

CLASS "A" OR "B"

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

ANNUAL REPORT

OFFICIAL COPY
Public Service Commission
Do Not Remove from this Office

OF

WS861-13-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-13

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
14 APR 30 AM 5:39
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 Accounting and Finance
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

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.

X	X	X	X
---	---	---	---

 (Signature of Chief Executive Officer of the utility) *

John Landrey

 (Signature of Treasurer, 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-13

UTILITIES, INC. OF PENNBROOKE

County: Lake County

(Exact Name of Utility)

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

2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: 847-498-6440

E Mail Address: NONE

WEB Site: NONE

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

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

JOHN BONAGURA
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:

ERNST & YOUNG

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-13

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/2013

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).

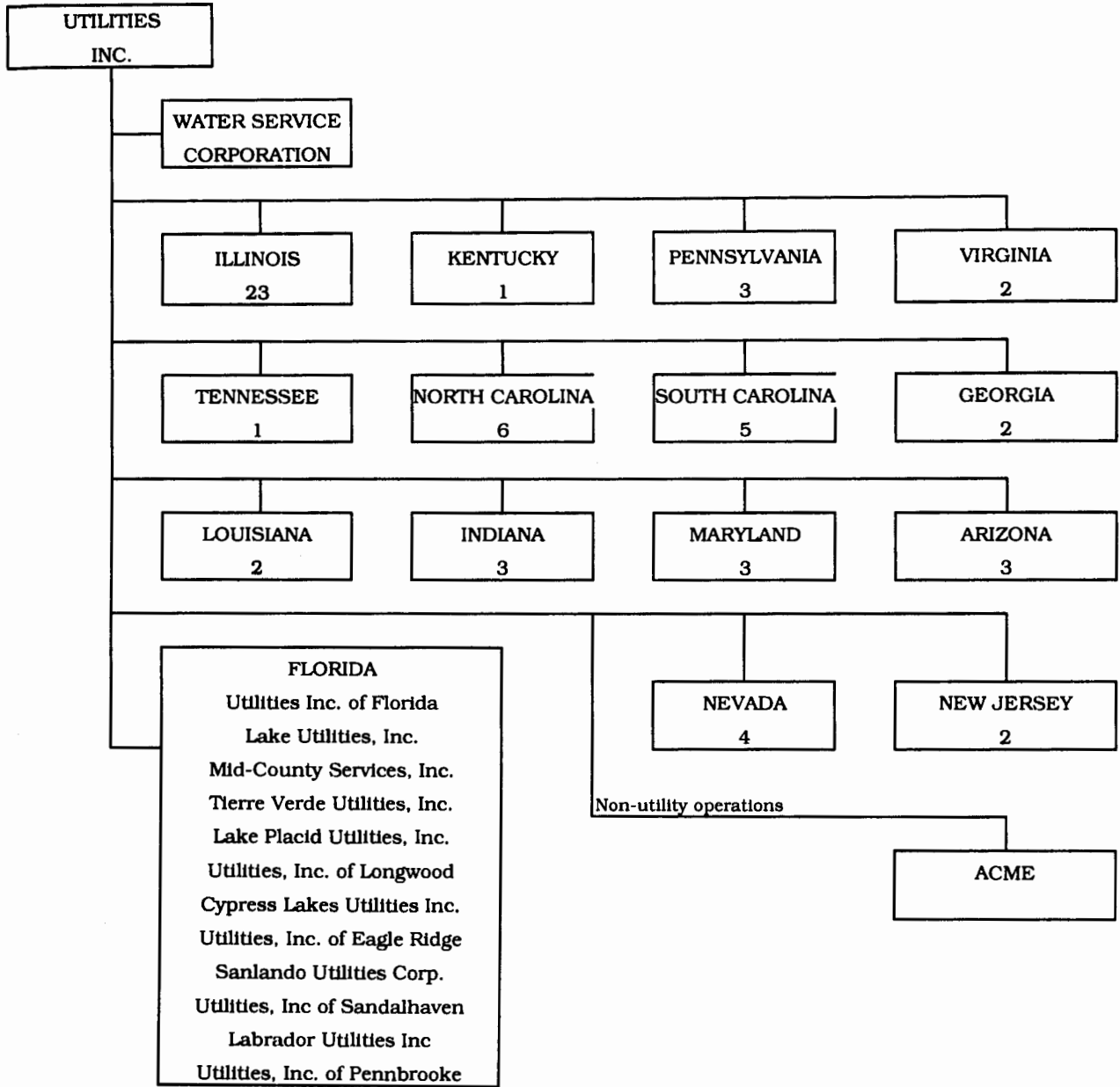
UTILITIES, INC. -- PARENT COMPANY

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-13

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)
John Hoy	President	N/A	\$ N/A
Patrick Flynn	Vice President Operations	N/A	N/A
John Stover	Vice President and Secretary	N/A	N/A
Debra A. Plumb	Assistant Secretary	N/A	N/A
Cheryl Hsu	Assistant Secretary	N/A	N/A
Jim Andrejko	Treasurer	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	Chairman & CEO	0	\$ N/A
Hamish Cumming	Director	0	N/A
Len Posyniak	Director	0	N/A
Carol Wozney	Director	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	Chairman & CEO	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Hamish Cumming	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Len Posyniak	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Carol Wozney	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Hoy	President	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Patrick Flynn	Vice President Operations	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Stover	Vice President and Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Debra A. Plumb	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Cheryl Hsu	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Jim Andrejko	Treasurer	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL

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

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

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

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

- | | |
|--|---|
| -management, legal and accounting services | -material and supplies furnished |
| -computer services | -leasing of structures, land, and equipment |
| -engineering & construction services | -rental transactions |
| -repairing and servicing of equipment | -sale, purchase or transfer of various products |

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
WATER SERVICE CORP/ FLORIDA REGIONAL	Operators/Admin/Officers Salaries & Benefits	Continous	Purchase	106,346
	Materials & Supplies	Continous	Purchase	27,671
	Contractual Services	Continous	Purchase	27,293
	Transportation Expenses	Continous	Purchase	17,684
	Insurance	Continous	Purchase	23,185
	Regulatory Expenses	Continous	Purchase	618
	Miscellaneous	Continous	Purchase	4,552

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

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-13		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

**FINANCIAL
SECTION**

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 5,489,321	\$ 5,590,603
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,733,276	2,911,714
Net Plant			\$ 2,756,046	\$ 2,678,889
114-115	Utility Plant Acquisition adjustment (Net)	F-7	476,560	476,560
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,232,606	\$ 3,155,449
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	75,803	84,029
145	Accounts Receivable from Associated Companies	F-12	(181,072)	(204,196)
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		2,105	2,078
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			\$ (99,814)	\$ (114,739)

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

**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	136,708	215,225
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 136,707	\$ 215,225
TOTAL ASSETS AND OTHER DEBITS			\$ 3,269,499	\$ 3,255,934

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

**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	359,024	262,031
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 2,556,623	\$ 2,459,630
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		18,837	27,024
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		10,297	6,319
236	Accrued Taxes		(6,727)	(5,964)
237	Accrued Interest	F-19	1,312	684
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ (878,732)	\$ (874,389)

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

**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	\$ 2,115,187	\$ 2,116,280
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,375,823	1,240,094
Total Net C.I.A.C.			\$ 739,364	\$ 876,187
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 223,223	\$ 161,408
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		61,653	65,731
Total Accumulated Deferred Income Tax			\$ 284,876	\$ 227,139
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 3,269,499	\$ 3,255,934

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

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)	\$ 884,156	\$ 918,824
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 884,156	\$ 918,824
401	Operating Expenses	F-3(b)	\$ 477,193	\$ 523,516
403	Depreciation Expense:	F-3(b)	\$ 217,514	\$ 218,961
	Less: Amortization of CIAC	F-22	(153,230)	135,570
Net Depreciation Expense			\$ 64,284	\$ 354,530
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	91,517	89,233
409	Current Income Taxes	W/S-3	(25,501)	-
410.10	Deferred Federal Income Taxes	W/S-3	76,966	(42,012)
410.11	Deferred State Income Taxes	W/S-3	13,179	(7,078)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 697,639	\$ 918,189
Net Utility Operating Income			\$ 186,517	\$ 634
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		1,345	741
420	Allowance for Funds Used During Construction		15	1,216
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 187,877	\$ 2,591

* For each account Column e should agree with Clour 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)
\$ <u>398,319</u>	\$ <u>520,505</u>	\$ <u>-</u>
\$ <u>398,319</u>	\$ <u>520,505</u>	\$ <u>-</u>
\$ <u>264,011</u>	\$ <u>259,505</u>	\$ <u>-</u>
<u>98,498</u>	<u>120,462</u>	<u>-</u>
<u>(64,408)</u>	<u>199,977</u>	<u>-</u>
\$ <u>34,090</u>	\$ <u>320,440</u>	\$ <u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>44,889</u>	<u>44,344</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>(42,011)</u>	<u>(1)</u>	<u>-</u>
<u>(7,084)</u>	<u>6</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>293,896</u>	\$ <u>624,294</u>	\$ <u>-</u>
\$ <u>104,424</u>	\$ <u>(103,789)</u>	\$ <u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>404</u>	<u>336</u>	<u>-</u>
<u>1,213</u>	<u>3</u>	<u>-</u>
\$ <u>106,041</u>	\$ <u>(103,450)</u>	\$ <u>-</u>

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 187,877	\$ 2,591
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		-	(33,047)
Total Other Income and Deductions			\$ -	\$ (33,047)
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	\$ 85,091	\$ 75,838
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 85,091	\$ 75,838
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 102,786	\$ (106,293)

Explain Extraordinary Income:

NONE

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

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	\$ 2,480,030	\$ 3,110,573
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	1,434,945	1,476,769
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	899,521	1,216,759
252	Advances for Construction	F-20	-	-
Subtotal			\$ 145,516	\$ 417,004
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	448,999	791,094
Subtotal			\$ 594,515	\$ 1,208,099
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		33,001	32,438
	Other (Specify):			
RATE BASE			\$ 1,104,077	\$ 1,240,537
NET UTILITY OPERATING INCOME			\$ 104,424	\$ (103,789)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			9.46%	-8.37%

NOTES :

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

**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	\$ 1,045,621	44.62%	10.37%	4.63%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	1,062,604	45.35%	6.62%	3.00%
Short Term Debt	1,552	0.07%	4.61%	0.00%
Customer Deposits	6,319	0.27%	6.00%	0.02%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	227,139	9.69%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 2,343,235	100.00%		7.65%

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>10.37%</u>
Commission order approving Return on Equity:	<u>PSC-12-0667-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

YEAR OF REPORT 31-Dec-13

**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	\$ 177,123,218	\$			\$ (176,077,597)	\$ 1,045,621
Preferred Stock	-					-
Long Term Debt	180,000,000				(178,937,396)	1,062,604
Short Term Debt	262,837				(261,286)	1,552
Customer Deposits	6,319					6,319
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	227,139					227,139
Other (Explain) Short Term Debt	-					-
Total	\$ 357,619,513	\$			\$ (355,276,278)	\$ 2,343,235

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

NOT APPLICABLE

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

**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	\$ 2,479,981	\$ 3,110,532	\$ -	\$ 5,590,514
102	Utility Plant Leased to Other	-	-	-	-
103	Property Held for Future Use	-	-	-	-
104	Utility Plant Purchased or Sold	-	-	-	-
105	Construction Work in Progress	49	40	-	89
106	Completed Construction Not Classified	-	-	-	-
	Total Utility Plant	\$ 2,480,030	\$ 3,110,573	\$ -	\$ 5,590,603

**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	\$ 1,314,746.46	\$ 1,418,529.97	\$ -	\$ 2,733,276
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 98,498	\$ 120,462	\$ -	\$ 218,961
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				
	26,152	(40,490)		(14,339)
Beginning Balance Adj				-
Other Credits (Specify):				-
Total Credits	\$ 124,650	\$ 79,972	\$ -	\$ 204,622
Debits during year:				
Book cost of plant retired	4,452	21,733		26,184
Cost of Removal	-	-		-
Other Debits (specify):				
Accting adjustments mandated by FPSC				-
Total Debits	\$ 4,452	\$ 21,733	\$ -	\$ 26,184
Balance end of year	\$ <u>1,434,945</u>	\$ <u>1,476,769</u>	\$ <u>-</u>	\$ <u>2,911,714</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -			-
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):				
	-	-		-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
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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	\$ _____	_____	\$ 41,750
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 41,750

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-13

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

**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	\$ 46,088
Wastewater	38,291
Other	
Total Customer Accounts Receivable	\$ 84,379
OTHER ACCOUNTS RECEIVABLE (Account 142):	
	\$
Total Other Accounts Receivable	\$ -
NOTES RECEIVABLE (Account 144):	
	\$
Total Notes Receivable	\$ -
Total Accounts and Notes Receivable	\$ 84,379
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ (342)
Provision for uncollectibles for current year	\$ (8)
Collection of accounts previously written off	
Utility Accounts	
Others	
Total Additions	\$ (8)
Deduct accounts written off during year:	
Utility Accounts	
Others	
Total accounts written off	\$ -
Balance end of year	\$ (350)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 84,029

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ (204,196)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>(204,196)</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-13

**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>	\$ 41,750	\$ 53,538
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>41,750</u>	\$ <u>53,538</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ 5,713	\$ 161,687
<u>ORIG COST ACCUM AMORT</u>	_____	-
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>5,713</u>	\$ <u>161,687</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>47,463</u>	\$ <u>215,225</u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

**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.)

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

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	\$ 359,024
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: REVISION	\$ 9,300
	Total Credits:	\$ 9,300
	Debits:	\$
	Total Debits:	\$
435	Balance Transferred from Income {income/(loss)}	\$ (106,293)
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>262,031</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

**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

YEAR OF REPORT 31-Dec-13

**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

YEAR OF REPORT
31-Dec-13

**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	0		75,543	75,543	-
Total Account 237.1	\$ <u> -</u>		\$ <u> 75,543</u>	\$ <u> 75,543</u>	\$ <u> -</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ 1,312		\$ 298	\$ 923	\$ 684
MISC ITEMS	-		(3)		-
Total Account 237.2	\$ <u> 1,312</u>		\$ <u> 295</u>	\$ <u> 923</u>	\$ <u> 684</u>
Total Account 237 (1)	\$ <u> 1,312</u>		\$ <u> 75,838</u>	\$ <u> 76,465</u>	\$ <u> 684</u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ 75,838		
Net Interest Expensed to Account No. 427 (2)			\$ <u> 75,838</u>		

(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

YEAR OF REPORT
31-Dec-13

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

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

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

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

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

OTHER DEFERRED CREDITS
ACCOUNT 253

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

**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>898,428</u>	\$ <u>1,216,759</u>	\$ <u>-</u>	\$ <u>2,115,187</u>
Add credits during year:	\$ <u>1,093</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,093</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u>899,521</u>	\$ <u>1,216,759</u>	\$ <u>-</u>	\$ <u>2,116,280</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>384,591</u>	\$ <u>991,232</u>	\$ <u>-</u>	\$ <u>1,375,823</u>
Debits during the year:	\$ <u>64,408</u>	\$ <u>(199,977)</u>	\$ <u>-</u>	\$ <u>(135,570)</u>
Credits during the year	\$ <u>-</u>	\$ <u>160</u>	\$ <u>-</u>	\$ <u>160</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>448,999</u>	\$ <u>791,094</u>	\$ <u>-</u>	\$ <u>1,240,093</u>

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

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)	\$ (106,293)
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		(741)
Deductions recorded on books not deducted for return:		
Additional Interest Under 263A		1,216
Excess Tax Depreciation over Book Depreciation		167,204
Fines		2
Meals		248
Int During Construction		2,323
Def. Maint. CY additions		(160,630)
Def. Maint. CY amortization		5,669
Def. Rate Case CY additions		4,314
Def. Rate Case CY amortization		41,750
Organization Exp-Amort		1,775
Bad Debts CY		8
Current FIT (725)		0
Deferred FIT (731)		(42,012)
Deferred SIT (732)		(7,078)
Current SIT		0
Income recorded on books not included in return:		
		95,172
Deduction on return not charged against book income:		
Federal tax net income		\$ 2,927
Computation of tax :		
	2,927	
	34%	
	995	

**WATER
OPERATION
SECTION**

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-13

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)	\$ 2,479,981
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,434,945
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	899,521
252	Advances for Construction	F-20	-
Subtotal			\$ 145,516
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 448,999
Subtotal			\$ 594,515
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	476,560
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		33,001
	Other (Specify):		
WATER RATE BASE			\$ 1,104,077
WATER OPERATING INCOME		W-3	\$ 104,424
RN (Water Operating Income / Water Rate Base)			9.46%

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-13

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	\$ 398,319
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 398,319
401	Operating Expenses	W-10(a)	\$ 264,011
403	Depreciation Expense	W-6(a)	98,498
	Less: Amortization of CIAC	W-8(a)	(64,408)
	Net Depreciation Expense		\$ 34,090
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		181
408.11	Property Taxes		16,470
408.12	Payroll Taxes		9,581
408.13	Other Taxes and Licenses		18,657
408	Total Taxes Other Than Income		\$ 44,889
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		(42,011)
410.11	Deferred State Income Taxes		(7,084)
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 293,896
	Utility Operating Income		\$ 104,424
	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		404
420	Allowance for Funds Used During Construction		1,213
	Total Utility Operating Income		\$ 106,041

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

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	\$ 0	\$	\$ 19,550
302	Franchises	86	(1)		85
303	Land and Land Rights	22,086	(13)		22,073
304	Structures and Improvements	231,636	37,412	-	269,048
305	Collecting and Impounding Reservoirs	-	-		-
306	Lake, River and Other Intakes	-	-		-
307	Wells and Springs	119,717	264		119,981
308	Infiltration Galleries and Tunnels	-	-		-
309	Supply Mains	-	-		-
310	Power Generation Equipment	-	-		-
311	Pumping Equipment	144,962	5,132	639	149,454
320	Water Treatment Equipment	572,541	1,661		574,202
330	Distribution Reservoirs and Standpipes	47,566	5,086	3,663	48,989
331	Transmission and Distribution Mains	624,438	242		624,680
333	Services	174,556	2,628	149	177,036
334	Meters and Meter Installations	112,055	6,343		118,398
335	Hydrants	57,770	-		57,770
336	Backflow Prevention Devices	-	-		-
339	Other Plant Miscellaneous Equipment	-	-		-
340	Office Furniture and Equipment	171,932	13,121		185,053
341	Transportation Equipment	66,809	4,331		71,140
342	Stores Equipment	-	-		-
343	Tools, Shop and Garage Equipment	20,551	13,455		34,006
344	Laboratory Equipment	1,393	(492)		901
345	Power Operated Equipment	-	-		-
346	Communication Equipment	1,979	1,598		3,577
347	Miscellaneous Equipment	-	-		-
348	Other Tangible Plant	4,040	-		4,040
TOTAL WATER PLANT		\$ 2,393,666	\$ 90,767	\$ 4,452	\$ 2,479,981

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Order Adjustments.

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

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	\$ 19,550	\$ 19,550	\$ -	\$ -	\$ -	\$ -
302	Franchises	85	85	-	-	-	-
303	Land and Land Rights	22,073	-	22,073	-	-	-
304	Structures and Improvements	269,048	-	161,856	30,602	-	76,590
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	119,981	-	119,981	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-
309	Supply Mains	-	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-	-
311	Pumping Equipment	149,454	-	149,454	-	-	-
320	Water Treatment Equipment	574,202	-	-	574,202	-	-
330	Distribution Reservoirs and Standpipes	48,989	-	-	-	48,989	-
331	Transmission and Distribution Mains	624,680	-	-	-	624,680	-
333	Services	177,036	-	-	-	177,036	-
334	Meters and Meter Installations	118,398	-	-	-	118,398	-
335	Hydrants	57,770	-	-	-	57,770	-
336	Backflow Prevention Devices	-	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	-
340	Office Furniture and Equipment	185,053	-	-	-	-	185,053
341	Transportation Equipment	71,140	-	-	-	-	71,140
342	Stores Equipment	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	34,006	-	-	-	-	34,006
344	Laboratory Equipment	901	-	-	-	-	901
345	Power Operated Equipment	-	-	-	-	-	-
346	Communication Equipment	3,577	-	-	-	-	3,577
347	Miscellaneous Equipment	-	-	-	-	-	-
348	Other Tangible Plant	4,040	-	-	-	-	4,040
TOTAL WATER PLANT		\$ 2,479,981	\$ 19,635	\$ 453,364	\$ 604,804	\$ 1,026,873	\$ 375,306

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

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

YEAR OF REPORT
31-Dec-13

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	\$ 16,083	\$ 1,031	\$ (808)	\$ 222
302	Franchises	8	6	(1)	5
304	Structures and Improvements	76,876	7,901	14,413	22,314
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	58,254	4,177	(0)	4,177
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	47,976	5,517	(0)	5,517
320	Water Treatment Equipment	382,581	26,072	-	26,072
330	Distribution Reservoirs and Standpipes	5,231	1,972	-	1,972
331	Transmission and Distribution Mains	346,776	14,476	-	14,476
333	Services	86,636	4,411	(0)	4,411
334	Meters and Meter Installations	74,786	5,736	-	5,736
335	Hydrants	31,789	1,288	(0)	1,288
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	120,977	16,484	5,322	21,806
341	Transportation Equipment	54,882	6,253	(5,221)	1,032
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	12,375	2,153	8,034	10,187
344	Laboratory Equipment	(2,205)	165	2,385	2,550
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	1,722	319	(665)	(346)
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	539	2,693	3,232
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,314,746	\$ 98,498	\$ 26,152	\$ 124,650

* 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-13

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) (l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 16,305
302	Franchises	-	-	-	-	13
304	Structures and Improvements	-	-	-	-	99,190
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	62,431
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	639	-	-	639	52,853
320	Water Treatment Equipment	-	-	-	-	408,653
330	Distribution Reservoirs and Standpipes	3,663	-	-	3,663	3,539
331	Transmission and Distribution Mains	-	-	-	-	361,252
333	Services	149	-	-	149	90,899
334	Meters and Meter Installations	-	-	-	-	80,522
335	Hydrants	-	-	-	-	33,077
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	142,783
341	Transportation Equipment	-	-	-	-	55,914
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	22,562
344	Laboratory Equipment	-	-	-	-	345
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	1,376
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	3,232
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,452	\$ -	\$ -	\$ 4,452	\$ 1,434,945

YEAR OF REPORT
31-Dec-13

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>898,427</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>1,093</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Total Credits		\$ <u>1,093</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>899,521</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-13

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)
<u>TAP FEE</u>	<u>1</u>	\$ <u>1,093</u>	\$ <u>1,093</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>1,093</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ <u>384,591</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>64,408</u>
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ <u>64,408</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ <u>-</u>
Balance end of year	\$ <u>448,999</u>

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

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-13

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	1,480	1,477	351,517
461.2	Sales to Commercial Customers			45,461
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	1,480	1,477	\$ 396,978
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	1,480	1,477	\$ 396,978
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			1,341
	Total Other Water Revenues			\$ 1,341
	Total Water Operating Revenues			\$ 398,319

* 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-13

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	\$ 75,407	\$ 8,572	\$ 8,572
603	Salaries and Wages - Officers, Directors and Majority Stockholders	9,291	-	-
604	Employee Pensions and Benefits	26,409	2,673	2,673
610	Purchased Water	-	-	-
615	Purchased Power	30,599	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	18,403	3,067	3,067
620	Materials and Supplies	16,618	2,077	2,077
631	Contractual Services-Engineering	580	-	-
632	Contractual Services - Accounting	2,562	-	-
633	Contractual Services - Legal	53	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	12,215	1,527	1,527
641	Rental of Building/Real Property	100	-	-
642	Rental of Equipment	1	-	-
650	Transportation Expenses	8,905	1,113	1,113
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	-	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	13,464	1,683	1,683
660	Advertising Expense	29	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	22,801	-	-
667	Regulatory Commission Exp.-Other	1,185	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	1,137	-	-
675	Miscellaneous Expenses	24,253	3,032	3,032
Total Water Utility Expenses		\$ 264,011	\$ 23,744	\$ 23,744

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

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)
\$ 8,572	\$ 8,572	\$ 8,572	\$ 8,572	\$ 4,674	\$ 18,593
-	-	-	-	-	9,291
2,673	2,673	2,673	2,673	1,457	8,694
30,599	-	-	-	-	-
-	-	-	-	-	-
3,067	3,067	3,067	3,067	-	-
2,077	2,077	2,077	2,077	2,077	2,077
-	-	580	-	-	-
-	-	-	-	-	2,562
-	-	-	-	-	53
-	-	-	-	-	-
-	-	-	-	-	-
1,527	1,527	1,527	1,527	1,527	1,527
-	-	-	-	-	100
-	-	-	-	-	-
1,113	1,113	1,113	1,113	1,113	1,113
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,683	1,683	1,683	1,683	1,683	1,683
-	-	-	-	-	29
-	-	-	-	-	22,801
-	-	-	-	-	1,185
-	-	-	-	1,137	-
3,032	3,032	3,032	3,032	3,032	3,032
\$ 54,343	\$ 23,744	\$ 24,324	\$ 23,744	\$ 16,700	\$ 72,739

W-10(b)
GROUP _____

YEAR OF REPORT
31-Dec-13

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY PENNBROOKE/LAKE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		11.800	0.328 *	11.472	10.352
February		10.809	0.299 *	10.510	10.203
March		14.284	0.392 *	13.892	12.585
April		14.410	0.394 *	14.016	13.407
May		15.338	0.421 *	14.917	13.711
June		11.617	0.767 *	10.850	10.800
July		9.756	0.270 *	9.486	9.744
August		11.156	0.312 *	10.844	9.925
September		13.357	0.371 *	12.986	12.637
October		15.138	0.431 *	14.707	12.886
November		12.073	0.417 *	11.656	11.046
December		11.397	0.432 *	10.965	9.964
Total for Year		151.135	4.833 *	146.302	137.259

* 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

YEAR OF REPORT
31-Dec-13

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY PENNBROOKE/LAKE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>1.296 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

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	38	38
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>1,523</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:

$$137.259/365/350=1.074$$

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

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-13

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	\$ 3,110,532
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	<u>1,476,769</u>
110	Accumulated Amortization	F-8	<u>-</u>
271	Contributions In Aid of Construction	S-7	<u>1,216,759</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>417,004</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 791,095
Subtotal			\$ <u>1,208,099</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>-</u>
	Working Capital Allowance (3)		<u>32,438</u>
	Other (Specify):		<u>-</u>
			<u>-</u>
			<u>-</u>
WASTEWATER RATE BASE			\$ <u>1,240,537</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(103,789)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-8.37%</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-13

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	\$ 520,505
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 520,505
401	Operating Expenses	S-10A	\$ 259,505
403	Depreciation Expense	S-6A	120,462
	Less: Amortization of CIAC	S-8A	199,977
	Net Depreciation Expense		\$ 320,440
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		26
408.11	Property Taxes		13,682
408.12	Payroll Taxes		7,963
408.13	Other Taxes and Licenses		22,674
408	Total Taxes Other Than Income		\$ 44,344
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		(1)
410.11	Deferred State Income Taxes		6
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		\$ 624,294
	Utility Operating Income		\$ (103,789)
	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		336
420	Allowance for Funds Used During Construction		3
	Total Utility Operating Income		\$ (103,450)

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

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	903,439	(18,896)	-	884,543
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	196,488	(476)	-	196,012
361	Collection Sewers - Gravity	857,372	241	-	857,613
361	Manholes	55,995	-	-	56,076
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	157,484	4,245	2,160	159,569
364	Flow Measuring Devices	2,727	712	624	2,815
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	127,110	48,404	9,733	165,781
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	35,408	584	-	35,992
380	Treatment and Disposal Equipment	449,551	21,754	9,217	462,088
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	143,019	(8,799)	-	134,220
391	Transportation Equipment	55,574	3,531	-	59,105
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	17,095	(13,618)	-	3,477
394	Laboratory Equipment	1,159	492	-	1,650
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	1,646	(1,646)	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Wastewater Plant		\$ 3,095,656	\$ 36,528	\$ 21,733	\$ 3,110,532

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

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		-	71,396	813,147	-	-	-
355	Power Generation Equipment		-	-	-	-	-	-
360	Collection Sewers - Force		196,012					
361	Collection Sewers - Gravity		857,613					
361	Manholes		56,076					
362	Special Collecting Structures		-					
363	Services to Customers		159,569					
364	Flow Measuring Devices		2,815					
365	Flow Measuring Installations		-					
366	Reuse Services		16,631					
367	Reuse Meters and Meter Installations		184					
370	Receiving Wells			-				
371	Pumping Equipment			165,781				
374	Reuse Distribution Reservoirs			-				
375	Reuse Transmission and Distribution System			19,177				
380	Treatment and Disposal Equipment				462,088	-		
381	Plant Sewers				-	75		
382	Outfall Sewer Lines				21,800			
389	Other Plant Miscellaneous Equipment		699		1,242			
390	Office Furniture and Equipment							134,220
391	Transportation Equipment							59,105
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							3,477
394	Laboratory Equipment							1,650
395	Power Operated Equipment							-
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							-
Total Wastewater Plant		\$ 10,738	\$ 1,346,635	\$ 256,353	\$ 1,298,278	\$ 75	\$ -	\$ 198,453

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-13

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-13

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 3,963	\$ 738	\$ (0)	\$ 738
302	Franchises	-	-	-	-
354	Structures and Improvements	455,240	28,213	(11,758)	16,455
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	105,112	(4,316)	-	(4,316)
361	Collection Sewers - Gravity	397,197	23,549	(160)	23,389
362	Special Collecting Structures	-	5,292	(5,292)	-
363	Services to Customers	65,361	13,593	5,292	18,885
364	Flow Measuring Devices	11	555	-	555
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	1,754	1,367	(0)	1,367
367	Reuse Meters and Meter Installations	(1,071)	637	0	637
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	14,001	7,415	-	7,415
375	Reuse Transmission and Distribution System	2,202	451	-	451
380	Treatment and Disposal Equipment	207,044	23,571	(9,217)	14,354
381	Plant Sewers	6	3	9,217	9,220
382	Outfall Sewer Lines	11,145	727	0	727
389	Other Plant Miscellaneous Equipment	385	187	-	187
390	Office Furniture and Equipment	100,634	12,958	(11,425)	1,534
391	Transportation Equipment	45,653	5,196	(4,394)	802
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	10,294	214	(8,936)	(8,722)
394	Laboratory Equipment	(1,834)	110	(2,385)	(2,275)
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	1,432	-	(1,432)	(1,432)
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 1,418,530	\$ 120,462	\$ (40,490)	\$ 79,972

* 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-13

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 4,701
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	471,695
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	100,796
361	Collection Sewers - Gravity	-	-	-	-	420,586
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	2,160	-	-	2,160	82,087
364	Flow Measuring Devices	624	-	-	624	(58)
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	3,121
367	Reuse Meters and Meter Installations	-	-	-	-	(433)
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	9,733	-	-	9,733	11,683
375	Reuse Transmission and Distribution System	-	-	-	-	2,653
380	Treatment and Disposal Equipment	-	-	-	-	221,398
381	Plant Sewers	9,217	-	-	9,217	9
382	Outfall Sewer Lines	-	-	-	-	11,872
389	Other Plant Miscellaneous Equipment	-	-	-	-	572
390	Office Furniture and Equipment	-	-	-	-	102,167
391	Transportation Equipment	-	-	-	-	46,455
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	1,572
394	Laboratory Equipment	-	-	-	-	(4,108)
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 21,733	\$ -	\$ -	\$ 21,733	\$ 1,476,769

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

YEAR OF REPORT
31-Dec-13

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,216,759</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Total Credits		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>-</u>
Total Contributions In Aid of Construction		\$ <u>1,216,759</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-13

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	\$ 991,232
Debits during the year:	
<u>Accruals charged to Account 272</u>	\$ (199,977)
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ (199,977)
Credits during the year (specify) :	
<u>Amortization coded to plant</u>	\$ 160
Total credits	\$ 160
Balance end of year	\$ <u>791,095</u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	1,239	1,239	\$ 3,028
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	<u>1,239</u>	<u>1,239</u>	<u>\$ 3,028</u>
Measured Revenues:				
522.1	Residential Revenues			506,958
522.2	Commercial Revenues			9,605
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues		-	<u>\$ 516,564</u>
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		<u>1,239</u>	<u>1,239</u>	<u>\$ 519,591</u>
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)			914
Total Other Wastewater Revenues				<u>\$ 914</u>

* 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-13

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>520,505</u>

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (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	\$ 53,341	\$ 5,572	\$ 5,572	\$ 5,572	\$ 5,572	\$ 5,572	\$ 5,572
703	Salaries and Wages - Officers, Directors and Majority Stockholders	7,722	-	-	-	-	-	-
704	Employee Pensions and Benefits	21,946	2,003	2,003	2,003	2,003	2,003	2,003
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	11,350	-	-	-	-	11,350	-
715	Purchased Power	30,128	10,043	-	10,043	-	10,043	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	8,728	1,455	1,455	1,455	1,455	1,455	1,455
720	Materials and Supplies	37,018	4,627	4,627	4,627	4,627	4,627	4,627
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	2,129	-	-	-	-	-	-
733	Contractual Services - Legal	44	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	10,151	1,269	1,269	1,269	1,269	1,269	1,269
741	Rental of Building/Real Property	83	-	-	-	-	-	-
742	Rental of Equipment	1	-	-	-	-	-	-
750	Transportation Expenses	7,400	925	925	925	925	925	925
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	11,189	1,399	1,399	1,399	1,399	1,399	1,399
760	Advertising Expense	24	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	18,949	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	977	-	-	-	-	-	-
770	Bad Debt Expense	106	-	-	-	-	-	-
775	Miscellaneous Expenses	38,219	4,777	4,777	4,777	4,777	4,777	4,777
Total Wastewater Utility Expenses		\$ 259,505	\$ 32,070	\$ 22,027	\$ 32,070	\$ 22,027	\$ 43,420	\$ 22,027

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 3,884	\$ 15,436	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	7,722	-	-	-	-
704	Employee Pensions and Benefits	1,396	8,323	-	-	-	-
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals						
720	Materials and Supplies	4,627	4,627	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	2,129	-	-	-	-
733	Contractual Services - Legal	-	44	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	1,269	1,269	-	-	-	-
741	Rental of Building/Real Property	-	83	-	-	-	-
742	Rental of Equipment	-	1	-	-	-	-
750	Transportation Expenses	925	925	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	1,399	1,399	-	-	-	-
760	Advertising Expense		24				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		18,949				
767	Regulatory Commission Exp.-Other	-	977	-	-	-	-
770	Bad Debt Expense	106					
775	Miscellaneous Expenses	4,777	4,777	-	-	-	-
Total Wastewater Utility Expenses		\$ 18,384	\$ 66,684	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-13

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.

<p>ERC Calculation:</p> <p style="text-align: center;">40.405/365/280=395</p>

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-13

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>0.111 mgd</u>		
Total Gallons of Wastewater Treated	<u>40,405 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-13

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, 0.087 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.

Explanatory note for 2013 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	1,477	1,227

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-13

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	396,978	398,319	(1,341)	
Total Fire Protection Revenue	-		-	
Other Sales to Public Authorities	-		-	
Sales to Irrigation Customers	-		-	
Sales for Resale	-		-	
Interdepartmental Sales	-		-	
Total Other Water Revenue	1,341	-	1,341	
Total Water Operating Revenue	398,319	398,319	0	
Less: Expense for Purchased Water from FPSC Regulated Utility			-	
Net Water Operating Revenues	398,319	398,319	0	

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-13

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

	(A)	(B)	(C)	(D)
Accounts		Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Total Flat-Rate Revenues		3,028	-	3,028
Total Measured Revenues		516,564	520,505	(3,941)
Revenues from Public Authorities		-		
Revenues from Other Systems		-		
Interdepartmental Revenues		-		
Total Other Wastewater Revenues		914	-	914
Reclaimed Water Sales				
Total Wastewater Operating Revenue		520,505	520,505	(0)
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues		520,505	520,505	(0)