

CLASS "A" OR "B"

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**Public Service Commission**  
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WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

WS861-08-AR

**UTILITIES, INC. OF PENNBROOKE**

Exact Legal Name of Respondent

**466 W 400S**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

**PUBLIC SERVICE COMMISSION**

FOR THE

YEAR ENDED

**31-Dec-08**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
09 MAY -6 AM 9:56  
Division of  
ECONOMIC REGULATION

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

**TABLE OF CONTENTS**

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>EXECUTIVE SUMMARY</b>			
Certification	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
<b>FINANCIAL SECTION</b>			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current & Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	11775 F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid of Co	20086 F-22
Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-23
Notes Receivable from Associated Companies	F-12	Reconciliation of Reported Taxable Income for Federal Income Taxes	9551 F-23
Miscellaneous Current & Accrued Assets	F-12		

**TABLE OF CONTENTS**

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>WATER OPERATION SECTION</b>			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Listing of Wastewater System Groups	S-1	Contributions In Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Utility Expense Accounts	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Operating Revenue	S-10
Analysis of Entries in Wastewater Depreciation Reserve	S-5	Calculation of ERC's	S-11
Basis for Wastewater Depreciation Charges	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

11775

20086

9551

# **EXECUTIVE SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.

\_\_\_\_\_  
 (Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
 (Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
31-Dec-08

UTILITIES, INC. OF PENNBROOKE

County: Lake County

(Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent:

2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

E Mail Address: NONE

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number PB1318

Name and address of person to whom correspondence concerning this report should be addressed:

WILLIAM SCHERER  
2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

List below the address of where the utility's books and records are located:

2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

List below any groups auditing or reviewing the records and operations:

PRICEWATERHOUSECOOPERS

Date of original organization of the utility: 09/20/76

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>UTILITIES INC</u>	<u>100%</u>
2.	<u></u>	<u></u>
3.	<u></u>	<u></u>
4.	<u></u>	<u></u>
5.	<u></u>	<u></u>
6.	<u></u>	<u></u>
7.	<u></u>	<u></u>
8.	<u></u>	<u></u>



UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
LISA SPARROW	CHIEF OPERATING OFFICER		OPERATIONS
JOHN HOY	CHIEF REGULATORY OFFICER		REGULATORY
RICK DURHAM	REGIONAL VP		OPERATIONS
PATRICK FLYNN	REGIONAL DIRECTOR		OPERATIONS
STEVEN LUBERTOZZI	CHIEF FINANCIAL OFFICER		FINANCIAL

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
(2) Provide individual telephone numbers if the person is not normally reached at the company.  
(3) Name of company employed by if not on general payroll.

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

A.	Acquired by Utilities Inc. in 2003
B.	The Utility supplies water and sewer services.
C.	Maintain a high quality of service.
D.	There is only subdivisions that are serviced.
E.	There has been modest growth and we expect this pattern to continue as long as economic conditons hold.
F.	There have been no major transaction during the year.
	11775
	20086
	9551

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** 12/31/2008

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

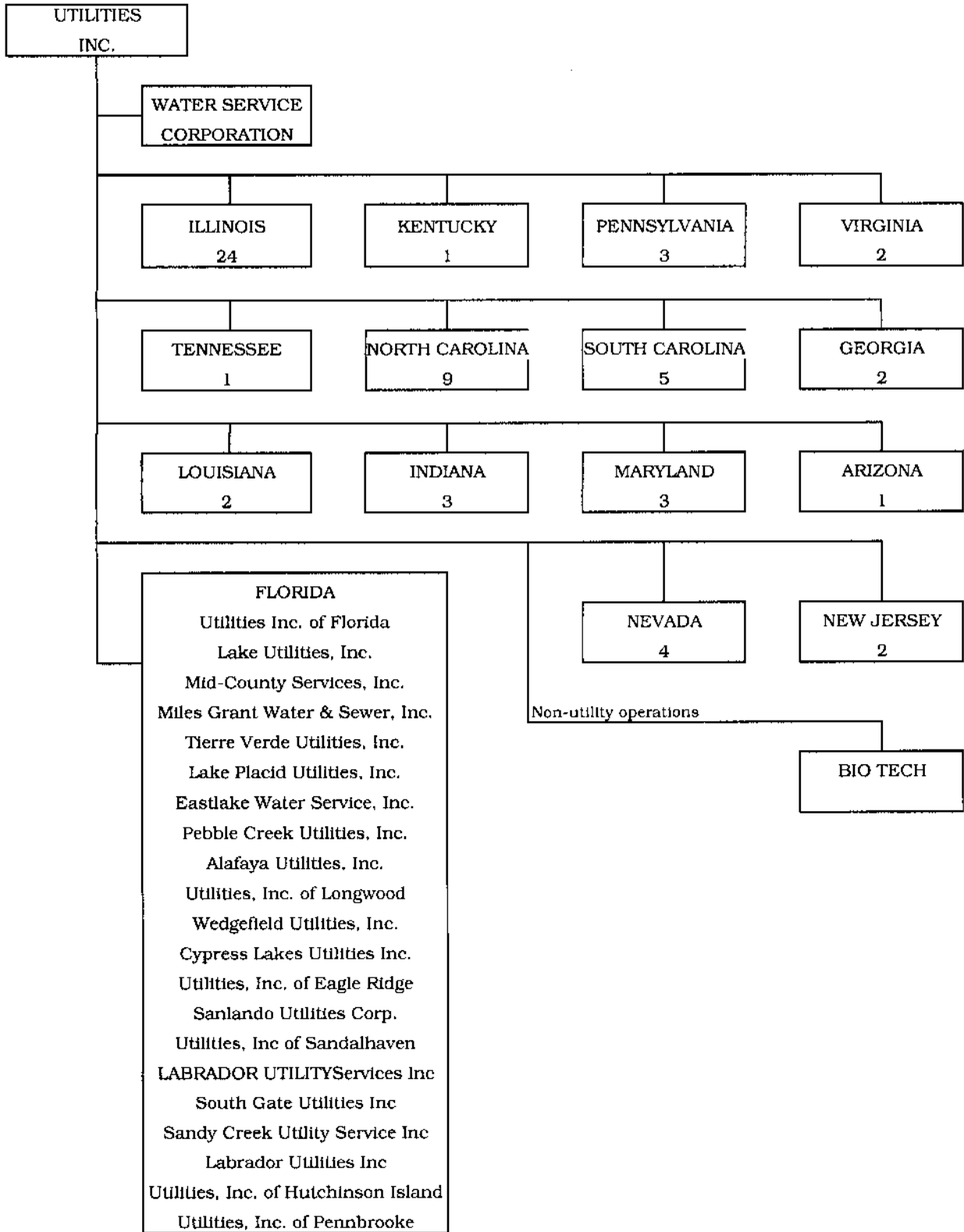
UTILITIES, INC. -- PARENT COMPANY

WATER SERVICE CORP. -- SERVICE COMPANY SUPPLYING MOST  
SERVICES REQUIRED BY UTILITY.

UTILITIES INC. of FLORIDA -- provides office personnel and administrative  
staff.

SEE ATTACHED

**Parent And Affiliate Organizational Chart**



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
LAWRENCE N SCHUMACHER	CEO & PRESIDENT	N/A	\$ NONE
LISA A SPARROW	VP OPERATIONS	N/A	NONE
JOHN HOY	VP REGULATORY	N/A	NONE
STEVEN M LUBERTOZZI	VP & TREASURER	N/A	NONE
JOHN R STOVER	VP & SECRETARY	N/A	NONE
RICK DURHAM	REGIONAL VP	N/A	NONE

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
JOHN M STOKES	DIRECTOR	1	\$ NONE
LAWRENCE N SCHUMACHER	DIRECTOR	1	NONE

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
NO BUSINESS CONTRACTS, AGREEMENTS OR OTHER ARRANGEMENTS WERE ENTERED INTO DURING THE CURRENT YEAR BY THE OFFICERS LISTED ON PAGE E6, THE DIRECTORS OR AFFILIATES.		\$ _____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
JOHN M STOKES	DIRECTOR	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
LAWRENCE N SCHUMACHER	PRESIDENT & CEO	DIRECTOR/OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
LISA A SPARROW	VP OPERATIONS	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
JOHN HOY	VP REGULATORY	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
STEVEN M LUBERTOZZI	VP & TREASURER	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
JOHN R STOVER	VP & SECRETARY	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
RICK DURHAM	REGIONAL VP	OFFICER	UTILITIES INC & SUBSIDIARIES ALTAMONTE SPRINGS, FL

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

**BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
NO BUSINESS WHICH ARE	\$		\$			
A BYPRODUCT, COPRODUCT						
OR JOINT PRODUCT						
RESULTING FROM						
PROVIDING WATER						
AND/OR SEWER SERVICE.						



**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
  - management, legal and accounting services
  - material and supplies furnished
  - computer services
  - leasing of structures, land, and equipment
  - engineering & construction services
  - rental transactions
  - repairing and servicing of equipment
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
<b>WATER SERVICE CORP/ FLORIDA REGIONAL</b>	Operators/Admin/Officers Salaries & Benefits	Continuous	Purchase	98,003
	Materials & Supplies	Continuous	Purchase	12,729
	Contractual Services	Continuous	Purchase	10,596
	Transportation Expenses	Continuous	Purchase	18,056
	Insurance	Continuous	Purchase	21,804
	Advertising	Continuous	Purchase	16
	Regulatory Expenses	Continuous	Purchase	607
	Bad Debt Expense	Continuous	Purchase	200
	Miscellaneous	Continuous	Purchase	44,950

**UTILITY NAME:** UTILITIES, INC. OF PENNBROOKE

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment
  - purchase, sale or transfer of land and structures
  - purchase, sale or transfer of securities
  - noncash transfers of assets
  - noncash dividends other than stock dividends
  - write-off of bad debts or loans
3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$ _____	\$ _____	\$ _____	\$ _____
NO ASSETS WERE SOLD, PURCHASED OR TRANSFERRED WITH A RELATED PARTY DURING THE FISCAL YEAR END 31-Dec-08		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
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		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____

# **FINANCIAL SECTION**

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,932,943	\$ 5,131,379
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,800,019	2,010,204
Net Plant			\$ 3,132,924	\$ 3,121,176
114-115	Utility Plant Acquisition adjustment (Net)	F-7	476,560	476,560
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,609,484	\$ 3,597,736
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization			-
Net Nonutility Property			\$ -	\$ -
123	Investment In Associated Companies	F-10		-
124	Utility Investments	F-10		-
125	Other Investments	F-10		-
126-127	Special Funds	F-10		-
Total Other Property & Investments			\$ -	\$ -
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	3,350	3,350
133	Other Special Deposits	F-9		-
134	Working Funds			-
135	Temporary Cash Investments			-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	74,083	92,777
145	Accounts Receivable from Associated Companies	F-12		(417,377)
146	Notes Receivable from Associated Companies	F-12		-
151-153	Material and Supplies			-
161	Stores Expense			-
162	Prepayments			-
171	Accrued Interest and Dividends Receivable			-
172 *	Rents Receivable			-
173 *	Accrued Utility Revenues			-
174	Misc. Current and Accrued Assets	F-12		-
Total Current and Accrued Assets			\$ 77,433	\$ (321,250)

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____ -
182	Extraordinary Property Losses	F-13	_____	_____ -
183	Preliminary Survey & Investigation Charges		_____	_____ -
184	Clearing Accounts		_____	_____ -
185 *	Temporary Facilities		_____	_____ -
186	Misc. Deferred Debits	F-14	112,559	67,627
187 *	Research & Development Expenditures		_____	_____ -
190	Accumulated Deferred Income Taxes		_____	_____ -
Total Deferred Debits			\$ 112,559	\$ 67,627
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 3,799,476</b>	<b>\$ 3,344,112</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15		-
202, 205 *	Capital Stock Subscribed			-
203, 206 *	Capital Stock Liability for Conversion			-
207 *	Premium on Capital Stock			-
209 *	Reduction in Par or Stated Value of Capital Stock			-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			-
211	Other Paid - In Capital		2,157,048	2,164,920
212	Discount On Capital Stock			-
213	Capital Stock Expense			-
214-215	Retained Earnings	F-16	202,649	141,934
216	Reacquired Capital Stock			-
218	Proprietary Capital (Proprietorship and Partnership Only)			-
Total Equity Capital			\$ 2,360,697	\$ 2,307,854
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		-
222 *	Reacquired Bonds			-
223	Advances from Associated Companies	F-17		567,368
224	Other Long Term Debt	F-17		-
Total Long Term Debt			\$	\$ 567,368
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		12,251	16,928
232	Notes Payable	F-18		-
233	Accounts Payable to Associated Companies	F-18	(52,020)	(902,452)
234	Notes Payable to Associated Companies	F-18		-
235	Customer Deposits		6,565	3,901
236	Accrued Taxes		18,448	17,522
237	Accrued Interest	F-19	201	513
238	Accrued Dividends			-
239	Matured Long Term Debt			-
240	Matured Interest			-
241	Miscellaneous Current & Accrued Liabilities	F-20		-
Total Current & Accrued Liabilities			\$ (14,555)	\$ (863,587)

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ -
252	Advances For Construction	F-20	_____	_____ -
253	Other Deferred Credits	F-21	_____	_____ -
255	Accumulated Deferred Investment Tax Credits		_____	_____ -
Total Deferred Credits			\$ _____	\$ _____ -
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____ -
262	Injuries & Damages Reserve		_____	_____ -
263	Pensions and Benefits Reserve		_____	_____ -
265	Miscellaneous Operating Reserves		_____	_____ -
Total Operating Reserves			\$ _____	\$ _____ -
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 2,111,960	\$ 2,057,979
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	743,788	796,586
Total Net C.I.A.C.			\$ 1,368,172	\$ 1,261,393
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 34,625	\$ 36,258
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____ -
283	Accumulated Deferred Income Taxes - Other		50,537	34,827
Total Accumulated Deferred Income Tax			\$ 85,162	\$ 71,085
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 3,799,476	\$ 3,344,112

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 827,250	\$ 809,601
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 827,250	\$ 809,601
401	Operating Expenses	F-3(b)	\$ 546,809	\$ 662,859
403	Depreciation Expense:	F-3(b)	\$ 140,681	\$ 180,650
	Less: Amortization of CIAC	F-22	(52,779)	(71,385)
Net Depreciation Expense			\$ 87,902	\$ 109,264
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	90,968	84,639
409	Current Income Taxes	W/S-3	(2,319)	(45,923)
410.10	Deferred Federal Income Taxes	W/S-3	10,107	(12,102)
410.11	Deferred State Income Taxes	W/S-3	1,730	(2,071)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		-
Utility Operating Expenses			\$ 735,197	\$ 796,666
Net Utility Operating Income			\$ 92,053	\$ 12,934
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		-
413	Income From Utility Plant Leased to Others			-
414	Gains (losses) From Disposition of Utility Property			804
420	Allowance for Funds Used During Construction		-	2,046
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 92,053	\$ 15,784

\* For each account Column e should agree with Clourr f, g and h on F-3(b)



**COMPARATIVE OPERATING STATEMENT (Cont'd)**

<b>WATER SCHEDULE W-3 * (f)</b>	<b>WASTEWATER SCHEDULE S-3 * (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ <u>391,699</u>	\$ <u>417,901</u>	\$ <u>-</u>
\$ <u>391,699</u>	\$ <u>417,901</u>	\$ <u>-</u>
\$ 337,322	\$ 325,537	\$ -
<u>84,681</u> <u>(30,317)</u>	<u>95,968</u> <u>(41,069)</u>	<u>-</u>
\$ <u>54,365</u>	\$ <u>54,900</u>	\$ <u>-</u>
<u>-</u> <u>-</u> <u>45,756</u> <u>(24,826)</u> <u>(6,542)</u> <u>(1,120)</u> <u>-</u> <u>-</u> <u>-</u>	<u>-</u> <u>-</u> <u>38,883</u> <u>(21,097)</u> <u>(5,560)</u> <u>(951)</u> <u>-</u> <u>-</u> <u>-</u>	<u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u>
\$ <u>404,955</u>	\$ <u>391,712</u>	\$ <u>-</u>
\$ <u>(13,255)</u>	\$ <u>26,190</u>	\$ <u>-</u>
<u>-</u> <u>-</u> <u>435</u> <u>1,106</u>	<u>-</u> <u>-</u> <u>369</u> <u>940</u>	<u>-</u> <u>-</u> <u>-</u> <u>-</u>
\$ <u><u>(11,715)</u></u>	\$ <u><u>27,499</u></u>	\$ <u><u>-</u></u>

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 92,053	\$ 15,784
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			-
419	Interest and Dividend Income		(107)	-
421	Nonutility Income			-
426	Miscellaneous Nonutility Expenses			-
Total Other Income and Deductions			\$ (107)	\$ -
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$	\$ -
409.2	Income Taxes			-
410.2	Provision for Deferred Income Taxes			-
411.2	Provision for Deferred Income Taxes - Credit			-
412.2	Investment Tax Credits - Net			-
412.3	Investment Tax Credits Restored to Operating Income			-
Total Taxes Applicable To Other Income			\$	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 77,296	\$ 114,823
428	Amortization of Debt Discount & Expense	F-13		-
429	Amortization of Premium on Debt	F-13		-
Total Interest Expense			\$ 77,296	\$ 114,823
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$ -
434	Extraordinary Deductions			-
409.3	Income Taxes, Extraordinary Items			-
Total Extraordinary Items			\$	\$ -
<b>NET INCOME</b>			<b>\$ 14,650</b>	<b>\$ (99,038)</b>

Explain Extraordinary Income:

NONE

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,224,788	\$ 2,906,592
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	992,215	1,017,988
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	650,127	1,407,851
252	Advances for Construction	F-20	-	-
Subtotal			\$ 581,863	\$ 480,257
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	326,365	470,221
Subtotal			\$ 908,228	\$ 950,478
114	Plus or Minus: Acquisition Adjustments (2)	F-7	476,560	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		42,165	40,692
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 1,426,954	\$ 991,170
NET UTILITY OPERATING INCOME			\$ (13,255)	\$ 26,190
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-0.93%	2.64%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 953,591	39.44%	11.60%	4.58%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	1,088,181	45.01%	6.60%	2.97%
Short Term Debt	300,912	12.45%	3.75%	0.47%
Customer Deposits	3,901	0.16%	6.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	71,085	2.94%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
<b>Total</b>	\$ <u>2,417,670</u>	<u>100.00%</u>		<u>8.03%</u>

1 If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>11.60%</u>
Commission order approving Return on Equity:	<u>LEVERAGE FORMULA</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 157,737,014	\$			\$ (156,783,423)	953,591
Preferred Stock	-					-
Long Term Debt	180,000,000				(178,911,819)	1,088,181
Short Term Debt	49,775,000				(49,474,088)	300,912
Customer Deposits	3,901					3,901
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	71,085					71,085
Other (Explain) Short Term Debt	-					-
<b>Total</b>	<b>\$ 387,587,000</b>	<b>\$</b>			<b>\$ (385,169,330)</b>	<b>2,417,670</b>

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT  
31-Dec-08

UTILITY PLANT  
ACCOUNTS 101 - 106

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,224,205	\$ 2,906,097	\$	\$ 5,130,302
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	582	495		1,077
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 2,224,788	\$ 2,906,592	\$ -	\$ 5,131,379

UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ 476,560	-		476,560
	Total Plant Acquisition Adjustments	\$ 476,560	\$ -	\$ -	\$ 476,560
115	Beginning Bal	\$	\$	\$	\$ -
	Accumulated Amortization				
	Accruals charged during year	-	-		
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ 476,560	\$ -	\$ -	\$ 476,560

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 946,264	853,755		1,800,019
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 84,681	\$ 95,968	\$ -	\$ 180,650
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	(25,553)	71,112	-	45,559
Beginning Balance Adj	(13,177)	(2,847)	-	(16,024)
Other Credits (Specify):				
Total Credits	\$ 45,951	\$ 164,233	\$ -	\$ 210,185
Debits during year:				
Book cost of plant retired	-	-	-	-
Cost of Removal	-	-	-	-
Other Debits (specify):				
Acting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ 992,215	\$ 1,017,988	\$ -	\$ 2,010,204
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -			-
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):				
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
060261-WS	\$ _____	_____	\$ 43,002
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 43,002

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Electric Deposit City of Leesburg	\$ 3,350
_____	_____
_____	_____
Total Special Deposits	\$ 3,350
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
_____	_____
_____	_____
Total Other Special Deposits	\$ -



**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>_____ -</u>
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>_____ -</u>
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____ _____
Total Other Investment		\$ <u>_____ -</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____ _____
Total Special Funds		\$ <u>_____ -</u>

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>		
Water	\$ 50,155	
Wastewater	42,622	
Other		
Total Customer Accounts Receivable		\$ 92,777
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>		
	\$	
Total Other Accounts Receivable		\$ -
<b>NOTES RECEIVABLE (Account 144 ):</b>		
	\$	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 92,777
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>		
Balance first of year	\$ -	
Provision for uncollectibles for current year	\$	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions		\$ -
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$ -
Balance end of year		\$ -
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 92,777</b>

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ (417,377)
Total	\$ <u>(417,377)</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	%	\$ -
	%	
	%	
	%	
	%	
	%	
	%	
	%	
Total		\$ <u>-</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Assets	\$ <u>-</u>

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
RATE CASE	\$ 43,002	\$ 66,505
Total Deferred Rate Case Expense	\$ 43,002	\$ 66,505
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE (NONE)	\$ 3,171	\$ 1,131
ORIG COST ACCUM AMORT		(8)
Total Other Deferred Debits	\$ 3,171	\$ 1,123
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <b>46,173</b>	\$ <b>67,627</b>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share		1
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$1,000
Dividends declared per share for year		0
<b>REFERRED STOCK</b>		
Par or stated value per share		0
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**STATEMENT OF RETAINED EARNINGS**

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 240,972
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income {income/(loss)}	\$ (99,038)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>141,934</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

**YEAR OF REPORT**  
**31-Dec-08**

**ADVANCES FROM ASSOCIATED COMPANIES**  
**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 567,368
Total	\$ 567,368

**OTHER LONG-TERM DEBT**  
**ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)



UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ -

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (902,452)
Total	\$ (902,452)

**UTILITY NAME:** UTILITIES, INC. OF PENNBROOKE

**ACCRUED INTEREST AND EXPENSE**  
**ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$		\$	\$	\$
UTILITIES INC INTERCOMPANY INTEREST			114,639	114,639	-
Total Account 237.1	\$ -		\$ 114,639	\$ 114,639	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$		\$	\$	\$
Customer Deposits			331	331	513
MISC ITEMS					
Total Account 237.2	\$ -		\$ 331	\$ 331	\$ 513
Total Account 237 (1)	\$ -		\$ 114,970	\$ 114,970	\$ 513
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237			\$ 114,970		(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
Short Term Interest Expense			(147)		(2) Must agree to F-3 (c), Current Year Interest Expense
Net Interest Expensed to Account No. 427 (2)			\$ 114,823		

**UTILITY NAME: UTILITIES, INC. OF PENNBROOKE**

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		AMOUNT (d)	CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)				
NONE	\$ -			\$ -		\$ -
Total	\$ -			\$ -		\$ -

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ _____	\$ _____ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____ -

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>895,085</u>	\$ <u>1,216,875</u>	\$ <u>-</u>	\$ <u>2,111,960</u>
Add credits during year:	\$ <u>(244,958)</u>	\$ <u>190,976</u>	\$ <u>-</u>	\$ <u>(53,981)</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u>650,127</u>	\$ <u>1,407,851</u>	\$ <u>-</u>	\$ <u>2,057,979</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>303,963</u>	\$ <u>439,825</u>	\$ <u>-</u>	\$ <u>743,788</u>
Debits during the year:	\$ <u>22,402</u>	\$ <u>30,396</u>	\$ <u>-</u>	\$ <u>52,798</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>326,365</u>	\$ <u>470,221</u>	\$ <u>-</u>	\$ <u>796,586</u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE  
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (99,038)
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		
_____		
_____		
_____		
Deductions recorded on books not deducted for return:		
Amortization ITC		
Excess Tax Depreciation over Book Depreciation		(4,085)
Tap in Fees		
CIA Property		
Int During Construction		
Def. Maint. CY additions		(446)
Def. Maint. CY amortization		385
Def. Rate Case CY additions		65
Def. Rate Case CY amortization		43,505
Organization Exp-Amort		(1,762)
Bad Debts CY		
Current FIT (725)		(45,923)
Deferred FIT (731)		(12,102)
Deferred SIT (732)		(2,071)
Current SIT		0
Income recorded on books not included in return:		
Interest During Construction		
_____		
Misc.		(14,038)
_____		
Deduction on return not charged against book income:		
Meals		444
_____		
_____		
_____		
Federal tax net income		\$ (135,066)

Computation of tax :

(135,066)
<u>34%</u>
(45,923)

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-08
-----------------------------

**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
PENNBROOKE/LAKE	466 W	



UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

SYSTEM NAME / COUNTY :

Lake County

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 2,224,205
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	992,215
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	650,127
252	Advances for Construction	F-20	-
Subtotal			\$ 581,863
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 326,365
Subtotal			\$ 908,228
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	476,560
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		42,165
	Other (Specify):		
WATER RATE BASE			\$ 1,426,954
WATER OPERATING INCOME		W-3	\$ (13,255)
RN (Water Operating Income / Water Rate Base)			<u>-0.93%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY :

Lake County

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	<b>UTILITY OPERATING INCOME</b>		
400	Operating Revenues	W-9	\$ 391,699
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 391,699
401	Operating Expenses	W-10(a)	\$ 337,322
403	Depreciation Expense	W-6(a)	84,681
	Less: Amortization of CIAC	W-8(a)	(30,317)
	Net Depreciation Expense		\$ 54,365
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		82
408.11	Property Taxes		17,331
408.12	Payroll Taxes		8,823
408.13	Other Taxes and Licenses		19,520
408	Total Taxes Other Than Income		\$ 45,756
409.1	Income Taxes		(24,826)
410.1	Deferred Federal Income Taxes		(6,542)
410.11	Deferred State Income Taxes		(1,120)
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 404,955
	Utility Operating Income		\$ (13,255)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		435
420	Allowance for Funds Used During Construction		1,106
	Total Utility Operating Income		\$ (11,715)

YEAR OF REPORT  
31-Dec-08

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 11,677	\$ 7,872	\$ -	\$ 19,549
302	Franchises	-	-	-	-
303	Land and Land Rights	21,961	22	-	21,983
304	Structures and Improvements	185,862	29,275	-	215,137
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	87,460	(0)	-	87,460
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	113,985	6,921	-	120,906
320	Water Treatment Equipment	567,687	682	-	568,369
330	Distribution Reservoirs and Standpipes	25,656	2,662	-	28,318
331	Transmission and Distribution Mains	618,362	644	-	619,006
333	Services	171,686	(0)	-	171,686
334	Meters and Meter Installations	97,789	0	-	97,789
335	Hydrants	57,770	0	-	57,770
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	11,797	135,635	-	147,432
341	Transportation Equipment	84,477	(41,320)	-	43,157
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	22,623	(4,445)	-	18,178
344	Laboratory Equipment	901	(414)	-	487
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	3,211	(274)	-	2,937
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	73,147	(69,107)	-	4,040
<b>TOTAL WATER PLANT</b>		<b>\$ 2,156,051</b>	<b>\$ 68,154</b>	<b>\$ -</b>	<b>\$ 2,224,205</b>

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 19,549	\$ 19,549				
302	Franchises	-					
303	Land and Land Rights	21,983		21,983			
304	Structures and Improvements	215,137		159,324	6,525		49,289
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	87,460		87,460			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	-					
311	Pumping Equipment	120,906		120,906			
320	Water Treatment Equipment	568,369			568,369		
330	Distribution Reservoirs and Standpipes	28,318				28,318	
331	Transmission and Distribution Mains	619,006				619,006	
333	Services	171,686				171,686	
334	Meters and Meter Installations	97,789				97,789	
335	Hydrants	57,770				57,770	
336	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	-					
340	Office Furniture and Equipment	147,432					147,432
341	Transportation Equipment	43,157					43,157
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	18,178					18,178
344	Laboratory Equipment	487					487
345	Power Operated Equipment	-					
346	Communication Equipment	2,937					2,937
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	4,040					4,040
<b>TOTAL WATER PLANT</b>		<b>\$ 2,224,205</b>	<b>\$ 19,549</b>	<b>\$ 389,672</b>	<b>\$ 574,894</b>	<b>\$ 974,570</b>	<b>\$ 265,520</b>

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40		2.50%
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
304	Structures and Improvements - General	40		2.50%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
340	Office Furniture and Equipment - Computers	6		16.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT  
31-Dec-08

UTILITY NAME: UTILITIES, INC. OF PENNBRooke

SYSTEM NAME / COUNTY: Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$	(921)	\$	\$ 11,963
302	Franchises		-		-
304	Structures and Improvements	68,166	6,050	(8,494)	(2,444)
305	Collecting and Impounding Reservoirs		-		-
306	Lake, River and Other Intakes		-		-
307	Wells and Springs	41,504	2,915		2,915
308	Infiltration Galleries and Tunnels		-		-
309	Supply Mains		-		-
310	Power Generation Equipment		-		-
311	Pumping Equipment	29,355	5,911		5,911
320	Water Treatment Equipment	262,852	25,827		25,827
330	Distribution Reservoirs and Standpipes	4,265	740		740
331	Transmission and Distribution Mains	274,411	14,422	70	14,492
333	Services	68,940	4,292		4,292
334	Meters and Meter Installations	48,951	4,890	(1)	4,889
335	Hydrants	25,376	1,281	1	1,282
336	Backflow Prevention Devices		-		-
339	Other Plant Miscellaneous Equipment		-		-
340	Office Furniture and Equipment	9,811	13,604	23,952	37,556
341	Transportation Equipment	57,027	4,619	(24,539)	(19,920)
342	Stores Equipment		-		-
343	Tools, Shop and Garage Equipment	3,952	1,027	2,382	3,409
344	Laboratory Equipment	60	-	(27)	(27)
345	Power Operated Equipment		-		-
346	Communication Equipment	3,857	25	2,779	2,804
347	Miscellaneous Equipment		-		-
348	Other Tangible Plant	34,560	-	(34,560)	(34,560)
	<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>	<b>\$ 933,087</b>	<b>\$ 84,681</b>	<b>\$ (25,553)</b>	<b>\$ 59,128</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

OTHER CREDITS column (E) \* are due to allocation of UIF plant  
W-6(a)  
GROUP \_\_\_\_\_

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 11,963
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	65,722
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	44,419
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	35,266
320	Water Treatment Equipment	-	-	-	-	288,679
330	Distribution Reservoirs and Standpipes	-	-	-	-	5,005
331	Transmission and Distribution Mains	-	-	-	-	288,903
333	Services	-	-	-	-	73,232
334	Meters and Meter Installations	-	-	-	-	53,840
335	Hydrants	-	-	-	-	26,658
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	47,367
341	Transportation Equipment	-	-	-	-	37,107
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	7,361
344	Laboratory Equipment	-	-	-	-	33
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	6,661
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 992,215

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

SYSTEM NAME / COUNTY : Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>895,085</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
<b>Total Credits</b>		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>244,958</u>
<b>Total Contributions In Aid of Construction</b>		\$ <u>650,127</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

CIAC-TRANS & DISTR MAINS	COA DOCKET NO. 060261-WS	185171
CIAC-SERVICE LINES	COA DOCKET NO. 060261-WS	43640
CIAC-HYDRANTS	COA DOCKET NO. 060261-WS	16788
CIAC-WATER-TAP	COA DOCKET NO. 060261-WS	-641

Total 244958



UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY : Lake County

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<b>WATER CONNECTIONS FEES</b>		\$	\$ -
Total Credits			\$ -

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 303,963
Debits during the year:	
Accruals charged to Account 272	\$ 30,317
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 30,317
Credits during the year (specify) :	
_____	\$ -
_____	_____
Total credits	\$ -
Balance end of year	\$ 326,365

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT  
31-Dec-08

SYSTEM NAME / COUNTY : Lake County

**WATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

**YEAR OF REPORT**  
31-Dec-08

SYSTEM NAME / COUNTY : Lake County

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	1,468		359,848
461.2	Sales to Commercial Customers			31,068
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			-
Total Metered Sales		1,468	-	\$ 390,916
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		1,468	-	\$ 390,916
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			411
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			372
Total Other Water Revenues				\$ 783
Total Water Operating Revenues				\$ 391,699

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.  
Accruals are recorded in account 461.1.



Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations

YEAR OF REPORT 31-Dec-08
-----------------------------

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

	(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)	
Gross Revenues:				
Unmetered Water Revenues	-			
Total Metered Sales	390,916			390,916
Total Fire Protection Revenue	-			-
Other Sales to Public Authorities	-			-
Sales to Irrigation Customers	-			-
Sales for Resale	-			-
Interdepartmental Sales	-			-
Total Other Water Revenue	783	-		783
Total Water Operating Revenue	391,699	-		391,699
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues	391,699	-		391,699

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-08
-----------------------------

SYSTEM NAME / COUNTY : Lake County

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 120,678	\$ 14,890	\$ 14,890
603	Salaries and Wages - Officers, Directors and Majority Stockholders	8,390	-	-
604	Employee Pensions and Benefits	27,244	3,143	3,143
610	Purchased Water	-	-	-
615	Purchased Power	37,445	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	24,175	4,029	4,029
620	Materials and Supplies	7,778	972	972
631	Contractual Services-Engineering	-	-	-
632	Contractual Services - Accounting	1,542	-	-
633	Contractual Services - Legal	1,836	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	1,580	263	263
636	Contractual Services - Other	14,666	1,833	1,833
641	Rental of Building/Real Property	-	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	9,944	1,243	1,243
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	-	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	11,787	1,473	1,473
660	Advertising Expense	9	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	23,247	-	-
667	Regulatory Commission Exp.-Other	600	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	257	-	-
675	Miscellaneous Expenses	46,143	5,768	5,768
Total Water Utility Expenses		\$ 337,322	\$ 33,615	\$ 33,615



W-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

**YEAR OF REPORT**  
31-Dec-08

SYSTEM NAME / COUNTY :

Lake County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 14,890	\$ 14,890	\$ 14,890	\$ 14,890	\$ 7,436	\$ 23,904
-	-	-	-	-	8,390
3,143	3,143	3,143	3,143	1,570	6,817
37,445					
-					
4,029	4,029	4,029	4,029		
972	972	972	972	972	972
-	-	-	-	-	-
-	-	-	-	-	1,542
-	-	-	-	-	1,836
-	-	-	-	-	-
263	263	263	263	-	-
1,833	1,833	1,833	1,833	1,833	1,833
-	-	-	-	-	-
-	-	-	-	-	-
1,243	1,243	1,243	1,243	1,243	1,243
-	-	-	-	-	-
-	-	-	-	-	-
1,473	1,473	1,473	1,473	1,473	1,473
					9
					23,247
					600
				257	
5,768	5,768	5,768	5,768	5,768	5,768
\$ 71,060	\$ 33,615	\$ 33,615	\$ 33,615	\$ 20,552	\$ 77,633

W-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

SYSTEM NAME / COUNTY :

PENNBROOKE/LAKE

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		12.745	0.211	12.534	13.309
February		12.014	0.029	11.985	11.964
March		13.235	0.017	13.218	11.014
April		14.269	0.026	14.243	13.072
May		20.824	0.040	20.784	0.000
June		16.443	0.026	16.417	26.700
July		11.997	0.018	11.979	17.956
August		10.887	0.026	10.861	10.925
September		14.426	0.020	14.406	10.944
October		16.699	0.015	16.684	17.253
November		16.676	0.023	16.653	0.361
December		14.014	0.021	13.993	29.097
Total for Year		174.229	0.472	173.757	162.595

If water is purchased for resale, indicate the following:

Vendor NONE

Point of delivery NONE

If water is sold to other water utilities for redistribution, list names of such utilities below:

NONE

Based on 16hrs/day

for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL # 1	900GPM	864,000	GROUNDWATER
WELL # 2	900GPM	864,000	GROUNDWATER

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-08

SYSTEM NAME / COUNTY : PENNBROOKE/LAKE

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 0.864 mgd

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): Well head

Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.): Aeration/Chlorination/Iron Sequestrant

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A Manufacturer: N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer: \_\_\_\_\_

Gravity (in GPM/square feet): N/A Manufacturer: \_\_\_\_\_



UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

SYSTEM NAME / COUNTY :

PENNBROOKE/LAKE

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,322	1,322
5/8"	Displacement	1.0	32	32
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	6	48
3"	Displacement	15.0	3	45
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
				<u>1,472</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:  $162.595/365/350=1,273$
---

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT  
31-Dec-08

SYSTEM NAME / COUNTY PENNBROOKE/LAKE

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. 1,500
2. Maximum number of ERCs \* which can be served. 1,500
3. Present system connection capacity (in ERCs \*) using existing lines. 1,500
4. Future connection capacity (in ERCs \*) upon service area buildout. 1,500
5. Estimated annual increase in ERCs \*. 0
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities. Fire hydrants throughout service area. HSP's, 3-GST's.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_\_\_\_

9. When did the company last file a capacity analysis report with the DEP? Unknown

10. If the present system does not meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3354653

12. Water Management District Consumptive Use Permit # 20-069-2717-5

- a. Is the system in compliance with the requirements of the CUP? Yes
- b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY : Lake County

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 2,906,097
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,017,988
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	1,407,851
252	Advances for Construction	F-20	
Subtotal			\$ 480,257
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 470,221
Subtotal			\$ 950,478
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		40,692
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 991,170
WASTEWATER OPERATING INCOME		S-3	\$ 26,190
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			2.64%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY : Lake County

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	<b>UTILITY OPERATING INCOME</b>		
400	Operating Revenues	S-9A	\$ 417,901
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 417,901
401	Operating Expenses	S-10A	\$ 325,537
403	Depreciation Expense	S-6A	95,968
	Less: Amortization of CIAC	S-8A	(41,069)
	Net Depreciation Expense		\$ 54,900
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
	<b>Taxes Other Than Income</b>		
408.1	Utility Regulatory Assessment Fee		70
408.11	Property Taxes		14,728
408.12	Payroll Taxes		7,498
408.13	Other Taxes and Licenses		16,588
408	Total Taxes Other Than Income		\$ 38,883
409.1	Income Taxes		(21,097)
410.1	Deferred Federal Income Taxes		(5,560)
410.11	Deferred State Income Taxes		(951)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 391,712
	Utility Operating Income		\$ 26,190
	<b>Add Back:</b>		
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		369
420	Allowance for Funds Used During Construction		940
	Total Utility Operating Income		\$ 27,499

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 10,738	\$ -	\$ -	\$ 10,738
352	Franchises	-	-	-	-
353	Land and Land Rights	57,035	-	-	57,035
354	Structures and Improvements	891,733	44,880	-	936,613
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	1,263,790	(1,068,449)	-	195,341
361	Collection Sewers - Gravity	-	855,631	-	855,631
361	Manholes	-	-	-	56,022
362	Special Collecting Structures	978	(978)	-	-
363	Services to Customers	-	157,484	-	157,484
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	17,029	(17,029)	-	-
367	Reuse Meters and Meter Installations	739	(739)	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	-	8,245	-	8,245
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	486	22,516	-	23,002
380	Treatment and Disposal Equipment	396,584	5,594	-	402,178
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	20,694	853	-	21,547
389	Other Plant Miscellaneous Equipment	-	1,941	-	1,941
390	Office Furniture and Equipment	-	125,287	-	125,287
391	Transportation Equipment	-	36,675	-	36,675
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	1,612	13,836	-	15,448
394	Laboratory Equipment	-	414	-	414
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	2,496	-	2,496
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Wastewater Plant		\$ 2,661,418	\$ 188,657	\$ 0	\$ 2,906,097

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	\$ 10,738						
352	Franchises							
353	Land and Land Rights		57,035					
354	Structures and Improvements			95,477	799,251			41,885
355	Power Generation Equipment							
360	Collection Sewers - Force		195,341					
361	Collection Sewers - Gravity		855,631					
361	Manholes		56,022					
362	Special Collecting Structures							
363	Services to Customers		157,484					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services		17,029					
367	Reuse Meters and Meter Installations		739					
370	Receiving Wells			8,245				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System			5,235				
380	Treatment and Disposal Equipment				402,178			
381	Plant Sewers							
382	Outfall Sewer Lines				21,547			
389	Other Plant Miscellaneous Equipment		699		1,242			125,287
390	Office Furniture and Equipment							36,675
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							15,448
394	Laboratory Equipment							414
395	Power Operated Equipment							
396	Communication Equipment							2,496
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 10,738	\$ 1,339,979	\$ 108,956	\$ 1,224,218	\$ -	\$ -	\$ 222,205

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.



UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-08
-----------------------------

SYSTEM NAME / COUNTY : Lake County

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40		2.50%
302	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
354	Structures and Improvements - General	40		2.50%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
361	Manholes	30		3.33%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
390	Office Furniture and Equipment - Computers	6		16.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$	\$	2,847	\$ 2,847
302	Franchises				
354	Structures and Improvements	323,651	50,546	951	51,497
355	Power Generation Equipment				
360	Collection Sewers - Force	119,985	5,883	(53,517)	(47,634)
361	Collection Sewers - Gravity	295,236	22,035	(114)	21,921
362	Special Collecting Structures				
363	Services to Customers		4,743	53,587	58,330
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services	1,034	605	(11)	594
367	Reuse Meters and Meter Installations	81	37	(41)	(4)
370	Receiving Wells				
371	Pumping Equipment		81		81
375	Reuse Transmission and Distribution System	40	77	(97)	(20)
380	Treatment and Disposal Equipment	102,302	(5,247)	968	(4,279)
381	Plant Sewers				
382	Outfall Sewer Lines	7,867	713		713
389	Other Plant Miscellaneous Equipment		14		14
390	Office Furniture and Equipment	328	11,560	28,364	39,924
391	Transportation Equipment		3,925	27,609	31,534
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	384	974	4,898	5,872
394	Laboratory Equipment			28	28
395	Power Operated Equipment				
396	Communication Equipment		21	5,640	5,661
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 850,908	\$ 95,968	\$ 71,112	\$ 167,080

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	2,847
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	375,148
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	72,351
361	Collection Sewers - Gravity	-	-	-	-	317,157
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	58,330
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	1,628
367	Reuse Meters and Meter Installations	-	-	-	-	77
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	81
375	Reuse Transmission and Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	20
381	Plant Sewers	-	-	-	-	98,023
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	8,580
390	Office Furniture and Equipment	-	-	-	-	14
391	Transportation Equipment	-	-	-	-	40,252
392	Stores Equipment	-	-	-	-	31,534
393	Tools, Shop and Garage Equipment	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	6,256
395	Power Operated Equipment	-	-	-	-	28
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	5,661
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service						\$ 1,017,988

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

SYSTEM NAME / COUNTY : Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,216,875</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Total Credits		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>(190,976)</u>
Total Contributions In Aid of Construction		\$ <u>1,407,851</u>

Explain all debits charged to Account 271 during the year below:

CIAC-STRUCT/IMPRV GEN PLT	COA DOCKET NO. 060261-WS	-377868
CIAC-STRUCT/IMPRV GEN PLT	COA DOCKET NO. 060261-WS	-226306
CIAC-SEWER FORCE MAIN	COA DOCKET NO. 060261-WS	57459
CIAC-SEWER FORCE MAIN	COA DOCKET NO. 060261-WS	50414
CIAC-SEWER GRAVITY MAIN	COA DOCKET NO. 060261-WS	305325
Total		(190,976)





UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-08

SYSTEM NAME / COUNTY : Lake County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues		1,251	\$ 143,726
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	-	1,251	\$ 143,726
522.1	Measured Revenues: Residential Revenues			269,385
522.2	Commercial Revenues			4,125
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues			\$ 273,510
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		-	1,251	\$ 417,236
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			665
Total Other Wastewater Revenues				\$ 665

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.  
521.1 includes accruals

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-08

SYSTEM NAME / COUNTY Lake County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>417,901</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.



Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations

<b>YEAR OF REPORT</b>
31-Dec-08

**UTILITY NAME:**

**UTILITIES, INC. OF PENNBROOKE**

	(A)	(B)	(C)	(D)
Accounts			Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
	Gross Wastewater Revenues per Sch S-9			
Gross Revenues:				
Total Flat-Rate Revenues		143,726		143,726
Total Measured Revenues		273,510		273,510
Revenues from Public Authorities		-		
Revenues from Other Systems		-		
Interdepartmental Revenues		-		
Total Other Wastewater Revenues		665		665
Reclaimed Water Sales				
Total Wastewater Operating Revenue		417,901	-	417,901
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues		417,901	-	417,901

YEAR OF REPORT  
31-Dec-08

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 102,552	\$ 12,653	\$ 12,653	\$ 12,653	\$ 12,653	\$ 12,653	\$ 12,653
703	Salaries and Wages - Officers, Directors and Majority Stockholders	7,130	-	-	-	-	-	-
704	Employee Pensions and Benefits	23,152	2,671	2,671	2,671	2,671	2,671	2,671
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	31,564	-	-	-	-	31,564	-
715	Purchased Power	40,216	13,405	13,405	13,405	13,405	13,405	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	20,544	3,424	3,424	3,424	3,424	3,424	3,424
720	Materials and Supplies	11,065	1,383	1,383	1,383	1,383	1,383	1,383
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	1,310	-	-	-	-	-	-
733	Contractual Services - Legal	1,560	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	2,823	353	353	353	353	353	353
736	Contractual Services - Other	2,806	351	351	351	351	351	351
741	Rental of Building/Real Property	-	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-	-
750	Transportation Expenses	8,451	1,056	1,056	1,056	1,056	1,056	1,056
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	10,017	1,252	1,252	1,252	1,252	1,252	1,252
760	Advertising Expense	7	-	-	-	-	-	-
766	Regulatory Commission Expenses	-	-	-	-	-	-	-
	- Amortization of Rate Case Expense	19,755	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	510	-	-	-	-	-	-
770	Bad Debt Expense	218	-	-	-	-	-	-
775	Miscellaneous Expenses	41,857	5,232	5,232	5,232	5,232	5,232	5,232
	Total Wastewater Utility Expenses	\$ 325,537	\$ 41,781	\$ 28,375	\$ 41,781	\$ 28,375	\$ 73,345	\$ 28,375

S-10(a)  
GROUP

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 6,319	\$ 20,313	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	7,130	-	-	-	-
704	Employee Pensions and Benefits	1,334	5,793	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	1,383	1,383	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	1,310	-	-	-	-
733	Contractual Services - Legal	-	1,560	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	353	353	-	-	-	-
736	Contractual Services - Other	351	351	-	-	-	-
741	Rental of Building/Real Property	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	1,056	1,056	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	1,252	1,252	-	-	-	-
760	Advertising Expense	7	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	19,755	-	-	-	-
767	Regulatory Commission Exp.-Other	218	510	-	-	-	-
770	Bad Debt Expense	-	-	-	-	-	-
775	Miscellaneous Expenses	5,232	5,232	-	-	-	-
Total Wastewater Utility Expenses		\$ 17,498	\$ 66,006	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

SYSTEM NAME / COUNTY :

PENNBROOKE/LAKE

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,241	1,241
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				1,251

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons pe

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:  $35.407/365/280=346$
--

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : PENNBROOKE/LAKE

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.180 mgd		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Mack Industries		
Type (2)	Extended Aeration		
Hydraulic Capacity	0.180 mgd		
Average Daily Flow	0.097 mgd		
Total Gallons of Wastewater Treated	35.407 mg		
Method of Effluent Disposal	Perc Ponds and golf course irrigation		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT  
31-Dec-08

SYSTEM NAME / COUNTY : PENNBROOKE/LAKE

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served 1,244

2. Maximum number of ERCs\* which can be served 1,782

3. Present system connection capacity (in ERCs\*) using existing lines 1,782

4. Future connection capacity (in ERCs\*) upon service area buildout 1,782

5. Estimated annual increase in ERCs\* 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

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7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Pennbrooke Fairways GC, 0.073 mgd

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? N/A

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

Plant effluent meets Part III public access reuse regulations.

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10. When did the company last file a capacity analysis report with the DEP? 2003

11. If the present system does not meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA 010570

\* An ERC is determined based on the calculation on S-11.