

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for increase in water and)
wastewater rates in Alachua, Brevard, DeSoto,)
Highlands, Lake, Lee, Marion, Orange,)
Palm Beach, Pasco, Polk, Putnam,)
Seminole, Sumter, Volusia, and Washington)
Counties by Aqua Utilities Florida, Inc.)
_____)

DOCKET NO. 080121-WS

Dated: November 19, 2008

REBUTTAL TESTIMONY

OF

DANIEL T. FRANCESKI

on behalf of

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

AQUA UTILITIES FLORIDA, INC.

REBUTTAL TESTIMONY OF DANIEL T. FRANCESKI

DOCKET No. 08121-WS

1 **Q. What is your name and business address?**

2 A. My name is Daniel T. Franceski. My business address is 30 Glenn Circle,
3 Erdenheim, PA 19038.

4 **Q. Have you previously submitted testimony in this proceeding?**

5 A. Yes. I filed direct testimony as part of AUF's initial filing in this rate case and
6 sponsored Exhibit DTF-1.

7 **Q. What is the purpose of your rebuttal testimony?**

8 A. The purpose of my rebuttal testimony is to address issues raised by Paul W.
9 Stallcup, who filed testimony on behalf of the Staff of the Florida Public Service
10 Commission. In response to Mr. Stallcup's concerns, I have provided an exhibit
11 that demonstrates how AUF's proposal addresses his overall fairness concerns
12 while taking a major step toward achieving uniform pricing.

13 **Q. Are you sponsoring any exhibits to your testimony?**

14 A. Yes, I am sponsoring Exhibits DTF-2 and DTF-3.

15 **RATE CONSOLIDATION METHODOLOGIES**

16 **Q. Have you reviewed Mr. Stallcup's conceptual recommendation and**
17 **supporting workpapers?**

18 A. I have reviewed his conceptual recommendation. Mr. Stallcup's workpapers,
19 however, did not contain proposed rate structures for water and wastewater.

20 While Mr. Stallcup calculated in his workpapers AUF's subsidy thresholds, he

1 stopped short of making any groupings or recommendation that could be
2 analyzed. When asked during his deposition of November 12, 2008 whether he
3 had a proposal in place, he stated that he had not done the analyses yet.

4 **Q. Did you find differences between your previous rate design calculation**
5 **methodology for water systems and that of Mr. Stallcup?**

6 A. Yes. Primarily, I had performed calculations for repression after I had capped
7 various systems at the subsidy threshold, whereas Mr. Stallcup calculated
8 repression first and then subsidies. Also, I had calculated repression and resulting
9 rates in a two-tiered rate block structure with the second tier of usage greater than
10 5,000 gallons being charged a rate 1.25 times the first tier, whereas Mr. Stallcup
11 proposed a three-tiered structure with the second tier at the same 1.25 factor, but
12 the third tier, for usage greater than 10,000 gallons, charged at a 3.00 factor.
13 Also, I had calculated subsidies at a hypothetical average usage of 5,000 gallons,
14 whereas Mr. Stallcup used the overall pre-repression average usage of the
15 consolidated water systems.

16 **Q. What did you find upon review of Mr. Stallcup's workpapers?**

17 A. Mr. Stallcup provided workpapers that simulated the consolidated rate structure
18 that AUF proposed. I found the following apparent errors in his formulas on
19 worksheets in the file "Subsidy Analysis - Water.xls":

20 1. To calculate the Post-Repression Usage Rates for Commercial
21 customers, Mr. Stallcup divided the Post-Repression Revenue Requirement by
22 the Pre-Repression Usage in Row 188 of tabs "Calc Stand-Alone Rates" and
23 "Calc Consolidated Rates". Correcting that inconsistency and dividing Post-
24 Repression Revenue Requirement by Post-Repression Usage yields a usage rate
25 approximately \$1.00 higher than his formula does. Using his result would result

1 in the Company under earning by approximately \$50,000.

2 2. To calculate Stand-Alone and Consolidated bills (in Rows 220 & 230
3 of the same tabs) at System Average Usage and at Overall Average Usage, Mr.
4 Stallcup multiplied Pre-Repression average usage volumes (in Rows 214-219 &
5 224-229) with Post-Repression Block Rates. This resulted in a determination that
6 more water systems would pay subsidies above the threshold at Overall Average
7 Usage, whereas using Post-Repression volumes would result in fewer systems
8 above the threshold.

9 3. Mr. Stallcup created tables of billing analysis data (numbers of bills
10 and usage at 1,000 gallon steps) by manually entering numbers from the MFR
11 Schedule E-14 and, as a result, there were some transcription errors, such as
12 entering data on wrong rows, failing to add data from meter sizes greater than 5/8
13 inch, and misreading a few individual numerals. While these data errors did not
14 have a significant effect on the rate structure calculations, they should be noted
15 and corrected by Staff.

16 **Q. Have you recalculated subsidies and proposed rates for water systems using**
17 **Mr. Stallcup's methodology?**

18 A. Yes. Using Mr. Stallcup's formulas, corrected for the apparent errors mentioned
19 above, and using his 3-tiered inclining rate structure, I have calculated proposed
20 rates that are shown in my Exhibit DTF-2. As discussed by Company Witness
21 David Smeltzer, I have used Mr. Stallcup's originally recommended repression
22 sensitivity factor of negative 0.4 in these calculations.

23 **Q. Do you have any concerns with respect to Mr. Stallcup's testimony?**

24 A. Yes. As discussed below, I have concerns.

25 **Q. In what ways does Mr. Stallcup not agree with AUF's proposed water rate**

1 **structure?**

2 A. Mr. Stallcup's apparently did not agree with AUF's proposed single combined
3 rate structure because not all systems' bills would satisfy the subsidy threshold.
4 His main concern seems to be the cross subsidy or fairness issue. I think there
5 are better ways to address this issue than the way he addressed it in his two
6 alternative concepts. Mr. Stallcup proposes two alternative methods of banding
7 or grouping systems into a relatively large number of groups. Mr. Stallcup
8 suggested 7 to 8 rate groups in his deposition of November 12, 2008. After that
9 date, he provided AUF with preliminary workpapers in which he had done most
10 of the calculations for his proposed grouping "alternative 2," which is also
11 referred to as the "portfolio" option. He has not yet provided calculations for his
12 "alternative 1," the "capband" option, so I can not comment on it specifically.

13 **Q. What is your opinion of Mr. Stallcup's alternative 2?**

14 A. Mr. Stallcup's preliminary workpapers file requires a large amount of
15 calculations to come up with an admittedly arbitrary grouping of low and high
16 cost systems in an effort to ensure that no system exceeds the subsidy threshold.
17 I have included one summary worksheet from that file as my Exhibit DTF-3.
18 While Mr. Stallcup has not finished his grouping successfully (there are still
19 some ungrouped systems, and the maximum subsidy in group 8 is almost twice
20 the threshold), a review of his summary shows how many groups would be
21 created and how wide the range of the proposed grouped bills would be. Eight or
22 9 groups will be required, and the group bills at 7Kgals range from \$25 to \$69.
23 Remembering that the objectives of a consolidated rate design included reducing
24 costs for the customers by simplifying the tariff structure and associated
25 accounting requirements, as well as keeping customers' bills in an affordable

1 range, Mr. Stallcup's alternative 2 creates more calculations and higher bills than
2 the simpler structure that I have come up with.

3 **Q. You mentioned that under AUF's consolidated water rate structure**
4 **proposal, you could come up with different rates. Would this address Mr.**
5 **Stallcup's fairness concern?**

6 A. Yes. I believe the same concerns can be addressed with 2, or at most 3, tariff rate
7 groups if some flexibility is granted to exceed the subsidy threshold now by
8 reasonable amounts in a few cases. For example, I have identified a few systems
9 that could be put into a separate tariff and billed at rates lower than the main
10 group of systems.

11 **Q. Can you elaborate on the make-up of those rate groups?**

12 A. Yes. Please note that this analysis of a possible rate grouping scenario is based
13 on the assumption that all of the Company's revenue requirements will be
14 allowed as-filed. In this rate design, 47 of the 57 water systems (the "main
15 group") would have a consolidated uniform rate without exceeding the \$5.90
16 subsidy threshold put forth by Mr. Stallcup. Knowing this, another grouping can
17 be created with the 10 out of 57 water systems that would incur a greater subsidy.
18 Those 10 systems can be treated in two additional sub-groups as follows:

19 Of those 10, one system, Carlton Village is already paying a rate higher
20 than the proposed uniform rate; therefore, I propose that it be included in the
21 main group. The remaining 9 "capped" systems can be put into two rate groups
22 with each group assigned a tariff rate that is the weighted average of the
23 individual systems' capped rates. Compared to the bill for the main group, the
24 bills in these groups would be approximately 90% (the mid group) and 70% (the
25 low group).

1 Four systems would be in the mid group, and 3 of them would pay a
2 subsidy of only 2 to 41 cents above the threshold level. (This is an example of the
3 flexibility I referred to earlier.) The remaining 5 systems would be in the lowest
4 price group; and only two of them, Silver Lake Estates and Kings Cove, would
5 pay approximately \$5.00 above the subsidy threshold. However, these two
6 systems have: 1) the highest average consumption and 2) the second and third
7 lowest current bills of the 57 systems. Therefore, if these two systems were
8 migrated to a consolidated AUF rate in one step, there would be a larger rate
9 shock than if they are grouped now.

10 **Q. Please explain how these results are displayed in your Exhibit DTF-2.**

11 A. Page 1 of Exhibit DTF-2 contains a table of all the water systems, divided into
12 the main group and two additional subgroups, as discussed above. Displayed in
13 columns are the monthly bills at the overall average usage amount at the
14 following rates: 1) Test Year actual rates, 2) calculated Stand-Alone rates, 3) the
15 calculated Consolidated rate for all systems grouped without considering
16 thresholds, 4) the Consolidated rates Adjusted for Subsidy Caps, and 5) the rates
17 Proposed in the 3-group alternative. Within each grouping the systems are sorted
18 in descending order by the Consolidated rates Adjusted for Subsidy Caps column.
19 For the few systems mentioned above where the bill would exceed the subsidy
20 threshold, the amount above the threshold is displayed in the last column.

21 Page 2 of Exhibit DTF-2 is a chart which displays the data from Page 1.
22 The bills at Test Year rates are the upward pointing triangles along the bottom.
23 The open circles are the bills at Stand-Alone rates. The consolidated bills without
24 caps, with caps, and after grouping are shown by the bars, diamonds, and dark
25 circles, respectively. On the chart it is easy to see how the many stand-alone rate

1 bills (ranging from approximately \$20 to \$230, with most far above the
2 affordability threshold) have been consolidated into a very small range of
3 affordable, grouped bills. No multi-group alternative (e.g., capband or portfolio
4 alternative) will produce such an effective result in moving toward achieving a
5 fair and uniform rate.

6 **Q. Have you done a sensitivity analysis to adjust for different revenue**
7 **requirements?**

8 A. Following Mr. Stallcup's example in his testimony of August 21, 2007, in Docket
9 No. 06038-WS, I have calculated rates and subsidies assuming that 75% of our
10 requested revenue requirements are allowed. This would result in only 5 systems
11 breaking the subsidy threshold. Two of them, Jasmine Lakes and Picciola Island,
12 have current rates that are higher than the consolidated main group rate, so I
13 would propose adding them to the main group. The remaining three systems can
14 be put into one group with a rate below the main group of 54 systems. Silver
15 Lake Estates and Kings Cove, again, would pay a modest subsidy premium (of
16 approximately \$5.00), which will ease them in migrating to rate uniformity in the
17 future.

18 I made further sensitivity analyses by calculating rates and subsidies using
19 Mr. Stallcup's assumptions of a repression elasticity factor of -.2 and subsidies
20 based on Pre-Repression Overall Average Usage. In these cases, I came up with
21 more systems that fell above the subsidy threshold, but I was still able to handle
22 them as I did in my examples above — by moving a few that have current bills
23 higher than the proposed main group consolidated rate into the main group, and
24 by grouping the remainder into two small subgroups below the main group.

25 **Q. Why is this a better proposal than the concepts that Mr. Stallcup puts forth?**

1 A. My method is conceptually aligned with Mr. Stallcup's grouping method;
2 however, it is significantly simpler and results in much fewer rate bands and a
3 much tighter range of prices. Assuming a single cost of service, I believe it is
4 better because its focus is fairness, it greatly simplifies the process, and it is a
5 positive step towards a consolidated rate structure. Mr. Stallcup's two alternative
6 rate grouping proposals would result in more complexity, a wider range of rates,
7 and a more difficult transition to a single consolidated rate in the future.

8 **Q. What was Mr. Stallcup's proposal for a rate design for wastewater systems?**

9 A. Mr. Stallcup did not propose a rate design for wastewater systems. In his
10 testimony he noted that the affordability threshold that he has calculated in his
11 Exhibit PWS-3 is very close to AUF's consolidated revenue requirement per
12 customer. As I stated in my previous testimony, I was not able to apply Mr.
13 Stallcup's subsidy caps to the wastewater systems, because the resulting shortfall
14 could not be spread over the remaining systems within the affordability threshold,
15 and therefore AUF would not be able to recover its revenue requirement. That
16 conclusion still stands.

17 **Q. Does this conclude your rebuttal testimony?**

18 A. Yes it does.

FL AUF Consolidated Water Bill Grouping Alternative

Key:	Main Group Proposed Consol Bill	44.46
	Mid SubGroup Proposed Consol Bill	40.83
	Low SubGroup Proposed Consol Bill	29.79

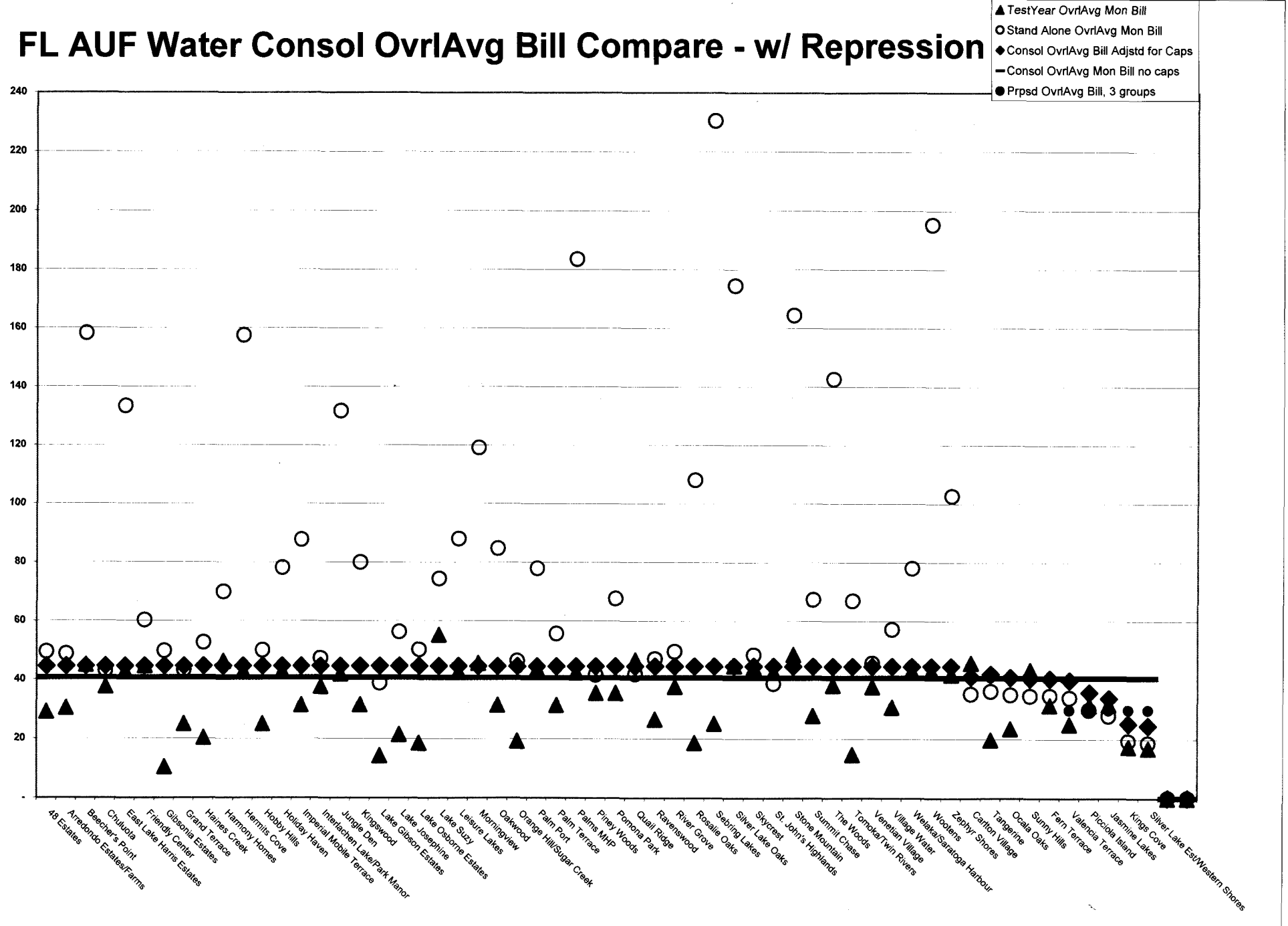
Water System Name	TestYear Ovr1Avg Mon Bill	Stand Alone Ovr1Avg Mon Bill	Consol Ovr1Avg Mon Bill no caps	Consol Ovr1Avg Bill Adjstd for Caps	Prpsd Ovr1Avg Bill, 3 groups	Prpsd Ovr1Avg Subsidy >Thrshld
48 Estates	29.03	49.36	40.60	44.46	44.46	
Arredondo Estates/Farms	30.38	48.66	40.60	44.46	44.46	
Beecher's Point	45.01	158.14	40.60	44.46	44.46	
Chuluota	37.61	42.95	40.60	44.46	44.46	
East Lake Harris Estates	42.71	133.27	40.60	44.46	44.46	
Friendly Center	44.61	60.05	40.60	44.46	44.46	
Gibsonia Estates	10.36	49.60	40.60	44.46	44.46	
Grand Terrace	24.95	43.11	40.60	44.46	44.46	
Haines Creek	20.30	52.46	40.60	44.46	44.46	
Harmony Homes	46.20	69.72	40.60	44.46	44.46	
Hermits Cove	42.79	157.40	40.60	44.46	44.46	
Hobby Hills	24.95	49.86	40.60	44.46	44.46	
Holiday Haven	42.88	77.99	40.60	44.46	44.46	
Imperial Mobile Terrace	31.38	87.58	40.60	44.46	44.46	
Interlachen Lake/Park Manor	37.61	47.14	40.60	44.46	44.46	
Jungle Den	41.82	131.55	40.60	44.46	44.46	
Kingswood	31.38	79.84	40.60	44.46	44.46	
Lake Gibson Estates	14.22	38.60	40.60	44.46	44.46	
Lake Josephine	21.35	56.14	40.60	44.46	44.46	
Lake Osborne Estates	18.51	50.07	40.60	44.46	44.46	
Lake Suzy	55.17	74.26	40.60	44.46	44.46	
Leisure Lakes	42.48	87.87	40.60	44.46	44.46	
Morningview	45.60	119.06	40.60	44.46	44.46	
Oakwood	31.38	84.64	40.60	44.46	44.46	
Orange Hill/Sugar Creek	19.27	46.31	40.60	44.46	44.46	
Palm Port	43.73	77.82	40.60	44.46	44.46	
Palm Terrace	31.38	55.63	40.60	44.46	44.46	
Palms MHP	42.45	183.41	40.60	44.46	44.46	
Piney Woods	35.46	41.53	40.60	44.46	44.46	
Pomona Park	35.46	67.55	40.60	44.46	44.46	
Quail Ridge	46.62	41.79	40.60	44.46	44.46	
Ravenswood	26.52	46.94	40.60	44.46	44.46	
River Grove	37.61	49.44	40.60	44.46	44.46	
Rosalie Oaks	18.57	108.02	40.60	44.46	44.46	
Sebring Lakes	25.08	230.34	40.60	44.46	44.46	
Silver Lake Oaks	44.70	174.36	40.60	44.46	44.46	
Skycrest	44.20	48.26	40.60	44.46	44.46	
St. John's Highlands	42.53	38.58	40.60	44.46	44.46	
Stone Mountain	48.48	164.35	40.60	44.46	44.46	
Summit Chase	27.81	67.26	40.60	44.46	44.46	
The Woods	38.13	142.54	40.60	44.46	44.46	
Tomoka/Twin Rivers	14.63	66.79	40.60	44.46	44.46	
Venetian Village	37.64	45.62	40.60	44.46	44.46	
Village Water	30.64	57.05	40.60	44.46	44.46	
Welaka/Saratoga Harbour	42.96	77.91	40.60	44.46	44.46	
Wootens	42.80	195.17	40.60	44.46	44.46	
Zephyr Shores	41.68	102.59	40.60	44.46	44.46	
Carlton Village	45.74	35.11	40.60	41.01	44.46	3.45
Tangerine	19.68	36.06	40.60	41.96	40.83	-
Ocala Oaks	23.47	34.91	40.60	40.81	40.83	0.02
Sunny Hills	43.42	34.55	40.60	40.45	40.83	0.38
Fern Terrace	31.39	34.53	40.60	40.43	40.83	0.41
Valencia Terrace	24.95	33.87	40.60	39.77	29.79	-
Picciola Island	31.38	29.80	40.60	35.70	29.79	-
Jasmine Lakes	31.67	27.82	40.60	33.72	29.79	-
Kings Cove	17.33	19.20	40.60	25.10	29.79	4.69
Silver Lake Est/Western Shores	16.85	18.55	40.60	24.45	29.79	5.34

Based on elasticity of
and

-0.4 in Block 2
-0.4 in Block 3

1.00 Rev Rqmnt Factor
post - repression overall avg usage

FL AUF Water Consol OvrlAvg Bill Compare - w/ Repression



Summary worksheet from Mr. Stallcup's Rate Consol file of 11/14/08

Calculate Consolidated Rates by System
 Aqua - Docket 080121

Stand-alone Bills - Original Order			
Volume ID Number	System Name	Database Offset	Stand-alone Bill @ 7 kgal
1	48 Estates	3	\$49.56
2	Arrendondo	4	\$48.70
4	Beechers Pt	5	\$188.90
5	Carlton Village	6	\$38.86
6	Chuluota	7	\$45.57
7	E. Lake Harris	8	\$147.79
8	Fern Terrace	9	\$37.18
9	FL Cen Com Pk	10	\$0.00
10	Friendly Ctr	11	\$65.43
11	Gibsonia Estates	12	\$57.42
12	Grand Terrace	13	\$43.68
13	Haines Creek	14	\$52.83
14	Harmony Homes	15	\$73.16
15	Hermits Cove	16	\$177.05
16	Hobby Hills	17	\$48.37
17	Holiday Haven	18	\$83.23
18	Imperial	19	\$92.72
19	Interlachen Park	20	\$51.73
20	Jasmine Lakes	21	\$30.81
21	Jungle Den	22	\$155.21
22	Kings Cove	23	\$20.02
23	Kingswood	24	\$86.07
24	Lake Gibson Est	25	\$36.04
25	Lake Josephine	26	\$52.77
26	Lake Osborne Est	27	\$48.16
27	Lake Suzy	28	\$82.41
28	Leisure Lakes	29	\$100.56
29	Morningview	30	\$116.19
30	Oakwood	31	\$93.52
31	Ocala Oaks	32	\$34.39
32	Orange Hill	33	\$42.59
33	Palm Port	34	\$83.61
34	Palm Terrace	35	\$58.26
35	Palms MHP	36	\$212.03
37	Picciola Island	37	\$32.05
38	Piney Woods	38	\$43.78
39	Pomona Park	39	\$66.20
40	Quail Ridge	40	\$46.25
41	Ravenswood	41	\$45.51
42	River Grove	42	\$53.94
43	Rosalie Oaks	43	\$126.19
45	Sebring Lakes	44	\$267.48
46	Silver Lake Est	45	\$19.38
47	Silver Lake Oaks	46	\$188.52
48	Skycrest	47	\$53.14
49	South Seas	48	\$0.00
50	St Johns Highlands	49	\$42.74
51	Stone Mountain	50	\$168.51
52	Summit Chase	51	\$75.15
53	Sunny Hills	52	\$37.48
54	Tangerine	53	\$35.31
55	The Woods	54	\$149.46
56	Tomoka	55	\$65.61
57	Valencia Terrace	56	\$35.99
58	Venetian Village	57	\$49.38
59	Village Water	58	\$61.18
60	Welaka/Saratoga	59	\$80.43
61	Wooten	60	\$226.07
62	Zephyr Shores	61	\$120.26

Stand-alone Bills - Sorted Order (Values)				Rate Group	Revenue Req.	Residential ERCs
Volume ID Number	System Name	Database Offset	Stand-alone Bill @ 7 kgal			
46	Silver Lake Est	45	\$19.38	1	\$731,326	21,606
22	Kings Cove	23	\$20.02	1	\$84,823	2,442
20	Jasmine Lakes	21	\$30.81	2	\$513,453	16,308
37	Picciola Island	37	\$32.05	2	\$65,914	1,662
31	Ocala Oaks	32	\$34.39	2	\$889,181	19,524
54	Tangerine	53	\$35.31	2	\$155,466	3,078
57	Valencia Terrace	56	\$35.99	3	\$148,684	3,696
24	Lake Gibson Est	25	\$36.04	3	\$366,383	9,168
8	Fern Terrace	9	\$37.18	3	\$65,967	1,446
53	Sunny Hills	52	\$37.48	3	\$315,123	6,204
5	Carlton Village	6	\$38.86	3	\$115,585	2,784
32	Orange Hill	33	\$42.59	4	\$118,702	2,688
50	St Johns Highlands	49	\$42.74	4	\$28,428	1,116
12	Grand Terrace	13	\$43.68	4	\$63,797	1,296
38	Piney Woods	38	\$43.78	4	\$112,990	2,004
41	Ravenswood	41	\$45.51	4	\$28,392	516
6	Chuluota	7	\$45.57	4	\$1,094,185	15,816
40	Quail Ridge	40	\$46.25	5	\$47,814	1,104
26	Lake Osborne Est	27	\$48.16	5	\$323,116	5,346
16	Hobby Hills	17	\$48.37	5	\$50,406	1,056
2	Arrendondo	4	\$48.70	5	\$263,925	5,148
58	Venetian Village	57	\$49.38	5	\$84,446	1,830
1	48 Estates	3	\$49.56	5	\$57,835	1,020
19	Interlachen Park	20	\$51.73	5	\$110,501	2,976
25	Lake Josephine	26	\$52.77	6	\$316,533	6,168
13	Haines Creek	14	\$52.83	6	\$48,290	1,254
48	Skycrest	47	\$53.14	7	\$68,073	1,320
42	River Grove	42	\$53.94	7	\$56,374	1,248
11	Gibsonia Estates	12	\$57.42	7	\$114,245	1,962
34	Palm Terrace	35	\$58.26	8	\$612,387	12,192
59	Village Water	58	\$61.18		\$210,934	1,356
10	Friendly Ctr	11	\$65.43		\$18,673	288
56	Tomoka	55	\$65.61		\$188,345	3,096
39	Pomona Park	39	\$66.20		\$112,138	1,698
14	Harmony Homes	15	\$73.16		\$50,521	672
52	Summit Chase	51	\$75.15		\$94,007	2,436
60	Welaka/Saratoga	59	\$80.43		\$89,287	1,686
27	Lake Suzy	28	\$82.41	8	\$592,996	5,286
17	Holiday Haven	18	\$83.23	7	\$75,461	1,392
33	Palm Port	34	\$83.61	4	\$66,498	1,236
23	Kingswood	24	\$86.07	4	\$40,308	660
18	Imperial	19	\$92.72	6	\$120,795	2,796
30	Oakwood	31	\$93.52	5	\$153,045	2,310
28	Leisure Lakes	29	\$100.56	4	\$120,952	2,976
29	Morningview	30	\$116.19	4	\$42,609	468
62	Zephyr Shores	61	\$120.26	4	\$195,123	4,668
43	Rosalie Oaks	43	\$126.19	4	\$47,685	972
7	E. Lake Harris	8	\$147.79	3	\$127,961	1,992
55	The Woods	54	\$149.46	3	\$72,083	648
21	Jungle Den	22	\$155.21	2	\$51,118	1,308
51	Stone Mountain	50	\$168.51	2	\$13,756	120
15	Hermits Cove	16	\$177.05	2	\$151,012	1,992
47	Silver Lake Oaks	46	\$188.52	2	\$44,071	348
4	Beechers Pt	5	\$188.90	1	\$80,462	546
35	Palms MHP	36	\$212.03	1	\$45,318	672
61	Wooten	60	\$226.07	1	\$31,446	336
45	Sebring Lakes	44	\$267.48	1	\$133,106	810
9	FL Cen Com Pk	10				
49	South Seas	48				

\$10,022,054 196,746

from individual
 Rate Group
 tabs:

Rate Group	Maximum Subsidy	Number of Systems	Grouped Bill @ 7 kgal
1	\$5.57	6	24.95
2	\$5.90	8	36.71
3	\$5.91	7	41.90
4	\$5.58	12	48.17
5	\$5.90	8	52.15
6	\$5.49	3	58.25
7	\$4.26	4	57.39
8	\$10.77	2	69.03
9	\$0.00	0	#DIV/0!

Rate Group	Maximum Subsidy	Number of Systems
1	\$5.57	6
2	\$5.90	8
3	\$5.91	7
4	\$5.58	12
5	\$5.90	8
6	\$5.49	3
7	\$4.26	4
8	\$10.77	2
9	\$0.00	0

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