

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

WS861-09-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-09

Form PSC/WAW 3 (Rev. 12/99)

10 MAY -5 11 7: 26
PUBLIC SERVICE
REGULATION

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.

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11775

20086

9551

EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

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

YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
--	--------------------------------	--

YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
--	--------------------------------	--

YES <input checked="" type="checkbox"/>	NO <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 <input checked="" type="checkbox"/>	NO <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

James J. ...

 (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-09

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:

JOHN HAYNES
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.	UTILITIES INC	100%
2.		
3.		
4.		
5.		
6.		
7.		
8.		

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.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/2009

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).

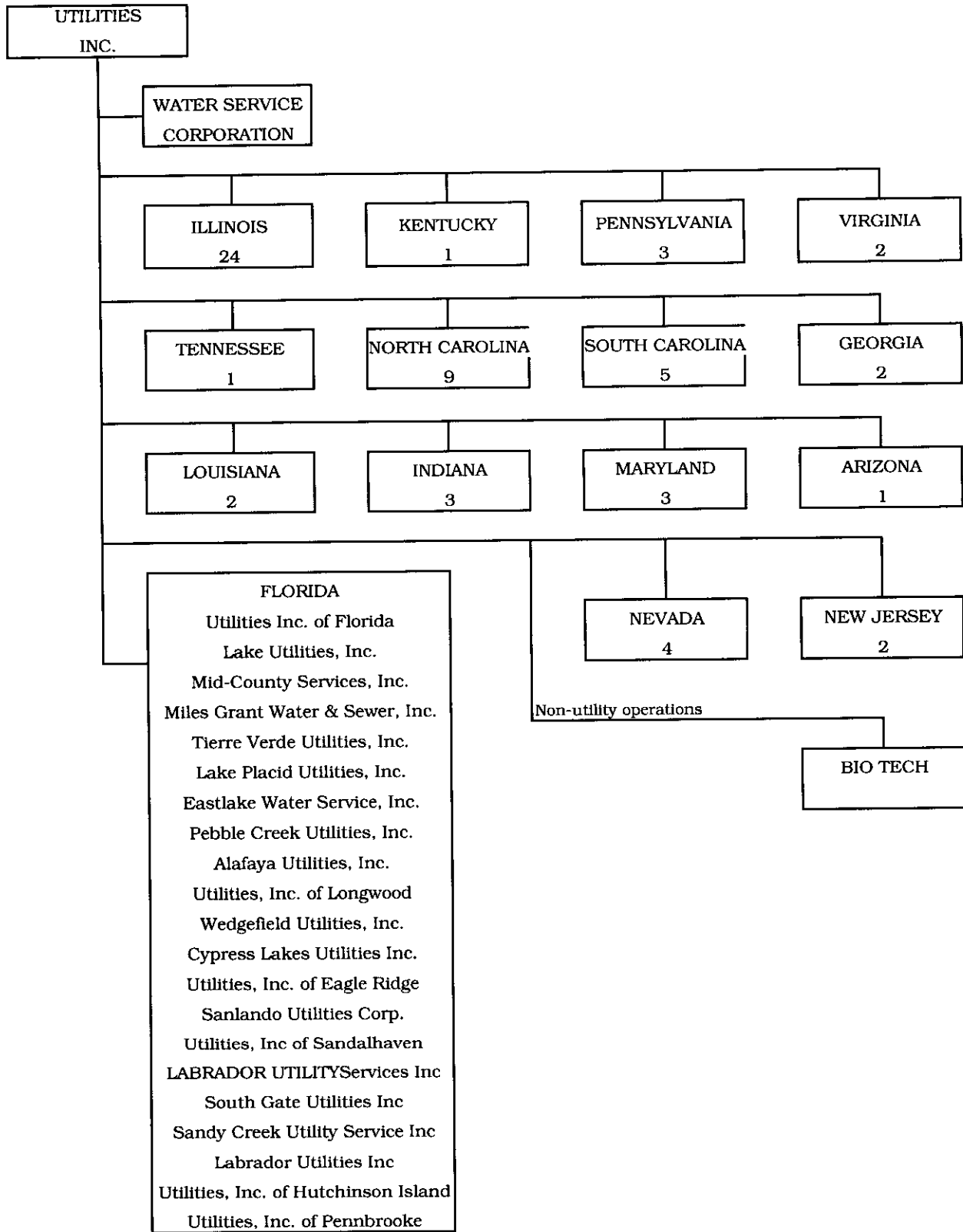
UTILITIES, INC. -- PARENT COMPANY

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)
LISA A SPARROW	PRESIDENT	N/A	\$ NONE
JOHN HOY	VP OPERATIONS	N/A	NONE
JIM JAPCZYK	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)
LISA A SPARROW	DIRECTOR	1	\$ NONE
JOHN R STOVER	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.

FINANCIAL SECTION

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 5,131,379	\$ 5,254,879
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,010,204	2,223,593
Net Plant			\$ 5,131,379	\$ 3,031,286
114-115	Utility Plant Acquisition adjustment (Net)	F-7	476,560	476,560
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,597,736	\$ 3,507,846
OTHER PROPERTY AND INVESTMENTS				
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			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
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	92,777	77,192
145	Accounts Receivable from Associated Companies	F-12	(417,377)	(442,723)
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		-	2,402
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			\$ (321,250)	\$ (359,778)

* 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)
DEFERRED DEBITS				
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	67,627	108,572
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 67,627	\$ 108,572
TOTAL ASSETS AND OTHER DEBITS			\$ 3,344,112	\$ 3,256,639

* 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)
EQUITY CAPITAL				
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		2,164,920	2,164,920
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	141,934	131,502
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 2,307,854	\$ 2,297,422
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	567,368	567,368
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 567,368	\$ 567,368
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		16,928	13,233
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(902,452)	(902,452)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		3,901	3,552
236	Accrued Taxes		17,522	16,422
237	Accrued Interest	F-19	513	252
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ (863,587)	\$ (868,993)

* 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)
DEFERRED CREDITS				
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			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 2,057,979	\$ 2,058,151
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	796,586	901,850
Total Net C.I.A.C.			\$ 1,261,393	\$ 1,156,301
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 36,258	\$ 54,577
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		34,827	49,964
Total Accumulated Deferred Income Tax			\$ 71,085	\$ 104,541
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 3,344,112	\$ 3,256,639

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 809,601	\$ 797,389
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 809,601	\$ 797,389
401	Operating Expenses	F-3(b)	\$ 662,859	\$ 552,319
403	Depreciation Expense:	F-3(b)	\$ 180,650	\$ 196,288
	Less: Amortization of CIAC	F-22	(71,385)	(105,264)
Net Depreciation Expense			\$ 109,264	\$ 91,024
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	84,639	83,778
409	Current Income Taxes	W/S-3	(45,923)	(37,923)
410.10	Deferred Federal Income Taxes	W/S-3	(12,102)	28,206
410.11	Deferred State Income Taxes	W/S-3	(2,071)	4,829
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			\$ 796,666	\$ 722,233
Net Utility Operating Income			\$ 12,934	\$ 75,156
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	134
420	Allowance for Funds Used During Construction		2,046	1
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 15,784	\$ 75,291

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 381,032	\$ 416,358	\$ -
\$ 381,032	\$ 416,358	\$ -
\$ 281,868	\$ 270,451	\$ -
92,234 <u>(69,822)</u>	104,054 <u>(35,442)</u>	-
\$ 22,412	\$ 68,612	\$ -
-	-	-
-	-	-
45,291	38,488	-
<u>(20,501)</u>	<u>(17,422)</u>	-
15,248	12,958	-
<u>2,611</u>	<u>2,218</u>	-
-	-	-
-	-	-
-	-	-
\$ 346,928	\$ 375,305	\$ -
\$ 34,103	\$ 41,052	\$ -
-	-	-
-	-	-
72	61	-
<u>1</u>	<u>1</u>	-
\$ 34,177	\$ 41,115	\$ -

* 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)]			\$ 15,784	\$ 75,291
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ -	\$ -
TAXES APPLICABLE TO OTHER INCOME				
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			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 114,823	\$ 85,723
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 114,823	\$ 85,723
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ (99,038)	\$ (10,432)

Explain Extraordinary Income:
 NONE

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	\$ 2,277,871	\$ 2,977,008
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	1,093,797	1,129,796
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	650,299	1,407,851
252	Advances for Construction	F-20	-	-
Subtotal			\$ 533,717	\$ 439,361
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	396,187	505,663
Subtotal			\$ 929,904	\$ 945,023
114	Plus or Minus: Acquisition Adjustments (2)	F-7	476,560	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		35,233	33,806
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 1,441,697	\$ 978,830
NET UTILITY OPERATING INCOME			\$ 34,103	\$ 41,052
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			2.37%	4.19%

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	\$ 941,015	38.89%	11.60%	4.51%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	1,073,830	44.38%	6.60%	2.93%
Short Term Debt	296,944	12.27%	3.75%	0.46%
Customer Deposits	3,552	0.15%	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	104,541	4.32%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 2,419,882	100.00%		7.91%

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 (I) ADJUSTMENTS SPECIFIC (e)	OTHER (I) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 157,737,014				\$ (156,795,999)	\$ 941,015
Preferred Stock	-					-
Long Term Debt	180,000,000				(178,926,170)	1,073,830
Short Term Debt	49,775,000				(49,478,056)	296,944
Customer Deposits	3,552					3,552
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	104,541					104,541
Other (Explain) Short Term Debt	-					-
Total	\$ 387,620,107				\$ (385,200,224)	\$ 2,419,882

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

NOT APPLICABLE

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

**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	\$ 2,277,813	\$ 2,977,008	\$	\$ 5,254,821
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	58	-		58
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 2,277,871	\$ 2,977,008	\$ -	\$ 5,254,879

**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)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 992,215	1,017,988		2,010,203
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 92,234	\$ 104,054	\$ -	\$ 196,288
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	9,348	7,754	-	17,102
Beginning Balance Adj	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 101,582	\$ 111,808	\$ -	\$ 213,390
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	<u>\$ 1,093,797</u>	<u>\$ 1,129,796</u>	<u>\$ -</u>	<u>\$ 2,223,593</u>
ACCUMULATED AMORTIZATION				
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

- 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

YEAR OF REPORT 31-Dec-09

**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	\$ _____	_____	\$ 29,206
	_____	_____	_____
Total	\$ _____	_____	\$ 29,206

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/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	_____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Special Funds		\$ _____ -

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)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 41,952	
Wastewater	35,651	
Other		
Total Customer Accounts Receivable		\$ 77,603
OTHER ACCOUNTS RECEIVABLE (Account 142):		
	\$	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 77,603
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Provision for uncollectibles for current year	\$ (411)	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions		\$ (411)
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$ -
Balance end of year		\$ (411)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 77,192

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ (442,723)
Total	\$ <u>(442,723)</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>

**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	\$ 29,206	\$ 108,104
Total Deferred Rate Case Expense	\$ <u>29,206</u>	\$ <u>108,104</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE (NONE)	\$ 729	\$ 476
ORIG COST ACCUM AMORT		(8)
Total Other Deferred Debits	\$ <u>729</u>	\$ <u>468</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$ -	\$ -
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>29,935</u>	\$ <u>108,572</u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-09

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
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
REFERRED STOCK		
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	\$ 141,934
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)}	\$ (10,432)
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>131,502</u>
Notes to Statement of Retained Earnings:		

**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.)

**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	_____		86,054	86,054	-
Total Account 237.1	\$ -		\$ 86,054	\$ 86,054	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ 513			(249)	252
MISC ITEMS	_____			_____	_____
Total Account 237.2	\$ 513		\$ (13)	\$ (249)	\$ 252
Total Account 237 (1)	\$ 513		\$ 86,041	\$ 85,805	\$ 252
INTEREST EXPENSED:					
Total accrual Account 237			\$ 85,805		
Short Term Interest Expense			(82)		
Net Interest Expensed to Account No. 427 (2)			\$ 85,723		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

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		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____	\$ - _____ _____ _____ _____ _____ _____
Total	\$ _____	_____	\$ _____	_____	\$ - _____

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

**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	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ -

**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>650,127</u>	\$ <u>1,407,851</u>	\$ <u>-</u>	\$ <u>2,057,978</u>
Add credits during year:	\$ <u>172</u>	\$ <u>0</u>	\$ <u>-</u>	\$ <u>173</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>650,299</u></u>	\$ <u><u>1,407,851</u></u>	\$ <u><u>-</u></u>	\$ <u><u>2,058,151</u></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>326,365</u>	\$ <u>470,221</u>	\$ <u>-</u>	\$ <u>796,586</u>
Debits during the year:	\$ <u>69,822</u>	\$ <u>35,442</u>	\$ <u>-</u>	\$ <u>105,264</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>396,187</u></u>	\$ <u><u>505,663</u></u>	\$ <u><u>-</u></u>	\$ <u><u>901,850</u></u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-09

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

- 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.
- 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)	\$ (10,432)
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		172
Deductions recorded on books not deducted for return:		
Amortization ITC		
Excess Tax Depreciation over Book Depreciation		(47,564)
Tap in Fees		
CIA Property		
Int During Construction		(1)
Def. Maint. CY additions		383
Def. Maint. CY amortization		406
Def. Rate Case CY additions		(68,734)
Def. Rate Case CY amortization		28,712
Organization Exp-Amort		(1,574)
Bad Debts CY		411
Current FIT (725)		(37,923)
Deferred FIT (731)		28,206
Deferred SIT (732)		4,829
Current SIT		0
Income recorded on books not included in return:		
Interest During Construction		
Transportation Depr Expenses		(8,429)
Deduction on return not charged against book income:		
Meals		
Federal tax net income		\$ <u>(111,538)</u>

Computation of tax :	(111,538)
	34%
	(37,923)

**WATER
OPERATION
SECTION**

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-09

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)	\$ 2,277,813
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,093,797
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	650,299
252	Advances for Construction	F-20	-
Subtotal			\$ 533,717
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 396,187
Subtotal			\$ 929,904
114	Plus or Minus: Acquisition Adjustments (2)	F-7	476,560
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		35,233
	Other (Specify):		
WATER RATE BASE			\$ 1,441,697
WATER OPERATING INCOME		W-3	\$ 34,103
RN (Water Operating Income / Water Rate Base)			2.37%

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

YEAR OF REPORT 31-Dec-09

SYSTEM NAME / COUNTY : Lake County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 381,032
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 381,032
401	Operating Expenses	W-10(a)	\$ 281,868
403	Depreciation Expense	W-6(a)	92,234
	Less: Amortization of CIAC	W-8(a)	(69,822)
	Net Depreciation Expense		\$ 22,412
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		30
408.11	Property Taxes		17,290
408.12	Payroll Taxes		8,148
408.13	Other Taxes and Licenses		19,823
408	Total Taxes Other Than Income		\$ 45,291
409.1	Income Taxes		(20,501)
410.1	Deferred Federal Income Taxes		15,248
410.11	Deferred State Income Taxes		2,611
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 346,928
	Utility Operating Income		\$ 34,103
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		72
420	Allowance for Funds Used During Construction		1
	Total Utility Operating Income		\$ 34,177

YEAR OF REPORT
31-Dec-09

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	\$ 19,549	\$ -	\$ -	\$ 19,549
302	Franchises	-	76	-	76
303	Land and Land Rights	21,983	56	-	22,039
304	Structures and Improvements	215,137	3,401	-	218,538
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	87,460	502	-	87,962
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	120,906	6,994	-	127,900
320	Water Treatment Equipment	568,369	190	-	568,558
330	Distribution Reservoirs and Standpipes	28,318	1,555	-	29,873
331	Transmission and Distribution Mains	619,006	3,419	-	622,425
333	Services	171,686	-	-	171,686
334	Meters and Meter Installations	97,789	1,054	-	98,843
335	Hydrants	57,770	-	-	57,770
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	147,432	14,028	-	161,461
341	Transportation Equipment	43,157	18,138	-	61,295
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	18,178	2,713	-	20,892
344	Laboratory Equipment	487	-	-	487
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	2,937	1,481	-	4,418
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	4,040	-	-	4,040
TOTAL WATER PLANT		\$ 2,224,205	\$ 53,608	\$ -	\$ 2,277,813

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	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 19,549	\$ 19,549				
302	Franchises	76	76				
303	Land and Land Rights	22,039		22,039			
304	Structures and Improvements	218,538		157,784	7,140		53,615
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	87,962		87,962			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	-					
311	Pumping Equipment	127,900		127,900	568,558		
320	Water Treatment Equipment	568,558				29,873	
330	Distribution Reservoirs and Standpipes	29,873				622,425	
331	Transmission and Distribution Mains	622,425				171,686	
333	Services	171,686				98,843	
334	Meters and Meter Installations	98,843				57,770	
335	Hydrants	57,770					
336	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	-					161,461
340	Office Furniture and Equipment	161,461					61,295
341	Transportation Equipment	61,295					
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	20,892					20,892
344	Laboratory Equipment	487					487
345	Power Operated Equipment	-					
346	Communication Equipment	4,418					4,418
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	4,040					4,040
	TOTAL WATER PLANT	\$ 2,277,813	\$ 19,625	\$ 395,684	\$ 575,698	\$ 980,598	\$ 306,207

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-09

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)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 11,963	\$ 803	\$ 1	\$ 804
302	Franchises	-	1	-	1
304	Structures and Improvements	65,722	5,826	(4,933)	893
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	44,419	2,917	-	2,917
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	35,266	6,160	-	6,160
320	Water Treatment Equipment	288,679	25,839	(1)	25,838
330	Distribution Reservoirs and Standpipes	5,005	796	-	796
331	Transmission and Distribution Mains	288,903	14,457	(70)	14,387
333	Services	73,232	4,292	-	4,292
334	Meters and Meter Installations	53,840	4,914	1	4,915
335	Hydrants	26,658	1,281	(1)	1,280
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	47,367	16,227	11,789	28,016
341	Transportation Equipment	37,107	7,296	1,107	8,403
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	7,361	1,048	-	1,048
344	Laboratory Equipment	33	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	6,661	110	1,455	1,565
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	269	-	269
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 992,215	\$ 92,234	\$ 9,348	\$ 101,582

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

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

YEAR OF REPORT
31-Dec-09

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

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

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR
(a)	(b)	(g)	(h)	(i)	(j)	(k)
		\$	\$	\$	\$	\$
301	Organization	-	-	-	-	12,766
302	Franchises	-	-	-	-	1
304	Structures and Improvements	-	-	-	-	66,616
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	47,336
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	41,426
320	Water Treatment Equipment	-	-	-	-	314,517
330	Distribution Reservoirs and Standpipes	-	-	-	-	5,801
331	Transmission and Distribution Mains	-	-	-	-	303,290
333	Services	-	-	-	-	77,524
334	Meters and Meter Installations	-	-	-	-	58,754
335	Hydrants	-	-	-	-	27,939
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	75,382
341	Transportation Equipment	-	-	-	-	45,509
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	8,409
344	Laboratory Equipment	-	-	-	-	33
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	8,225
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	269
TOTAL WATER ACCUMULATED DEPRECIATION		\$	\$	\$	\$	\$ 1,093,797

W-6(b)
GROUP _____

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-09

SYSTEM NAME / COUNTY : Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>650,127</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>172</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Total Credits		\$ <u>172</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>650,299</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:

Total	0

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

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)
WATER CONNECTIONS FEES		\$ _____	\$ _____ 172
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ 172

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____ 326,365
Debits during the year:	
Accruals charged to Account 272	\$ _____ 69,822
Other debits (specify) :	_____
_____	_____
Total debits	\$ _____ 69,822
Credits during the year (specify) :	\$ _____ -
_____	_____
Total credits	\$ _____ -
Balance end of year	\$ _____ 396,187

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-09

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)
<u>NONE</u>		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

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			\$ -
	Metered Water Revenue:			
461.1	Sales to Residential Customers	1,468	1,474	334,382
461.2	Sales to Commercial Customers			45,550
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	1,474	\$ 379,933
	Fire Protection Revenue:			
462.1	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	1,474	\$ 379,933
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			-
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			1,099
Total Other Water Revenues				\$ 1,099
Total Water Operating Revenues				\$ 381,032

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



UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-09

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	\$ 89,745	\$ 10,233	\$ 10,233
603	Salaries and Wages - Officers, Directors and Majority Stockholders	9,904	-	-
604	Employee Pensions and Benefits	26,089	2,679	2,679
610	Purchased Water	-	-	-
615	Purchased Power	39,524	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	15,409	2,568	2,568
620	Materials and Supplies	8,913	1,114	1,114
631	Contractual Services-Engineering	(8)	-	-
632	Contractual Services - Accounting	1,602	-	-
633	Contractual Services - Legal	392	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	3,887	648	648
636	Contractual Services - Other	13,902	1,738	1,738
641	Rental of Building/Real Property	-	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	7,382	923	923
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	-	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	11,402	1,425	1,425
660	Advertising Expense	28	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	15,789	-	-
667	Regulatory Commission Exp.-Other	65	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	776	-	-
675	Miscellaneous Expenses	37,066	4,633	4,633
Total Water Utility Expenses		\$ 281,868	\$ 25,961	\$ 25,961



W-10(a)
GROUP _____

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

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)
\$ 10,233	\$ 10,233	\$ 10,233	\$ 10,233	\$ 6,111	\$ 22,239
-	-	-	-	-	9,904
2,679	2,679	2,679	2,679	1,600	8,415
39,524					
-					
2,568	2,568	2,568	2,568		
1,114	1,114	1,114	1,114	1,114	1,114
-	-	(8)	-	-	-
-	-	-	-	-	1,602
-	-	-	-	-	392
-	-	-	-	-	-
648	648	648	648	-	-
1,738	1,738	1,738	1,738	1,738	1,738
-	-	-	-	-	-
-	-	-	-	-	-
923	923	923	923	923	923
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,425	1,425	1,425	1,425	1,425	1,425
					28
					15,789
					65
				776	
4,633	4,633	4,633	4,633	4,633	4,633
\$ 65,485	\$ 25,961	\$ 25,953	\$ 25,961	\$ 18,320	\$ 68,267

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

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		13.308	0.050	13.258	13.125
February		13.001	0.108	12.893	11.100
March		17.938	0.554	17.384	15.966
April		16.224	0.037	16.187	13.949
May		15.322	0.036	15.286	15.574
June		12.982	0.214	12.768	10.709
July		13.922	0.034	13.888	11.454
August		14.104	0.122	13.982	12.849
September		13.330	0.035	13.295	10.492
October		17.959	0.038	17.921	16.009
November		13.804	0.052	13.752	12.090
December		8.930	0.026	8.905	12.570
Total for Year		170.824	1.305	169.520	155.887

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

SYSTEM NAME / COUNTY : PENNBROOKE/LAKE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.864 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Well head</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Aeration/Chlorination/Iron Sequestrant</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: _____
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: _____

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-09

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	33	33
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	1	5
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
				1,478

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-09

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
 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	\$ 2,977,008
	Less:		
	Nonused and Useful Plant (1)		<u>1,129,796</u>
108	Accumulated Depreciation	S-6B	<u>-</u>
110	Accumulated Amortization	F-8	<u>-</u>
271	Contributions In Aid of Construction	S-7	<u>1,407,851</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>439,361</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 505,663
Subtotal			\$ <u>945,023</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>-</u>
	Working Capital Allowance (3)		<u>33,806</u>
	Other (Specify):		<u>-</u>
WASTEWATER RATE BASE			\$ <u>978,830</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>41,052</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>4.19%</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

SYSTEM NAME / COUNTY : Lake County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 416,358
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 416,358
401	Operating Expenses	S-10A	\$ 270,451
403	Depreciation Expense	S-6A	104,054
	Less: Amortization of CIAC	S-8A	(35,442)
	Net Depreciation Expense		\$ 68,612
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		26
	Utility Regulatory Assessment Fee		14,693
408.11	Property Taxes		6,924
408.12	Payroll Taxes		16,845
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 38,488
409.1	Income Taxes		(17,422)
410.1	Deferred Federal Income Taxes		12,958
410.11	Deferred State Income Taxes		2,218
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		\$ 375,305
	Utility Operating Income		\$ 41,052
530	Add Back:		
	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		61
420	Allowance for Funds Used During Construction		1
	Total Utility Operating Income		\$ 41,115

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	936,613	14,283	-	950,896
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	195,341	830	-	196,170
361	Collection Sewers - Gravity	855,631	142	-	855,773
361	Manholes	56,022	-	-	56,031
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	157,484	669	-	158,153
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	8,245	6,542	-	14,787
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	23,002	4,353	-	27,355
380	Treatment and Disposal Equipment	402,178	12,979	-	415,157
381	Plant Sewers	-	75	-	75
382	Outfall Sewer Lines	21,547	131	-	21,678
389	Other Plant Miscellaneous Equipment	1,941	-	-	1,941
390	Office Furniture and Equipment	125,287	11,921	-	137,209
391	Transportation Equipment	36,675	15,413	-	52,088
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	15,448	2,306	-	17,754
394	Laboratory Equipment	414	-	-	414
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	2,496	1,259	-	3,755
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Wastewater Plant		\$ 2,906,097	\$ 70,902	\$ 0	\$ 2,977,008

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)
351	Organization	10,738						
352	Franchises							
353	Land and Land Rights		57,035					
354	Structures and Improvements			100,215	805,119			45,562
355	Power Generation Equipment							
360	Collection Sewers - Force		196,170					
361	Collection Sewers - Gravity		855,773					
361	Manholes		56,031					
362	Special Collecting Structures							
363	Services to Customers		158,153					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services		17,029					
367	Reuse Meters and Meter Installations		739					
370	Receiving Wells			14,787				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System			9,588	415,157			
380	Treatment and Disposal Equipment							
381	Plant Sewers					75		
382	Outfall Sewer Lines				21,678			
389	Other Plant Miscellaneous Equipment				1,242			137,209
390	Office Furniture and Equipment		699					52,088
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							17,754
394	Laboratory Equipment							414
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							3,755
398	Other Tangible Plant							
	Total Wastewater Plant	10,738	1,341,629	124,589	1,243,197	75		256,781

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

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	-	-	\$ -
302	Franchises	-	-	-	-
354	Structures and Improvements	375,148	28,986	(3,662)	25,324
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	72,351	6,527	1	6,528
361	Collection Sewers - Gravity	317,157	20,224	-	20,224
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	58,330	5,262	-	5,262
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	1,628	426	-	426
367	Reuse Meters and Meter Installations	77	37	-	37
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	81	661	-	661
375	Reuse Transmission and Distribution System	-	194	-	194
380	Treatment and Disposal Equipment	98,023	19,762	-	19,762
381	Plant Sewers	-	0	-	0
382	Outfall Sewer Lines	8,580	719	-	719
389	Other Plant Miscellaneous Equipment	14	58	-	58
390	Office Furniture and Equipment	40,252	13,794	9,137	22,931
391	Transportation Equipment	31,534	6,200	940	7,140
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	6,256	1,111	102	1,213
394	Laboratory Equipment	28	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	5,661	93	1,236	1,329
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 1,017,988	\$ 104,054	\$ 7,754	\$ 111,808

* 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	-	-	-	-	400,473
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	78,879
361	Collection Sewers - Gravity	-	-	-	-	337,381
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	63,592
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	2,054
367	Reuse Meters and Meter Installations	-	-	-	-	114
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	742
375	Reuse Transmission and Distribution System	-	-	-	-	214
380	Treatment and Disposal Equipment	-	-	-	-	117,785
381	Plant Sewers	-	-	-	-	0
382	Outfall Sewer Lines	-	-	-	-	9,299
389	Other Plant Miscellaneous Equipment	-	-	-	-	72
390	Office Furniture and Equipment	-	-	-	-	63,183
391	Transportation Equipment	-	-	-	-	38,674
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	7,469
394	Laboratory Equipment	-	-	-	-	28
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	6,990
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service						1,129,796

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

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-09

SYSTEM NAME / COUNTY : Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,407,851</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> </u>
Total Contributions In Aid of Construction		\$ <u>1,407,851</u>

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

Total -

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-09

SYSTEM NAME / COUNTY : Lake County

WASTEWATER 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)
<u>SEWER CONNECTIONS FEES (NONE)</u>	_____	\$ _____	\$ _____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 470,221
Debits during the year:	
Accruals charged to Account 272	\$ 35,442
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 35,442
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ -
Balance end of year	\$ 505,663

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-09

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)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	1,251	1,252	\$ (1,595)
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	1,252	\$ (1,595)
Measured Revenues:				
522.1	Residential Revenues			410,726
522.2	Commercial Revenues			6,292
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues			\$ 417,019
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		1,251	1,252	\$ 415,424
OTHER WASTEWATER REVENUES				
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)			934
Total Other Wastewater Revenues				\$ 934

* 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-09

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>416,358</u>

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY: Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	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	\$ 76,265	\$ 8,696	\$ 8,696	\$ 8,696	\$ 8,696	\$ 8,696	\$ 8,696
703	Salaries and Wages - Officers, Directors and Majority Stockholders	8,416	-	-	-	-	-	-
704	Employee Pensions and Benefits	22,170	2,277	2,277	2,277	2,277	2,277	2,277
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	24,184	-	-	-	-	24,184	-
715	Purchased Power	42,545	14,182	14,182	14,182	14,182	14,182	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	13,095	2,182	2,182	2,182	2,182	2,182	2,182
720	Materials and Supplies	8,602	1,075	1,075	1,075	1,075	1,075	1,075
731	Contractual Services-Engineering	(7)	-	-	-	-	-	-
732	Contractual Services - Accounting	1,361	-	-	-	-	-	-
733	Contractual Services - Legal	333	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	7,601	950	950	950	950	950	950
736	Contractual Services - Other	1,746	218	218	218	218	218	218
741	Rental of Building/Real Property	-	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-	-
750	Transportation Expenses	6,273	784	784	784	784	784	784
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	9,690	1,211	1,211	1,211	1,211	1,211	1,211
760	Advertising Expense	24	-	-	-	-	-	-
766	Regulatory Commission Expenses	-	-	-	-	-	-	-
	- Amortization of Rate Case Expense	13,417	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	55	-	-	-	-	-	-
770	Bad Debt Expense	659	-	-	-	-	-	-
775	Miscellaneous Expenses	34,021	4,253	4,253	4,253	4,253	4,253	4,253
	Total Wastewater Utility Expenses	\$ 270,451	\$ 35,828	\$ 21,646	\$ 35,828	\$ 21,646	\$ 60,012	\$ 21,646

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	\$ 5,193	\$ 18,898	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	8,416	-	-	-	-
704	Employee Pensions and Benefits	1,360	7,151	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	1,075	1,075	-	-	-	-
731	Contractual Services-Engineering	-	(7)	-	-	-	-
732	Contractual Services - Accounting	-	1,361	-	-	-	-
733	Contractual Services - Legal	-	333	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	950	950	-	-	-	-
736	Contractual Services - Other	218	218	-	-	-	-
741	Rental of Building/Real Property	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	784	784	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	1,211	1,211	-	-	-	-
760	Advertising Expense	24	24	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	13,417	-	-	-	-
767	Regulatory Commission Exp.-Other	-	55	-	-	-	-
770	Bad Debt Expense	659	-	-	-	-	-
775	Miscellaneous Expenses	4,253	4,253	-	-	-	-
Total Wastewater Utility Expenses		\$ 15,703	\$ 58,141	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-09

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	1,240	1,240
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	1	5
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				1,256

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 per

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

ERC Calculation:

$$35.407/365/280=346$$

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-09

SYSTEM NAME / COUNTY : PENNBROOKE/LAKE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.180 mgd</u>		
Basis of Permit Capacity (1)	<u>AADF</u>		
Manufacturer	<u>Mack Industries</u>		
Type (2)	<u>Extended Aeration</u>		
Hydraulic Capacity	<u>0.180 mgd</u>		
Average Daily Flow	<u>.091 mgd</u>		
Total Gallons of Wastewater Treated	<u>33.310 mg</u>		
Method of Effluent Disposal	<u>Perc Ponds and golf course irrigation</u>		

(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-09

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 _____ 1,256 _____
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

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.
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.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-09

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

	(A)	(B)	(C)	(D)
Accounts			Gross Water Revenues per RAF Return	Difference (B)-(C)
	Gross Water Revenues per Sch W-9			
Gross Revenues:				
Unmetered Water Revenues	-			
Total Metered Sales	379,933		379,933	(0)
Total Fire Protection Revenue	-			-
Other Sales to Public Authorities	-			-
Sales to Irrigation Customers	-			-
Sales for Resale	-			-
Interdepartmental Sales	-			-
Total Other Water Revenue	1,099		1,099	0
Total Water Operating Revenue	381,032		380,903	129
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues	381,032		380,903	129

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-09

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues	(1,595)	(1,595)	0
Total Measured Revenues	417,019	417,019	(0)
Revenues from Public Authorities	-		
Revenues from Other Systems	-		
Interdepartmental Revenues	-		
Total Other Wastewater Revenues	934	934	(0)
Reclaimed Water Sales			
Total Wastewater Operating Revenue	416,358	416,487	(129)
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	416,358	416,487	(129)