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June 3, 2013

VIA FEDEX

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COMMISSION  
CLERK

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

RE: Docket No. 130025-WU; Placid Lakes Utilities, Inc.'s Application for an Increase in Water Rates in Highlands County, Florida  
Our File No.: 46068.01

Dear Ms. Cole:

The following is in response to Staff's Deficiency Letter dated May 20, 2013, filed in the above-referenced docket.

Rule 25-30.437, Florida Administrative Codes (F.A.C.), requires that each Class B utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 20-W (11/93), titled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." The following MFR schedules are deficient pursuant to this rule.

1. MFR Schedules A-4, A-8, A-11, and A-16, Schedules of Water and Wastewater Plant in Service, Accumulated Depreciation, Contributions in Aid of Construction, and Advances for Construction, requires an annual balance for all years since rate base was last established by the Commission. Rate base was last established in Order No. PSC-09-0632-PAA-WU, however, the amounts reflected in the above-mentioned MFR schedules do not tie to this order.

Response: Revised Schedules A-4, A-8, A-11, and A-16 are enclosed.

2. The instructions for MFR Schedule B-7 (Operation and Maintenance Expense Comparison), require the Utility to utilize the Consumer Price Index All Urban Consumers Table (CPI-U) percentages published by the U.S. Department of Labor. The CPI-U amount found on MFR Schedules B-7 and B-8, for December 2012, is incorrect. Please revise Schedule B-7 to reflect 229.601 for December 2012.

Response: Revised Schedule B-7 is enclosed.

DOCUMENT NUMBER-DATE

03072 JUN -4 2

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*Maps Forwarded*

3. The Utility is required to provide an explanation of all differences in excess of the benchmark factor for customer growth and inflation. When revising MFR Schedule B-7, please provide an explanation for expenses in excess of the revised benchmark factor.

Response: Revised Schedule B-7 is enclosed.

4. The instructions for MFR Schedule E-2 (Revenue Schedule at Present and Proposed Rates) require a calculation of revenues at present and proposed rates using the billing analysis. If a rate change occurred during the test year, a revenue calculation must be made for each period. The Utility had a rate change and did not provide revenue calculations for each period.

Response: Revised Schedule E-2 is enclosed.

5. The instructions for MFR Schedule E-14 (Billing Analysis Schedules) require a separate billing analysis which coincides with each period when a rate change occurs during the test year. The Utility had a rate change and did not provide a separate billing analysis for each period.

Response: Revised Schedule E-14, along with Volume II Exhibits A & B (which back up Schedule E-14) for both the 5 month & 7 month periods.

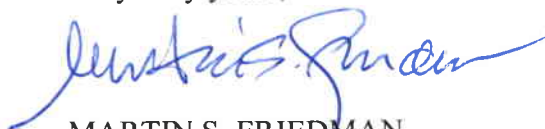
Rule 25-30.440(1), F.A.C. requires detailed system maps showing (a) the location and size of the applicant's distribution lines and plant sites; and (b) the location and respective classification of the applicant's customers.

6. The map provided by the Utility did not show the size of the distribution lines, the plant sites, or the classification (residential or general service) of the applicant's customers.

Response: Separate maps showing the line sizes and customer classifications are enclosed.

Should you have any questions, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/jh

cc: Pam Brewer (via e-mail & w/out enclosures)  
Larry King (via e-mail & w/out enclosures)

Schedule of Water and Wastewater Plant in Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year Ended: 12/31/12

Schedule: A-4 (Revised)  
Page 1 of 1  
Preparer: Larry P. King, Treasurer

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater 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	12/31/07 Balance per Utility Books (excluding Land of \$1,000)	2,668,467	<b>Not Applicable</b>
2	PSC Approved 2008 Proforma Adjustments	24,500	
3	PSC Projected 2008 Test Year Balance	2,692,967	
4	Reverse 2008 Proforma Adjustments	-24,500	
5	2008 Additions	54,570	
6	2008 Retirements	-10,000	
7	2008 Adjustments (Rounding)	-1	
8	12/31/08 Balance	2,713,036	
9	2009 Additions	67,685	
10	2009 Retirements	-16,138	
11	2009 Adjustments	0	
12	12/31/09 Balance	2,764,583	
13	2010 Additions	46,191	
14	2010 Retirements	-102	
15	2010 Adjustments	0	
16	12/31/10 Balance	2,810,672	
17	2011 Additions	18,379	
18	2011 Retirements	-102	
19	2011 Adjustments	0	
20	12/31/11 Balance	2,828,949	
21	2012 Additions	22,673	
22	2012 Retirements	-1,122	
23	2012 Adjustments	0	
24	12/31/12 Balance	Utility Plant in Service = 2,850,500 Land & Land Rights = 1,000 Total Plant in Service = 2,851,500	
25	2012 Beginning & End of Year Average	2,839,725	
26	Average Balance Adjustment	-10,776	

Supporting Schedules: A-5,A-6, A-3  
Recap Schedules: A-18

DOCUMENT NUMBER-DATE  
03072 JUN-4 2012  
FPSC-COMMISSION CLERK

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

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year Ended: 12/31/12

Schedule: A-8 (Revised)  
Page 1 of 1  
Preparer: Larry P. King, Treasurer

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater 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 additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/07 Balance per Utility Books	1,064,711	
2	PSC Approved 2008 Proforma Adjustments	35,175	<b>Not Applicable</b>
3	PSC Projected 2008 Test Year Balance	1,099,886	
4	Reverse 2008 Proforma Adjustments	-35,175	
5	2008 Additions	94,614	
6	2008 Retirements	-10,000	
7	2008 Adjustments	0	
8	12/31/08 Balance	1,149,325	
9	2009 Additions	96,078	
10	2009 Retirements	-16,138	
11	2009 Adjustments		
12	12/31/09 Balance	1,229,265	
13	2010 Additions	97,545	
14	2010 Retirements	-102	
15	2010 Adjustments		
16	12/31/10 Balance	1,326,708	
17	2011 Additions	98,920	
18	2011 Retirements	-102	
19	2011 Adjustments		
20	12/31/11 Balance	1,425,526	
21	2012 Additions	100,522	
22	2012 Retirements	-1,122	
23	2012 Adjustments		
24	12/31/12 Balance	1,524,926	
25	2012 Beginning & End of Year Average	1,475,226	
26	Average Balance Adjustment	-49,700	

Supporting Schedules: A-9,A-10, A-3  
Recap Schedules: A-18

Schedule of Water and Wastewater Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year Ended: 12/31/12

Schedule: A-11 (Revised)  
Page 1 of 1  
Preparer: Larry P. King, Treasurer

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/07 Balance per Utility Books	1,648,731	
2	PSC Approved 2008 Proforma Adjustments	10,857	<b>Not Applicable</b>
3	PSC Projected 2008 Test Year Balance	1,659,588	
4	Reverse 2008 Proforma Adjustments	-10,857	
5	2008 Additions	19,175	
6	2008 Retirements	0	
7	2008 Adjustments	0	
8	12/31/08 Balance	1,667,906	
9	2009 Additions	18,792	
10	2009 Retirements	0	
11	2009 Adjustments	0	
12	12/31/09 Balance	1,686,698	
13	2010 Additions	6,178	
14	2010 Retirements	0	
15	2010 Adjustments	0	
16	12/31/10 Balance	1,692,876	
17	2011 Additions	2,140	
18	2011 Retirements	0	
19	2011 Adjustments	0	
20	12/31/11 Balance	1,695,016	
21	2012 Additions	10,412	
22	2012 Retirements	0	
23	2012 Adjustments	0	
24	12/31/12 Balance	1,705,428	
25	2012 Beginning & End of Year Average	1,700,222	
26	Average Balance Adjustment	-5,206	

Supporting Schedules: A-12; A-3  
Recap Schedules: A-19

Schedule of Water and Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year Ended: 12/31/12

Schedule: A-16 (Revised)  
Page 1 of 1  
Preparer: Larry P. King, Treasurer

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater 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	12/31/07 Balance per Utility Books	133,071	<b>Not</b>
2	PSC Approved 2008 Proforma Adjustments	0	<b>Applicable</b>
3	PSC Projected 2008 Test Year Balance	133,071	
4	Reverse 2008 Proforma Adjustments	0	
5	2008 Additions	6,701	
6	2008 Retirements	0	
7	2008 Adjustments (Corrections)	-955	
8	12/31/08 Balance	138,817	
9	2009 Additions	1,996	
10	2009 Retirements	0	
11	2009 Adjustments	0	
12	12/31/09 Balance	140,813	
13	2010 Additions	10,495	
14	2010 Retirements	0	
15	2010 Adjustments	0	
16	12/31/10 Balance	151,308	
17	2011 Additions	0	
18	2011 Retirements	0	
19	2011 Adjustments	0	
20	12/31/11 Balance	151,308	
21	2012 Additions	0	
22	2012 Retirements	-9,054	
23	2012 Adjustments	0	
24	12/31/12 Balance	142,254	
25	2012 Beginning & End of Year Average	146,781	
26	Average Balance Adjustment	4,527	

Supporting Schedules: A-3; Volume IV, Workpaper 6  
Recap Schedules: A-1,A-2,A-19

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year Ended: 12/31/12

Schedule: B-7 (Revised)  
 Page 1 of 1  
 Preparer: Larry P. King, Treasurer

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 had 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 12/31/08	(3) Current TY 12/31/12	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	169,422	248,850	79,428	46.9%	Hired staff in lieu of management fee
2	603 Salaries & Wages - Officers, Etc.	30,000	30,000	0	0.0%	
3	604 Employee Pensions & Benefits	61,870	36,302	-25,568	-41.3%	Reduced medical insurance coverage
4	610 Purchased Water					
5	615 Purchased Power	17,538	19,831	2,293	13.1%	Higher energy prices
6	616 Fuel for Power Purchased	0	3,863	3,863	100.0%	Timing of generator fuel purchases
7	618 Chemicals	9,078	18,345	9,267	102.1%	Chlorine cost in Account #620 in 2008
8	620 Materials & Supplies	21,466	23,825	2,359	11.0%	Costs allocated from Account #675 in 2012
9	631 Contractual Services - Engr.		1,750	1,750	100.0%	Timing of water permit renewal
10	632 Contractual Services - Acct.					
11	633 Contractual Services - Legal					
12	634 Contractual Services - Mgmt. Fees	31,500	0	-31,500	-100.0%	Hired staff in lieu of management fee
13	634 Contractual Services - Testing	4,290	1,810	-2,480	-57.8%	Certain tests done bi-annually
14	635 Contractual Services - Other	25,985	44,803	18,818	72.4%	Higher copier costs; line & tank maintenance
15	641 Rental of Building/Real Prop.	17,719	24,492	6,773	38.2%	Rent increase due to increased costs
16	642 Rental of Equipment					
17	650 Transportation Expenses	7,027	15,879	8,852	126.0%	Higher gas prices; older vehicles repairs
18	656 Insurance - Vehicle	3,074	2,601	-473	-15.4%	Lower costs for older vehicles
19	657 Insurance - General Liability	9,834	10,968	1,134	11.5%	Insurance premium increases
20	658 Insurance - Workman's Comp.	6,257	7,120	863	13.8%	Experience rated savings
21	659 Insurance - Other					
22	660 Advertising Expense					
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	23,791	23,791	100.0%	Fully amortized prior to 2009 rate case
24	667 Reg. Comm. Exp. - Other					
25	670 Bad Debt Expense	0	6,329	6,329	100.0%	Bad debts not deducted in past
26	675 Miscellaneous Expenses	15,614	849	-14,765	-94.6%	Costs allocated to Account #620 in 2012
27	TOTAL	\$ 430,674	\$ 521,408	\$ 90,734	21.1%	
28	Total Customers (ERC'S)(See Sch. F-9)	1,996.3	2,019.9	23.6	1.2%	
29	Consumer Price Index - Urban	210.200	229.601	19.401	9.2%	
30	Growth Plus Inflation Index (G + I + G*)				10.5%	

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year Ended: 12/31/12  
 Water [X] or Wastewater [ ]

Schedule: E-2 (12 Months)  
 Page 1 of 3 (Revised)  
 Preparer: Larry P. King, Treasurer

Explanation: Provide a calculation of revenues 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, revenue calculation must be made for each period.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in kgals	(4) Present Rate	(5) 12 Month Revenues at Present Rates + Effective Jun 1, 2012	(6) Proposed Rate	(7) 12 Month Revenues at Proposed Rates @ Repression 92.20%
<b>Residential Service</b>						
5/8" x 3/4"	23,052		\$10.95	\$252,419	\$12.09	\$278,701
0 to 10,000 gallons		78,339	\$4.10	\$321,190	\$5.56	\$401,608
10,001 to 20,000 gallons		3,196	\$6.16	\$19,687	\$8.34	\$24,577
Over 20,000 gallons		1,277	\$8.20	\$10,471	\$11.12	\$13,093
1"	327		\$27.37	\$8,950	\$30.23	\$9,884
0 to 10,000 gallons		1,507	\$4.10	\$6,179	\$5.56	\$7,726
10,001 to 20,000 gallons		225	\$6.16	\$1,386	\$8.34	\$1,730
Over 20,000 gallons		45	\$8.20	\$369	\$11.12	\$461
<b>Total Residential</b>	<b>23,379</b>	<b>84,589</b>		<b>620,652</b>		<b>737,780</b>
<b>Average Bill</b>				<b>\$26.55</b>		<b>\$31.56</b>
<b>General Service</b>						
5/8" x 3/4"	209		\$10.95	\$2,289	\$12.09	\$2,527
Gallons		301	\$4.39	\$1,321	\$5.95	\$1,651
1"	148		\$27.37	\$4,051	\$30.23	\$4,473
Gallons		1,247	\$4.39	\$5,474	\$5.95	\$6,840
1 1/2"	12		\$54.74	\$657	\$60.45	\$725
Gallons		671	\$4.39	\$2,946	\$5.95	\$3,681
2"	84		\$87.58	\$7,357	\$96.72	\$8,125
Gallons		897	\$4.39	\$3,938	\$5.95	\$4,920
<b>Total General Service</b>	<b>453</b>	<b>3,116</b>		<b>\$28,032</b>		<b>\$32,943</b>
<b>Average Bill</b>				<b>\$61.88</b>		<b>\$72.72</b>
<b>Totals</b>	<b>23,832</b>	<b>87,705</b>		<b>\$648,684</b>		<b>\$770,723</b>
Water usage repression adjustment		@ 92.20%	(Vol. IV, Workpaper 2)			
Adjusted water usage		80,864				
Misc. Serv. Charges				\$6,423		\$6,423
<b>Total Revenue</b>				<b>\$655,107</b>		<b>\$777,146</b>
Booked Revenue				\$634,468		\$634,468
Difference (Explain Col. 5) (Col. 7 is Requested Rate Increase)				\$20,639 *	Sch. B-1	\$142,678

\* The difference relate to:  
 Adjustments to customer bills after complaints regarding leaks, meter readings, etc. (\$4,441 or 0.68%).  
 2012 Price Index increase of 2.41% effective 5/1/12 (\$5,218 or 0.80%). No adjustment necessary.  
 Billing system bills exact gallons; consolidated factor analysis rounds gallons (\$10,980 or 1.68%).

+ See Volume IV, Workpaper 2, Rate Development Schedule for calculation of proposed rates.



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year Ended: 12/31/12  
 Water [X] or Wastewater [ ]

Schedule: E-2 (Jan. to May 2012)  
 Page 1(a) of 3 (Added)  
 Preparer: Larry P. King, Treasurer

Explanation: Provide a calculation of revenues 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, revenue calculation must be made for each period.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in kgals	(4) Present Rate Effective Jul 1, 2011	(5) 5 Month Revenues at Present Rates +	(6) Proposed Rate	(7) 5 Month Revenues at Proposed Rates @ Repression 92.20%
<b>Residential Service</b>						
5/8" x 3/4"	9,618		\$10.74	\$103,297	\$12.09	\$116,290
0 to 10,000 gallons		34,486	\$4.02	\$138,634	\$5.56	\$176,786
10,001 to 20,000 gallons		1,514	\$6.04	\$9,145	\$8.34	\$11,642
Over 20,000 gallons		351	\$8.05	\$2,826	\$11.12	\$3,599
1"	139		\$26.86	\$3,734	\$30.23	\$4,202
0 to 10,000 gallons		661	\$4.02	\$2,657	\$5.56	\$3,388
10,001 to 20,000 gallons		102	\$6.04	\$616	\$8.34	\$784
Over 20,000 gallons		19	\$8.05	\$153	\$11.12	\$195
<b>Total Residential</b>	<b>9,757</b>	<b>37,133</b>		<b>261,061</b>		<b>316,886</b>
<b>Average Bill</b>				<b>\$26.76</b>		<b>\$32.48</b>
<b>General Service</b>						
5/8" x 3/4"	85		\$10.74	\$913	\$12.09	\$1,028
Gallons		154	\$4.31	\$664	\$5.95	\$845
1"	56		\$26.86	\$1,504	\$30.23	\$1,693
Gallons		551	\$4.31	\$2,375	\$5.95	\$3,023
1 1/2"	5		\$53.71	\$269	\$60.45	\$302
Gallons		585	\$4.31	\$2,521	\$5.95	\$3,209
2"	35		\$85.94	\$3,008	\$96.72	\$3,385
Gallons		417	\$4.31	\$1,797	\$5.95	\$2,288
<b>Total General Service</b>	<b>181</b>	<b>1,707</b>		<b>\$13,051</b>		<b>\$15,772</b>
<b>Average Bill</b>				<b>\$72.10</b>		<b>\$87.14</b>
<b>Totals</b>	<b>9,938</b>	<b>38,840</b>		<b>\$274,112</b>		<b>\$332,658</b>
Water usage repression adjustment	@	92.20%	(Vol. IV, Workpaper 2)			
Adjusted water usage		35,810				
Misc. Serv. Charges				\$3,365		\$3,365
<b>Total Revenue</b>				<b>\$277,477</b>		<b>\$336,023</b>
<b>Booked Revenue</b>				<b>\$270,564</b>		<b>\$270,564</b>
<b>Difference (Explain Col. 5) (Col. 7 is Requested Rate Increase)</b>				<b>\$6,913 *</b>	Sch. B-1	<b>\$65,459</b>

\* The difference relate to:  
 Adjustments to customer bills after complaints regarding leaks, meter readings, etc. (\$1,597 or 0.59%).  
 Billing system bills exact gallons; consolidated factor analysis rounds gallons (\$5,316 or 1.96%).

+ See Volume IV, Workpaper 2, Rate Development Schedule for calculation of proposed rates.

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year Ended: 12/31/12  
 Water [X] or Wastewater [ ]

Schedule: E-2 (Jun. to Dec. 2012)  
 Page 1(b) of 3 (Added)  
 Preparer: Larry P. King, Treasurer

Explanation: Provide a calculation of revenues 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, revenue calculation must be made for each period.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in kgals	(4) Present Rate Effective Jun 1, 2012	(5) 7 Month Revenues at Present Rates +	(6) Proposed Rate	(7) 7 Month Revenues at Proposed Rates @ Repression 92.20%
<b>Residential Service</b>						
5/8" x 3/4"	13,434		\$10.95	\$147,102	\$12.09	\$162,428
0 to 10,000 gallons		43,853	\$4.10	\$179,797	\$5.56	\$224,805
10,001 to 20,000 gallons		1,682	\$6.16	\$10,361	\$8.34	\$12,934
Over 20,000 gallons		926	\$8.20	\$7,593	\$11.12	\$9,494
1"	188		\$27.37	\$5,146	\$30.23	\$5,683
0 to 10,000 gallons		846	\$4.10	\$3,469	\$5.56	\$4,337
10,001 to 20,000 gallons		123	\$6.16	\$758	\$8.34	\$946
Over 20,000 gallons		26	\$8.20	\$213	\$11.12	\$267
<b>Total Residential</b>	<b>13,622</b>	<b>47,456</b>		<b>354,439</b>		<b>420,893</b>
<b>Average Bill</b>				<b>\$36.33</b>		<b>\$43.14</b>
<b>General Service</b>						
5/8" x 3/4"	124		\$10.95	\$1,358	\$12.09	\$1,499
Gallons		147	\$4.39	\$645	\$5.95	\$806
1"	92		\$27.37	\$2,518	\$30.23	\$2,781
Gallons		696	\$4.39	\$3,055	\$5.95	\$3,818
1 1/2"	7		\$54.74	\$383	\$60.45	\$423
Gallons		86	\$4.39	\$378	\$5.95	\$472
2"	49		\$87.58	\$4,291	\$96.72	\$4,739
Gallons		480	\$4.39	\$2,107	\$5.95	\$2,633
<b>Total General Service</b>	<b>272</b>	<b>1,409</b>		<b>\$14,736</b>		<b>\$17,172</b>
<b>Average Bill</b>				<b>\$81.41</b>		<b>\$94.88</b>
<b>Totals</b>	<b>13,894</b>	<b>48,865</b>		<b>\$369,175</b>		<b>\$438,065</b>
Water usage repression adjustment	@	92.20%	(Vol. IV, Workpaper 2)			
Adjusted water usage		45,054				
Misc. Serv. Charges				\$3,058		\$3,058
<b>Total Revenue</b>				<b>\$372,233</b>		<b>\$441,123</b>
<b>Booked Revenue</b>				<b>\$363,904</b>		<b>\$363,904</b>
<b>Difference (Explain Col. 5) (Col. 7 is Requested Rate Increase)</b>				<b>\$8,329 *</b>	Sch. B-1	<b>\$77,219</b>

\* The difference relate to:  
 Adjustments to customer bills after complaints regarding leaks, meter readings, etc. (\$2,844 or 0.78%).  
 Billing system bills exact gallons; consolidated factor analysis rounds gallons (\$5,485 or 1.51%).

+ See Volume IV, Workpaper 2, Rate Development Schedule for calculation of proposed rates.

Billing Analysis Schedules

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year Ended: 12/31/12  
 Water [X] or Wastewater [ ]  
 Customer Class:  
 Meter Size:

Schedule: E-14 (Revised)  
 Page 1 of 1  
 Preparer: Larry P. King, Treasurer

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0							
1							
2							
3							
4							
5							
6							

The revised billing analysis originally provided in Volume II is contained in the following schedules which separate the year 2012 into two parts. The Jan. to May 2012 schedules represent the portion of 2012 before the CPI rate increase was implemented. The Jun. to Dec. 2012 schedules represent the portion of 2012 after the CPI rate increase was reflected in customer bills.

Monthly Usage Summary By Class and Meter Size  
 Information from Billing Analysis (Usage Grouping Reports)

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year Ended: 12/31/12

Exhibit A (Jan. to May 2012)  
 Page 1(a) of 2 (Added)  
 Preparer: Larry P. King, Treasurer  
 Supporting Schedule for E-14

Residential	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jan	1,906	7,027,994	29	145,040					1,935	7,173,034
Feb	1,931	6,531,763	29	139,336					1,960	6,671,099
Mar	1,917	7,702,191	27	168,894					1,944	7,871,085
Apr	1,930	7,903,114	27	162,025					1,957	8,065,139
May	1,934	7,185,795	27	167,421					1,961	7,353,216
1 <sup>st</sup> 5 Months	9,618	36,350,857	139	782,716	0	0	0	0	9,757	37,133,573

Gen. Service	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jan	17	26,745	11	116,720	1	15,100	7	133,020	36	291,585
Feb	17	17,161	12	78,510	1	15,230	7	90,020	37	200,921
Mar	17	28,140	11	110,500	1	16,280	7	84,890	36	239,810
Apr	17	46,169	11	133,570	1	33,750	7	62,870	36	276,359
May	17	35,639	11	111,280	1	504,410	7	46,710	36	698,039
1 <sup>st</sup> 5 Months	85	153,854	56	550,580	5	584,770	35	417,510	181	1,706,714

All Customers	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jan	1,923	7,054,739	40	261,760	1	15,100	7	133,020	1,971	7,464,619
Feb	1,948	6,548,924	41	217,846	1	15,230	7	90,020	1,997	6,872,020
Mar	1,934	7,730,331	38	279,394	1	16,280	7	84,890	1,980	8,110,895
Apr	1,947	7,949,283	38	295,595	1	33,750	7	62,870	1,993	8,341,498
May	1,951	7,221,434	38	278,701	1	504,410	7	46,710	1,997	8,051,255
1 <sup>st</sup> 5 Months	9,703	36,504,711	195	1,333,296	5	584,770	35	417,510	9,938	38,840,287

Monthly Customer Summary By Class and Meter Size  
 Information from Billing Analysis (Usage Grouping Reports)

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year: 12/31/12

Exhibit A (Jan. to May 2012)  
 Page 2(a) of 2 (Added)  
 Preparer: Larry P. King, Treasurer  
 Supporting Schedule for E-14

Residential	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jan	1,906	1,876	29	23					1,935	1,899
Feb	1,931	1,884	29	23					1,960	1,907
Mar	1,917	1,893	27	23					1,944	1,916
Apr	1,930	1,899	27	23					1,957	1,922
May	1,934	1,903	27	23					1,961	1,926

Gen. Service	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jan	17	17	11	10	1	1	7	7	36	35
Feb	17	17	12	10	1	1	7	7	37	35
Mar	17	17	11	10	1	1	7	7	36	35
Apr	17	18	11	10	1	1	7	7	36	36
May	17	18	11	10	1	1	7	7	36	36

All Customers	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jan	1,923	1,893	40	33	1	1	7	7	1,971	1,934
Feb	1,948	1,901	41	33	1	1	7	7	1,997	1,942
Mar	1,934	1,910	38	33	1	1	7	7	1,980	1,951
Apr	1,947	1,917	38	33	1	1	7	7	1,993	1,958
May	1,951	1,921	38	33	1	1	7	7	1,997	1,962

Consolidated Factor Analysis  
Residential 5/8" x 3/4"

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Exhibit B (Jan. to May 2012)  
Page 1(a) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	840	840	8,778	0	0	0.000%
1	450,617	450,617	1,077	1,917	7,701	7,701,000	8,151,617	22.425%
2	1,833,528	2,284,145	1,227	3,144	6,474	12,948,000	15,232,145	41.903%
3	3,567,081	5,851,226	1,418	4,562	5,056	15,168,000	21,019,226	57.823%
4	4,472,087	10,323,313	1,289	5,851	3,767	15,068,000	25,391,313	69.851%
5	5,096,409	15,419,722	1,140	6,991	2,627	13,135,000	28,554,722	78.553%
6	4,707,753	20,127,475	863	7,854	1,764	10,584,000	30,711,475	84.486%
7	3,414,104	23,541,579	528	8,382	1,236	8,652,000	32,193,579	88.563%
8	2,757,319	26,298,898	371	8,753	865	6,920,000	33,218,898	91.384%
9	1,961,889	28,260,787	232	8,985	633	5,697,000	33,957,787	93.417%
10	1,735,054	29,995,841	184	9,169	449	4,490,000	34,485,841	94.869%
11	1,172,465	31,168,306	113	9,282	336	3,696,000	34,864,306	95.911%
12	1,018,422	32,186,728	90	9,372	246	2,952,000	35,138,728	96.665%
13	748,239	32,934,967	60	9,432	186	2,418,000	35,352,967	97.255%
14	512,331	33,447,298	38	9,470	148	2,072,000	35,519,298	97.712%
15	420,959	33,868,257	29	9,499	119	1,785,000	35,653,257	98.081%
16	387,023	34,255,280	25	9,524	94	1,504,000	35,759,280	98.373%
17	361,844	34,617,124	22	9,546	72	1,224,000	35,841,124	98.598%
18	242,800	34,859,924	14	9,560	58	1,044,000	35,903,924	98.771%
19	204,764	35,064,688	11	9,571	47	893,000	35,957,688	98.918%
20	174,940	35,239,628	9	9,580	38	760,000	35,999,628	99.034%
21	145,119	35,384,747	7	9,587	31	651,000	36,035,747	99.133%
22	106,560	35,491,307	5	9,592	26	572,000	36,063,307	99.209%
23	44,846	35,536,153	2	9,594	24	552,000	36,088,153	99.277%
24	23,450	35,559,603	1	9,595	23	552,000	36,111,603	99.342%
25	48,600	35,608,203	2	9,597	21	525,000	36,133,203	99.401%
26	76,030	35,684,233	3	9,600	18	468,000	36,152,233	99.454%
27	106,120	35,790,353	4	9,604	14	378,000	36,168,353	99.498%
28	27,600	35,817,953	1	9,605	13	364,000	36,181,953	99.535%
29	28,560	35,846,513	1	9,606	12	348,000	36,194,513	99.570%
30	0	35,846,513	0	9,606	12	360,000	36,206,513	99.603%
31	60,650	35,907,163	2	9,608	10	310,000	36,217,163	99.632%
32	31,810	35,938,973	1	9,609	9	288,000	36,226,973	99.659%
33	0	35,938,973	0	9,609	9	297,000	36,235,973	99.684%
34	33,750	35,972,723	1	9,610	8	272,000	36,244,723	99.708%
35	0	35,972,723	0	9,610	8	280,000	36,252,723	99.730%
36	141,720	36,114,443	4	9,614	4	144,000	36,258,443	99.746%
37	36,470	36,150,913	1	9,615	3	111,000	36,261,913	99.755%
38	37,400	36,188,313	1	9,616	2	76,000	36,264,313	99.762%
39	0	36,188,313	0	9,616	2	78,000	36,266,313	99.767%
40	0	36,188,313	0	9,616	2	80,000	36,268,313	99.773%
41	0	36,188,313	0	9,616	2	82,000	36,270,313	99.778%
42	0	36,188,313	0	9,616	2	84,000	36,272,313	99.784%
43	0	36,188,313	0	9,616	2	86,000	36,274,313	99.789%
44	0	36,188,313	0	9,616	2	88,000	36,276,313	99.795%
45	0	36,188,313	0	9,616	2	90,000	36,278,313	99.800%
47	0	36,188,313	0	9,616	2	94,000	36,282,313	99.811%
48	0	36,188,313	0	9,616	2	96,000	36,284,313	99.817%
50	0	36,188,313	0	9,616	2	100,000	36,288,313	99.828%
61	0	36,188,313	0	9,616	2	122,000	36,310,313	99.888%
64	0	36,188,313	0	9,616	2	128,000	36,316,313	99.905%
65	64,394	36,252,707	1	9,617	1	65,000	36,317,707	99.909%
70	0	36,252,707	0	9,617	1	70,000	36,322,707	99.923%
77	0	36,252,707	0	9,617	1	77,000	36,329,707	99.942%
81	0	36,252,707	0	9,617	1	81,000	36,333,707	99.953%
86	0	36,252,707	0	9,617	1	86,000	36,338,707	99.967%
98	0	36,252,707	0	9,617	1	98,000	36,350,707	100.000%
99	98,150	36,350,857	1	9,618	0	0	36,350,857	100.000%
169	0	36,350,857	0	9,618	0	0	36,350,857	100.000%
240	0	36,350,857	0	9,618	0	0	36,350,857	100.000%
	<u>36,350,857</u>							
		05/31/12	Customers	1,934.00				
		Average	Customers	1,923.60				

Consolidated Factor Analysis  
Residential 1"

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Exhibit B (Jan. to May 2012)  
Page 2(a) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	2	2	137	0	0	0.000%
1	4,727	4,727	9	11	128	128,000	132,727	16.957%
2	14,600	19,327	9	20	119	238,000	257,327	32.876%
3	73,889	93,216	30	50	89	267,000	360,216	46.021%
4	83,130	176,346	24	74	65	260,000	436,346	55.748%
5	56,630	232,976	13	87	52	260,000	492,976	62.983%
6	42,650	275,626	8	95	44	264,000	539,626	68.943%
7	52,020	327,646	8	103	36	252,000	579,646	74.056%
8	15,220	342,866	2	105	34	272,000	614,866	78.555%
9	52,420	395,286	6	111	28	252,000	647,286	82.697%
10	56,060	451,346	7	118	21	210,000	661,346	84.494%
11	42,950	494,296	4	122	17	187,000	681,296	87.043%
12	46,270	540,566	4	126	13	156,000	696,566	88.993%
13	12,400	552,966	1	127	12	156,000	708,966	90.578%
14	13,810	566,776	1	128	11	154,000	720,776	92.087%
15	14,300	581,076	1	129	10	150,000	731,076	93.402%
16	31,030	612,106	2	131	8	128,000	740,106	94.556%
17	32,950	645,056	2	133	6	102,000	747,056	95.444%
18	0	645,056	0	133	6	108,000	753,056	96.211%
19	0	645,056	0	133	6	114,000	759,056	96.977%
20	38,560	683,616	2	135	4	80,000	763,616	97.560%
21	0	683,616	0	135	4	84,000	767,616	98.071%
22	21,950	705,566	1	136	3	66,000	771,566	98.575%
23	22,380	727,946	1	137	2	46,000	773,946	98.880%
24	0	727,946	0	137	2	48,000	775,946	99.135%
25	24,980	752,926	1	138	1	25,000	777,926	99.388%
26	0	752,926	0	138	1	26,000	778,926	99.516%
27	0	752,926	0	138	1	27,000	779,926	99.644%
28	0	752,926	0	138	1	28,000	780,926	99.771%
29	0	752,926	0	138	1	29,000	781,926	99.899%
30	29,790	782,716	1	139	0	0	782,716	100.000%
31	0	782,716	0	139	0	0	782,716	100.000%
32	0	782,716	0	139	0	0	782,716	100.000%
33	0	782,716	0	139	0	0	782,716	100.000%
34	0	782,716	0	139	0	0	782,716	100.000%
35	0	782,716	0	139	0	0	782,716	100.000%
36	0	782,716	0	139	0	0	782,716	100.000%
37	0	782,716	0	139	0	0	782,716	100.000%
38	0	782,716	0	139	0	0	782,716	100.000%
39	0	782,716	0	139	0	0	782,716	100.000%
40	0	782,716	0	139	0	0	782,716	100.000%
41	0	782,716	0	139	0	0	782,716	100.000%
42	0	782,716	0	139	0	0	782,716	100.000%
43	0	782,716	0	139	0	0	782,716	100.000%
44	0	782,716	0	139	0	0	782,716	100.000%
45	0	782,716	0	139	0	0	782,716	100.000%
47	0	782,716	0	139	0	0	782,716	100.000%
48	0	782,716	0	139	0	0	782,716	100.000%
50	0	782,716	0	139	0	0	782,716	100.000%
61	0	782,716	0	139	0	0	782,716	100.000%
64	0	782,716	0	139	0	0	782,716	100.000%
65	0	782,716	0	139	0	0	782,716	100.000%
70	0	782,716	0	139	0	0	782,716	100.000%
77	0	782,716	0	139	0	0	782,716	100.000%
81	0	782,716	0	139	0	0	782,716	100.000%
86	0	782,716	0	139	0	0	782,716	100.000%
98	0	782,716	0	139	0	0	782,716	100.000%
99	0	782,716	0	139	0	0	782,716	100.000%
169	0	782,716	0	139	0	0	782,716	100.000%
240	0	782,716	0	139	0	0	782,716	100.000%
	<u>782,716</u>							

Consolidated Factor Analysis  
Residential – All Customers

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Exhibit B (Jan. to May 2012)  
Page 3(a) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	842	842	8,915	0	0	0.000%
1	455,344	455,344	1,086	1,928	7,829	7,829,000	8,284,344	22.310%
2	1,848,128	2,303,472	1,236	3,164	6,593	13,186,000	15,489,472	41.713%
3	3,640,970	5,944,442	1,448	4,612	5,145	15,435,000	21,379,442	57.574%
4	4,555,217	10,499,659	1,313	5,925	3,832	15,328,000	25,827,659	69.553%
5	5,153,039	15,652,698	1,153	7,078	2,679	13,395,000	29,047,698	78.225%
6	4,750,403	20,403,101	871	7,949	1,808	10,848,000	31,251,101	84.159%
7	3,466,124	23,869,225	536	8,485	1,272	8,904,000	32,773,225	88.258%
8	2,772,539	26,641,764	373	8,858	899	7,192,000	33,833,764	91.114%
9	2,014,309	28,656,073	238	9,096	661	5,949,000	34,605,073	93.191%
10	1,791,114	30,447,187	191	9,287	470	4,700,000	35,147,187	94.651%
11	1,215,415	31,662,602	117	9,404	353	3,883,000	35,545,602	95.724%
12	1,064,692	32,727,294	94	9,498	259	3,108,000	35,835,294	96.504%
13	760,639	33,487,933	61	9,559	198	2,574,000	36,061,933	97.114%
14	526,141	34,014,074	39	9,598	159	2,226,000	36,240,074	97.594%
15	435,259	34,449,333	30	9,628	129	1,935,000	36,384,333	97.982%
16	418,053	34,867,386	27	9,655	102	1,632,000	36,499,386	98.292%
17	394,794	35,262,180	24	9,679	78	1,326,000	36,588,180	98.531%
18	242,800	35,504,980	14	9,693	64	1,152,000	36,656,980	98.717%
19	204,764	35,709,744	11	9,704	53	1,007,000	36,716,744	98.877%
20	213,500	35,923,244	11	9,715	42	840,000	36,763,244	99.003%
21	145,119	36,068,363	7	9,722	35	735,000	36,803,363	99.111%
22	128,510	36,196,873	6	9,728	29	638,000	36,834,873	99.196%
23	67,226	36,264,099	3	9,731	26	598,000	36,862,099	99.269%
24	23,450	36,287,549	1	9,732	25	600,000	36,887,549	99.337%
25	73,580	36,361,129	3	9,735	22	550,000	36,911,129	99.401%
26	76,030	36,437,159	3	9,738	19	494,000	36,931,159	99.455%
27	106,120	36,543,279	4	9,742	15	405,000	36,948,279	99.501%
28	27,600	36,570,879	1	9,743	14	392,000	36,962,879	99.540%
29	28,560	36,599,439	1	9,744	13	377,000	36,976,439	99.577%
30	29,790	36,629,229	1	9,745	12	360,000	36,989,229	99.611%
31	60,650	36,689,879	2	9,747	10	310,000	36,999,879	99.640%
32	31,810	36,721,689	1	9,748	9	288,000	37,009,689	99.666%
33	0	36,721,689	0	9,748	9	297,000	37,018,689	99.691%
34	33,750	36,755,439	1	9,749	8	272,000	37,027,439	99.714%
35	0	36,755,439	0	9,749	8	280,000	37,035,439	99.736%
36	141,720	36,897,159	4	9,753	4	144,000	37,041,159	99.751%
37	36,470	36,933,629	1	9,754	3	111,000	37,044,629	99.760%
38	37,400	36,971,029	1	9,755	2	76,000	37,047,029	99.767%
39	0	36,971,029	0	9,755	2	78,000	37,049,029	99.772%
40	0	36,971,029	0	9,755	2	80,000	37,051,029	99.778%
41	0	36,971,029	0	9,755	2	82,000	37,053,029	99.783%
42	0	36,971,029	0	9,755	2	84,000	37,055,029	99.788%
43	0	36,971,029	0	9,755	2	86,000	37,057,029	99.794%
44	0	36,971,029	0	9,755	2	88,000	37,059,029	99.799%
45	0	36,971,029	0	9,755	2	90,000	37,061,029	99.805%
47	0	36,971,029	0	9,755	2	94,000	37,065,029	99.815%
48	0	36,971,029	0	9,755	2	96,000	37,067,029	99.821%
50	0	36,971,029	0	9,755	2	100,000	37,071,029	99.832%
61	0	36,971,029	0	9,755	2	122,000	37,093,029	99.891%
64	0	36,971,029	0	9,755	2	128,000	37,099,029	99.907%
65	64,394	37,035,423	1	9,756	1	65,000	37,100,423	99.911%
70	0	37,035,423	0	9,756	1	70,000	37,105,423	99.924%
77	0	37,035,423	0	9,756	1	77,000	37,112,423	99.943%
81	0	37,035,423	0	9,756	1	81,000	37,116,423	99.954%
86	0	37,035,423	0	9,756	1	86,000	37,121,423	99.967%
98	0	37,035,423	0	9,756	1	98,000	37,133,423	100.000%
99	98,150	37,133,573	1	9,757	0	0	37,133,573	100.000%
169	0	37,133,573	0	9,757	0	0	37,133,573	100.000%
240	0	37,133,573	0	9,757	0	0	37,133,573	100.000%
	<u>37,133,573</u>							



Consolidated Factor Analysis  
 General Service – 5/8" x 3/4"

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year: 12/31/12

Exhibit B (Jan. to May 2012)  
 Page 4(a) of 8 (Added)  
 Preparer: Larry P. King, Treasurer  
 Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	19	19	66	0	0	0.0%
1	12,830	12,830	36	55	30	30,000	42,830	27.8%
2	9,831	22,661	7	62	23	46,000	68,661	44.6%
3	19,160	41,821	8	70	15	45,000	86,821	56.4%
4	17,960	59,781	5	75	10	40,000	99,781	64.9%
5	13,480	73,261	3	78	7	35,000	108,261	70.4%
6	0	73,261	0	78	7	42,000	115,261	74.9%
7	6,900	80,161	1	79	6	42,000	122,161	79.4%
8	22,890	103,051	3	82	3	24,000	127,051	82.6%
9	0	103,051	0	82	3	27,000	130,051	84.5%
10	0	103,051	0	82	3	30,000	133,051	86.5%
11	0	103,051	0	82	3	33,000	136,051	88.4%
12	0	103,051	0	82	3	36,000	139,051	90.4%
13	12,649	115,700	1	83	2	26,000	141,700	92.1%
14	0	115,700	0	83	2	28,000	143,700	93.4%
15	0	115,700	0	83	2	30,000	145,700	94.7%
16	15,095	130,795	1	84	1	16,000	146,795	95.4%
17	0	130,795	0	84	1	17,000	147,795	96.1%
18	0	130,795	0	84	1	18,000	148,795	96.7%
19	0	130,795	0	84	1	19,000	149,795	97.4%
20	0	130,795	0	84	1	20,000	150,795	98.0%
21	0	130,795	0	84	1	21,000	151,795	98.7%
22	0	130,795	0	84	1	22,000	152,795	99.3%
23	0	130,795	0	84	1	23,000	153,795	100.0%
24	23,059	153,854	1	85	0	0	153,854	100.0%
25	0	153,854	0	85	0	0	153,854	100.0%
26	0	153,854	0	85	0	0	153,854	100.0%
27	0	153,854	0	85	0	0	153,854	100.0%
28	0	153,854	0	85	0	0	153,854	100.0%
29	0	153,854	0	85	0	0	153,854	100.0%
30	0	153,854	0	85	0	0	153,854	100.0%
31	0	153,854	0	85	0	0	153,854	100.0%
34	0	153,854	0	85	0	0	153,854	100.0%
36	0	153,854	0	85	0	0	153,854	100.0%
37	0	153,854	0	85	0	0	153,854	100.0%
39	0	153,854	0	85	0	0	153,854	100.0%
40	0	153,854	0	85	0	0	153,854	100.0%
45	0	153,854	0	85	0	0	153,854	100.0%
47	0	153,854	0	85	0	0	153,854	100.0%
49	0	153,854	0	85	0	0	153,854	100.0%
50	0	153,854	0	85	0	0	153,854	100.0%
51	0	153,854	0	85	0	0	153,854	100.0%
54	0	153,854	0	85	0	0	153,854	100.0%
55	0	153,854	0	85	0	0	153,854	100.0%
60	0	153,854	0	85	0	0	153,854	100.0%
65	0	153,854	0	85	0	0	153,854	100.0%
81	0	153,854	0	85	0	0	153,854	100.0%
118	0	153,854	0	85	0	0	153,854	100.0%
505	0	153,854	0	85	0	0	153,854	100.0%
	<u>153,854</u>							

Consolidated Factor Analysis  
General Service - 1"

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Exhibit B (Jan. to May 2012)  
Page 5(a) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	0	0	56	0	0	0.0%
1	7,890	7,890	22	22	34	34,000	41,890	7.6%
2	2,300	10,190	2	24	32	64,000	74,190	13.5%
3	11,100	21,290	4	28	28	84,000	105,290	19.1%
4	19,450	40,740	6	34	22	88,000	128,740	23.4%
5	9,720	50,460	2	36	20	100,000	150,460	27.3%
6	5,600	56,060	1	37	19	114,000	170,060	30.9%
7	12,900	68,960	2	39	17	119,000	187,960	34.1%
8	7,250	76,210	1	40	16	128,000	204,210	37.1%
9	0	76,210	0	40	16	144,000	220,210	40.0%
10	0	76,210	0	40	16	160,000	236,210	42.9%
11	10,450	86,660	1	41	15	165,000	251,660	45.7%
12	0	86,660	0	41	15	180,000	266,660	48.4%
13	0	86,660	0	41	15	195,000	281,660	51.2%
14	0	86,660	0	41	15	210,000	296,660	53.9%
15	14,450	101,110	1	42	14	210,000	311,110	56.5%
16	0	101,110	0	42	14	224,000	325,110	59.0%
17	0	101,110	0	42	14	238,000	339,110	61.6%
18	17,950	119,060	1	43	13	234,000	353,060	64.1%
19	0	119,060	0	43	13	247,000	366,060	66.5%
20	0	119,060	0	43	13	260,000	379,060	68.8%
21	0	119,060	0	43	13	273,000	392,060	71.2%
22	21,400	140,460	1	44	12	264,000	404,460	73.5%
23	22,520	162,980	1	45	11	253,000	415,980	75.6%
24	23,850	186,830	1	46	10	240,000	426,830	77.5%
25	0	186,830	0	46	10	250,000	436,830	79.3%
26	0	186,830	0	46	10	260,000	446,830	81.2%
27	26,610	213,440	1	47	9	243,000	456,440	82.9%
28	0	213,440	0	47	9	252,000	465,440	84.5%
29	28,080	241,520	1	48	8	232,000	473,520	86.0%
30	0	241,520	0	48	8	240,000	481,520	87.5%
31	30,980	272,500	1	49	7	217,000	489,500	88.9%
34	0	272,500	0	49	7	238,000	510,500	92.7%
36	35,150	307,650	1	50	6	216,000	523,650	95.1%
37	109,340	416,990	3	53	3	111,000	527,990	95.9%
39	38,380	455,370	1	54	2	78,000	533,370	96.9%
40	0	455,370	0	54	2	80,000	535,370	97.2%
45	0	455,370	0	54	2	90,000	545,370	99.1%
47	46,560	501,930	1	55	1	47,000	548,930	99.7%
49	48,650	550,580	1	56	0	0	550,580	100.0%
50	0	550,580	0	56	0	0	550,580	100.0%
51	0	550,580	0	56	0	0	550,580	100.0%
54	0	550,580	0	56	0	0	550,580	100.0%
55	0	550,580	0	56	0	0	550,580	100.0%
60	0	550,580	0	56	0	0	550,580	100.0%
65	0	550,580	0	56	0	0	550,580	100.0%
81	0	550,580	0	56	0	0	550,580	100.0%
118	0	550,580	0	56	0	0	550,580	100.0%
505	0	550,580	0	56	0	0	550,580	100.0%
	<u>550,580</u>							

Consolidated Factor Analysis  
General Service - 1 1/2"

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Exhibit B (Jan. to May 2012)  
Page 6(a) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	0	0	5	0	0	0.0%
1	0	0	0	0	5	5,000	5,000	0.9%
2	0	0	0	0	5	10,000	10,000	1.7%
3	0	0	0	0	5	15,000	15,000	2.6%
4	0	0	0	0	5	20,000	20,000	3.4%
5	0	0	0	0	5	25,000	25,000	4.3%
6	0	0	0	0	5	30,000	30,000	5.1%
7	0	0	0	0	5	35,000	35,000	6.0%
8	0	0	0	0	5	40,000	40,000	6.8%
9	0	0	0	0	5	45,000	45,000	7.7%
10	0	0	0	0	5	50,000	50,000	8.6%
11	0	0	0	0	5	55,000	55,000	9.4%
12	0	0	0	0	5	60,000	60,000	10.3%
13	0	0	0	0	5	65,000	65,000	11.1%
14	0	0	0	0	5	70,000	70,000	12.0%
15	0	0	0	0	5	75,000	75,000	12.8%
16	30,330	30,330	2	2	3	48,000	78,330	13.4%
17	16,280	46,610	1	3	2	34,000	80,610	13.8%
18	0	46,610	0	3	2	36,000	82,610	14.1%
19	0	46,610	0	3	2	38,000	84,610	14.5%
20	0	46,610	0	3	2	40,000	86,610	14.8%
21	0	46,610	0	3	2	42,000	88,610	15.2%
22	0	46,610	0	3	2	44,000	90,610	15.5%
23	0	46,610	0	3	2	46,000	92,610	15.8%
24	0	46,610	0	3	2	48,000	94,610	16.2%
25	0	46,610	0	3	2	50,000	96,610	16.5%
26	0	46,610	0	3	2	52,000	98,610	16.9%
27	0	46,610	0	3	2	54,000	100,610	17.2%
28	0	46,610	0	3	2	56,000	102,610	17.5%
29	0	46,610	0	3	2	58,000	104,610	17.9%
30	0	46,610	0	3	2	60,000	106,610	18.2%
31	0	46,610	0	3	2	62,000	108,610	18.6%
34	33,750	80,360	1	4	1	34,000	114,360	19.6%
36	0	80,360	0	4	1	36,000	116,360	19.9%
37	0	80,360	0	4	1	37,000	117,360	20.1%
39	0	80,360	0	4	1	39,000	119,360	20.4%
40	0	80,360	0	4	1	40,000	120,360	20.6%
45	0	80,360	0	4	1	45,000	125,360	21.4%
47	0	80,360	0	4	1	47,000	127,360	21.8%
49	0	80,360	0	4	1	49,000	129,360	22.1%
50	0	80,360	0	4	1	50,000	130,360	22.3%
51	0	80,360	1	5	0	0	80,360	13.7%
54	0	80,360	0	5	0	0	80,360	13.7%
55	0	80,360	0	5	0	0	80,360	13.7%
60	0	80,360	0	5	0	0	80,360	13.7%
65	0	80,360	0	5	0	0	80,360	13.7%
81	0	80,360	0	5	0	0	80,360	13.7%
118	0	80,360	0	5	0	0	80,360	13.7%
505	504,410	584,770	0	5	0	0	584,770	100.0%
	<u>584,770</u>							

Consolidated Factor Analysis  
General Service - 2"

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Exhibit B (Jan. to May 2012)  
Page 7(a) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	2	2	33	0	0	0.0%
1	5,280	5,280	20	22	13	13,000	18,280	4.4%
2	2,980	8,260	2	24	11	22,000	30,260	7.2%
3	0	8,260	0	24	11	33,000	41,260	9.9%
4	0	8,260	0	24	11	44,000	52,260	12.5%
5	0	8,260	0	24	11	55,000	63,260	15.2%
6	0	8,260	0	24	11	66,000	74,260	17.8%
7	6,140	14,400	1	25	10	70,000	84,400	20.2%
8	0	14,400	0	25	10	80,000	94,400	22.6%
9	0	14,400	0	25	10	90,000	104,400	25.0%
10	9,800	24,200	1	26	9	90,000	114,200	27.4%
11	0	24,200	0	26	9	99,000	123,200	29.5%
12	0	24,200	0	26	9	108,000	132,200	31.7%
13	0	24,200	0	26	9	117,000	141,200	33.8%
14	0	24,200	0	26	9	126,000	150,200	36.0%
15	14,500	38,700	1	27	8	120,000	158,700	38.0%
16	0	38,700	0	27	8	128,000	166,700	39.9%
17	0	38,700	0	27	8	136,000	174,700	41.8%
18	18,000	56,700	1	28	7	126,000	182,700	43.8%
19	18,900	75,600	1	29	6	114,000	189,600	45.4%
20	0	75,600	0	29	6	120,000	195,600	46.8%
21	0	75,600	0	29	6	126,000	201,600	48.3%
22	22,000	97,600	1	30	5	110,000	207,600	49.7%
23	0	97,600	0	30	5	115,000	212,600	50.9%
24	0	97,600	0	30	5	120,000	217,600	52.1%
25	0	97,600	0	30	5	125,000	222,600	53.3%
26	0	97,600	0	30	5	130,000	227,600	54.5%
27	0	97,600	0	30	5	135,000	232,600	55.7%
28	0	97,600	0	30	5	140,000	237,600	56.9%
29	0	97,600	0	30	5	145,000	242,600	58.1%
30	0	97,600	0	30	5	150,000	247,600	59.3%
31	0	97,600	0	30	5	155,000	252,600	60.5%
34	0	97,600	0	30	5	170,000	267,600	64.1%
36	35,340	132,940	1	31	4	144,000	276,940	66.3%
37	0	132,940	0	31	4	148,000	280,940	67.3%
39	39,000	171,940	1	32	3	117,000	288,940	69.2%
40	0	171,940	0	32	3	120,000	291,940	69.9%
45	0	171,940	0	32	3	135,000	306,940	73.5%
47	0	171,940	0	32	3	141,000	312,940	75.0%
49	0	171,940	0	32	3	147,000	318,940	76.4%
50	0	171,940	0	32	3	150,000	321,940	77.1%
50	0	171,940	0	32	3	150,000	321,940	77.1%
54	0	171,940	0	32	3	162,000	333,940	80.0%
55	63,070	235,010	1	33	2	110,000	345,010	82.6%
60	0	235,010	0	33	2	120,000	355,010	85.0%
65	64,870	299,880	1	34	1	65,000	364,880	87.4%
81	0	299,880	0	34	1	81,000	380,880	91.2%
118	117,630	417,510	1	35	0	0	417,510	100.0%
505	0	417,510	0	35	0	0	417,510	100.0%
	<u>417,510</u>							

Consolidated Factor Analysis  
General Service – All Customers

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Florida Public Service Commission

Exhibit B (Jan. to May 2012)  
Page 8(a) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Dec-99	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
1	0	0	21	21	160	160,000	160,000	38.3%
2	26,000	26,000	78	99	82	164,000	190,000	45.5%
3	15,111	41,111	11	110	71	213,000	254,111	60.9%
4	30,260	71,371	12	122	59	236,000	307,371	73.6%
5	37,410	108,781	11	133	48	240,000	348,781	83.5%
6	23,200	131,981	5	138	43	258,000	389,981	93.4%
7	5,600	137,581	1	139	42	294,000	431,581	103.4%
8	25,940	163,521	4	143	38	304,000	467,521	112.0%
9	30,140	193,661	4	147	34	306,000	499,661	119.7%
10	0	193,661	0	147	34	340,000	533,661	127.8%
11	9,800	203,461	1	148	33	363,000	566,461	135.7%
12	10,450	213,911	1	149	32	384,000	597,911	143.2%
13	0	213,911	0	149	32	416,000	629,911	150.9%
14	12,649	226,560	1	150	31	434,000	660,560	158.2%
15	0	226,560	0	150	31	465,000	691,560	165.6%
16	28,950	255,510	2	152	29	464,000	719,510	172.3%
17	45,425	300,935	3	155	26	442,000	742,935	177.9%
18	16,280	317,215	1	156	25	450,000	767,215	183.8%
19	35,950	353,165	2	158	23	437,000	790,165	189.3%
20	18,900	372,065	1	159	22	440,000	812,065	194.5%
21	0	372,065	0	159	22	462,000	834,065	199.8%
21	0	372,065	0	159	22	462,000	834,065	199.8%
22	43,400	415,465	2	161	20	440,000	855,465	204.9%
23	22,520	437,985	1	162	19	437,000	874,985	209.6%
24	46,909	484,894	2	164	17	408,000	892,894	213.9%
25	0	484,894	0	164	17	425,000	909,894	217.9%
26	0	484,894	0	164	17	442,000	926,894	222.0%
27	26,610	511,504	1	165	16	432,000	943,504	226.0%
28	0	511,504	0	165	16	448,000	959,504	229.8%
29	28,080	539,584	1	166	15	435,000	974,584	233.4%
30	0	539,584	0	166	15	450,000	989,584	237.0%
31	30,980	570,564	1	167	14	434,000	1,004,564	240.6%
34	33,750	604,314	1	168	13	442,000	1,046,314	250.6%
36	70,490	674,804	2	170	11	396,000	1,070,804	256.5%
37	109,340	784,144	3	173	8	296,000	1,080,144	258.7%
39	77,380	861,524	2	175	6	234,000	1,095,524	262.4%
40	0	861,524	0	175	6	240,000	1,101,524	263.8%
45	0	861,524	0	175	6	270,000	1,131,524	271.0%
47	46,560	908,084	1	176	5	235,000	1,143,084	273.8%
49	48,650	956,734	1	177	4	196,000	1,152,734	276.1%
50	0	956,734	0	177	4	200,000	1,156,734	277.1%
50	0	956,734	1	178	3	150,000	1,106,734	265.1%
54	0	956,734	0	178	3	162,000	1,118,734	268.0%
55	63,070	1,019,804	1	179	2	110,000	1,129,804	270.6%
60	0	1,019,804	0	179	2	120,000	1,139,804	273.0%
65	64,870	1,084,674	1	180	1	65,000	1,149,674	275.4%
81	0	1,084,674	0	180	1	81,000	1,165,674	279.2%
118	117,630	1,202,304	1	181	0	0	1,202,304	288.0%
505	504,410	1,706,714	0	181	0	0	1,706,714	408.8%
	<u>1,706,714</u>							

Monthly Usage Summary By Class and Meter Size  
Information from Billing Analysis (Usage Grouping Reports)

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year Ended: 12/31/12

Exhibit A (Jun. to Dec. 2012)  
Page 1(b) of 2 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Residential	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jun	1,933	6,518,053	27	128,788					1,960	6,646,841
Jul	1,932	6,634,136	27	189,749					1,959	6,823,885
Aug	1,914	6,505,426	27	140,656					1,941	6,646,082
Sep	1,928	5,971,904	27	127,208					1,955	6,099,112
Oct	1,925	6,607,350	28	141,462					1,953	6,748,812
Nov	1,910	6,932,821	26	128,808					1,936	7,061,629
Dec	1,892	7,291,796	26	137,710					1,918	7,429,506
2 <sup>nd</sup> 7 Months	13,434	46,461,486	188	994,381	0	0	0	0	13,622	47,455,867

Gen. Service	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jun	17	21,729	11	110,390	1	15,870	7	52,690	36	200,679
Jul	17	29,074	11	108,001	1	7,820	7	73,820	36	218,715
Aug	17	20,271	11	91,943	1	5,300	7	59,500	36	177,014
Sep	20	14,831	11	85,703	1	13,600	7	62,340	39	176,474
Oct	18	20,022	11	82,413	1	21,770	7	61,730	37	185,935
Nov	18	15,215	11	80,238	1	7,300	7	71,790	37	174,543
Dec	17	26,022	26	137,710	1	14,540	7	97,990	51	276,262
2 <sup>nd</sup> 7 Months	124	147,164	92	696,398	7	86,200	49	479,860	272	1,409,622

All Customers	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jun	1,950	6,539,782	38	239,178	1	15,870	7	52,690	1,996	6,847,520
Jul	1,949	6,663,210	38	297,750	1	7,820	7	73,820	1,995	7,042,600
Aug	1,931	6,525,697	38	232,599	1	5,300	7	59,500	1,977	6,823,096
Sep	1,948	5,986,735	38	212,911	1	13,600	7	62,340	1,994	6,275,586
Oct	1,943	6,627,372	39	223,875	1	21,770	7	61,730	1,990	6,934,747
Nov	1,928	6,948,036	37	209,046	1	7,300	7	71,790	1,973	7,236,172
Dec	1,909	7,317,818	52	275,420	1	14,540	7	97,990	1,969	7,705,768
2 <sup>nd</sup> 7 Months	13,558	46,608,650	280	1,690,779	7	86,200	49	479,860	13,894	48,865,489

Monthly Customer Summary By Class and Meter Size  
 Information from Billing Analysis (Usage Grouping Reports)

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year: 12/31/12

Exhibit A (Jun. to Dec. 2012)  
 Page 2(b) of 2 (Added)  
 Preparer: Larry P. King, Treasurer  
 Supporting Schedule for E-14

Residential	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jun	1,933	1,900	27	23					1,960	1,923
Jul	1,932	1,905	27	23					1,959	1,928
Aug	1,914	1,904	27	23					1,941	1,927
Sep	1,928	1,098	27	23					1,955	1,121
Oct	1,925	1,907	28	22					1,953	1,929
Nov	1,910	1,912	23	23					1,933	1,935
Dec	1,892	1,912	26	23					1,918	1,935

Gen. Service	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jun	17	18	11	10	1	1	7	7	36	36
Jul	17	18	11	10	1	1	7	7	36	36
Aug	17	18	11	10	1	1	7	7	36	36
Sep	20	18	11	10	1	1	7	7	39	36
Oct	18	18	11	10	1	1	7	7	37	36
Nov	18	18	11	10	1	1	7	7	37	36
Dec	17	18	26	10	1	1	7	7	51	36

All Customers	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jun	1,950	1,918	38	33	1	1	7	7	1,996	1,959
Jul	1,949	1,923	38	33	1	1	7	7	1,995	1,964
Aug	1,931	1,922	38	33	1	1	7	7	1,977	1,963
Sep	1,948	1,116	38	33	1	1	7	7	1,994	1,157
Oct	1,943	1,925	39	32	1	1	7	7	1,990	1,965
Nov	1,928	1,930	34	33	1	1	7	7	1,970	1,971
Dec	1,909	1,930	52	33	1	1	7	7	1,969	1,971

Consolidated Factor Analysis  
Residential 5/8" x 3/4"

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Exhibit B (Jun. to Dec. 2012)  
Page 1(b) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	1,571	1,571	11,863	0	0	0.000%
1	751,217	751,217	1,768	3,339	10,095	10,095,000	10,846,217	23.345%
2	2,666,754	3,417,971	1,761	5,100	8,334	16,668,000	20,085,971	43.231%
3	4,689,970	8,107,941	1,883	6,983	6,451	19,353,000	27,460,941	59.105%
4	6,266,715	14,374,656	1,804	8,787	4,647	18,588,000	32,962,656	70.946%
5	6,465,150	20,839,806	1,445	10,232	3,202	16,010,000	36,849,806	79.313%
6	5,786,426	26,626,232	1,068	11,300	2,134	12,804,000	39,430,232	84.866%
7	4,180,587	30,806,819	653	11,953	1,481	10,367,000	41,173,819	88.619%
8	3,440,803	34,247,622	462	12,415	1,019	8,152,000	42,399,622	91.258%
9	2,510,807	36,758,429	297	12,712	722	6,498,000	43,256,429	93.102%
10	2,104,888	38,863,317	223	12,935	499	4,990,000	43,853,317	94.386%
11	1,447,287	40,310,604	138	13,073	361	3,971,000	44,281,604	95.308%
12	1,149,040	41,459,644	100	13,173	261	3,132,000	44,591,644	95.976%
13	688,586	42,148,230	55	13,228	206	2,678,000	44,826,230	96.480%
14	624,011	42,772,241	46	13,274	160	2,240,000	45,012,241	96.881%
15	494,568	43,266,809	35	13,309	125	1,875,000	45,141,809	97.160%
16	279,910	43,546,719	18	13,327	107	1,712,000	45,258,719	97.411%
17	328,290	43,875,009	21	13,348	86	1,462,000	45,337,009	97.580%
18	332,390	44,207,399	19	13,367	67	1,206,000	45,413,399	97.744%
19	110,470	44,317,869	6	13,373	61	1,159,000	45,476,869	97.881%
20	77,854	44,395,723	4	13,377	57	1,140,000	45,535,723	98.007%
21	204,540	44,600,263	10	13,387	47	987,000	45,587,263	98.118%
22	21,030	44,621,293	1	13,388	46	1,012,000	45,633,293	98.217%
23	112,450	44,733,743	5	13,393	41	943,000	45,676,743	98.311%
24	70,300	44,804,043	3	13,396	38	912,000	45,716,043	98.396%
25	98,135	44,902,178	4	13,400	34	850,000	45,752,178	98.473%
26	51,200	44,953,378	2	13,402	32	832,000	45,785,378	98.545%
27	53,750	45,007,128	2	13,404	30	810,000	45,817,128	98.613%
28	137,110	45,144,238	5	13,409	25	700,000	45,844,238	98.671%
29	114,473	45,258,711	4	13,413	21	609,000	45,867,711	98.722%
30	88,500	45,347,211	3	13,416	18	540,000	45,887,211	98.764%
31	30,250	45,377,461	1	13,417	17	527,000	45,904,461	98.801%
32	0	45,377,461	0	13,417	17	544,000	45,921,461	98.838%
33	0	45,377,461	0	13,417	17	561,000	45,938,461	98.874%
34	0	45,377,461	0	13,417	17	578,000	45,955,461	98.911%
35	0	45,377,461	0	13,417	17	595,000	45,972,461	98.947%
36	0	45,377,461	0	13,417	17	612,000	45,989,461	98.984%
37	36,550	45,414,011	1	13,418	16	592,000	46,006,011	99.020%
38	74,113	45,488,124	2	13,420	14	532,000	46,020,124	99.050%
39	0	45,488,124	0	13,420	14	546,000	46,034,124	99.080%
40	0	45,488,124	0	13,420	14	560,000	46,048,124	99.110%
41	40,026	45,528,150	1	13,421	13	533,000	46,061,150	99.138%
42	0	45,528,150	0	13,421	13	546,000	46,074,150	99.166%
43	42,730	45,570,880	1	13,422	12	516,000	46,086,880	99.194%
44	0	45,570,880	0	13,422	12	528,000	46,098,880	99.220%
45	44,470	45,615,350	1	13,423	11	495,000	46,110,350	99.244%
47	46,550	45,661,900	1	13,424	10	470,000	46,131,900	99.291%
48	47,270	45,709,170	1	13,425	9	432,000	46,141,170	99.311%
50	49,580	45,758,750	1	13,426	8	400,000	46,158,750	99.348%
61	60,644	45,819,394	1	13,427	7	427,000	46,246,394	99.537%
64	63,950	45,883,344	1	13,428	6	384,000	46,267,344	99.582%
65	0	45,883,344	0	13,428	6	390,000	46,273,344	99.595%
70	69,742	45,953,086	1	13,429	5	350,000	46,303,086	99.659%
77	76,700	46,029,786	1	13,430	4	308,000	46,337,786	99.734%
81	80,540	46,110,326	1	13,431	3	243,000	46,353,326	99.767%
86	85,480	46,195,806	1	13,432	2	172,000	46,367,806	99.798%
98	97,550	46,293,356	1	13,433	1	98,000	46,391,356	99.849%
99	0	46,293,356	0	13,433	1	99,000	46,392,356	99.851%
169	168,130	46,461,486	1	13,434	0	0	46,461,486	100.000%
240	0	46,461,486	0	13,434	0	0	46,461,486	100.000%
	46,461,486							
		Year-End	Customers	1,892.00				
		Average	Customers	1,919.14				



Consolidated Factor Analysis  
Residential 1"

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Florida Public Service Commission

Exhibit B (Jun. to Dec. 2012)  
Page 2(b) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	6	6	182	0	0	0.000%
1	9,740	9,740	25	31	157	157,000	166,740	16.768%
2	22,820	32,560	17	48	140	280,000	312,560	31.433%
3	60,894	93,454	25	73	115	345,000	438,454	44.093%
4	96,368	189,822	29	102	86	344,000	533,822	53.684%
5	77,000	266,822	17	119	69	345,000	611,822	61.528%
6	72,029	338,851	14	133	55	330,000	668,851	67.263%
7	43,760	382,611	7	140	48	336,000	718,611	72.267%
8	30,400	413,011	4	144	44	352,000	765,011	76.933%
9	25,490	438,501	3	147	41	369,000	807,501	81.206%
10	47,080	485,581	5	152	36	360,000	845,581	85.036%
11	41,300	526,881	4	156	32	352,000	878,881	88.385%
12	124,050	650,931	11	167	21	252,000	902,931	90.803%
13	35,500	686,431	3	170	18	234,000	920,431	92.563%
14	13,850	700,281	1	171	17	238,000	938,281	94.358%
15	101,390	801,671	7	178	10	150,000	951,671	95.705%
16	61,800	863,471	4	182	6	96,000	959,471	96.489%
17	16,900	880,371	1	183	5	85,000	965,371	97.083%
18	50,110	930,481	3	186	2	36,000	966,481	97.194%
19	18,350	948,831	1	187	1	19,000	967,831	97.330%
20	0	948,831	0	187	1	20,000	968,831	97.431%
21	0	948,831	0	187	1	21,000	969,831	97.531%
22	0	948,831	0	187	1	22,000	970,831	97.632%
23	0	948,831	0	187	1	23,000	971,831	97.732%
24	0	948,831	0	187	1	24,000	972,831	97.833%
25	0	948,831	0	187	1	25,000	973,831	97.933%
26	0	948,831	0	187	1	26,000	974,831	98.034%
27	0	948,831	0	187	1	27,000	975,831	98.135%
28	0	948,831	0	187	1	28,000	976,831	98.235%
29	0	948,831	0	187	1	29,000	977,831	98.336%
30	0	948,831	0	187	1	30,000	978,831	98.436%
31	0	948,831	0	187	1	31,000	979,831	98.537%
32	0	948,831	0	187	1	32,000	980,831	98.637%
33	0	948,831	0	187	1	33,000	981,831	98.738%
34	0	948,831	0	187	1	34,000	982,831	98.838%
35	0	948,831	0	187	1	35,000	983,831	98.939%
36	0	948,831	0	187	1	36,000	984,831	99.040%
37	0	948,831	0	187	1	37,000	985,831	99.140%
38	0	948,831	0	187	1	38,000	986,831	99.241%
39	0	948,831	0	187	1	39,000	987,831	99.341%
40	0	948,831	0	187	1	40,000	988,831	99.442%
41	0	948,831	0	187	1	41,000	989,831	99.542%
42	0	948,831	0	187	1	42,000	990,831	99.643%
43	0	948,831	0	187	1	43,000	991,831	99.744%
44	0	948,831	0	187	1	44,000	992,831	99.844%
45	0	948,831	0	187	1	45,000	993,831	99.945%
47	45,550	994,381	1	188	0	0	994,381	100.000%
48	0	994,381	0	188	0	0	994,381	100.000%
50	0	994,381	0	188	0	0	994,381	100.000%
61	0	994,381	0	188	0	0	994,381	100.000%
64	0	994,381	0	188	0	0	994,381	100.000%
65	0	994,381	0	188	0	0	994,381	100.000%
70	0	994,381	0	188	0	0	994,381	100.000%
77	0	994,381	0	188	0	0	994,381	100.000%
81	0	994,381	0	188	0	0	994,381	100.000%
86	0	994,381	0	188	0	0	994,381	100.000%
98	0	994,381	0	188	0	0	994,381	100.000%
99	0	994,381	0	188	0	0	994,381	100.000%
169	0	994,381	0	188	0	0	994,381	100.000%
240	0	994,381	0	188	0	0	994,381	100.000%
	994,381							

Consolidated Factor Analysis  
Residential – All Customers

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Exhibit B (Jun. to Dec. 2012)  
Page 3(b) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	1,577	1,577	12,045	0	0	0.000%
1	760,957	760,957	1,793	3,370	10,252	10,252,000	11,012,957	23.207%
2	2,689,574	3,450,531	1,778	5,148	8,474	16,948,000	20,398,531	42.984%
3	4,750,864	8,201,395	1,908	7,056	6,566	19,698,000	27,899,395	58.790%
4	6,363,083	14,564,478	1,833	8,889	4,733	18,932,000	33,496,478	70.584%
5	6,542,150	21,106,628	1,462	10,351	3,271	16,355,000	37,461,628	78.940%
6	5,858,455	26,965,083	1,082	11,433	2,189	13,134,000	40,099,083	84.498%
7	4,224,347	31,189,430	660	12,093	1,529	10,703,000	41,892,430	88.277%
8	3,471,203	34,660,633	466	12,559	1,063	8,504,000	43,164,633	90.957%
9	2,536,297	37,196,930	300	12,859	763	6,867,000	44,063,930	92.852%
10	2,151,968	39,348,898	228	13,087	535	5,350,000	44,698,898	94.190%
11	1,488,587	40,837,485	142	13,229	393	4,323,000	45,160,485	95.163%
12	1,273,090	42,110,575	111	13,340	282	3,384,000	45,494,575	95.867%
13	724,086	42,834,661	58	13,398	224	2,912,000	45,746,661	96.398%
14	637,861	43,472,522	47	13,445	177	2,478,000	45,950,522	96.828%
15	595,958	44,068,480	42	13,487	135	2,025,000	46,093,480	97.129%
16	341,710	44,410,190	22	13,509	113	1,808,000	46,218,190	97.392%
17	345,190	44,755,380	22	13,531	91	1,547,000	46,302,380	97.569%
18	382,500	45,137,880	22	13,553	69	1,242,000	46,379,880	97.733%
19	128,820	45,266,700	7	13,560	62	1,178,000	46,444,700	97.869%
20	77,854	45,344,554	4	13,564	58	1,160,000	46,504,554	97.995%
21	204,540	45,549,094	10	13,574	48	1,008,000	46,557,094	98.106%
22	21,030	45,570,124	1	13,575	47	1,034,000	46,604,124	98.205%
23	112,450	45,682,574	5	13,580	42	966,000	46,648,574	98.299%
24	70,300	45,752,874	3	13,583	39	936,000	46,688,874	98.384%
25	98,135	45,851,009	4	13,587	35	875,000	46,726,009	98.462%
26	51,200	45,902,209	2	13,589	33	858,000	46,760,209	98.534%
27	53,750	45,955,959	2	13,591	31	837,000	46,792,959	98.603%
28	137,110	46,093,069	5	13,596	26	728,000	46,821,069	98.662%
29	114,473	46,207,542	4	13,600	22	638,000	46,845,542	98.714%
30	88,500	46,296,042	3	13,603	19	570,000	46,866,042	98.757%
31	30,250	46,326,292	1	13,604	18	558,000	46,884,292	98.796%
32	0	46,326,292	0	13,604	18	576,000	46,902,292	98.833%
33	0	46,326,292	0	13,604	18	594,000	46,920,292	98.871%
34	0	46,326,292	0	13,604	18	612,000	46,938,292	98.909%
35	0	46,326,292	0	13,604	18	630,000	46,956,292	98.947%
36	0	46,326,292	0	13,604	18	648,000	46,974,292	98.985%
37	36,550	46,362,842	1	13,605	17	629,000	46,991,842	99.022%
38	74,113	46,436,955	2	13,607	15	570,000	47,006,955	99.054%
39	0	46,436,955	0	13,607	15	585,000	47,021,955	99.086%
40	0	46,436,955	0	13,607	15	600,000	47,036,955	99.117%
41	40,026	46,476,981	1	13,608	14	574,000	47,050,981	99.147%
42	0	46,476,981	0	13,608	14	588,000	47,064,981	99.176%
43	42,730	46,519,711	1	13,609	13	559,000	47,078,711	99.205%
44	0	46,519,711	0	13,609	13	572,000	47,091,711	99.233%
45	44,470	46,564,181	1	13,610	12	540,000	47,104,181	99.259%
47	92,100	46,656,281	2	13,612	10	470,000	47,126,281	99.305%
48	47,270	46,703,551	1	13,613	9	432,000	47,135,551	99.325%
50	49,580	46,753,131	1	13,614	8	400,000	47,153,131	99.362%
61	60,644	46,813,775	1	13,615	7	427,000	47,240,775	99.547%
64	63,950	46,877,725	1	13,616	6	384,000	47,261,725	99.591%
65	0	46,877,725	0	13,616	6	390,000	47,267,725	99.604%
70	69,742	46,947,467	1	13,617	5	350,000	47,297,467	99.666%
77	76,700	47,024,167	1	13,618	4	308,000	47,332,167	99.739%
81	80,540	47,104,707	1	13,619	3	243,000	47,347,707	99.772%
86	85,480	47,190,187	1	13,620	2	172,000	47,362,187	99.803%
98	97,550	47,287,737	1	13,621	1	98,000	47,385,737	99.852%
99	0	47,287,737	0	13,621	1	99,000	47,386,737	99.854%
169	168,130	47,455,867	1	13,622	0	0	47,455,867	100.000%
240	0	47,455,867	0	13,622	0	0	47,455,867	100.000%
	47,455,867							

Consolidated Factor Analysis  
 General Service – 5/8" x 3/4"

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year: 12/31/12

Florida Public Service Commission

Exhibit B (Jun. to Dec. 2012)  
 Page 4(b) of 8 (Added)  
 Preparer: Larry P. King, Treasurer  
 Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	38	38	86	0	0	0.0%
1	15,880	15,880	44	82	42	42,000	57,880	39.3%
2	26,605	42,485	18	100	24	48,000	90,485	61.5%
3	30,277	72,762	13	113	11	33,000	105,762	71.9%
4	3,840	76,602	1	114	10	40,000	116,602	79.2%
5	17,020	93,622	4	118	6	30,000	123,622	84.0%
6	5,952	99,574	1	119	5	30,000	129,574	88.0%
7	6,300	105,874	1	120	4	28,000	133,874	91.0%
8	14,740	120,614	2	122	2	16,000	136,614	92.8%
9	8,450	129,064	1	123	1	9,000	138,064	93.8%
10	0	129,064	0	123	1	10,000	139,064	94.5%
11	0	129,064	0	123	1	11,000	140,064	95.2%
12	0	129,064	0	123	1	12,000	141,064	95.9%
13	0	129,064	0	123	1	13,000	142,064	96.5%
14	0	129,064	0	123	1	14,000	143,064	97.2%
15	0	129,064	0	123	1	15,000	144,064	97.9%
16	0	129,064	0	123	1	16,000	145,064	98.6%
17	0	129,064	0	123	1	17,000	146,064	99.3%
18	0	129,064	0	123	1	18,000	147,064	99.9%
19	18,100	147,164	1	124	0	0	147,164	100.0%
20	0	147,164	0	124	0	0	147,164	100.0%
21	0	147,164	0	124	0	0	147,164	100.0%
22	0	147,164	0	124	0	0	147,164	100.0%
23	0	147,164	0	124	0	0	147,164	100.0%
24	0	147,164	0	124	0	0	147,164	100.0%
25	0	147,164	0	124	0	0	147,164	100.0%
26	0	147,164	0	124	0	0	147,164	100.0%
27	0	147,164	0	124	0	0	147,164	100.0%
28	0	147,164	0	124	0	0	147,164	100.0%
29	0	147,164	0	124	0	0	147,164	100.0%
30	0	147,164	0	124	0	0	147,164	100.0%
31	0	147,164	0	124	0	0	147,164	100.0%
34	0	147,164	0	124	0	0	147,164	100.0%
36	0	147,164	0	124	0	0	147,164	100.0%
37	0	147,164	0	124	0	0	147,164	100.0%
39	0	147,164	0	124	0	0	147,164	100.0%
40	0	147,164	0	124	0	0	147,164	100.0%
45	0	147,164	0	124	0	0	147,164	100.0%
47	0	147,164	0	124	0	0	147,164	100.0%
49	0	147,164	0	124	0	0	147,164	100.0%
50	0	147,164	0	124	0	0	147,164	100.0%
51	0	147,164	0	124	0	0	147,164	100.0%
54	0	147,164	0	124	0	0	147,164	100.0%
55	0	147,164	0	124	0	0	147,164	100.0%
60	0	147,164	0	124	0	0	147,164	100.0%
65	0	147,164	0	124	0	0	147,164	100.0%
81	0	147,164	0	124	0	0	147,164	100.0%
118	0	147,164	0	124	0	0	147,164	100.0%
505	0	147,164	0	124	0	0	147,164	100.0%
	<u>147,164</u>							

Consolidated Factor Analysis  
General Service - 1"

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Exhibit B (Jun. to Dec. 2012)  
Page 5(b) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	1	1	91	0	0	0.0%
1	16,440	16,440	29	30	62	62,000	78,440	11.3%
2	13,990	30,430	10	40	52	104,000	134,430	19.3%
3	12,940	43,370	5	45	47	141,000	184,370	26.5%
4	22,070	65,440	6	51	41	164,000	229,440	32.9%
5	8,700	74,140	2	53	39	195,000	269,140	38.6%
6	16,570	90,710	3	56	36	216,000	306,710	44.0%
7	6,900	97,610	1	57	35	245,000	342,610	49.2%
8	22,550	120,160	3	60	32	256,000	376,160	54.0%
9	25,250	145,410	3	63	29	261,000	406,410	58.4%
10	9,100	154,510	1	64	28	280,000	434,510	62.4%
11	31,650	186,160	3	67	25	275,000	461,160	66.2%
12	23,700	209,860	2	69	23	276,000	485,860	69.8%
13	24,800	234,660	2	71	21	273,000	507,660	72.9%
14	0	234,660	0	71	21	294,000	528,660	75.9%
15	15,000	249,660	1	72	20	300,000	549,660	78.9%
16	15,833	265,493	1	73	19	304,000	569,493	81.8%
17	0	265,493	0	73	19	323,000	588,493	84.5%
18	52,638	318,131	3	76	16	288,000	606,131	87.0%
19	54,673	372,804	3	79	13	247,000	619,804	89.0%
20	19,340	392,144	1	80	12	240,000	632,144	90.8%
21	40,580	432,724	2	82	10	210,000	642,724	92.3%
22	85,703	518,427	4	86	6	132,000	650,427	93.4%
23	22,070	540,497	1	87	5	115,000	655,497	94.1%
24	23,750	564,247	1	88	4	96,000	660,247	94.8%
25	0	564,247	0	88	4	100,000	664,247	95.4%
26	0	564,247	0	88	4	104,000	668,247	96.0%
27	52,700	616,947	2	90	2	54,000	670,947	96.3%
28	0	616,947	0	90	2	56,000	672,947	96.6%
29	0	616,947	0	90	2	58,000	674,947	96.9%
30	0	616,947	0	90	2	60,000	676,947	97.2%
31	0	616,947	0	90	2	62,000	678,947	97.5%
34	0	616,947	0	90	2	68,000	684,947	98.4%
36	0	616,947	0	90	2	72,000	688,947	98.9%
37	0	616,947	0	90	2	74,000	690,947	99.2%
39	0	616,947	0	90	2	78,000	694,947	99.8%
40	79,451	696,398	2	92	0	0	696,398	100.0%
45	0	696,398	0	92	0	0	696,398	100.0%
47	0	696,398	0	92	0	0	696,398	100.0%
49	0	696,398	0	92	0	0	696,398	100.0%
50	0	696,398	0	92	0	0	696,398	100.0%
51	0	696,398	0	92	0	0	696,398	100.0%
54	0	696,398	0	92	0	0	696,398	100.0%
55	0	696,398	0	92	0	0	696,398	100.0%
60	0	696,398	0	92	0	0	696,398	100.0%
65	0	696,398	0	92	0	0	696,398	100.0%
81	0	696,398	0	92	0	0	696,398	100.0%
118	0	696,398	0	92	0	0	696,398	100.0%
505	0	696,398	0	92	0	0	696,398	100.0%
	<u>696,398</u>							

Consolidated Factor Analysis  
General Service - 1 1/2"

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Florida Public Service Commission

Exhibit B (Jun. to Dec. 2012)  
Page 6(b) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	0	0	7	0	0	0.0%
1	0	0	0	0	7	7,000	7,000	8.1%
2	0	0	0	0	7	14,000	14,000	16.2%
3	0	0	0	0	7	21,000	21,000	24.4%
4	0	0	0	0	7	28,000	28,000	32.5%
5	0	0	0	0	7	35,000	35,000	40.6%
6	5,300	5,300	1	1	6	36,000	41,300	47.9%
7	0	5,300	0	1	6	42,000	47,300	54.9%
8	15,120	20,420	2	3	4	32,000	52,420	60.8%
9	0	20,420	0	3	4	36,000	56,420	65.5%
10	0	20,420	0	3	4	40,000	60,420	70.1%
11	0	20,420	0	3	4	44,000	64,420	74.7%
12	0	20,420	0	3	4	48,000	68,420	79.4%
13	0	20,420	0	3	4	52,000	72,420	84.0%
14	13,600	34,020	1	4	3	42,000	76,020	88.2%
15	14,540	48,560	1	5	2	30,000	78,560	91.1%
16	15,870	64,430	1	6	1	16,000	80,430	93.3%
17	0	64,430	0	6	1	17,000	81,430	94.5%
18	0	64,430	0	6	1	18,000	82,430	95.6%
19	0	64,430	0	6	1	19,000	83,430	96.8%
20	0	64,430	0	6	1	20,000	84,430	97.9%
21	0	64,430	0	6	1	21,000	85,430	99.1%
22	21,770	86,200	1	7	0	0	86,200	100.0%
23	0	86,200	0	7	0	0	86,200	100.0%
24	0	86,200	0	7	0	0	86,200	100.0%
25	0	86,200	0	7	0	0	86,200	100.0%
26	0	86,200	0	7	0	0	86,200	100.0%
27	0	86,200	0	7	0	0	86,200	100.0%
28	0	86,200	0	7	0	0	86,200	100.0%
29	0	86,200	0	7	0	0	86,200	100.0%
30	0	86,200	0	7	0	0	86,200	100.0%
31	0	86,200	0	7	0	0	86,200	100.0%
34	0	86,200	0	7	0	0	86,200	100.0%
36	0	86,200	0	7	0	0	86,200	100.0%
37	0	86,200	0	7	0	0	86,200	100.0%
39	0	86,200	0	7	0	0	86,200	100.0%
40	0	86,200	0	7	0	0	86,200	100.0%
45	0	86,200	0	7	0	0	86,200	100.0%
47	0	86,200	0	7	0	0	86,200	100.0%
49	0	86,200	0	7	0	0	86,200	100.0%
50	0	86,200	0	7	0	0	86,200	100.0%
51	0	86,200	0	7	0	0	86,200	100.0%
54	0	86,200	0	7	0	0	86,200	100.0%
55	0	86,200	0	7	0	0	86,200	100.0%
60	0	86,200	0	7	0	0	86,200	100.0%
65	0	86,200	0	7	0	0	86,200	100.0%
81	0	86,200	0	7	0	0	86,200	100.0%
118	0	86,200	0	7	0	0	86,200	100.0%
505	0	86,200	0	7	0	0	86,200	100.0%
	<u>86,200</u>							

Consolidated Factor Analysis  
General Service – 2”

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Florida Public Service Commission

Exhibit B (Jun. to Dec. 2012)  
Page 7(b) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	4	4	45	0	0	0.0%
1	5,910	5,910	28	32	17	17,000	22,910	4.8%
2	1,310	7,220	1	33	16	32,000	39,220	8.2%
3	2,300	9,520	1	34	15	45,000	54,520	11.4%
4	0	9,520	0	34	15	60,000	69,520	14.5%
5	4,360	13,880	1	35	14	70,000	83,880	17.5%
6	0	13,880	0	35	14	84,000	97,880	20.4%
7	0	13,880	0	35	14	98,000	111,880	23.3%
8	7,900	21,780	1	36	13	104,000	125,780	26.2%
9	0	21,780	0	36	13	117,000	138,780	28.9%
10	9,500	31,280	1	37	12	120,000	151,280	31.5%
11	20,600	51,880	2	39	10	110,000	161,880	33.7%
12	0	51,880	0	39	10	120,000	171,880	35.8%
13	12,600	64,480	1	40	9	117,000	181,480	37.8%
14	0	64,480	0	40	9	126,000	190,480	39.7%
15	14,300	78,780	1	41	8	120,000	198,780	41.4%
16	0	78,780	0	41	8	128,000	206,780	43.1%
17	0	78,780	0	41	8	136,000	214,780	44.8%
18	17,300	96,080	1	42	7	126,000	222,080	46.3%
19	0	96,080	0	42	7	133,000	229,080	47.7%
20	0	96,080	0	42	7	140,000	236,080	49.2%
21	0	96,080	0	42	7	147,000	243,080	50.7%
22	0	96,080	0	42	7	154,000	250,080	52.1%
23	0	96,080	0	42	7	161,000	257,080	53.6%
24	0	96,080	0	42	7	168,000	264,080	55.0%
25	0	96,080	0	42	7	175,000	271,080	56.5%
26	0	96,080	0	42	7	182,000	278,080	58.0%
27	0	96,080	0	42	7	189,000	285,080	59.4%
28	0	96,080	0	42	7	196,000	292,080	60.9%
29	0	96,080	0	42	7	203,000	299,080	62.3%
30	0	96,080	0	42	7	210,000	306,080	63.8%
31	0	96,080	0	42	7	217,000	313,080	65.2%
34	0	96,080	0	42	7	238,000	334,080	69.6%
36	0	96,080	0	42	7	252,000	348,080	72.5%
37	36,190	132,270	1	43	6	222,000	354,270	73.8%
39	0	132,270	0	43	6	234,000	366,270	76.3%
40	0	132,270	0	43	6	240,000	372,270	77.6%
45	0	132,270	0	43	6	270,000	402,270	83.8%
47	0	132,270	0	43	6	282,000	414,270	86.3%
49	0	132,270	0	43	6	294,000	426,270	88.8%
50	100,240	232,510	2	45	4	200,000	432,510	90.1%
50	0	232,510	0	45	4	200,000	432,510	90.1%
54	53,030	285,540	1	46	3	162,000	447,540	93.3%
55	54,210	339,750	1	47	2	110,000	449,750	93.7%
60	59,820	399,570	1	48	1	60,000	459,570	95.8%
65	0	399,570	0	48	1	65,000	464,570	96.8%
81	80,290	479,860	1	49	0	0	479,860	100.0%
118	0	479,860	0	49	0	0	479,860	100.0%
505	0	479,860	0	49	0	0	479,860	100.0%
	<u>479,860</u>							

Consolidated Factor Analysis  
General Service – All Customers

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/12

Florida Public Service Commission

Exhibit B (Jun. to Dec. 2012)  
Page 8(b) of 8 (Added)  
Preparer: Larry P. King, Treasurer  
Supporting Schedule for E-14

Dec-99	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
1	0	0	43	43	229	229,000	229,000	47.7%
2	38,230	38,230	101	144	128	256,000	294,230	61.3%
3	41,905	80,135	29	173	99	297,000	377,135	78.6%
4	45,517	125,652	19	192	80	320,000	445,652	92.9%
5	25,910	151,562	7	199	73	365,000	516,562	107.6%
6	30,080	181,642	7	206	66	396,000	577,642	120.4%
7	27,822	209,464	5	211	61	427,000	636,464	132.6%
8	13,200	222,664	2	213	59	472,000	694,664	144.8%
9	60,310	282,974	8	221	51	459,000	741,974	154.6%
10	33,700	316,674	4	225	47	470,000	786,674	163.9%
11	18,600	335,274	2	227	45	495,000	830,274	173.0%
12	52,250	387,524	5	232	40	480,000	867,524	180.8%
13	23,700	411,224	2	234	38	494,000	905,224	188.6%
14	37,400	448,624	3	237	35	490,000	938,624	195.6%
15	13,600	462,224	1	238	34	510,000	972,224	202.6%
16	43,840	506,064	3	241	31	496,000	1,002,064	208.8%
17	31,703	537,767	2	243	29	493,000	1,030,767	214.8%
18	0	537,767	0	243	29	522,000	1,059,767	220.8%
19	69,938	607,705	4	247	25	475,000	1,082,705	225.6%
20	72,773	680,478	4	251	21	420,000	1,100,478	229.3%
21	19,340	699,818	1	252	20	420,000	1,119,818	233.4%
21	40,580	740,398	2	254	18	378,000	1,118,398	233.1%
22	107,473	847,871	5	259	13	286,000	1,133,871	236.3%
23	22,070	869,941	1	260	12	276,000	1,145,941	238.8%
24	23,750	893,691	1	261	11	264,000	1,157,691	241.3%
25	0	893,691	0	261	11	275,000	1,168,691	243.5%
26	0	893,691	0	261	11	286,000	1,179,691	245.8%
27	52,700	946,391	2	263	9	243,000	1,189,391	247.9%
28	0	946,391	0	263	9	252,000	1,198,391	249.7%
29	0	946,391	0	263	9	261,000	1,207,391	251.6%
30	0	946,391	0	263	9	270,000	1,216,391	253.5%
31	0	946,391	0	263	9	279,000	1,225,391	255.4%
34	0	946,391	0	263	9	306,000	1,252,391	261.0%
36	0	946,391	0	263	9	324,000	1,270,391	264.7%
37	36,190	982,581	1	264	8	296,000	1,278,581	266.4%
39	0	982,581	0	264	8	312,000	1,294,581	269.8%
40	79,451	1,062,032	2	266	6	240,000	1,302,032	271.3%
45	0	1,062,032	0	266	6	270,000	1,332,032	277.6%
47	0	1,062,032	0	266	6	282,000	1,344,032	280.1%
49	0	1,062,032	0	266	6	294,000	1,356,032	282.6%
50	100,240	1,162,272	2	268	4	200,000	1,362,272	283.9%
50	0	1,162,272	0	268	4	200,000	1,362,272	283.9%
54	53,030	1,215,302	1	269	3	162,000	1,377,302	287.0%
55	54,210	1,269,512	1	270	2	110,000	1,379,512	287.5%
60	59,820	1,329,332	1	271	1	60,000	1,389,332	289.5%
65	0	1,329,332	0	271	1	65,000	1,394,332	290.6%
81	80,290	1,409,622	1	272	0	0	1,409,622	293.8%
118	0	1,409,622	0	272	0	0	1,409,622	293.8%
505	0	1,409,622	0	272	0	0	1,409,622	293.8%
	<u>1,409,622</u>							