

**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, 2018

**Placid Lakes Utilities, Inc.**

Billing Analysis

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**NOTE: No rate change occurred in the test year.**

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: 12/31/18

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	1,941	7,520,990	27	128,518					1,968	7,649,508
Feb	1,943	6,191,235	27	117,458					1,970	6,308,693
Mar	1,943	7,852,622	27	168,847					1,970	8,021,469
Apr	1,946	7,299,674	27	132,392					1,973	7,432,066
May	1,941	6,109,331	27	124,351					1,968	6,233,682
Jun	1,945	6,274,483	27	139,501					1,972	6,413,984
Jul	1,945	6,732,601	27	165,932					1,972	6,898,533
Aug	1,942	5,669,089	27	123,152					1,969	5,792,241
Sep	1,943	6,269,840	27	152,532					1,970	6,422,372
Oct	1,940	7,587,598	27	202,598					1,967	7,790,196
Nov	1,957	6,363,424	27	131,300					1,984	6,494,724
Dec	1,962	6,759,103	27	151,918					1,989	6,911,021
Annual	23,348	80,629,990	324	1,738,499	0	0	0	0	23,672	82,368,489

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	13	10,336	11	109,946	1	12,210	7	9,236	32	141,728
Feb	13	10,115	11	75,908	1	9,730	7	8,033	32	103,786
Mar	13	12,904	11	84,905	1	11,280	7	9,486	32	118,575
Apr	13	12,541	11	86,258	1	14,950	7	27,622	32	141,371
May	13	19,058	11	75,210	1	15,270	7	93,216	32	202,754
Jun	13	14,736	11	63,510	1	16,670	7	84,651	32	179,567
Jul	13	23,613	11	79,151	1	23,510	7	101,786	32	228,060
Aug	18	12,433	11	93,787	1	22,290	7	72,284	37	200,794
Sep	18	14,669	11	104,609	1	21,090	7	79,960	37	220,328
Oct	18	18,552	11	95,803	1	15,100	7	68,158	37	197,613
Nov	18	20,754	11	82,859	1	11,390	7	43,109	37	158,112
Dec	18	16,098	11	83,944	1	12,570	7	14,836	37	127,448
Annual	181	185,809	132	1,035,890	12	186,060	84	612,377	409	2,020,136

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	1,954	7,531,326	38	238,464	1	12,210	7	9,236	2,000	7,791,236
Feb	1,956	6,201,350	38	193,366	1	9,730	7	8,033	2,002	6,412,479
Mar	1,956	7,865,526	38	253,752	1	11,280	7	9,486	2,002	8,140,044
Apr	1,959	7,312,215	38	218,650	1	14,950	7	27,622	2,005	7,573,437
May	1,954	6,128,389	38	199,561	1	15,270	7	93,216	2,000	6,436,436
Jun	1,958	6,289,219	38	203,011	1	16,670	7	84,651	2,004	6,593,551
Jul	1,958	6,756,214	38	245,083	1	23,510	7	101,786	2,004	7,126,593
Aug	1,960	5,681,522	38	216,939	1	22,290	7	72,284	2,006	5,993,035
Sep	1,961	6,284,509	38	257,141	1	21,090	7	79,960	2,007	6,642,700
Oct	1,958	7,606,150	38	298,401	1	15,100	7	68,158	2,004	7,987,809
Nov	1,975	6,384,178	38	214,159	1	11,390	7	43,109	2,021	6,652,836
Dec	1,980	6,775,201	38	235,862	1	12,570	7	14,836	2,026	7,038,469
Annual	23,529	80,815,799	456	2,774,389	12	186,060	84	612,377	24,081	84,388,625

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: 12/31/18

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	1,941	1,941	27	27					1,968	1,968
Feb	1,943	1,943	27	27					1,970	1,970
Mar	1,943	1,943	27	27					1,970	1,970
Apr	1,946	1,946	27	27					1,973	1,973
May	1,941	1,941	27	27					1,968	1,968
Jun	1,945	1,945	27	27					1,972	1,972
Jul	1,945	1,945	27	27					1,972	1,972
Aug	1,942	1,942	27	27					1,969	1,969
Sep	1,943	1,943	27	27					1,970	1,970
Oct	1,940	1,940	27	27					1,967	1,967
Nov	1,957	1,957	27	27					1,984	1,984
Dec	1,962	1,962	27	27					1,989	1,989

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	13	13	11	11	1	1	7	7	32	32
Feb	13	13	11	11	1	1	7	7	32	32
Mar	13	13	11	11	1	1	7	7	32	32
Apr	13	13	11	11	1	1	7	7	32	32
May	13	13	11	11	1	1	7	7	32	32
Jun	13	13	11	11	1	1	7	7	32	32
Jul	13	13	11	11	1	1	7	7	32	32
Aug	18	18	11	11	1	1	7	7	37	37
Sep	18	18	11	11	1	1	7	7	37	37
Oct	18	18	11	11	1	1	7	7	37	37
Nov	18	18	11	11	1	1	7	7	37	37
Dec	18	18	11	11	1	1	7	7	37	37

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	1,954	1,954	38	38	1	1	7	7	2,000	2,000
Feb	1,956	1,956	38	38	1	1	7	7	2,002	2,002
Mar	1,956	1,956	38	38	1	1	7	7	2,002	2,002
Apr	1,959	1,959	38	38	1	1	7	7	2,005	2,005
May	1,954	1,954	38	38	1	1	7	7	2,000	2,000
Jun	1,958	1,958	38	38	1	1	7	7	2,004	2,004
Jul	1,958	1,958	38	38	1	1	7	7	2,004	2,004
Aug	1,960	1,960	38	38	1	1	7	7	2,006	2,006
Sep	1,961	1,961	38	38	1	1	7	7	2,007	2,007
Oct	1,958	1,958	38	38	1	1	7	7	2,004	2,004
Nov	1,975	1,975	38	38	1	1	7	7	2,021	2,021
Dec	1,980	1,980	38	38	1	1	7	7	2,026	2,026

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

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
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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	Block Usage				
0	0	0	1,878	1,878	21,470	0	0	0.000%					
1	1,497,889	1,497,889	3,231	5,109	18,239	18,239,000	19,736,889	24.478%					
2	5,840,581	7,338,470	3,825	8,934	14,414	28,828,000	36,166,470	44.855%					
3	9,345,334	16,683,804	3,715	12,649	10,699	32,097,000	48,780,804	60.500%					
4	11,269,068	27,952,872	3,230	15,879	7,469	29,876,000	57,828,872	71.721%					
5	10,814,586	38,767,458	2,413	18,292	5,056	25,280,000	64,047,458	79.434%					
6	8,910,740	47,678,198	1,624	19,916	3,432	20,592,000	68,270,198	84.671%					
7	6,791,391	54,469,589	1,047	20,963	2,385	16,695,000	71,164,589	88.261%					
8	5,554,009	60,023,598	742	21,705	1,643	13,144,000	73,167,598	90.745%					
9	4,283,711	64,307,309	505	22,210	1,138	10,242,000	74,549,309	92.459%					
10	2,875,393	67,182,702	304	22,514	834	8,340,000	75,522,702	93.666%	75,522,702	93.7%	\$4.34	327,768.53	
11	2,137,542	69,320,244	204	22,718	630	6,930,000	76,250,244	94.568%					
12	1,750,019	71,070,263	152	22,870	478	5,736,000	76,806,263	95.258%					
13	1,309,482	72,379,745	105	22,975	373	4,849,000	77,228,745	95.782%					
14	1,130,949	73,510,694	84	23,059	289	4,046,000	77,556,694	96.188%					
15	783,730	74,294,424	54	23,113	235	3,525,000	77,819,424	96.514%					
16	513,386	74,807,810	33	23,146	202	3,232,000	78,039,810	96.788%					
17	479,642	75,287,452	29	23,175	173	2,941,000	78,228,452	97.022%					
18	437,558	75,725,010	25	23,200	148	2,664,000	78,389,010	97.221%					
19	368,479	76,093,489	20	23,220	128	2,432,000	78,525,489	97.390%					
20	389,121	76,482,610	20	23,240	108	2,160,000	78,642,610	97.535%	3,119,908	3.9%	\$6.52	20,341.80	
21	183,485	76,666,095	9	23,249	99	2,079,000	78,745,095	97.662%					
22	342,941	77,009,036	16	23,265	83	1,826,000	78,835,036	97.774%					
23	179,705	77,188,741	8	23,273	75	1,725,000	78,913,741	97.871%					
24	116,372	77,305,113	5	23,278	70	1,680,000	78,985,113	97.960%					
25	318,709	77,623,822	13	23,291	57	1,425,000	79,048,822	98.039%					
26	75,742	77,699,564	3	23,294	54	1,404,000	79,103,564	98.107%					
27	106,130	77,805,694	4	23,298	50	1,350,000	79,155,694	98.172%					
28	109,655	77,915,349	4	23,302	46	1,288,000	79,203,349	98.231%					
29	85,134	78,000,483	3	23,305	43	1,247,000	79,247,483	98.285%					
30	89,071	78,089,554	3	23,308	40	1,200,000	79,289,554	98.338%					
31	30,450	78,120,004	1	23,309	39	1,209,000	79,329,004	98.386%					
32	125,332	78,245,336	4	23,313	35	1,120,000	79,365,336	98.432%					
33	32,800	78,278,136	1	23,314	34	1,122,000	79,400,136	98.475%					
34	67,450	78,345,586	2	23,316	32	1,088,000	79,433,586	98.516%					
35	0	78,345,586	0	23,316	32	1,120,000	79,465,586	98.556%					
36	71,123	78,416,709	2	23,318	30	1,080,000	79,496,709	98.594%					
37	0	78,416,709	0	23,318	30	1,110,000	79,526,709	98.632%					

38	37,130	78,453,839	1	23,319	29	1,102,000	79,555,839	98.668%
39	76,985	78,530,824	2	23,321	27	1,053,000	79,583,824	98.703%
40	39,100	78,569,924	1	23,322	26	1,040,000	79,609,924	98.735%
50	348,482	78,918,406	8	23,330	18	900,000	79,818,406	98.993%
60	267,685	79,186,091	5	23,335	13	780,000	79,966,091	99.177%
70	130,835	79,316,926	2	23,337	11	770,000	80,086,926	99.326%
80	146,278	79,463,204	2	23,339	9	720,000	80,183,204	99.446%
90	257,222	79,720,426	3	23,342	6	540,000	80,260,426	99.542%
100	185,239	79,905,665	2	23,344	4	400,000	80,305,665	99.598%
110	0	79,905,665	0	23,344	4	440,000	80,345,665	99.647%
120	0	79,905,665	0	23,344	4	480,000	80,385,665	99.697%
130	0	79,905,665	0	23,344	4	520,000	80,425,665	99.747%
140	0	79,905,665	0	23,344	4	560,000	80,465,665	99.796%
150	0	79,905,665	0	23,344	4	600,000	80,505,665	99.846%
160	0	79,905,665	0	23,344	4	640,000	80,545,665	99.895%
170	0	79,905,665	0	23,344	4	680,000	80,585,665	99.945%
180	0	79,905,665	0	23,344	4	720,000	80,625,665	99.995%
190	183,050	80,088,715	1	23,345	3	570,000	80,658,715	100.036%
200	55,200	80,143,915	1	23,346	2	400,000	80,543,915	99.893%
210	0	80,143,915	0	23,346	2	420,000	80,563,915	99.918%
220	0	80,143,915	0	23,346	2	440,000	80,583,915	99.943%
230	220,200	80,364,115	1	23,347	1	230,000	80,594,115	99.956%
240	0	80,364,115	0	23,347	1	240,000	80,604,115	99.968%
250	0	80,364,115	0	23,347	1	250,000	80,614,115	99.980%
260	0	80,364,115	0	23,347	1	260,000	80,624,115	99.993%
270	265,875	80,629,990	1	23,348	0	0	80,629,990	100.000%
280	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
290	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
300	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
310	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
320	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
330	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
340	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
350	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
360	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
370	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
380	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
390	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
400	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
410	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
420	0	80,629,990	0	23,348	0	0	80,629,990	100.000%
430	0	80,629,990	0	23,348	0	0	80,629,990	100.000%

80,629,990

<u>1,987,380</u>	2.5%	\$8.68	17,250.46
<u>80,629,990</u>	BFC	\$11.59	<u>\$270,603.32</u>
	Calculated revenue		635,964.11
	Posted revenue		<u>636,048.00</u>
	Difference		(83.89)

Year-End Customers 1,962  
Average Customers 1,946

Consolidated Factor Analysis  
Residential 1"

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/18

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	Block Usage				
0	0	0	15	15	309	0	0	0.000%					
1	36,862	36,862	65	80	244	244,000	280,862	16.155%					
2	76,012	112,874	51	131	193	386,000	498,874	28.696%					
3	52,990	165,864	21	152	172	516,000	681,864	39.221%					
4	84,595	250,459	24	176	148	592,000	842,459	48.459%					
5	107,236	357,695	24	200	124	620,000	977,695	56.238%					
6	130,537	488,232	24	224	100	600,000	1,088,232	62.596%					
7	116,166	604,398	18	242	82	574,000	1,178,398	67.782%					
8	30,516	634,914	4	246	78	624,000	1,258,914	72.414%					
9	76,558	711,472	9	255	69	621,000	1,332,472	76.645%					
10	76,207	787,679	8	263	61	610,000	1,397,679	80.396%	1,397,679	80.4%	\$4.34	6,065.93	
11	126,937	914,616	12	275	49	539,000	1,453,616	83.613%					
12	102,783	1,017,399	9	284	40	480,000	1,497,399	86.132%					
13	87,500	1,104,899	7	291	33	429,000	1,533,899	88.231%					
14	40,880	1,145,779	3	294	30	420,000	1,565,779	90.065%					
15	99,930	1,245,709	7	301	23	345,000	1,590,709	91.499%					
16	30,780	1,276,489	2	303	21	336,000	1,612,489	92.752%					
17	66,870	1,343,359	4	307	17	289,000	1,632,359	93.895%					
18	69,430	1,412,789	4	311	13	234,000	1,646,789	94.725%					
19	0	1,412,789	0	311	13	247,000	1,659,789	95.473%					
20	58,730	1,471,519	3	314	10	200,000	1,671,519	96.147%	273,840	15.8%	\$6.52	1,785.44	
21	20,320	1,491,839	1	315	9	189,000	1,680,839	96.683%					
22	0	1,491,839	0	315	9	198,000	1,689,839	97.201%					
23	44,610	1,536,449	2	317	7	161,000	1,697,449	97.639%					
24	70,900	1,607,349	3	320	4	96,000	1,703,349	97.978%					
25	24,400	1,631,749	1	321	3	75,000	1,706,749	98.174%					
26	0	1,631,749	0	321	3	78,000	1,709,749	98.346%					
27	0	1,631,749	0	321	3	81,000	1,712,749	98.519%					
28	0	1,631,749	0	321	3	84,000	1,715,749	98.691%					
29	28,350	1,660,099	1	322	2	58,000	1,718,099	98.827%					
30	0	1,660,099	0	322	2	60,000	1,720,099	98.942%					
31	0	1,660,099	0	322	2	62,000	1,722,099	99.057%					
32	0	1,660,099	0	322	2	64,000	1,724,099	99.172%					
33	0	1,660,099	0	322	2	66,000	1,726,099	99.287%					
34	0	1,660,099	0	322	2	68,000	1,728,099	99.402%					
35	0	1,660,099	0	322	2	70,000	1,730,099	99.517%					
36	35,650	1,695,749	1	323	1	36,000	1,731,749	99.612%					
37	0	1,695,749	0	323	1	37,000	1,732,749	99.669%					

38	0	1,695,749	0	323	1	38,000	1,733,749	99.727%				
39	0	1,695,749	0	323	1	39,000	1,734,749	99.784%				
40	0	1,695,749	0	323	1	40,000	1,735,749	99.842%				
50	42,750	1,738,499	1	324	0	0	1,738,499	100.000%				
60	0	1,738,499	0	324	0	0	1,738,499	100.000%				
70	0	1,738,499	0	324	0	0	1,738,499	100.000%				
80	0	1,738,499	0	324	0	0	1,738,499	100.000%				
90	0	1,738,499	0	324	0	0	1,738,499	100.000%				
100	0	1,738,499	0	324	0	0	1,738,499	100.000%				
110	0	1,738,499	0	324	0	0	1,738,499	100.000%				
120	0	1,738,499	0	324	0	0	1,738,499	100.000%				
130	0	1,738,499	0	324	0	0	1,738,499	100.000%				
140	0	1,738,499	0	324	0	0	1,738,499	100.000%				
150	0	1,738,499	0	324	0	0	1,738,499	100.000%				
160	0	1,738,499	0	324	0	0	1,738,499	100.000%				
170	0	1,738,499	0	324	0	0	1,738,499	100.000%				
180	0	1,738,499	0	324	0	0	1,738,499	100.000%				
190	0	1,738,499	0	324	0	0	1,738,499	100.000%				
200	0	1,738,499	0	324	0	0	1,738,499	100.000%				
210	0	1,738,499	0	324	0	0	1,738,499	100.000%				
220	0	1,738,499	0	324	0	0	1,738,499	100.000%				
230	0	1,738,499	0	324	0	0	1,738,499	100.000%				
240	0	1,738,499	0	324	0	0	1,738,499	100.000%				
250	0	1,738,499	0	324	0	0	1,738,499	100.000%				
260	0	1,738,499	0	324	0	0	1,738,499	100.000%				
270	0	1,738,499	0	324	0	0	1,738,499	100.000%				
280	0	1,738,499	0	324	0	0	1,738,499	100.000%				
290	0	1,738,499	0	324	0	0	1,738,499	100.000%				
300	0	1,738,499	0	324	0	0	1,738,499	100.000%				
310	0	1,738,499	0	324	0	0	1,738,499	100.000%				
320	0	1,738,499	0	324	0	0	1,738,499	100.000%				
330	0	1,738,499	0	324	0	0	1,738,499	100.000%				
340	0	1,738,499	0	324	0	0	1,738,499	100.000%				
350	0	1,738,499	0	324	0	0	1,738,499	100.000%				
360	0	1,738,499	0	324	0	0	1,738,499	100.000%				
370	0	1,738,499	0	324	0	0	1,738,499	100.000%				
380	0	1,738,499	0	324	0	0	1,738,499	100.000%				
390	0	1,738,499	0	324	0	0	1,738,499	100.000%				
400	0	1,738,499	0	324	0	0	1,738,499	100.000%				
410	0	1,738,499	0	324	0	0	1,738,499	100.000%				
420	0	1,738,499	0	324	0	0	1,738,499	100.000%				
430	0	1,738,499	0	324	0	0	1,738,499	100.000%				
		<u>1,738,499</u>							<u>66,980</u>	3.9%	\$8.68	581.39
									<u>1,738,499</u>	BFC	\$28.98	\$9,389.52
										Calculated revenue		<u>17,822.27</u>
										Posted revenue		<u>17,823.00</u>
										Difference		(0.73)



Consolidated Factor Analysis  
Residential – All Customers

Florida Public Service Commission

Company: Placid Lakes Utilities, Inc.  
Docket No.: 130025-WU  
Test Year: 12/31/18

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	Block Usage				
0	0	0	1,893	1,893	21,779	0	0	0.000%					
1	1,534,751	1,534,751	3,296	5,189	18,483	18,483,000	20,017,751	24.303%					
2	5,916,593	7,451,344	3,876	9,065	14,607	29,214,000	36,665,344	44.514%					
3	9,398,324	16,849,668	3,736	12,801	10,871	32,613,000	49,462,668	60.050%					
4	11,353,663	28,203,331	3,254	16,055	7,617	30,468,000	58,671,331	71.230%					
5	10,921,822	39,125,153	2,437	18,492	5,180	25,900,000	65,025,153	78.944%					
6	9,041,277	48,166,430	1,648	20,140	3,532	21,192,000	69,358,430	84.205%					
7	6,907,557	55,073,987	1,065	21,205	2,467	17,269,000	72,342,987	87.828%					
8	5,584,525	60,658,512	746	21,951	1,721	13,768,000	74,426,512	90.358%					
9	4,360,269	65,018,781	514	22,465	1,207	10,863,000	75,881,781	92.125%					
10	2,951,600	67,970,381	312	22,777	895	8,950,000	76,920,381	93.386%	76,920,381	93.4%	\$4.34	333,834.45	
11	2,264,479	70,234,860	216	22,993	679	7,469,000	77,703,860	94.337%					
12	1,852,802	72,087,662	161	23,154	518	6,216,000	78,303,662	95.065%					
13	1,396,982	73,484,644	112	23,266	406	5,278,000	78,762,644	95.622%					
14	1,171,829	74,656,473	87	23,353	319	4,466,000	79,122,473	96.059%					
15	883,660	75,540,133	61	23,414	258	3,870,000	79,410,133	96.408%					
16	544,166	76,084,299	35	23,449	223	3,568,000	79,652,299	96.702%					
17	546,512	76,630,811	33	23,482	190	3,230,000	79,860,811	96.956%					
18	506,988	77,137,799	29	23,511	161	2,898,000	80,035,799	97.168%					
19	368,479	77,506,278	20	23,531	141	2,679,000	80,185,278	97.349%					
20	447,851	77,954,129	23	23,554	118	2,360,000	80,314,129	97.506%	3,393,748	4.1%	\$6.52	22,127.24	
21	203,805	78,157,934	10	23,564	108	2,268,000	80,425,934	97.642%					
22	342,941	78,500,875	16	23,580	92	2,024,000	80,524,875	97.762%					
23	224,315	78,725,190	10	23,590	82	1,886,000	80,611,190	97.867%					
24	187,272	78,912,462	8	23,598	74	1,776,000	80,688,462	97.960%					
25	343,109	79,255,571	14	23,612	60	1,500,000	80,755,571	98.042%					
26	75,742	79,331,313	3	23,615	57	1,482,000	80,813,313	98.112%					
27	106,130	79,437,443	4	23,619	53	1,431,000	80,868,443	98.179%					
28	109,655	79,547,098	4	23,623	49	1,372,000	80,919,098	98.240%					
29	113,484	79,660,582	4	23,627	45	1,305,000	80,965,582	98.297%					
30	89,071	79,749,653	3	23,630	42	1,260,000	81,009,653	98.350%					
31	30,450	79,780,103	1	23,631	41	1,271,000	81,051,103	98.401%					
32	125,332	79,905,435	4	23,635	37	1,184,000	81,089,435	98.447%					
33	32,800	79,938,235	1	23,636	36	1,188,000	81,126,235	98.492%					
34	67,450	80,005,685	2	23,638	34	1,156,000	81,161,685	98.535%					
35	0	80,005,685	0	23,638	34	1,190,000	81,195,685	98.576%					
36	106,773	80,112,458	3	23,641	31	1,116,000	81,228,458	98.616%					
37	0	80,112,458	0	23,641	31	1,147,000	81,259,458	98.654%					

38	37,130	80,149,588	1	23,642	30	1,140,000	81,289,588	98.690%
39	76,985	80,226,573	2	23,644	28	1,092,000	81,318,573	98.725%
40	39,100	80,265,673	1	23,645	27	1,080,000	81,345,673	98.758%
50	391,232	80,656,905	9	23,654	18	900,000	81,556,905	99.015%
60	267,685	80,924,590	5	23,659	13	780,000	81,704,590	99.194%
70	130,835	81,055,425	2	23,661	11	770,000	81,825,425	99.341%
80	146,278	81,201,703	2	23,663	9	720,000	81,921,703	99.458%
90	257,222	81,458,925	3	23,666	6	540,000	81,998,925	99.551%
100	185,239	81,644,164	2	23,668	4	400,000	82,044,164	99.606%
110	0	81,644,164	0	23,668	4	440,000	82,084,164	99.655%
120	0	81,644,164	0	23,668	4	480,000	82,124,164	99.703%
130	0	81,644,164	0	23,668	4	520,000	82,164,164	99.752%
140	0	81,644,164	0	23,668	4	560,000	82,204,164	99.801%
150	0	81,644,164	0	23,668	4	600,000	82,244,164	99.849%
160	0	81,644,164	0	23,668	4	640,000	82,284,164	99.898%
170	0	81,644,164	0	23,668	4	680,000	82,324,164	99.946%
180	0	81,644,164	0	23,668	4	720,000	82,364,164	99.995%
190	183,050	81,827,214	1	23,669	3	570,000	82,397,214	100.035%
200	55,200	81,882,414	1	23,670	2	400,000	82,282,414	99.896%
210	0	81,882,414	0	23,670	2	420,000	82,302,414	99.920%
220	0	81,882,414	0	23,670	2	440,000	82,322,414	99.944%
230	220,200	82,102,614	1	23,671	1	230,000	82,332,614	99.956%
240	0	82,102,614	0	23,671	1	240,000	82,342,614	99.969%
250	0	82,102,614	0	23,671	1	250,000	82,352,614	99.981%
260	0	82,102,614	0	23,671	1	260,000	82,362,614	99.993%
270	265,875	82,368,489	1	23,672	0	0	82,368,489	100.000%
280	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
290	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
300	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
310	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
320	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
330	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
340	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
350	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
360	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
370	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
380	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
390	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
400	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
410	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
420	0	82,368,489	0	23,672	0	0	82,368,489	100.000%
430	0	82,368,489	0	23,672	0	0	82,368,489	100.000%

82,368,489

<u>2,054,360</u>	2.5%	\$8.68	17,831.84
82,368,489	BFC		<u>\$279,992.84</u>
	Calculated revenue		653,786.38
	Posted revenue		<u>653,871.00</u>
	Difference		(84.62)

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year: 12/31/18

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	88	88	93	0	0	0.0%
1	20,358	20,358	43	131	50	50,000	70,358	37.9%
2	38,719	59,077	25	156	25	50,000	109,077	58.7%
3	7,692	66,769	3	159	22	66,000	132,769	71.5%
4	31,641	98,410	9	168	13	52,000	150,410	80.9%
5	16,848	115,258	4	172	9	45,000	160,258	86.2%
6	10,263	125,521	2	174	7	42,000	167,521	90.2%
7	13,202	138,723	2	176	5	35,000	173,723	93.5%
8	7,121	145,844	1	177	4	32,000	177,844	95.7%
9	8,200	154,044	1	178	3	27,000	181,044	97.4%
10	9,700	163,744	1	179	2	20,000	183,744	98.9%
11	10,054	173,798	1	180	1	11,000	184,798	99.5%
12	0	173,798	0	180	1	12,000	185,798	100.0%
13	12,011	185,809	1	181	0	0	185,809	100.0%
14	0	185,809	0	181	0	0	185,809	100.0%
15	0	185,809	0	181	0	0	185,809	100.0%
16	0	185,809	0	181	0	0	185,809	100.0%
17	0	185,809	0	181	0	0	185,809	100.0%
18	0	185,809	0	181	0	0	185,809	100.0%
19	0	185,809	0	181	0	0	185,809	100.0%
20	0	185,809	0	181	0	0	185,809	100.0%
21	0	185,809	0	181	0	0	185,809	100.0%
22	0	185,809	0	181	0	0	185,809	100.0%
23	0	185,809	0	181	0	0	185,809	100.0%
24	0	185,809	0	181	0	0	185,809	100.0%
25	0	185,809	0	181	0	0	185,809	100.0%
26	0	185,809	0	181	0	0	185,809	100.0%
27	0	185,809	0	181	0	0	185,809	100.0%
28	0	185,809	0	181	0	0	185,809	100.0%
29	0	185,809	0	181	0	0	185,809	100.0%
30	0	185,809	0	181	0	0	185,809	100.0%
31	0	185,809	0	181	0	0	185,809	100.0%
32	0	185,809	0	181	0	0	185,809	100.0%
33	0	185,809	0	181	0	0	185,809	100.0%
34	0	185,809	0	181	0	0	185,809	100.0%
35	0	185,809	0	181	0	0	185,809	100.0%
36	0	185,809	0	181	0	0	185,809	100.0%
37	0	185,809	0	181	0	0	185,809	100.0%
38	0	185,809	0	181	0	0	185,809	100.0%
39	0	185,809	0	181	0	0	185,809	100.0%
40	0	185,809	0	181	0	0	185,809	100.0%
50	0	185,809	0	181	0	0	185,809	100.0%
60	0	185,809	0	181	0	0	185,809	100.0%
70	0	185,809	0	181	0	0	185,809	100.0%
80	0	185,809	0	181	0	0	185,809	100.0%
90	0	185,809	0	181	0	0	185,809	100.0%
100	0	185,809	0	181	0	0	185,809	100.0%
110	0	185,809	0	181	0	0	185,809	100.0%
120	0	185,809	0	181	0	0	185,809	100.0%
	<u>185,809</u>							

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year: 12/31/18

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	0	0	132	0	0	0.0%
1	11,540	11,540	28	28	104	104,000	115,540	11.2%
2	44,690	56,230	30	58	74	148,000	204,230	19.7%
3	44,990	101,220	18	76	56	168,000	269,220	26.0%
4	23,730	124,950	7	83	49	196,000	320,950	31.0%
5	8,690	133,640	2	85	47	235,000	368,640	35.6%
6	5,660	139,300	1	86	46	276,000	415,300	40.1%
7	20,040	159,340	3	89	43	301,000	460,340	44.4%
8	23,650	182,990	3	92	40	320,000	502,990	48.6%
9	0	182,990	0	92	40	360,000	542,990	52.4%
10	9,441	192,431	1	93	39	390,000	582,431	56.2%
11	20,575	213,006	2	95	37	407,000	620,006	59.9%
12	23,197	236,203	2	97	35	420,000	656,203	63.3%
13	0	236,203	0	97	35	455,000	691,203	66.7%
14	27,065	263,268	2	99	33	462,000	725,268	70.0%
15	14,010	277,278	1	100	32	480,000	757,278	73.1%
16	15,298	292,576	1	101	31	496,000	788,576	76.1%
17	48,686	341,262	3	104	28	476,000	817,262	78.9%
18	17,748	359,010	1	105	27	486,000	845,010	81.6%
19	56,364	415,374	3	108	24	456,000	871,374	84.1%
20	19,400	434,774	1	109	23	460,000	894,774	86.4%
21	61,260	496,034	3	112	20	420,000	916,034	88.4%
22	42,396	538,430	2	114	18	396,000	934,430	90.2%
23	111,888	650,318	5	119	13	299,000	949,318	91.6%
24	23,550	673,868	1	120	12	288,000	961,868	92.9%
25	49,250	723,118	2	122	10	250,000	973,118	93.9%
26	25,250	748,368	1	123	9	234,000	982,368	94.8%
27	52,900	801,268	2	125	7	189,000	990,268	95.6%
28	0	801,268	0	125	7	196,000	997,268	96.3%
29	0	801,268	0	125	7	203,000	1,004,268	96.9%
30	29,350	830,618	1	126	6	180,000	1,010,618	97.6%
31	0	830,618	0	126	6	186,000	1,016,618	98.1%
32	64,800	895,418	2	128	4	128,000	1,023,418	98.8%
33	32,600	928,018	1	129	3	99,000	1,027,018	99.1%
34	33,300	961,318	1	130	2	68,000	1,029,318	99.4%
35	34,872	996,190	1	131	1	35,000	1,031,190	99.5%
36	39,700	1,035,890	1	132	0	0	1,035,890	100.0%
37	0	1,035,890	0	132	0	0	1,035,890	100.0%
38	0	1,035,890	0	132	0	0	1,035,890	100.0%
39	0	1,035,890	0	132	0	0	1,035,890	100.0%
40	0	1,035,890	0	132	0	0	1,035,890	100.0%
50	0	1,035,890	0	132	0	0	1,035,890	100.0%
60	0	1,035,890	0	132	0	0	1,035,890	100.0%
70	0	1,035,890	0	132	0	0	1,035,890	100.0%
80	0	1,035,890	0	132	0	0	1,035,890	100.0%
90	0	1,035,890	0	132	0	0	1,035,890	100.0%
100	0	1,035,890	0	132	0	0	1,035,890	100.0%
110	0	1,035,890	0	132	0	0	1,035,890	100.0%
120	0	1,035,890	0	132	0	0	1,035,890	100.0%
	<u>1,035,890</u>							

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year: 12/31/18

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	6.4%
2	0	0	0	0	12	24,000	24,000	12.9%
3	0	0	0	0	12	36,000	36,000	19.3%
4	0	0	0	0	12	48,000	48,000	25.8%
5	0	0	0	0	12	60,000	60,000	32.2%
6	0	0	0	0	12	72,000	72,000	38.7%
7	0	0	0	0	12	84,000	84,000	45.1%
8	0	0	0	0	12	96,000	96,000	51.6%
9	0	0	0	0	12	108,000	108,000	58.0%
10	9,730	9,730	1	1	11	110,000	119,730	64.4%
11	11,280	21,010	1	2	10	110,000	131,010	70.4%
12	11,390	32,400	1	3	9	108,000	140,400	75.5%
13	24,780	57,180	2	5	7	91,000	148,180	79.6%
14	0	57,180	0	5	7	98,000	155,180	83.4%
15	14,950	72,130	1	6	6	90,000	162,130	87.1%
16	30,370	102,500	2	8	4	64,000	166,500	89.5%
17	16,670	119,170	1	9	3	51,000	170,170	91.5%
18	0	119,170	0	9	3	54,000	173,170	93.1%
19	0	119,170	0	9	3	57,000	176,170	94.7%
20	0	119,170	0	9	3	60,000	179,170	96.3%
21	0	119,170	0	9	3	63,000	182,170	97.9%
22	21,090	140,260	1	10	2	44,000	184,260	99.0%
23	22,290	162,550	1	11	1	23,000	185,550	99.7%
24	23,510	186,060	1	12	0	0	186,060	100.0%
25	0	186,060	0	12	0	0	186,060	100.0%
26	0	186,060	0	12	0	0	186,060	100.0%
27	0	186,060	0	12	0	0	186,060	100.0%
28	0	186,060	0	12	0	0	186,060	100.0%
29	0	186,060	0	12	0	0	186,060	100.0%
30	0	186,060	0	12	0	0	186,060	100.0%
31	0	186,060	0	12	0	0	186,060	100.0%
32	0	186,060	0	12	0	0	186,060	100.0%
33	0	186,060	0	12	0	0	186,060	100.0%
34	0	186,060	0	12	0	0	186,060	100.0%
35	0	186,060	0	12	0	0	186,060	100.0%
36	0	186,060	0	12	0	0	186,060	100.0%
37	0	186,060	0	12	0	0	186,060	100.0%
38	0	186,060	0	12	0	0	186,060	100.0%
39	0	186,060	0	12	0	0	186,060	100.0%
40	0	186,060	0	12	0	0	186,060	100.0%
50	0	186,060	0	12	0	0	186,060	100.0%
60	0	186,060	0	12	0	0	186,060	100.0%
70	0	186,060	0	12	0	0	186,060	100.0%
80	0	186,060	0	12	0	0	186,060	100.0%
90	0	186,060	0	12	0	0	186,060	100.0%
100	0	186,060	0	12	0	0	186,060	100.0%
110	0	186,060	0	12	0	0	186,060	100.0%
120	0	186,060	0	12	0	0	186,060	100.0%
	<u>186,060</u>							

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year: 12/31/18

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	18	18	66	0	0	0.0%
1	9,310	9,310	37	55	29	29,000	38,310	6.3%
2	8,473	17,783	6	61	23	46,000	63,783	10.4%
3	0	17,783	0	61	23	69,000	86,783	14.2%
4	7,201	24,984	2	63	21	84,000	108,984	17.8%
5	18,298	43,282	4	67	17	85,000	128,282	20.9%
6	17,335	60,617	3	70	14	84,000	144,617	23.6%
7	19,810	80,427	3	73	11	77,000	157,427	25.7%
8	13,667	94,094	2	75	9	72,000	166,094	27.1%
9	8,883	102,977	1	76	8	72,000	174,977	28.6%
10	0	102,977	0	76	8	80,000	182,977	29.9%
11	0	102,977	0	76	8	88,000	190,977	31.2%
12	0	102,977	0	76	8	96,000	198,977	32.5%
13	0	102,977	0	76	8	104,000	206,977	33.8%
14	0	102,977	0	76	8	112,000	214,977	35.1%
15	0	102,977	0	76	8	120,000	222,977	36.4%
16	0	102,977	0	76	8	128,000	230,977	37.7%
17	0	102,977	0	76	8	136,000	238,977	39.0%
18	17,100	120,077	1	77	7	126,000	246,077	40.2%
19	0	120,077	0	77	7	133,000	253,077	41.3%
20	0	120,077	0	77	7	140,000	260,077	42.5%
21	0	120,077	0	77	7	147,000	267,077	43.6%
22	0	120,077	0	77	7	154,000	274,077	44.8%
23	0	120,077	0	77	7	161,000	281,077	45.9%
24	0	120,077	0	77	7	168,000	288,077	47.0%
25	0	120,077	0	77	7	175,000	295,077	48.2%
26	0	120,077	0	77	7	182,000	302,077	49.3%
27	0	120,077	0	77	7	189,000	309,077	50.5%
28	0	120,077	0	77	7	196,000	316,077	51.6%
29	0	120,077	0	77	7	203,000	323,077	52.8%
30	0	120,077	0	77	7	210,000	330,077	53.9%
31	0	120,077	0	77	7	217,000	337,077	55.0%
32	0	120,077	0	77	7	224,000	344,077	56.2%
33	0	120,077	0	77	7	231,000	351,077	57.3%
34	0	120,077	0	77	7	238,000	358,077	58.5%
35	34,080	154,157	1	78	6	210,000	364,157	59.5%
36	0	154,157	0	78	6	216,000	370,157	60.4%
37	0	154,157	0	78	6	222,000	376,157	61.4%
38	0	154,157	0	78	6	228,000	382,157	62.4%
39	0	154,157	0	78	6	234,000	388,157	63.4%
40	0	154,157	0	78	6	240,000	394,157	64.4%
50	0	154,157	0	78	6	300,000	454,157	74.2%
60	57,060	211,217	1	79	5	300,000	511,217	83.5%
70	66,680	277,897	1	80	4	280,000	557,897	91.1%
80	151,660	429,557	2	82	2	160,000	589,557	96.3%
90	87,700	517,257	1	83	1	90,000	607,257	99.2%
100	95,120	612,377	1	84	0	0	612,377	100.0%
110	0	612,377	0	84	0	0	612,377	100.0%
120	0	612,377	0	84	0	0	612,377	100.0%
	<u>612,377</u>							

Company: Placid Lakes Utilities, Inc.  
 Docket No.: 130025-WU  
 Test Year: 12/31/18

Exhibit B  
 Page 8 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	106	106	303	0	0	0.0%
1	41,208	41,208	108	214	195	195,000	236,208	11.7%
2	91,882	133,090	61	275	134	268,000	401,090	19.9%
3	52,682	185,772	21	296	113	339,000	524,772	26.0%
4	62,572	248,344	18	314	95	380,000	628,344	31.1%
5	43,836	292,180	10	324	85	425,000	717,180	35.5%
6	33,258	325,438	6	330	79	474,000	799,438	39.6%
7	53,052	378,490	8	338	71	497,000	875,490	43.3%
8	44,438	422,928	6	344	65	520,000	942,928	46.7%
9	17,083	440,011	2	346	63	567,000	1,007,011	49.8%
10	28,871	468,882	3	349	60	600,000	1,068,882	52.9%
11	41,909	510,791	4	353	56	616,000	1,126,791	55.8%
12	34,587	545,378	3	356	53	636,000	1,181,378	58.5%
13	36,791	582,169	3	359	50	650,000	1,232,169	61.0%
14	27,065	609,234	2	361	48	672,000	1,281,234	63.4%
15	28,960	638,194	2	363	46	690,000	1,328,194	65.7%
16	45,668	683,862	3	366	43	688,000	1,371,862	67.9%
17	65,356	749,218	4	370	39	663,000	1,412,218	69.9%
18	34,848	784,066	2	372	37	666,000	1,450,066	71.8%
19	56,364	840,430	3	375	34	646,000	1,486,430	73.6%
20	19,400	859,830	1	376	33	660,000	1,519,830	75.2%
21	61,260	921,090	3	379	30	630,000	1,551,090	76.8%
22	63,486	984,576	3	382	27	594,000	1,578,576	78.1%
23	134,178	1,118,754	6	388	21	483,000	1,601,754	79.3%
24	47,060	1,165,814	2	390	19	456,000	1,621,814	80.3%
25	49,250	1,215,064	2	392	17	425,000	1,640,064	81.2%
26	25,250	1,240,314	1	393	16	416,000	1,656,314	82.0%
27	52,900	1,293,214	2	395	14	378,000	1,671,214	82.7%
28	0	1,293,214	0	395	14	392,000	1,685,214	83.4%
29	0	1,293,214	0	395	14	406,000	1,699,214	84.1%
30	29,350	1,322,564	1	396	13	390,000	1,712,564	84.8%
31	0	1,322,564	0	396	13	403,000	1,725,564	85.4%
32	64,800	1,387,364	2	398	11	352,000	1,739,364	86.1%
33	32,600	1,419,964	1	399	10	330,000	1,749,964	86.6%
34	33,300	1,453,264	1	400	9	306,000	1,759,264	87.1%
35	68,952	1,522,216	2	402	7	245,000	1,767,216	87.5%
36	39,700	1,561,916	1	403	6	216,000	1,777,916	88.0%
37	0	1,561,916	0	403	6	222,000	1,783,916	88.3%
38	0	1,561,916	0	403	6	228,000	1,789,916	88.6%
39	0	1,561,916	0	403	6	234,000	1,795,916	88.9%
40	0	1,561,916	0	403	6	240,000	1,801,916	89.2%
50	0	1,561,916	0	403	6	300,000	1,861,916	92.2%
60	57,060	1,618,976	1	404	5	300,000	1,918,976	95.0%
70	66,680	1,685,656	1	405	4	280,000	1,965,656	97.3%
80	151,660	1,837,316	2	407	2	160,000	1,997,316	98.9%
90	87,700	1,925,016	1	408	1	90,000	2,015,016	99.7%
100	95,120	2,020,136	1	409	0	0	2,020,136	100.0%
110	0	2,020,136	0	409	0	0	2,020,136	100.0%
120	0	2,020,136	0	409	0	0	2,020,136	100.0%
	<u>2,020,136</u>							