

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 IV
(Supporting Documentation)



FOR THE YEAR ENDING

Test Year Ended: December 31, 2012

DOCUMENT NUMBER-DATE

02143 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 IV

Containing

Supporting Work Papers

For the Test Year Ended
December 31, 2012

COM	_____
AFD	<u> 1 </u>
APA	_____
ECO	_____
ENG	_____
GCL	_____
IDM	_____
TEL	_____
CLK	_____

DOCUMENT NUMBER-DATE

02143 APR 24 2012

FPSC-COMMISSION CLERK

Placid Lakes Utilities, Inc.

Supporting Work Papers

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Revenue Requirement Calculation

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.
 Docket No.: 130025-WU
 Test Year Ended: 12/31/12
 Interim [] Final [X]
 Historical [X] Projected []

Work Paper 1
 Page 1 of 1
 Preparer: Larry P. King, Treasurer

Line No.		<u>Rate Base</u>	<u>ROE %</u>	<u>Average</u>
1	Return On Equity	(665,877 x 8.62%) \$57,424
2	Tax Gross-Up		37.63%	\$34,646
3	Subtotal			\$92,070
4				
5	Operation & Maintenance			\$540,972
6	Depreciation, net of CIAC Amort.			\$64,218
7	Amortization			\$0
8	Taxes Other than Income (minus RAF)			\$44,914
9	Subtotal			\$742,174
10	Regulatory Assessment Fee		4.50%	\$34,972
11				
12	Revenue Requirement			\$777,146
13				
14	Adjusted Test Year Revenue			\$634,468
15				
16	Revenue Increase			\$142,678
17				
18	Percent Revenue Increase			22.5%

Supporting Schedule B-1

Rate Development Schedule

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.
 Docket No.: 130025-WU
 Test Year Ended: 12/31/12
 Interim [] Final [X]
 Historical [X] Projected []

Work Paper 2
 Page 1 of 1
 Preparer: Larry P. King, Treasurer

	Test Year	Base Facility	Gallage	Base Facility Cost	Gallage Cost
Operation & Maintenance	540,972	40%	60%	216,389	324,583
Depreciation, net of CIAC Amort.	64,218	40%	60%	25,687	38,531
Taxes, Other than Income	79,886	40%	60%	31,954	47,931
Income Taxes	34,646	40%	60%	13,858	20,788
Return on Investment	57,424	40%	60%	22,970	34,454
Total Revenue Requirement	777,146			310,858	466,287
Less: Miscellaneous Revenue	-6,423	100%	0%	-6,423	0
Total Revenue for Rate Setting	770,723			304,435	466,287

Water Monthly Service Rates: Residential, General Service & Multi-Family

Base Facility Charge by Meter Size:	# Mo. Bills	Weighted Relative %	Allocated Revenue	Bills or kgals * Factor	Rates
5/8" x 3/4"	23,261	92.38%	281,228	1.0	12.09
1"	475	4.72%	14,357	2.5	30.23
1-1/2"	12	0.24%	725	5.0	60.45
2"	84	2.67%	8,125	8.0	96.72
3"	0	0.00%	0	16.0	193.44
4"	0	0.00%	0	25.0	302.25
6"	0	0.00%	0	50.0	604.51
Totals	23,832	100.00%	304,435	25,181	
				<i># Weighted Bills</i>	
Gallage Charge:	# kgals				
0 to 10,000 Gallons	79,846	87.79%	409,334	1.0	5.56
10,001 to 20,000 Gallons	3,421	5.64%	26,307	1.5	8.34
Over 20,000 Gallons	1322	2.91%	13,555	2.0	11.12
General Service per 1,000 Gallons	3,116	3.67%	17,092	1.07	5.95
Totals	87,705	100.00%	466,287	90,956	
Water usage repression adjustment	92.20% @			<i># Weighted kgals</i>	
Adjusted water usage	80,864				

* Per PLU's last rate case, Order No. PSC-09-0632-PAA-WU, "The appropriate rate structure for the water system is a continuation of the three-tiered inclining-block rate structure, with usage blocks for monthly usage of: a) 0-10 kgals; b) 10.001-20 kgals; and c) usage in excess of 20 kgals, and usage block rate factors of 1.0, 1.5 and 2.0, respectively. The BFC cost recovery allocation shall be set at 40%." The BFC factors for different meter sizes and GS / kgals are imputed from the last rate case.

@ Also, the last rate case made a repression adjustment for a 5% decrease in water usage caused by the rate increase. This 5% came from the PSC's database of utilities. However, PLU's experience subsequent to the 2009 Rate Case suggest that its customers react more aggressively to decrease water usage than the PSC's average customer. In 2009 PLU sold 97,077k gallons to its customers; in 2012 it sold 87,665k gallons; a decrease of 7,412k gallons, or 7.8%. PLU is using this 7.8% repression adjustment in the current rate case to more appropriately establish water rates. As proof that such an increase in the repression adjustment % is necessary, consider the following. In Order No. PSC-09-0632-PAA-WU, PLU was awarded increased water rates that were supposed to generate \$672,215 of revenue. In no year subsequent to 2009 has PLU earned revenue equal to that amount. In fact, in 2012 PLU revenue was only \$634,847, which is 5.6% less than it was supposed to generate in 2010. PLU that this anomaly occurs from several factors, including customer conservation, recurring leak and other adjustments to customer bills, differences between the billing system's exact calculation of bills verses the MFR's method of billing analysis.

Supporting Schedules E-1 & E-2

Costs of Miscellaneous Service Charges

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.
 Docket No.: 130025-WU
 Test Year Ended: 12/31/12
 Interim [] Final [X]
 Historical [X] Projected []

Work Paper 3

Preparer: Larry P. King, Treasurer

Initial Connection and normal Reconnection :

Page 1 of 2

Component	Normal Hours Hourly Rate	Normal Hours Typical Time	Normal Hours Total Cost	Description
Clerical Labor	\$14.00	0.5	\$7.00	Print, fold, stamp
Field Labor	\$14.00	0.5	\$7.00	Turn off / on
Complaint Resolution Labor				
Transportation Costs	\$5.70	5 miles	\$28.50	Trucks, gas, etc.
Overhead				
Total Costs			\$42.50	

Component	After Hours Hourly Rate	After Hours Typical Time	After Hours Total Cost	Description
Clerical Labor	\$14.00	0.25	\$3.50	Print, fold, stamp
Field Labor	\$21.00	1	\$21.00	Turn off / on
Complaint Resolution Labor				
Transportation Costs	\$5.70	10 miles	\$57.00	Trucks, gas, etc.
Overhead				
Total Costs			\$81.50	

Premises Visit:

Component	Normal Hours Hourly Rate	Normal Hours Typical Time	Normal Hours Total Cost	Description
Clerical Labor	\$14.00	0.5	\$7.00	Print, fold, stamp
Field Labor	\$13.57	0.5	\$6.79	Turn off / on
Complaint Resolution Labor				
Transportation Costs	\$5.70	5 miles	\$28.50	Trucks, gas, etc.
Overhead				
Total Costs			\$42.29	

Costs of Miscellaneous Service Charges

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.

Work Paper 3

Docket No.: 130025-WU

Test Year Ended: 12/31/12

Preparer: Larry P. King, Treasurer

Interim [] Final [X]

Historical [X] Projected []

Premises Visit (Continued):

Page 2 of 2

Component	After Hours Hourly Rate	After Hours Typical Time	After Hours Total Cost	Description
Clerical Labor	\$14.00	0.25	\$3.50	Print, fold, stamp
Field Labor	\$20.51	1	\$20.51	Turn off / on
Complaint Resolution Labor				
Transportation Costs	\$5.70	10 miles	\$57.00	Trucks, gas, etc.
Overhead				
Total Costs			\$81.01	

Premises Visit - SHUT OFF (average monthly activity):

Component	Normal Hours Hourly Rate	Normal Hours Typical Time	Normal Hours Total Cost	Description
Clerical Labor	\$14.00	8	\$112.00	Print, fold, stamp
Field Labor	\$14.00	25	\$350.00	Turn off / on
Complaint Resolution Labor				
Transportation Costs	\$5.70	225 miles	\$1,282.50	Trucks, gas, etc.
Overhead	\$0.57	90	\$51.30	Stamps, materials
Total Costs			\$1,795.80	
# Monthly shut-offs		80	\$22.45	Average cost / event

These costs above address, in detail, the following components:

- A. Office costs, associated with recorded and processing a customer request for service, including labor, computer service, and postage.
- B. Office costs associated with receiving, recording and processing the subsequent customer request for termination of service and final bill, including labor, computer services, and postage.
- C. Field cost associated with the inspection of a facility and connection of service including transportation, labor, and meter reading expense.
- D. Field costs associated with the disconnection of service including transportation, labor, and meter reading expense.
- E. Overhead costs indirectly related to specific job including an oration of general office facilities, equipment, supervision, insurance, and small miscellaneous expenses required to support service activities.

Supporting Schedules E-4 & E-5

RANDALL C LUDWIG INC.

445 BRIGHT HILL AVENUE
LAKE PLACID, FL 33852

Licensed General Contractor #CGC059027
Licensed Underground Utility Contractor #CUC057245
N.A.C.E. Certified Coatings Inspectors #124238 & #335156
Confined Space Certified

Phone # 863-699-1892
Cell # 863-441-4680
Fax # 863-699-1893
E-mail rcl.inc@earthlink.net
Website: www.tempwatertanks.com

Proposal

Date	Proposal #
3/6/2013	1364

Project Location:

PLACID LAKES UTILITIES
410 WASHINGTON BLVD N.W.
LAKE PLACID FLORIDA 33852
NATHAN: 441-1090

Description		Total
INTERIOR CLEANING OF 45' STORAGE TANK, PRESSURE WASH, PROVIDE ENGINEERS INSPECTION REPORT SEALED. UNDER THEIR RECOMMENDATION, ROUGH BLAST ROOF RUSTED AREARS, REPAIR MORTAR WITH XYPEX, ROUGH EXISTING PAINT ABOVE WATERLINE WITH BLASTER AND APPLY 2 COATS OF TNE MEC PAINT. PRICE INCLUDES ALL SAND, PAINT, LABOR, ENGINEERS COSTS.		15,000.00
ROUGHEN UP WALL AND FLOOR WITH SANDBLASTER BELOW THE WATERLINE AND APPLY 1 COAT OF TNE MEC EPOXY		4,600.00
If accepted, to initiate work, please sign below and return by email or fax		Subtotal \$19,600.00
Authorized X _____		Sales Tax (0.0%) \$0.00
Terms: _____		Total \$19,600.00

RANDALL C LUDWIG INC.

445 BRIGHT HILL AVENUE

LAKE PLACID, FL 33852

Licensed General Contractor #CGC059027

Licensed Underground Utility Contractor #CUC057245

N.A.C.E. Certified Coatings Inspectors #124238 & #335156

Confined Space Certified

Phone # 863-699-1892

Cell # 863-441-4680

Fax # 863-699-1893

E-mail: rcl.inc@earthlink.net

Website: www.tempwatertanks.com

Invoice

Date	Invoice #
3/15/2013	2393

PLACID LAKES UTILITIES
 410 WASHINGTON BLVD N.W.
 LAKE PLACID FLORIDA 33852
 NATHAN: 441-1090

Project Location:
 SOUTH HYDROTANK

PO#:	
Terms:	

Description	Amount
<p>15,000 GALLON (SOUTH) HYDROTANK: SPOT BLAST RUSTED AREAS ON INTERIOR ROOF OF TANK TO BARE METAL AND SWEEPBLAST TO ROUGHEN UP GOOD PAINT ON ENTIRE INTERIOR. APPLY (1) COAT OF NSF APPROVED EPOXY TO BARE METAL BLASTED AREAS AND (1) FULL COAT OVER THE ENTIRE INTERIOR. PROVIDE ENGINEER'S SEALED INSPECTION REPORT FOR FDEP/HEALTH DEPARTMENT 5 YEAR REQUIREMENT: 2 SEALED COPIES MAILED TO OWNER; 1 DIGITAL COPY EMAILED. BACTERIOLOGIC TESTING BY OWNER, OR ISSUE BOIL WATER NOTICE TO COMMUNITY.</p> <p>RANDALL C LUDWIG INC. IS FULLY INSURED, OSHA COMPLIANT, CONFINED SPACE CERTIFIED, AND CERTIFIED NACE COATING INSPECTORS.</p> <p>**OR ALTERNATIVE: SPOT BLAST BAD AREAS ON INTERIOR ROOF OF TANK TO BARE METAL AND PAINT JUST THOSE RUSTED AREAS, AND PROVIDE ENGINEER'S SEALED INSPECTION REPORT. COST: \$ 3,000.00</p>	<p>4,500.00</p>

Received: X _____	Total \$4,500.00
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RANDALL C LUDWIG INC.

445 BRIGHT HILL AVENUE

LAKE PLACID, FL 33852

Licensed General Contractor #CGC059027

Licensed Underground Utility Contractor #CUC057245

N.A.C.E. Certified Coatings Inspector

Confined Space Certified

Phone # 863-699-1892

Cell # 863-441-4680

Fax # 863-699-1893

E-mail: rcl.inc@earthlink.net

Website: www.tempwatertanks.com

Invoice

Date	Invoice #
2/2/2012	2307

Project Location:

PLACID LAKES UTILITIES
410 WASHINGTON BLVD N.W.
LAKE PLACID FLORIDA 33852

Description	Amount
SANDBLAST ROOF OF 15,000 GALLON HYDROTANK AND SPOT BLAST ANY RUSTED AREAS. APPLY 2 COATS OF COMPATABLE NSF EPOXY. PERFORM STRUCTURAL INSPECTION AND OBTAIN NEW 5 YEAR CERTIFICATION OF COMPLIANCE GOOD TIL 2017.	4,500.00
Sales Tax	0.00

Received: X _____	Total \$4,500.00
----------------------	-------------------------

Meter Replacement Program

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.
 Docket No.: 130025-WU
 Test Year Ended: 12/31/12
 Interim [] Final [X]
 Historical [X] Projected []

Work Paper 5
 Page 1 of 15
 Preparer: Larry P. King, Treasurer

Meter Replacement post Limited Proceeding (011621-WU; July 25, 2002)

Line No.	Year	# Meters Replaced	Material Cost	Labor	Cost/Meter	Cost of Meters Retired (\$51)
1	2003	57	14,051	4,924	333	-2,907
2	2004	190	33,746	10,165	231	-9,690
3	2005	91	8,645	3,802	137	-4,641
4	2006	1	95	25	120	-51
5	2007	34	4,526	0	133	-1,734
6	2008	0	0	0	0	0
7	2009	1	239	0	239	-51
8	2010	2	485	0	243	-102
9	2011	2	190	0	95	-102
10	2012	22	7,168	734	359	-1,122
11	Total	400	69,145	19,650	222	-20,400
12						
13	<u>Per Physical Count:</u>					
14	Total meters in system at 12/31/12			2,003		
15	Touch Read Meters already installed			1,344		
16	Radio Read Meters already installed			77		
17	Old Style Meters (over 30 years old)		*	582		
18						
19	<u>Cost of Replacement Meters (Radio Reads):</u>					
20	Meters (New Invoices Attached)			\$ 204.34	# 582	Total Cost 118,926
21	Meter Box (Needed 1/3 of time)			204.90	194	39,751
22	Parts (Needed 1/2 of time)			15.00	291	4,365
23	Labor (2 men @ 1hr. Each @ \$11.39/ hour)			22.78	582	13,258
24				447.02		176,299
25						
26	Retirement adjustment to Plant & Accumulated Depreciation				\$51.00	-29,682
27						
28	Net changes to Utility Plant asset base					146,617
29						
30	Depreciation expense adjustment to net addition			6.67%		9,779
31						Sch. B-3
32						
33	* Number of meters left to replace is based on a physical count of all meters by field staff.					

Note

PLU is replacing its old meters with radio read devices, even though they are more expensive than the standard water meters. The justification is that PLU is required by the DEP to have a cross-connection program (back-flow prevention). Because PLU is a private utility, it has no authority to require customers to install these devices; as Highlands County issues permits. To protect PLU's water system, and remain compliant with the DEP, the Utility's Board of Directors voted to install radio read devices, which are capable of alerting any back-flow incident, on all new and replacement meters. As of 12/31/12 as physical count showed that PLU had 1,344 Touch Reads installed, 77 Radio Reads installed, and 582 old style meters (over 30 years old) left to be replaced.



Sunstate Meter & Supply, Inc.
 Phone: (352) 332-7106 Fax: (352) 332-5604
 *** INVOICE ***

Invoice #: 31684

Page: 1

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2 of 15

Date: 03/01/2013
 Customer: 200657

Due Date: 03/31/2013
 Salesman: Jay Meyers

Bill To:

PLACID LAKES UTILITIES
 410 WASHINGTON BLVD. N.W.
 LAKE PLACID, FL 33852
 USA

Ship To:

PLACID LAKES UTILITIES
 410 WASHINGTON BLVD. N.W.
 LAKE PLACID, FL 33852
 USA

# Prev Inv	Order Date	Cust PO #	Sales Order	Shipping Instructions
0	03/01/2013	NATHAN	30508	UPS ADD 3.1.13

Ordered	BackOrd	Billed	UM	Part#/Description	Price	Amount
6	0	6	EA	ED2B31RWG1 5/8X3/4 T10 GALLON METER W/PLS BTM, W/R900i INTEGRATED MIU S/N	\$188.50	\$1,131.00
1	0	1	S/N	93211650-1655	\$0.00	\$0.00

Acct. # 151

RADIO READ Meter

$\frac{1,226.03}{6} = 204.34$ Each

Terms: Net 30 days

Remit Payment to:
 Sunstate Meter & Supply, Inc.
 14001 W. Newberry Road
 Newberry, FL 32669-2710

The invoice total reflects a cash discount.
 Payment only by check, cash or ACH.

Subtotal \$1,131.00
 Tax (Florida 7%) \$79.17
 Ship & Handling \$15.86
 Less Deposit \$0.00

Amount Due \$1,226.03



Sunstate Meter & Supply, Inc.
 Phone: (352) 332-7106 Fax: (352) 332-5604
 *** INVOICE ***

Invoice #: 31661

Page: 1

w/p 5
3 of 15

Date: 02/28/2013
 Customer: 200657

Due Date: 03/30/2013
 Salesman: Jay Meyers

Bill To:

PLACID LAKES UTILITIES
 410 WASHINGTON BLVD. N.W.
 LAKE PLACID, FL 33852
 USA

Ship To:

PLACID LAKES UTILITIES
 410 WASHINGTON BLVD. N.W.
 LAKE PLACID, FL 33852
 USA

# Prev Inv	Order Date	Cust PO #	Sales Order	Shipping Instructions		
0	01/31/2013	NATHAN	30111	ADD truck 2.27.13		
Ordered	BackOrd	Billed	UM	Part#/Description	Price	Amount
6	0	6	EA	YL141-233 FORD YOKEBOX, 3/4" PJ/CTS BY 3/4" FIPT	\$180.88	\$1,085.28

Acct. # 151
Meter Box

$\frac{1,229.43}{6} = 204.90$ each

Terms: Net 30 days

Remit Payment to:
 Sunstate Meter & Supply, Inc.
 14001 W. Newberry Road
 Newberry, FL 32669-2710
 The invoice total reflects a cash discount.
 Payment only by check, cash or ACH.

Subtotal	\$1,085.28
Tax (Florida 7%)	\$75.97
Ship & Handling	\$68.18
Less Deposit	\$0.00
Amount Due	\$1,229.43

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MINUTES OF BOARD OF DIRECTORS MEETING
LAKE PLACID HOLDING COMPANY
August 25, 2009

The regular monthly meeting of the Board of Directors of Lake Placid Holding Company was held on August 25, 2009 at the company office at 410 Washington Blvd. NW, Lake Placid, FL 33852.

Present at the meeting: Laura Elowsky
Larry King
Pam Brewer

This being all of the directors of the company.

The meeting for LPH, PLU and MAG was called to order at 10:15 a.m. by the President. The President asked the Secretary to read the minutes of the previous meeting.

The minutes of the previous meeting were read. Pam noted that the minutes needed to include the fact that Larry attended by conference call. Larry moved to accept the minutes with the correction. Laura seconded. Motion carried.

Financial reports had been distributed. LPH, PLU and MAG profit and loss statements were reviewed for the month of July as well as for the seven months of Jan thru July. Pam moved to accept the financial reports. Laura seconded. Motion carried.

OLD BUSINESS:

UTILITY: Pam reported on the status of the rate case. The commission accepted the staff recommendations and granted 95% of the increase we requested. There was a discussion of re-instituting the meter replacement program and the valve concrete program that had been put on hiatus due to lack of funding. Larry moved that we follow the same programs that we had been of valve concrete and/or meter replacement of eight per month. We will address the issue of what type of meter replacement it will be touch or radio read next month. Laura seconded. Motion carried. Pam moved to complete the commission approved line loop on Thurman. Larry seconded. Motion carried.

GROVES: Laura has asked Nathan to shop the costs on a new tractor vs. using contract labor for the mowing, etc.

MAG: There are currently only seven empty bays and the open parking is filling up also.

TRACT A: Nothing to report.

TRACT C: Nothing to report.

NATURE'S WALK: Nothing to report.

MINUTES OF BOARD OF DIRECTORS MEETING
LAKE PLACID HOLDING COMPANY
October 1, 2009

The regular monthly meeting of the Board of Directors of Lake Placid Holding Company was held on October 1, 2009 at the company office at 410 Washington Blvd. NW, Lake Placid, FL 33852.

Present at the meeting: Laura Elowsky
Larry King
Pam Brewer

This being all of the directors of the company.

The meeting for LPH, PLU and MAG was called to order at 11:35 a.m. by the President. The President asked the Secretary to read the minutes of the previous meeting.

The minutes of the previous meeting were read. Pam noted that the minutes needed to reflect the fact that the date was changed to Oct.1, 2009. Larry moved to accept the minutes with the correction. Laura seconded. Motion carried.

Financial reports had been distributed. LPH, PLU and MAG profit and loss statements were reviewed for the months Jan thru August. Laura moved to accept the financial reports. Pam seconded. Motion carried.

OLD BUSINESS:

UTILITY: Pam reported on the status of the rate case. The commission has to approve the revised tariff sheets and the customer notice. The date of new rates will be effective Nov. 1, 2009 if the commission approves. Nathan is working on the permit for Thurman. After discussion, Pam moved that we continue the valve concrete and meter replacement program based on an amount based on the increased rates approved by the PSC. Due to the time saving feature and the ability to monitor backflow feature of the radio read meters we will use the radio reads for the replacement program. Therefore, Pam moved to replace six per month radio read meters. Laura seconded. Motion carried.

GROVES: Nathan reports that we have a good crop. The spray program has helped to contain the greening and he has one tree left to remove.

MAG: Nothing to report.

TRACT A: Nothing to report.

TRACT C: Nothing to report.

NATURE'S WALK: Nothing to report.

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CROSS CONNECTION CONTROL PROGRAM

**PLACID LAKES UTILITIES, INC.
410 WASHINGTON BOULEVARD N.W.
LAKE PLACID, FL 33852**

MARCH 2008

APPROVED April 24, 2007 _____

REVISED March 28, 2008 _____

PLACID LAKES UTILITIES, INC.
CROSS CONNECTION CONTROL PROGRAM

I. PURPOSE

- A. To protect the public potable water supply served by Placid Lakes Utilities, Inc. from the possibility of contamination or pollution by isolating, within its customers internal distribution system, such contaminants or pollutants which could backflow or back-siphon into the public water system.
- B. To promote the elimination or control of existing cross-connections, actual or potential, between its customers in-plant potable water system and non-potable systems.
- C. To provide for the maintenance of a continuing program of cross-connection control which will effectively prevent the contamination or pollution of all potable water systems by cross-connection.

II. AUTHORITY

- A. The Federal Safe Drinking Water Act of 1974, and statutes of the State of Florida Chapter 62-555.360 states that the water purveyor has the primary responsibility for preventing water from unapproved sources, or any other substances, from entering public potable water system.
- B. Placid Lakes Utilities, Inc. is a private utility regulated by the Florida Public Service Commission (FPSC) and under the regulation of Highlands County government. Permits are issued by Highlands County. Placid Lakes sets the guidelines for the cross connection control program consistent with recommendations in American Water Works Association (AWWA) Manual M14. The AWWA Manual M14 is recognized as standard practice for the water industry. This manual recommends installation of a backflow preventer at the service connection from a community water system to premises that present a hazard to the community water system, including premises of any type (commercial or residential) where there is an auxiliary water system. The purpose of the backflow preventer is to prevent cross contamination of the community water system.

III. RESPONSIBILITY

Placid Lakes Utilities, Inc. asks all commercial customers, as well as residential customers connecting irrigation to the water supply to install back-flow prevention devices or as required by state and county building codes. Placid Lakes Utilities, Inc. monitors the system and tests for any suspected hazards or interconnects to the system. Records are kept and annual reminders are sent to have the back-flow preventions devices inspected.

IV. DEFINITIONS

- A. Auxiliary Water Supply - Any water supply, on or available, to the premises other than the purveyor's approved public potable water supply.
- B. Backflow - The flow of water or other liquids, mixtures or substances, under positive or reduced pressure in the distribution pipes of a potable water supply from any source other than its intended source.
- C. Backflow Preventer - A device or means designed to prevent backflow or backsiphonage. Most commonly categorized as air gap, reduced pressure principle device, double check valve assembly, pressure vacuum breaker, atmospheric vacuum breaker, hose bibb vacuum breaker, residential dual check, double check with intermediate atmospheric vent, and barometric loop.
 - 1. Air Gap- A physical separation sufficient to prevent backflow between the free-flowing discharge end of the potable water system and any other system. Physically defined as a distance equal to twice the diameter of the supply side pipe diameter but never less than one (1) inch.
 - 2. Atmospheric Vacuum Breaker- A device which prevents backsiphonage by creating an atmospheric vent when there is either a negative pressure or sub atmospheric pressure in a water system.
 - 3. Barometric Loop- A fabricated piping arrangement rising at least thirty five (35) feet at its topmost point above the highest fixture it supplies. It is utilized in water supply systems to protect against backsiphonage.
 - 4. Double Check Valve Assembly- An assembly of two (2) independently operating spring loaded check valves with tightly closing shut off valves on each side of the check valves, plus properly located test cocks for the testing of each check valve.
 - 5. Double Check Valve with Intermediate Atmospheric Vent- A device having two (2) spring loaded check valves separated by an atmospheric vent chamber.
 - 6. Hose Bibb Vacuum Breaker- A device which is permanently attached to a hose bibb and which acts as an atmospheric vacuum breaker.
 - 7. Pressure Vacuum Breaker- A device containing one or two independently operated spring loaded check valves and an independently operated spring loaded air inlet valve located on the discharge side of the check or checks. Device includes tightly closing shut-off valves on each side of the check valves and properly located test cocks for the testing of the check valve(s).
 - 8. Reduced Pressure Principle Backflow Preventer- An assembly consisting of two (2) independently operating approved check valves with an automatically operating differential relief valve located between the two (2) check valves, tightly closing shut-off valves on each side of the check valves plus properly located test cocks for the testing of the check valves and the relief valve.
 - 9. Residential Dual Check- An assembly of two (2) spring loaded, independently operating check valves without tightly closing shut-off valves and test cocks.

Generally employed immediately downstream of the water meter to act as a containment

- D. Backpressure - A condition in which the owners system pressure is greater than the supplier's system pressure.
- E. Backsiphonage - The flow of water or other liquids, mixtures or substances into the distribution pipes of a potable water supply system from any source other than its intended source caused by the sudden reduction of pressure in the potable water supply system.
- F. Commission - Florida Public Service Commission
- G. Containment - A method of backflow prevention which requires a backflow prevention preventer at the water service entrance.
- H. Contaminant- A substance that will impair the quality of the water to a degree that it creates a serious health hazard to the public leading to poisoning or the spread of disease.
- I. Cross-Connection – Any actual or potential connection between the public water supply and a source of contamination or pollution.
- J. Utility – Placid Lakes Utilities, Inc.
- K. Fixture Isolation – A method of backflow prevention in which a backflow preventer is located to correct a cross connection at an in-plant location rather than at a water service entrance.
- L. Owner – Any person who has legal title to, or license to operate or inhabit in, a property upon which a cross-connection inspection is to be made or upon which a cross-connection is present.
- M. Person – Any individual, partnership, company, public or private corporation, political subdivision or agency of the State Department, agency or instrumentality or the United States or any other legal entity.
- N. Permit – A document issued by the county which allows the use of a backflow preventer.
- O. Pollutant – A foreign substance, that if permitted to get into the public water system, will degrade its quality so as to constitute a moderate hazard, or impair the usefulness or quality of the water to a degree which does not create an actual hazard to the public health but which does adversely and unreasonable effect such water for domestic use.

- P. Water Service Entrance – That point in the owner's water system beyond the sanitary control of the utility; generally considered to be the outlet end of the water meter and always before any unprotected branch.

V. ADMINISTRATION

- A. The Utility will operate a cross-connection control program, to include the keeping of necessary records, which fulfills the requirements of the Commission's Cross-Connection Regulations and is approved by the Commission.
- B. The owner shall allow his property to be inspected for possible cross-connections and shall follow the provisions of the utility's program and the Commission's Regulations if a cross-connection is permitted.
- C. If the Utility requires that the public supply be protected by containment, the Owner shall be responsible for water quality beyond the outlet end of the containment device and should utilize fixture outlet protection for that purpose. He may utilize public health officials, utility personnel, or their designated representatives, to assist him in the survey of his facilities and to assist him in the selection of proper fixture outlet devices, and the proper installation of these devices.

VI. REQUIREMENTS

A. Utility

- 1. In the case of all commercial construction, a minimum of a dual check valve will be required in any new construction.
- 2. In the case of any residential construction connecting an irrigation system to the public water system, a minimum of a dual check valve will be required.
- 3. The Utility will not allow any cross-connection to remain unless it is protected by an approved backflow preventer for which the county has issued a permit and which will be regularly tested to insure satisfactory operation.
- 4. If the Utility determines at any time that a serious threat to the public health exists, the water service will be terminated immediately.
- 5. The Utility shall have on file, a list of Private Contractors who are certified backflow device testers. All charges for these tests will be paid by the Owner of the building or property.

B. OWNER

- i. The Owner shall be responsible for the elimination or protection of all cross-connections on his premises.

2. The Owner, after having been informed by a letter from the utility, shall at his expense, install, maintain, and test, or have tested, any and all backflow preventers on his premises.
3. The Owner shall correct any malfunction of the backflow preventer which is revealed by periodic testing.
4. The Owner shall inform the utility of any proposed or modified cross-connections and also any existing cross-connections of which the Owner is aware but has not been found by the utility.
5. The Owner shall not install a bypass around any backflow preventer unless there is a backflow preventer of the same type on the bypass. Owners who cannot shut down operation for testing of the device(s) must supply additional devices necessary to allow testing to take place.
6. The Owner shall install backflow preventers in a manner approved by the utility and county.
7. The Owner shall install only backflow preventers approved by the county and the utility or the Commission.
8. Any Owner having a private well or other private water source, must have a backflow prevention device if the well or source is cross-connected to the utility system. Permission to cross-connect may be denied by the utility. The Owner may be required to install a backflow preventer at the service entrance if a private water source is maintained, even if it is not cross-connected to the utility system.
9. In the event the Owner installs plumbing to provide potable water for domestic purposes which is on the utility side of the backflow preventer, such plumbing must have its own backflow preventer installed.
10. The Owner shall be responsible for the payment of all fees for permits, annual or semi-annual device testing, retesting in the case that the device fails to operate correctly, and second re-inspections for non-compliance with Utility or Commission requirements.

VII. PERIODIC TESTING

- A. Annual notices will be sent to all Owners of backflow preventers to remind them of the required testing.

VIII. RECORDS

- A. The Utility will maintain master files of customers who have backflow preventers installed.

Gmail

w/P 5
12 of 15**Cross Control**

Pam Brewer <pambrewer@embarqmail.com>
To: Larry King <larrypaulking@gmail.com>

Wed, Apr 3, 2013 at 11:28 AM

Larry: Here is the response from the DEP. As far as permits - no renewals are issued for water. Wastewater permits are renewed every five years. So the one I sent, is the permit we operate under. Pam

— Original Message —

From: Romeis, Gordon

To: 'Pam Brewer'

Sent: Wednesday, April 03, 2013 10:52 AM

Subject: RE: 292790[2].pdf - Adobe Acrobat Professional

62-555.357 New Water System Capacity Development Financial and Managerial Operations Plans.

A New Water System Capacity Development Financial and Managerial Operations Plan consists of a completed Form 62-555.900(20), hereby adopted and incorporated by reference, effective August 28, 2003, including all supporting attachments. Copies of this form are available from the Department of Environmental Protection, Drinking Water Section, M.S. 3520, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400.

(1) For each water system that is considered a "new system" per subsection 62-555.525(1), F.A.C., but for which a construction permit is not required, the supplier of water shall submit a New Water System Capacity Development Financial and Managerial Operations Plan to the Department within 90 days after commencing operations as a community or non-transient non-community water system. The plan shall be submitted to the appropriate Department of Environmental Protection District Office or Approved County Health Department.

(2) For each water system that is considered a "new system" per subsection 62-555.525(1), F.A.C., the supplier of water shall submit an updated New Water System Capacity Development Financial and Managerial Operations Plan to the Department within 90 days after the third anniversary of the system commencing operations as a community or non-transient non-community water system. The updated plan shall be submitted to the appropriate Department of Environmental Protection District Office or Approved County Health Department.

(3) For each water system that is considered a "new system" per subsection 62-555.525(1), F.A.C., and that changes ownership on or after August 28, 2003, the supplier of water acquiring ownership of the system shall submit an updated New Water System Capacity Development Financial and Managerial Operations Plan to the Department within 90 days after acquiring ownership of the system. The updated plan **DEP 2010 PERMITTING, CONSTRUCTION, OPERATION, AND 62-555 MAINTENANCE OF PUBLIC WATER SYSTEMS Effective 10-1-10 50**

shall be submitted to the appropriate Department of Environmental Protection District Office or Approved County Health Department.

(4) Within 30 days after the Department receives a New Water System Capacity Development Financial and Managerial Operations Plan required under subsection (1), (2), or (3) above, the Department shall review the plan. If the Department finds anything that will prevent the "new system"

<https://mail.google.com/mail/u/0/?ui=2&ik=201e4df49d&view=pt&search=inbox&th=13dd083b0d800dd3>

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from functioning in compliance with Chapters 62-550, 62-555, 62-560, and 62-699, F.A.C., the Department shall issue to the supplier of water, within the aforementioned 30-day review period, a written request for changes to the plan and for resubmittal of the plan after the changes are made. Within 30 days after receiving a satisfactory plan (i.e., a plan that is complete and that indicates the "new system" has the capacity to function in compliance with Chapters 62-550, 62-555, 62-560, and 62-699, F.A.C.), the Department shall issue to the supplier of water written approval of the plan.

Specific Authority 403.861(9), 403.8615(1) FS. Law Implemented 403.8615 FS. History -- New 9-22-99, Amended 8-28-03.

62-555.360 Cross Connection Control for Public Water Systems.

(1) Cross-connection, as defined in Rule 62-550.200, F.A.C., is prohibited. However, a person who owns or manages a public water system may interconnect to another public water system if that system is operated and maintained in accordance with this Chapter.

(2) Community water systems, and all public water systems that have service areas also served by reclaimed water systems regulated under Part III of Chapter 62-610, F.A.C., shall establish and implement a routine cross-connection control program to detect and control cross-connections and prevent backflow of contaminants into the water system. This program shall include a written plan that is developed using recommended practices of the American Water Works Association set forth in *Recommended Practice for Backflow Prevention and Cross-Connection Control*, AWWA Manual M14, as incorporated into Rule 62-555.330, F.A.C.

(3) Upon discovery of a prohibited cross-connection, public water systems shall either eliminate the cross-connection by installation of an appropriate backflow prevention device acceptable to the Department or shall discontinue service until the contaminant source is eliminated.

(4) Only the following are considered to be backflow prevention devices. They shall be installed in agreement with and under the supervision of the supplier of water or his designated representative (plumbing inspector, etc.) at the consumer's meter, at the property line of the consumer when a meter is not used, or at a location designated by the supplier of water or the Department. The devices are:

(a) Air gap separation - A physical separation between the free-flowing discharge end of a potable water supply pipeline and an open or non-pressure receiving vessel. An "approved air gap separation" shall be at least double the diameter of the supply pipe measured vertically above the top of the rim of the vessel. In no case shall it be less than 1 inch.

(b) Reduced pressure backflow preventer - A device containing within its structure a minimum of two independently acting approved check valves, together with **DEP 2010 PERMITTING, CONSTRUCTION, OPERATION, AND 62-555 MAINTENANCE OF PUBLIC WATER SYSTEMS Effective 10-1-10 51**

an automatically operating pressure differential relief valve located between the two check valves. The first check valve reduces the supply pressure a predetermined amount so that during normal flow and at cessation of normal flow the pressure between the checks shall be less than the supply pressure. In case of leakage of either check valve, the differential relief valve, by discharging to the atmosphere, shall operate to maintain the pressure between the checks less than the supply pressure. The unit shall include tightly closing shutoff valves located at each end of the device, and each device shall be fitted with properly located test cocks.

(c) Atmospheric vacuum breaker - A backflow prevention device which is operated by atmospheric pressure in combination with the force of gravity. The unit is designed to work on a vertical plane only. The one moving part consists of a poppet valve which must be carefully sized to slide in a guided chamber and effectively shut off the reverse flow of water when a negative pressure exists.

(d) Pressure vacuum breaker - A pressure vacuum breaker is similar to an atmospheric vacuum breaker except that the checking unit "popet valve" is activated by a spring. This type of vacuum breaker does not require a negative pressure to react and can be used on the pressure side of a valve.

(e) Double check valve assembly - An assembly composed of two single, independently acting, check valves, including tightly closing shutoff valves located at each end of the assembly and suitable connections for testing the water tightness of each check valve. A check valve is a valve that is drip-tight in the normal direction of flow when the inlet pressure is one psi and the outlet pressure is zero. The check valve shall permit no leakage in a direction reverse to the normal flow. The closure element (e.g., clapper) shall be internally weighted or otherwise internally loaded to promote rapid and positive closure.

(f) Residential Dual Check - A compact unit manufactured with two independent spring actuated check valves. The residential dual check is acceptable only as added back-flow prevention in areas served by reuse systems defined in Chapter 62-610, Part III, F.A.C., when the cross connection control program identifies activities specific to (5)(a) and (5)(b) of this section.

(5) Cross connection control programs specific to reuse systems defined in Chapter 62-610, Part III, F.A.C., shall consider the following:

(a) Enhanced public education efforts towards prevention of cross connections.

(b) Enhanced inspection programs for portions of the distribution system in areas of reuse for detection and elimination of cross connections.

(c) Dual check valves shall be considered acceptable for reducing risks from back-flow only at residential properties served by reclaimed water unless:

1. Local codes, ordinances, or regulations require greater levels of back-flow prevention.
2. Other hazards exist on the property that require a greater level of back-flow prevention.

Specific Authority 403.086(8), 403.861(9) FS. Law Implemented 403.086(8), 403.855(3) FS. History -- New 11-19-87, Formerly 17-22.660, Amended 1-18-89, 1-3-91, 1-1-93, Formerly 17-555.360, Amended

From: Pam Brewer [mailto:pambrewer@embarqmail.com]
Sent: Wednesday, April 03, 2013 9:19 AM
To: Romeis, Gordon
Subject: Re: 292790[2].pdf - Adobe Acrobat Professional

Thank you. But what I need is the most current permit. Also a letter or rule concerning the Cross Connection Program requirement. Pam Brewer

----- Original Message -----

From: Romeis, Gordon

To: 'Pam Brewer'

Sent: Wednesday, April 03, 2013 8:06 AM

w/p 5
15 of 15

Subject: 292790[2].pdf - Adobe Acrobat Professional

Hi Pam, I think this is what Nathan is looking for. Gordon

Please take a few minutes to share your comments on the service you received from the department by clicking on this link. DEP Customer Survey.

Advances for Construction / CIAC Adjustment

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.
 Docket No.: 130025-WU
 Test Year Ended: 12/31/12
 Interim [] Final [X]
 Historical [X] Projected []

Workpaper 6
 3 Pages
 Preparer: Larry P. King, Treasurer

											<u>Construction Advances</u>		
<u>DATE</u>	<u>NAME</u>	<u>LOCATION</u>	<u>FEET</u>	<u>SIZE</u>	<u>TOTAL COST</u>	<u># of SERVICES</u>	<u>COST PER CONNECTION</u>	<u>Amount On PSC report</u>	<u>CIAC</u>	<u>Amount to Acct 252</u>	<u>Amount Expired Back Refunded</u>	<u>Expired Back To CIAC**</u>	
3/12/2002	Rios	224 Captiva NE	60	3"	\$252.60	2	\$126.30	\$252.60	\$126.30	\$126.30		126.30	
3/28/2002	Buonavita	125 Vera NW	270	3"	\$1,548.00	8	\$193.50	\$1,548.00	\$193.50	\$1,354.50		1,354.50	
4/22/2002	Peters	9016 Jefferson	360	6"	\$2,486.72	6	\$414.46	\$2,486.72	\$414.46	\$2,072.26		2,072.26	
6/10/2002	Cash	538 Sundowner	760	3"	\$3,343.28	18	\$185.74	\$3,343.28	\$185.74	\$3,157.54		3,157.54	
9/6/2002	Myer	435 Orange NW	310	3"	\$1,999.27	4	\$499.82	\$1,999.27	\$499.82	\$1,499.45		1,499.45	
11/14/2002	Farrington	375 Tangerine NW	160	3"	\$1,688.50	2	\$844.25	\$1,688.50	\$844.25	\$844.25		844.25	
1/14/2003	DiStefano	240 Anna Marie	340	3"	\$1,826.60	6	\$304.44	\$1,826.60	\$1,522.20	\$304.40			
2/9/2003	Abrams	111 Barbados	600	3"	\$3,403.47	10	\$340.35	\$3,403.47	\$1,701.75	\$1,701.75	\$680.70		
9/2/2003	GSF	228 Bay Harbor	300	3"	\$2,201.34	4	\$550.34	\$2,201.34	\$550.34	\$1,651.00			
10/9/2003	Minix	381 Tangerine	165	3"	\$1,034.25	4	\$258.57	\$1,034.25	\$517.14	\$517.14			
1/17/2004	Novak	Jetway	395	3"	\$2,193.94	4	\$548.49	\$2,193.94	\$1,096.98	\$1,096.96	\$548.49		
1/17/2004	Benton	Jetway	245	3"	\$1,630.61	2	\$815.31	\$1,630.61	\$815.31	\$815.30			
2/6/2004	Morris	Bokeelia	430	3"	\$1,814.20	6	\$302.37	\$1,814.20	\$302.37	\$1,511.83			
2/7/2004	Kittendorf	Anna Maria Ct	580	4"	\$3,245.76	8	\$405.72	\$3,245.76	\$2,028.60	\$2,028.60	\$811.44		
3/29/2004	Hanna	Pacer	510	4"	\$4,174.96	4	\$1,043.74	\$4,174.96	\$1,043.74	\$3,131.22			
7/8/2004	Wagner	Cessna Way	180	3"	\$2,161.86	3	\$720.62	\$2,161.86	\$1,441.24	\$720.62	\$720.62		
5/21/2004	Ibanez	Aries/Aztec	140	4"	\$1,264.30	1	\$1,264.30	\$1,264.30	\$1,264.30	\$0.00			
6/26/2004	Finnegan	Jefferson	340	6"	\$3,447.17	5	\$689.44	\$3,447.17	\$689.44	\$2,757.73			
7/31/2004	Smith	Pamela	290	3"	\$1,958.88	1	\$1,958.88	\$1,958.88	\$1,958.88	\$0.00			
8/31/2004	Fillip	Devon Way	975	4"	\$6,804.00	8	\$850.50	\$6,804.00	\$850.50	\$5,953.50			
10/28/2004	Slade	Interstate Ct	320	3"	\$2,281.21	5	\$456.25	\$2,281.21	\$456.25	\$1,824.96			
6/23/2004	Kittendorf	Bokeelia Ct	800	4"	\$4,626.86	12	\$385.57	\$4,626.86	\$1,156.71	\$3,470.15	\$771.14		
6/28/2004	Kittendorf	Estero	270	3"	\$2,269.51	6	\$378.26	\$2,269.51	\$378.26	\$1,891.25			
2/12/2005	Bochniak	Buccaneer	220/100	3"/4"	\$3,060.28	1	\$3,060.28	\$3,060.28	\$3,060.28	\$0.00			
2/11/2005	Grayson	Farrell	310	4"	\$4,151.88	2	\$2,075.94	\$4,151.88	\$4,151.88	\$0.00			
2/19/2005	GSF	W Waterway	490	4"	\$2,455.52	4	\$613.88	\$2,455.52	\$613.88	\$1,841.64			

Advances for Construction / CIAC Adjustment

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.
 Docket No.: 130025-WU
 Test Year Ended: 12/31/12
 Interim [] Final [X]
 Historical [X] Projected []

Workpaper 6
 3 Pages
 Preparer: Larry P. King, Treasurer
 Supporting Sch. A-16

3/5/2005 GNA	Fire Island	580	3"	\$4,211.31	12	\$350.95	\$4,211.31	\$350.95	\$3,860.36	
3/11/2005 Chen	Bali	300	4"	\$3,281.64	2	\$1,640.82	\$3,281.64	\$1,640.82	\$1,640.82	
3/28/2005 GSF	Barbados	235	3"	\$2,734.19	1	\$2,734.19	\$2,734.19	\$2,734.19	\$0.00	
4/7/2005 Cater	Johnson	810	3"	\$5,291.96	17	\$311.30	\$5,291.96	\$311.30	\$4,980.66	
6/9/2005 Hester	Wildcat	420	3"	\$3,628.56	6	\$604.76	\$3,628.56	\$1,814.27	\$1,814.29	\$1,209.52
6/22/2005 Suter	Aleutian	560	6"	\$5,261.28	4	\$1,315.33	\$5,261.28	\$5,261.28	\$0.00	
6/27/2005 B&F	Java	360	3"	\$4,904.49	8	\$613.07	\$4,904.49	\$1,226.14	\$3,678.35	
7/25/2005 Phillip	Devon	570/280	3"/4"	\$6,515.83	5	\$1,303.17	\$6,515.83	\$1,303.17	\$5,212.66	
8/29/2005 Morris	Lark	400/280	3"/4"	\$5,437.72	3	\$1,812.58	\$5,437.72	\$3,625.16	\$1,812.56	
11/1/2005 Chapman	Baron	180	4"	\$3,962.41	2	\$1,981.21	\$3,962.41	\$1,981.21	\$1,981.20	
11/2/2005 Vreeland	Booster	90	3"	\$1,361.87	1	\$1,361.87	\$1,361.87	\$1,361.87	\$0.00	
11/3/2005 Phillip	Easter Way	1110/470	3"/4"	\$16,396.83	6	\$2,732.80	\$16,396.83	\$5,465.62	\$10,931.20	
11/17/2005 Wieshauer	Hathaway	450	4"	\$5,499.77	14	\$392.84	\$5,499.77	\$785.68	\$4,714.09	
12/9/2005 Clark,etal	Coolidge	585	4"	\$10,743.30	8	\$1,342.91 *	\$10,743.30	\$6,714.55	\$4,028.75	\$2,685.82
12/12/2005 Suter	Guymon	290	4"	\$3,198.45	4	\$799.62	\$3,198.45	\$799.62	\$2,398.83	
12/14/2005 Bevis	Seneca	90	6"	\$1,764.54	2	\$882.27	\$1,764.54	\$882.27	\$882.27	
1/12/2006 Kris Capes	102 Delta NW	175	4"	\$4,167.82	4	\$1,041.95	\$4,167.82	\$1,041.95	\$3,125.87	
2/17/2006 Sunbelt	Wilson	80	4"	\$1,500.00	4	\$250.00	\$1,500.00	\$1,500.00	\$0.00	
3/17/2006 Suter	740 Aleutian	160	6"	\$2,468.54	2	\$1,234.27	\$2,468.54	\$1,234.27	\$1,234.27	
3/7/2006 Bergeron	104 Buccaneer	80	4"	\$3,090.50	3	\$1,030.16	\$3,090.50	\$1,030.16	\$2,060.34	
5/30/2006 F Suter	545 Gulfstream	90	4"	\$1,641.70	3	\$547.24	\$1,641.70	\$547.24	\$1,094.46	
6/17/2006 R Distefano	Astro Ct	400/300	6"/3"	\$10,065.36	6	\$1,677.56	\$10,065.36	\$1,677.56	\$8,387.80	
5/11/2006 Myer Homes	120 Cayman	215	3"	\$3,711.37	5	\$742.28	\$3,711.37	\$742.28	\$2,969.12	
6/2/2006 Chris Crow	166 Mango	170	3"	\$2,244.20	4	\$561.05	\$2,244.20	\$561.05	\$1,683.15	
3/30/2006 Owl Const	246 Norseman	90	4"	\$1,560.45	2	\$780.22	\$1,560.45	\$780.22	\$780.23	
4/5/2006 Curtis	200 Columbia	225	4"	\$4,347.36	1	\$4,347.36	\$4,347.36	\$4,347.36	\$0.00	
8/4/2006 Spire	215 Filmore	500	3"	\$4,692.00	12	\$391.00	\$4,692.00	\$391.00	\$4,301.00	
10/6/2006 Morris	105 Vega	535	3"	\$6,759.05	10	\$675.90	\$6,759.05	\$1,351.80	\$5,407.20	
10/1/2006 J McGhee	532 Derringer	571	6"	\$11,997.59	6	\$1,999.60	\$11,997.59	\$7,998.40	\$3,999.19	
11/7/2006 Spire	534 Garfiled	120	4"	\$2,347.95	2	\$1,173.98	\$2,347.95	\$1,173.98	\$1,173.97	
12/12/2006 Hutchins	205 Kodiak	377	3"	\$991.40	7	\$141.62	\$991.40	\$283.24	\$708.16	
12/12/2006 Elfers&Elfers	219 Detroit	380	4"	\$4,045.35	12	\$337.12	\$4,045.35	\$337.12	\$3,708.32	
12/8/2006 Sunbelt	184-188 Wilson	220	4"	\$2,681.80	4	\$670.45	\$2,681.80	\$1,340.90	\$1,340.90	

Advances for Construction / CIAC Adjustment

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.
 Docket No.: 130025-WU
 Test Year Ended: 12/31/12
 Interim [] Final [X]
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Workpaper 6
 3 Pages
 Preparer: Larry P. King, Treasurer
 Supporting Sch. A-16

Date	Description	Amount	Rate	Balance	Count	Rate	Balance	Rate	Balance
12/8/2006	Spires 438 Grant	80	4"	\$1,619.90	2	\$809.95	\$1,619.90	\$809.95	\$809.95
1/4/2007	Chapman 218 Barbados	100	3"	\$1,673.70	2	\$836.85	\$1,673.70	\$836.85	\$836.85
5/1/2007	Bevis 976 Catfish Creek	120	4"	\$3,713.60	1	\$3,713.60	\$3,713.60	\$3,713.60	\$0.00
12/18/2007	Bevis 221 Pacer	180	3"	\$2,196.90	4	\$549.23	\$2,196.90	\$549.23	\$1,647.67
8/1/2008	DiStefano 116 Cleveland	70	6"	\$6,252.77	1	\$6,252.77	\$6,252.77	\$6,252.77	\$0.00 ok
12/4/2008	Suter 973 Challenger	440	6"	\$7,538.77	9	\$837.65	\$7,538.77	\$837.65	\$6,701.12
2/7/2009	Cater, K 478 Archie Summers	90	3"	\$1,624.50	3	\$541.50	\$1,624.50	\$541.50	\$1,083.00
7/26/2009	Todd 106 Buccaneer	100	4"	\$838.90	2	\$419.45	\$838.90	\$419.45	\$419.45
7/11/2009	Chapman 107 Boeing	160	3"	\$986.30	2	\$493.15	\$986.30	\$493.15	\$493.15
8/17/2010	Torres 110 Foxstar	520	3"	\$6,608.63	12	\$550.72	\$6,608.63	\$550.72	\$6,057.91
8/7/2010	Winslow 141 Atherton	400	4"	\$5,705.60	9	\$633.96	\$5,705.60	\$1,267.92	\$4,437.68
1/28/2013	Zahller 248 Carole	180	3"	\$2,622.90	4	\$655.73	\$2,622.90	\$655.73	\$1,967.17
3/4/2013	C&M Marine 130 Commerce	380	4"	\$5,324.50	7	\$760.65	\$5,324.50	\$2,281.95	\$3,039.55

December 31, 2012 Totals (Skip 2013)	\$258,591.13	A	B	C	D	E
		\$258,591.13	\$106,733.54	\$152,669.15	\$7,427.73	\$9,054.30

Net Advances for Construction (C less D less E)	\$136,187.12
Balance per Account # 252	\$142,254.00
Adjustment Needed	<u>- \$6,066.88</u>

** After 10 years without new connections, the obligation to refund expires.

Amortization Rate	2.33%
Amortization Change	<u>- \$141.36</u>

NOTICE

TO ALL FUTURE CUSTOMERS OF PLACID LAKES UTILITIES, INC. AND
ALL OTHER INTERESTED PERSONS

DOCKET NO: 950697-WU

Notice is hereby given that the Florida Public Service Commission approved an Allowance for Funds Prudently Invested (AFPI) Charge for Placid Lakes Utilities, Inc. by the above referenced docket number. The approved AFPI charges will be effective as of July 15, 1997, the date of the Commission vote, provided the utility has satisfied tariff filing and customer notice requirements.

A schedule of Commission approved AFPI charges are as follows:

PLACID LAKES UTILITIES, INC. WATER SYSTEM TEST YEAR ENDED JUNE 30, 1995		SCHEDULE NO. 1 DOCKET NO. 950697-WU					
Allowance for Funds Prudently Invested Schedule of Charges:							
	1995	1996	1997	1998	1999	2000	2001
January		39.15	107.56	180.02	258.14	342.47	378.72
February		44.75	113.34	186.25	264.85	349.72	378.72
March		50.34	119.12	192.47	271.57	356.97	378.72
April		55.93	124.90	198.69	278.28	364.22	378.72
May		61.53	130.68	204.92	284.99	371.47	378.72
June		67.12	136.45	211.14	291.71	378.72	378.72
July	5.59	72.90	142.68	217.88	298.96	378.72	378.72
August	11.19	78.67	148.90	224.57	306.21	378.72	378.72
September	16.78	84.45	155.13	231.28	313.46	378.72	378.72
October	22.37	90.23	161.35	238.00	320.71	378.72	378.72
November	27.97	96.01	167.57	244.71	327.96	378.72	378.72
December	33.56	101.79	173.80	251.42	335.22	378.72	378.72

An Allowance for Funds prudently Invested Charge is a mechanism which allows a utility the opportunity to earn a fair rate of return on prudently constructed plant held for future use from the future customers to be served by that plant in the form of a charge paid by those customers. By providing this type of fee, existing customers do not pay for plant expansion to serve future customers. Future customers bear their equitable share of the carrying costs related to the plant facilities constructed to provide them service.

This one time connection fee is based on the number of equivalent residential connections (ERCs) and should be applicable to all future customers who have not already prepaid a connection charge, contribution in aid of construction (CIAC) charge, or customer advances. The fee will be charged based on the date the future customers make some form of "prepayment" (connection charge, CIAC, or advance) or on the date the customer connects to the system, whichever comes first.

The charges represent One (1) equivalent residential customer (1 ERC). If a future customer requires more than 1 ERC, the connection fee should be multiplied by the number of connections (ERCs) which are required to provide service to the customer.

The AFPI charge will cease accruing charges and will remain constant after the five year accrual period has expired. The utility will be allowed to collect the constant charge until all projected 1,250 ERCs in the calculation have been added, at which time the charge will end.

The AFPI charges will be effective the date of the Commission's vote provided revised tariff sheets have been approved and future customers have been noticed pursuant to Rule 25-22.0408, Florida Administrative Code. In no event shall the rates be effective for services rendered prior to the stamped approval date.

If you have any questions about AFPI charges, please call the utility at 941-465-0345.

NAME OF COMPANY PLACID LAKES UTILITIES, INC.
 WATER TARIFF
 SCHEDULE OF SERVICE AVAILABILITY FEES AND CHARGES
 DESCRIPTION

<u>Back-Flow Preventor Installation Fee</u>	\$N/A
<u>Customer Service Connection (Tap-in) Charge</u>	
5/8" X 3/4" metered service	\$460.15
1" metered service	\$460.15
1 1/2" metered service	\$460.15
2" metered service	\$460.15
Over 2" metered service	\$At Cost
<u>Guaranteed Revenue Charge</u>	
With Prepayment of Service Availability Charges:	
Residential-per ERC/month (___ GPD)	\$N/A
All others-per gallon/month	\$N/A
Without Prepayment of Service Availability Charges:	
Residential-per ERC (___ GPD)	\$N/A
All others-per gallon/month	\$N/A
<u>Inspection Fee</u>	See Service Availability Policy
<u>Main Extension Charge</u>	
Residential-per ERC (___ GPD)	\$299.00
All others-per gallon	\$N/A
or	
Residential-per lot (___ foot frontage)	\$N/A
All other-per front foot	\$N/A
<u>Meter Installation Fee</u>	
5/8" x 3/4"	\$283.06
1"	\$ At Cost
1 1/2"	\$ At Cost
2"	\$ At Cost
Over 2"	\$At Cost
<u>Plan Review Charge</u>	See Service Availability Policy
<u>Plant Capacity Charge</u>	
Residential-per ERC (___ GPD)	\$315.00
All others-per gallon	\$N/A
<u>System Capacity Charge</u>	
Residential-per ERC (___ GPD)	\$N/A
All other-per gallon	\$N/A

Effective Date: _____, 2006

TYPE OF FILING Service Availability Charges ISSUING OFFICER

LAURA ELOWSKY

President

TITLE

FLORIDA PUBLIC SERVICE COMMISSION

APPROVED

AUTHORITY NO. WS-06-0098

DOCKET NO. N/A

ORDER NO. N/A

EFFECTIVE: October 9, 2006

Tim Devlin

DIRECTOR
DIVISION OF ECONOMIC AND REGULATION

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless conditions beyond the control of the Company requires multiple actions.

INITIAL CONNECTION

This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION

This charge would be levied for the transfer of service to a new customer account at a previously served location or reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION

This charge would be levied prior to reconnection of an existing customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION)

This charge would be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

	Business Hours	After Hours
Initial Connection Fee	\$20.00	\$30.00
Normal Reconnection Fee	\$20.00	\$30.00
Violation Reconnection Fee	\$20.00	\$30.00
Premises Visit Fee	\$18.00	\$22.50

Effective Date: December 31, 2009

Type of Filing: Proposed Agency Action

[Signature]
President

NAME OF COMPANY PLACID LAKES UTILITIES, INC.

WATER TARIFF
RESIDENTIAL SERVICE
RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -	Base Facility Charge Meter Size	Commission Approved Rates
	5/8" X 3/4"	\$ 10.95
	1"	27.37
	1 1/2"	54.74
	2"	87.58
	3"	175.16
	4"	273.70
	6"	547.39

Gallons Charge per 1,000 Gal.	
0 to 10,000 gallons	\$ 4.10
10,001 to 20,000 gallons	6.16
20,001 gals and over	8.20

MINIMUM CHARGE - Base Facilities Charge

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - June 1, 2012

TYPE OF FILING - 2012 Index

Laura Elowsky
ISSUING OFFICER

President
TITLE

For services rendered on or after June 1, 2012

NAME OF COMPANY PLACID LAKES UTILITIES, INC.

WATER TARIFF
GENERAL SERVICE
RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -	Base Facility Charge Meter Size	Commission Approved Rates
	5/8" X 3/4"	\$ 10.95
	1"	27.37
	1 1/2"	54.74
	2"	87.58
	3"	175.16
	4"	273.70
	6"	547.39
	Gallage Charge per 1,000 Gal.	\$ 4.39

MINIMUM CHARGE - Base Facilities Charge

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - June 1, 2012

TYPE OF FILING - 2012 Index

Laura Elowsky
ISSUING OFFICER

President
TITLE

For services rendered on or after June 1, 2012

NAME OF COMPANY PLACID LAKES UTILITIES, INC.

WATER TARIFF
MULTI-RESIDENTIAL SERVICE
RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers including but not limited to Condominiums, Apartments, and Mobile Home Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -	Base Facility Charge Meter Size	Commission Approved Rates
	5/8" X 3/4"	\$ 10.95
	1"	27.37
	1 1/2"	54.74
	2"	87.58
	3"	175.16
	4"	273.70
	6"	547.39
	Gallage Charge per 1,000 Gal.	
	0 to 10,000 gallons	\$ 4.10
	10,001 to 20,000	6.16
	20,001 gals and over	8.20

MINIMUM CHARGE - Base Facilities Charge

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - June 1, 2012

TYPE OF FILING - 2012 Index

Laura Elowsky
ISSUING OFFICER

President
TITLE

For services rendered on or after June 1, 2012

NAME OF COMPANY PLACID LAKES UTILITIES, INC.

WATER TARIFF

GENERAL SERVICE
RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Meter Size	Base Facility Charge
5/8" X 3/4"	\$ 10.74
1"	26.86
1 1/2"	53.71
2"	85.94
3"	171.88
4"	268.57
6"	537.13
Gallage Charge per 1,000 Gal.	\$ 4.31

MINIMUM CHARGE - Base Facilities Charge

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - July 1, 2011

TYPE OF FILING - 2011 Index

Laura Elowsky
ISSUING OFFICER

President
TITLE

NAME OF COMPANY PLACID LAKES UTILITIES, INC.

WATER TARIFF

RESIDENTIAL SERVICE
RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Meter Size	Base Facility Charge
5/8" X 3/4"	\$ 10.74
1"	26.86
1 1/2"	53.71
2"	85.94
3"	171.88
4"	268.57
6"	537.13

Gallage Charge per 1,000 Gal.

0 to 10,000 gallons	\$ 4.02
10,001 to 20,000 gallons	6.04
20,001 gals and over	8.05

MINIMUM CHARGE - Base Facilities Charge

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - July 1, 2011

TYPE OF FILING - 2011 Index

Laura Elowsky
ISSUING OFFICER

President
TITLE

NAME OF COMPANY PLACID LAKES UTILITIES, INC.

WATER TARIFF

MULTI-RESIDENTIAL SERVICE
RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers including but not limited to Condominiums, Apartments, and Mobile Home Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Meter Size	Base Facility Charge
5/8" X 3/4"	\$ 10.74
1"	26.86
1 1/2"	53.71
2"	85.94
3"	171.88
4"	268.57
6"	537.13

Gallage Charge per 1,000 Gal.

0 to 10,000 gallons	\$ 4.02
10,001 to 20,000	6.04
20,001 gals and over	8.05

MINIMUM CHARGE - Base Facilities Charge

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

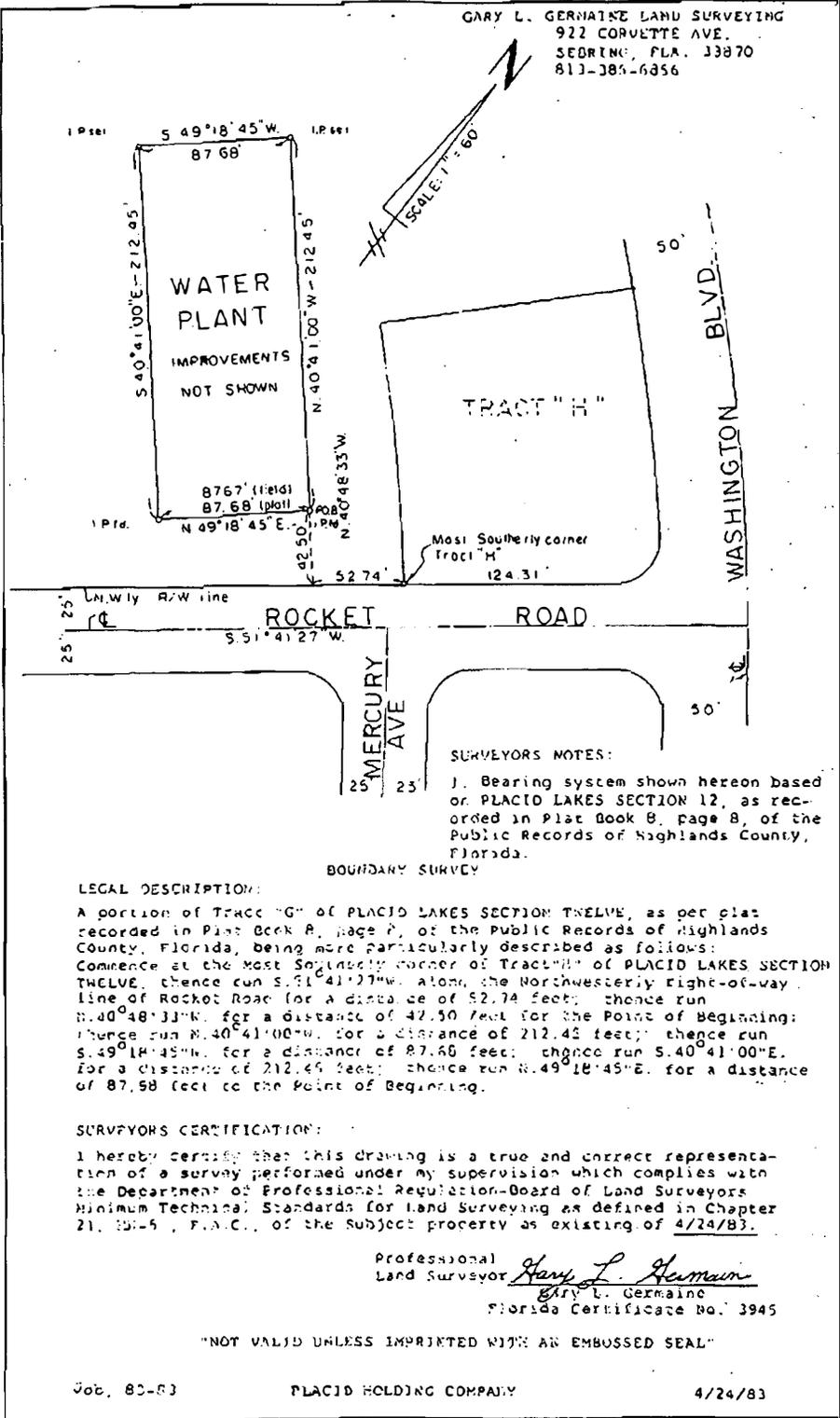
EFFECTIVE DATE - July 1, 2011

TYPE OF FILING - 2011 Index

Laura Elowsky
ISSUING OFFICER

President
TITLE

GARY L. GERMAINE LAND SURVEYING
 922 CORVETTE AVE.
 SEBRING, FLA. 33870
 813-385-6856



SURVEYORS NOTES:
 1. Bearing system shown hereon based on PLACID LAKES SECTION 12, as recorded in Plat Book 8, page 8, of the Public Records of Highlands County, Florida.

BOUNDARY SURVEY

LEGAL DESCRIPTION:
 A portion of Tract "G" of PLACID LAKES SECTION TWELVE, as per plat recorded in Plat Book 8, page 8, of the Public Records of Highlands County, Florida, being more particularly described as follows: Commence at the Most Southerly corner of Tract "H" of PLACID LAKES SECTION TWELVE, thence run S.81°41'27"W. along the Northwestern right-of-way line of Rocket Road for a distance of 52.74 feet; thence run N.40°48'33"W. for a distance of 42.50 feet for the Point of Beginning; thence run N.40°41'00"W. for a distance of 212.45 feet; thence run S.49°18'45"W. for a distance of 87.68 feet; thence run S.40°41'00"E. for a distance of 212.45 feet; thence run N.49°18'45"E. for a distance of 87.68 feet to the Point of Beginning.

SURVEYORS CERTIFICATION:
 I hereby certify that this drawing is a true and correct representation of a survey performed under my supervision which complies with the Department of Professional Regulation-Board of Land Surveyors Minimum Technical Standards for Land Surveying as defined in Chapter 21, 21D-5, F.A.C., of the subject property as existing of 4/24/83.

Professional Land Surveyor *Gary L. Germaine*
 Gary L. Germaine
 Florida Certificate No. 3945

"NOT VALID UNLESS IMPRINTED WITH AN EMBOSSED SEAL"

Invoice

Lake Placid Holding Company

410 Washington Blvd. NW
Lake Placid, FL 33852

Date	Invoice #
10/31/2012	128

PAID
11/21/2012

Bill To
Placid Lakes Utilities, Inc.BR

Balance Due	\$0.00
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Quantity	Item Code	Description	Price Each	Amount
80	PSC MFR	Services of Larry King, Treasurer, in the preparation of MFR schedules for PSC rate case: performed from June to October 2012.	55.00	4,400.00
		Sales Tax	7.00058%	0.00
			Total	\$4,400.00

Lake Placid Holding Company

410 Washington Blvd. NW
Lake Placid, FL 33852

Invoice

Date	Invoice #
12/31/2012	130

Bill To
Placid Lakes Utilities, Inc BR

Balance Due \$2,090.00

Quantity	Item Code	Description	Price Each	Amount
38	PSC MFR	Services of Larry King, Treasurer, in the preparation of MFR schedules for PSC rate case. Performed in Nov. & Dec. 2012	55.00	2,090.00
		Sales Tax	7.00058%	0.00
Total				\$2,090.00

Lake Placid Holding Company

410 Washington Blvd. NW

Lake Placid, FL 33852

Invoice

Date	Invoice #
2/28/2013	146

Bill To
Placid Lakes Utilities, Inc. BR

Balance Due	\$2,860.00
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Quantity	Item Code	Description	Price Each	Amount
52	PSC MFR	Services of Larry King, Treasure, in the preparation of MFR schedules for PSC rate case; performed from Jan& Feb 2013.	55.00	2,860.00
		Sales Tax	7.00058%	0.00
			Total	\$2,860.00

Lake Placid Holding Company

410 Washington Blvd. NW
Lake Placid, FL 33852

Invoice

Date	Invoice #
4/30/2013	147

Bill To
Placid Lakes Utilities, Inc.BR

Balance Due	\$3,520.00
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Quantity	Item Code	Description	Price Each	Amount
64	PSC MFR	Services of Larry King, Treasurer. in the preparation of MFR schedules for PSC rate case, performed in March & April 2013	55.00	3,520.00
		Sales Tax	7.00058%	0.00
			Total	\$3,520.00

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
LAKE PLACID HOLDING COMPANY

June 2012

WEEK ENDED

ACCT#	JOB DESCRIPTION	06/01/12	06/08/12	06/15/12	06/22/12	06/30/12	Total
6010	Review & Adjust General Ledger	2			2		4
6010	Prepare Financial Statements		4				4
6010	Prepare Annual Tax Return					4	4
6010	Prepare Tangible Tax Return						0
6020	Attend Board Meeting						0
6020	Review Financial Information	4					4
6020	Review Operating Activity			4	4		8
6020	MAG Financial Statements		2				2
6010/186.1	PLU Rate Case MFR (Bill PLU)	2		4		4	10
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 LAKE PLACID HOLDING COMPANY

July 2012

WEEK ENDED

ACCT#	JOB DESCRIPTION	07/06/12	07/13/12	07/20/12	07/27/12	07/31/12	Total
6010	Review & Adjust General Ledger	2			2		4
6010	Prepare Financial Statements		4				4
6010	Prepare Annual Tax Return					4	4
6010	Prepare Tangible Tax Return						0
6020	Attend Board Meeting					4	4
6020	Review Financial Information	4					4
6020	Review Operating Activity				4		4
6020	MAG Financial Statements		2				2
6010/186.1	PLU Rate Case MFR (Bill PLU)	2	4	4			10
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 LAKE PLACID HOLDING COMPANY

August 2012

WEEK ENDED

ACCT#	JOB DESCRIPTION	08/03/12	08/10/12	08/17/12	08/24/12	08/31/12	Total
6010	Review & Adjust General Ledger		4				4
6010	Prepare Financial Statements		4				4
6010	Prepare Annual Tax Return						0
6010	Prepare Tangible Tax Return						0
6020	Attend Board Meeting						0
6020	Review Financial Information	6					6
6020	Review Operating Activity				4		4
6020	MAG Financial Statements		2				2
6010/186.1	PLU Rate Case MFR (Bill PLU)			8		8	16
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 LAKE PLACID HOLDING COMPANY

September 2012

WEEK ENDED

ACCT#	JOB DESCRIPTION	09/07/12	09/14/12	09/21/12	09/28/12	09/30/12	Total
6010	Review & Adjust General Ledger				4		4
6010	Prepare Financial Statements		4				4
6010	Prepare Annual Tax Return						0
6010	Prepare Tangible Tax Return						0
6020	Attend Board Meeting						0
6020	Review Financial Information	2					2
6020	Review Operating Activity				4		4
6020	MAG Financial Statements		2				2
6010/186.1	PLU Rate Case MFR (Bill PLU)	8	4	4	4		20
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
LAKE PLACID HOLDING COMPANY

October 2012

WEEK ENDED

ACCT#	JOB DESCRIPTION	10/05/12	10/12/12	10/17/12	10/26/12	10/31/12	Total
6010	Review & Adjust General Ledger		2				2
6010	Prepare Financial Statements		2				2
6010	Prepare Annual Tax Return						0
6010	Prepare Tangible Tax Return						0
6020	Attend Board Meeting	4					4
6020	Review Financial Information						0
6020	Review Operating Activity				2		2
6020	MAG Financial Statements		2				2
6010/186.1	PLU Rate Case MFR (Bill PLU)	6	4	6	4	4	24
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
LAKE PLACID HOLDING COMPANY

November 2012

WEEK ENDED

ACCT#	JOB DESCRIPTION	11/02/12	11/09/12	11/16/12	11/23/12	11/30/12	Total
6010	Review & Adjust General Ledger	2			2		4
6010	Prepare Financial Statements		4				4
6010	Prepare Annual Tax Return						0
6010	Prepare Tangible Tax Return						0
6020	Attend Board Meeting					4	4
6020	Review Financial Information	2					2
6020	Review Operating Activity			2			2
6020	MAG Financial Statements		2				2
6010/186.1	PLU Rate Case MFR (Bill PLU)	6	6	6			18
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
LAKE PLACID HOLDING COMPANY

December 2012

WEEK ENDED

ACCT#	JOB DESCRIPTION	12/07/12	12/14/12	12/21/12	12/28/12	12/31/12	Total
6010	Review & Adjust General Ledger		2		4		6
6010	Prepare Financial Statements		4				4
6010	Prepare Annual Tax Return						0
6010	Prepare Tangible Tax Return						0
6020	Attend Board Meeting						0
6020	Review Financial Information	2					2
6020	Review Operating Activity				2		2
6020	MAG Financial Statements		2				2
6010/186.1	PLU Rate Case MFR (Bill PLU)	6	4	6		4	20
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
LAKE PLACID HOLDING COMPANY

January 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	01/04/13	01/11/13	01/18/13	01/25/13	01/31/13	Total
6010	Review & Adjust General Ledger		4		4		8
6010	Prepare Financial Statements						0
6010	Prepare Annual Tax Return						0
6010	Prepare Tangible Tax Return						0
6020	Attend Board Meeting					4	4
6020	Review Financial Information						0
6020	Review Operating Activity						0
6020	MAG Financial Statements						0
6010/186.1	PLU Rate Case MFR (Bill PLU)	8	8	4	4		24
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 LAKE PLACID HOLDING COMPANY

February 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	02/01/13	02/08/13	02/15/13	02/22/13	02/28/13	Total
6010	Review & Adjust General Ledger	4					4
6010	Prepare Financial Statements						0
6010	Prepare Annual Tax Return						0
6010	Prepare Tangible Tax Return			4			4
6020	Attend Board Meeting						0
6020	Review Financial Information						0
6020	Review Operating Activity						0
6020	MAG Financial Statements						0
6010/186.1	PLU Rate Case MFR (Bill PLU)	4	8	4	8	4	28
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
LAKE PLACID HOLDING COMPANY

March 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION		03/01/13	03/08/13	03/15/13	03/22/13	03/31/13	Total
6010	Review & Adjust General Ledger					2		2
6010	Prepare Financial Statements					2		2
6010	Prepare Annual Tax Return							0
6010	Prepare Tangible Tax Return							0
6020	Attend Board Meeting							0
6020	Review Financial Information							0
6020	Review Operating Activity							0
6020	MAG Financial Statements							0
6010/186.1	PLU Rate Case MFR (Bill PLU)		4	8	8	4	8	32
	TOTAL							36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
LAKE PLACID HOLDING COMPANY

April 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	04/05/13	04/12/13	04/19/13	04/26/13	04/30/13	Total
6010	Review & Adjust General Ledger				2		2
6010	Prepare Financial Statements				2		2
6010	Prepare Annual Tax Return						0
6010	Prepare Tangible Tax Return						0
6020	Attend Board Meeting						0
6020	Review Financial Information						0
6020	Review Operating Activity						0
6020	MAG Financial Statements						0
6010/186.1	PLU Rate Case MFR (Bill PLU)	8	8	8	4	4	32
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 PLACID LAKES UTILITIES, INC.

January 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	01/04/13	01/11/13	01/18/13	01/25/13	01/31/13	Total
601.8	Review & Adjust General Ledger				2		2
601.8	Prepare Financial Statements				2		2
601.8	Prepare PSC Annual Report					4	4
601.8	Prepare Annual Tax Return						0
601.8	Prepare Tangible Tax Return						0
603.8	Attend Board Meeting					4	4
603.8	Review Financial Information						0
603.8	Review Operating Activity						0
186.1	Rate Case Costs	8	8	4	4		24
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 PLACID LAKES UTILITIES, INC.

February 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	02/01/13	02/08/13	02/15/13	02/22/13	02/28/13	Total
601.8	Review & Adjust General Ledger				2		2
601.8	Prepare Financial Statements				2		2
601.8	Prepare PSC Annual Report		4				4
601.8	Prepare Annual Tax Return						0
601.8	Prepare Tangible Tax Return						0
603.8	Attend Board Meeting						0
603.8	Review Financial Information						0
603.8	Review Operating Activity						0
186.1	Rate Case Costs	4	4	8	4	8	28
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 PLACID LAKES UTILITIES, INC.

March 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	03/01/13	03/08/13	03/15/13	03/22/13	03/31/13	Total
601.8	Review & Adjust General Ledger				2		2
601.8	Prepare Financial Statements				2		2
601.8	Prepare PSC Annual Report						0
601.8	Prepare Annual Tax Return						0
601.8	Prepare Tangible Tax Return						0
603.8	Attend Board Meeting						0
603.8	Review Financial Information						0
603.8	Review Operating Activity						0
186.1	Rate Case Costs	4	8	8	4	8	32
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 PLACID LAKES UTILITIES, INC.

April 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	04/05/13	04/12/13	04/19/13	04/26/13	04/30/13	Total
601.8	Review & Adjust General Ledger				2		2
601.8	Prepare Financial Statements				2		2
601.8	Prepare PSC Annual Report						0
601.8	Prepare Annual Tax Return						0
601.8	Prepare Tangible Tax Return						0
603.8	Attend Board Meeting						0
603.8	Review Financial Information						0
603.8	Review Operating Activity						0
186.1	Rate Case Costs	8	8	8	4	4	32
	TOTAL						36

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 PLACID LAKES UTILITIES, INC.

January 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	01/04/13	01/11/13	01/18/13	01/25/13	01/31/13	Total
601.8	Review & Adjust General Ledger				2		2
601.8	Prepare Financial Statements				2		2
601.8	Prepare PSC Annual Report					4	4
601.8	Prepare Annual Tax Return						0
601.8	Prepare Tangible Tax Return						0
603.8	Attend Board Meeting					4	4
603.8	Review Financial Information						0
603.8	Review Operating Activity						0
186.1	Rate Case Costs	8	8	4	4		24
	TOTAL						36

Employee Costs Allocated to RATE Case
 $24 \text{ HOURS} \times \$55.00 = \$1,320$

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 PLACID LAKES UTILITIES, INC.

February 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	02/01/13	02/08/13	02/15/13	02/22/13	02/28/13	Total
601.8	Review & Adjust General Ledger				2		2
601.8	Prepare Financial Statements				2		2
601.8	Prepare PSC Annual Report		4				4
601.8	Prepare Annual Tax Return						0
601.8	Prepare Tangible Tax Return						0
603.8	Attend Board Meeting						0
603.8	Review Financial Information						0
603.8	Review Operating Activity						0
186.1	Rate Case Costs	4	4	8	4	8	28
	TOTAL						36

Employee Costs Allocated to RATE Case
 28 HOURS x \$55⁰⁰ = \$1,540⁰⁰

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 PLACID LAKES UTILITIES, INC.

March 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	03/01/13	03/08/13	03/15/13	03/22/13	03/31/13	Total
601.8	Review & Adjust General Ledger				2		2
601.8	Prepare Financial Statements				2		2
601.8	Prepare PSC Annual Report						0
601.8	Prepare Annual Tax Return						0
601.8	Prepare Tangible Tax Return						0
603.8	Attend Board Meeting						0
603.8	Review Financial Information						0
603.8	Review Operating Activity						0
186.1	Rate Case Costs	4	8	8	4	8	32
	TOTAL						36

Employee Costs Allocated to Rate Case
 $32 \text{ Hours} \times \$55^{00} = \$1,760^{00}$

MONTHLY TIMESHEET FOR LARRY P. KING, TREASURER
 PLACID LAKES UTILITIES, INC.

April 2013

WEEK ENDED

ACCT#	JOB DESCRIPTION	04/05/13	04/12/13	04/19/13	04/26/13	04/30/13	Total
601.8	Review & Adjust General Ledger				2		2
601.8	Prepare Financial Statements				2		2
601.8	Prepare PSC Annual Report						0
601.8	Prepare Annual Tax Return						0
601.8	Prepare Tangible Tax Return						0
603.8	Attend Board Meeting						0
603.8	Review Financial Information						0
603.8	Review Operating Activity						0
186.1	Rate Case Costs	8	8	8	4	4	32
	TOTAL						36

Employee Costs Allocated to Rate Case

$$32 \text{ Hours} \times \frac{\$}{55} = \frac{\$}{1,760}$$



Invoices & Estimates

Larry King <larrypaulking@gmail.com>
 To: Marty Friedman <MFriedman@sflaw.com>
 Cc: Pam Brewer <pambrewer@embarqmail.com>

Wed, Mar 27, 2013 at 9:09 AM

Marty: Can you provide me with copies of your invoices and provide estimates regarding PLU rate case. I am working on the MFR and see that this is an area where the PSC seems to always have deficiencies and data requests. Thanks. Larry

Any tax advice contained in this communication, including any attachments, was not intended or written to be used, and cannot be used, for the purpose of avoiding federal tax-related penalties or promoting, marketing or recommending to another party any transaction or matter addressed herein.

Any assembled financial statements are prepared without an expression of any form of opinion or assurance and they are prepared by an entity that lacks independence and is licensed by the Florida Board of Accountancy.

Larry P. King, CPA
 License # AC0003607

November 1 to April 30:
 14816 Hartford Run Drive
 Orlando, Florida 32828
 (407) 758-1730 (Cell)

May 1 to October 30:
 619 Weber Lane
 Berkeley Springs, WV 25411

Martin Friedman <MFriedman@sflaw.com>
 To: Larry King <larrypaulking@gmail.com>
 Cc: Pam Brewer <pambrewer@embarqmail.com>

Wed, Mar 27, 2013 at 3:03 PM

Larry,

Just as a plug number put \$40,250 (115 hrs. at \$350). The legal rate case expense for my last 4 rate cases were \$20k, \$35k, \$36k and \$40k. Since the staff understands this is an estimate before the case even begins, they always have a data request to update it.

Marty

MARTIN S. FRIEDMAN

Electrical Panel Replacement

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.
 Docket No.: 130025-WU
 Test Year Ended: 12/31/12
 Interim [] Final [X]
 Historical [X] Projected []

Workpaper 10
 Page 1 of 2
 Preparer: Larry P. King, Treasurer

The electrical panel in the water plant needs to be replaced. It is part of the original plant construction in 1988. It has become unreliable, and in need of frequent repairs. The electrical panel's reliability is important, as it serves the water pumps.

Proposal to replace the Electrical Panel (see attached)	17,586	
Original cost estimate in 1988:		
CPI-U for July 1988	118.5	
CPI-U for July 2012	229.1	
Percentage Increase	93.3%	Imputed original cost = <u>9,096</u>
Net increase in Utility Plant	8,490	Supports Sch. A-3
Depreciation rate	<u>3.13%</u>	
Increase in depreciation expense	<u>266</u>	Supports Sch. B-3

Supporting Schedule A-3 Adjustment

ESTIMATE:

1931

Placid Lakes Utilities

3/30/2013

Water Plant

This estimate is to replace the existing electrical panel next to the control panel.
This, to include the box and componets within.

- 2-QBL3215 SQ D BREAKERS
- 2-KAL36150 BREAKERS
- 2- SQ D SIZE 4 STARTERS
- 1- SQ D SIZE 3 STARTER
- 1- SQ D SIZE 1 STARTER
- 4- HOA SELECTOR SWITCHES
- 4- HOA CONTACT BLOCKS
- 1- 48" X 36" X 10" CARLON BOX WITH SS LATCHES AND HINDGES
- 1- 48 X 36 X 10 BACK PLATE

THIS INCLUDES LABOR AND MATERIAL AND TAX TO COMPLETE PROJECT

\$ 17,585.95

4/30/2013



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Placid Lake
401(k) / Profit Sharing Plan
Contribution Report

SUPPORTING SCH. B-3
ADJUSTMENT

For the Plan Year 1/1/2013 through 12/31/2013

P O H C	Name	Earnings	Age	Deferral		Match		3% S/H		Profit Sharing		Catch Up	Total Contribution			
				\$	%	\$	%	\$	%	\$	%		\$	Amount	% Pay	Empir Cost
***	Brewer, Peggy	64,157	67	17,500	27.28	-	-	1,925	14,114	22.00	5,500	39,039	60.85	39,039	33.37	
***	Elowsky, Laura	37,078	58	17,500	47.20	-	-	1,112	8,157	22.00	5,500	32,270	87.03	32,270	27.59	
	Brewer, Nathan	48,707	40	1,461	3.00	-	-	1,461	10,715	22.00	-	13,638	28.00	12,177	10.41	
	Conklin, Courtney	26,896	26	807	3.00	-	-	807	5,917	22.00	-	7,531	28.00	6,724	5.75	
	Jones, Brandon	20,764	25	623	3.00	-	-	623	4,568	22.00	-	5,814	28.00	5,191	4.44	
	King, Lary	23,623	67	709	3.00	-	-	709	5,197	22.00	-	6,614	28.00	5,906	5.05	
	Powers, William	34,735	39	1,042	3.00	-	-	1,042	7,642	22.00	-	9,726	28.00	8,684	7.42	
	Reed, James	27,938	43	838	3.00	-	-	838	6,146	22.00	-	7,823	28.00	6,985	5.97	
TOTALS ->		283,898		40,480				8,517	62,456			122,455		116,976	100.00	

	Report Summary			
	Earnings	Employer Cost	% of Pay	% of Total
Principals	101,235	71,309	70.44	60.96
Non-Principals	182,664	45,667	25.00	39.04
Grand Totals	283,898	116,976	41.20	100.00

PLU is electing to match Employee CONTRIBUTIONS up to 3% of wages.
There will NOT be any profit-sharing contribution.

Legend: P-Principal, O-Owner, H-Highly Compensated Employees

Administrative Costs = \$ 2,165
3% Employee Match = 8,517
\$ 10,682

Plan Assumptions
Placid Lake Holding
Participants w/ Balance: 9
Plan Assets: \$0.00

401 K PROPOSAL



Plan Expenses and All-In-Fee Summary		
	Amount	% of Plan Assets
Estimated Annual Recordkeeping and Reporting Fees	\$1,665	N/A
Investment Fiduciary Services Annual Fees (optional) ¹	\$0	0.03%
Ancillary Fees	\$0	N/A
Estimated Annual Additional Fees Due ²	\$1,665	N/A
Total Estimated Net Fund Expense (Based Upon Fund Net Expense Ratio)	\$0	0.96%
Estimated Total Plan Expenses and All-In-Fee	\$1,665	N/A
One Time Installation Fee	\$500	

TOTAL \$2,165.00

We've partnered with Fiduciary Benchmarks, Inc. (FBI), an independent, third party company to help demonstrate the value you receive with our services and fees. After your plans's one year anniversary, request a free FBI fee benchmarking report to compare your plan to similar retirement plans.

¹ Investment Fiduciary Services is an optional service available through Mesrow Financial. Mesrow Financial Investment Strategies is a division of Mesrow Financial Investment Management, Inc., an SEC-registered investment advisor. The Mesrow Financial name and logo are registered service marks of Mesrow Financial Holdings, Inc., © 2010, Mesrow Financial Holdings, Inc. All rights reserved. Mesrow Financial's advisory fees are described in Mesrow Financial Investment Management, Inc.'s (MFIM's) Part II of Form ADV. Securities offered through Mesrow Financial, Inc. Member NYSE, SIPC.

Mesrow Financial and its affiliates are not related to Ascensus and its affiliates.

² Fees due may be charged against plan assets or paid by the employer.

Timing and frequency of payment of 12b-1 fees and sub transfer agency fees will vary by fund company.

Shareholder servicing and 12B-1 fees in the above table are provided as an estimate based on current fund balances and participant counts provided to Ascensus from your prior plan recordkeeper. Actual shareholder servicing and 12B-1 fees will vary based on such factors as (1) future plan contributions and distributions, (2) market performance of the plan's investment options, and (3) transfers between plan investment options. Please note this information is derived from each fund's prospectus at the time this illustration was prepared.

This estimate is for illustration purposes only and was prepared based upon information provided to Ascensus. Actual fees may vary. Ascensus fees will be charged in accordance with the fee schedule contained in the Recordkeeping Services Agreement. For more complete information on the investment options, including management fees and other charges and expenses, please consult the fund's prospectus and other comparable documents.

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Date Prepared: March 28, 2013

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Plan Assumptions
Meadow Lake Holding
Participants w/ Balance: 9
Plan Assets: \$0.00

Fund Name	Fund Ticker	Estimated Fund Balance	Fund Expense Ratio (%)	Estimated Fund Expense (\$)	Actual 12b-1 Fee (%)	Actual 12b-1 Fee (\$)	Recordkeeping Sub-Taxable Exp. (\$)	Recordkeeping Sub-Taxable Fee (\$)	Comments
Federated Capital Preservation SP	140411M06	\$0.00	0.0080	\$0	0.0025	\$0	0.0025	\$0	
Principal LifeTime Strategic Inc A	PALTIX	\$0.00	0.0099	\$0	0.0025	\$0	0.0025	\$0	
Lord Abbett Short Duration Income A	LAIIDX	\$0.00	0.0058	\$0	0.0015	\$0	0.0025	\$0	
Franklin High Income A	FHAXX	\$0.00	0.0077	\$0	0.0015	\$0	0.0025	\$0	
American Century Intl Adj. Bond A	AAVAX	\$0.00	0.0075	\$0	0.0025	\$0	0.0015	\$0	
Franklin Strategic Income A	FRSTX	\$0.00	0.0090	\$0	0.0025	\$0	0.0025	\$0	
Mutual Bond A	MUCAX	\$0.00	0.0087	\$0	0.0025	\$0	0.0025	\$0	
Federated Intl Strategic Val Dividend A	IFVAX	\$0.00	0.0105	\$0	0.0025	\$0	0.0025	\$0	
Franklin Growth A	FKGRX	\$0.00	0.0093	\$0	0.0025	\$0	0.0025	\$0	
Victory Established Value A	VETAX	\$0.00	0.0108	\$0	0.0000	\$0	0.0025	\$0	
Principal MidCap Blend A	PEMIX	\$0.00	0.0106	\$0	0.0025	\$0	0.0025	\$0	
Franklin Small-Mid Cap Growth A	FRSGX	\$0.00	0.0099	\$0	0.0025	\$0	0.0025	\$0	
BlackRock Small Cap Growth Equity Inv A	CSGFH	\$0.00	0.0118	\$0	0.0025	\$0	0.0025	\$0	
Oppenheimer Main Street Sm. & Mid-Cap A	OPMSX	\$0.00	0.0121	\$0	0.0025	\$0	0.0025	\$0	
Tenelon World A	TENWX	\$0.00	0.0109	\$0	0.0025	\$0	0.0025	\$0	
		\$0.00	0.0085	\$0		\$0		\$0	

	Amount	% of Plan Assets
Estimated Annual Recordkeeping and Reporting Fees	\$1,665	N/A
Investment Fiduciary Services Annual Fees (optional) ¹	\$0	0.03%
Additional Fees	\$0	N/A
Estimated Annual Additional Fees Due ²	\$1,665	N/A
Total Estimated Net Fund Expense (Based Upon Fund Net Expense Ratio)	\$0	0.95%
Estimated Total Plan Expenses and All-in-Fee	\$1,665	N/A
One Time Installation Fee	\$0.00	

Base Fee	0-10,000	10,001-25,000	25,001-50,000	50,001-100,000	over 100,000
	\$15	\$35	\$50	\$75	\$15

* A participant is someone who has a balance within the plan, whether they are eligible, ineligible, terminated, active or a beneficiary.

- NOTES:**
 (1) Net expense ratio of the fund as listed in the fund prospectus
 (2) Estimated annualized cost of the fund, in dollars, based on the expense ratio

¹ Investment Fiduciary Services is an optional service available through Meadow Financial. Meadow Financial Investment Strategies is a division of Meadow Financial Investment Management, Inc., an SEC-registered investment advisor. The Meadow Financial name and logo are registered service marks of Meadow Financial Holdings, Inc. © 2010, Meadow Financial Holdings, Inc. All rights reserved. Meadow Financial's advisory fees are described in Meadow Financial Investment Management, Inc.'s (MFINI)'s Part II of Form ADV. Securities offered through Meadow Financial, Inc. Member NYSE, SIF.

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² Fees due may be charged against plan assets or paid by the employer.

Timing and frequency of payment of 12b-1 fees and sub-transfer agency fees will vary by fund company.

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Date Prepared: March 28, 2013

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Manual Conversion Data	\$10 per participant; Minimum \$500
Loan Processing and Establishment (and ongoing maintenance)	\$150 per loan (one-time fee) - Paid by participant
Distribution processing	\$60 per regular distribution (e.g., QDRO, Hardship, Lump Sum, In-service)
Age-Weighted or New Comparability Contribution Calculation with Cross-Testing	\$1,000 (3 hour minimum); \$225 per hour thereafter
Plan Amendment for Prototype Plans	\$400 per amendment for employer initiated amendments; Mandatory law or regulatory change amendments are included in the annual service fee
Participant Education Meetings	Custom Quote
Plan Termination/Service Termination	\$750
Facilitation of Morningstar® Retirement Manager SM	
• Managed by You	• No Fee
• Managed by Morningstar	• Participant: Annual fee on assets of 0.45% (no additional fees charged to the Plan Sponsor)

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Additional services are provided on a for-fee basis including but not limited to adjustment processing (employer requests), plan conversion projects (transfer of assets), ERISA support services and specialized rating services.

NOTE: Sales tax may be applicable, either now or in the future, to the products and/or services provided under this agreement. All applicable sales tax will be in addition to the fees set forth in this agreement.

Disclaimer: This proposal has been prepared based upon the information provided to us. Should there be any discrepancy between what is proposed and actual values, Ascensus reserves the right to adjust our fees accordingly.

Administrative fee information can be provided by contacting the Advisor Support Team at 800-345-6363. All data provided is only an estimate based on information provided in Annulus.