

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

WS861-12-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-12

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
13 APR 26 PM 3: 37
DIVISION OF
ACCOUNTING & FINANCE

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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**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



 (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-12

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:

JUSTIN KERSEY
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>

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

YEAR OF REPORT 31-Dec-12

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/2012

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).

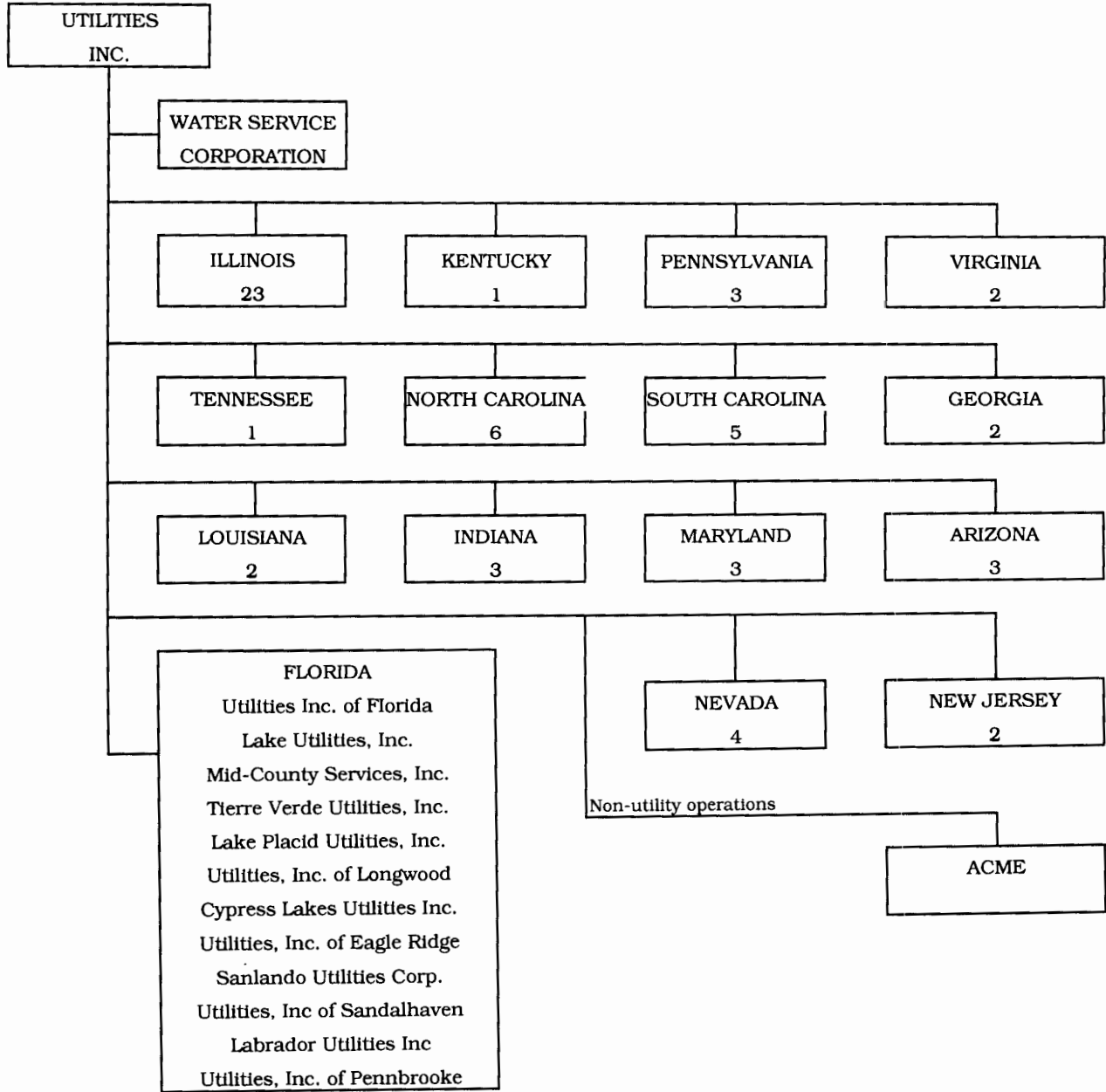
UTILITIES, INC. -- PARENT COMPANY

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.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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	\$ N/A
John P. Hoy	Vice President Operations	N/A	N/A
James Japczyk	Vice President and Treasurer	N/A	N/A
John Stover	Vice President and Secretary	N/A	N/A
Donald Sudduth	Vice President Customer Service	N/A	N/A
Rick Durham	Regional Vice President Operations	N/A	N/A
Debra A. Plumb	Assistant Secretary	N/A	N/A

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	President	0	\$ N/A
John Stover	Vice President and Secretary	0	N/A

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)
Lisa A. Sparrow	President	DIRECTOR/OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John P. Hoy	Vice President Operations	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
James Japczyk	Vice President and Treasurer	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Stover	Vice President and Secretary	DIRECTOR/OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Donald Sudduth	Vice President Customer Service	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Rick Durham	Regional Vice President Operations	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Debra A. Plumb	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

**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.	\$ _____	_____	\$ _____	_____	\$ _____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
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	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____

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
- computer services
- engineering & construction services
- repairing and servicing of equipment
- material and supplies furnished
- leasing of structures, land, and equipment
- rental transactions
- 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)
WATER SERVICE CORP/ FLORIDA REGIONAL	Operators/Admin/Officers Salaries & Benefits	Continuous	Purchase	106,346
	Materials & Supplies	Continuous	Purchase	27,671
	Contractual Services	Continuous	Purchase	27,293
	Transportation Expenses	Continuous	Purchase	17,684
	Insurance	Continuous	Purchase	23,185
	Regulatory Expenses	Continuous	Purchase	618
	Miscellaneous	Continuous	Purchase	4,552

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

- | | |
|--|--|
| <p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> -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 | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (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-12		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

FINANCIAL SECTION

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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	\$ 5,460,318	\$ 5,489,321
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,555,177	2,733,276
Net Plant			\$ 2,905,141	\$ 2,756,046
114-115	Utility Plant Acquisition adjustment (Net)	F-7	476,560	476,560
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,381,701	\$ 3,232,606
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	92,508	75,803
145	Accounts Receivable from Associated Companies	F-12	(313,657)	(181,072)
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		797	2,105
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			\$ (217,001)	\$ (99,814)

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

**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	88,433	136,708
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
	Total Deferred Debits		\$ 88,433	\$ 136,707
	TOTAL ASSETS AND OTHER DEBITS		\$ 3,253,132	\$ 3,269,499

* 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		2,196,599	2,196,599
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	256,238	359,024
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 2,453,837	\$ 2,556,623
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		19,213	18,837
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		8,047	10,297
236	Accrued Taxes		20,060	(6,727)
237	Accrued Interest	F-19	897	1,312
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ (854,236)	\$ (878,732)

* 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	\$ 2,114,253	\$ 2,115,187
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,222,753	1,375,823
Total Net C.I.A.C.			\$ 891,499	\$ 739,364
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 151,552	\$ 223,223
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		43,112	61,653
Total Accumulated Deferred Income Tax			\$ 194,664	\$ 284,876
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 3,253,132	\$ 3,269,499

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)	\$ 981,316	\$ 884,156
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
			\$ 981,316	\$ 884,156
401	Operating Expenses	F-3(b)	\$ 583,679	\$ 477,193
403	Depreciation Expense:	F-3(b)	\$ 208,252	\$ 217,514
	Less: Amortization of CIAC	F-22	(148,274)	(153,230)
			\$ 59,977	\$ 64,284
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	97,018	91,517
409	Current Income Taxes	W/S-3	-	(25,501)
410.10	Deferred Federal Income Taxes	W/S-3	38,899	76,966
410.11	Deferred State Income Taxes	W/S-3	2,143	13,179
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	-	-
			\$ 781,716	\$ 697,639
			\$ 199,599	\$ 186,517
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		660	1,345
420	Allowance for Funds Used During Construction		1	15
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 200,260	\$ 187,877

* For each account. Column e should agree with Clourr 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)
\$ 408,806	\$ 475,349	\$ -
\$ 408,806	\$ 475,349	\$ -
\$ 239,172	\$ 238,021	\$ -
99,704	117,811	-
<u>(21,302)</u>	<u>(131,928)</u>	-
\$ 78,402	\$ (14,118)	\$ -
-	-	-
-	-	-
49,959	41,558	-
<u>(13,921)</u>	<u>(11,580)</u>	-
42,016	34,950	-
<u>7,195</u>	<u>5,985</u>	-
-	-	-
-	-	-
-	-	-
\$ 402,823	\$ 294,816	\$ -
\$ 5,983	\$ 180,533	\$ -
-	-	-
-	-	-
734	611	-
<u>8</u>	<u>7</u>	-
\$ 6,726	\$ 181,151	\$ -

* 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)]			\$ 200,260	\$ 187,877
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	\$ 84,246	\$ 85,091
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 84,246	\$ 85,091
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 116,014	\$ 102,786

Explain Extraordinary Income:
 NONE

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
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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	\$ 2,393,666	\$ 3,095,656
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	1,314,746	1,418,530
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	898,428	1,216,759
252	Advances for Construction	F-20	-	-
Subtotal			\$ 180,492	\$ 460,366
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	384,591	991,232
Subtotal			\$ 565,084	\$ 1,451,598
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		29,897	29,753
	Other (Specify):			
RATE BASE			\$ 594,980	\$ 1,481,351
NET UTILITY OPERATING INCOME			\$ 5,983	\$ 180,533
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			1.01%	12.19%

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	\$ 845,179	40.74%	11.13%	4.53%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	931,863	44.91%	6.71%	3.01%
Short Term Debt	2,589	0.12%	0.00%	0.00%
Customer Deposits	10,297	0.50%	6.00%	0.03%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	284,876	13.73%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 2,074,803	100.00%		7.57%

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>11.13%</u>
Commission order approving Return on Equity:	<u>PSC-10-0400-PAA-WS</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

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**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	\$ 163,255,970	\$			\$ (162,410,791)	\$ 845,179
Preferred Stock	-					-
Long Term Debt	180,000,000				(179,068,137)	931,863
Short Term Debt	500,000				(497,411)	2,589
Customer Deposits	10,297					10,297
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	284,876					284,876
Other (Explain) Short Term Debt	-				-	-
Total	\$ 344,051,143	\$			\$ (341,976,340)	\$ 2,074,803

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

NOT APPLICABLE

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
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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	\$ 2,393,666	\$ 3,095,656	\$	\$ 5,489,321
102	Utility Plant Leased to Other				-
103	Property Held for Future Use				-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	(0)	-		(0)
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 2,393,666	\$ 3,095,656	\$ -	\$ 5,489,321

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	\$ 1,240,481	\$ 1,314,696		2,555,177
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 99,704	\$ 117,811	\$ -	\$ 217,514
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	(8,956)	(3,722)	-	(12,678)
Beginning Balance Adj	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 90,748	\$ 114,089	\$ -	\$ 204,837
Debits during year:				
Book cost of plant retired	16,483	10,256	-	26,738
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Accting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ 16,483	\$ 10,256	\$ -	\$ 26,738
Balance end of year	\$ <u>1,314,746</u>	\$ <u>1,418,530</u>	\$ <u>-</u>	\$ <u>2,733,276</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

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**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	\$ _____	_____	\$ 30,879
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 30,879

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	\$ -

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

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)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ 41,567
Wastewater	34,577
Other	
Total Customer Accounts Receivable	\$ 76,145
OTHER ACCOUNTS RECEIVABLE (Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ -
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ -
Total Accounts and Notes Receivable	\$ 76,145
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ (337)
Provision for uncollectibles for current year	\$ (5)
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
_____	_____
Total Additions	\$ (5)
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
_____	_____
_____	_____
Total accounts written off	\$ -
Balance end of year	\$ (342)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 75,803

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ (181,072)
Total	\$ <u>(181,072)</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

YEAR OF REPORT 31-Dec-12

**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)		
<u>RATE CASE</u>	\$ <u>30,879</u>	\$ <u>130,026</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>30,879</u>	\$ <u>130,026</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ <u>2,946</u>	\$ <u>6,682</u>
<u>ORIG COST ACCUM AMORT</u>	_____	-
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>2,946</u>	\$ <u>6,682</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>33,825</u>	\$ <u>136,708</u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

**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	\$ 256,238
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)}	\$ 102,786
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>359,024</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	\$ <u>567,368</u>

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			\$ <u>-</u>

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

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**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

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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	_____		84,615	84,615	-
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____ -		\$ _____ 84,615	\$ _____ 84,615	\$ _____ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ _____ 897		\$ _____ 576	\$ _____ 60	\$ _____ 1,312
MISC ITEMS	_____		(100)	_____	-
_____	_____		_____	_____	-
Total Account 237.2	\$ _____ 897		\$ _____ 476	\$ _____ 60	\$ _____ 1,312
Total Account 237 (1)	\$ _____ 897		\$ _____ 85,091	\$ _____ 84,675	\$ _____ 1,312
INTEREST EXPENSED:					
Total accrual Account 237			\$ _____ 85,091		
_____			_____		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 85,091		

(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

YEAR OF REPORT 31-Dec-12

**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).

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

**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	\$ <u>_____</u>	\$ <u>_____ -</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
TOTAL OTHER DEFERRED CREDITS	\$ <u>_____</u>	\$ <u>_____ -</u>

**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>54,559</u>	\$ <u>2,059,693</u>	\$ <u>-</u>	\$ <u>2,114,253</u>
Add credits during year:	\$ <u>843,868</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>843,868</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>842,934</u>	\$ <u>-</u>	\$ <u>842,934</u>
Total Contribution In Aid of Construction	\$ <u>898,428</u>	\$ <u>1,216,759</u>	\$ <u>-</u>	\$ <u>2,115,187</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>42,790</u>	\$ <u>1,179,963</u>	\$ <u>-</u>	\$ <u>1,222,753</u>
Debits during the year:	\$ <u>341,802</u>	\$ <u>131,928</u>	\$ <u>-</u>	\$ <u>473,730</u>
Credits during the year	\$ <u>-</u>	\$ <u>320,660</u>	\$ <u>-</u>	\$ <u>320,660</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>384,591</u>	\$ <u>991,232</u>	\$ <u>-</u>	\$ <u>1,375,823</u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

**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)	\$ 102,786
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		(1,345)
Deductions recorded on books not deducted for return:		
Amortization ITC		
Excess Tax Depreciation over Book Depreciation		(191,950)
Fines		1
Meals		279
Int During Construction		7
Def. Maint. CY additions		0
Def. Maint. CY amortization		2,946
Def. Rate Case CY additions		(82,101)
Def. Rate Case CY amortization		30,316
Organization Exp-Amort		(437)
Bad Debts CY		5
Current FIT (725)		(25,501)
Deferred FIT (731)		76,966
Deferred SIT (732)		13,179
Current SIT		0
Income recorded on books not included in return:		
		(154)
Deduction on return not charged against book income:		
Federal tax net income		\$ (75,003)
Computation of tax :		
	(75,003)	
	34%	
	(25,501)	

**WATER
OPERATION
SECTION**

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

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)	\$ 2,393,666
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,314,746
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	898,427
252	Advances for Construction	F-20	-
Subtotal			\$ 180,492
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 384,591
Subtotal			\$ 565,084
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		29,897
	Other (Specify):		
WATER RATE BASE			\$ 594,980
WATER OPERATING INCOME		W-3	\$ 5,983
RN (Water Operating Income / Water Rate Base)			<u>1.01%</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

YEAR OF REPORT

31-Dec-12

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	\$ 408,806
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 408,806
401	Operating Expenses	W-10(a)	\$ 239,172
403	Depreciation Expense	W-6(a)	99,704
	Less: Amortization of CIAC	W-8(a)	(21,302)
	Net Depreciation Expense		\$ 78,402
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		148
408.11	Property Taxes		17,387
408.12	Payroll Taxes		10,689
408.13	Other Taxes and Licenses		21,735
408	Total Taxes Other Than Income		\$ 49,959
409.1	Income Taxes		(13,921)
410.1	Deferred Federal Income Taxes		42,016
410.11	Deferred State Income Taxes		7,195
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 402,823
	Utility Operating Income		\$ 5,983
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		734
420	Allowance for Funds Used During Construction		8
	Total Utility Operating Income		\$ 6,726

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

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	87	(1)		86
303	Land and Land Rights	22,072	14		22,086
304	Structures and Improvements	231,105	531	-	231,636
305	Collecting and Impounding Reservoirs	-	-		-
306	Lake, River and Other Intakes	-	-		-
307	Wells and Springs	119,717	-		119,717
308	Infiltration Galleries and Tunnels	-	-		-
309	Supply Mains	-	-		-
310	Power Generation Equipment	-	-		-
311	Pumping Equipment	131,947	23,670	10,655	144,962
320	Water Treatment Equipment	570,039	3,367	865	572,541
330	Distribution Reservoirs and Standpipes	51,300	1,229	4,963	47,566
331	Transmission and Distribution Mains	623,280	1,158		624,438
333	Services	173,763	793		174,556
334	Meters and Meter Installations	108,269	3,786		112,055
335	Hydrants	57,770	-		57,770
336	Backflow Prevention Devices	-	-		-
339	Other Plant Miscellaneous Equipment	-	-		-
340	Office Furniture and Equipment	168,620	3,312		171,932
341	Transportation Equipment	74,315	(7,507)		66,809
342	Stores Equipment	-	-		-
343	Tools, Shop and Garage Equipment	20,449	102		20,551
344	Laboratory Equipment	735	658		1,393
345	Power Operated Equipment	-	-		-
346	Communication Equipment	1,956	24		1,979
347	Miscellaneous Equipment	-	-		-
348	Other Tangible Plant	4,040	-		4,040
TOTAL WATER PLANT		\$ 2,379,013	\$ 31,135	\$ 16,483	\$ 2,393,666

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-12

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	86	86				
303	Land and Land Rights	22,086		22,086			
304	Structures and Improvements	231,636		161,352	28,273		42,012
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	119,717		119,717			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	-					
311	Pumping Equipment	144,962		144,962			
320	Water Treatment Equipment	572,541			572,541		
330	Distribution Reservoirs and Standpipes	47,566				47,566	
331	Transmission and Distribution Mains	624,438				624,438	
333	Services	174,556				174,556	
334	Meters and Meter Installations	112,055				112,055	
335	Hydrants	57,770				57,770	
336	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	-					
340	Office Furniture and Equipment	171,932					171,932
341	Transportation Equipment	66,809					66,809
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	20,551					20,551
344	Laboratory Equipment	1,393					1,393
345	Power Operated Equipment	-					
346	Communication Equipment	1,979					1,979
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	4,040					4,040
TOTAL WATER PLANT		\$ 2,393,666	\$ 19,636	\$ 448,117	\$ 600,814	\$ 1,016,385	\$ 308,715

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

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			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
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	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
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.

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<p>YEAR OF REPORT 31-Dec-12</p>
--

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	\$ 14,947	\$ 1,135	\$ -	\$ 1,135
302	Franchises	6	2	(0)	2
304	Structures and Improvements	70,287	6,766	(177)	6,588
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	54,264	3,991	0	3,991
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	51,694	6,937	-	6,937
320	Water Treatment Equipment	357,456	25,990	(0)	25,990
330	Distribution Reservoirs and Standpipes	8,821	1,373	-	1,373
331	Transmission and Distribution Mains	332,242	14,534	-	14,534
333	Services	82,282	4,354	-	4,354
334	Meters and Meter Installations	69,263	5,523	-	5,523
335	Hydrants	30,508	1,281	-	1,281
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	100,857	18,711	1,409	20,120
341	Transportation Equipment	55,348	7,352	(7,818)	(466)
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	11,064	1,173	138	1,311
344	Laboratory Equipment	101	-	(2,305)	(2,305)
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	1,343	177	201	379
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	404	(404)	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,240,481	\$ 99,704	\$ (8,956)	\$ 90,748

* 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

YEAR OF REPORT
31-Dec-12

SYSTEM NAME / COUNTY : Lake County

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

ACCT. NO. (a)	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	\$ -	\$ -	\$ -	\$ -	\$ 16,083
302	Franchises	-	-	-	-	8
304	Structures and Improvements	-	-	-	-	76,876
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	58,254
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	10,655	-	-	10,655	47,976
320	Water Treatment Equipment	865	-	-	865	382,581
330	Distribution Reservoirs and Standpipes	4,963	-	-	4,963	5,231
331	Transmission and Distribution Mains	-	-	-	-	346,776
333	Services	-	-	-	-	86,636
334	Meters and Meter Installations	-	-	-	-	74,786
335	Hydrants	-	-	-	-	31,789
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	120,977
341	Transportation Equipment	-	-	-	-	54,882
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	12,375
344	Laboratory Equipment	-	-	-	-	(2,205)
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	1,722
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 16,483	\$ -	\$ -	\$ 16,483	\$ 1,314,746

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

SYSTEM NAME / COUNTY : Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>54,559</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>934</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
		<u>842,934</u>
Total Credits		\$ <u>843,868</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>898,427</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:

Asset Transfer from Sewer sub

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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)
TAP FEE	2	\$ 183	\$ 365
TAP FEE	1	569	569
Total Credits			\$ 934

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 42,790
Debits during the year:	
Accruals charged to Account 272	\$ 21,302
Other debits (specify):	
Asset Transfer from Sewer sub	320,500
Total debits	\$ 341,802
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ 384,591

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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-12

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	1,485	1,480	364,685
461.2	Sales to Commercial Customers			42,749
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		1,485	1,480	\$ 407,434
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		1,485	1,480	\$ 407,434
469	Other Water Revenues: 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			1,372
Total Other Water Revenues				\$ 1,372
Total Water Operating Revenues				\$ 408,806

* 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-12

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)
601	Salaries and Wages - Employees	\$ 64,418	\$ 6,126	\$ 6,126
603	Salaries and Wages - Officers, Directors and Majority Stockholders	9,272	-	-
604	Employee Pensions and Benefits	24,534	2,040	-
610	Purchased Water	-	-	2,040
615	Purchased Power	24,734	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	14,614	2,436	2,436
620	Materials and Supplies	13,741	1,718	1,718
631	Contractual Services-Engineering	4,518	-	-
632	Contractual Services - Accounting	2,996	-	-
633	Contractual Services - Legal	85	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	11,458	1,432	1,432
641	Rental of Building/Real Property	145	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	9,654	1,207	1,207
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	-	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	12,657	1,582	-
660	Advertising Expense	28	-	1,582
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	16,857	-	-
667	Regulatory Commission Exp.-Other	30	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	274	-	-
675	Miscellaneous Expenses	29,156	3,644	3,644
Total Water Utility Expenses		\$ 239,172	\$ 20,185	\$ 20,185

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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)
\$ 6,126	\$ 6,126	\$ 6,126	\$ 6,126	\$ 6,030	\$ 21,630
-	-	-	-	-	9,272
2,040	2,040	2,040	-	2,008	10,288
24,734	-	-	-	-	-
-	-	-	-	-	-
2,436	2,436	2,436	2,436	-	-
1,718	1,718	1,718	1,718	1,718	1,718
-	-	4,518	-	-	-
-	-	-	-	-	2,996
-	-	-	-	-	85
-	-	-	-	-	-
1,432	1,432	1,432	1,432	1,432	1,432
-	-	-	-	-	145
-	-	-	-	-	-
1,207	1,207	1,207	1,207	1,207	1,207
-	-	-	-	-	-
-	-	-	-	-	-
1,582	1,582	1,582	1,582	1,582	1,582
-	-	-	-	-	28
-	-	-	-	-	16,857
-	-	-	-	-	30
-	-	-	-	274	-
3,644	3,644	3,644	3,644	3,644	3,644
\$ 44,919	\$ 20,185	\$ 24,703	\$ 20,185	\$ 17,895	\$ 70,916

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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		12.353	0.375 *	11.978	11.630
February		10.578	0.303 *	10.275	10.057
March		11.886	0.338 *	11.548	11.522
April		16.338	0.711 *	15.627	15.118
May		16.638	0.465 *	16.173	15.605
June		9.773	0.245 *	9.528	10.568
July		14.262	0.359 *	13.903	12.749
August		10.866	0.954 *	9.912	10.532
September		11.587	0.304 *	11.283	10.049
October		13.050	0.295 *	12.755	12.782
November		13.876	0.343 *	13.533	13.317
December		11.737	0.297 *	11.440	10.762
Total for Year		152.944	4.989 *	147.955	144.692

* Adjusted for Source Meter Register Error

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

List 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-12

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: _____

W-12
GROUP _____
SYSTEM _____

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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	1,338	1,338
5/8"	Displacement	1.0	37	37
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	9	72
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>1,522</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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:

$$144.692/365/350=1,133$$

W-13

GROUP _____

SYSTEM _____

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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 # 2717

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

YEAR OF REPORT 31-Dec-12

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	\$ 3,095,656
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,418,530
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	1,216,759
252	Advances for Construction	F-20	
Subtotal			\$ 460,366
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 991,232
Subtotal			\$ 1,451,598
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		29,753
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 1,481,351
WASTEWATER OPERATING INCOME		S-3	\$ 180,533
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			12.19%

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.

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-12

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	\$ 475,349
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 475,349
401	Operating Expenses	S-10A	\$ 238,021
403	Depreciation Expense	S-6A	117,811
	Less: Amortization of CIAC	S-8A	(131,928)
	Net Depreciation Expense		\$ (14,118)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		123
408.11	Property Taxes		14,464
408.12	Payroll Taxes		8,891
408.13	Other Taxes and Licenses		18,080
408	Total Taxes Other Than Income		\$ 41,558
409.1	Income Taxes		(11,580)
410.1	Deferred Federal Income Taxes		34,950
410.11	Deferred State Income Taxes		5,985
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		\$ 294,816
	Utility Operating Income		\$ 180,533
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		611
420	Allowance for Funds Used During Construction		7
	Total Utility Operating Income		\$ 181,151

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

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	906,186	2,142	4,889	903,439
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	196,488	-	-	196,488
361	Collection Sewers - Gravity	857,372	-	-	857,372
361	Manholes	55,995	-	-	55,995
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	157,484	-	-	157,484
364	Flow Measuring Devices	2,727	-	-	2,727
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	107,940	18,835	(334)	127,110
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	35,408	-	-	35,408
380	Treatment and Disposal Equipment	448,160	2,594	1,203	449,551
381	Plant Sewers	75	-	-	75
382	Outfall Sewer Lines	21,800	-	-	21,800
389	Other Plant Miscellaneous Equipment	1,941	-	-	1,941
390	Office Furniture and Equipment	140,661	2,359	-	143,019
391	Transportation Equipment	61,993	(6,419)	-	55,574
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	17,058	37	-	17,095
394	Laboratory Equipment	613	5,043	4,498	1,159
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	1,632	15	-	1,646
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Wastewater Plant		\$ 3,081,305	\$ 24,606	\$ 10,256	\$ 3,095,656

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-12

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 10,738						
352	Franchises							
353	Land and Land Rights		57,035	-	-	-	-	-
354	Structures and Improvements		-	58,724	809,769	-	-	34,947
355	Power Generation Equipment		-	-	-	-	-	-
360	Collection Sewers - Force		196,488					
361	Collection Sewers - Gravity		857,372					
361	Manholes		55,995					
362	Special Collecting Structures		-					
363	Services to Customers		157,484					
364	Flow Measuring Devices		2,727					
365	Flow Measuring Installations		-					
366	Reuse Services		16,631					
367	Reuse Meters and Meter Installations		184					
370	Receiving Wells							
371	Pumping Equipment			127,110				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System			18,593				
380	Treatment and Disposal Equipment				449,551			
381	Plant Sewers					75		
382	Outfall Sewer Lines				21,800			
389	Other Plant Miscellaneous Equipment		699		1,242			
390	Office Furniture and Equipment							
391	Transportation Equipment							55,574
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							17,095
394	Laboratory Equipment							1,159
395	Power Operated Equipment							
396	Communication Equipment							1,646
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$ 10,738	\$ 1,344,615	\$ 204,426	\$ 1,282,362	\$ 75	\$ -	\$ 253,440

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-12

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)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
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%
391	Transportation Equipment	5		20.00%
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

YEAR OF REPORT
31-Dec-12

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO.	ACCT. ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$ 3,963	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-
354	Structures and Improvements	431,804	28,504	(179)	28,325
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	98,559	6,553	-	6,553
361	Collection Sewers - Gravity	377,098	20,259	(160)	20,099
362	Special Collecting Structures	-	5,246	(5,246)	-
363	Services to Customers	60,116	-	5,246	5,246
364	Flow Measuring Devices	(534)	545	-	545
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	1,328	426	-	426
367	Reuse Meters and Meter Installations	(1,108)	37	-	37
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	6,980	6,686	0	6,686
375	Reuse Transmission and Distribution System	1,758	444	-	444
380	Treatment and Disposal Equipment	183,256	24,991	0	24,991
381	Plant Sewers	4	2	-	2
382	Outfall Sewer Lines	10,419	727	-	727
389	Other Plant Miscellaneous Equipment	316	69	-	69
390	Office Furniture and Equipment	84,134	15,590	910	16,500
391	Transportation Equipment	46,171	6,116	(6,634)	(518)
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	9,229	1,193	(128)	1,065
394	Laboratory Equipment	84	275	2,305	2,580
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	1,120	148	164	312
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 1,314,696	\$ 117,811	\$ (3,722)	\$ 114,089

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

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	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	\$ -	\$ -	\$ -	\$ -	\$ 3,963
302	Franchises	-	-	-	-	-
354	Structures and Improvements	4,889	-	-	4,889	455,240
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	105,112
361	Collection Sewers - Gravity	-	-	-	-	397,197
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	65,361
364	Flow Measuring Devices	-	-	-	-	11
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	1,754
367	Reuse Meters and Meter Installations	-	-	-	-	(1,071)
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	(334)	-	-	(334)	14,001
375	Reuse Transmission and Distribution System	-	-	-	-	2,202
380	Treatment and Disposal Equipment	1,203	-	-	1,203	207,044
381	Plant Sewers	-	-	-	-	6
382	Outfall Sewer Lines	-	-	-	-	11,145
389	Other Plant Miscellaneous Equipment	-	-	-	-	385
390	Office Furniture and Equipment	-	-	-	-	100,634
391	Transportation Equipment	-	-	-	-	45,653
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	10,294
394	Laboratory Equipment	4,498	-	-	4,498	(1,834)
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	1,432
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 10,256	\$ -	\$ -	\$ 10,256	\$ 1,418,530

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

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-12

SYSTEM NAME / COUNTY : Lake County

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>2,059,693</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>842,934</u>
Total Contributions In Aid of Construction		\$ <u>1,216,759</u>

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

Asset Transfer to Water sub

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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	\$ <u>1,179,964</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>131,928</u>
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>131,928</u>
Credits during the year (specify) :	
Asset Transfer to Water sub	\$ <u>320,500</u>
Amortization coded to plant	<u>160</u>
Total credits	\$ <u>320,660</u>
Balance end of year	\$ <u>991,232</u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-12

SYSTEM NAME / COUNTY : Lake County

WASTEWATER 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		\$ 0
Total Credits		\$ 0

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

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				
521.1	Flat Rate Revenues: Residential Revenues	1,239	1,239	\$ 530
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	1,239	1,239	\$ 530
522.1	Measured Revenues: Residential Revenues			465,069
522.2	Commercial Revenues			8,931
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues		-	\$ 474,000
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		1,239	1,239	\$ 474,530
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)			819
Total Other Wastewater Revenues				\$ 819

* 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-12

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				
540.1	Flat Rate Reuse Revenues: 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			\$ -
541.1	Measured Reuse Revenues: 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>475,349</u>

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	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	\$ 53,585	\$ 5,096	\$ 5,096	\$ 5,096	\$ 5,096	\$ 5,096	\$ 5,096
703	Salaries and Wages - Officers, Directors and Majority Stockholders	7,713	-	-	-	-	-	-
704	Employee Pensions and Benefits	20,408	1,697	-	1,697	-	1,697	1,697
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	9,975	-	1,697	-	1,697	9,975	-
715	Purchased Power	30,161	10,054	-	10,054	-	10,054	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	12,157	2,026	2,026	2,026	2,026	2,026	2,026
720	Materials and Supplies	19,423	2,428	2,428	2,428	2,428	2,428	2,428
731	Contractual Services-Engineering	3,759	-	-	-	-	-	-
732	Contractual Services - Accounting	2,492	-	-	-	-	-	-
733	Contractual Services - Legal	71	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	9,531	1,191	1,191	1,191	1,191	1,191	1,191
741	Rental of Building/Real Property	121	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-	-
750	Transportation Expenses	8,030	1,004	1,004	1,004	1,004	1,004	1,004
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	10,528	1,316	1,316	1,316	1,316	1,316	1,316
760	Advertising Expense	23	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	14,022	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	25	-	-	-	-	-	-
770	Bad Debt Expense	228	-	-	-	-	-	-
775	Miscellaneous Expenses	35,767	4,471	4,471	4,471	4,471	4,471	4,471
Total Wastewater Utility Expenses		\$ 238,021	\$ 29,282	\$ 19,229	\$ 29,282	\$ 19,229	\$ 39,257	\$ 19,229

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

SYSTEM NAME / COUNTY :

Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.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)
(a)	(b)						
701	Salaries and Wages - Employees	\$ 5,016	\$ 17,993	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	7,713	-	-	-	-
704	Employee Pensions and Benefits	1,670	8,558	-	-	-	-
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	-	-	-		-	
716	Fuel for Power Purchased	-	-	-		-	
718	Chemicals			-		-	
720	Materials and Supplies	2,428	2,428	-		-	
731	Contractual Services-Engineering	-	3,759	-	-	-	-
732	Contractual Services - Accounting	-	2,492	-	-	-	-
733	Contractual Services - Legal	-	71	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	1,191	1,191	-	-	-	-
741	Rental of Building/Real Property	-	121	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	1,004	1,004	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	1,316	1,316	-	-	-	-
760	Advertising Expense		23				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		14,022				
767	Regulatory Commission Exp.-Other	-	25	-	-	-	-
770	Bad Debt Expense	228					
775	Miscellaneous Expenses	4,471	4,471	-	-	-	-
Total Wastewater Utility Expenses		\$ 17,325	\$ 65,188	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-12

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	4	4
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				<u>1,257</u>

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 d:

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

ERC Calculation:

$$37.850/365/280=370$$

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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>0.104 mgd</u>		
Total Gallons of Wastewater Treated	<u>37.850 mg</u>		
Method of Effluent Disposal	<u>Perc Ponds/ G.C. 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.

S-12

GROUP _____

SYSTEM _____

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-12

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, 0.076 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? N/A

10. When did the company last file a capacity analysis report with the DEP? 2010
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-12

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		407,434	408,806	(1,372)
Total Fire Protection Revenue		-		-
Other Sales to Public Authorities		-		-
Sales to Irrigation Customers		-		-
Sales for Resale		-		-
Interdepartmental Sales		-		-
Total Other Water Revenue		1,372	-	1,372
Total Water Operating Revenue		408,806	408,806	-
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues		408,806	408,806	-

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-12

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	530		-	530
Total Measured Revenues	474,000		475,349	(1,349)
Revenues from Public Authorities	-			
Revenues from Other Systems	-			
Interdepartmental Revenues	-			
Total Other Wastewater Revenues	819		-	819
Reclaimed Water Sales				
Total Wastewater Operating Revenue	475,349		475,349	0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	475,349		475,349	0

Explanatory note for 2012 Florida Annual Reports:

This company has reported "Year End Number of Customers" using yearend active ERC calculations. An ERC is a ratio assigned to a customer or class of customers based on meter size, with one ERC being the standard connection for a single family residence.

Please note: These ERC counts are input in place of customer count because these counts are the basis for all allocation methods.

*Below are Active ERC counts by sub:

County	SUB	W	WW
Lake	Utilities Inc of Pennbrooke	1,480	1,231