

CLASS B
WATER AND/OR WASTEWATER UTILITIES

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

OF

PLACID LAKES UTILITIES, INC.

Exact Legal Name of Utility
Docket No.: 130025-WU

**VOLUME II
(Billing Analysis)**



COM _____
AFD I
APA _____
ECO _____
ENG _____
GCL _____
IDM _____
TEL _____
CLK _____

FOR THE YEAR ENDING

Test Year Ended: December 31, 2012

DOCUMENT NUMBER-DATE

02141 APR 24 2012

FPSC-COMMISSION CLERK

Placid Lakes Utilities, Inc.

Docket No. 130025-WU

Application to Increase Rates and Charges
For a "Class B" Utility
in
Highlands County, Florida

VOLUME II

Containing

Billing Analysis

For the Test Year Ended
December 31, 2012

DOCUMENT NUMBER-DATE

02141 APR 24 2013

FPSC-COMMISSION CLERK

Placid Lakes Utilities, Inc.

Billing Analysis

Contents

| | | |
|---|-----------|--------------|
| Monthly Usage Summary by Class & Meter Size | Exhibit A | Pages 1 – 2 |
| Consolidated Factor Analysis | Exhibit B | Pages 3 – 10 |

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
 Page 1 of 2
 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 |
| 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 |
| Annual | 23,052 | 82,812,343 | 327 | 1,777,097 | 0 | 0 | 0 | 0 | 23,379 | 84,589,440 |

| 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 |
| 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 |
| Annual | 209 | 301,018 | 148 | 1,246,978 | 12 | 670,970 | 84 | 897,370 | 453 | 3,116,336 |

| 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 |
| 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 |
| Annual | 23,261 | 83,113,361 | 475 | 3,024,075 | 12 | 670,970 | 84 | 897,370 | 23,832 | 87,705,776 |

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
 Page 2 of 2
 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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
Page 1 of 8
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 | 2,411 | 2,411 | 20,641 | 0 | 0 | 0.000% |
| 1 | 1,201,834 | 1,201,834 | 2,845 | 5,256 | 17,796 | 17,796,000 | 18,997,834 | 22.941% |
| 2 | 4,500,282 | 5,702,116 | 2,988 | 8,244 | 14,808 | 29,616,000 | 35,318,116 | 42.648% |
| 3 | 8,257,051 | 13,959,167 | 3,301 | 11,545 | 11,507 | 34,521,000 | 48,480,167 | 58.542% |
| 4 | 10,738,802 | 24,697,969 | 3,093 | 14,638 | 8,414 | 33,656,000 | 58,353,969 | 70.465% |
| 5 | 11,561,559 | 36,259,528 | 2,585 | 17,223 | 5,829 | 29,145,000 | 65,404,528 | 78.979% |
| 6 | 10,494,179 | 46,753,707 | 1,931 | 19,154 | 3,898 | 23,388,000 | 70,141,707 | 84.700% |
| 7 | 7,594,691 | 54,348,398 | 1,181 | 20,335 | 2,717 | 19,019,000 | 73,367,398 | 88.595% |
| 8 | 6,198,122 | 60,546,520 | 833 | 21,168 | 1,884 | 15,072,000 | 75,618,520 | 91.313% |
| 9 | 4,472,696 | 65,019,216 | 529 | 21,697 | 1,355 | 12,195,000 | 77,214,216 | 93.240% |
| 10 | 3,839,942 | 68,859,158 | 407 | 22,104 | 948 | 9,480,000 | 78,339,158 | 94.598% |
| 11 | 2,619,752 | 71,478,910 | 251 | 22,355 | 697 | 7,667,000 | 79,145,910 | 95.573% |
| 12 | 2,167,462 | 73,646,372 | 190 | 22,545 | 507 | 6,084,000 | 79,730,372 | 96.278% |
| 13 | 1,436,825 | 75,083,197 | 115 | 22,660 | 392 | 5,096,000 | 80,179,197 | 96.820% |
| 14 | 1,136,342 | 76,219,539 | 84 | 22,744 | 308 | 4,312,000 | 80,531,539 | 97.246% |
| 15 | 915,527 | 77,135,066 | 64 | 22,808 | 244 | 3,660,000 | 80,795,066 | 97.564% |
| 16 | 666,933 | 77,801,999 | 43 | 22,851 | 201 | 3,216,000 | 81,017,999 | 97.833% |
| 17 | 690,134 | 78,492,133 | 43 | 22,894 | 158 | 2,686,000 | 81,178,133 | 98.027% |
| 18 | 575,190 | 79,067,323 | 33 | 22,927 | 125 | 2,250,000 | 81,317,323 | 98.195% |
| 19 | 315,234 | 79,382,557 | 17 | 22,944 | 108 | 2,052,000 | 81,434,557 | 98.336% |
| 20 | 252,794 | 79,635,351 | 13 | 22,957 | 95 | 1,900,000 | 81,535,351 | 98.458% |
| 21 | 349,659 | 79,985,010 | 17 | 22,974 | 78 | 1,638,000 | 81,623,010 | 98.564% |
| 22 | 127,590 | 80,112,600 | 6 | 22,980 | 72 | 1,584,000 | 81,696,600 | 98.653% |
| 23 | 157,296 | 80,269,896 | 7 | 22,987 | 65 | 1,495,000 | 81,764,896 | 98.735% |
| 24 | 93,750 | 80,363,646 | 4 | 22,991 | 61 | 1,464,000 | 81,827,646 | 98.811% |
| 25 | 146,735 | 80,510,381 | 6 | 22,997 | 55 | 1,375,000 | 81,885,381 | 98.881% |
| 26 | 127,230 | 80,637,611 | 5 | 23,002 | 50 | 1,300,000 | 81,937,611 | 98.944% |
| 27 | 159,870 | 80,797,481 | 6 | 23,008 | 44 | 1,188,000 | 81,985,481 | 99.002% |
| 28 | 164,710 | 80,962,191 | 6 | 23,014 | 38 | 1,064,000 | 82,026,191 | 99.051% |
| 29 | 143,033 | 81,105,224 | 5 | 23,019 | 33 | 957,000 | 82,062,224 | 99.094% |
| 30 | 88,500 | 81,193,724 | 3 | 23,022 | 30 | 900,000 | 82,093,724 | 99.132% |
| 31 | 90,900 | 81,284,624 | 3 | 23,025 | 27 | 837,000 | 82,121,624 | 99.166% |
| 32 | 31,810 | 81,316,434 | 1 | 23,026 | 26 | 832,000 | 82,148,434 | 99.198% |
| 33 | 0 | 81,316,434 | 0 | 23,026 | 26 | 858,000 | 82,174,434 | 99.230% |
| 34 | 33,750 | 81,350,184 | 1 | 23,027 | 25 | 850,000 | 82,200,184 | 99.261% |
| 35 | 0 | 81,350,184 | 0 | 23,027 | 25 | 875,000 | 82,225,184 | 99.291% |
| 36 | 141,720 | 81,491,904 | 4 | 23,031 | 21 | 756,000 | 82,247,904 | 99.318% |
| 37 | 73,020 | 81,564,924 | 2 | 23,033 | 19 | 703,000 | 82,267,924 | 99.343% |
| 38 | 111,513 | 81,676,437 | 3 | 23,036 | 16 | 608,000 | 82,284,437 | 99.363% |
| 39 | 0 | 81,676,437 | 0 | 23,036 | 16 | 624,000 | 82,300,437 | 99.382% |
| 40 | 0 | 81,676,437 | 0 | 23,036 | 16 | 640,000 | 82,316,437 | 99.401% |
| 41 | 40,026 | 81,716,463 | 1 | 23,037 | 15 | 615,000 | 82,331,463 | 99.419% |
| 42 | 0 | 81,716,463 | 0 | 23,037 | 15 | 630,000 | 82,346,463 | 99.437% |
| 43 | 42,730 | 81,759,193 | 1 | 23,038 | 14 | 602,000 | 82,361,193 | 99.455% |
| 44 | 0 | 81,759,193 | 0 | 23,038 | 14 | 616,000 | 82,375,193 | 99.472% |
| 45 | 44,470 | 81,803,663 | 1 | 23,039 | 13 | 585,000 | 82,388,663 | 99.488% |
| 47 | 46,550 | 81,850,213 | 1 | 23,040 | 12 | 564,000 | 82,414,213 | 99.519% |
| 48 | 47,270 | 81,897,483 | 1 | 23,041 | 11 | 528,000 | 82,425,483 | 99.533% |
| 50 | 49,580 | 81,947,063 | 1 | 23,042 | 10 | 500,000 | 82,447,063 | 99.559% |
| 61 | 60,644 | 82,007,707 | 1 | 23,043 | 9 | 549,000 | 82,556,707 | 99.691% |
| 64 | 63,950 | 82,071,657 | 1 | 23,044 | 8 | 512,000 | 82,583,657 | 99.724% |
| 65 | 64,394 | 82,136,051 | 1 | 23,045 | 7 | 455,000 | 82,591,051 | 99.733% |
| 70 | 69,742 | 82,205,793 | 1 | 23,046 | 6 | 420,000 | 82,625,793 | 99.775% |
| 77 | 76,700 | 82,282,493 | 1 | 23,047 | 5 | 385,000 | 82,667,493 | 99.825% |
| 81 | 80,540 | 82,363,033 | 1 | 23,048 | 4 | 324,000 | 82,687,033 | 99.849% |
| 86 | 85,480 | 82,448,513 | 1 | 23,049 | 3 | 258,000 | 82,706,513 | 99.872% |
| 98 | 97,550 | 82,546,063 | 1 | 23,050 | 2 | 196,000 | 82,742,063 | 99.915% |
| 99 | 98,150 | 82,644,213 | 1 | 23,051 | 1 | 99,000 | 82,743,213 | 99.917% |
| 169 | 168,130 | 82,812,343 | 1 | 23,052 | 0 | 0 | 82,812,343 | 100.000% |
| 240 | 0 | 82,812,343 | 0 | 23,052 | 0 | 0 | 82,812,343 | 100.000% |
| | | 82,812,343 | | | | | | |
| | | Year-End | Customers | 1,892.00 | | | | |
| | | Average | Customers | 1,921.00 | | | | |

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
Page 2 of 8
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 | 8 | 8 | 319 | 0 | 0 | 0.000% |
| 1 | 14,467 | 14,467 | 34 | 42 | 285 | 285,000 | 299,467 | 16.851% |
| 2 | 37,420 | 51,887 | 26 | 68 | 259 | 518,000 | 569,887 | 32.068% |
| 3 | 134,783 | 186,670 | 55 | 123 | 204 | 612,000 | 798,670 | 44.942% |
| 4 | 179,498 | 366,168 | 53 | 176 | 151 | 604,000 | 970,168 | 54.593% |
| 5 | 133,630 | 499,798 | 30 | 206 | 121 | 605,000 | 1,104,798 | 62.169% |
| 6 | 114,679 | 614,477 | 22 | 228 | 99 | 594,000 | 1,208,477 | 68.003% |
| 7 | 95,780 | 710,257 | 15 | 243 | 84 | 588,000 | 1,298,257 | 73.055% |
| 8 | 45,620 | 755,877 | 6 | 249 | 78 | 624,000 | 1,379,877 | 77.648% |
| 9 | 77,910 | 833,787 | 9 | 258 | 69 | 621,000 | 1,454,787 | 81.863% |
| 10 | 103,140 | 936,927 | 12 | 270 | 57 | 570,000 | 1,506,927 | 84.797% |
| 11 | 84,250 | 1,021,177 | 8 | 278 | 49 | 539,000 | 1,560,177 | 87.794% |
| 12 | 170,320 | 1,191,497 | 15 | 293 | 34 | 408,000 | 1,599,497 | 90.006% |
| 13 | 47,900 | 1,239,397 | 4 | 297 | 30 | 390,000 | 1,629,397 | 91.689% |
| 14 | 27,660 | 1,267,057 | 2 | 299 | 28 | 392,000 | 1,659,057 | 93.358% |
| 15 | 115,690 | 1,382,747 | 8 | 307 | 20 | 300,000 | 1,682,747 | 94.691% |
| 16 | 92,830 | 1,475,577 | 6 | 313 | 14 | 224,000 | 1,699,577 | 95.638% |
| 17 | 49,850 | 1,525,427 | 3 | 316 | 11 | 187,000 | 1,712,427 | 96.361% |
| 18 | 50,110 | 1,575,537 | 3 | 319 | 8 | 144,000 | 1,719,537 | 96.761% |
| 19 | 18,350 | 1,593,887 | 1 | 320 | 7 | 133,000 | 1,726,887 | 97.175% |
| 20 | 38,560 | 1,632,447 | 2 | 322 | 5 | 100,000 | 1,732,447 | 97.487% |
| 21 | 0 | 1,632,447 | 0 | 322 | 5 | 105,000 | 1,737,447 | 97.769% |
| 22 | 21,950 | 1,654,397 | 1 | 323 | 4 | 88,000 | 1,742,397 | 98.047% |
| 23 | 22,380 | 1,676,777 | 1 | 324 | 3 | 69,000 | 1,745,777 | 98.238% |
| 24 | 0 | 1,676,777 | 0 | 324 | 3 | 72,000 | 1,748,777 | 98.406% |
| 25 | 24,980 | 1,701,757 | 1 | 325 | 2 | 50,000 | 1,751,757 | 98.574% |
| 26 | 0 | 1,701,757 | 0 | 325 | 2 | 52,000 | 1,753,757 | 98.687% |
| 27 | 0 | 1,701,757 | 0 | 325 | 2 | 54,000 | 1,755,757 | 98.799% |
| 28 | 0 | 1,701,757 | 0 | 325 | 2 | 56,000 | 1,757,757 | 98.912% |
| 29 | 0 | 1,701,757 | 0 | 325 | 2 | 58,000 | 1,759,757 | 99.024% |
| 30 | 29,790 | 1,731,547 | 1 | 326 | 1 | 30,000 | 1,761,547 | 99.125% |
| 31 | 0 | 1,731,547 | 0 | 326 | 1 | 31,000 | 1,762,547 | 99.181% |
| 32 | 0 | 1,731,547 | 0 | 326 | 1 | 32,000 | 1,763,547 | 99.238% |
| 33 | 0 | 1,731,547 | 0 | 326 | 1 | 33,000 | 1,764,547 | 99.294% |
| 34 | 0 | 1,731,547 | 0 | 326 | 1 | 34,000 | 1,765,547 | 99.350% |
| 35 | 0 | 1,731,547 | 0 | 326 | 1 | 35,000 | 1,766,547 | 99.406% |
| 36 | 0 | 1,731,547 | 0 | 326 | 1 | 36,000 | 1,767,547 | 99.463% |
| 37 | 0 | 1,731,547 | 0 | 326 | 1 | 37,000 | 1,768,547 | 99.519% |
| 38 | 0 | 1,731,547 | 0 | 326 | 1 | 38,000 | 1,769,547 | 99.575% |
| 39 | 0 | 1,731,547 | 0 | 326 | 1 | 39,000 | 1,770,547 | 99.631% |
| 40 | 0 | 1,731,547 | 0 | 326 | 1 | 40,000 | 1,771,547 | 99.688% |
| 41 | 0 | 1,731,547 | 0 | 326 | 1 | 41,000 | 1,772,547 | 99.744% |
| 42 | 0 | 1,731,547 | 0 | 326 | 1 | 42,000 | 1,773,547 | 99.800% |
| 43 | 0 | 1,731,547 | 0 | 326 | 1 | 43,000 | 1,774,547 | 99.857% |
| 44 | 0 | 1,731,547 | 0 | 326 | 1 | 44,000 | 1,775,547 | 99.913% |
| 45 | 0 | 1,731,547 | 0 | 326 | 1 | 45,000 | 1,776,547 | 99.969% |
| 47 | 45,550 | 1,777,097 | 1 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 48 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 50 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 61 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 64 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 65 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 70 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 77 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 81 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 86 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 98 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 99 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 169 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| 240 | 0 | 1,777,097 | 0 | 327 | 0 | 0 | 1,777,097 | 100.000% |
| | <u>1,777,097</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
Page 3 of 8
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 | 2,419 | 2,419 | 20,960 | 0 | 0 | 0.000% |
| 1 | 1,216,301 | 1,216,301 | 2,879 | 5,298 | 18,081 | 18,081,000 | 19,297,301 | 22.813% |
| 2 | 4,537,702 | 5,754,003 | 3,014 | 8,312 | 15,067 | 30,134,000 | 35,888,003 | 42.426% |
| 3 | 8,391,834 | 14,145,837 | 3,356 | 11,668 | 11,711 | 35,133,000 | 49,278,837 | 58.256% |
| 4 | 10,918,300 | 25,064,137 | 3,146 | 14,814 | 8,565 | 34,260,000 | 59,324,137 | 70.132% |
| 5 | 11,695,189 | 36,759,326 | 2,615 | 17,429 | 5,950 | 29,750,000 | 66,509,326 | 78.626% |
| 6 | 10,608,858 | 47,368,184 | 1,953 | 19,382 | 3,997 | 23,982,000 | 71,350,184 | 84.349% |
| 7 | 7,690,471 | 55,058,655 | 1,196 | 20,578 | 2,801 | 19,607,000 | 74,665,655 | 88.268% |
| 8 | 6,243,742 | 61,302,397 | 839 | 21,417 | 1,962 | 15,696,000 | 76,998,397 | 91.026% |
| 9 | 4,550,606 | 65,853,003 | 538 | 21,955 | 1,424 | 12,816,000 | 78,669,003 | 93.001% |
| 10 | 3,943,082 | 69,796,085 | 419 | 22,374 | 1,005 | 10,050,000 | 79,846,085 | 94.392% |
| 11 | 2,704,002 | 72,500,087 | 259 | 22,633 | 746 | 8,206,000 | 80,706,087 | 95.409% |
| 12 | 2,337,782 | 74,837,869 | 205 | 22,838 | 541 | 6,492,000 | 81,329,869 | 96.147% |
| 13 | 1,484,725 | 76,322,594 | 119 | 22,957 | 422 | 5,486,000 | 81,808,594 | 96.713% |
| 14 | 1,164,002 | 77,486,596 | 86 | 23,043 | 336 | 4,704,000 | 82,190,596 | 97.164% |
| 15 | 1,031,217 | 78,517,813 | 72 | 23,115 | 264 | 3,960,000 | 82,477,813 | 97.504% |
| 16 | 759,763 | 79,277,576 | 49 | 23,164 | 215 | 3,440,000 | 82,717,576 | 97.787% |
| 17 | 739,984 | 80,017,560 | 46 | 23,210 | 169 | 2,873,000 | 82,890,560 | 97.992% |
| 18 | 625,300 | 80,642,860 | 36 | 23,246 | 133 | 2,394,000 | 83,036,860 | 98.165% |
| 19 | 333,584 | 80,976,444 | 18 | 23,264 | 115 | 2,185,000 | 83,161,444 | 98.312% |
| 20 | 291,354 | 81,267,798 | 15 | 23,279 | 100 | 2,000,000 | 83,267,798 | 98.438% |
| 21 | 349,659 | 81,617,457 | 17 | 23,296 | 83 | 1,743,000 | 83,360,457 | 98.547% |
| 22 | 149,540 | 81,766,997 | 7 | 23,303 | 76 | 1,672,000 | 83,438,997 | 98.640% |
| 23 | 179,676 | 81,946,673 | 8 | 23,311 | 68 | 1,564,000 | 83,510,673 | 98.725% |
| 24 | 93,750 | 82,040,423 | 4 | 23,315 | 64 | 1,536,000 | 83,576,423 | 98.802% |
| 25 | 171,715 | 82,212,138 | 7 | 23,322 | 57 | 1,425,000 | 83,637,138 | 98.874% |
| 26 | 127,230 | 82,339,368 | 5 | 23,327 | 52 | 1,352,000 | 83,691,368 | 98.938% |
| 27 | 159,870 | 82,499,238 | 6 | 23,333 | 46 | 1,242,000 | 83,741,238 | 98.997% |
| 28 | 164,710 | 82,663,948 | 6 | 23,339 | 40 | 1,120,000 | 83,783,948 | 99.048% |
| 29 | 143,033 | 82,806,981 | 5 | 23,344 | 35 | 1,015,000 | 83,821,981 | 99.093% |
| 30 | 118,290 | 82,925,271 | 4 | 23,348 | 31 | 930,000 | 83,855,271 | 99.132% |
| 31 | 90,900 | 83,016,171 | 3 | 23,351 | 28 | 868,000 | 83,884,171 | 99.166% |
| 32 | 31,810 | 83,047,981 | 1 | 23,352 | 27 | 864,000 | 83,911,981 | 99.199% |
| 33 | 0 | 83,047,981 | 0 | 23,352 | 27 | 891,000 | 83,938,981 | 99.231% |
| 34 | 33,750 | 83,081,731 | 1 | 23,353 | 26 | 884,000 | 83,965,731 | 99.263% |
| 35 | 0 | 83,081,731 | 0 | 23,353 | 26 | 910,000 | 83,991,731 | 99.293% |
| 36 | 141,720 | 83,223,451 | 4 | 23,357 | 22 | 792,000 | 84,015,451 | 99.321% |
| 37 | 73,020 | 83,296,471 | 2 | 23,359 | 20 | 740,000 | 84,036,471 | 99.346% |
| 38 | 111,513 | 83,407,984 | 3 | 23,362 | 17 | 646,000 | 84,053,984 | 99.367% |
| 39 | 0 | 83,407,984 | 0 | 23,362 | 17 | 663,000 | 84,070,984 | 99.387% |
| 40 | 0 | 83,407,984 | 0 | 23,362 | 17 | 680,000 | 84,087,984 | 99.407% |
| 41 | 40,026 | 83,448,010 | 1 | 23,363 | 16 | 656,000 | 84,104,010 | 99.426% |
| 42 | 0 | 83,448,010 | 0 | 23,363 | 16 | 672,000 | 84,120,010 | 99.445% |
| 43 | 42,730 | 83,490,740 | 1 | 23,364 | 15 | 645,000 | 84,135,740 | 99.464% |
| 44 | 0 | 83,490,740 | 0 | 23,364 | 15 | 660,000 | 84,150,740 | 99.481% |
| 45 | 44,470 | 83,535,210 | 1 | 23,365 | 14 | 630,000 | 84,165,210 | 99.498% |
| 47 | 92,100 | 83,627,310 | 2 | 23,367 | 12 | 564,000 | 84,191,310 | 99.529% |
| 48 | 47,270 | 83,674,580 | 1 | 23,368 | 11 | 528,000 | 84,202,580 | 99.543% |
| 50 | 49,580 | 83,724,160 | 1 | 23,369 | 10 | 500,000 | 84,224,160 | 99.568% |
| 61 | 60,644 | 83,784,804 | 1 | 23,370 | 9 | 549,000 | 84,333,804 | 99.698% |
| 64 | 63,950 | 83,848,754 | 1 | 23,371 | 8 | 512,000 | 84,360,754 | 99.730% |
| 65 | 64,394 | 83,913,148 | 1 | 23,372 | 7 | 455,000 | 84,368,148 | 99.738% |
| 70 | 69,742 | 83,982,890 | 1 | 23,373 | 6 | 420,000 | 84,402,890 | 99.779% |
| 77 | 76,700 | 84,059,590 | 1 | 23,374 | 5 | 385,000 | 84,444,590 | 99.829% |
| 81 | 80,540 | 84,140,130 | 1 | 23,375 | 4 | 324,000 | 84,464,130 | 99.852% |
| 86 | 85,480 | 84,225,610 | 1 | 23,376 | 3 | 258,000 | 84,483,610 | 99.875% |
| 98 | 97,550 | 84,323,160 | 1 | 23,377 | 2 | 196,000 | 84,519,160 | 99.917% |
| 99 | 98,150 | 84,421,310 | 1 | 23,378 | 1 | 99,000 | 84,520,310 | 99.918% |
| 169 | 168,130 | 84,589,440 | 1 | 23,379 | 0 | 0 | 84,589,440 | 100.000% |
| 240 | 0 | 84,589,440 | 0 | 23,379 | 0 | 0 | 84,589,440 | 100.000% |
| | <u>84,589,440</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
 Page 4 of 8
 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 | 57 | 57 | 152 | 0 | 0 | 0.0% |
| 1 | 28,710 | 28,710 | 80 | 137 | 72 | 72,000 | 100,710 | 33.5% |
| 2 | 36,436 | 65,146 | 25 | 162 | 47 | 94,000 | 159,146 | 52.9% |
| 3 | 49,437 | 114,583 | 21 | 183 | 26 | 78,000 | 192,583 | 64.0% |
| 4 | 21,800 | 136,383 | 6 | 189 | 20 | 80,000 | 216,383 | 71.9% |
| 5 | 30,500 | 166,883 | 7 | 196 | 13 | 65,000 | 231,883 | 77.0% |
| 6 | 5,952 | 172,835 | 1 | 197 | 12 | 72,000 | 244,835 | 81.3% |
| 7 | 13,200 | 186,035 | 2 | 199 | 10 | 70,000 | 256,035 | 85.1% |
| 8 | 37,630 | 223,665 | 5 | 204 | 5 | 40,000 | 263,665 | 87.6% |
| 9 | 8,450 | 232,115 | 1 | 205 | 4 | 36,000 | 268,115 | 89.1% |
| 10 | 0 | 232,115 | 0 | 205 | 4 | 40,000 | 272,115 | 90.4% |
| 11 | 0 | 232,115 | 0 | 205 | 4 | 44,000 | 276,115 | 91.7% |
| 12 | 0 | 232,115 | 0 | 205 | 4 | 48,000 | 280,115 | 93.1% |
| 13 | 12,649 | 244,764 | 1 | 206 | 3 | 39,000 | 283,764 | 94.3% |
| 14 | 0 | 244,764 | 0 | 206 | 3 | 42,000 | 286,764 | 95.3% |
| 15 | 0 | 244,764 | 0 | 206 | 3 | 45,000 | 289,764 | 96.3% |
| 16 | 15,095 | 259,859 | 1 | 207 | 2 | 32,000 | 291,859 | 97.0% |
| 17 | 0 | 259,859 | 0 | 207 | 2 | 34,000 | 293,859 | 97.6% |
| 18 | 0 | 259,859 | 0 | 207 | 2 | 36,000 | 295,859 | 98.3% |
| 19 | 18,100 | 277,959 | 1 | 208 | 1 | 19,000 | 296,959 | 98.7% |
| 20 | 0 | 277,959 | 0 | 208 | 1 | 20,000 | 297,959 | 99.0% |
| 21 | 0 | 277,959 | 0 | 208 | 1 | 21,000 | 298,959 | 99.3% |
| 22 | 0 | 277,959 | 0 | 208 | 1 | 22,000 | 299,959 | 99.6% |
| 23 | 0 | 277,959 | 0 | 208 | 1 | 23,000 | 300,959 | 100.0% |
| 24 | 23,059 | 301,018 | 1 | 209 | 0 | 0 | 301,018 | 100.0% |
| 25 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 26 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 27 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 28 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 29 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 30 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 31 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 34 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 36 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 37 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 39 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 40 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 45 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 47 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 49 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 50 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 51 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 54 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 55 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 60 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 65 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 81 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 118 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| 505 | 0 | 301,018 | 0 | 209 | 0 | 0 | 301,018 | 100.0% |
| | <u>301,018</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
Page 5 of 8
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 | 147 | 0 | 0 | 0.0% |
| 1 | 24,330 | 24,330 | 51 | 52 | 96 | 96,000 | 120,330 | 9.6% |
| 2 | 16,290 | 40,620 | 12 | 64 | 84 | 168,000 | 208,620 | 16.7% |
| 3 | 24,040 | 64,660 | 9 | 73 | 75 | 225,000 | 289,660 | 23.2% |
| 4 | 41,520 | 106,180 | 12 | 85 | 63 | 252,000 | 358,180 | 28.7% |
| 5 | 18,420 | 124,600 | 4 | 89 | 59 | 295,000 | 419,600 | 33.6% |
| 6 | 22,170 | 146,770 | 4 | 93 | 55 | 330,000 | 476,770 | 38.2% |
| 7 | 19,800 | 166,570 | 3 | 96 | 52 | 364,000 | 530,570 | 42.5% |
| 8 | 29,800 | 196,370 | 4 | 100 | 48 | 384,000 | 580,370 | 46.5% |
| 9 | 25,250 | 221,620 | 3 | 103 | 45 | 405,000 | 626,620 | 50.3% |
| 10 | 9,100 | 230,720 | 1 | 104 | 44 | 440,000 | 670,720 | 53.8% |
| 11 | 42,100 | 272,820 | 4 | 108 | 40 | 440,000 | 712,820 | 57.2% |
| 12 | 23,700 | 296,520 | 2 | 110 | 38 | 456,000 | 752,520 | 60.3% |
| 13 | 24,800 | 321,320 | 2 | 112 | 36 | 468,000 | 789,320 | 63.3% |
| 14 | 0 | 321,320 | 0 | 112 | 36 | 504,000 | 825,320 | 66.2% |
| 15 | 29,450 | 350,770 | 2 | 114 | 34 | 510,000 | 860,770 | 69.0% |
| 16 | 15,833 | 366,603 | 1 | 115 | 33 | 528,000 | 894,603 | 71.7% |
| 17 | 0 | 366,603 | 0 | 115 | 33 | 561,000 | 927,603 | 74.4% |
| 18 | 70,588 | 437,191 | 4 | 119 | 29 | 522,000 | 959,191 | 76.9% |
| 19 | 54,673 | 491,864 | 3 | 122 | 26 | 494,000 | 985,864 | 79.1% |
| 20 | 19,340 | 511,204 | 1 | 123 | 25 | 500,000 | 1,011,204 | 81.1% |
| 21 | 40,580 | 551,784 | 2 | 125 | 23 | 483,000 | 1,034,784 | 83.0% |
| 22 | 107,103 | 658,887 | 5 | 130 | 18 | 396,000 | 1,054,887 | 84.6% |
| 23 | 44,590 | 703,477 | 2 | 132 | 16 | 368,000 | 1,071,477 | 85.9% |
| 24 | 47,600 | 751,077 | 2 | 134 | 14 | 336,000 | 1,087,077 | 87.2% |
| 25 | 0 | 751,077 | 0 | 134 | 14 | 350,000 | 1,101,077 | 88.3% |
| 26 | 0 | 751,077 | 0 | 134 | 14 | 364,000 | 1,115,077 | 89.4% |
| 27 | 79,310 | 830,387 | 3 | 137 | 11 | 297,000 | 1,127,387 | 90.4% |
| 28 | 0 | 830,387 | 0 | 137 | 11 | 308,000 | 1,138,387 | 91.3% |
| 29 | 28,080 | 858,467 | 1 | 138 | 10 | 290,000 | 1,148,467 | 92.1% |
| 30 | 0 | 858,467 | 0 | 138 | 10 | 300,000 | 1,158,467 | 92.9% |
| 31 | 30,980 | 889,447 | 1 | 139 | 9 | 279,000 | 1,168,447 | 93.7% |
| 34 | 0 | 889,447 | 0 | 139 | 9 | 306,000 | 1,195,447 | 95.9% |
| 36 | 35,150 | 924,597 | 1 | 140 | 8 | 288,000 | 1,212,597 | 97.2% |
| 37 | 109,340 | 1,033,937 | 3 | 143 | 5 | 185,000 | 1,218,937 | 97.8% |
| 39 | 38,380 | 1,072,317 | 1 | 144 | 4 | 156,000 | 1,228,317 | 98.5% |
| 40 | 79,451 | 1,151,768 | 2 | 146 | 2 | 80,000 | 1,231,768 | 98.8% |
| 45 | 0 | 1,151,768 | 0 | 146 | 2 | 90,000 | 1,241,768 | 99.6% |
| 47 | 46,560 | 1,198,328 | 1 | 147 | 1 | 47,000 | 1,245,328 | 99.9% |
| 49 | 48,650 | 1,246,978 | 1 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| 50 | 0 | 1,246,978 | 0 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| 51 | 0 | 1,246,978 | 0 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| 54 | 0 | 1,246,978 | 0 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| 55 | 0 | 1,246,978 | 0 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| 60 | 0 | 1,246,978 | 0 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| 65 | 0 | 1,246,978 | 0 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| 81 | 0 | 1,246,978 | 0 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| 118 | 0 | 1,246,978 | 0 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| 505 | 0 | 1,246,978 | 0 | 148 | 0 | 0 | 1,246,978 | 100.0% |
| | <u>1,246,978</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
Page 6 of 8
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 | 12 | 0 | 0 | 0.0% |
| 1 | 0 | 0 | 0 | 0 | 12 | 12,000 | 12,000 | 1.8% |
| 2 | 0 | 0 | 0 | 0 | 12 | 24,000 | 24,000 | 3.6% |
| 3 | 0 | 0 | 0 | 0 | 12 | 36,000 | 36,000 | 5.4% |
| 4 | 0 | 0 | 0 | 0 | 12 | 48,000 | 48,000 | 7.2% |
| 5 | 0 | 0 | 0 | 0 | 12 | 60,000 | 60,000 | 8.9% |
| 6 | 5,300 | 5,300 | 1 | 1 | 11 | 66,000 | 71,300 | 10.6% |
| 7 | 0 | 5,300 | 0 | 1 | 11 | 77,000 | 82,300 | 12.3% |
| 8 | 15,120 | 20,420 | 2 | 3 | 9 | 72,000 | 92,420 | 13.8% |
| 9 | 0 | 20,420 | 0 | 3 | 9 | 81,000 | 101,420 | 15.1% |
| 10 | 0 | 20,420 | 0 | 3 | 9 | 90,000 | 110,420 | 16.5% |
| 11 | 0 | 20,420 | 0 | 3 | 9 | 99,000 | 119,420 | 17.8% |
| 12 | 0 | 20,420 | 0 | 3 | 9 | 108,000 | 128,420 | 19.1% |
| 13 | 0 | 20,420 | 0 | 3 | 9 | 117,000 | 137,420 | 20.5% |
| 14 | 13,600 | 34,020 | 1 | 4 | 8 | 112,000 | 146,020 | 21.8% |
| 15 | 14,540 | 48,560 | 1 | 5 | 7 | 105,000 | 153,560 | 22.9% |
| 16 | 46,200 | 94,760 | 3 | 8 | 4 | 64,000 | 158,760 | 23.7% |
| 17 | 16,280 | 111,040 | 1 | 9 | 3 | 51,000 | 162,040 | 24.2% |
| 18 | 0 | 111,040 | 0 | 9 | 3 | 54,000 | 165,040 | 24.6% |
| 19 | 0 | 111,040 | 0 | 9 | 3 | 57,000 | 168,040 | 25.0% |
| 20 | 0 | 111,040 | 0 | 9 | 3 | 60,000 | 171,040 | 25.5% |
| 21 | 0 | 111,040 | 0 | 9 | 3 | 63,000 | 174,040 | 25.9% |
| 22 | 21,770 | 132,810 | 1 | 10 | 2 | 44,000 | 176,810 | 26.4% |
| 23 | 0 | 132,810 | 0 | 10 | 2 | 46,000 | 178,810 | 26.6% |
| 24 | 0 | 132,810 | 0 | 10 | 2 | 48,000 | 180,810 | 26.9% |
| 25 | 0 | 132,810 | 0 | 10 | 2 | 50,000 | 182,810 | 27.2% |
| 26 | 0 | 132,810 | 0 | 10 | 2 | 52,000 | 184,810 | 27.5% |
| 27 | 0 | 132,810 | 0 | 10 | 2 | 54,000 | 186,810 | 27.8% |
| 28 | 0 | 132,810 | 0 | 10 | 2 | 56,000 | 188,810 | 28.1% |
| 29 | 0 | 132,810 | 0 | 10 | 2 | 58,000 | 190,810 | 28.4% |
| 30 | 0 | 132,810 | 0 | 10 | 2 | 60,000 | 192,810 | 28.7% |
| 31 | 0 | 132,810 | 0 | 10 | 2 | 62,000 | 194,810 | 29.0% |
| 34 | 33,750 | 166,560 | 1 | 11 | 1 | 34,000 | 200,560 | 29.9% |
| 36 | 0 | 166,560 | 0 | 11 | 1 | 36,000 | 202,560 | 30.2% |
| 37 | 0 | 166,560 | 0 | 11 | 1 | 37,000 | 203,560 | 30.3% |
| 39 | 0 | 166,560 | 0 | 11 | 1 | 39,000 | 205,560 | 30.6% |
| 40 | 0 | 166,560 | 0 | 11 | 1 | 40,000 | 206,560 | 30.8% |
| 45 | 0 | 166,560 | 0 | 11 | 1 | 45,000 | 211,560 | 31.5% |
| 47 | 0 | 166,560 | 0 | 11 | 1 | 47,000 | 213,560 | 31.8% |
| 49 | 0 | 166,560 | 0 | 11 | 1 | 49,000 | 215,560 | 32.1% |
| 50 | 0 | 166,560 | 0 | 11 | 1 | 50,000 | 216,560 | 32.3% |
| 51 | 0 | 166,560 | 1 | 12 | 0 | 0 | 166,560 | 24.8% |
| 54 | 0 | 166,560 | 0 | 12 | 0 | 0 | 166,560 | 24.8% |
| 55 | 0 | 166,560 | 0 | 12 | 0 | 0 | 166,560 | 24.8% |
| 60 | 0 | 166,560 | 0 | 12 | 0 | 0 | 166,560 | 24.8% |
| 65 | 0 | 166,560 | 0 | 12 | 0 | 0 | 166,560 | 24.8% |
| 81 | 0 | 166,560 | 0 | 12 | 0 | 0 | 166,560 | 24.8% |
| 118 | 0 | 166,560 | 0 | 12 | 0 | 0 | 166,560 | 24.8% |
| 505 | 504,410 | 670,970 | 0 | 12 | 0 | 0 | 670,970 | 100.0% |
| | <u>670,970</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
Page 7 of 8
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 | 78 | 0 | 0 | 0.0% |
| 1 | 11,190 | 11,190 | 48 | 54 | 30 | 30,000 | 41,190 | 4.6% |
| 2 | 4,290 | 15,480 | 3 | 57 | 27 | 54,000 | 69,480 | 7.7% |
| 3 | 2,300 | 17,780 | 1 | 58 | 26 | 78,000 | 95,780 | 10.7% |
| 4 | 0 | 17,780 | 0 | 58 | 26 | 104,000 | 121,780 | 13.6% |
| 5 | 4,360 | 22,140 | 1 | 59 | 25 | 125,000 | 147,140 | 16.4% |
| 6 | 0 | 22,140 | 0 | 59 | 25 | 150,000 | 172,140 | 19.2% |
| 7 | 6,140 | 28,280 | 1 | 60 | 24 | 168,000 | 196,280 | 21.9% |
| 8 | 7,900 | 36,180 | 1 | 61 | 23 | 184,000 | 220,180 | 24.5% |
| 9 | 0 | 36,180 | 0 | 61 | 23 | 207,000 | 243,180 | 27.1% |
| 10 | 19,300 | 55,480 | 2 | 63 | 21 | 210,000 | 265,480 | 29.6% |
| 11 | 20,600 | 76,080 | 2 | 65 | 19 | 209,000 | 285,080 | 31.8% |
| 12 | 0 | 76,080 | 0 | 65 | 19 | 228,000 | 304,080 | 33.9% |
| 13 | 12,600 | 88,680 | 1 | 66 | 18 | 234,000 | 322,680 | 36.0% |
| 14 | 0 | 88,680 | 0 | 66 | 18 | 252,000 | 340,680 | 38.0% |
| 15 | 28,800 | 117,480 | 2 | 68 | 16 | 240,000 | 357,480 | 39.8% |
| 16 | 0 | 117,480 | 0 | 68 | 16 | 256,000 | 373,480 | 41.6% |
| 17 | 0 | 117,480 | 0 | 68 | 16 | 272,000 | 389,480 | 43.4% |
| 18 | 35,300 | 152,780 | 2 | 70 | 14 | 252,000 | 404,780 | 45.1% |
| 19 | 18,900 | 171,680 | 1 | 71 | 13 | 247,000 | 418,680 | 46.7% |
| 20 | 0 | 171,680 | 0 | 71 | 13 | 260,000 | 431,680 | 48.1% |
| 21 | 0 | 171,680 | 0 | 71 | 13 | 273,000 | 444,680 | 49.6% |
| 22 | 22,000 | 193,680 | 1 | 72 | 12 | 264,000 | 457,680 | 51.0% |
| 23 | 0 | 193,680 | 0 | 72 | 12 | 276,000 | 469,680 | 52.3% |
| 24 | 0 | 193,680 | 0 | 72 | 12 | 288,000 | 481,680 | 53.7% |
| 25 | 0 | 193,680 | 0 | 72 | 12 | 300,000 | 493,680 | 55.0% |
| 26 | 0 | 193,680 | 0 | 72 | 12 | 312,000 | 505,680 | 56.4% |
| 27 | 0 | 193,680 | 0 | 72 | 12 | 324,000 | 517,680 | 57.7% |
| 28 | 0 | 193,680 | 0 | 72 | 12 | 336,000 | 529,680 | 59.0% |
| 29 | 0 | 193,680 | 0 | 72 | 12 | 348,000 | 541,680 | 60.4% |
| 30 | 0 | 193,680 | 0 | 72 | 12 | 360,000 | 553,680 | 61.7% |
| 31 | 0 | 193,680 | 0 | 72 | 12 | 372,000 | 565,680 | 63.0% |
| 34 | 0 | 193,680 | 0 | 72 | 12 | 408,000 | 601,680 | 67.0% |
| 36 | 35,340 | 229,020 | 1 | 73 | 11 | 396,000 | 625,020 | 69.7% |
| 37 | 36,190 | 265,210 | 1 | 74 | 10 | 370,000 | 635,210 | 70.8% |
| 39 | 39,000 | 304,210 | 1 | 75 | 9 | 351,000 | 655,210 | 73.0% |
| 40 | 0 | 304,210 | 0 | 75 | 9 | 360,000 | 664,210 | 74.0% |
| 45 | 0 | 304,210 | 0 | 75 | 9 | 405,000 | 709,210 | 79.0% |
| 47 | 0 | 304,210 | 0 | 75 | 9 | 423,000 | 727,210 | 81.0% |
| 49 | 0 | 304,210 | 0 | 75 | 9 | 441,000 | 745,210 | 83.0% |
| 50 | 100,240 | 404,450 | 2 | 77 | 7 | 350,000 | 754,450 | 84.1% |
| 50 | 0 | 404,450 | 0 | 77 | 7 | 350,000 | 754,450 | 84.1% |
| 54 | 53,030 | 457,480 | 1 | 78 | 6 | 324,000 | 781,480 | 87.1% |
| 55 | 117,280 | 574,760 | 2 | 80 | 4 | 220,000 | 794,760 | 88.6% |
| 60 | 59,820 | 634,580 | 1 | 81 | 3 | 180,000 | 814,580 | 90.8% |
| 65 | 64,870 | 699,450 | 1 | 82 | 2 | 130,000 | 829,450 | 92.4% |
| 81 | 80,290 | 779,740 | 1 | 83 | 1 | 81,000 | 860,740 | 95.9% |
| 118 | 117,630 | 897,370 | 1 | 84 | 0 | 0 | 897,370 | 100.0% |
| 505 | 0 | 897,370 | 0 | 84 | 0 | 0 | 897,370 | 100.0% |
| | <u>897,370</u> | | | | | | | |

Consolidated Factor Analysis
General Service – All Customers

Florida Public Service Commission

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

Exhibit B
Page 8 of 8
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 | 64 | 64 | 389 | 389,000 | 389,000 | 43.3% |
| 2 | 64,230 | 64,230 | 179 | 243 | 210 | 420,000 | 484,230 | 54.0% |
| 3 | 57,016 | 121,246 | 40 | 283 | 170 | 510,000 | 631,246 | 70.3% |
| 4 | 75,777 | 197,023 | 31 | 314 | 139 | 556,000 | 753,023 | 83.9% |
| 5 | 63,320 | 260,343 | 18 | 332 | 121 | 605,000 | 865,343 | 96.4% |
| 6 | 53,280 | 313,623 | 12 | 344 | 109 | 654,000 | 967,623 | 107.8% |
| 7 | 33,422 | 347,045 | 6 | 350 | 103 | 721,000 | 1,068,045 | 119.0% |
| 8 | 39,140 | 386,185 | 6 | 356 | 97 | 776,000 | 1,162,185 | 129.5% |
| 9 | 90,450 | 476,635 | 12 | 368 | 85 | 765,000 | 1,241,635 | 138.4% |
| 10 | 33,700 | 510,335 | 4 | 372 | 81 | 810,000 | 1,320,335 | 147.1% |
| 11 | 28,400 | 538,735 | 3 | 375 | 78 | 858,000 | 1,396,735 | 155.6% |
| 12 | 62,700 | 601,435 | 6 | 381 | 72 | 864,000 | 1,465,435 | 163.3% |
| 13 | 23,700 | 625,135 | 2 | 383 | 70 | 910,000 | 1,535,135 | 171.1% |
| 14 | 50,049 | 675,184 | 4 | 387 | 66 | 924,000 | 1,599,184 | 178.2% |
| 15 | 13,600 | 688,784 | 1 | 388 | 65 | 975,000 | 1,663,784 | 185.4% |
| 16 | 72,790 | 761,574 | 5 | 393 | 60 | 960,000 | 1,721,574 | 191.8% |
| 17 | 77,128 | 838,702 | 5 | 398 | 55 | 935,000 | 1,773,702 | 197.7% |
| 18 | 16,280 | 854,982 | 1 | 399 | 54 | 972,000 | 1,826,982 | 203.6% |
| 19 | 105,888 | 960,870 | 6 | 405 | 48 | 912,000 | 1,872,870 | 208.7% |
| 20 | 91,673 | 1,052,543 | 5 | 410 | 43 | 860,000 | 1,912,543 | 213.1% |
| 21 | 19,340 | 1,071,883 | 1 | 411 | 42 | 882,000 | 1,953,883 | 217.7% |
| 21 | 40,580 | 1,112,463 | 2 | 413 | 40 | 840,000 | 1,952,463 | 217.6% |
| 22 | 150,873 | 1,263,336 | 7 | 420 | 33 | 726,000 | 1,989,336 | 221.7% |
| 23 | 44,590 | 1,307,926 | 2 | 422 | 31 | 713,000 | 2,020,926 | 225.2% |
| 24 | 70,659 | 1,378,585 | 3 | 425 | 28 | 672,000 | 2,050,585 | 228.5% |
| 25 | 0 | 1,378,585 | 0 | 425 | 28 | 700,000 | 2,078,585 | 231.6% |
| 26 | 0 | 1,378,585 | 0 | 425 | 28 | 728,000 | 2,106,585 | 234.8% |
| 27 | 79,310 | 1,457,895 | 3 | 428 | 25 | 675,000 | 2,132,895 | 237.7% |
| 28 | 0 | 1,457,895 | 0 | 428 | 25 | 700,000 | 2,157,895 | 240.5% |
| 29 | 28,080 | 1,485,975 | 1 | 429 | 24 | 696,000 | 2,181,975 | 243.2% |
| 30 | 0 | 1,485,975 | 0 | 429 | 24 | 720,000 | 2,205,975 | 245.8% |
| 31 | 30,980 | 1,516,955 | 1 | 430 | 23 | 713,000 | 2,229,955 | 248.5% |
| 34 | 33,750 | 1,550,705 | 1 | 431 | 22 | 748,000 | 2,298,705 | 256.2% |
| 36 | 70,490 | 1,621,195 | 2 | 433 | 20 | 720,000 | 2,341,195 | 260.9% |
| 37 | 145,530 | 1,766,725 | 4 | 437 | 16 | 592,000 | 2,358,725 | 262.8% |
| 39 | 77,380 | 1,844,105 | 2 | 439 | 14 | 546,000 | 2,390,105 | 266.3% |
| 40 | 79,451 | 1,923,556 | 2 | 441 | 12 | 480,000 | 2,403,556 | 267.8% |
| 45 | 0 | 1,923,556 | 0 | 441 | 12 | 540,000 | 2,463,556 | 274.5% |
| 47 | 46,560 | 1,970,116 | 1 | 442 | 11 | 517,000 | 2,487,116 | 277.2% |
| 49 | 48,650 | 2,018,766 | 1 | 443 | 10 | 490,000 | 2,508,766 | 279.6% |
| 50 | 100,240 | 2,119,006 | 2 | 445 | 8 | 400,000 | 2,519,006 | 280.7% |
| 50 | 0 | 2,119,006 | 1 | 446 | 7 | 350,000 | 2,469,006 | 275.1% |
| 54 | 53,030 | 2,172,036 | 1 | 447 | 6 | 324,000 | 2,496,036 | 278.2% |
| 55 | 117,280 | 2,289,316 | 2 | 449 | 4 | 220,000 | 2,509,316 | 279.6% |
| 60 | 59,820 | 2,349,136 | 1 | 450 | 3 | 180,000 | 2,529,136 | 281.8% |
| 65 | 64,870 | 2,414,006 | 1 | 451 | 2 | 130,000 | 2,544,006 | 283.5% |
| 81 | 80,290 | 2,494,296 | 1 | 452 | 1 | 81,000 | 2,575,296 | 287.0% |
| 118 | 117,630 | 2,611,926 | 1 | 453 | 0 | 0 | 2,611,926 | 291.1% |
| 505 | 504,410 | 3,116,336 | 0 | 453 | 0 | 0 | 3,116,336 | 347.3% |
| | <u>3,116,336</u> | | | | | | | |