10%
6	3,195,000	0	8	0	20,333,000		20,333,000	54.10%
7	3,196,000	0	8	0	20,333,000		20,333,000	54.10%
8	3,197,000	0	8	0	20,333,000		20,333,000	54.10%
9	3,198,000	0	8	0	20,333,000		20,333,000	54.10%
10	3,199,000	0	8	0	20,333,000		20,333,000	54.10%
11	3,200,000	0	8	0	20,333,000		20,333,000	54.10%
12	3,201,000	0	8	0	20,333,000		20,333,000	54.10%
13	3,202,000	0	8	0	20,333,000		20,333,000	54.10%
14	3,203,000	0	8	0	20,333,000		20,333,000	54.10%
15	3,204,000	0	8	0	20,333,000		20,333,000	54.10%
16	3,205,000	0	8	0	20,333,000		20,333,000	54.10%
17	3,206,000	0	8	0	20,333,000		20,333,000	54.10%
18	3,207,000	0	8	0	20,333,000		20,333,000	54.10%
19	3,208,000	0	8	0	20,333,000		20,333,000	54.10%
20	3,209,000	0	8	0	20,333,000		20,333,000	54.10%
21	3,210,000	0	8	0	20,333,000		20,333,000	54.10%
22	3,211,000	0	8	0	20,333,000		20,333,000	54.10%
23	3,212,000	0	8	0	20,333,000		20,333,000	54.10%
24	3,213,000	0	8	0	20,333,000		20,333,000	54.10%
25	3,214,000	0	8	0	20,333,000		20,333,000	54.10%
26	3,215,000	0	8	0	20,333,000		20,333,000	54.10%
27	3,216,000	0	8	0	20,333,000		20,333,000	54.10%
28	3,217,000	0	8	0	20,333,000		20,333,000	54.10%
29	3,218,000	0	8	0	20,333,000		20,333,000	54.10%
30	3,219,000	0	8	0	20,333,000		20,333,000	54.10%
31	3,220,000	0	8	0	20,333,000		20,333,000	54.10%
32	3,221,000	0	8	0	20,333,000		20,333,000	54.10%
33	3,222,000	0	8	0	20,333,000		20,333,000	54.10%
34	3,223,000	0	8	0	20,333,000		20,333,000	54.10%
35	3,224,000	0	8	0	20,333,000		20,333,000	54.10%
36	3,225,000	0	8	0	20,333,000		20,333,000	54.10%
37	3,226,000	0	8	0	20,333,000		20,333,000	54.10%
38	3,227,000	0	8	0	20,333,000		20,333,000	54.10%
39	3,228,000	0	8	0	20,333,000		20,333,000	54.10%
40	3,229,000	0	8	0	20,333,000		20,333,000	54.10%
41	3,230,000	0	8	0	20,333,000		20,333,000	54.10%
42	3,231,000	0	8	0	20,333,000		20,333,000	54.10%
43	3,232,000	0	8	0	20,333,000		20,333,000	54.10%
44	3,233,000	0	8	0	20,333,000		20,333,000	54.10%
45	3,234,000	0	8	0	20,333,000		20,333,000	54.10%
46	3,235,000	0	8	0	20,333,000		20,333,000	54.10%
47	3,236,000	0	8	0	20,333,000		20,333,000	54.10%
48	3,237,000	0	8	0	20,333,000		20,333,000	54.10%
49	3,238,000	0	8	0	20,333,000		20,333,000	54.10%
50	3,239,000	0	8	0	20,333,000		20,333,000	54.10%
51	3,240,000	0	8	0	20,333,000		20,333,000	54.10%
52	3,241,000	0	8	0	20,333,000		20,333,000	54.10%
53	3,242,000	0	8	0	20,333,000		20,333,000	54.10%
54	3,243,000	0	8	0	20,333,000		20,333,000	54.10%
55	3,244,000	0	8	0	20,333,000		20,333,000	54.10%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,245,000	0	8	0	20,333,000		20,333,000	54.10%
2	3,246,000	0	8	0	20,333,000		20,333,000	54.10%
3	3,247,000	0	8	0	20,333,000		20,333,000	54.10%
4	3,248,000	0	8	0	20,333,000		20,333,000	54.10%
5	3,249,000	0	8	0	20,333,000		20,333,000	54.10%
6	3,250,000	0	8	0	20,333,000		20,333,000	54.10%
7	3,251,000	0	8	0	20,333,000		20,333,000	54.10%
8	3,252,000	0	8	0	20,333,000		20,333,000	54.10%
9	3,253,000	0	8	0	20,333,000		20,333,000	54.10%
10	3,254,000	0	8	0	20,333,000		20,333,000	54.10%
11	3,255,000	0	8	0	20,333,000		20,333,000	54.10%
12	3,256,000	0	8	0	20,333,000		20,333,000	54.10%
13	3,257,000	0	8	0	20,333,000		20,333,000	54.10%
14	3,258,000	0	8	0	20,333,000		20,333,000	54.10%
15	3,259,000	0	8	0	20,333,000		20,333,000	54.10%
16	3,260,000	0	8	0	20,333,000		20,333,000	54.10%
17	3,261,000	0	8	0	20,333,000		20,333,000	54.10%
18	3,262,000	0	8	0	20,333,000		20,333,000	54.10%
19	3,263,000	1	9	3,263,000	23,596,000		23,596,000	62.78%
20	3,264,000	0	9	0	23,596,000		23,596,000	62.78%
21	3,265,000	0	9	0	23,596,000		23,596,000	62.78%
22	3,266,000	0	9	0	23,596,000		23,596,000	62.78%
23	3,267,000	0	9	0	23,596,000		23,596,000	62.78%
24	3,268,000	0	9	0	23,596,000		23,596,000	62.78%
25	3,269,000	0	9	0	23,596,000		23,596,000	62.78%
26	3,270,000	0	9	0	23,596,000		23,596,000	62.78%
27	3,271,000	0	9	0	23,596,000		23,596,000	62.78%
28	3,272,000	0	9	0	23,596,000		23,596,000	62.78%
29	3,273,000	0	9	0	23,596,000		23,596,000	62.78%
30	3,274,000	0	9	0	23,596,000		23,596,000	62.78%
31	3,275,000	0	9	0	23,596,000		23,596,000	62.78%
32	3,276,000	0	9	0	23,596,000		23,596,000	62.78%
33	3,277,000	0	9	0	23,596,000		23,596,000	62.78%
34	3,278,000	0	9	0	23,596,000		23,596,000	62.78%
35	3,279,000	0	9	0	23,596,000		23,596,000	62.78%
36	3,280,000	0	9	0	23,596,000		23,596,000	62.78%
37	3,281,000	0	9	0	23,596,000		23,596,000	62.78%
38	3,282,000	0	9	0	23,596,000		23,596,000	62.78%
39	3,283,000	0	9	0	23,596,000		23,596,000	62.78%
40	3,284,000	0	9	0	23,596,000		23,596,000	62.78%
41	3,285,000	0	9	0	23,596,000		23,596,000	62.78%
42	3,286,000	0	9	0	23,596,000		23,596,000	62.78%
43	3,287,000	0	9	0	23,596,000		23,596,000	62.78%
44	3,288,000	0	9	0	23,596,000		23,596,000	62.78%
45	3,289,000	0	9	0	23,596,000		23,596,000	62.78%
46	3,290,000	0	9	0	23,596,000		23,596,000	62.78%
47	3,291,000	0	9	0	23,596,000		23,596,000	62.78%
48	3,292,000	0	9	0	23,596,000		23,596,000	62.78%
49	3,293,000	0	9	0	23,596,000		23,596,000	62.78%
50	3,294,000	0	9	0	23,596,000		23,596,000	62.78%
51	3,295,000	0	9	0	23,596,000		23,596,000	62.78%
52	3,296,000	0	9	0	23,596,000		23,596,000	62.78%
53	3,297,000	0	9	0	23,596,000		23,596,000	62.78%
54	3,298,000	0	9	0	23,596,000		23,596,000	62.78%
55	3,299,000	0	9	0	23,596,000		23,596,000	62.78%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,300,000	0	9	0	23,596,000		23,596,000	62.78%
2	3,301,000	0	9	0	23,596,000		23,596,000	62.78%
3	3,302,000	0	9	0	23,596,000		23,596,000	62.78%
4	3,303,000	0	9	0	23,596,000		23,596,000	62.78%
5	3,304,000	0	9	0	23,596,000		23,596,000	62.78%
6	3,305,000	0	9	0	23,596,000		23,596,000	62.78%
7	3,306,000	0	9	0	23,596,000		23,596,000	62.78%
8	3,307,000	0	9	0	23,596,000		23,596,000	62.78%
9	3,308,000	0	9	0	23,596,000		23,596,000	62.78%
10	3,309,000	0	9	0	23,596,000		23,596,000	62.78%
11	3,310,000	0	9	0	23,596,000		23,596,000	62.78%
12	3,311,000	0	9	0	23,596,000		23,596,000	62.78%
13	3,312,000	0	9	0	23,596,000		23,596,000	62.78%
14	3,313,000	0	9	0	23,596,000		23,596,000	62.78%
15	3,314,000	0	9	0	23,596,000		23,596,000	62.78%
16	3,315,000	0	9	0	23,596,000		23,596,000	62.78%
17	3,316,000	0	9	0	23,596,000		23,596,000	62.78%
18	3,317,000	0	9	0	23,596,000		23,596,000	62.78%
19	3,318,000	0	9	0	23,596,000		23,596,000	62.78%
20	3,319,000	0	9	0	23,596,000		23,596,000	62.78%
21	3,320,000	0	9	0	23,596,000		23,596,000	62.78%
22	3,321,000	0	9	0	23,596,000		23,596,000	62.78%
23	3,322,000	0	9	0	23,596,000		23,596,000	62.78%
24	3,323,000	0	9	0	23,596,000		23,596,000	62.78%
25	3,324,000	0	9	0	23,596,000		23,596,000	62.78%
26	3,325,000	0	9	0	23,596,000		23,596,000	62.78%
27	3,326,000	0	9	0	23,596,000		23,596,000	62.78%
28	3,327,000	0	9	0	23,596,000		23,596,000	62.78%
29	3,328,000	0	9	0	23,596,000		23,596,000	62.78%
30	3,329,000	0	9	0	23,596,000		23,596,000	62.78%
31	3,330,000	0	9	0	23,596,000		23,596,000	62.78%
32	3,331,000	0	9	0	23,596,000		23,596,000	62.78%
33	3,332,000	0	9	0	23,596,000		23,596,000	62.78%
34	3,333,000	0	9	0	23,596,000		23,596,000	62.78%
35	3,334,000	0	9	0	23,596,000		23,596,000	62.78%
36	3,335,000	0	9	0	23,596,000		23,596,000	62.78%
37	3,336,000	0	9	0	23,596,000		23,596,000	62.78%
38	3,337,000	0	9	0	23,596,000		23,596,000	62.78%
39	3,338,000	0	9	0	23,596,000		23,596,000	62.78%
40	3,339,000	0	9	0	23,596,000		23,596,000	62.78%
41	3,340,000	0	9	0	23,596,000		23,596,000	62.78%
42	3,341,000	0	9	0	23,596,000		23,596,000	62.78%
43	3,342,000	0	9	0	23,596,000		23,596,000	62.78%
44	3,343,000	0	9	0	23,596,000		23,596,000	62.78%
45	3,344,000	0	9	0	23,596,000		23,596,000	62.78%
46	3,345,000	0	9	0	23,596,000		23,596,000	62.78%
47	3,346,000	0	9	0	23,596,000		23,596,000	62.78%
48	3,347,000	0	9	0	23,596,000		23,596,000	62.78%
49	3,348,000	0	9	0	23,596,000		23,596,000	62.78%
50	3,349,000	0	9	0	23,596,000		23,596,000	62.78%
51	3,350,000	0	9	0	23,596,000		23,596,000	62.78%
52	3,351,000	0	9	0	23,596,000		23,596,000	62.78%
53	3,352,000	0	9	0	23,596,000		23,596,000	62.78%
54	3,353,000	0	9	0	23,596,000		23,596,000	62.78%
55	3,354,000	0	9	0	23,596,000		23,596,000	62.78%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,355,000	0	9	0	23,596,000		23,596,000	62.78%
2	3,356,000	0	9	0	23,596,000		23,596,000	62.78%
3	3,357,000	0	9	0	23,596,000		23,596,000	62.78%
4	3,358,000	0	9	0	23,596,000		23,596,000	62.78%
5	3,359,000	0	9	0	23,596,000		23,596,000	62.78%
6	3,360,000	0	9	0	23,596,000		23,596,000	62.78%
7	3,361,000	0	9	0	23,596,000		23,596,000	62.78%
8	3,362,000	0	9	0	23,596,000		23,596,000	62.78%
9	3,363,000	0	9	0	23,596,000		23,596,000	62.78%
10	3,364,000	0	9	0	23,596,000		23,596,000	62.78%
11	3,365,000	0	9	0	23,596,000		23,596,000	62.78%
12	3,366,000	0	9	0	23,596,000		23,596,000	62.78%
13	3,367,000	0	9	0	23,596,000		23,596,000	62.78%
14	3,368,000	0	9	0	23,596,000		23,596,000	62.78%
15	3,369,000	0	9	0	23,596,000		23,596,000	62.78%
16	3,370,000	0	9	0	23,596,000		23,596,000	62.78%
17	3,371,000	0	9	0	23,596,000		23,596,000	62.78%
18	3,372,000	0	9	0	23,596,000		23,596,000	62.78%
19	3,373,000	0	9	0	23,596,000		23,596,000	62.78%
20	3,374,000	0	9	0	23,596,000		23,596,000	62.78%
21	3,375,000	0	9	0	23,596,000		23,596,000	62.78%
22	3,376,000	0	9	0	23,596,000		23,596,000	62.78%
23	3,377,000	0	9	0	23,596,000		23,596,000	62.78%
24	3,378,000	0	9	0	23,596,000		23,596,000	62.78%
25	3,379,000	0	9	0	23,596,000		23,596,000	62.78%
26	3,380,000	0	9	0	23,596,000		23,596,000	62.78%
27	3,381,000	0	9	0	23,596,000		23,596,000	62.78%
28	3,382,000	0	9	0	23,596,000		23,596,000	62.78%
29	3,383,000	0	9	0	23,596,000		23,596,000	62.78%
30	3,384,000	0	9	0	23,596,000		23,596,000	62.78%
31	3,385,000	0	9	0	23,596,000		23,596,000	62.78%
32	3,386,000	0	9	0	23,596,000		23,596,000	62.78%
33	3,387,000	0	9	0	23,596,000		23,596,000	62.78%
34	3,388,000	0	9	0	23,596,000		23,596,000	62.78%
35	3,389,000	0	9	0	23,596,000		23,596,000	62.78%
36	3,390,000	0	9	0	23,596,000		23,596,000	62.78%
37	3,391,000	0	9	0	23,596,000		23,596,000	62.78%
38	3,392,000	0	9	0	23,596,000		23,596,000	62.78%
39	3,393,000	0	9	0	23,596,000		23,596,000	62.78%
40	3,394,000	0	9	0	23,596,000		23,596,000	62.78%
41	3,395,000	0	9	0	23,596,000		23,596,000	62.78%
42	3,396,000	0	9	0	23,596,000		23,596,000	62.78%
43	3,397,000	0	9	0	23,596,000		23,596,000	62.78%
44	3,398,000	0	9	0	23,596,000		23,596,000	62.78%
45	3,399,000	0	9	0	23,596,000		23,596,000	62.78%
46	3,400,000	0	9	0	23,596,000		23,596,000	62.78%
47	3,401,000	0	9	0	23,596,000		23,596,000	62.78%
48	3,402,000	0	9	0	23,596,000		23,596,000	62.78%
49	3,403,000	0	9	0	23,596,000		23,596,000	62.78%
50	3,404,000	0	9	0	23,596,000		23,596,000	62.78%
51	3,405,000	0	9	0	23,596,000		23,596,000	62.78%
52	3,406,000	0	9	0	23,596,000		23,596,000	62.78%
53	3,407,000	0	9	0	23,596,000		23,596,000	62.78%
54	3,408,000	0	9	0	23,596,000		23,596,000	62.78%
55	3,409,000	0	9	0	23,596,000		23,596,000	62.78%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,410,000	0	9	0	23,596,000		23,596,000	62.78%
2	3,411,000	0	9	0	23,596,000		23,596,000	62.78%
3	3,412,000	0	9	0	23,596,000		23,596,000	62.78%
4	3,413,000	0	9	0	23,596,000		23,596,000	62.78%
5	3,414,000	0	9	0	23,596,000		23,596,000	62.78%
6	3,415,000	0	9	0	23,596,000		23,596,000	62.78%
7	3,416,000	0	9	0	23,596,000		23,596,000	62.78%
8	3,417,000	0	9	0	23,596,000		23,596,000	62.78%
9	3,418,000	0	9	0	23,596,000		23,596,000	62.78%
10	3,419,000	0	9	0	23,596,000		23,596,000	62.78%
11	3,420,000	0	9	0	23,596,000		23,596,000	62.78%
12	3,421,000	0	9	0	23,596,000		23,596,000	62.78%
13	3,422,000	0	9	0	23,596,000		23,596,000	62.78%
14	3,423,000	0	9	0	23,596,000		23,596,000	62.78%
15	3,424,000	0	9	0	23,596,000		23,596,000	62.78%
16	3,425,000	0	9	0	23,596,000		23,596,000	62.78%
17	3,426,000	0	9	0	23,596,000		23,596,000	62.78%
18	3,427,000	0	9	0	23,596,000		23,596,000	62.78%
19	3,428,000	0	9	0	23,596,000		23,596,000	62.78%
20	3,429,000	0	9	0	23,596,000		23,596,000	62.78%
21	3,430,000	0	9	0	23,596,000		23,596,000	62.78%
22	3,431,000	0	9	0	23,596,000		23,596,000	62.78%
23	3,432,000	0	9	0	23,596,000		23,596,000	62.78%
24	3,433,000	0	9	0	23,596,000		23,596,000	62.78%
25	3,434,000	0	9	0	23,596,000		23,596,000	62.78%
26	3,435,000	0	9	0	23,596,000		23,596,000	62.78%
27	3,436,000	0	9	0	23,596,000		23,596,000	62.78%
28	3,437,000	0	9	0	23,596,000		23,596,000	62.78%
29	3,438,000	0	9	0	23,596,000		23,596,000	62.78%
30	3,439,000	0	9	0	23,596,000		23,596,000	62.78%
31	3,440,000	0	9	0	23,596,000		23,596,000	62.78%
32	3,441,000	0	9	0	23,596,000		23,596,000	62.78%
33	3,442,000	0	9	0	23,596,000		23,596,000	62.78%
34	3,443,000	0	9	0	23,596,000		23,596,000	62.78%
35	3,444,000	0	9	0	23,596,000		23,596,000	62.78%
36	3,445,000	0	9	0	23,596,000		23,596,000	62.78%
37	3,446,000	0	9	0	23,596,000		23,596,000	62.78%
38	3,447,000	0	9	0	23,596,000		23,596,000	62.78%
39	3,448,000	0	9	0	23,596,000		23,596,000	62.78%
40	3,449,000	0	9	0	23,596,000		23,596,000	62.78%
41	3,450,000	0	9	0	23,596,000		23,596,000	62.78%
42	3,451,000	0	9	0	23,596,000		23,596,000	62.78%
43	3,452,000	0	9	0	23,596,000		23,596,000	62.78%
44	3,453,000	0	9	0	23,596,000		23,596,000	62.78%
45	3,454,000	0	9	0	23,596,000		23,596,000	62.78%
46	3,455,000	0	9	0	23,596,000		23,596,000	62.78%
47	3,456,000	0	9	0	23,596,000		23,596,000	62.78%
48	3,457,000	0	9	0	23,596,000		23,596,000	62.78%
49	3,458,000	0	9	0	23,596,000		23,596,000	62.78%
50	3,459,000	0	9	0	23,596,000		23,596,000	62.78%
51	3,460,000	0	9	0	23,596,000		23,596,000	62.78%
52	3,461,000	0	9	0	23,596,000		23,596,000	62.78%
53	3,462,000	0	9	0	23,596,000		23,596,000	62.78%
54	3,463,000	0	9	0	23,596,000		23,596,000	62.78%
55	3,464,000	0	9	0	23,596,000		23,596,000	62.78%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,465,000	0	9	0	23,596,000		23,596,000	62.78%
2	3,466,000	0	9	0	23,596,000		23,596,000	62.78%
3	3,467,000	0	9	0	23,596,000		23,596,000	62.78%
4	3,468,000	0	9	0	23,596,000		23,596,000	62.78%
5	3,469,000	0	9	0	23,596,000		23,596,000	62.78%
6	3,470,000	0	9	0	23,596,000		23,596,000	62.78%
7	3,471,000	0	9	0	23,596,000		23,596,000	62.78%
8	3,472,000	0	9	0	23,596,000		23,596,000	62.78%
9	3,473,000	0	9	0	23,596,000		23,596,000	62.78%
10	3,474,000	0	9	0	23,596,000		23,596,000	62.78%
11	3,475,000	0	9	0	23,596,000		23,596,000	62.78%
12	3,476,000	0	9	0	23,596,000		23,596,000	62.78%
13	3,477,000	0	9	0	23,596,000		23,596,000	62.78%
14	3,478,000	0	9	0	23,596,000		23,596,000	62.78%
15	3,479,000	0	9	0	23,596,000		23,596,000	62.78%
16	3,480,000	0	9	0	23,596,000		23,596,000	62.78%
17	3,481,000	0	9	0	23,596,000		23,596,000	62.78%
18	3,482,000	0	9	0	23,596,000		23,596,000	62.78%
19	3,483,000	0	9	0	23,596,000		23,596,000	62.78%
20	3,484,000	0	9	0	23,596,000		23,596,000	62.78%
21	3,485,000	0	9	0	23,596,000		23,596,000	62.78%
22	3,486,000	0	9	0	23,596,000		23,596,000	62.78%
23	3,487,000	0	9	0	23,596,000		23,596,000	62.78%
24	3,488,000	0	9	0	23,596,000		23,596,000	62.78%
25	3,489,000	0	9	0	23,596,000		23,596,000	62.78%
26	3,490,000	0	9	0	23,596,000		23,596,000	62.78%
27	3,491,000	0	9	0	23,596,000		23,596,000	62.78%
28	3,492,000	0	9	0	23,596,000		23,596,000	62.78%
29	3,493,000	0	9	0	23,596,000		23,596,000	62.78%
30	3,494,000	0	9	0	23,596,000		23,596,000	62.78%
31	3,495,000	0	9	0	23,596,000		23,596,000	62.78%
32	3,496,000	0	9	0	23,596,000		23,596,000	62.78%
33	3,497,000	0	9	0	23,596,000		23,596,000	62.78%
34	3,498,000	0	9	0	23,596,000		23,596,000	62.78%
35	3,499,000	0	9	0	23,596,000		23,596,000	62.78%
36	3,500,000	0	9	0	23,596,000		23,596,000	62.78%
37	3,501,000	0	9	0	23,596,000		23,596,000	62.78%
38	3,502,000	0	9	0	23,596,000		23,596,000	62.78%
39	3,503,000	0	9	0	23,596,000		23,596,000	62.78%
40	3,504,000	0	9	0	23,596,000		23,596,000	62.78%
41	3,505,000	0	9	0	23,596,000		23,596,000	62.78%
42	3,506,000	0	9	0	23,596,000		23,596,000	62.78%
43	3,507,000	0	9	0	23,596,000		23,596,000	62.78%
44	3,508,000	0	9	0	23,596,000		23,596,000	62.78%
45	3,509,000	0	9	0	23,596,000		23,596,000	62.78%
46	3,510,000	0	9	0	23,596,000		23,596,000	62.78%
47	3,511,000	0	9	0	23,596,000		23,596,000	62.78%
48	3,512,000	0	9	0	23,596,000		23,596,000	62.78%
49	3,513,000	0	9	0	23,596,000		23,596,000	62.78%
50	3,514,000	0	9	0	23,596,000		23,596,000	62.78%
51	3,515,000	0	9	0	23,596,000		23,596,000	62.78%
52	3,516,000	0	9	0	23,596,000		23,596,000	62.78%
53	3,517,000	0	9	0	23,596,000		23,596,000	62.78%
54	3,518,000	0	9	0	23,596,000		23,596,000	62.78%
55	3,519,000	0	9	0	23,596,000		23,596,000	62.78%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,520,000	0	9	0	23,596,000		23,596,000	62.78%
2	3,521,000	0	9	0	23,596,000		23,596,000	62.78%
3	3,522,000	0	9	0	23,596,000		23,596,000	62.78%
4	3,523,000	0	9	0	23,596,000		23,596,000	62.78%
5	3,524,000	0	9	0	23,596,000		23,596,000	62.78%
6	3,525,000	0	9	0	23,596,000		23,596,000	62.78%
7	3,526,000	0	9	0	23,596,000		23,596,000	62.78%
8	3,527,000	0	9	0	23,596,000		23,596,000	62.78%
9	3,528,000	0	9	0	23,596,000		23,596,000	62.78%
10	3,529,000	0	9	0	23,596,000		23,596,000	62.78%
11	3,530,000	0	9	0	23,596,000		23,596,000	62.78%
12	3,531,000	0	9	0	23,596,000		23,596,000	62.78%
13	3,532,000	0	9	0	23,596,000		23,596,000	62.78%
14	3,533,000	0	9	0	23,596,000		23,596,000	62.78%
15	3,534,000	0	9	0	23,596,000		23,596,000	62.78%
16	3,535,000	0	9	0	23,596,000		23,596,000	62.78%
17	3,536,000	0	9	0	23,596,000		23,596,000	62.78%
18	3,537,000	0	9	0	23,596,000		23,596,000	62.78%
19	3,538,000	0	9	0	23,596,000		23,596,000	62.78%
20	3,539,000	0	9	0	23,596,000		23,596,000	62.78%
21	3,540,000	0	9	0	23,596,000		23,596,000	62.78%
22	3,541,000	0	9	0	23,596,000		23,596,000	62.78%
23	3,542,000	0	9	0	23,596,000		23,596,000	62.78%
24	3,543,000	0	9	0	23,596,000		23,596,000	62.78%
25	3,544,000	0	9	0	23,596,000		23,596,000	62.78%
26	3,545,000	0	9	0	23,596,000		23,596,000	62.78%
27	3,546,000	0	9	0	23,596,000		23,596,000	62.78%
28	3,547,000	0	9	0	23,596,000		23,596,000	62.78%
29	3,548,000	0	9	0	23,596,000		23,596,000	62.78%
30	3,549,000	0	9	0	23,596,000		23,596,000	62.78%
31	3,550,000	0	9	0	23,596,000		23,596,000	62.78%
32	3,551,000	0	9	0	23,596,000		23,596,000	62.78%
33	3,552,000	0	9	0	23,596,000		23,596,000	62.78%
34	3,553,000	0	9	0	23,596,000		23,596,000	62.78%
35	3,554,000	0	9	0	23,596,000		23,596,000	62.78%
36	3,555,000	0	9	0	23,596,000		23,596,000	62.78%
37	3,556,000	0	9	0	23,596,000		23,596,000	62.78%
38	3,557,000	0	9	0	23,596,000		23,596,000	62.78%
39	3,558,000	0	9	0	23,596,000		23,596,000	62.78%
40	3,559,000	0	9	0	23,596,000		23,596,000	62.78%
41	3,560,000	0	9	0	23,596,000		23,596,000	62.78%
42	3,561,000	0	9	0	23,596,000		23,596,000	62.78%
43	3,562,000	0	9	0	23,596,000		23,596,000	62.78%
44	3,563,000	0	9	0	23,596,000		23,596,000	62.78%
45	3,564,000	0	9	0	23,596,000		23,596,000	62.78%
46	3,565,000	0	9	0	23,596,000		23,596,000	62.78%
47	3,566,000	0	9	0	23,596,000		23,596,000	62.78%
48	3,567,000	0	9	0	23,596,000		23,596,000	62.78%
49	3,568,000	0	9	0	23,596,000		23,596,000	62.78%
50	3,569,000	0	9	0	23,596,000		23,596,000	62.78%
51	3,570,000	0	9	0	23,596,000		23,596,000	62.78%
52	3,571,000	0	9	0	23,596,000		23,596,000	62.78%
53	3,572,000	0	9	0	23,596,000		23,596,000	62.78%
54	3,573,000	0	9	0	23,596,000		23,596,000	62.78%
55	3,574,000	0	9	0	23,596,000		23,596,000	62.78%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,575,000	0	9	0	23,596,000		23,596,000	62.78%
2	3,576,000	0	9	0	23,596,000		23,596,000	62.78%
3	3,577,000	0	9	0	23,596,000		23,596,000	62.78%
4	3,578,000	0	9	0	23,596,000		23,596,000	62.78%
5	3,579,000	0	9	0	23,596,000		23,596,000	62.78%
6	3,580,000	0	9	0	23,596,000		23,596,000	62.78%
7	3,581,000	0	9	0	23,596,000		23,596,000	62.78%
8	3,582,000	0	9	0	23,596,000		23,596,000	62.78%
9	3,583,000	0	9	0	23,596,000		23,596,000	62.78%
10	3,584,000	0	9	0	23,596,000		23,596,000	62.78%
11	3,585,000	0	9	0	23,596,000		23,596,000	62.78%
12	3,586,000	0	9	0	23,596,000		23,596,000	62.78%
13	3,587,000	0	9	0	23,596,000		23,596,000	62.78%
14	3,588,000	0	9	0	23,596,000		23,596,000	62.78%
15	3,589,000	0	9	0	23,596,000		23,596,000	62.78%
16	3,590,000	0	9	0	23,596,000		23,596,000	62.78%
17	3,591,000	0	9	0	23,596,000		23,596,000	62.78%
18	3,592,000	0	9	0	23,596,000		23,596,000	62.78%
19	3,593,000	0	9	0	23,596,000		23,596,000	62.78%
20	3,594,000	0	9	0	23,596,000		23,596,000	62.78%
21	3,595,000	0	9	0	23,596,000		23,596,000	62.78%
22	3,596,000	0	9	0	23,596,000		23,596,000	62.78%
23	3,597,000	0	9	0	23,596,000		23,596,000	62.78%
24	3,598,000	0	9	0	23,596,000		23,596,000	62.78%
25	3,599,000	0	9	0	23,596,000		23,596,000	62.78%
26	3,600,000	0	9	0	23,596,000		23,596,000	62.78%
27	3,601,000	0	9	0	23,596,000		23,596,000	62.78%
28	3,602,000	0	9	0	23,596,000		23,596,000	62.78%
29	3,603,000	0	9	0	23,596,000		23,596,000	62.78%
30	3,604,000	0	9	0	23,596,000		23,596,000	62.78%
31	3,605,000	0	9	0	23,596,000		23,596,000	62.78%
32	3,606,000	0	9	0	23,596,000		23,596,000	62.78%
33	3,607,000	0	9	0	23,596,000		23,596,000	62.78%
34	3,608,000	0	9	0	23,596,000		23,596,000	62.78%
35	3,609,000	0	9	0	23,596,000		23,596,000	62.78%
36	3,610,000	0	9	0	23,596,000		23,596,000	62.78%
37	3,611,000	0	9	0	23,596,000		23,596,000	62.78%
38	3,612,000	0	9	0	23,596,000		23,596,000	62.78%
39	3,613,000	0	9	0	23,596,000		23,596,000	62.78%
40	3,614,000	0	9	0	23,596,000		23,596,000	62.78%
41	3,615,000	0	9	0	23,596,000		23,596,000	62.78%
42	3,616,000	0	9	0	23,596,000		23,596,000	62.78%
43	3,617,000	0	9	0	23,596,000		23,596,000	62.78%
44	3,618,000	0	9	0	23,596,000		23,596,000	62.78%
45	3,619,000	0	9	0	23,596,000		23,596,000	62.78%
46	3,620,000	0	9	0	23,596,000		23,596,000	62.78%
47	3,621,000	0	9	0	23,596,000		23,596,000	62.78%
48	3,622,000	0	9	0	23,596,000		23,596,000	62.78%
49	3,623,000	0	9	0	23,596,000		23,596,000	62.78%
50	3,624,000	0	9	0	23,596,000		23,596,000	62.78%
51	3,625,000	0	9	0	23,596,000		23,596,000	62.78%
52	3,626,000	0	9	0	23,596,000		23,596,000	62.78%
53	3,627,000	0	9	0	23,596,000		23,596,000	62.78%
54	3,628,000	0	9	0	23,596,000		23,596,000	62.78%
55	3,629,000	0	9	0	23,596,000		23,596,000	62.78%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,630,000	0	9	0	23,596,000		23,596,000	62.78%
2	3,631,000	0	9	0	23,596,000		23,596,000	62.78%
3	3,632,000	0	9	0	23,596,000		23,596,000	62.78%
4	3,633,000	0	9	0	23,596,000		23,596,000	62.78%
5	3,634,000	0	9	0	23,596,000		23,596,000	62.78%
6	3,635,000	0	9	0	23,596,000		23,596,000	62.78%
7	3,636,000	0	9	0	23,596,000		23,596,000	62.78%
8	3,637,000	0	9	0	23,596,000		23,596,000	62.78%
9	3,638,000	0	9	0	23,596,000		23,596,000	62.78%
10	3,639,000	0	9	0	23,596,000		23,596,000	62.78%
11	3,640,000	0	9	0	23,596,000		23,596,000	62.78%
12	3,641,000	0	9	0	23,596,000		23,596,000	62.78%
13	3,642,000	0	9	0	23,596,000		23,596,000	62.78%
14	3,643,000	0	9	0	23,596,000		23,596,000	62.78%
15	3,644,000	0	9	0	23,596,000		23,596,000	62.78%
16	3,645,000	0	9	0	23,596,000		23,596,000	62.78%
17	3,646,000	0	9	0	23,596,000		23,596,000	62.78%
18	3,647,000	0	9	0	23,596,000		23,596,000	62.78%
19	3,648,000	0	9	0	23,596,000		23,596,000	62.78%
20	3,649,000	0	9	0	23,596,000		23,596,000	62.78%
21	3,650,000	0	9	0	23,596,000		23,596,000	62.78%
22	3,651,000	0	9	0	23,596,000		23,596,000	62.78%
23	3,652,000	0	9	0	23,596,000		23,596,000	62.78%
24	3,653,000	0	9	0	23,596,000		23,596,000	62.78%
25	3,654,000	0	9	0	23,596,000		23,596,000	62.78%
26	3,655,000	0	9	0	23,596,000		23,596,000	62.78%
27	3,656,000	0	9	0	23,596,000		23,596,000	62.78%
28	3,657,000	0	9	0	23,596,000		23,596,000	62.78%
29	3,658,000	0	9	0	23,596,000		23,596,000	62.78%
30	3,659,000	0	9	0	23,596,000		23,596,000	62.78%
31	3,660,000	0	9	0	23,596,000		23,596,000	62.78%
32	3,661,000	0	9	0	23,596,000		23,596,000	62.78%
33	3,662,000	0	9	0	23,596,000		23,596,000	62.78%
34	3,663,000	0	9	0	23,596,000		23,596,000	62.78%
35	3,664,000	0	9	0	23,596,000		23,596,000	62.78%
36	3,665,000	0	9	0	23,596,000		23,596,000	62.78%
37	3,666,000	0	9	0	23,596,000		23,596,000	62.78%
38	3,667,000	0	9	0	23,596,000		23,596,000	62.78%
39	3,668,000	0	9	0	23,596,000		23,596,000	62.78%
40	3,669,000	0	9	0	23,596,000		23,596,000	62.78%
41	3,670,000	0	9	0	23,596,000		23,596,000	62.78%
42	3,671,000	0	9	0	23,596,000		23,596,000	62.78%
43	3,672,000	0	9	0	23,596,000		23,596,000	62.78%
44	3,673,000	0	9	0	23,596,000		23,596,000	62.78%
45	3,674,000	0	9	0	23,596,000		23,596,000	62.78%
46	3,675,000	0	9	0	23,596,000		23,596,000	62.78%
47	3,676,000	0	9	0	23,596,000		23,596,000	62.78%
48	3,677,000	0	9	0	23,596,000		23,596,000	62.78%
49	3,678,000	0	9	0	23,596,000		23,596,000	62.78%
50	3,679,000	0	9	0	23,596,000		23,596,000	62.78%
51	3,680,000	0	9	0	23,596,000		23,596,000	62.78%
52	3,681,000	0	9	0	23,596,000		23,596,000	62.78%
53	3,682,000	0	9	0	23,596,000		23,596,000	62.78%
54	3,683,000	0	9	0	23,596,000		23,596,000	62.78%
55	3,684,000	0	9	0	23,596,000		23,596,000	62.78%

Analysis Schedules

Florida Public Service

Florida, LLC
 Account No.: 130010-WS
 Period: September 30, 2012

Schedule E-14
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Water or Sewer
 October to September
 Service: General Service

Preparer: Donald

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Fact	Percentage of T
1	3,685,000	0	9	0	23,596,000	0	23,596,000	62.78%
2	3,686,000	0	9	0	23,596,000	0	23,596,000	62.78%
3	3,687,000	0	9	0	23,596,000	0	23,596,000	62.78%
4	3,688,000	0	9	0	23,596,000	0	23,596,000	62.78%
5	3,689,000	0	9	0	23,596,000	0	23,596,000	62.78%
6	3,690,000	0	9	0	23,596,000	0	23,596,000	62.78%
7	3,691,000	0	9	0	23,596,000	0	23,596,000	62.78%
8	3,692,000	0	9	0	23,596,000	0	23,596,000	62.78%
9	3,693,000	0	9	0	23,596,000	0	23,596,000	62.78%
10	3,694,000	0	9	0	23,596,000	0	23,596,000	62.78%
11	3,695,000	0	9	0	23,596,000	0	23,596,000	62.78%
12	3,696,000	0	9	0	23,596,000	0	23,596,000	62.78%
13	3,697,000	0	9	0	23,596,000	0	23,596,000	62.78%
14	3,698,000	0	9	0	23,596,000	0	23,596,000	62.78%
15	3,699,000	0	9	0	23,596,000	0	23,596,000	62.78%
16	3,700,000	0	9	0	23,596,000	0	23,596,000	62.78%
17	3,701,000	0	9	0	23,596,000	0	23,596,000	62.78%
18	3,702,000	0	9	0	23,596,000	0	23,596,000	62.78%
19	3,703,000	0	9	0	23,596,000	0	23,596,000	62.78%
20	3,704,000	0	9	0	23,596,000	0	23,596,000	62.78%
21	3,705,000	0	9	0	23,596,000	0	23,596,000	62.78%
22	3,706,000	0	9	0	23,596,000	0	23,596,000	62.78%
23	3,707,000	0	9	0	23,596,000	0	23,596,000	62.78%
24	3,708,000	0	9	0	23,596,000	0	23,596,000	62.78%
25	3,709,000	0	9	0	23,596,000	0	23,596,000	62.78%
26	3,710,000	0	9	0	23,596,000	0	23,596,000	62.78%
27	3,711,000	0	9	0	23,596,000	0	23,596,000	62.78%
28	3,712,000	0	9	0	23,596,000	0	23,596,000	62.78%
29	3,713,000	0	9	0	23,596,000	0	23,596,000	62.78%
30	3,714,000	0	9	0	23,596,000	0	23,596,000	62.78%
31	3,715,000	0	9	0	23,596,000	0	23,596,000	62.78%
32	3,716,000	0	9	0	23,596,000	0	23,596,000	62.78%
33	3,717,000	0	9	0	23,596,000	0	23,596,000	62.78%
34	3,718,000	0	9	0	23,596,000	0	23,596,000	62.78%
35	3,719,000	0	9	0	23,596,000	0	23,596,000	62.78%
36	3,720,000	0	9	0	23,596,000	0	23,596,000	62.78%
37	3,721,000	0	9	0	23,596,000	0	23,596,000	62.78%
38	3,722,000	0	9	0	23,596,000	0	23,596,000	62.78%
39	3,723,000	0	9	0	23,596,000	0	23,596,000	62.78%
40	3,724,000	0	9	0	23,596,000	0	23,596,000	62.78%
41	3,725,000	0	9	0	23,596,000	0	23,596,000	62.78%
42	3,726,000	0	9	0	23,596,000	0	23,596,000	62.78%
43	3,727,000	0	9	0	23,596,000	0	23,596,000	62.78%
44	3,728,000	0	9	0	23,596,000	0	23,596,000	62.78%
45	3,729,000	0	9	0	23,596,000	0	23,596,000	62.78%
46	3,730,000	0	9	0	23,596,000	0	23,596,000	62.78%
47	3,731,000	0	9	0	23,596,000	0	23,596,000	62.78%
48	3,732,000	0	9	0	23,596,000	0	23,596,000	62.78%
49	3,733,000	0	9	0	23,596,000	0	23,596,000	62.78%
50	3,734,000	0	9	0	23,596,000	0	23,596,000	62.78%
51	3,735,000	0	9	0	23,596,000	0	23,596,000	62.78%
52	3,736,000	0	9	0	23,596,000	0	23,596,000	62.78%
53	3,737,000	0	9	0	23,596,000	0	23,596,000	62.78%
54	3,738,000	0	9	0	23,596,000	0	23,596,000	62.78%
55	3,739,000	0	9	0	23,596,000	0	23,596,000	62.78%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	3,740,000	0	9	0	23,596,000		23,596,000	62.78%
2	3,741,000	0	9	0	23,596,000		23,596,000	62.78%
3	3,742,000	0	9	0	23,596,000		23,596,000	62.78%
4	3,743,000	0	9	0	23,596,000		23,596,000	62.78%
5	3,744,000	0	9	0	23,596,000		23,596,000	62.78%
6	3,745,000	0	9	0	23,596,000		23,596,000	62.78%
7	3,746,000	0	9	0	23,596,000		23,596,000	62.78%
8	3,747,000	0	9	0	23,596,000		23,596,000	62.78%
9	3,748,000	0	9	0	23,596,000		23,596,000	62.78%
10	3,749,000	0	9	0	23,596,000		23,596,000	62.78%
11	3,750,000	0	9	0	23,596,000		23,596,000	62.78%
12	3,751,000	0	9	0	23,596,000		23,596,000	62.78%
13	3,752,000	0	9	0	23,596,000		23,596,000	62.78%
14	3,753,000	0	9	0	23,596,000		23,596,000	62.78%
15	3,754,000	0	9	0	23,596,000		23,596,000	62.78%
16	3,755,000	0	9	0	23,596,000		23,596,000	62.78%
17	3,756,000	0	9	0	23,596,000		23,596,000	62.78%
18	3,757,000	0	9	0	23,596,000		23,596,000	62.78%
19	3,758,000	0	9	0	23,596,000		23,596,000	62.78%
20	3,759,000	0	9	0	23,596,000		23,596,000	62.78%
21	3,760,000	0	9	0	23,596,000		23,596,000	62.78%
22	3,761,000	0	9	0	23,596,000		23,596,000	62.78%
23	3,762,000	0	9	0	23,596,000		23,596,000	62.78%
24	3,763,000	1	10	3,763,000	27,359,000		27,359,000	72.79%
25	3,764,000	0	10	0	27,359,000		27,359,000	72.79%
26	3,765,000	0	10	0	27,359,000		27,359,000	72.79%
27	3,766,000	0	10	0	27,359,000		27,359,000	72.79%
28	3,767,000	0	10	0	27,359,000		27,359,000	72.79%
29	3,768,000	0	10	0	27,359,000		27,359,000	72.79%
30	3,769,000	0	10	0	27,359,000		27,359,000	72.79%
31	3,770,000	0	10	0	27,359,000		27,359,000	72.79%
32	3,771,000	0	10	0	27,359,000		27,359,000	72.79%
33	3,772,000	0	10	0	27,359,000		27,359,000	72.79%
34	3,773,000	0	10	0	27,359,000		27,359,000	72.79%
35	3,774,000	0	10	0	27,359,000		27,359,000	72.79%
36	3,775,000	0	10	0	27,359,000		27,359,000	72.79%
37	3,776,000	0	10	0	27,359,000		27,359,000	72.79%
38	3,777,000	0	10	0	27,359,000		27,359,000	72.79%
39	3,778,000	0	10	0	27,359,000		27,359,000	72.79%
40	3,779,000	0	10	0	27,359,000		27,359,000	72.79%
41	3,780,000	0	10	0	27,359,000		27,359,000	72.79%
42	3,781,000	0	10	0	27,359,000		27,359,000	72.79%
43	3,782,000	0	10	0	27,359,000		27,359,000	72.79%
44	3,783,000	0	10	0	27,359,000		27,359,000	72.79%
45	3,784,000	0	10	0	27,359,000		27,359,000	72.79%
46	3,785,000	0	10	0	27,359,000		27,359,000	72.79%
47	3,786,000	0	10	0	27,359,000		27,359,000	72.79%
48	3,787,000	0	10	0	27,359,000		27,359,000	72.79%
49	3,788,000	0	10	0	27,359,000		27,359,000	72.79%
50	3,789,000	0	10	0	27,359,000		27,359,000	72.79%
51	3,790,000	0	10	0	27,359,000		27,359,000	72.79%
52	3,791,000	0	10	0	27,359,000		27,359,000	72.79%
53	3,792,000	0	10	0	27,359,000		27,359,000	72.79%
54	3,793,000	0	10	0	27,359,000		27,359,000	72.79%
55	3,794,000	0	10	0	27,359,000		27,359,000	72.79%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,795,000	0	10	0	27,359,000		27,359,000	72.79%
2	3,796,000	0	10	0	27,359,000		27,359,000	72.79%
3	3,797,000	0	10	0	27,359,000		27,359,000	72.79%
4	3,798,000	0	10	0	27,359,000		27,359,000	72.79%
5	3,799,000	0	10	0	27,359,000		27,359,000	72.79%
6	3,800,000	0	10	0	27,359,000		27,359,000	72.79%
7	3,801,000	0	10	0	27,359,000		27,359,000	72.79%
8	3,802,000	0	10	0	27,359,000		27,359,000	72.79%
9	3,803,000	0	10	0	27,359,000		27,359,000	72.79%
10	3,804,000	0	10	0	27,359,000		27,359,000	72.79%
11	3,805,000	0	10	0	27,359,000		27,359,000	72.79%
12	3,806,000	0	10	0	27,359,000		27,359,000	72.79%
13	3,807,000	0	10	0	27,359,000		27,359,000	72.79%
14	3,808,000	0	10	0	27,359,000		27,359,000	72.79%
15	3,809,000	0	10	0	27,359,000		27,359,000	72.79%
16	3,810,000	0	10	0	27,359,000		27,359,000	72.79%
17	3,811,000	0	10	0	27,359,000		27,359,000	72.79%
18	3,812,000	0	10	0	27,359,000		27,359,000	72.79%
19	3,813,000	0	10	0	27,359,000		27,359,000	72.79%
20	3,814,000	0	10	0	27,359,000		27,359,000	72.79%
21	3,815,000	0	10	0	27,359,000		27,359,000	72.79%
22	3,816,000	0	10	0	27,359,000		27,359,000	72.79%
23	3,817,000	0	10	0	27,359,000		27,359,000	72.79%
24	3,818,000	0	10	0	27,359,000		27,359,000	72.79%
25	3,819,000	0	10	0	27,359,000		27,359,000	72.79%
26	3,820,000	0	10	0	27,359,000		27,359,000	72.79%
27	3,821,000	0	10	0	27,359,000		27,359,000	72.79%
28	3,822,000	0	10	0	27,359,000		27,359,000	72.79%
29	3,823,000	0	10	0	27,359,000		27,359,000	72.79%
30	3,824,000	0	10	0	27,359,000		27,359,000	72.79%
31	3,825,000	0	10	0	27,359,000		27,359,000	72.79%
32	3,826,000	0	10	0	27,359,000		27,359,000	72.79%
33	3,827,000	0	10	0	27,359,000		27,359,000	72.79%
34	3,828,000	0	10	0	27,359,000		27,359,000	72.79%
35	3,829,000	0	10	0	27,359,000		27,359,000	72.79%
36	3,830,000	0	10	0	27,359,000		27,359,000	72.79%
37	3,831,000	0	10	0	27,359,000		27,359,000	72.79%
38	3,832,000	0	10	0	27,359,000		27,359,000	72.79%
39	3,833,000	0	10	0	27,359,000		27,359,000	72.79%
40	3,834,000	0	10	0	27,359,000		27,359,000	72.79%
41	3,835,000	0	10	0	27,359,000		27,359,000	72.79%
42	3,836,000	0	10	0	27,359,000		27,359,000	72.79%
43	3,837,000	0	10	0	27,359,000		27,359,000	72.79%
44	3,838,000	0	10	0	27,359,000		27,359,000	72.79%
45	3,839,000	0	10	0	27,359,000		27,359,000	72.79%
46	3,840,000	0	10	0	27,359,000		27,359,000	72.79%
47	3,841,000	0	10	0	27,359,000		27,359,000	72.79%
48	3,842,000	0	10	0	27,359,000		27,359,000	72.79%
49	3,843,000	0	10	0	27,359,000		27,359,000	72.79%
50	3,844,000	0	10	0	27,359,000		27,359,000	72.79%
51	3,845,000	0	10	0	27,359,000		27,359,000	72.79%
52	3,846,000	0	10	0	27,359,000		27,359,000	72.79%
53	3,847,000	0	10	0	27,359,000		27,359,000	72.79%
54	3,848,000	0	10	0	27,359,000		27,359,000	72.79%
55	3,849,000	0	10	0	27,359,000		27,359,000	72.79%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,850,000	0	10	0	27,359,000		27,359,000	72.79%
2	3,851,000	0	10	0	27,359,000		27,359,000	72.79%
3	3,852,000	0	10	0	27,359,000		27,359,000	72.79%
4	3,853,000	0	10	0	27,359,000		27,359,000	72.79%
5	3,854,000	0	10	0	27,359,000		27,359,000	72.79%
6	3,855,000	0	10	0	27,359,000		27,359,000	72.79%
7	3,856,000	0	10	0	27,359,000		27,359,000	72.79%
8	3,857,000	0	10	0	27,359,000		27,359,000	72.79%
9	3,858,000	0	10	0	27,359,000		27,359,000	72.79%
10	3,859,000	0	10	0	27,359,000		27,359,000	72.79%
11	3,860,000	0	10	0	27,359,000		27,359,000	72.79%
12	3,861,000	0	10	0	27,359,000		27,359,000	72.79%
13	3,862,000	0	10	0	27,359,000		27,359,000	72.79%
14	3,863,000	0	10	0	27,359,000		27,359,000	72.79%
15	3,864,000	0	10	0	27,359,000		27,359,000	72.79%
16	3,865,000	0	10	0	27,359,000		27,359,000	72.79%
17	3,866,000	0	10	0	27,359,000		27,359,000	72.79%
18	3,867,000	0	10	0	27,359,000		27,359,000	72.79%
19	3,868,000	0	10	0	27,359,000		27,359,000	72.79%
20	3,869,000	0	10	0	27,359,000		27,359,000	72.79%
21	3,870,000	0	10	0	27,359,000		27,359,000	72.79%
22	3,871,000	0	10	0	27,359,000		27,359,000	72.79%
23	3,872,000	0	10	0	27,359,000		27,359,000	72.79%
24	3,873,000	0	10	0	27,359,000		27,359,000	72.79%
25	3,874,000	0	10	0	27,359,000		27,359,000	72.79%
26	3,875,000	0	10	0	27,359,000		27,359,000	72.79%
27	3,876,000	0	10	0	27,359,000		27,359,000	72.79%
28	3,877,000	0	10	0	27,359,000		27,359,000	72.79%
29	3,878,000	0	10	0	27,359,000		27,359,000	72.79%
30	3,879,000	0	10	0	27,359,000		27,359,000	72.79%
31	3,880,000	0	10	0	27,359,000		27,359,000	72.79%
32	3,881,000	0	10	0	27,359,000		27,359,000	72.79%
33	3,882,000	0	10	0	27,359,000		27,359,000	72.79%
34	3,883,000	0	10	0	27,359,000		27,359,000	72.79%
35	3,884,000	0	10	0	27,359,000		27,359,000	72.79%
36	3,885,000	0	10	0	27,359,000		27,359,000	72.79%
37	3,886,000	0	10	0	27,359,000		27,359,000	72.79%
38	3,887,000	0	10	0	27,359,000		27,359,000	72.79%
39	3,888,000	0	10	0	27,359,000		27,359,000	72.79%
40	3,889,000	0	10	0	27,359,000		27,359,000	72.79%
41	3,890,000	0	10	0	27,359,000		27,359,000	72.79%
42	3,891,000	0	10	0	27,359,000		27,359,000	72.79%
43	3,892,000	0	10	0	27,359,000		27,359,000	72.79%
44	3,893,000	0	10	0	27,359,000		27,359,000	72.79%
45	3,894,000	0	10	0	27,359,000		27,359,000	72.79%
46	3,895,000	0	10	0	27,359,000		27,359,000	72.79%
47	3,896,000	0	10	0	27,359,000		27,359,000	72.79%
48	3,897,000	0	10	0	27,359,000		27,359,000	72.79%
49	3,898,000	0	10	0	27,359,000		27,359,000	72.79%
50	3,899,000	0	10	0	27,359,000		27,359,000	72.79%
51	3,900,000	0	10	0	27,359,000		27,359,000	72.79%
52	3,901,000	0	10	0	27,359,000		27,359,000	72.79%
53	3,902,000	0	10	0	27,359,000		27,359,000	72.79%
54	3,903,000	0	10	0	27,359,000		27,359,000	72.79%
55	3,904,000	0	10	0	27,359,000		27,359,000	72.79%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,905,000	0	10	0	27,359,000		27,359,000	72.79%
2	3,906,000	0	10	0	27,359,000		27,359,000	72.79%
3	3,907,000	0	10	0	27,359,000		27,359,000	72.79%
4	3,908,000	0	10	0	27,359,000		27,359,000	72.79%
5	3,909,000	0	10	0	27,359,000		27,359,000	72.79%
6	3,910,000	0	10	0	27,359,000		27,359,000	72.79%
7	3,911,000	0	10	0	27,359,000		27,359,000	72.79%
8	3,912,000	0	10	0	27,359,000		27,359,000	72.79%
9	3,913,000	0	10	0	27,359,000		27,359,000	72.79%
10	3,914,000	0	10	0	27,359,000		27,359,000	72.79%
11	3,915,000	0	10	0	27,359,000		27,359,000	72.79%
12	3,916,000	0	10	0	27,359,000		27,359,000	72.79%
13	3,917,000	0	10	0	27,359,000		27,359,000	72.79%
14	3,918,000	0	10	0	27,359,000		27,359,000	72.79%
15	3,919,000	0	10	0	27,359,000		27,359,000	72.79%
16	3,920,000	0	10	0	27,359,000		27,359,000	72.79%
17	3,921,000	0	10	0	27,359,000		27,359,000	72.79%
18	3,922,000	0	10	0	27,359,000		27,359,000	72.79%
19	3,923,000	0	10	0	27,359,000		27,359,000	72.79%
20	3,924,000	0	10	0	27,359,000		27,359,000	72.79%
21	3,925,000	0	10	0	27,359,000		27,359,000	72.79%
22	3,926,000	0	10	0	27,359,000		27,359,000	72.79%
23	3,927,000	0	10	0	27,359,000		27,359,000	72.79%
24	3,928,000	0	10	0	27,359,000		27,359,000	72.79%
25	3,929,000	0	10	0	27,359,000		27,359,000	72.79%
26	3,930,000	0	10	0	27,359,000		27,359,000	72.79%
27	3,931,000	0	10	0	27,359,000		27,359,000	72.79%
28	3,932,000	0	10	0	27,359,000		27,359,000	72.79%
29	3,933,000	0	10	0	27,359,000		27,359,000	72.79%
30	3,934,000	0	10	0	27,359,000		27,359,000	72.79%
31	3,935,000	0	10	0	27,359,000		27,359,000	72.79%
32	3,936,000	0	10	0	27,359,000		27,359,000	72.79%
33	3,937,000	0	10	0	27,359,000		27,359,000	72.79%
34	3,938,000	0	10	0	27,359,000		27,359,000	72.79%
35	3,939,000	0	10	0	27,359,000		27,359,000	72.79%
36	3,940,000	0	10	0	27,359,000		27,359,000	72.79%
37	3,941,000	0	10	0	27,359,000		27,359,000	72.79%
38	3,942,000	0	10	0	27,359,000		27,359,000	72.79%
39	3,943,000	0	10	0	27,359,000		27,359,000	72.79%
40	3,944,000	0	10	0	27,359,000		27,359,000	72.79%
41	3,945,000	0	10	0	27,359,000		27,359,000	72.79%
42	3,946,000	0	10	0	27,359,000		27,359,000	72.79%
43	3,947,000	0	10	0	27,359,000		27,359,000	72.79%
44	3,948,000	0	10	0	27,359,000		27,359,000	72.79%
45	3,949,000	0	10	0	27,359,000		27,359,000	72.79%
46	3,950,000	0	10	0	27,359,000		27,359,000	72.79%
47	3,951,000	0	10	0	27,359,000		27,359,000	72.79%
48	3,952,000	0	10	0	27,359,000		27,359,000	72.79%
49	3,953,000	0	10	0	27,359,000		27,359,000	72.79%
50	3,954,000	0	10	0	27,359,000		27,359,000	72.79%
51	3,955,000	0	10	0	27,359,000		27,359,000	72.79%
52	3,956,000	0	10	0	27,359,000		27,359,000	72.79%
53	3,957,000	0	10	0	27,359,000		27,359,000	72.79%
54	3,958,000	0	10	0	27,359,000		27,359,000	72.79%
55	3,959,000	0	10	0	27,359,000		27,359,000	72.79%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	3,960,000	0	10	0	27,359,000		27,359,000	72.79%
2	3,961,000	0	10	0	27,359,000		27,359,000	72.79%
3	3,962,000	0	10	0	27,359,000		27,359,000	72.79%
4	3,963,000	0	10	0	27,359,000		27,359,000	72.79%
5	3,964,000	0	10	0	27,359,000		27,359,000	72.79%
6	3,965,000	0	10	0	27,359,000		27,359,000	72.79%
7	3,966,000	0	10	0	27,359,000		27,359,000	72.79%
8	3,967,000	0	10	0	27,359,000		27,359,000	72.79%
9	3,968,000	0	10	0	27,359,000		27,359,000	72.79%
10	3,969,000	0	10	0	27,359,000		27,359,000	72.79%
11	3,970,000	0	10	0	27,359,000		27,359,000	72.79%
12	3,971,000	0	10	0	27,359,000		27,359,000	72.79%
13	3,972,000	0	10	0	27,359,000		27,359,000	72.79%
14	3,973,000	0	10	0	27,359,000		27,359,000	72.79%
15	3,974,000	0	10	0	27,359,000		27,359,000	72.79%
16	3,975,000	0	10	0	27,359,000		27,359,000	72.79%
17	3,976,000	0	10	0	27,359,000		27,359,000	72.79%
18	3,977,000	0	10	0	27,359,000		27,359,000	72.79%
19	3,978,000	0	10	0	27,359,000		27,359,000	72.79%
20	3,979,000	0	10	0	27,359,000		27,359,000	72.79%
21	3,980,000	0	10	0	27,359,000		27,359,000	72.79%
22	3,981,000	0	10	0	27,359,000		27,359,000	72.79%
23	3,982,000	0	10	0	27,359,000		27,359,000	72.79%
24	3,983,000	0	10	0	27,359,000		27,359,000	72.79%
25	3,984,000	0	10	0	27,359,000		27,359,000	72.79%
26	3,985,000	0	10	0	27,359,000		27,359,000	72.79%
27	3,986,000	0	10	0	27,359,000		27,359,000	72.79%
28	3,987,000	0	10	0	27,359,000		27,359,000	72.79%
29	3,988,000	0	10	0	27,359,000		27,359,000	72.79%
30	3,989,000	0	10	0	27,359,000		27,359,000	72.79%
31	3,990,000	0	10	0	27,359,000		27,359,000	72.79%
32	3,991,000	0	10	0	27,359,000		27,359,000	72.79%
33	3,992,000	0	10	0	27,359,000		27,359,000	72.79%
34	3,993,000	0	10	0	27,359,000		27,359,000	72.79%
35	3,994,000	0	10	0	27,359,000		27,359,000	72.79%
36	3,995,000	0	10	0	27,359,000		27,359,000	72.79%
37	3,996,000	0	10	0	27,359,000		27,359,000	72.79%
38	3,997,000	0	10	0	27,359,000		27,359,000	72.79%
39	3,998,000	0	10	0	27,359,000		27,359,000	72.79%
40	3,999,000	0	10	0	27,359,000		27,359,000	72.79%
41	4,000,000	0	10	0	27,359,000		27,359,000	72.79%
42	4,001,000	0	10	0	27,359,000		27,359,000	72.79%
43	4,002,000	0	10	0	27,359,000		27,359,000	72.79%
44	4,003,000	0	10	0	27,359,000		27,359,000	72.79%
45	4,004,000	0	10	0	27,359,000		27,359,000	72.79%
46	4,005,000	0	10	0	27,359,000		27,359,000	72.79%
47	4,006,000	0	10	0	27,359,000		27,359,000	72.79%
48	4,007,000	0	10	0	27,359,000		27,359,000	72.79%
49	4,008,000	0	10	0	27,359,000		27,359,000	72.79%
50	4,009,000	0	10	0	27,359,000		27,359,000	72.79%
51	4,010,000	0	10	0	27,359,000		27,359,000	72.79%
52	4,011,000	0	10	0	27,359,000		27,359,000	72.79%
53	4,012,000	0	10	0	27,359,000		27,359,000	72.79%
54	4,013,000	0	10	0	27,359,000		27,359,000	72.79%
55	4,014,000	0	10	0	27,359,000		27,359,000	72.79%

Billing Analysis Schedules

Florida Public Service Commission

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

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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,015,000	0	10	0	27,359,000		27,359,000	72.79%
2	4,016,000	0	10	0	27,359,000		27,359,000	72.79%
3	4,017,000	0	10	0	27,359,000		27,359,000	72.79%
4	4,018,000	0	10	0	27,359,000		27,359,000	72.79%
5	4,019,000	0	10	0	27,359,000		27,359,000	72.79%
6	4,020,000	0	10	0	27,359,000		27,359,000	72.79%
7	4,021,000	0	10	0	27,359,000		27,359,000	72.79%
8	4,022,000	0	10	0	27,359,000		27,359,000	72.79%
9	4,023,000	0	10	0	27,359,000		27,359,000	72.79%
10	4,024,000	0	10	0	27,359,000		27,359,000	72.79%
11	4,025,000	0	10	0	27,359,000		27,359,000	72.79%
12	4,026,000	0	10	0	27,359,000		27,359,000	72.79%
13	4,027,000	0	10	0	27,359,000		27,359,000	72.79%
14	4,028,000	0	10	0	27,359,000		27,359,000	72.79%
15	4,029,000	0	10	0	27,359,000		27,359,000	72.79%
16	4,030,000	0	10	0	27,359,000		27,359,000	72.79%
17	4,031,000	0	10	0	27,359,000		27,359,000	72.79%
18	4,032,000	0	10	0	27,359,000		27,359,000	72.79%
19	4,033,000	0	10	0	27,359,000		27,359,000	72.79%
20	4,034,000	0	10	0	27,359,000		27,359,000	72.79%
21	4,035,000	0	10	0	27,359,000		27,359,000	72.79%
22	4,036,000	0	10	0	27,359,000		27,359,000	72.79%
23	4,037,000	0	10	0	27,359,000		27,359,000	72.79%
24	4,038,000	0	10	0	27,359,000		27,359,000	72.79%
25	4,039,000	0	10	0	27,359,000		27,359,000	72.79%
26	4,040,000	0	10	0	27,359,000		27,359,000	72.79%
27	4,041,000	0	10	0	27,359,000		27,359,000	72.79%
28	4,042,000	0	10	0	27,359,000		27,359,000	72.79%
29	4,043,000	0	10	0	27,359,000		27,359,000	72.79%
30	4,044,000	0	10	0	27,359,000		27,359,000	72.79%
31	4,045,000	0	10	0	27,359,000		27,359,000	72.79%
32	4,046,000	0	10	0	27,359,000		27,359,000	72.79%
33	4,047,000	0	10	0	27,359,000		27,359,000	72.79%
34	4,048,000	0	10	0	27,359,000		27,359,000	72.79%
35	4,049,000	0	10	0	27,359,000		27,359,000	72.79%
36	4,050,000	0	10	0	27,359,000		27,359,000	72.79%
37	4,051,000	0	10	0	27,359,000		27,359,000	72.79%
38	4,052,000	0	10	0	27,359,000		27,359,000	72.79%
39	4,053,000	0	10	0	27,359,000		27,359,000	72.79%
40	4,054,000	0	10	0	27,359,000		27,359,000	72.79%
41	4,055,000	0	10	0	27,359,000		27,359,000	72.79%
42	4,056,000	0	10	0	27,359,000		27,359,000	72.79%
43	4,057,000	0	10	0	27,359,000		27,359,000	72.79%
44	4,058,000	0	10	0	27,359,000		27,359,000	72.79%
45	4,059,000	0	10	0	27,359,000		27,359,000	72.79%
46	4,060,000	0	10	0	27,359,000		27,359,000	72.79%
47	4,061,000	0	10	0	27,359,000		27,359,000	72.79%
48	4,062,000	0	10	0	27,359,000		27,359,000	72.79%
49	4,063,000	0	10	0	27,359,000		27,359,000	72.79%
50	4,064,000	0	10	0	27,359,000		27,359,000	72.79%
51	4,065,000	0	10	0	27,359,000		27,359,000	72.79%
52	4,066,000	0	10	0	27,359,000		27,359,000	72.79%
53	4,067,000	0	10	0	27,359,000		27,359,000	72.79%
54	4,068,000	0	10	0	27,359,000		27,359,000	72.79%
55	4,069,000	0	10	0	27,359,000		27,359,000	72.79%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,070,000	0	10	0	27,359,000		27,359,000	72.79%
2	4,071,000	0	10	0	27,359,000		27,359,000	72.79%
3	4,072,000	0	10	0	27,359,000		27,359,000	72.79%
4	4,073,000	0	10	0	27,359,000		27,359,000	72.79%
5	4,074,000	0	10	0	27,359,000		27,359,000	72.79%
6	4,075,000	0	10	0	27,359,000		27,359,000	72.79%
7	4,076,000	0	10	0	27,359,000		27,359,000	72.79%
8	4,077,000	0	10	0	27,359,000		27,359,000	72.79%
9	4,078,000	0	10	0	27,359,000		27,359,000	72.79%
10	4,079,000	0	10	0	27,359,000		27,359,000	72.79%
11	4,080,000	0	10	0	27,359,000		27,359,000	72.79%
12	4,081,000	0	10	0	27,359,000		27,359,000	72.79%
13	4,082,000	0	10	0	27,359,000		27,359,000	72.79%
14	4,083,000	0	10	0	27,359,000		27,359,000	72.79%
15	4,084,000	0	10	0	27,359,000		27,359,000	72.79%
16	4,085,000	0	10	0	27,359,000		27,359,000	72.79%
17	4,086,000	0	10	0	27,359,000		27,359,000	72.79%
18	4,087,000	0	10	0	27,359,000		27,359,000	72.79%
19	4,088,000	0	10	0	27,359,000		27,359,000	72.79%
20	4,089,000	0	10	0	27,359,000		27,359,000	72.79%
21	4,090,000	0	10	0	27,359,000		27,359,000	72.79%
22	4,091,000	0	10	0	27,359,000		27,359,000	72.79%
23	4,092,000	0	10	0	27,359,000		27,359,000	72.79%
24	4,093,000	0	10	0	27,359,000		27,359,000	72.79%
25	4,094,000	0	10	0	27,359,000		27,359,000	72.79%
26	4,095,000	0	10	0	27,359,000		27,359,000	72.79%
27	4,096,000	0	10	0	27,359,000		27,359,000	72.79%
28	4,097,000	0	10	0	27,359,000		27,359,000	72.79%
29	4,098,000	0	10	0	27,359,000		27,359,000	72.79%
30	4,099,000	0	10	0	27,359,000		27,359,000	72.79%
31	4,100,000	0	10	0	27,359,000		27,359,000	72.79%
32	4,101,000	0	10	0	27,359,000		27,359,000	72.79%
33	4,102,000	0	10	0	27,359,000		27,359,000	72.79%
34	4,103,000	0	10	0	27,359,000		27,359,000	72.79%
35	4,104,000	0	10	0	27,359,000		27,359,000	72.79%
36	4,105,000	0	10	0	27,359,000		27,359,000	72.79%
37	4,106,000	0	10	0	27,359,000		27,359,000	72.79%
38	4,107,000	0	10	0	27,359,000		27,359,000	72.79%
39	4,108,000	0	10	0	27,359,000		27,359,000	72.79%
40	4,109,000	0	10	0	27,359,000		27,359,000	72.79%
41	4,110,000	0	10	0	27,359,000		27,359,000	72.79%
42	4,111,000	0	10	0	27,359,000		27,359,000	72.79%
43	4,112,000	0	10	0	27,359,000		27,359,000	72.79%
44	4,113,000	0	10	0	27,359,000		27,359,000	72.79%
45	4,114,000	0	10	0	27,359,000		27,359,000	72.79%
46	4,115,000	0	10	0	27,359,000		27,359,000	72.79%
47	4,116,000	0	10	0	27,359,000		27,359,000	72.79%
48	4,117,000	0	10	0	27,359,000		27,359,000	72.79%
49	4,118,000	0	10	0	27,359,000		27,359,000	72.79%
50	4,119,000	0	10	0	27,359,000		27,359,000	72.79%
51	4,120,000	0	10	0	27,359,000		27,359,000	72.79%
52	4,121,000	0	10	0	27,359,000		27,359,000	72.79%
53	4,122,000	0	10	0	27,359,000		27,359,000	72.79%
54	4,123,000	0	10	0	27,359,000		27,359,000	72.79%
55	4,124,000	0	10	0	27,359,000		27,359,000	72.79%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,125,000	0	10	0	27,359,000		27,359,000	72.79%
2	4,126,000	0	10	0	27,359,000		27,359,000	72.79%
3	4,127,000	0	10	0	27,359,000		27,359,000	72.79%
4	4,128,000	0	10	0	27,359,000		27,359,000	72.79%
5	4,129,000	0	10	0	27,359,000		27,359,000	72.79%
6	4,130,000	0	10	0	27,359,000		27,359,000	72.79%
7	4,131,000	0	10	0	27,359,000		27,359,000	72.79%
8	4,132,000	0	10	0	27,359,000		27,359,000	72.79%
9	4,133,000	0	10	0	27,359,000		27,359,000	72.79%
10	4,134,000	0	10	0	27,359,000		27,359,000	72.79%
11	4,135,000	0	10	0	27,359,000		27,359,000	72.79%
12	4,136,000	0	10	0	27,359,000		27,359,000	72.79%
13	4,137,000	0	10	0	27,359,000		27,359,000	72.79%
14	4,138,000	0	10	0	27,359,000		27,359,000	72.79%
15	4,139,000	0	10	0	27,359,000		27,359,000	72.79%
16	4,140,000	0	10	0	27,359,000		27,359,000	72.79%
17	4,141,000	0	10	0	27,359,000		27,359,000	72.79%
18	4,142,000	0	10	0	27,359,000		27,359,000	72.79%
19	4,143,000	0	10	0	27,359,000		27,359,000	72.79%
20	4,144,000	0	10	0	27,359,000		27,359,000	72.79%
21	4,145,000	0	10	0	27,359,000		27,359,000	72.79%
22	4,146,000	0	10	0	27,359,000		27,359,000	72.79%
23	4,147,000	0	10	0	27,359,000		27,359,000	72.79%
24	4,148,000	0	10	0	27,359,000		27,359,000	72.79%
25	4,149,000	0	10	0	27,359,000		27,359,000	72.79%
26	4,150,000	0	10	0	27,359,000		27,359,000	72.79%
27	4,151,000	0	10	0	27,359,000		27,359,000	72.79%
28	4,152,000	0	10	0	27,359,000		27,359,000	72.79%
29	4,153,000	0	10	0	27,359,000		27,359,000	72.79%
30	4,154,000	0	10	0	27,359,000		27,359,000	72.79%
31	4,155,000	0	10	0	27,359,000		27,359,000	72.79%
32	4,156,000	0	10	0	27,359,000		27,359,000	72.79%
33	4,157,000	0	10	0	27,359,000		27,359,000	72.79%
34	4,158,000	0	10	0	27,359,000		27,359,000	72.79%
35	4,159,000	0	10	0	27,359,000		27,359,000	72.79%
36	4,160,000	0	10	0	27,359,000		27,359,000	72.79%
37	4,161,000	0	10	0	27,359,000		27,359,000	72.79%
38	4,162,000	0	10	0	27,359,000		27,359,000	72.79%
39	4,163,000	0	10	0	27,359,000		27,359,000	72.79%
40	4,164,000	0	10	0	27,359,000		27,359,000	72.79%
41	4,165,000	0	10	0	27,359,000		27,359,000	72.79%
42	4,166,000	0	10	0	27,359,000		27,359,000	72.79%
43	4,167,000	0	10	0	27,359,000		27,359,000	72.79%
44	4,168,000	0	10	0	27,359,000		27,359,000	72.79%
45	4,169,000	0	10	0	27,359,000		27,359,000	72.79%
46	4,170,000	0	10	0	27,359,000		27,359,000	72.79%
47	4,171,000	0	10	0	27,359,000		27,359,000	72.79%
48	4,172,000	0	10	0	27,359,000		27,359,000	72.79%
49	4,173,000	0	10	0	27,359,000		27,359,000	72.79%
50	4,174,000	0	10	0	27,359,000		27,359,000	72.79%
51	4,175,000	0	10	0	27,359,000		27,359,000	72.79%
52	4,176,000	0	10	0	27,359,000		27,359,000	72.79%
53	4,177,000	0	10	0	27,359,000		27,359,000	72.79%
54	4,178,000	0	10	0	27,359,000		27,359,000	72.79%
55	4,179,000	0	10	0	27,359,000		27,359,000	72.79%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,180,000	0	10	0	27,359,000		27,359,000	72.79%
2	4,181,000	0	10	0	27,359,000		27,359,000	72.79%
3	4,182,000	0	10	0	27,359,000		27,359,000	72.79%
4	4,183,000	0	10	0	27,359,000		27,359,000	72.79%
5	4,184,000	0	10	0	27,359,000		27,359,000	72.79%
6	4,185,000	0	10	0	27,359,000		27,359,000	72.79%
7	4,186,000	0	10	0	27,359,000		27,359,000	72.79%
8	4,187,000	0	10	0	27,359,000		27,359,000	72.79%
9	4,188,000	0	10	0	27,359,000		27,359,000	72.79%
10	4,189,000	0	10	0	27,359,000		27,359,000	72.79%
11	4,190,000	0	10	0	27,359,000		27,359,000	72.79%
12	4,191,000	0	10	0	27,359,000		27,359,000	72.79%
13	4,192,000	0	10	0	27,359,000		27,359,000	72.79%
14	4,193,000	0	10	0	27,359,000		27,359,000	72.79%
15	4,194,000	0	10	0	27,359,000		27,359,000	72.79%
16	4,195,000	0	10	0	27,359,000		27,359,000	72.79%
17	4,196,000	0	10	0	27,359,000		27,359,000	72.79%
18	4,197,000	0	10	0	27,359,000		27,359,000	72.79%
19	4,198,000	0	10	0	27,359,000		27,359,000	72.79%
20	4,199,000	0	10	0	27,359,000		27,359,000	72.79%
21	4,200,000	0	10	0	27,359,000		27,359,000	72.79%
22	4,201,000	0	10	0	27,359,000		27,359,000	72.79%
23	4,202,000	0	10	0	27,359,000		27,359,000	72.79%
24	4,203,000	0	10	0	27,359,000		27,359,000	72.79%
25	4,204,000	0	10	0	27,359,000		27,359,000	72.79%
26	4,205,000	0	10	0	27,359,000		27,359,000	72.79%
27	4,206,000	0	10	0	27,359,000		27,359,000	72.79%
28	4,207,000	0	10	0	27,359,000		27,359,000	72.79%
29	4,208,000	0	10	0	27,359,000		27,359,000	72.79%
30	4,209,000	0	10	0	27,359,000		27,359,000	72.79%
31	4,210,000	0	10	0	27,359,000		27,359,000	72.79%
32	4,211,000	0	10	0	27,359,000		27,359,000	72.79%
33	4,212,000	0	10	0	27,359,000		27,359,000	72.79%
34	4,213,000	0	10	0	27,359,000		27,359,000	72.79%
35	4,214,000	0	10	0	27,359,000		27,359,000	72.79%
36	4,215,000	0	10	0	27,359,000		27,359,000	72.79%
37	4,216,000	0	10	0	27,359,000		27,359,000	72.79%
38	4,217,000	0	10	0	27,359,000		27,359,000	72.79%
39	4,218,000	0	10	0	27,359,000		27,359,000	72.79%
40	4,219,000	0	10	0	27,359,000		27,359,000	72.79%
41	4,220,000	0	10	0	27,359,000		27,359,000	72.79%
42	4,221,000	0	10	0	27,359,000		27,359,000	72.79%
43	4,222,000	0	10	0	27,359,000		27,359,000	72.79%
44	4,223,000	0	10	0	27,359,000		27,359,000	72.79%
45	4,224,000	0	10	0	27,359,000		27,359,000	72.79%
46	4,225,000	0	10	0	27,359,000		27,359,000	72.79%
47	4,226,000	0	10	0	27,359,000		27,359,000	72.79%
48	4,227,000	0	10	0	27,359,000		27,359,000	72.79%
49	4,228,000	0	10	0	27,359,000		27,359,000	72.79%
50	4,229,000	0	10	0	27,359,000		27,359,000	72.79%
51	4,230,000	0	10	0	27,359,000		27,359,000	72.79%
52	4,231,000	0	10	0	27,359,000		27,359,000	72.79%
53	4,232,000	0	10	0	27,359,000		27,359,000	72.79%
54	4,233,000	0	10	0	27,359,000		27,359,000	72.79%
55	4,234,000	0	10	0	27,359,000		27,359,000	72.79%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,235,000	0	10	0	27,359,000		27,359,000	72.79%
2	4,236,000	0	10	0	27,359,000		27,359,000	72.79%
3	4,237,000	0	10	0	27,359,000		27,359,000	72.79%
4	4,238,000	0	10	0	27,359,000		27,359,000	72.79%
5	4,239,000	0	10	0	27,359,000		27,359,000	72.79%
6	4,240,000	0	10	0	27,359,000		27,359,000	72.79%
7	4,241,000	0	10	0	27,359,000		27,359,000	72.79%
8	4,242,000	0	10	0	27,359,000		27,359,000	72.79%
9	4,243,000	0	10	0	27,359,000		27,359,000	72.79%
10	4,244,000	0	10	0	27,359,000		27,359,000	72.79%
11	4,245,000	0	10	0	27,359,000		27,359,000	72.79%
12	4,246,000	0	10	0	27,359,000		27,359,000	72.79%
13	4,247,000	0	10	0	27,359,000		27,359,000	72.79%
14	4,248,000	0	10	0	27,359,000		27,359,000	72.79%
15	4,249,000	0	10	0	27,359,000		27,359,000	72.79%
16	4,250,000	0	10	0	27,359,000		27,359,000	72.79%
17	4,251,000	0	10	0	27,359,000		27,359,000	72.79%
18	4,252,000	0	10	0	27,359,000		27,359,000	72.79%
19	4,253,000	0	10	0	27,359,000		27,359,000	72.79%
20	4,254,000	0	10	0	27,359,000		27,359,000	72.79%
21	4,255,000	0	10	0	27,359,000		27,359,000	72.79%
22	4,256,000	1	11	4,256,000	31,615,000		31,615,000	84.11%
23	4,257,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,258,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,259,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,260,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,261,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,262,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,263,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,264,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,265,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,266,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,267,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,268,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,269,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,270,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,271,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,272,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,273,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,274,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,275,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,276,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,277,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,278,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,279,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,280,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,281,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,282,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,283,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,284,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,285,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,286,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,287,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,288,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,289,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,290,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,291,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,292,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,293,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,294,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,295,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,296,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,297,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,298,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,299,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,300,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,301,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,302,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,303,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,304,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,305,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,306,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,307,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,308,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,309,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,310,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,311,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,312,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,313,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,314,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,315,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,316,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,317,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,318,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,319,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,320,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,321,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,322,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,323,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,324,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,325,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,326,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,327,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,328,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,329,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,330,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,331,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,332,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,333,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,334,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,335,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,336,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,337,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,338,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,339,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,340,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,341,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,342,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,343,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,344,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	4,345,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,346,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,347,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,348,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,349,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,350,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,351,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,352,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,353,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,354,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,355,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,356,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,357,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,358,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,359,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,360,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,361,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,362,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,363,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,364,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,365,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,366,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,367,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,368,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,369,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,370,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,371,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,372,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,373,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,374,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,375,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,376,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,377,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,378,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,379,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,380,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,381,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,382,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,383,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,384,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,385,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,386,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,387,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,388,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,389,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,390,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,391,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,392,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,393,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,394,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,395,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,396,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,397,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,398,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,399,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,400,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,401,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,402,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,403,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,404,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,405,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,406,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,407,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,408,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,409,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,410,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,411,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,412,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,413,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,414,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,415,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,416,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,417,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,418,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,419,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,420,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,421,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,422,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,423,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,424,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,425,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,426,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,427,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,428,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,429,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,430,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,431,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,432,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,433,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,434,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,435,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,436,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,437,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,438,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,439,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,440,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,441,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,442,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,443,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,444,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,445,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,446,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,447,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,448,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,449,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,450,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,451,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,452,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,453,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,454,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,455,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,456,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,457,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,458,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,459,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,460,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,461,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,462,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,463,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,464,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,465,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,466,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,467,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,468,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,469,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,470,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,471,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,472,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,473,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,474,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,475,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,476,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,477,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,478,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,479,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,480,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,481,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,482,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,483,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,484,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,485,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,486,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,487,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,488,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,489,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,490,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,491,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,492,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,493,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,494,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,495,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,496,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,497,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,498,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,499,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,500,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,501,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,502,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,503,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,504,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,505,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,506,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,507,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,508,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,509,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,510,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,511,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,512,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,513,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,514,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,515,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,516,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,517,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,518,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,519,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,520,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,521,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,522,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,523,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,524,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,525,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,526,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,527,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,528,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,529,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,530,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,531,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,532,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,533,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,534,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,535,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,536,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,537,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,538,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,539,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,540,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,541,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,542,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,543,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,544,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,545,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,546,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,547,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,548,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,549,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,550,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,551,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,552,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,553,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,554,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,555,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,556,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,557,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,558,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,559,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,560,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,561,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,562,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,563,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,564,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,565,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,566,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,567,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,568,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,569,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,570,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,571,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,572,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,573,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,574,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,575,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,576,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,577,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,578,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,579,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,580,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,581,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,582,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,583,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,584,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,585,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,586,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,587,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,588,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,589,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,590,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,591,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,592,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,593,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,594,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,595,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,596,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,597,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,598,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,599,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,600,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,601,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,602,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,603,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,604,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,605,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,606,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,607,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,608,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,609,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,610,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,611,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,612,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,613,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,614,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,615,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,616,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,617,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,618,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,619,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,620,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,621,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,622,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,623,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,624,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,625,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,626,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,627,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,628,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,629,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,630,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,631,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,632,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,633,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,634,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,635,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,636,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,637,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,638,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,639,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,640,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,641,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,642,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,643,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,644,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,645,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,646,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,647,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,648,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,649,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,650,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,651,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,652,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,653,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,654,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,655,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,656,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,657,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,658,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,659,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,660,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,661,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,662,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,663,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,664,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,665,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,666,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,667,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,668,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,669,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,670,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,671,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,672,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,673,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,674,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,675,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,676,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,677,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,678,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,679,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,680,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,681,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,682,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,683,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,684,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,685,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,686,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,687,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,688,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,689,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,690,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,691,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,692,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,693,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,694,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,695,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,696,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,697,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,698,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,699,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,700,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,701,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,702,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,703,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,704,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,705,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,706,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,707,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,708,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,709,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,710,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,711,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,712,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,713,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,714,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,715,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,716,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,717,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,718,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,719,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,720,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,721,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,722,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,723,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,724,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,725,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,726,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,727,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,728,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,729,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,730,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,731,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,732,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,733,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,734,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,735,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,736,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,737,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,738,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,739,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,740,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,741,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,742,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,743,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,744,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,745,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,746,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,747,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,748,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,749,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,750,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,751,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,752,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,753,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,754,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,755,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,756,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,757,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,758,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,759,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,760,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,761,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,762,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,763,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,764,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,765,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,766,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,767,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,768,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,769,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,770,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,771,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,772,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,773,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,774,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,775,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,776,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,777,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,778,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,779,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,780,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,781,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,782,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,783,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,784,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,785,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,786,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,787,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,788,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,789,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,790,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,791,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,792,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,793,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,794,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,795,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,796,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,797,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,798,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,799,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,800,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,801,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,802,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,803,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,804,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,805,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,806,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,807,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,808,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,809,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,810,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,811,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,812,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,813,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,814,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,815,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,816,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,817,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,818,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,819,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,820,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,821,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,822,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,823,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,824,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,825,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,826,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,827,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,828,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,829,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,830,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,831,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,832,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,833,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,834,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,835,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,836,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,837,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,838,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,839,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,840,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,841,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,842,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,843,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,844,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,845,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,846,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,847,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,848,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,849,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,850,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,851,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,852,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,853,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,854,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,855,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,856,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,857,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,858,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,859,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,860,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,861,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,862,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,863,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,864,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,865,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,866,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,867,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,868,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,869,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,870,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,871,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,872,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,873,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,874,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,875,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,876,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,877,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,878,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,879,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,880,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,881,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,882,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,883,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,884,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,885,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,886,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,887,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,888,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,889,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,890,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,891,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,892,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,893,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,894,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	4,885,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,886,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,897,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,898,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,899,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,900,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,901,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,902,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,903,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,904,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,905,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,906,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,907,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,908,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,909,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,910,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,911,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,912,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,913,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,914,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,915,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,916,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,917,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,918,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,919,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,920,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,921,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,922,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,923,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,924,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,925,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,926,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,927,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,928,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,929,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,930,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,931,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,932,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,933,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,934,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,935,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,936,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,937,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,938,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,939,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,940,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,941,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,942,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,943,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,944,000	0	11	0	31,615,000		31,615,000	84.11%
51	4,945,000	0	11	0	31,615,000		31,615,000	84.11%
52	4,946,000	0	11	0	31,615,000		31,615,000	84.11%
53	4,947,000	0	11	0	31,615,000		31,615,000	84.11%
54	4,948,000	0	11	0	31,615,000		31,615,000	84.11%
55	4,949,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	4,950,000	0	11	0	31,615,000		31,615,000	84.11%
2	4,951,000	0	11	0	31,615,000		31,615,000	84.11%
3	4,952,000	0	11	0	31,615,000		31,615,000	84.11%
4	4,953,000	0	11	0	31,615,000		31,615,000	84.11%
5	4,954,000	0	11	0	31,615,000		31,615,000	84.11%
6	4,955,000	0	11	0	31,615,000		31,615,000	84.11%
7	4,956,000	0	11	0	31,615,000		31,615,000	84.11%
8	4,957,000	0	11	0	31,615,000		31,615,000	84.11%
9	4,958,000	0	11	0	31,615,000		31,615,000	84.11%
10	4,959,000	0	11	0	31,615,000		31,615,000	84.11%
11	4,960,000	0	11	0	31,615,000		31,615,000	84.11%
12	4,961,000	0	11	0	31,615,000		31,615,000	84.11%
13	4,962,000	0	11	0	31,615,000		31,615,000	84.11%
14	4,963,000	0	11	0	31,615,000		31,615,000	84.11%
15	4,964,000	0	11	0	31,615,000		31,615,000	84.11%
16	4,965,000	0	11	0	31,615,000		31,615,000	84.11%
17	4,966,000	0	11	0	31,615,000		31,615,000	84.11%
18	4,967,000	0	11	0	31,615,000		31,615,000	84.11%
19	4,968,000	0	11	0	31,615,000		31,615,000	84.11%
20	4,969,000	0	11	0	31,615,000		31,615,000	84.11%
21	4,970,000	0	11	0	31,615,000		31,615,000	84.11%
22	4,971,000	0	11	0	31,615,000		31,615,000	84.11%
23	4,972,000	0	11	0	31,615,000		31,615,000	84.11%
24	4,973,000	0	11	0	31,615,000		31,615,000	84.11%
25	4,974,000	0	11	0	31,615,000		31,615,000	84.11%
26	4,975,000	0	11	0	31,615,000		31,615,000	84.11%
27	4,976,000	0	11	0	31,615,000		31,615,000	84.11%
28	4,977,000	0	11	0	31,615,000		31,615,000	84.11%
29	4,978,000	0	11	0	31,615,000		31,615,000	84.11%
30	4,979,000	0	11	0	31,615,000		31,615,000	84.11%
31	4,980,000	0	11	0	31,615,000		31,615,000	84.11%
32	4,981,000	0	11	0	31,615,000		31,615,000	84.11%
33	4,982,000	0	11	0	31,615,000		31,615,000	84.11%
34	4,983,000	0	11	0	31,615,000		31,615,000	84.11%
35	4,984,000	0	11	0	31,615,000		31,615,000	84.11%
36	4,985,000	0	11	0	31,615,000		31,615,000	84.11%
37	4,986,000	0	11	0	31,615,000		31,615,000	84.11%
38	4,987,000	0	11	0	31,615,000		31,615,000	84.11%
39	4,988,000	0	11	0	31,615,000		31,615,000	84.11%
40	4,989,000	0	11	0	31,615,000		31,615,000	84.11%
41	4,990,000	0	11	0	31,615,000		31,615,000	84.11%
42	4,991,000	0	11	0	31,615,000		31,615,000	84.11%
43	4,992,000	0	11	0	31,615,000		31,615,000	84.11%
44	4,993,000	0	11	0	31,615,000		31,615,000	84.11%
45	4,994,000	0	11	0	31,615,000		31,615,000	84.11%
46	4,995,000	0	11	0	31,615,000		31,615,000	84.11%
47	4,996,000	0	11	0	31,615,000		31,615,000	84.11%
48	4,997,000	0	11	0	31,615,000		31,615,000	84.11%
49	4,998,000	0	11	0	31,615,000		31,615,000	84.11%
50	4,999,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,000,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,001,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,002,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,003,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,004,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,005,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,006,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,007,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,008,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,009,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,010,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,011,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,012,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,013,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,014,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,015,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,016,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,017,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,018,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,019,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,020,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,021,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,022,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,023,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,024,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,025,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,026,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,027,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,028,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,029,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,030,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,031,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,032,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,033,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,034,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,035,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,036,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,037,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,038,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,039,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,040,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,041,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,042,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,043,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,044,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,045,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,046,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,047,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,048,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,049,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,050,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,051,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,052,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,053,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,054,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,055,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,056,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,057,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,058,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,059,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,060,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,061,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,062,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,063,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,064,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,065,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,066,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,067,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,068,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,069,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,070,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,071,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,072,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,073,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,074,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,075,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,076,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,077,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,078,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,079,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,080,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,081,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,082,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,083,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,084,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,085,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,086,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,087,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,088,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,089,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,090,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,091,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,092,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,093,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,094,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,095,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,096,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,097,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,098,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,099,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,100,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,101,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,102,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,103,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,104,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,105,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,106,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,107,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,108,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,109,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,110,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,111,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,112,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,113,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,114,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,115,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,116,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,117,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,118,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,119,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,120,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,121,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,122,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,123,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,124,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,125,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,126,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,127,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,128,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,129,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,130,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,131,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,132,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,133,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,134,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,135,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,136,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,137,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,138,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,139,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,140,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,141,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,142,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,143,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,144,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,145,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,146,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,147,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,148,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,149,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,150,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,151,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,152,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,153,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,154,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,155,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,156,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,157,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,158,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,159,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,160,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,161,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,162,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,163,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,164,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,165,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,166,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,167,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,168,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,169,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,170,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,171,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,172,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,173,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,174,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,175,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,176,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,177,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,178,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,179,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,180,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,181,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,182,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,183,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,184,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,185,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,186,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,187,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,188,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,189,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,190,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,191,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,192,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,193,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,194,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,195,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,196,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,197,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,198,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,199,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,200,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,201,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,202,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,203,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,204,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,205,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,206,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,207,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,208,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,209,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,210,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,211,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,212,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,213,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,214,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,215,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,216,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,217,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,218,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,219,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,220,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,221,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,222,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,223,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,224,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,225,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,226,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,227,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,228,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,229,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,230,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,231,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,232,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,233,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,234,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,235,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,236,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,237,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,238,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,239,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,240,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,241,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,242,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,243,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,244,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,245,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,246,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,247,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,248,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,249,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,250,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,251,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,252,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,253,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,254,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,255,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,256,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,257,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,258,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,259,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,260,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,261,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,262,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,263,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,264,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,265,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,266,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,267,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,268,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,269,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,270,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,271,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,272,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,273,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,274,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,275,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,276,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,277,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,278,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,279,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,280,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,281,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,282,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,283,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,284,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,285,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,286,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,287,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,288,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,289,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,290,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,291,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,292,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,293,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,294,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,295,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,296,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,297,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,298,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,299,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,300,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,301,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,302,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,303,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,304,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,305,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,306,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,307,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,308,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,309,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,310,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,311,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,312,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,313,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,314,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,315,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,316,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,317,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,318,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,319,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,320,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,321,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,322,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,323,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,324,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,325,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,326,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,327,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,328,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,329,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,330,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,331,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,332,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,333,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,334,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,335,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,336,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,337,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,338,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,339,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,340,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,341,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,342,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,343,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,344,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,345,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,346,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,347,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,348,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,349,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,350,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,351,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,352,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,353,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,354,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,355,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,356,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,357,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,358,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,359,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,360,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,361,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,362,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,363,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,364,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,365,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,366,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,367,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,368,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,369,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,370,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,371,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,372,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,373,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,374,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,375,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,376,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,377,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,378,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,379,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,380,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,381,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,382,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,383,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,384,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,385,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,386,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,387,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,388,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,389,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	5,390,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,391,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,392,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,393,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,394,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,395,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,396,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,397,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,398,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,399,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,400,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,401,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,402,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,403,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,404,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,405,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,406,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,407,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,408,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,409,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,410,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,411,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,412,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,413,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,414,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,415,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,416,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,417,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,418,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,419,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,420,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,421,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,422,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,423,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,424,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,425,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,426,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,427,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,428,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,429,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,430,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,431,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,432,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,433,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,434,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,435,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,436,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,437,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,438,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,439,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,440,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,441,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,442,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,443,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,444,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,445,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,446,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,447,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,448,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,449,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,450,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,451,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,452,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,453,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,454,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,455,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,456,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,457,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,458,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,459,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,460,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,461,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,462,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,463,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,464,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,465,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,466,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,467,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,468,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,469,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,470,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,471,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,472,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,473,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,474,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,475,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,476,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,477,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,478,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,479,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,480,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,481,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,482,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,483,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,484,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,485,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,486,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,487,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,488,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,489,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,490,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,491,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,492,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,493,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,494,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,495,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,496,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,497,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,498,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,499,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,500,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,501,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,502,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,503,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,504,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,505,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,506,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,507,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,508,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,509,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,510,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,511,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,512,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,513,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,514,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,515,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,516,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,517,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,518,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,519,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,520,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,521,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,522,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,523,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,524,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,525,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,526,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,527,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,528,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,529,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,530,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,531,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,532,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,533,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,534,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,535,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,536,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,537,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,538,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,539,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,540,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,541,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,542,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,543,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,544,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,545,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,546,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,547,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,548,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,549,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,550,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,551,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,552,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,553,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,554,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,555,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,556,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,557,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,558,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,559,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,560,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,561,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,562,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,563,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,564,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,565,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,566,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,567,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,568,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,569,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,570,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,571,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,572,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,573,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,574,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,575,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,576,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,577,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,578,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,579,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,580,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,581,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,582,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,583,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,584,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,585,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,586,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,587,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,588,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,589,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,590,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,591,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,592,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,593,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,594,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,595,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,596,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,597,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,598,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,599,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,600,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,601,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,602,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,603,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,604,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,605,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,606,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,607,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,608,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,609,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,610,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,611,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,612,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,613,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,614,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,615,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,616,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,617,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,618,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,619,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,620,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,621,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,622,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,623,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,624,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,625,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,626,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,627,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,628,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,629,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,630,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,631,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,632,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,633,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,634,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,635,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,636,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,637,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,638,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,639,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,640,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,641,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,642,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,643,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,644,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,645,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,646,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,647,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,648,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,649,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,650,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,651,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,652,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,653,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,654,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,655,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,656,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,657,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,658,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,659,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,660,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,661,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,662,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,663,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,664,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,665,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,666,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,667,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,668,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,669,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,670,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,671,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,672,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,673,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,674,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,675,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,676,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,677,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,678,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,679,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,680,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,681,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,682,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,683,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,684,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,685,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,686,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,687,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,688,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,689,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,690,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,691,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,692,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,693,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,694,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,695,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,696,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,697,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,698,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,699,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,700,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,701,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,702,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,703,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,704,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,705,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,706,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,707,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,708,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,709,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,710,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,711,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,712,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,713,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,714,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,715,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,716,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,717,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,718,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,719,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,720,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,721,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,722,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,723,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,724,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,725,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,726,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,727,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,728,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,729,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,730,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,731,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,732,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,733,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,734,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,735,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,736,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,737,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,738,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,739,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,740,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,741,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,742,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,743,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,744,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,745,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,746,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,747,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,748,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,749,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,750,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,751,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,752,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,753,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,754,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,755,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,756,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,757,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,758,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,759,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,760,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,761,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,762,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,763,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,764,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,765,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,766,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,767,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,768,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,769,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,770,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,771,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,772,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,773,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,774,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,775,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,776,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,777,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,778,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,779,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,780,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,781,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,782,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,783,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,784,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,785,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,786,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,787,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,788,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,789,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,790,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,791,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,792,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,793,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,794,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,795,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,796,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,797,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,798,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,799,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,800,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,801,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,802,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,803,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,804,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,805,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,806,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,807,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,808,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,809,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,810,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,811,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,812,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,813,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,814,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,815,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,816,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,817,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,818,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,819,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,820,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,821,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,822,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,823,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,824,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,825,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,826,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,827,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,828,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,829,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
 Page 163 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,830,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,831,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,832,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,833,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,834,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,835,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,836,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,837,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,838,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,839,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,840,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,841,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,842,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,843,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,844,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,845,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,846,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,847,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,848,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,849,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,850,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,851,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,852,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,853,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,854,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,855,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,856,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,857,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,858,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,859,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,860,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,861,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,862,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,863,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,864,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,865,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,866,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,867,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,868,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,869,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,870,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,871,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,872,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,873,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,874,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,875,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,876,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,877,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,878,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,879,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,880,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,881,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,882,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,883,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,884,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,885,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,886,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,887,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,888,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,889,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,890,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,891,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,892,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,893,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,894,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,895,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,896,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,897,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,898,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,899,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,900,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,901,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,902,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,903,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,904,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,905,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,906,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,907,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,908,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,909,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,910,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,911,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,912,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,913,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,914,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,915,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,916,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,917,000	0	11	0	31,615,000		31,615,000	84.11%
34	5,918,000	0	11	0	31,615,000		31,615,000	84.11%
35	5,919,000	0	11	0	31,615,000		31,615,000	84.11%
36	5,920,000	0	11	0	31,615,000		31,615,000	84.11%
37	5,921,000	0	11	0	31,615,000		31,615,000	84.11%
38	5,922,000	0	11	0	31,615,000		31,615,000	84.11%
39	5,923,000	0	11	0	31,615,000		31,615,000	84.11%
40	5,924,000	0	11	0	31,615,000		31,615,000	84.11%
41	5,925,000	0	11	0	31,615,000		31,615,000	84.11%
42	5,926,000	0	11	0	31,615,000		31,615,000	84.11%
43	5,927,000	0	11	0	31,615,000		31,615,000	84.11%
44	5,928,000	0	11	0	31,615,000		31,615,000	84.11%
45	5,929,000	0	11	0	31,615,000		31,615,000	84.11%
46	5,930,000	0	11	0	31,615,000		31,615,000	84.11%
47	5,931,000	0	11	0	31,615,000		31,615,000	84.11%
48	5,932,000	0	11	0	31,615,000		31,615,000	84.11%
49	5,933,000	0	11	0	31,615,000		31,615,000	84.11%
50	5,934,000	0	11	0	31,615,000		31,615,000	84.11%
51	5,935,000	0	11	0	31,615,000		31,615,000	84.11%
52	5,936,000	0	11	0	31,615,000		31,615,000	84.11%
53	5,937,000	0	11	0	31,615,000		31,615,000	84.11%
54	5,938,000	0	11	0	31,615,000		31,615,000	84.11%
55	5,939,000	0	11	0	31,615,000		31,615,000	84.11%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule E-14
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No 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	5,940,000	0	11	0	31,615,000		31,615,000	84.11%
2	5,941,000	0	11	0	31,615,000		31,615,000	84.11%
3	5,942,000	0	11	0	31,615,000		31,615,000	84.11%
4	5,943,000	0	11	0	31,615,000		31,615,000	84.11%
5	5,944,000	0	11	0	31,615,000		31,615,000	84.11%
6	5,945,000	0	11	0	31,615,000		31,615,000	84.11%
7	5,946,000	0	11	0	31,615,000		31,615,000	84.11%
8	5,947,000	0	11	0	31,615,000		31,615,000	84.11%
9	5,948,000	0	11	0	31,615,000		31,615,000	84.11%
10	5,949,000	0	11	0	31,615,000		31,615,000	84.11%
11	5,950,000	0	11	0	31,615,000		31,615,000	84.11%
12	5,951,000	0	11	0	31,615,000		31,615,000	84.11%
13	5,952,000	0	11	0	31,615,000		31,615,000	84.11%
14	5,953,000	0	11	0	31,615,000		31,615,000	84.11%
15	5,954,000	0	11	0	31,615,000		31,615,000	84.11%
16	5,955,000	0	11	0	31,615,000		31,615,000	84.11%
17	5,956,000	0	11	0	31,615,000		31,615,000	84.11%
18	5,957,000	0	11	0	31,615,000		31,615,000	84.11%
19	5,958,000	0	11	0	31,615,000		31,615,000	84.11%
20	5,959,000	0	11	0	31,615,000		31,615,000	84.11%
21	5,960,000	0	11	0	31,615,000		31,615,000	84.11%
22	5,961,000	0	11	0	31,615,000		31,615,000	84.11%
23	5,962,000	0	11	0	31,615,000		31,615,000	84.11%
24	5,963,000	0	11	0	31,615,000		31,615,000	84.11%
25	5,964,000	0	11	0	31,615,000		31,615,000	84.11%
26	5,965,000	0	11	0	31,615,000		31,615,000	84.11%
27	5,966,000	0	11	0	31,615,000		31,615,000	84.11%
28	5,967,000	0	11	0	31,615,000		31,615,000	84.11%
29	5,968,000	0	11	0	31,615,000		31,615,000	84.11%
30	5,969,000	0	11	0	31,615,000		31,615,000	84.11%
31	5,970,000	0	11	0	31,615,000		31,615,000	84.11%
32	5,971,000	0	11	0	31,615,000		31,615,000	84.11%
33	5,972,000	1	12	5,972,000	37,587,000		37,587,000	100.00%

CLASS A
WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

NI FLORIDA, LLC
Exact Legal Name of Utility

VOLUME III

FOR THE

Test Year Ended: September 30, 2012

DOCUMENT NUMBER - DATE

01032 FEB 27 2012

FPSC-COMMISSION CLERK

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS
INDEX**

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		VOLUME III <u>ENGINEERING DATA</u>
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25.30.440 (2)	5	Chemicals Used
25.30.440 (3)	7	Chemical Analysis
25.30.440 (4)	9	Operations Reports
25.30.440 (5)	11	Inspection Reports
25.30.440 (6)	13	Permits
25.30.440 (7)	15	Notices
25.30.440 (8)	17	Field Employees
25.30.440 (9)	27	Vehicles
25.30.440 (10)	29	Customer Complaints

Ni Florida, LLC – Water

Docket No. 130010-WS

Lee County

25-30.440(1)
DETAILED MAP

Test Year Ended September 30, 2012

MAP PROVIDED SEPARATELY

Ni Florida, LLC – Sewer

Docket No. 130010-WS

Pasco County

25-30.440(1)
DETAILED MAP

Test Year Ended September 30, 2012

MAP PROVIDED SEPARATELY

Ni Florida, LLC – Water

Docket No. 130010-WS

Lee County

25.30.440 (2)

CHEMICALS USED

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Sewer

Docket No. 130010-WS

Pasco County

25.30.440 (2)

CHEMICALS USED

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Water

Docket No. 130010-WS

Lee County

25.30.440 (3)

CHEMICALS ANALYSIS

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Sewer

Docket No. 130010-WS

Pasco County

25.30.440 (3)

CHEMICALS ANALYSIS

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Water

Docket No. 130010-WS

Lee County

25.30.440 (4)

OPERATIONS REPORTS

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Sewer

Docket No. 130010-WS

Pasco County

25.30.440 (4)

OPERATIONS REPORTS

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Water

Docket No. 130010-WS

Lee County

25.30.440 (5)

INSPECTION REPORTS

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Sewer

Docket No. 130010-WS

Pasco County

25.30.440 (5)

INSPECTION REPORTS

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Water

Docket No. 130010-WS

Lee County

25.30.440 (6)

PERMITS

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Sewer

Docket No. 130010-WS

Pasco County

25.30.440 (6)

PERMITS

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Water

Docket No. 130010-WS

Lee County

25.30.440 (7)

NOTICES

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Sewer

Docket No. 130010-WS

Pasco County

25.30.440 (7)

NOTICES

NOT APPLICABLE

Test Year Ended September 30, 2012

Ni Florida, LLC – Water and Sewer

Docket No. 130010-WS

Lee County

Pasco County

25.30.440 (8)

FIELD EMPLOYEES

NOT APPLICABLE

Test Year Ended September 30, 2012

**FLORIDA UTILITY GROUP, LLC – MANAGEMENT AND EMPLOYEES
INVOLVED IN NI FLORIDA, LLC – HUDSON OPERATIONS, TEST YEAR**

October 1, 2011 through September 30, 2012

Management

John Wittenzellner Jr.
President: Manages Operations, Customer Service, Billing, Collections and employees for all Ni Florida, LLC owned facilities.

Dennis Muldoon
Operations Manager: Manages day-to-day operations and employees for all Ni Florida, LLC owned facilities.

Whitney Meade
Office Manager: Manages AR, AP and oversees Billing and Collections of Ni Florida, LLC customer accounts.

Jenny Jernigan
Compliance Manager: Manages compliance of day to day operations for all Ni Florida, LLC owned facilities.

Corey Wittenzellner
Customer Service Manager: Manages customer service for all Ni Florida, LLC owned facilities.

Current Operation's Employees

Brad Whitaker
Field Supervisor: Brad Whitaker is responsible for the day-to-day operation of the Ni Florida, LLC – Hudson collection system.

Lonnie Eichhorn
Lift Station Technician: Lonnie Eichhorn is responsible for the day-to-day operations of the lift stations and Mission control systems.

Roger Lake
Operator: Roger Lake holds Class B Wastewater Treatment and Class C Water licenses and is back up and vacation relief support for the day-to-day operation of the Ni Florida, LLC – Hudson collection system.

Scott Grantham
Operator:

Scott Grantham holds Class C Water and Class C Wastewater Treatment licenses and is back up and vacation relief support for the day-to-day operations of the Ni Florida, LLC– Hudson collection system.

Stanley Pingot
Operator:

Stanley Pingot holds Class C Water and Class C Wastewater Treatment licenses and is back up and vacation relief support for the day-to-day operation of the Ni Florida, LLC – Hudson collection system.

Facilities

The Ni Florida, LLC – Hudson collection system is located in the City of Hudson and serves more than 2,500 customers that are primarily located along canals and the Gulf of Mexico.

The system contains thirty-eight regular lift stations and four master lift stations for a total of forty-two lift stations. The master lift stations are visited on a daily basis and the regular lift stations are visited between two and five times a week (depending on location and proximity to surface water).

The collection system consists of 133,669 linear feet of 8-inch gravity main, 503 manholes, 19,349 linear feet of 6-inch service lines, 49,007 linear feet of 4-inch services lines and 65,991 linear feet of forced main.

As the entire facility is classified as a collection system, the following Department of Environment Protection regulation applies:

62-604.500 Operation and Maintenance.

(1) Even though operation permits are not issued for collection systems, the operations and maintenance provisions of Rule 62-604.500, F.A.C., are applicable to both new and existing domestic wastewater collection/transmission facilities.

(2) All collection/transmission systems shall be operated and maintained so as to provide uninterrupted service as required by this rule.

(3) All equipment necessary for the collection/transmission of domestic wastewater, including equipment provided pursuant to subsection 62-604.400(2), F.A.C., shall be maintained so as to function as intended. In the event odor, noise or lighting adversely affect neighboring developed areas at levels prohibited by paragraph 62-604.400(2)(c), F.A.C., corrective action (which may include modifications of the collection/transmission system) shall be taken by the permittee. Other corrective action may be required to ensure compliance with rules of the Department.

(4) Copies of record drawings and the operation and maintenance manual shall be available at a site within the boundaries of the district office or delegated local program permitting the collection/transmission system, for use by operation and maintenance personnel and for inspection by Department personnel.

(a) The operation and maintenance manual shall provide for reliable and efficient operation and maintenance of the collection/transmission system.

(b) The detail of the operation and maintenance manual shall be consistent with the complexity of the system. The manual shall be developed in accordance with the technical guidance document contained in paragraph 62.604.300(4)(i), F.A.C., and the unique requirements of the individual wastewater facility and shall provide the operator with adequate information and description regarding the design, operation, and maintenance features of the facility involved, including an emergency response plan.

(c) The operation and maintenance manual shall be revised periodically to reflect an alterations performed or to reflect experience resulting from operation.

(d) A new operation and maintenance manual is not required to be developed for each project if there is already an existing manual that is applicable to the facilities being constructed.

Duties and Responsibilities

- a) Responsible for performing collection system operation and maintenance. Duties are to be completed in reasonable and professional manner consistent with standard operating practices in order to comply with state and local regulatory rules and requirements. Must perform duties consistent with protection of the public health and the environment.
- b) Perform responsible, efficient, and effective on-site management and supervision of all system functions.
- c) Submit complete, accurate, and timely periodic operating reports.
- d) Report to the Owner and Department of Environmental Protection any serious system breakdown or condition causing or likely to cause serious, inefficient or unsafe discharge or wastewater in a manner not authorized by the current regulations.
- e) Submit accurate reports relative to collection system, including sampling and laboratory analysis.
- f) Maintain an operation and maintenance log for each maintenance task performed.
- g) Perform required preventative maintenance in conformance with equipment manufacturer recommendations. Repair or replace equipment of the collection system components as needed to keep the collection system operating under the current regulations.
- h) Perform various service order functions including but not limited to the following" customer complaints, reading and checking meters; cross-connection inspections; installing or repairing the collection system.
- i) Maintain the visual aesthetics of the facilities in compliance with company standards, including grounds maintenance, fence repairs, site security, lighting fixtures, and general grounds upkeep.

- j) Check the master lift station flow meters seven days per week and record readings and report any abnormalities.
- k) Check the master lift stations seven days per week. Perform complete cleanings of these lift stations every Monday, Wednesday and Friday. Verify proper operations. Repair and/or report any abnormalities.
- l) Check the remaining lift stations on a scheduled basis to insure proper operations. Repair and/or report any abnormalities.
- m) Check chloride levels at the master lift station weekly. If high levels are found, upstream testing may need to be performed to identify a problem area.
- n) Perform meter re-reads, deliver late notice door hangers, perform all required locates on a daily basis.
- o) Plug sewer lines as needed for delinquent accounts.
- p) Respond to after hour emergency call outs as needed.
- q) Perform cleaning of all lift station on a scheduled basis. Remove debris from floats, pressure wash walls and pipe work. Verify proper operations.
- r) Assist County and other agencies for inspections or when needed to schedule shutdowns or diagnose utility problems.
- s) While performing these daily duties, visual observations are done to check for broken clean outs, leaks in sewer lines, and verification of proper operations.

State of Florida
Department of Environmental Protection

ISSUED: 3/22/2011

LICENSE NO.: 0006452

THE CLASS A WASTEWATER TREATMENT PLANT OPERATOR NAMED BELOW IS LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2013

DENNIS MULDOON

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

ISSUED: 2/7/2011

LICENSE NO.: 0005980

THE CLASS C DRINKING WATER TREATMENT PLANT OPERATOR NAMED BELOW IS LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2013

DENNIS MULDOON

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

ISSUED: 2/7/2011

LICENSE NO.: 0015486

THE LEVEL 3 DISTRIBUTION SYSTEM OPERATOR NAMED BELOW IS LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES

VALID UNTIL: 4/30/2013

DENNIS MULDOON

RICK SCOTT

HERSCHEL T. VINYARD, JR

State of Florida
Department of Environmental Protection

ISSUED: 3/23/2011 **LICENSE NO.:** 0009332

THE CLASS B WASTEWATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2013

ROGER L. LAKE

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

ISSUED: 3/23/2011 **LICENSE NO.:** 0008357

THE CLASS C DRINKING WATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2013

ROGER L. LAKE

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

LICENSE NO.: 0008194 DATE ISSUED: 7/28/2011
CLASS C WASTEWATER TREATMENT PLANT OPERATOR
SCOTT GRANTHAM
IS LICENSED UNDER PROVISIONS OF CHAPTER 403, FLORIDA STATUTES
VALID UNTIL: 4/30/2013

State of Florida
Department of Environmental Protection

ISSUED: 7/28/2011 LICENSE NO.: 0008194

THE CLASS C WASTEWATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2013

SCOTT GRANTHAM

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

LICENSE NO.: 0007774 DATE ISSUED: 7/28/2011
CLASS C DRINKING WATER TREATMENT PLANT OPERATOR
SCOTT GRANTHAM
IS LICENSED UNDER PROVISIONS OF CHAPTER 403, FLORIDA STATUTES
VALID UNTIL: 4/30/2013

State of Florida
Department of Environmental Protection

ISSUED: 7/28/2011 LICENSE NO.: 0007774

THE CLASS C DRINKING WATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2013

SCOTT GRANTHAM

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

ISSUED: 2/15/2011

LICENSE NO.: 0012818

**THE CLASS C WASTEWATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.**

VALID UNTIL: 4/30/2013

STANLEY W. PINGOT

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

ISSUED: 2/15/2011

LICENSE NO.: 0014937

**THE CLASS C DRINKING WATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.**

VALID UNTIL: 4/30/2013

STANLEY W. PINGOT

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

Ni Florida, LLC – Water

Docket No. 130010-WS

Lee County

25.30.440 (9)

VEHICLES

Ni Florida does not own any vehicles.

The contract operator provides all vehicles and equipment required to service the system.

Test Year Ended September 30, 2012

Ni Florida, LLC – Sewer

Docket No. 130010-WS

Pasco County

25.30.440 (9)

VEHICLES

Ni Florida does not own any vehicles.

The contract operator provides all vehicles and equipment required to service the system.

Test Year Ended September 30, 2012

Ni Florida, LLC – Water

Docket No. 130010-WS

Lee County

25.30.440 (10)

CUSTOMER COMPLAINTS

Test Year Ended September 30, 2012

Customer Complaints and their Resolutions – Tamiami Water
For the Twelve Month Test Year Ended September 30, 2012

Customer Name and Service Address

Date

Ms. Victoria Draper
3572 Celestial Way
Fort Myers, FL 33903

8/14/2012

Complaint No. 1075801W: Customer complained that there was not enough time allowed to pay her bill before it was late and her account was charged a late fee.

Resolution: The Company removed all \$5 late fees from the customer's bill. The Company also made changes to the billing process to address this issue. The Company apologized to the customer for any confusion and inconvenience caused. This complaint remained open at the end of the test year.

Ni Florida, LLC – Sewer

Docket No. 130010-WS

Pasco County

25.30.440 (10)

CUSTOMER COMPLAINTS

Test Year Ended September 30, 2012

Customer Complaints and their Resolutions – Hudson Utilities

For the Twelve Month Test Year Ended September 30, 2012

Customer Name and Service Address

Date

Mr. Richard J. Cummings II
6813 Driftwood Drive
Hudson, FL 34667

10/14/2011

Complaint No. 1034582W: Customer complains that he was being charged for sewer service for the house prior to him buying it in April 2011.

Resolution: The Company assured him he was only being billed for services since he closed on the house in April 2011. This was supported by an Audit History report of his Account #2189 printed from the billing system. As such, no billing adjustments were made.

Customer Name and Service Address

Date

Mr. Michael Runyon
13927 Berkowitz Ave
Hudson, FL 34667

02/28/2012

Complaint No. 1054605W: Customer claims the Company installed an Elder valve without his knowledge.

Resolution: The customer states in his complaint that the Company advised him he needed a “shut off valve” installed due to non-payment. Billing records indicate that the customer had received the bill for this service and had made small payments for this work. As such, no billing adjustments were made.

Customer Name and Service Address

Date

Mrs. Sandra Farrell
6902 Sanderling Lane
Hudson, FL 34667

04/27/2012

Complaint No. 1062163W: The customer complained that she was billed for sewer usage related to water used to fill her swimming pool in January and April 2012.

Resolution: The customer was informed that the company billed sewer usage based on water usage, as provided by Pasco County Utilities. The usage billing is capped at 10,000 gallons for residential customers. The sewer billing was verified by the FPSC's Bureau of Consumer Assistance Process Review Group. As such, no billing adjustments were made.

Customer Name and Service Address

Date

Mr. Alan Dann
6737 Osprey Lane
Hudson, FL 34667

05/09/2012

Complaint No. 1063578W: The Company billed the customer for the installation of an Elder valve.

Resolution: In the best interest of the utility and its customers, the Company removed the cost of the Elder valve from the customer's accounts receivable balance.

Customer Name and Service Address

Date

Ms. Eleanor St. Johns
9003 Flamingo Circle
Hudson, FL 34667

07/02/2012

Complaint No. 1070114W: The customer's estate complained about not receiving the final credit balance owed it.

Resolution: The Company reviewed the customer's final credit due and the check for the credit balance on the customer's account was sent on August 2, 2012.

Customer Name and Service Address

Date

Linder & Chester Van Winkle
13805 Gene Rossi Ave
Hudson, FL 34667

07/06/2012

Complaint No. 1070702W: Customer complains that he was being charged for sewer service for the house prior to taking possession of it in December 2011.

Resolution: The Company made adjustments to remove all charges prior to the customer taking possession of it.

Customer Name and Service Address

Date

Mr. Larry Myers
6837 Flicker Lane
Hudson, FL 34667

07/18/2012

Complaint No. 1072272W: Customer contends that Ni Florida is frequently discharging raw sewage from overflowing lift stations into the canal behind his house with no cleanup effort or regard for public safety.

Resolution: The Company categorically denies the alleged actions ever happened. Ni Florida, LLC responds quickly to overflows, promptly and thoroughly cleans up affected areas, and reports any such incidents to the state. The Company believes the customer's contentions are not true. The Company further invited the customer to provide evidence to substantiate his claims. As of yet, no such evidence has been provided.

Customer Name and Service Address

Date

Ms. Jayne Scheets
13632 Evelane Drive
Hudson, FL 34667

08/08/2012

Complaint No. 1075095W: The Company billed the customer for the installation of an Elder valve.

Resolution: The installation was billed as a reconnection fee at cost and the Company believes it was in conformance with the tariff. As such, no billing adjustments were made.

Affidavit of Edward R. Wallace

State of Texas

County of Harris

BEFORE ME, personally appeared Edward R. Wallace, who is the President of Ni Florida, LLC, who states that Ni Florida, LLC will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.

Edward R. Wallace

Name

Sworn to and subscribed before me this 23 day of January, 2013, by Edward R. Wallace, President of Ni Florida, LLC, who is personally known to me or has produced as identification.

Phay Blanks

NOTARY PUBLIC - STATE OF TEXAS

Phay Blanks

Printed Name

June 12, 2016

My Commission Expires



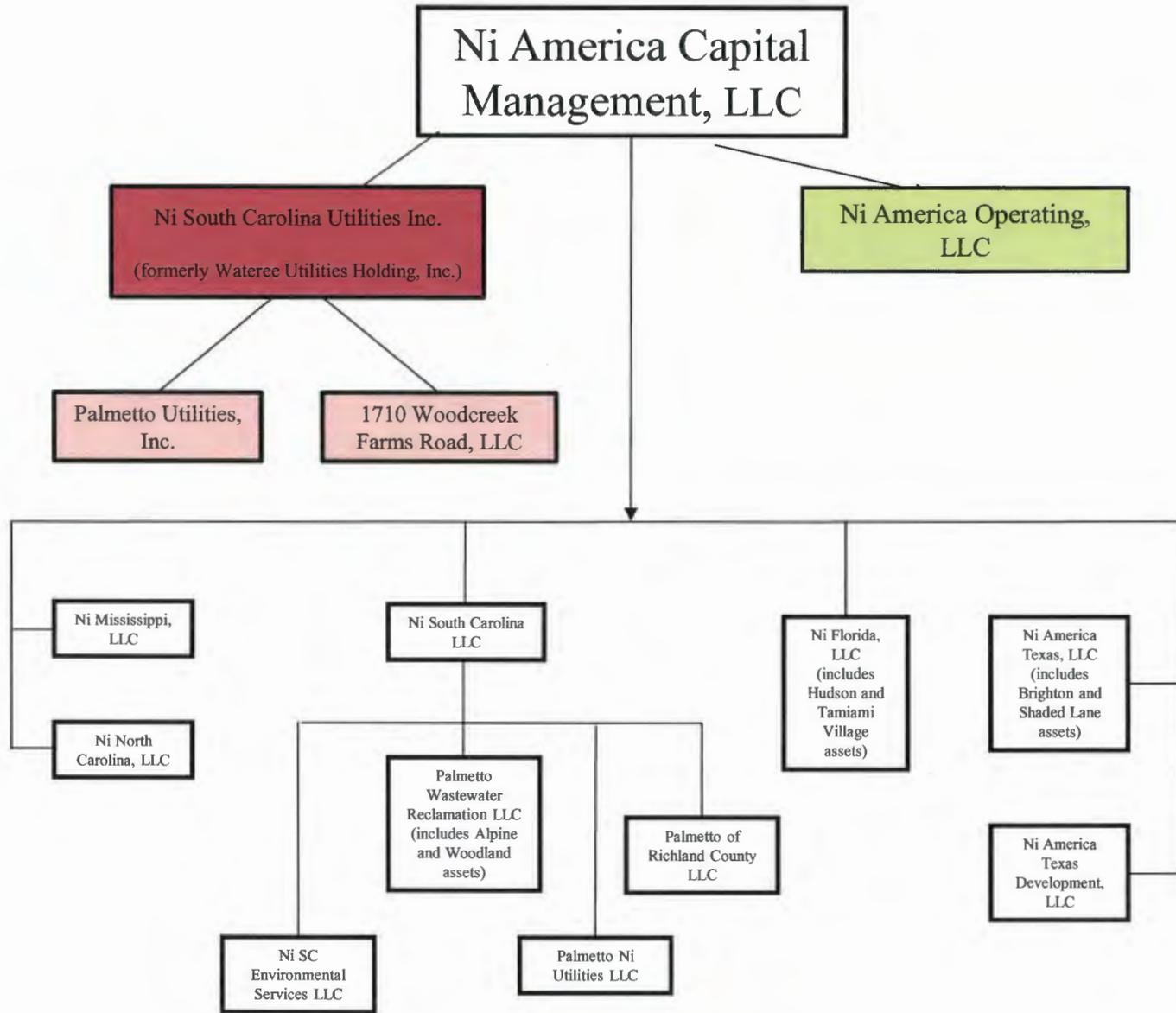
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DOCUMENT NUMBER-DATE

01032 FEB 27 2013

FPSC-COMMISSION CLERK



DOCUMENT NUMBER-DATE

01032 FEB 27 20

FPSC-COMMISSION CLERK

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ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE DOCUMENT NUMBER-DA

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FPSC-COMMISSION CLE

(Continued from Sheet No. 11.0)

24.0 ADJUSTMENT OF BILLS FOR METER ERROR – When meter tests are made by the Commission or by the Company, the accuracy of the registration of the meter and its performance shall conform with Rule 25-30.262, Florida Administrative Code and any adjustment of a bill due to a meter found to be in error as a result of any meter test performed whether for unauthorized use or for a meter found to be fast, slow, non-registering, or partially registering, shall conform with Rule 25-30.340, Florida Administrative Code.

25.0 METER ACCURACY REQUIREMENTS – All meters used for measuring quantity of water delivered to a Customer shall be in good mechanical condition and they shall be adequate in size and design for the type of service which they measure. Before being installed for the rendering of water service to a Customer, every water meter, whether new, repaired, or removed from service for any cause, shall be adjusted to register within prescribed accuracy limits as set forth in Rule 25-30.262, Florida Administrative Code.

26.0 FILING OF CONTRACTS – Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.

27.0 NSF CHECK CHARGE – This charge may be levied pursuant to Section 68.065 and Section 832.08(5), Florida Statutes, when a customer pays by check and that check is dishonored by the customer's banking institution. The Company will charge the amount set by Section 68.065 and Section 832.08(5), Florida Statutes, as may be amended.

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

<u>RATES</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8"x 3/4"	\$ 16.48
	1"	\$ 24.73
	1 1/2"	\$ 41.21
	2"	\$ 82.41
	3"	\$ 131.85
	4"	\$ 263.70
	6"	\$ 412.03
	8"	\$ 824.06

Consumption Charge:
Per 1,000 gallons \$6.07

MINIMUM CHARGE: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: 2013 Rate Filing

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

NI FLORIDA, LLC
WATER TARIFF

SECOND REVISED SHEET NO. 14.1
CANCELS FIRST REVISED SHEET NO. 14.1

GENERAL SERVICE

RATE SCHEDULE RV GS

- AVAILABILITY - RV Park served by the Company.
- APPLICABILITY - For water service to the RV Park served by the Company
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATES</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	3"	\$ 1,726.27
	<u>Gallage Charge:</u>	
	Per 1,000 gallons	\$ 6.07

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: 2013 Rate Filing

ED WALLACE
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PRESIDENT
TITLE

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms also stated herein.

INITIAL CONNECTION – This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION – This charge would be levied for transfer of service to a new customer account at a previously served location or reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION – This charge would be levied prior to reconnection of an existing customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT – This charge would be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill. This charge will also be levied when a service representative visits a premise at a customer's request for complaint resolution or for other purposes and the problem is found to be the customer's responsibility.

LATE FEE – This charge would be levied when a customer's billing account is not paid within twenty (20) days and is therefore delinquent.

Schedule of Miscellaneous Service Charges

	<u>Business Hours</u>	<u>After Hours</u>
Initial Connection Fee	\$ 24.00	\$ 34.00
Normal Reconnection Fee	\$ 24.00	\$ 34.00
Violation Reconnection Fee	\$ 24.00	\$ 34.00
Premises Visit Fee	\$ 18.00	\$ 27.00
Late Fee	\$ 5.00	\$ 5.00

EFFECTIVE DATE:

TYPE OF FILING: 2013 Rate Filing

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" – The abbreviation for "Base Facility Charge" which is the minimum amount the Company may charge its Customers and is separate from the amount the Company bills its Customers for wastewater consumption.
- 2.0 "CERTIFICATE" – A document issued by the Commission authorizing the Company to provide wastewater service in a specific territory.
- 3.0 "COMMISSION" – The shortened name for the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" – The group of Customers who receive wastewater service from the Company and whose service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" – The shortened name for the full name of the utility which is Ni Florida, LLC.
- 6.0 "CUSTOMER" – Any person, firm or corporation who has entered into an agreement to receive wastewater service from the Company and who is liable for the payment of that wastewater service.
- 7.0 "CUSTOMER'S INSTALLATION" – All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature used in connection with or forming a part of the installation for disposing of wastewater located on the Customer's side of the Service Connection whether such installation is owned by the Customer or used by the Customer under lease or other agreement.
- 8.0 "ELDER VALVE" – An "Elder Valve" is a lockable disconnection cleanout device consisting of a special tee and plunger, owned by the Company on the Customer's facilities, which is used to physically stop all flow through the wastewater service.
- 9.0 "MAIN" – A pipe, conduit, or other facility used to convey wastewater service from individual service lines or through other mains.
- 10.0 "RATE" – Amount which the Company may charge for wastewater service which is applied to the Customer's water consumption.

ED WALLACE
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PRESIDENT
TITLE DOCUMENT NUMBER-DATE
01032 FEB 27 02
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TECHNICAL TERMS AND ABBREVIATIONS

(Continued from Sheet No. 5.0)

11.0 "RATE SCHEDULE" – The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.

12.0 "SERVICE" – As mentioned in this tariff and in agreement with Customers, "Service" shall be construed to include, in addition to all wastewater service required by the Customer, the readiness and ability on the part of the Company to furnish wastewater service to the Customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.

13.0 "SERVICE CONNECTION" – The portion where the Company's pipes or meters are connected with the pipes of the Customer.

14.0 "SERVICE LINES" – The pipes between the Company's Mains and the Service Connection and which includes all of the pipes, fittings and valves necessary to make the connection to the Customer's premises, excluding the meter.

15.0 "TERRITORY" – The geographical area described, if necessary, by metes and bounds but, in all cases, with township, range and section in a Certificate, which may be within or without the boundaries of an incorporated municipality and may include areas in more than one county.

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

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(Continued to Sheet No. 6.1)

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

RULES AND REGULATIONS

- 1.0 GENERAL INFORMATION – These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every Customer to whom the Company renders wastewater service. The Company shall provide wastewater service to all Customers requiring such service within its Certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes.
- 2.0 POLICY DISPUTE – Any dispute between the Company and the Customer or prospective Customer regarding the meaning or application of any provision of this tariff shall upon written request by either party be resolved by the Florida Public Service Commission.
- 3.0 APPLICATION – In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service. The Company shall provide each Applicant with a copy of the brochure entitled “Your Water and Wastewater Service,” prepared by the Florida Public Service Commission.
- 4.0 APPLICATIONS BY AGENTS – Applications for wastewater service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE – The Company may refuse or discontinue wastewater service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code. If service is discontinued to a location that does not already have an elder (disconnection) valve, an Elder Valve Installation Charge will be applied to the account.
- 6.0 EXTENSIONS – Extensions will be made to the Company’s facilities in compliance with Commission Rules and Orders and the Company’s tariff.
- 7.0 TYPE AND MAINTENANCE – In accordance with Rule 25-30.545, Florida Administrative Code, the Customer’s pipes, apparatus and equipment shall be selected, installed, used, and maintained in accordance with the standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all laws and governmental regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the Customer’s pipes and facilities. The Customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service. The Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

(Continued from Sheet No. 9.0)

17.0 DELINQUENT BILLS – When it has been determined that a Customer is delinquent in paying any bill, wastewater service may be discontinued after the Company has mailed or presented a written notice to the Customer in accordance with Rule 25-30.320, Florida Administrative Code.

18.0 TERMINATION OF SERVICE – When a Customer wishes to terminate service on any premises where wastewater service is supplied by the Company, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.

19.0 UNAUTHORIZED CONNECTIONS – WASTEWATER – Any unauthorized connections to the Customer’s wastewater service shall be subject to immediate discontinuance without notice in accordance with Rule 25-30.320, Florida Administrative Code.

20.0 ADJUSTMENT OF BILLS – When a Customer has been undercharged as a result of incorrect application of the rate schedule or, if wastewater service is measured by water consumption and a meter error is determined, the amount may be credited or billed to the Customer as the case may be, pursuant to the Rules 25-30.340 and 25-30.350, Florida Administrative Code.

21.0 FILING OF CONTRACTS – Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.

22.0 EVIDENCE OF CONSUMPTION - The initiation or continuation or resumption of water service to the Customer’s premises shall constitute the initiation or continuation or resumption of wastewater service to the Customer’s premises regardless of occupancy.

23.0 NSF CHECK CHARGE – This charge may be levied pursuant to Section 68.065 and Section 832.08(5), Florida Statutes, when a customer pays by check and that check is dishonored by the customer’s banking institution. The Company will charge the amount set by Section 68.065 and Section 832.08(5), Florida Statutes, as may be amended.

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATES</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8"x 3/4"	\$ 22.36
	Full 3/4"	\$ 33.52
	1"	\$ 55.86
	1 1/2"	\$ 111.70
	2"	\$ 178.75
	3"	\$ 357.47
	4"	\$ 558.52
	6"	\$ 1,117.10
	8"	\$ 1,787.34
	10"	\$ 2,569.33

Consumption Charge:
Per 1,000 gallons \$ 8.77

MINIMUM CHARGE: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for wastewater service, then service may be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: 2013 Rate Filing

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the service area for the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATES
- | | |
|-----------------------------|---------|
| <u>Base Facility Charge</u> | \$22.36 |
| (All meter sizes) | |
| <u>Consumption Charge:</u> | |
| Per 1,000 gallons | \$ 7.36 |
| (10,000 gallons max) | |
- MINIMUM CHARGE: Base Facility Charge per month
- TERMS OF PAYMENT: Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for wastewater service, then service may be discontinued.
- EFFECTIVE DATE:
- TYPE OF FILING: 2013 Rate Filing

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all master- metered residential customers including, but not limited to, condominium, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATES</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8"x 3/4"	\$ 22.36
	Full 3/4"	\$ 33.52
	1"	\$ 55.86
	1 1/2"	\$ 111.70
	2"	\$ 178.75
	3"	\$ 357.47
	4"	\$ 558.52
	6"	\$ 1,117.10
	8"	\$ 1,787.34
	10"	\$ 2,569.33
	<u>Consumption Charge:</u>	
	Per 1,000 gallons	\$ 9.18

MINIMUM CHARGE: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for wastewater service, then service may be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: 2013 Rate Filing

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

BULK FLOW METER SERVICE

RATE SCHEDULE BF

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all bulk flow metered customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

<u>RATES</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8"x 3/4"	\$ 22.36
	Full 3/4"	\$ 33.52
	1"	\$ 55.86
	1 1/2"	\$ 111.70
	2"	\$ 178.75
	3"	\$ 357.47
	4"	\$ 558.52
	6"	\$ 1,117.10
	8"	\$ 1,787.34
	10"	\$ 2,569.33
	<u>Consumption Charge:</u>	
	Per 1,000 gallons	\$ 9.18

MINIMUM CHARGE: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for wastewater service, then service may be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: 2013 Rate Filing

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms also stated herein.

INITIAL CONNECTION – This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION – This charge would be levied for transfer of service to a new customer account at a previously served location or reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION – This charge would be levied prior to reconnection of an existing customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT – This charge would be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill. This charge will also be levied when a service representative visits a premise at a customer's request for complaint resolution or for other purposes and the problem is found to be the customer's responsibility.

LATE FEE – This charge would be levied when a customer's billing account is not paid within 30 days and is therefore delinquent.

ELDER VALVE INSTALLATION – This charge would be levied to install an elder (disconnection) valve when service to an existing customer is disconnected for cause according to Rule 25-30.320(2), Florida Administrative Code, unless an elder (disconnection) valve was previously installed at the premises.

Schedule of Miscellaneous Service Charges

	<u>Business Hours</u>	<u>After Hours</u>
Initial Connection Fee	\$ 27.00	\$ 40.00
Normal Reconnection Fee	\$ 27.00	\$ 40.00
Violation Reconnection Fee	Actual Cost	Actual Cost
Premises Visit Fee	\$ 18.00	\$ 27.00
Late Fee	\$ 5.00	\$ 5.00
<u>Elder Valve Installation*</u>	\$400.00	\$ 400.00

EFFECTIVE DATE:

TYPE OF FILING: 2013 Rate Filing

ED WALLACE
ISSUING OFFICER
PRESIDENT
TITLE