

ORIGINAL

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
DAVID F. CHESTER
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE, OF COUNSEL
WAYNE L. SCHIEFELBEIN, OF COUNSEL

(850) 877-6555
FAX (850) 656-4029
www.rsbbattorneys.com

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

REPLY TO CENTRAL FLORIDA OFFICE

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

May 15, 2006

HAND DELIVERY

RECEIVED-FPSC
06 MAY 15 PM 12:33
COMMISSION
CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 060261-WS; Utilities, Inc. of Pennbrooke's Application for Rate Increase
in Lake County, Florida
Our File No.: 30057.121

Dear Ms. Bayo:

Enclosed are the following for filing in the above-referenced docket:

- Sixteen (16) copies of the Application for Increase in Rates
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- Two (2) copies of the Billing Analysis (Volume II)
- Two (2) copies of the Additional Engineering Information (Volumes III)
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code
- One (1) detailed map (See, Volume III)
- The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "A" to the Application).

CMP _____
COM 5 _____
CTR _____
ECR _____
GCL 1 _____
OPC 1 _____
RCA _____
SCR _____
SGA _____
SEC 1 _____
OTH _____

Check received with filing and forwarded
to Fiscal for deposit. Fiscal to forward
deposit information to Records.

Initials of person who forwarded check:

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

04251 MAY 15 06

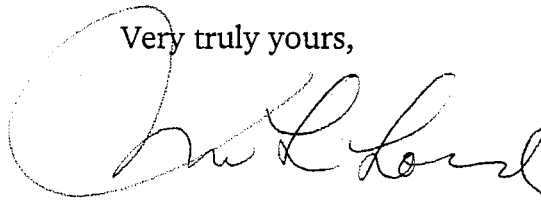
FPSC-COMMISSION CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
May 15, 2006
Page 2

- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "B" to the Application).
- Sixteen copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our check in the amount of \$4,000.00 representing the appropriate filing fee.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

/mp
Enclosures

cc: Steve Lubertozi, Director Regulatory Accounting
John Hoy, Regional Vice President for Operations
Patrick C. Flynn, Regional Director
Mr. Frank Seidman
Scott D. Fogelsanger, Vice President

M:\1 ALTAMONTE\UTILITIES INC\PENNBROOKE\(.121) 2005 RATE CASE\PSC Clerk (Filing Application) 01.ltr.wpd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
UTILITIES, INC. OF PENNBROOKE
for an increase in water and wastewater
rates in Lake County, Florida

DOCKET NO. 060261-WS

APPLICATION FOR INCREASE IN RATES

Applicant, UTILITIES, INC. OF PENNBROOKE (the *Utility*), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water and wastewater rates in Lake County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

(a) The name of the Utility and its mailing address is:

Utilities, Inc. of Pennbrooke
2335 Sanders Road
Northbrook, IL 60062

(b) The address of the Florida office is:

C/o Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(c) The names and address of the persons authorized to receive notices and communications in respect to this application are:

Martin S. Friedman, Esquire
Valerie L. Lord, Esquire
Rose, Sundstrom & Bentley, LLP
Sanlando Center
2180 W. State Road 434, Suite 2118

DOCUMENT NUMBER-DATE

04251 MAY 15 8

FPSC-COMMISSION CLERK

Longwood, FL 32799
Telephone: (407) 830-6331
Facsimile: (407) 830-8522
Email: mfriedman@rsbattorneys.com
vlord@rsbattorneys.com

(b) The Utility is a Florida corporation incorporated in Florida on March 3, 2003. The names and addresses of the persons owning more than 5% of the Utility's stock are:

Utilities, Inc. 100%
2335 Sanders Road
Northbrook, IL 60062

(c) The Company's has not had a rate proceeding since it was acquired in 2003. In Docket No. 030236-WS, the Commission approved the transfer of the water and wastewater systems and established rate base in Order No. PSC-03-1000-PAA-WS, dated September 5, 2003.

(d) The address where the application is available for customer inspection during the time the rate application is pending is:

C/o Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714

(e) The Utility is requesting water and wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis, and generate a fair rate of return on its investment in all property considered 100% used and useful in the public service.

In addition, the Utility is seeking interim rates based upon the historic test year ended December 31, 2005. The Utility has demonstrated through the supporting schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of Volume I are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lawrence N. Schumacher, the President of the Utility, that the

Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

(2) The appropriate filing fee of \$4,000.00 (\$2,000.00 for water and \$2,000.00 for wastewater) is filed herewith.

(3) Not applicable.

Additional Information

I.

Sixteen copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as Volume I.

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of Volume I.

III.

There has been no new land recorded on the Utility's books since the Utility's last rate proceeding.

IV.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as Volume II.

V.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as Volume III.

VI.

One copy of a detailed system map as required by Section 25-30.440(1)(a) and (b) is

included in Volume III.

VII.

The original and two copies of the Revised Tariff Sheets reflecting the proposed interim rates are attached hereto as Exhibit "A".

VIII.

The original and two copies of the Revised Tariff Sheets reflecting the proposed final rates are attached hereto as Exhibit "B".

IX.

A reconciliation of the annual report to the trial balance and MFRs is attached hereto as Exhibit "C".

X.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increases as requested in this Application, or in the alternative, that the Commission grant interim water and wastewater rates pursuant to Section 367.082, F.S. in accordance with the schedules contained in Volume I and the tariffs contained in Exhibits "A" and "B".

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

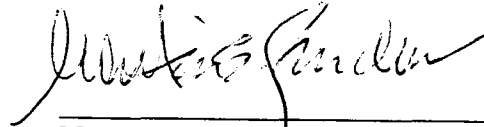
1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.
2. Not withhold consent to the effectiveness of the rates requested as final, or in the alternative, to grant the interim water and wastewater rates as requested herein and contained in the tariffs included as Exhibit "A".
3. Grant final rates as requested herein and contained in the tariffs included in Exhibit

"B".

4. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 15 day of
May, 2006, by:

ROSE, SUNDSTROM & BENTLEY, LLP
Sanlando Center
2180 W. State Road 434, Suite 2118
Longwood, FL 32799
Telephone: (407) 830-6331



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

NOTE:

IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY THE COMMISSION, CAN BE OBTAINED FROM THE UTILITY UPON REQUEST.

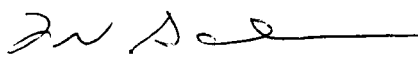
AFFIDAVIT OF LAWRENCE N. SCHUMACHER

AFFIDAVIT OF LAWRENCE N. SCHUMACHER

STATE OF ILLINOIS

COUNTY OF COOK

BEFORE ME, personally appeared LAWRENCE N. SCHUMACHER, who is the President of Utilities, Inc. of Pennbrooke, who states that Utilities, Inc. of Pennbrooke will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.




Lawrence N. Schumacher

STATE OF ILLINOIS

COUNTY OF COOK

Sworn to and subscribed before me this 5th day of MAY, 2006, by Lawrence N. Schumacher, President of Utilities, Inc. of Pennbrooke, who is personally known to me or has produced _____ as identification.



NOTARY PUBLIC - STATE OF ILLINOIS
Printed Name: Joy ROSEN
My Commission Expires: June 30, 2007



EXHIBIT "A"

Tariff – Proposed Interim Rates

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 11.09
3/4"	\$ 16.64
1"	\$ 27.72
1-1/2"	\$ 55.41
2"	\$ 88.71
3"	\$177.35
4"	\$277.10
6"	\$554.50
8"	\$887.20
<u>Gallonage Charge</u> (per 1,000 gallons)	\$ 3.32

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE - _____, 2006

TYPE OF FILING - Interim Rates

Lawrence Schumacher
ISSUING OFFICER
President
TITLE

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 11.09
3/4"	\$ 16.64
1"	\$ 27.72
1-1/2"	\$ 55.42
2"	\$ 88.72
3"	\$177.35
4"	\$277.10
6"	\$554.50
8"	\$887.20
<u>Gallonage Charge</u> (per 1,000 gallons) (Maximum 10,000 gallons)	\$ 3.32

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____, 2006

TYPE OF FILING - Interim Rates

Lawrence Schumacher
ISSUING OFFICER
President
TITLE

EXHIBIT "B"

Tariff – Proposed Final Rates

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

REUSE SERVICE

RATE SCHEDULE

- AVAILABILITY - Available to Pennbrooke Golf Course.
- APPLICABILITY - To the extent of the Company's capacity and wastewater flows, the Company shall provide reuse water using treated wastewater effluent to the Pennbrooke Golf Course.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Not Applicable
- RATE - \$0.00
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____, 2006
- TYPE OF FILING - Final Rates

Lawrence Schumacher
ISSUING OFFICER
President
TITLE

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 11.85
3/4"	\$ 17.78
1"	\$ 29.62
1-1/2"	\$ 59.22
2"	\$ 94.74
3"	\$189.52
4"	\$296.11
6"	\$592.50
8"	\$948.00

Gallonge Charge
(per 1,000 gallons)
(Maximum 10,000 gallons) \$ 3.54

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____, 2006

TYPE OF FILING - Final Rates

Lawrence Schumacher
ISSUING OFFICER
President _____
TITLE

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 11.85
3/4"	\$ 17.78
1"	\$ 29.62
1-1/2"	\$ 59.22
2"	\$ 94.74
3"	\$189.52
4"	\$296.11
6"	\$592.50
8"	\$948.00
<u>Gallonage Charge</u> (per 1,000 gallons)	\$ 3.54

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE - _____, 2006

TYPE OF FILING - Final Rates

Lawrence Schumacher
ISSUING OFFICER
President
TITLE

UTILITIES, INC. OF PENNBROOKE
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 6.00
3/4"	\$ 9.00
1"	\$ 15.00
1-1/2"	\$ 30.00
2"	\$ 48.61
3"	\$ 97.22
4"	\$151.91
6"	\$300.00
8"	\$480.00

<u>Gallonage Charge</u>	
0 - 10,000 gallons	\$1.73 per 1,000 gallons
Over 10,000 gallons	\$2.16 per 1,000 gallons

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE - _____, 2006

TYPE OF FILING - Final Rates

Lawrence Schumacher
ISSUING OFFICER
President
TITLE

UTILITIES, INC. OF PENNBROOKE
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 6.00
3/4"	\$ 9.00
1"	\$ 15.00
1-1/2"	\$ 30.00
2"	\$ 48.61
3"	\$ 97.22
4"	\$151.91
6"	\$300.00
8"	\$480.00
Gallonage Charge	
0 - 10,000 Gallons	\$ 1.73 per 1,000 gallons
Over 10,000 gallons	\$ 2.16 per 1,000 gallons

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____, 2006

TYPE OF FILING - Final Rates

Lawrence Schumacher
ISSUING OFFICER
President
TITLE

EXHIBIT "C"

Reconciliations of Annual Report to MFR to Trial Balance

VOLUME I

Financial, Rate and Engineering Minimum Filing Requirements

VOLUME II

Billing Analysis

VOLUME III

Additional Engineering Information

Utilities, Inc. of Pennbrooke
Reconciliation of Accounts
As of 12/31/05

USOA Account	Account Name	Amount	Utilities, Inc. Account	Account Name	Amount
Water					
408.10	Utility Regulatory Assessment Fee	\$ 79	4081301	GROSS RECEIPTS TAX	\$ -
			4081303	FRANCHISE TAX	\$ 79
					<u>\$ 79</u>
408.11	Property Taxes	\$ 37,533	4081121	REAL ESTATE TAX	\$ 22,374
			4081122	PERS PROP & ICT TAX	\$ 15,159
					<u>\$ 37,533</u>
408.12	Payroll Taxes	\$ 5,860	4081201	FICA EXPENSE	\$ 5,430
			4091050	FED UNEMPLOYMENT TAX	\$ 122
			4091060	ST UNEMPLOYMENT TAX	\$ 308
			4091123	ST UNEMPLOYMENT TAX-IL	\$ -
					<u>\$ 5,860</u>
409.1	Income Taxes	\$ (1,742)	4091000	INCOME TAXES-FEDERAL	\$ (18,492)
			4091100	INCOME TAXES-STATE	\$ 16,750
					<u>\$ (1,742)</u>
410.10	Deferred Federal Income Taxes	\$ 22,920	4101000	DEF INCOME TAX-FEDERAL	\$ 22,920
410.11	Deferred State Income Taxes	\$ 3,841	4101100	DEF INCOME TAXES-STATE	\$ 3,841
411.10	Provision for Deferred Income Taxes - Credit	\$ -	4122000	AMORT OF ITC	\$ -
420	Allowance for Funds Used During Construction	\$ 1,641	4201000	INTEREST DURING CONSTRUCTION	\$ (1,641)
301	Organization	\$ 11,677	3011001	ORGANIZATION	\$ 11,677
303	Land and Land Rights	\$ 21,115	3021002	FRANCHISES	\$ -
			3036010	LAND & LAND RIGHTS	\$ 21,115
					<u>\$ 21,115</u>
304	Structures and Improvements	\$ 151,300	3042011	STRUCT & IMPRV (PUMP PLT)	\$ -
			3043021	STRUCT & IMPRV (PUMP PLT)	\$ 150,758
			3044031	STRUCT & IMPRV (WATER T P)	\$ 542
					<u>\$ 151,300</u>
307	Wells and Springs	\$ 84,706	3072014	WELLS & SPRINGS	\$ 84,706
311	Pumping Equipment	\$ 112,436	3113025	ELECTRIC PUMP EQUIP	\$ 112,436
320	Water Treatment Equipment	\$ 484,298	3204032	WATER TREATMENT EQPT	\$ 484,298
330	Distribution Reservoirs and Standpipes	\$ 14,653	3305042	DIST RESV & STNDPIPES	\$ 14,653
331	Transmission and Distribution Mains	\$ 617,385	3315043	TRANS & DISTR MAINS	\$ 617,385
333	Services	\$ 169,879	3335045	SERVICE LINES	\$ 169,879
334	Meters and Meter Installations	\$ 94,897	3345046	METERS	\$ 89,759
			3345047	METER INSTALLATIONS	\$ 5,138
					<u>\$ 94,897</u>
335	Hydrants	\$ 57,318	3355048	HYDRANTS	\$ 57,318
340	Office Furniture and Equipment	\$ 610	3406090	OFF FURN & IMPR	\$ 344
			3406091	OFF FURN & EQPT	\$ 266
					<u>\$ 610</u>
341	Transportation Equipment	\$ 19,024	103	TRANSPORTATION EQPT.	\$ 19,024
343	Tools, Shop and Garage Equipment	\$ 22,136	3466094	TOOLS SHOP & MISC EQPT	\$ 22,136
344	Laboratory Equipment	\$ 901	3446095	LABORATORY EQPT	\$ 901
346	Communication Equipment	\$ -	3466097	COMMUNICATION EQPT	\$ -
348	Other Tangible Plant	\$ 45,055	3486050	WATER PLANT ALLOCATED	\$ 36,796
			3486098	OTHER ASSETS	\$ 4,040
			104	COMPUTERS	\$ 4,219
					<u>\$ 45,055</u>
304	Structures and Improvements	\$ 3,143	4032011	DEPRECIATION-10111	\$ -
			4032021	DEPRECIATION-10121	\$ 3,135
			4032031	DEPRECIATION-10131	\$ 8
					<u>\$ 3,143</u>
307	Wells and Springs	\$ 2,811	4032014	DEPRECIATION-10114	\$ 2,811

Utilities, Inc. of Pennbrooke
 Reconciliation of Accounts
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
311	Pumping Equipment	\$ 5,881	4032025	DEPRECIATION-10125	\$ 5,881
330	Distribution Reservoirs and Standpipes	\$ 365	4032042	DEPRECIATION-10142	\$ 365
331	Transmission and Distribution Mains	\$ 14,134	4032043	DEPRECIATION-10143	\$ 14,134
333	Services	\$ 4,012	4032045	DEPRECIATION-10145	\$ 4,012
334	Meters and Meter Installations	\$ 4,653	4032046	DEPRECIATION-10146	\$ 4,491
			4032047	DEPRECIATION-10147	\$ 162
					\$ 4,653
335	Hydrants	\$ 1,272	4032048	DEPRECIATION-10148	\$ 1,272
340	Office Furniture and Equipment	\$ 888	4032091	DEPRECIATION-10191	\$ 888
341	Transportation Equipment	\$ 3,805	4032092	DEPRECIATION-10300	\$ 3,805
343	Tools, Shop and Garage Equipment	\$ 936	4032094	DEPRECIATION-10194	\$ 936
344	Laboratory Equipment	\$ -	4032095	DEPRECIATION-10195	\$ -
346	Communication Equipment	\$ 50	4032097	DEPRECIATION-10197	\$ 50
348	Other Tangible Plant	\$ 1,818	4032090	DEPRECIATION-10190	\$ 709
			4032093	DEPRECIATION-10193	\$ 23
			4032098	DEPRECIATION-COMPUTER	\$ 1,086
					\$ 1,818
304	Structures and Improvements	\$ 47,410	1083011	ACCUM DEPR.-10111	\$ 7,312
			1083021	ACCUM DEPR.-10121	\$ 40,090
			1083031	ACCUM DEPR.-10131	\$ 8
					\$ 47,410
307	Wells and Springs	\$ 35,739	1083014	ACCUM DEPR.-10114	\$ 35,739
311	Pumping Equipment	\$ 20,161	1083025	ACCUM DEPR.-10125	\$ 20,161
320	Water Treatment Equipment	\$ 213,782	1083032	ACCUM DEPR.-10132	\$ 213,782
330	Distribution Reservoirs and Standpipes	\$ 4,098	1083042	ACCUM DEPR.-10142	\$ 4,098
331	Transmission and Distribution Mains	\$ 245,608	1083043	ACCUM DEPR.-10143	\$ 245,608
333	Services	\$ 60,420	1083045	ACCUM DEPR.-10145	\$ 60,420
334	Meters and Meter Installations	\$ 39,451	1083046	ACCUM DEPR.-10146	\$ 39,001
			1083047	ACCUM DEPR.-10147	\$ 450
					\$ 39,451
335	Hydrants	\$ 22,821	1083048	ACCUM DEPR.-10148	\$ 22,821
340	Office Furniture and Equipment	\$ 169	1083091	ACCUM DEPR-OFF FURN	\$ 169
341	Transportation Equipment	\$ 3,805	110	ACCUM.DEPR.-TRANSPORTATION	\$ 3,805
343	Tools, Shop and Garage Equipment	\$ 1,165	1083094	ACCUM DEPR-TOOLS SHOP MISC	\$ 1,165
344	Laboratory Equipment	\$ 27	1083098	ACCUM DEPR-COMPUTER	\$ 27
346	Communication Equipment	\$ 637	1083097	ACCUM DEPR-COMMUN. EQPT.	\$ 637
348	Other Tangible Plant	\$ 12,941	1081050	ACC DEPR-COMPUTER ALLOCATED	\$ 3,575
			1083050	ACC. DEPR-WATER ALLOCATED	\$ 9,366
					\$ 12,941
461.1	Sales to Residential Customers	\$ 338,687	401	WATER REVENUE	\$ 338,687
471	Miscellaneous Service Revenues	\$ 2,239	4711000	MISC SERVICE REVENUES	\$ 672
			4741003	NEW CUSTOMER CHGE - W & S	\$ 1,425
			4741008	NSF CHECK CHARGE	\$ 87
			4741009	CUT-OFF CHARGE	\$ 55
					\$ 2,239
601	Salaries and Wages - Employees	\$ 65,512	6019020	SALARIES-CHGD TO PLT-WSC	\$ (6,898)
			6019040	SALARIES-OPERATIONS	\$ 53,508
			6019045	SALARIES-WTR SERV-COMPUTERS	\$ 925
			6019050	SALARIES-OFFICE	\$ 17,977
			6019054	SALARIES-IL ADMIN	\$ -
					\$ 65,512
604	Employee Pensions and Benefits	\$ 12,700	6049010	HEALTH INS REIMBURSEMENTS	\$ 12,700

Utilities, Inc. of Pennbrooke
 Reconciliation of Accounts
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
			6049011	EMPLOYEE INS DEDUCTIONS	\$ -
			6049012	HEALTH COSTS & OTHER	\$ -
			6049015	DENTAL INS REIMBURSEMENTS	\$ -
			6049020	PENSION CONTRIBUTIONS	\$ -
			6049040	DEF COMPENSATION	\$ -
			6049050	HEALTH INS PREMIUMS	\$ -
			6049055	DENTAL PREMIUMS	\$ -
			6049060	TERM LIFE INS	\$ -
			6049070	E S O P CONTRIBUTIONS	\$ -
			6049080	DISABILITY INSURANCE	\$ -
			6049090	OTHER EMP PENS & BENEFITS	\$ -
					\$ 12,700
615	Purchased Power	\$ 25,514	6151010	ELEC PWR - WATER SYSTEM	\$ 25,514
618	Chemicals	\$ 15,758	6181010	CHLORINE	\$ 8,408
			6181090	OTHER CHEMICALS (TREATMENT)	\$ 7,350
					\$ 15,758
620	Materials and Supplies	\$ 21,170	6755090	WATER-OTHER MAINT EXP	\$ 6,074
			6759503	WATER-MAINT SUPPLIES	\$ 2,594
			6759506	WATER-MAINT REPAIRS	\$ 2,800
			6759509	WATER-ELEC EQUIPT REPAIR	\$ 1,016
			7754003	SEWER-MAINT SUPPLIES	\$ -
			7754006	SEWER-MAINT REPAIRS	\$ -
			7754008	SEWER-SLUDGE HAULING	\$ -
			7754009	SEWER-ELEC EQUIPT REPAIR	\$ -
			7754011	SEWER-SEWER RODDING	\$ -
			7755070	SEWER PERMITS	\$ -
			7758490	SEWER-OTHER MAINT EXP	\$ -
			6205003	OPERATORS EXPENSES	\$ 6,414
			6759017	OPERATORS-CLEANING SUPPLIES	\$ -
			6759018	OPERATORS-OTHER OFFICE EXPENSES	\$ -
			6759019	OPERATORS-PUBLICATIONS/SUSCRIPTIONS	\$ -
			6759080	MAINT-DEFERRED CHARGES	\$ -
			6759402	PT OPERATORS	\$ -
			6759405	COMMUNICATION EXPENSES	\$ -
			6759412	UNIFORMS	\$ -
			6759413	OPERATORS-POSTAGE	\$ -
			6759414	OPERATORS-OFFICE SUPPLY STORES	\$ -
			6759416	OPERATORS-MEMBERSHIPS	\$ -
			6759430	SALES/USE TAX EXPENSE	\$ -
			6355010	WATER TESTS	\$ 817
			6355030	TESTING EQUIP & CHEM	\$ 1,455
					\$ 21,170
632	Contractual Services - Accounting	\$ -	6329002	AUDIT FEES	\$ -
			6329014	TAX RETURN REVIEW	\$ -
					\$ -
633	Contractual Services - Legal	\$ -	6338001	LEGAL FEES	\$ -
636	Contractual Services - Other	\$ 3,563	6369003	TEMP EMPLOY - CLERICAL	\$ -
			6369005	OUTSIDE COMPUTER SERV	\$ -
			6369006	EMPLOY FINDER FEES	\$ -
			6369007	COMPUTER MAINT	\$ -
			6369008	DIRECTORS FEES	\$ -
			6369009	COMPUTER-AMORT & PROG COST	\$ -
			6369090	OTHER DIR OUTSIDE SERVICES	\$ 3,563
					\$ 3,563
650	Transportation Expenses	\$ 5,672	6501020	GASOLINE	\$ 5,672
			6501030	AUTO REPAIR & TIRES	\$ -
			6501040	AUTO LICENSES	\$ -
					\$ 5,672
659	Insurance - Other	\$ 6,301	6599090	OTHER INS	\$ 6,301
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ -	7668010	RATE CASE	\$ -
670	Bad Debt Expense	\$ 60	6708000	UNCOLLECTIBLE ACCOUNTS	\$ 60
			6708001	AGENCY EXPENSE	\$ -
					\$ 60
675	Miscellaneous Expenses	\$ 14,889	6759001	PUBL SUBSCRIPTIONS & TAPES	\$ -
			6759002	ANSWERING SERV	\$ -
			6759003	COMPUTER SUPPLIES	\$ -
			6759004	PRINTING & BLUEPRINTS	\$ -
			6759005	POSTAGE & POSTAGE METER-OFFICE	\$ -
			6759006	UPS & AIR FREIGHT	\$ 5,183
			6759008	XEROX	\$ -

Utilities, Inc. of Pennbrooke
 Reconciliation of Accounts
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
			6759009	OFF SUPPLY STORES & W S-OFFICE	\$ -
			6759010	REIM OF OFF EMP EXP	\$ -
			6759013	CLEANING SUPPLIES	\$ -
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	\$ -
			6759015	PETTY CASH - OFFICE	\$ -
			6759016	MICROFILMING	\$ -
			6759090	OTHER OFFICE EXPENSES	\$ -
			6759110	OFFICE TELEPHONE	\$ 1,816
			6759111	OFFICE TELEPHONE-LONG DISTANCE	\$ -
			6759120	OFFICE ELECTRIC	\$ -
			6759130	OFFICE GAS	\$ -
			6759135	OPERATIONS TELEPHONES	\$ -
			6759136	OPERATIONS TELEPHONES-LONG DIST	\$ -
			6759140	ALARM SYS PHONE EXPENSE	\$ -
			6759160	OFFICE FAX MACH PHONE LINE	\$ -
			6759210	OFFICE CLEANING SERV	\$ 571
			6759220	LNDSCPING MOWING & SNOWPLWNG	\$ -
			6759230	OFFICE GARBAGE REMOVAL	\$ -
			6759260	REPAIR OFF MACH & HEATING	\$ -
			6759290	OTHER OFFICE MAINT	\$ -
			6759330	MEMBERSHIPS - COMPANY	\$ -
			7048050	EMPLOYEES ED EXPENSES	\$ -
			7048055	OFFICE EDUCATION/TRAIN. EXP	\$ -
			7758370	MEALS & RELATED EXP	\$ -
			6361000	meter reading	\$ 5,854
			7758390	OTHER MISC GENERAL	\$ 1,465
					\$ 14,889
Wastewater					
408.10	Utility Regulatory Assessment Fee	\$ 72	4081301	GROSS RECEIPTS TAX	\$ -
			4081303	FRANCHISE TAX	\$ 72
					\$ 72
408.11	Property Taxes	\$ 34,013	4081121	REAL ESTATE TAX	\$ 20,275
			4081122	PERS PROP & ICT TAX	\$ 13,738
					\$ 34,013
408.12	Payroll Taxes	\$ 5,309	4081201	FICA EXPENSE	\$ 4,920
			4091050	FED UNEMPLOYMENT TAX	\$ 110
			4091060	ST UNEMPLOYMENT TAX	\$ 279
			4091123	ST UNEMPLOYMENT TAX-IL	\$ -
					\$ 5,309
409.1	Income Taxes	\$ 1,439	4091000	INCOME TAXES-FEDERAL	\$ 15,276
			4091100	INCOME TAXES-STATE	\$ (13,837)
					\$ 1,439
410.10	Deferred Federal Income Taxes	\$ (18,934)	4101000	DEF INCOME TAX-FEDERAL	\$ (18,934)
410.11	Deferred State Income Taxes	\$ (3,173)	4101100	DEF INCOME TAXES-STATE	\$ (3,173)
411.10	Provision for Deferred Income Taxes - Credit	\$ -	4122000	AMORT OF ITC	\$ -
351	Organization	\$ 10,738	3511001	ORGANIZATION	\$ 10,738
352	Franchises	\$ -	3521020	FRANCHISES	\$ -
353	Land and Land Rights	\$ 57,035	3537002	L & L RIGHTS	\$ 57,035
354	Structures and Improvements	\$ 873,431	3542011	LIFT STATION	\$ 74,383
			3547003	BLDGS & STRUCTS	\$ 799,048
					\$ 873,431
360	Collection Sewers - Force	\$ 368,678	3602006	SEWAGE SERVICE LINES	## \$ 173,474
			3602007	FORCE OR VACUUM MAINS	## \$ 195,204
					\$ 368,678
361	Collection Sewers - Gravity	\$ 910,817	3612008	SEWER MAINS	## \$ 854,822
			3612010	MANHOLES	## \$ 55,995
					\$ 910,817
362	Special Collecting Structures	\$ 903	3804004	SEWER LAGOONS	## \$ 903
380	Treatment and Disposal Equipment	\$ 373,526	3804005	SEWAGE TRTMT PLANT	## \$ 373,526
382	Outfall Sewer Lines	\$ 20,693	3824009	OUTFALL LINES	## \$ 20,693
390	Office Furniture and Equipment	\$ 1,391	3907091	OFF FURN & EQPT	## \$ 1,391
393	Tools, Shop and Garage Equipment	\$ -	3937094	TOOLS SHOP & MISC EQPT	\$ -

Utilities, Inc. of Pennbrooke
 Reconciliation of Accounts
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
394	Laboratory Equipment	\$ -	3947095	LABORATORY EQPT	\$ -
396	Communication Equipment	\$ -	3967097	COMMUNICATION EQPT	\$ -
354	Structures and Improvements	\$ 7,110	4033003	DEPRECIATION-10203	\$ 4,694
			4033011	DEPRECIATION-10211	\$ 2,416
					<u>\$ 7,110</u>
360	Collection Sewers - Force	\$ 11,897	4033006	DEPRECIATION-10206	\$ 5,397
			4033007	DEPRECIATION-10207	\$ 6,500
					<u>\$ 11,897</u>
361	Collection Sewers - Gravity	\$ 19,136	4033008	DEPRECIATION-10208	\$ 18,976
			4033010	DEPRECIATION-10210	\$ 160
					<u>\$ 19,136</u>
380	Treatment and Disposal Equipment	\$ 36,561	4033005	DEPRECIATION-10205	\$ 36,561
382	Outfall Sewer Lines	\$ 689	4033009	DEPRECIATION-10209	\$ 689
390	Office Furniture and Equipment	\$ -	4033091	DEPRECIATION-10291	\$ -
393	Tools, Shop and Garage Equipment	\$ 87	4033094	DEPRECIATION-10294	\$ 87
354	Structures and Improvements	\$ 269,797	1084003	ACCUM DEPR.-10203	\$ 247,800
			1084010	ACCUM DEPR.-10210	\$ 1,453
					<u>\$ 249,253</u>
360	Collection Sewers - Force	\$ 96,693	1084006	ACCUM DEPR.-10206	\$ 44,603
			1084007	ACCUM DEPR.-10207	\$ 52,090
					<u>\$ 96,693</u>
361	Collection Sewers - Gravity	\$ 253,870	1084008	ACCUM DEPR.-10208	\$ 252,417
			1084010	ACCUM DEPR.-10210	\$ 1,453
					<u>\$ 253,870</u>
362	Special Collecting Structures	\$ -	1084004	ACCUM DEPR.-10204	\$ -
380	Treatment and Disposal Equipment	\$ 82,689	1084005	ACCUM DEPR.-10205	\$ 82,689
382	Outfall Sewer Lines	\$ 6,488	1084009	ACCUM DEPR.-10209	\$ 6,488
390	Office Furniture and Equipment	\$ 328	1084091	ACCUM DEPR.-10291	\$ 328
393	Tools, Shop and Garage Equipment	\$ 203	1084094	ACCUM DEPR.-10294	\$ 203
394	Laboratory Equipment	\$ -	1084095	ACCUM DEPR.-10295	\$ -
396	Communication Equipment	\$ -	1084097	ACCUM DEPR.-10297	\$ -
521.1	Residential Revenues	\$ 306,948	5221000	SEWER REVENUE	\$ 309,930
			5221099	SEWER REVENUE ACCRUALS	\$ (2,982)
					<u>\$ 306,948</u>
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)	\$ 2,029	4711000	MISC SERVICE REVENUES	\$ 476
			4741003	NEW CUSTOMER CHGE - W & S	\$ 1,425
			4741008	NSF CHECK CHARGE	\$ 78
			4741009	CUT-OFF CHARGE	\$ 50
					<u>\$ 2,029</u>
701	Salaries and Wages - Employees	\$ 61,704	6019020	SALARIES-CHGD TO PLT-WSC	\$ (5,324)
			6019040	SALARIES-OPERATIONS	\$ 49,530
			6019045	SALARIES-WTR SERV-COMPUTERS	\$ 857
			6019050	SALARIES-OFFICE	\$ 16,641
			6019054	SALARIES-IL ADMIN	\$ -
					<u>\$ 61,704</u>
704	Employee Pensions and Benefits	\$ 11,508	6049010	HEALTH INS REIMBURSEMENTS	\$ 11,508
			6049011	EMPLOYEE INS DEDUCTIONS	\$ -
			6049012	HEALTH COSTS & OTHER	\$ -
			6049015	DENTAL INS REIMBURSEMENTS	\$ -
			6049020	PENSION CONTRIBUTIONS	\$ -
			6049040	DEF COMPENSATION	\$ -
			6049050	HEALTH INS PREMIUMS	\$ -
			6049055	DENTAL PREMIUMS	\$ -
			6049060	TERM LIFE INS	\$ -
			6049070	E S O P CONTRIBUTIONS	\$ -
			6049080	DISABILITY INSURANCE	\$ -
			6049090	OTHER EMP PENS & BENEFITS	\$ -
					<u>\$ 11,508</u>
711	Sludge Removal Expense	\$ 43,197	7754008	SEWER-SLUDGE HAULING	\$ 43,197

Utilities, Inc. of Pennbrooke
 Reconciliation of Accounts
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
715	Purchased Power	\$ 25,366	7151020	ELEC PWR - SEWER SYSTEM	\$ 25,366
718	Chemicals	\$ 14,280	6181010	CHLORINE	\$ 7,620
			6181090	OTHER CHEMICALS (TREATMENT)	\$ 6,660
					\$ 14,280
720	Materials and Supplies	\$ 37,820	7754003	SEWER-MAINT SUPPLIES	\$ 4,196
			7754006	SEWER-MAINT REPAIRS	\$ 3,984
			7754009	SEWER-ELEC EQUIPT REPAIR	\$ 1,608
			7754011	SEWER-SEWER RODDING	\$ 3,302
			7755070	SEWER PERMITS	\$ 276
			7758490	SEWER-OTHER MAINT EXP	\$ 2,501
			6205003	OPERATORS EXPENSES	\$ 8,799
			6759017	OPERATORS-CLEANING SUPPLIES	\$ -
			6759018	OPERATORS-OTHER OFFICE EXPENSES	\$ -
			6759019	OPERATORS-PUBLICATIONS/SUSCRIPTIONS	\$ -
			6759080	MAINT-DEFERRED CHARGES	\$ -
			6759402	PT OPERATORS	\$ -
			6759405	COMMUNICATION EXPENSES	\$ -
			6759412	UNIFORMS	\$ -
			6759413	OPERATORS-POSTAGE	\$ -
			6759414	OPERATORS-OFFICE SUPPLY STORES	\$ -
			6759416	OPERATORS-MEMBERSHIPS	\$ -
			6759430	SALES/USE TAX EXPENSE	\$ -
			6355030	TESTING EQUIP & CHEM	\$ 1,318
			7352020	SEWER TESTS	\$ 11,836
					\$ 37,820
732	Contractual Services - Accounting	\$ -	6329002	AUDIT FEES	\$ -
			6329014	TAX RETURN REVIEW	\$ -
					\$ -
733	Contractual Services - Legal	\$ -	6338001	LEGAL FEES	\$ -
736	Contractual Services - Other	\$ 3,229	6369003	TEMP EMPLOY - CLERICAL	\$ -
			6369005	OUTSIDE COMPUTER SERV	\$ -
			6369006	EMPLOY FINDER FEES	\$ -
			6369007	COMPUTER MAINT	\$ -
			6369008	DIRECTORS FEES	\$ -
			6369009	COMPUTER-AMORT & PROG COST	\$ -
			6369090	OTHER DIR OUTSIDE SERVICES	\$ 3,229
					\$ 3,229
750	Transportation Expenses	\$ 5,141	6501020	GASOLINE	\$ 5,141
			6501030	AUTO REPAIR & TIRES	\$ -
			6501040	AUTO LICENSES	\$ -
					\$ 5,141
759	Insurance - Other	\$ 5,711	6599090	OTHER INS	\$ 5,711
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ -	7668010	RATE CASE	\$ -
770	Bad Debt Expense	\$ 54	6708000	UNCOLLECTIBLE ACCOUNTS	\$ 54
			6708001	AGENCY EXPENSE	\$ -
					\$ 54
775	Miscellaneous Expenses	\$ 13,493	6759001	PUBL SUBSCRIPTIONS & TAPES	\$ -
			6759002	ANSWERING SERV	\$ -
			6759003	COMPUTER SUPPLIES	\$ -
			6759004	PRINTING & BLUEPRINTS	\$ -
			6759005	POSTAGE & POSTAGE METER-OFFICE	\$ -
			6759006	UPS & AIR FREIGHT	\$ 4,697
			6759008	XEROX	\$ -
			6759009	OFF SUPPLY STORES & W S-OFFICE	\$ -
			6759010	REIM OF OFF EMP EXP	\$ -
			6759013	CLEANING SUPPLIES	\$ -
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	\$ -
			6759015	PETTY CASH - OFFICE	\$ -
			6759016	MICROFILMING	\$ -
			6759090	OTHER OFFICE EXPENSES	\$ -
			6759110	OFFICE TELEPHONE	\$ 1,646
			6759111	OFFICE TELEPHONE-LONG DISTANCE	\$ -
			6759120	OFFICE ELECTRIC	\$ -
			6759130	OFFICE GAS	\$ -
			6759135	OPERATIONS TELEPHONES	\$ -
			6759136	OPERATIONS TELEPHONES-LONG DIST	\$ -
			6759140	ALARM SYS PHONE EXPENSE	\$ -
			6759160	OFFICE FAX MACH PHONE LINE	\$ -
			6759210	OFFICE CLEANING SERV	\$ 518
			6759220	LNDSCPING MOWING & SNOWPLWNG	\$ -
			6759230	OFFICE GARBAGE REMOVAL	\$ -
			6759260	REPAIR OFF MACH & HEATING	\$ -

Utilities, Inc. of Pennbrooke
 Reconciliation of Accounts
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
			6759290	OTHER OFFICE MAINT	\$ -
			6759330	MEMBERSHIPS - COMPANY	\$ -
			7048050	EMPLOYEES ED EXPENSES	\$ -
			7048055	OFFICE EDUCATION/TRAIN. EXP	\$ -
			7758370	MEALS & RELATED EXP	\$ -
			6361000	meter reading	\$ 5,305
			7758390	OTHER MISC GENERAL	\$ 1,327
					\$ 13,493

UTILITIES, INC. OF PENNBROOKE
DOCKET NO. 960261-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
301.1	Organization	11,677	3011001	Organization	11,677
					<u>11,677</u>
303.2	Land & Land Rights	21,115	3036010	Land & Land Rights	21,115
					<u>21,115</u>
304.2	Structures & Improvements	151,300	3043021	Structures & Improvements (Pump Plant)	150,758
			3044031	Structures & Improvements (Water Treatment Plant)	542
					<u>151,300</u>
307.2	Wells & Springs	84,706	3072014	Wells & Springs	84,706
					<u>84,706</u>
311.2	Pumping Equipment	112,436	3113025	Electric Pump Equipment	112,436
					<u>112,436</u>
320.3	Water Treatment Equipment	484,298	3204032	Water Treatment Equipment	484,298
					<u>484,298</u>
330.4	Distr. Reservoirs & Standpipes	14,653	3305042	Distribution Reservoirs & Standpipes	14,653
					<u>14,653</u>
331.4	Transm. & Distribution Mains	617,385	3315043	Transmission & Distribution Mains	617,385
					<u>617,385</u>
333.4	Services	169,879	3335045	Service Lines	169,879
					<u>169,879</u>
334.4	Meters & Meter Installations	94,897	3345046	Meters	89,759
			3345047	Meter Installations	5,139
					<u>94,898</u>
335.4	Hydrants	57,318	3355048	Hydrants	57,318
					<u>57,318</u>
340.5	Office Furniture & Equipment	610	3406090	Office Structures & Improvements	344
			3406091	Office Furniture & Equipment	266
					<u>610</u>
341.5	Transportation Equipment	19,024	3917000	Transportation Equipment	19,024
					<u>19,024</u>
343.5	Tools, Shop, & Garage Equipment	22,136	3466094	Tools, Shop, & Miscellaneous Equipment	22,136
					<u>22,136</u>
344.5	Laboratory Equipment	901	3446095	Laboratory Equipment	901
					<u>901</u>
348.5	Other Tangible Plant	45,055	3486098	Other Assets	4,040
			3406050	Computer Allocated	4,219
			3486050	Water Plant Allocated	36,796
					<u>45,055</u>
351.1	Organization	10,738	3511001	Organization	10,738
					<u>10,738</u>
353.2	Land & Land Rights	57,035	3537002	Land & Land Rights	57,035
					<u>57,035</u>
354.2	Structures & Improvements	873,431	3542011	Lift Station	74,383
			3547003	Buildings & Structures	799,048
					<u>873,431</u>

UTILITIES, INC. OF PENNBROOKE
DOCKET NO. 060261-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
360.2	Collection Sewers - Force	368,678	3602006 3602007 3662006	Sewage Service Lines Force or Vacuum Mains Reuse Services	157,374 195,204 16,100 <u>368,678</u>
361.2	Collection Sewers - Gravity	910,817	3612008 3612010	Sewer Mains Manholes	854,822 55,995 <u>910,816</u>
362.2	Special Collecting Structures	903	3804004	Sewer Lagoons	903 <u>903</u>
380.4	Treatment & Disposal Equipment	373,526	3804005	Sewage Treatment Plant	373,526 <u>373,526</u>
382.4	Outfall Sewer Lines	20,693	3824009	Outfall Lines	20,694 <u>20,694</u>
390.5	Office Furniture & Equipment	1,391			<u>-</u>
393.5	Tools, Shop, & Garage Equipment		3937094	Tools, Shop, & Miscellaneous Equipment	1,391 <u>1,391</u>
MFR A-10 account numbers presented as					
301.1	Accumulated Depreciation - Organization	-	1083001	Accumulated Depreciation - 3011001	(13,177) <u>(13,177)</u>
304.2	Accumulated Depreciation - Structures & Improvements	47,410	1083011 1083021 1083031	Accumulated Depreciation - 3042011 Accumulated Depreciation - 3043021 Accumulated Depreciation - 3044031	(7,312) (40,090) (8) <u>(47,411)</u>
307.2	Accumulated Depreciation - Wells & Springs	35,739	1083014	Accumulated Depreciation - 3072014	(35,739) <u>(35,739)</u>
311.2	Accumulated Depreciation - Pumping Equipment	20,161	1083025	Accumulated Depreciation - 3113025	(20,161) <u>(20,161)</u>
320.3	Accumulated Depreciation - Water Treatment Equipment	213,782	1083032	Accumulated Depreciation - 3204032	(213,782) <u>(213,782)</u>
330.4	Accumulated Depreciation - Distr. Reservoirs & Standpipes	4,098	1083042	Accumulated Depreciation - 3305042	(4,098) <u>(4,098)</u>
331.4	Accumulated Depreciation - Transm. & Distribution Mains	245,608	1083043	Accumulated Depreciation - 3315043	(245,608) <u>(245,608)</u>
333.4	Accumulated Depreciation - Services	60,420	1083045	Accumulated Depreciation - 3335045	(60,420) <u>(60,420)</u>
334.4	Accumulated Depreciation - Meters & Meter Installations	39,451	1083046 1083047	Accumulated Depreciation - 3345046 Accumulated Depreciation - 3345047	(39,001) (450) <u>(39,451)</u>
335.4	Accumulated Depreciation - Hydrants	22,821	1083048	Accumulated Depreciation - 3355048	(22,821) <u>(22,821)</u>
340.5	Accumulated Depreciation - Office Furniture & Equipment	169	1083090 1083091	Accumulated Depreciation - 3406090 Accumulated Depreciation - 3406091	(14) (155) <u>(168)</u>
341.5	Accumulated Depreciation - Transportation Equipment	3,805	1082000	Accumulated Depreciation - Transportation	(3,805)

UTILITIES, INC. OF PENNBROOKE
DOCKET NO. 060261-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
					<u>(3,805)</u>
343.5	Accumulated Depreciation - Tools, Shop, & Garage Equipment	1,165	1083094	Accumulated Depreciation - 3466094	<u>(1,165)</u>
					<u>(1,165)</u>
344.5	Accumulated Depreciation - Laboratory Equipment	27			<u>-</u>
					<u>-</u>
346.5	Accumulated Depreciation - Communication Equipment	637	1083097	Accumulated Depreciation - 3466097	<u>(637)</u>
					<u>(637)</u>
348.5	Accumulated Depreciation - Other Tangible Plant	12,941	1083098	Accumulated Depreciation - Computer	<u>(27)</u>
			1081050	Accumulated Depreciation - Computer Allocated	<u>(3,575)</u>
			1083050	Accumulated Depreciation - Water Allocated	<u>(9,366)</u>
					<u>(12,968)</u>
351.1	Accumulated Depreciation - Organization	-	1084001	Accumulated Depreciation - 3511001	<u>(3,158)</u>
					<u>(3,158)</u>
354.2	Accumulated Depreciation - Structures & Improvements	269,797	1084003	Accumulated Depreciation - 3547003	<u>(247,801)</u>
			1084011	Accumulated Depreciation - 3542011	<u>(21,997)</u>
					<u>(269,798)</u>
360.2	Accumulated Depreciation - Collection Sewers - Force	96,693	1084006	Accumulated Depreciation - 3602006	<u>(44,402)</u>
			1084007	Accumulated Depreciation - 3602007	<u>(52,090)</u>
			1085006	Accumulated Depreciation - 3662006	<u>(201)</u>
					<u>(96,693)</u>
361.2	Accumulated Depreciation - Collection Sewers - Gravity	253,870	1084008	Accumulated Depreciation - 3612008	<u>(252,417)</u>
			1084010	Accumulated Depreciation - 3612010	<u>(1,453)</u>
					<u>(253,870)</u>
362.2	Accumulated Depreciation - Special Collecting Structures	-	1084004	Accumulated Depreciation - 3804004	<u>(13)</u>
					<u>(13)</u>
380.4	Accumulated Depreciation - Treatment & Disposal Equipment	82,689	1084005	Accumulated Depreciation - 3804005	<u>(82,676)</u>
					<u>(82,676)</u>
382.4	Accumulated Depreciation - Outfall Sewer Lines	6,488	1084009	Accumulated Depreciation - 3824009	<u>(6,488)</u>
					<u>(6,488)</u>
390.7	Accumulated Depreciation - Office Furniture & Equipment	328	1084091	Accumulated Depreciation - 3907091	<u>(328)</u>
					<u>(328)</u>
393.7	Accumulated Depreciation - Tools, Shop, & Garage Equipment	203	1084094	Accumulated Depreciation - 3937094	<u>(203)</u>
					<u>(203)</u>
			1141010	Utility Plant Acquisition Adjustment - Water	<u>476,560</u>
					<u>476,560</u>
132	Special Deposits	3,350	1322000	Special Deposits	<u>3,350</u>
					<u>3,350</u>
141	Customer Accounts Receivable	50,105	1411000	A/R - Customer	<u>1,244</u>
			1411002	A/R - Customer Accrual	<u>48,861</u>
					<u>50,105</u>
186.1	Deferred Rate Case Expense		1863015	Rate Case Expense - 5	<u>150</u>
					<u>150</u>
190	Accumulated Deferred Income Taxes	42,954	1901020	DEF FED TAX - RATE CASE	<u>(48)</u>
			1901021	DEF FED TAX - DEF MAINT	<u>(9,604)</u>
			1901031	Deferred Federal Tax - Depreciation	<u>(32,460)</u>

UTILITIES, INC. OF PENNBROOKE
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Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
			1902020	DEF ST TAX - RATE CASE	(8)
			1902021	DEF ST TAX - DEF MAINT	(834)
					<u>(42,954)</u>
201	Common Stock Issued	(1,000)	2021010	Common Stock	(1,000)
					<u>(1,000)</u>
211	Other Paid-in-Capital	(2,068,493)	2111000	Paid-in-Capital	(1,799,000)
			2112000	Miscellaneous Paid-in-Capital	(269,493)
					<u>(2,068,493)</u>
215	Unappropriated Retained Earnings	(177,928)	2151000	Retained Earnings - Prior Years	(172,343)
				Add: 2005 Net Income (Loss) from TB	(5,585)
					<u>(177,928)</u>
231	Accounts Payable	(10,749)	2311050	A/P Trade - Accrual	(10,749)
					<u>(10,749)</u>
233	Accounts Payable to Associated Companies	(168,352)	2413000	Advances From UI	(113,502)
			2334002	A/P - Water Service Corporation	(103,868)
			2334003	A/P - Water Service Distribution	413,794
			2334050	A/P - Intercompany	(28,074)
					<u>168,350</u>
235	Customer Deposits	(10,706)	2351000	Customer Deposits	(10,706)
					<u>(10,706)</u>
236	Accrued Taxes	(14,354)	2361101	Accrued Gross Receipts Tax	(16,000)
			2361292	Accrued State Income Tax	1,646
					<u>(14,354)</u>
237	Accrued Customer Deposit Interest	(339)	2372030	Accrued Customer Deposit Interest	(339)
					<u>(339)</u>
271	Contributions in Aid of Construction	(2,107,121)	2711000	CIAC - Water Undistributed	(842,934)
			2711010	CIAC - Water Tax	(18,824)
			2711043	CIAC - Water Transmission & Distribution Mains	(19,353)
			2711045	CIAC - Water Service Lines	(7,260)
			2711048	CIAC - Water Hydrants	(1,875)
			2721000	CIAC - Sewer Undistributed	(1,195,631)
			2721006	CIAC - Sewage Service Lines	(2,920)
			2721008	CIAC - Sewer Mains	(13,403)
			2721010	CIAC - Sewer Tax	(116)
			2721098	CIAC - Sewer Manholes	(4,805)
					<u>(2,107,121)</u>
272	Accumulated Amortization of Contributions in Aid of Construction	638,245	2722000	Accumulated Amortization - CIAC Water Undistributed	257,280
			2722010	Accumulated Amortization - CIAC Water Tax	641
			2722043	Accumulated Amortization - CIAC Water Trans. Distr. Mains	897
			2722045	Accumulated Amortization - CIAC Service Lines	364
			2722048	Accumulated Amortization - CIAC Hydrants	84
			2723000	Accumulated Amortization - CIAC Sewer	377,867
			2723006	Accumulated Amortization - Sewage Service Lines	184
			2723008	Accumulated Amortization - Sewer Mains	595
			2723010	Accumulated Amortization - Sewer CIAC	13
			2723098	Accumulated Amortization - Manholes	320
					<u>638,246</u>
461.1	Water Revenue - Metered - Residential	338,687	4611020	Water Revenue - Metered	(342,786)
			4611099	Water Revenue Accruals	4,099
					<u>(338,687)</u>
522.1	Sewer Revenue - Measured - Residential	106,948	5221000	Sewer Revenues	(109,930)

UTILITIES, INC. OF PENNBROOKE
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Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
			5221099	Sewer Revenues - Accruals	<u>2,982</u>
					<u>(306,948)</u>
471	Misc Service Revenues	(2,239)	4711000	Miscellaneous Service Revenues	(8)
			4711025	Connection Meter Fees	(1,109)
			4741001	New Customer Charge - Water	(810)
			4741003	New Customer Charge - Water & Sewer	(2,040)
			4741008	NSF Check Charge	(165)
			4741009	Cut-Off charge	(105)
			4741013	Tampering Fee	<u>(30)</u>
					<u>(4,268)</u>
536	Other Wastewater Revenues	(2,029)			
					(4,268)
601	Salaries & Wages - Employees	65,512	6019020	Salaries Charged to Plant	(12,222)
			6019040	Salaries - Operations	103,038
			6019045	Salaries - WSC Computers	1,782
			6019050	Salaries - Office	<u>34,618</u>
					<u>127,216</u>
701	Salaries & Wages - Employees	61,703			
					127,215
604	Employee Pensions & Benefits	12,700	6049000	Employee Pension & Benefits	1,772
			6049010	Health Insurance Reimbursements	14,062
			6049011	Employee Insurance Deductions	(672)
			6049012	Health Costs & Other	69
			6049015	Dental Insurance Reimbursements	222
			6049020	Pension Contributions	3,123
			6049050	Health Insurance Premiums	416
			6049055	Dental Premiums	35
			6049060	Term Life Insurance	92
			6049065	Term Life Insurance -Optional	2
			6049067	AFLAC	2
			6049070	401K/ESOP Contributions	4,048
			6049080	Disability Insurance	50
			6049090	Other Employee Pension & Benefits	<u>987</u>
					<u>24,208</u>
704	Employee Pensions & Benefits	11,508			
					24,208
711	Sludge Removal Expense	43,199	7754008	Sewer - Sludge Hauling	<u>43,197</u>
					<u>43,197</u>
615	Purchased Power	25,515	6151010	Electric Power - Water System	<u>25,514</u>
					<u>25,514</u>
715	Purchased Power	25,367	7151020	Electric Power - Sewer System	<u>25,366</u>
					<u>25,366</u>
618	Chemicals	15,757	6181010	Chlorine	16,028
			6181050	Odor Control Chemicals	665
			6181090	Other Chemicals (Treatment)	<u>13,345</u>
					<u>30,037</u>
718	Chemicals	14,283			
					30,040
620	Materials & Supplies	21,168	6755090	Water-Other Maintenance Expense	6,074
			6759503	Water-Maintenance Supplies	2,394
			6759506	Water-Maintenance Repairs	2,800
			6759507	Water-Main Breaks	<u>630</u>

UTILITIES, INC. OF PENNBROOKE
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Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount			
			6759509	Water-Electric Equipment Repair	387			
			6355010	Water Tests	817			
					<u>13,302</u>			
720	Materials & Supplies	37,828	7754003	Sewer - Maintenance Supplies	4,196			
			7754006	Sewer - Maintenance Repairs	3,984			
			7754009	Sewer - Electric Equipment Repair	1,608			
			7755070	Sewer Permits	276			
			7758490	Sewer - Other Maintenance Expense	2,501			
			7754011	Sewer - Rodding	3,302			
			6759405	Communication Expenses	138			
			6759415	Mowing/Snowplowing	10,565			
			6759490	Garbage Removal Wht/Swr	2,807			
			6759017	Operators - Cleaning Supplies	468			
			6759018	Operators - Other Office Expense	50			
			6759410	Operator Education Expenses	700			
			6759416	Operators - Memberships	485			
			6355030	Testing Equipment & Chemicals	2,773			
			7352020	Sewer Tests	11,836			
					<u>45,689</u>			
						58,991	58,996	(5)
631	Contractual Services - Engineering		6319011	Engineering Fees	150			
					<u>150</u>			
632	Contractual Services - Accounting		6329002	Audit Fees	2,054			
			6329014	Tax Return Review	461			
					<u>2,515</u>			
633	Contractual Services - Legal		6338001	Legal Fees	2,541			
					<u>2,541</u>			
635	Contractual Services - Other	3,167	6369003	Temporary Employee - Clerical	349			
			6369005	Payroll Services	415			
			6369006	Employee Finder Fees	1			
			6369090	Other Direct Outside Services	66			
					<u>831</u>			
731	Contractual Services - Engineering							
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
735	Contractual Services - Other	2,870						
						6,037	6,037	0
650	Transportation Expense	5,672	6501020	Gasoline	8,820			
			6501030	Auto Repair & Tires	1,963			
			6501040	Auto Licenses	30			
750	Transportation Expense	5,142			<u>10,813</u>			
659	Insurance - Other	6,301	6599090	Other Insurance	12,012			
					<u>12,012</u>			
759	Insurance - Other	5,711		Other Insurance				

UTILITIES, INC. OF PENNBROOKE
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RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
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Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount			
								12,012
670	Bad Debt Expense	59	6708000	Uncollectible Accounts	16.37			
			6708001	Agency Expense	98			
					114			
770	Bad Debt Expense	55						
675	Miscellaneous Expense	15,289	6759003	Computer Supplies	237			114
			6759016	Microfilming	150			
			6759001	Publications, Subscriptions, & Tapes	83			
			6369007	Computer Maintenance	469			
			6369009	Computer Amortization and Program Cost	196			
			6369012	Internet Supplier	90			
			6759002	Answering Service	41			
			6759004	Printing & Blueprints	141			
			6759006	UPS & Air Freight	163			
			6759008	Xerox	86			
			6759009	Office Supply Stores	474			
			6759010	Reimbursement of Office Employee Expenses	33			
			6759013	Cleaning Supplies	23			
			6759014	Memberships - Office Employee	7			
			6759090	Other Office Expenses	206			
			6759005	Postage & Postage Meter - Office	6,079			
			6759007	Printing Customer Service	408			
			6759011	Envelopes	1,235			
			6759012	Bill Stock	213			
			6759051	Computer Supplies - Billing	301			
			6759110	Office Telephone	119			
			6759120	Office Electric	200			
			6759125	Office Water	45			
			6759130	Office Gas	74			
			6759135	Operations Telephones	1,500			
			6759136	Operations Telephones - Long Distance	1			
			6759140	Alarm System Phone Expense	1,523			
			6759210	Office Cleaning Services	295			
			6759220	Landscaping, Mowing, & Snowplowing	248			
			6759230	Office Garbage Removal	15			
			6759260	Repair Office Machine & Heating	48			
			6759290	Other Office Maintenance	483			
			6759330	Memberships - Company	2			
			7048050	Employee Education Expenses	1			
			7048055	Office Education/Training Expense	274			
			7758370	Meals & Related Expenses	151			
			7758380	Bank Service Charges	1,977			
			7758390	Other Miscellaneous General	385			
			6361000	Meter Reading	11,159			
					29,135			
775	Miscellaneous Expense	13,851						
		29,140						
								29,140 29,135 5
403	Depreciation Expense	43,655	4032001	Depreciation - 10101	292			
			4032014	Depreciation - 10114	2,810			
			4032021	Depreciation - 10121	3,135			
			4032025	Depreciation - 10125	5,880			
			4032031	Depreciation - 10131	8			
			4032032	Depreciation - 10132				
			4032042	Depreciation - 10142	22,033			
			4032043	Depreciation - 10143	365			
			4032045	Depreciation - 10145	14,134			
			4032046	Depreciation - 10146	4,012			
			4032047	Depreciation - 10147	4,492			
			4032048	Depreciation - 10148	162			
					1,272			

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
407.3	Amortization of Other Utility Plant	292	4071000	Amortization Expense - CLAC Water	(21,073)
			4071010	Amortization Expense - 2711010	(498)
			4071043	Amortization Expense - 2711043	(451)
			4071045	Amortization Expense - 2711045	(182)
			4071048	Amortization Expense - 2711048	(42)
					(22,146)
					43,948
403	Depreciation Expense	45,071	4033001	Depreciation - 10201	268
			4033003	Depreciation - 10203	4,694
			4033004	Depreciation - 10204	13
			4033005	Depreciation - 10205	36,548
			4033006	Depreciation - 10206	5,196
			4033007	Depreciation - 10207	6,900
			4033008	Depreciation - 10208	18,976
			4033009	Depreciation - 10209	689
			4033010	Depreciation - 10210	160
			4033011	Depreciation - 10211	2,416
			4033094	Depreciation - 10294	87
			4037006	Depreciation - 3662006	201
					75,748
407.3	Amortization of Other Utility Plant	268	4073000	Amortization Expense - CLAC Sewer	(29,841)
			4073006	Amortization Expense - 2721006	(97)
			4073008	Amortization Expense - 2721008	(296)
			4073010	Amortization Expense - 2721010	(12)
			4073098	Amortization Expense - 2721098	(160)
					(30,409)
					45,339
408.11	Taxes Other Than Income	43,472	4081121	Real Estate Tax	42,649
			4081201	FICA Expense	10,350
			4091050	Federal Unemployment Tax	232
			4091060	State Unemployment Tax	587
			4081301	Gross Receipts Tax	28,897
			4081303	Franchise Tax	151
					82,866

UTILITIES, INC. OF PENNSYLVANIA
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 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
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Account Number - MFR	Description	Amount	Account Number - TRS	Description	Amount
409 10	Federal Income Taxes	5,211	4091000	Income Taxes - Federal	(3,216)
409 11	State Income Taxes	601	4091100	Income Taxes - State	(3,216)
410 10	Deferred Federal Income Taxes	2,594	4101000	Deferred Income Taxes - Federal	2,913
410 11	Deferred State Income Taxes	444	4101100	Deferred Income Taxes - State	3,286
413	Income from Utility Plant Leased to Others		4131020	Rental Income	668
427 1	Interest on Debt to Associated Companies	79,275	4192000	Interest Expense - Intercompany	(29)
420	Allowance for Funds Used During Construction	(3,594)	4201000	Interest During Construction	(25)
426	Miscellaneous Income		4261000	Miscellaneous Income	79,275
427 5	Interest - Other		4272050	Short Term Interest Expense - Customer Deposits	(3,594)
419	Interest and Dividend Income		4191010	Interest Income - Other	(3,594)
					(599)
					503
					(386)
					117
					(1)
					(1)

UTILITIES, INC. OF PENNBROOKE
DOCKET NO. 060261-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
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Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount	
301.1	Organization	11,677	301	Organization	<u>11,677</u>	
					<u>11,677</u>	11,677
303.2	Land & Land Rights	21,115	303	Land & Land Rights	<u>21,115</u>	
					<u>21,115</u>	21,115
304.2	Structures & Improvements	151,300	304	Structures & Improvements	<u>151,300</u>	
					<u>151,300</u>	151,300
307.2	Wells & Springs	84,706	307	Wells & Springs	<u>84,706</u>	
					<u>84,706</u>	84,706
311.2	Pumping Equipment	112,436	311	Pumping Equipment	<u>112,436</u>	
					<u>112,436</u>	112,436
320.3	Water Treatment Equipment	484,298	320	Water Treatment Equipment	<u>484,298</u>	
					<u>484,298</u>	484,298
330.4	Distr. Reservoirs & Standpipes	14,653	330	Distr. Reservoirs & Standpipes	<u>14,653</u>	
					<u>14,653</u>	14,653
331.4	Transm. & Distribution Mains	617,385	331	Transm. & Distribution Mains	<u>617,385</u>	
					<u>617,385</u>	617,385
333.4	Services	169,879	333	Services	<u>169,879</u>	
					<u>169,879</u>	169,879
334.4	Meters & Meter Installations	94,897	334	Meters & Meter Installations	<u>94,897</u>	
					<u>94,897</u>	94,897
335.4	Hydrants	57,318	335	Hydrants	<u>57,318</u>	
					<u>57,318</u>	57,318
340.5	Office Furniture & Equipment	610	340	Office Furniture & Equipment	<u>610</u>	
					<u>610</u>	610
341.5	Transportation Equipment	19,024	341	Transportation Equipment	<u>19,024</u>	
					<u>19,024</u>	19,024
343.5	Tools, Shop, & Garage Equipment	22,136	343	Tools, Shop, & Garage Equipment	<u>22,136</u>	
					<u>22,136</u>	22,136
344.5	Laboratory Equipment	901	344	Laboratory Equipment	<u>901</u>	
					<u>901</u>	901
348.5	Other Tangible Plant	45,055	348	Other Tangible Plant	<u>45,055</u>	
					<u>45,055</u>	45,055
351.1	Organization	10,738	351	Organization	<u>10,738</u>	
					<u>10,738</u>	10,738

UTILITIES, INC. OF PENNBROOKE
DOCKET NO. 060261-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
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Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount	
353.2	Land & Land Rights	57,035	353	Land & Land Rights	57,035	
					<u>57,035</u>	57,035
354.2	Structures & Improvements	873,431	354	Structures & Improvements	873,431	
					<u>873,431</u>	873,431
360.2	Collection Sewers - Force	368,678	360	Collection Sewers - Force	368,678	
					<u>368,678</u>	368,678
361.2	Collection Sewers - Gravity	910,817	361	Collection Sewers - Gravity	910,817	
					<u>910,817</u>	910,817
362.2	Special Collecting Structures	903	362	Special Collecting Structures	903	
					<u>903</u>	903
380.4	Treatment & Disposal Equipment	373,526	380	Treatment & Disposal Equipment	373,526	
					<u>373,526</u>	373,526
382.4	Outfall Sewer Lines	20,693	382	Outfall Sewer Lines	20,693	
					<u>20,693</u>	20,693
390.5	Office Furniture & Equipment	1,391	390	Office Furniture & Equipment	1,391	
					<u>1,391</u>	1,391
MFR A-10 account numbers presented as:			AR S-6(b) account numbers presented as:			
301.1	Accumulated Depreciation - Organization	-	301	Accumulated Depreciation - Organization	-	
					<u>-</u>	-
304.2	Accumulated Depreciation - Structures & Improvements	47,410	303	Accumulated Depreciation - Structures & Improvements	(47,410)	
					<u>(47,410)</u>	(47,410)
307.2	Accumulated Depreciation - Wells & Springs	35,739	304	Accumulated Depreciation - Wells & Springs	(35,739)	
					<u>(35,739)</u>	(35,739)
311.2	Accumulated Depreciation - Pumping Equipment	20,161	307	Accumulated Depreciation - Pumping Equipment	(20,161)	
					<u>(20,161)</u>	(20,161)
320.3	Accumulated Depreciation - Water Treatment Equipment	213,782	311	Accumulated Depreciation - Water Treatment Equipment	(213,782)	
					<u>(213,782)</u>	(213,782)
330.4	Accumulated Depreciation - Distr. Reservoirs & Standpipes	4,098	320	Accumulated Depreciation - Distr. Reservoirs & Standpipes	(4,098)	
					<u>(4,098)</u>	(4,098)
331.4	Accumulated Depreciation - Transm. & Distribution Mains	245,608	330	Accumulated Depreciation - Transm. & Distribution Mains	(245,608)	
					<u>(245,608)</u>	(245,608)
333.4	Accumulated Depreciation - Services	60,420	331	Accumulated Depreciation - Services	(60,420)	
					<u>(60,420)</u>	(60,420)
334.4	Accumulated Depreciation - Meters & Meter Installations	39,451	333	Accumulated Depreciation - Meters & Meter Installations	(39,451)	
					<u>(39,451)</u>	(39,451)

UTILITIES, INC. OF PENNBROOKE
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Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
335.4	Accumulated Depreciation - Hydrants	22,821	334	Accumulated Depreciation - Hydrants	(22,821)
340.5	Accumulated Depreciation - Office Furniture & Equipment	169	335	Accumulated Depreciation - Office Furniture & Equipment	(169)
341.5	Accumulated Depreciation - Transportation Equipment	3,805	340	Accumulated Depreciation - Transportation Equipment	(3,805)
343.5	Accumulated Depreciation - Tools, Shop, & Garage Equipment	1,165	341	Accumulated Depreciation - Tools, Shop, & Garage Equipment	(1,165)
344.5	Accumulated Depreciation - Laboratory Equipment	27	343	Accumulated Depreciation - Laboratory Equipment	(27)
346.5	Accumulated Depreciation - Communication Equipment	637	344	Accumulated Depreciation - Communication Equipment	(637)
348.5	Accumulated Depreciation - Other Tangible Plant	12,941	348	Accumulated Depreciation - Other Tangible Plant	(12,941)
351.1	Accumulated Depreciation - Organization		N/A for annual report	Accumulated Depreciation - Organization	
354.2	Accumulated Depreciation - Structures & Improvements	269,797	354	Accumulated Depreciation - Structures & Improvements	(269,797)
360.2	Accumulated Depreciation - Collection Sewers - Force	96,693	360	Accumulated Depreciation - Collection Sewers - Force	(96,693)
361.2	Accumulated Depreciation - Collection Sewers - Gravity	253,870	361	Accumulated Depreciation - Collection Sewers - Gravity	(253,870)
362.2	Accumulated Depreciation - Special Collecting Structures		362	Accumulated Depreciation - Special Collecting Structures	
380.4	Accumulated Depreciation - Treatment & Disposal Equipment	82,689	380	Accumulated Depreciation - Treatment & Disposal Equipment	(82,689)
382.4	Accumulated Depreciation - Outfall Sewer Lines	6,488	382	Accumulated Depreciation - Outfall Sewer Lines	(6,488)
390.7	Accumulated Depreciation - Office Furniture & Equipment	328	390	Accumulated Depreciation - Office Furniture & Equipment	(328)
393.7	Accumulated Depreciation - Tools, Shop, & Garage Equipment	203	393	Accumulated Depreciation - Tools, Shop, & Garage Equipment	(203)
132	Special Deposits	3,350	132	Special Deposits	(3,350)

UTILITIES, INC. OF PENNBROOKE
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Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
141	Customer Accounts Receivable	50,105	141	Customer Accounts Receivable	<u>50,105</u>
					<u>50,105</u>
186.1	Deferred Rate Case Expense		186.1	Deferred Rate Case Expense	<u>150</u>
					<u>150</u>
190	Accumulated Deferred Income Taxes	42,954	190	Accumulated Deferred Income Taxes	<u>42,954</u>
					<u>42,954</u>
201	Common Stock Issued	(1,000)	201	Common Stock	<u>1,000</u>
					<u>1,000</u>
211	Other Paid-in-Capital	(2,068,493)	211	Other Paid-in-Capital	<u>(2,068,493)</u>
					<u>(2,068,493)</u>
215	Unappropriated Retained Earnings	177,928	215	Unappropriated Retained Earnings	177,928
				Add: 2005 Net Income (Loss) from TB	
				\$3 Rounding Difference	
					<u>177,928</u>
233	Accounts Payable to Associated Companies	(168,352)	233	Accounts Payable to Associated Companies	<u>(168,352)</u>
					<u>(168,352)</u>
231	Accounts Payable	10,749	231	Accounts Payable	<u>10,749</u>
					<u>10,749</u>
235	Customer Deposits	10,706	235	Customer Deposits	<u>10,706</u>
					<u>10,706</u>
236	Accrued Taxes	14,354	236	Accrued Taxes	<u>14,354</u>
					<u>14,354</u>
237	Accrued Interest	339	237	Accrued Interest	<u>339</u>
					<u>339</u>
271	Contributions in Aid of Construction	(2,107,121)	271	CIAC	(2,107,121)
				Less: \$1 rounding difference	
					<u>(2,107,121)</u>
272	Accumulated Amortization of Contributions in Aid of Construction	638,245	272	Accumulated Amortization - CIAC	<u>638,245</u>
				Add: \$1 rounding difference	
					<u>638,245</u>
461.1	Metered-Residential	338,687	461.1	Metered-Residential	<u>338,687</u>
					<u>338,687</u>
471	Misc. Service Revenues	2,239	471	Misc. Service Revenues	<u>2,239</u>
					<u>2,239</u>

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Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
521.1	Flat Rate-Residential	306,948	521.1	Sewer Revenues	<u>306,948</u>
536	Other Wastewater Revenues	2,029	536	Other Wastewater Revenues	<u>2,029</u>
601	Salaries & Wages - Employees	65,512	601	Salaries & Wages - Employees	<u>65,512</u> <u>65,512</u>
604	Employee Pensions & Benefits	12,700	604	Employee Pension & Benefits	<u>12,700</u> <u>12,700</u>
615	Purchased Power	25,515	615	Purchased Power	<u>25,514</u> <u>25,514</u>
618	Chemicals	15,757	618	Chemicals	<u>15,758</u> <u>15,758</u>
620	Materials & Supplies	21,168	620	Materials & Supplies Less: \$1 Rounding Difference	<u>21,170</u> <u>21,170</u>
635	Contractual Services - Other	3,167	636	Contractual Services - Other	<u>3,563</u> <u>3,563</u> 396
650	Transportation Expense	5,672	650	Transportation Expenses	<u>5,672</u> <u>5,672</u>
659	Insurance - Other	6,301	659	Insurance - Other	<u>6,301</u> <u>6,301</u>
670	Bad Debt Expense	59	670	Bad Debt Expense	<u>60</u> <u>60</u>
675	Miscellaneous Expense	15,289	675	Miscellaneous Expenses Add: \$2 Rounding Difference	<u>14,889</u> <u>14,889</u> (400)
701	Salaries & Wages - Employees	61,703	701	Salaries & Wages - Employees	<u>61,704</u> <u>61,704</u>
704	Employee Pensions & Benefits	11,508	704	Employee Pension & Benefits	<u>11,508</u> <u>11,508</u>
711	Sludge Removal Expense	43,199	711	Sludge Removal Expense	<u>43,197</u>

UTILITIES, INC. OF PENNBROOKE
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Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
					<u>43,197</u>
715	Purchased Power	25,367	715	Purchased Power	25,366
					<u>25,366</u>
718	Chemicals	14,283	718	Chemicals	14,280
					<u>14,280</u>
720	Materials & Supplies	37,828	720	Materials & Supplies	37,820
				Less: \$1 Rounding Difference	
					<u>37,820</u>
735	Contractual Services - Other	2,870	736	Contractual Services - Other	3,229
					<u>3,229</u>
					359
750	Transportation Expense	5,142	750	Transportation Expenses	5,141
					<u>5,141</u>
759	Insurance - Other	5,711	759	Insurance - Other	5,711
					<u>5,711</u>
770	Bad Debt Expense	55	770	Bad Debt Expense	54
					<u>54</u>
775	Miscellaneous Expense	13,851	775	Miscellaneous Expenses	13,493
				Add: \$2 Rounding Difference	
					<u>13,493</u>
					(358)
403	Depreciation Expense - Water	65,801	403	Depreciation Expense	65,801
			407	Amortization Other Than CIAC	
					<u>65,801</u>
407.3	Amortization of CIAC - Water	(22,146)	407.3	Amortization Expense - CIAC	(22,146)
					<u>(22,146)</u>
403	Depreciation Expense - Sewer	75,480	403	Depreciation Expense	75,480
			407	Amortization Other Than CIAC	
					<u>75,480</u>
407.3	Amortization of CIAC - Sewer	(30,409)	407.3	Amortization Expense - CIAC	(30,409)
					<u>(30,409)</u>
408.11	Taxes Other than Income	43,742	408	Taxes Other Than Income	43,742
					<u>43,742</u>
408.12	Taxes Other than Income	39,394	408	Taxes Other Than Income	39,394
					<u>39,394</u>

UTILITIES, INC. OF PENNBROOKE
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 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
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Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
409.10	Federal Income Taxes	5,211	409.1	Income Taxes-Water	(1,742)
					(1,742)
409.11	State Income Taxes	601	409.1	Income Taxes-Sewer	1,439
					1,439
410.10	Deferred Federal Income Taxes	2,594	410.10	Deferred Federal Income Taxes	22,920
					22,920
410.11	Deferred State Income Taxes	444	410.11	Deferred State Income Taxes	3,841
					3,841
426	Miscellaneous Income		426	Miscellaneous Income	(599)
					(599)
427.1	Interest on Debt to Associated Companies	79,275	427	Interest Expense - Intercompany	79,275
					79,275
420	Allowance for Funds Used During Construction	(3,594)	420	Allowance for Funds Used During Construction	(3,594)
					(3,594)