

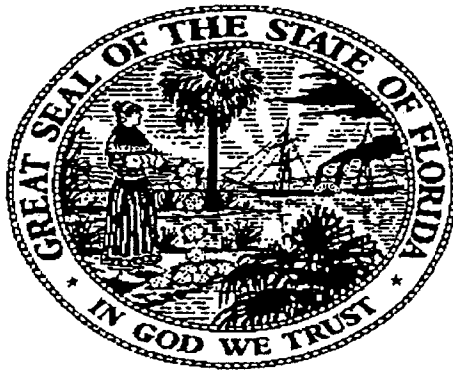
CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

COMPANY: UTILITIES, INC. OF PENNBROOKE
Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended: December 31, 2005

EXHIBIT 1

CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIUM FILING REQUIREMENTS

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CLASS A AND B WATER AND/OR SEWER UTILITIES
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Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.

| Line No. | (1) Description | (2) Average Balance Per Books | (3) Utility Adjustments | | (4) Adjusted Utility Balance | (5) Supporting Schedule(s) |
|----------|-----------------------------------|--|-------------------------------|---------|---------------------------------------|----------------------------------|
| 1 | Utility Plant in Service | \$1,829,054 | \$31,125 | A,B,C,D | \$1,860,179 | A-5 |
| 2 | Utility Land & Land Rights | 21,115 | 0 | | 21,115 | A-5 |
| 3 | Less: Non-Used & Useful Plant | 0 | 0 | | 0 | A-7 |
| 4 | Construction Work in Progress | 12,253 | 0 | | 12,253 | A-18 |
| 5 | Less: Accumulated Depreciation | (695,593) | 75,060 | E,F | (620,533) | A-9 |
| 6 | Less: CIAC | (888,448) | 0 | | (888,448) | A-12 |
| 7 | Accumulated Amortization of CIAC | 248,194 | 0 | | 248,194 | A-14 |
| 8 | Acquisition Adjustments | 476,560 | (476,560) | G | 0 | - |
| 9 | Accum. Amort. of Acq. Adjustments | 0 | 0 | | 0 | - |
| 10 | Advances For Construction | 0 | 0 | | 0 | A-16 |
| 11 | Working Capital Allowance | 21,393 | 3,837 | H | 25,230 | A-17 |
| 12 | Total Rate Base | \$1,024,528 ===== | (\$366,538) ===== | | \$657,990 ===== | |

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.

| Line No. | (1) Description | (2) Average Balance Per Books | (3) Utility Adjustments | | (4) Adjusted Utility Balance | (5) Supporting Schedule(s) |
|----------|-----------------------------------|--|-------------------------------|-------|---------------------------------------|----------------------------------|
| 1 | Utility Plant in Service | \$2,464,671 | \$72,117 | A,B,C | \$2,536,788 | A-6 |
| 2 | Utility Land & Land Rights | 57,035 | 0 | | 57,035 | A-6 |
| 3 | Less: Non-Used & Useful Plant | 0 | 0 | | 0 | A-7 |
| 4 | Construction Work in Progress | 2,235 | 0 | | 2,235 | A-19 |
| 5 | Less: Accumulated Depreciation | (673,618) | (11,216) | E,F | (684,834) | A-10 |
| 6 | Less: CIAC | (1,216,875) | 0 | | (1,216,875) | A-12 |
| 7 | Accumulated Amortization of CIAC | 363,776 | 0 | | 363,776 | A-14 |
| 8 | Acquisition Adjustments | 0 | 0 | | 0 | - |
| 9 | Accum. Amort. of Acq. Adjustments | 0 | 0 | | 0 | - |
| 10 | Advances For Construction | 0 | 0 | | 0 | A-16 |
| 11 | Working Capital Allowance | 27,690 | 3,417 | H | 31,107 | A-17 |
| 12 | Total Rate Base | <u>\$1,024,914</u> ===== | <u>\$64,318</u> ===== | | <u>\$1,089,232</u> ===== | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: A-3
 Page 1 of 2
 Preparer: Scott D. Fogelsanger

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base item.

| Line No. | (1) Description | (2) Water | (3) Wastewater |
|----------|--|--------------|-------------------|
| 1 | Utility Plant in Service: | | |
| 2 | <u>[A] Allocation of Common Plant [Based on No. of ERCs]:</u> | | |
| 3 | Acct. 341.5 - Transportation Equipment | (\$13,105) | |
| 4 | Acct. 348.5 - Computers Allocated & Water Plant Allocated | (16,463) | |
| 5 | Acct. 391.5 - Transportation Equipment | | \$13,105 |
| 6 | Acct. 398.5 - Computers Allocated & Water Plant Allocated | | 16,463 |
| 7 | Total Adjustment A | (\$29,568) | \$29,568 |
| 8 | <u>[B] Addition and Allocation of Net WSC Plant [Based on No. of ERCs]:</u> | | |
| 9 | Net WSC Plant | \$7,569 | \$6,516 |
| 10 | Total Adjustment B | \$7,569 | \$6,516 |
| 11 | <u>[C] Pro Forma Plant Additions through July 15, 2006:</u> | | |
| 12 | Acct. 304.3 - WTP System Improvements | \$1,415 | |
| 13 | Acct. 311.2 - Pumps | 894 | |
| 14 | Acct. 320.3 - WTP System Improvements | 121,780 | |
| 15 | Acct. 354.4 - Office Trailer at WWTP | | \$20,000 |
| 16 | Acct. 360.2 - Reuse Services | | 1,148 |
| 17 | Acct. 380.4 - WWTP System Improvements | | 14,885 |
| 18 | Total Adjustment C | \$124,089 | \$36,033 |
| 19 | <u>[D] Pro Forma Plant Retirements through July 15, 2006:</u> | | |
| 20 | Acct. 320.3 - WTP System Retirements | (\$70,965) | |
| 21 | Total Adjustment D | (\$70,965) | \$0 |
| 22 | Total Utility Plant in Service | \$31,125 | \$72,117 |
| 23 | Accumulated Depreciation: | | |
| 24 | <u>[E] Allocation of Accumulated Depreciation of Common Plant [Based on No. of ERCs]:</u> | | |
| 25 | Acct. 341.5 - Transportation Equipment | \$6,353 | |
| 26 | Acct. 348.5 - Computers Allocated & Water Plant Allocated | 3,371 | |
| 27 | Acct. 391.5 - Transportation Equipment | | (\$6,353) |
| 28 | Acct. 398.5 - Computers Allocated & Water Plant Allocated | | (3,371) |
| 29 | Total Adjustment E | \$9,724 | (\$9,724) |
| 30 | <u>[F] Accumulated Depreciation on the Pro Forma Plant Activity through July 15, 2006:</u> | | |
| 31 | Acct. 304.3 - WTP System Improvements | (\$43) | |
| 32 | Acct. 311.2 - Pumps | (45) | |
| 33 | Acct. 320.3 - WTP System Improvements | (5,541) | |
| 34 | Acct. 320.3 - WTP System Retirements | 70,965 | |
| 35 | Acct. 354.4 - Office Trailer at WWTP | | (\$626) |
| 36 | Acct. 360.2 - Reuse Services | | (38) |
| 37 | Acct. 380.4 - WWTP System Improvements | | (828) |
| 38 | Total Adjustment F | \$65,336 | (\$1,492) |
| 39 | Total Accumulated Depreciation | \$75,060 | (\$11,216) |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historic or Projected

Schedule: A-3
 Page 2 of 2
 Preparer: Scott D. Fogelsanger

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base item.

| Line No. | (1) Description | (2) Water | (3) Wastewater |
|----------|--|-----------------------------|--------------------------|
| 1 | <u>Acquisition Adjustments</u> | | |
| 2 | <u>[G] Adjustment to Remove Acquisition Adjustments:</u> | | |
| 3 | Acquisition Adjustments | (\$476,560) | \$0 |
| 4 | Total Adjustment G | (\$476,560) ===== | \$0 ===== |
| 5 | <u>Working Capital Allowance:</u> | | |
| 7 | <u>[H] Adjustment based on Pro Forma expenses</u> | | |
| 8 | Adjustment due to Total Pro Forma Expense Adjustments | \$3,837 | \$3,417 |
| 9 | Total Adjustment H | \$3,837 ===== | \$3,417 ===== |
| 10 | Total Rate Base Adjustments | (\$366,538) ===== | \$64,318 ===== |

Schedule of Water and Wastewater Plant in Service
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-4
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

| Line No. | (1) Description | (2) Water | (3) Wastewater |
|----------|--------------------|--------------|-------------------|
| 1 | 12/31/02 Balance | \$0 | \$0 |
| 2 | 2003 Additions | 1,731,627 | 2,380,059 |
| 3 | 2003 Retirements | 0 | 0 |
| 4 | 2003 Adjustments | 0 | 0 |
| 5 | 12/31/03 Balance | \$1,731,627 | \$2,380,059 |
| 6 | 2004 Additions | 77,146 | 50,753 |
| 7 | 2004 Retirements | 10,029 | (4,615) |
| 8 | 2004 Adjustments | (25,859) | 0 |
| 9 | 12/31/04 Balance | \$1,792,943 | \$2,426,197 |
| 10 | 2005 Additions | 155,102 | 193,590 |
| 11 | 2005 Retirements | (40,655) | (2,575) |
| 12 | 2005 Adjustments | 0 | 0 |
| 13 | 12/31/05 Balance | \$1,907,390 | \$2,617,212 |

Supporting Schedules: A-5,A-6
 Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-5
Page 1 of 2
Preparer: Scott D. Fogelsanger

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also, show non-used and useful amounts by account.

| Line No. | (1) Account No. and Name | (2) Prior Year 12/31/04 | (3) Test Year 12/31/05 | (4) Average Balance | (5) Non-Used Useful % | (6) Non-Used Amount |
|----------|--|-------------------------------|------------------------------|---------------------------|-----------------------------|---------------------------|
| 1 | <u>INTANGIBLE PLANT</u> | | | | | |
| 2 | 301.1 Organization | \$11,677 | \$11,677 | \$11,677 | 0.00% | \$0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 5 | <u>SOURCE OF SUPPLY AND PUMPING PLANT</u> | | | | | |
| 6 | 303.2 Land & Land Rights | 21,115 | 21,115 | 21,115 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 99,997 | 151,300 | 125,649 | 0.00% | 0 |
| 8 | 305.2 Collect. & Impound. Reservoirs | 0 | 0 | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 84,392 | 84,706 | 84,549 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 102,125 | 112,436 | 107,281 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 16 | <u>WATER TREATMENT PLANT</u> | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 483,976 | 484,298 | 484,137 | 0.00% | 0 |
| 20 | 339.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 21 | <u>TRANSMISSION & DISTRIBUTION PLANT</u> | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservoirs & Standpipes | 13,509 | 14,653 | 14,081 | 0.00% | 0 |
| 25 | 331.4 Transm. & Distribution Mains | 606,509 | 617,385 | 611,947 | 0.00% | 0 |
| 26 | 333.4 Services | 158,750 | 169,879 | 164,315 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Installations | 93,076 | 94,897 | 93,987 | 0.00% | 0 |
| 28 | 335.4 Hydrants | 57,318 | 57,318 | 57,318 | 0.00% | 0 |
| 29 | 339.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 30 | <u>GENERAL PLANT</u> | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 32 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 610 | 610 | 610 | 0.00% | 0 |
| 34 | 341.5 Transportation Equipment | 15,998 | 19,024 | 17,511 | 0.00% | 0 |
| 35 | 342.5 Stores Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 36 | 343.5 Tools, Shop & Garage Equipment | 3,816 | 22,136 | 12,976 | 0.00% | 0 |
| 37 | 344.5 Laboratory Equipment | 901 | 901 | 901 | 0.00% | 0 |
| 38 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 39 | 346.5 Communication Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 40 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 41 | 348.5 Other Tangible Plant | 39,174 | 45,055 | 42,115 | 0.00% | 0 |
| 42 | TOTAL | \$1,792,943 | \$1,907,390 | \$1,850,169 | | \$0 |

Schedule of Water Plant in Service By Primary Account
 Test Year Monthly Balances

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: A-5
 Page 2 of 2
 Preparer: Scott D. Fogelsanger
 Recap Schedules: A-1, A-4

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

| Line No. | Account No. and Name | (2) | (3) | (4) | (5) | (6) | (7) - (11) Month Ended | | | | | (12) | (13) | (14) |
|----------|--|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | Prior Year | Jan | Feb | Mar | Apr | May | June | July | Aug | Sep | Oct | Nov | End of Test Year |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | |
| 2 | 301.1 Organization | \$11,677 | \$11,677 | \$11,677 | \$11,677 | \$11,677 | \$11,677 | \$11,677 | \$11,677 | \$11,677 | \$11,677 | \$11,677 | \$11,677 | \$11,677 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 21,115 | 21,115 | 21,115 | 21,115 | 21,115 | 21,115 | 21,115 | 21,115 | 21,115 | 21,115 | 21,115 | 21,115 | 21,115 |
| 7 | 304.2 Structures & Improvements | 99,997 | 101,427 | 101,427 | 101,427 | 101,427 | 101,427 | 101,427 | 101,427 | 101,427 | 101,427 | 101,427 | 101,427 | 151,300 |
| 8 | 305.2 Collect. & Impound. Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 84,392 | 84,392 | 84,392 | 84,392 | 84,392 | 84,392 | 84,706 | 84,706 | 84,706 | 84,706 | 84,706 | 84,706 | 84,706 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 102,125 | 102,125 | 102,125 | 102,125 | 102,125 | 102,125 | 102,211 | 102,211 | 102,211 | 102,211 | 102,804 | 104,637 | 112,436 |
| 15 | 339.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 483,976 | 483,976 | 483,976 | 483,976 | 483,976 | 483,976 | 484,298 | 484,298 | 484,298 | 484,298 | 484,298 | 484,298 | 484,298 |
| 20 | 339.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330.4 Distr. Reservoirs & Standpipes | 13,509 | 13,509 | 13,509 | 13,509 | 13,509 | 13,532 | 13,532 | 13,532 | 13,532 | 13,532 | 13,532 | 14,653 | 14,653 |
| 25 | 331.4 Transm. & Distribution Mains | 606,509 | 606,509 | 606,509 | 606,509 | 606,509 | 606,509 | 606,734 | 607,155 | 607,155 | 607,155 | 607,155 | 607,155 | 617,385 |
| 26 | 333.4 Services | 158,750 | 158,750 | 159,888 | 161,174 | 162,189 | 162,189 | 164,241 | 164,241 | 164,353 | 165,642 | 168,227 | 168,227 | 169,879 |
| 27 | 334.4 Meters & Meter Installations | 93,076 | 93,076 | 93,076 | 93,076 | 93,076 | 93,076 | 93,504 | 93,504 | 93,504 | 93,504 | 93,504 | 93,504 | 94,897 |
| 28 | 335.4 Hydrants | 57,318 | 57,318 | 57,318 | 57,318 | 57,318 | 57,318 | 57,318 | 57,318 | 57,318 | 57,318 | 57,318 | 57,318 | 57,318 |
| 29 | 339.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | GENERAL PLANT | | | | | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 340.5 Office Furniture & Equipment | 610 | 610 | 610 | 610 | 610 | 610 | 610 | 610 | 610 | 610 | 610 | 610 | 810 |
| 34 | 341.5 Transportation Equipment | 15,998 | 15,998 | 34,063 | 35,023 | 35,023 | 35,023 | 35,023 | 35,023 | 35,023 | 35,023 | 19,024 | 19,024 | 19,024 |
| 35 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 343.5 Tools, Shop & Garage Equipment | 3,816 | 3,816 | 3,816 | 3,816 | 3,816 | 3,816 | 4,350 | 4,350 | 4,350 | 4,350 | 4,350 | 4,350 | 22,136 |
| 37 | 344.5 Laboratory Equipment | 901 | 901 | 901 | 901 | 901 | 901 | 901 | 901 | 901 | 901 | 901 | 901 | 901 |
| 38 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 348.5 Other Tangible Plant | 39,174 | 39,174 | 39,174 | 39,174 | 39,174 | 39,174 | 39,174 | 39,174 | 39,174 | 39,174 | 39,174 | 39,174 | 45,055 |
| 42 | TOTAL | \$1,792,943 | \$1,794,373 | \$1,813,576 | \$1,815,822 | \$1,816,837 | \$1,817,085 | \$1,821,242 | \$1,821,242 | \$1,821,354 | \$1,822,643 | \$1,809,822 | \$1,812,776 | \$1,907,390 |

7

Schedule of Wastewater Plant in Service By Primary Account
Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []

Schedule: A-6
Page 1 of 2
Preparer: Scott D. Fogelsanger

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also, show non-used and useful amounts by account.

| Line No. | (1) Account No. and Name | (2) Prior Year 12/31/04 | (3) Test Year 12/31/05 | (4) Average Balance | (5) Non-Used Useful % | (6) Non-Used Amount |
|----------|--------------------------------------|-------------------------------|------------------------------|---------------------------|-----------------------------|---------------------------|
| 1 | <u>INTANGIBLE PLANT</u> | | | | | |
| 2 | 351.1 Organization | \$10,738 | \$10,738 | \$10,738 | 0.00% | \$0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 5 | <u>COLLECTION PLANT</u> | | | | | |
| 6 | 353.2 Land & Land Rights | 57,035 | 57,035 | 57,035 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 222,439 | 873,431 | 547,935 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 350,428 | 368,678 | 359,553 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 859,568 | 910,817 | 885,193 | 0.00% | 0 |
| 10 | 362.2 Special Collecting Structures | 0 | 903 | 452 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installations | 0 | 0 | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 15 | <u>SYSTEM PUMPING PLANT</u> | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 21 | <u>TREATMENT AND DISPOSAL PLANT</u> | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | 903,905 | 373,526 | 638,716 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 20,693 | 20,693 | 20,693 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 28 | <u>GENERAL PLANT</u> | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 1,391 | 1,391 | 1,391 | 0.00% | 0 |
| 32 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 33 | 392.5 Stores Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 34 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 35 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 36 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 37 | 396.5 Communication Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 38 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 39 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0.00% | 0 |
| 40 | | <u>\$2,426,197</u> | <u>\$2,617,212</u> | <u>\$2,521,706</u> | | <u>\$0</u> |

Schedule of Wastewater Plant in Service By Primary Account
Test Year Monthly Balances

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-6
Page 2 of 2
Preparer: Scott D. Fogelsanger
Recap Schedules: A-2, A-4

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

| Line No. | (1) Account No. and Name | (2) Prior Year | (7) Month Ended | | | | | | | | | | | | (14) End of Test Year | |
|----------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|----------|
| | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) June | (9) July | (10) Aug | (11) Sep | (12) Oct | (13) Nov | | | |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | \$10,738 | \$10,738 | \$10,738 | \$10,738 | \$10,738 | \$10,738 | \$10,738 | \$12,323 | \$10,738 | \$10,738 | \$10,738 | \$10,738 | \$10,738 | \$10,738 | \$10,738 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | COLLECTION PLANT | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 | 57,035 |
| 7 | 354.2 Structures & Improvements | 222,439 | 222,439 | 222,439 | 222,439 | 222,439 | 222,439 | 222,439 | 222,581 | 222,581 | 224,265 | 224,265 | 224,265 | 224,265 | 224,265 | 873,431 |
| 8 | 360.2 Collection Sewers - Force | 350,428 | 350,428 | 350,428 | 350,428 | 364,828 | 366,528 | 368,128 | 368,128 | 368,128 | 368,678 | 368,678 | 368,678 | 368,678 | 368,678 | 368,678 |
| 9 | 361.2 Collection Sewers - Gravity | 859,568 | 859,568 | 859,568 | 859,568 | 859,568 | 859,568 | 859,568 | 859,568 | 859,568 | 861,868 | 861,868 | 861,868 | 861,868 | 861,868 | 910,817 |
| 10 | 362.2 Special Collecting Structures | 0 | 0 | 0 | 0 | 681 | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 903 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | 903,905 | 904,209 | 904,209 | 904,541 | 906,517 | 915,515 | 917,453 | 917,453 | 917,453 | 917,453 | 917,453 | 917,831 | 918,194 | 918,194 | 373,526 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 | 20,693 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | GENERAL PLANT | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 |
| 32 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL | \$2,426,197 | \$2,426,501 | \$2,426,501 | \$2,426,833 | \$2,443,890 | \$2,454,810 | \$2,460,075 | \$2,458,480 | \$2,463,024 | \$2,463,024 | \$2,463,402 | \$2,463,765 | \$2,463,765 | \$2,617,212 | |

Non-Used & Useful Plant - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-7
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a summary of the items included in non-used & useful plant for the test year.
 Provide additional support schedules if necessary.

| Line No. | (1) Description | (2) Average Balance TYE 12/31/05 | (3) Utility Adjustments | (4) Adjusted TYE 12/31/05 |
|------------|----------------------------------|---|-------------------------------|---------------------------------|
| WATER | | | | |
| 1 | Utility Plant in Service | \$0 | \$0 | \$0 |
| 2 | Utility Land & Land Rights | 0 | 0 | 0 |
| 3 | Accumulated Depreciation | 0 | 0 | 0 |
| 4 | CIAC | 0 | 0 | 0 |
| 5 | Accumulated Amortization of CIAC | 0 | 0 | 0 |
| 6 | Total | ----- \$0 ===== | ----- \$0 ===== | ----- \$0 ===== |
| WASTEWATER | | | | |
| 7 | Utility Plant in Service | \$0 | \$0 | \$0 |
| 8 | Utility Land & Land Rights | 0 | 0 | 0 |
| 9 | Accumulated Depreciation | 0 | 0 | 0 |
| 10 | CIAC | 0 | 0 | 0 |
| 11 | Accumulated Amortization of CIAC | 0 | 0 | 0 |
| 12 | Total | ----- \$0 ===== | ----- \$0 ===== | ----- \$0 ===== |

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule: A-8
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

| Line No. | (1) Description | (2) Water | (3) Wastewater |
|----------|--------------------|-------------------------|-------------------------|
| 1 | 12/31/02 Balance | \$0 | \$0 |
| 2 | 2003 Additions | 18,229 | 20,049 |
| 3 | 2003 Retirements | 0 | 0 |
| 4 | 2003 Adjustments | 589,612 | 558,736 |
| 5 | 12/31/03 Balance | <u>\$607,841</u> | <u>\$578,785</u> |
| 6 | 2004 Additions | 60,208 | 62,993 |
| 7 | 2004 Retirements | 10,029 | (4,615) |
| 8 | 2004 Adjustments | 4,866 | 0 |
| 9 | 12/31/04 Balance | <u>\$682,944</u> | <u>\$637,163</u> |
| 10 | 2005 Additions | 65,801 | 75,480 |
| 11 | 2005 Retirements | (40,655) | (2,575) |
| 12 | 2005 Adjustments | 144 | 0 |
| 13 | 12/31/05 Balance | <u><u>\$708,234</u></u> | <u><u>\$710,068</u></u> |

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []

Schedule: A-9
Page 1 of 2
Preparer: Scott D. Fogelsanger

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also, show non-used and useful amounts by account.

| Line No. | (1) Account No. and Name | (2) Prior Year 12/31/04 | (3) Test Year 12/31/05 | (4) Average Balance | (5) Non-Used Useful % | (6) Non-Used Amount |
|----------|--|-------------------------------|------------------------------|---------------------------|-----------------------------|---------------------------|
| 1 | <u>INTANGIBLE PLANT</u> | | | | | |
| 2 | 301.1 Organization | \$0 | \$0 | \$0 | 0.00% | \$0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 5 | <u>SOURCE OF SUPPLY AND PUMPING PLANT</u> | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 44,267 | 47,410 | 45,839 | 0.00% | 0 |
| 8 | 305.2 Collect. & Impound. Reservoirs | 0 | 0 | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 32,928 | 35,739 | 34,334 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 39,452 | 20,161 | 29,807 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 16 | <u>WATER TREATMENT PLANT</u> | | | | 0.00% | 0 |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 191,749 | 213,782 | 202,766 | 0.00% | 0 |
| 20 | 339.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 21 | <u>TRANSMISSION & DISTRIBUTION PLANT</u> | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservoirs & Standpipes | 3,733 | 4,098 | 3,916 | 0.00% | 0 |
| 25 | 331.4 Transm. & Distribution Mains | 231,474 | 245,608 | 238,541 | 0.00% | 0 |
| 26 | 333.4 Services | 56,746 | 60,420 | 58,583 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Installations | 34,879 | 39,451 | 37,165 | 0.00% | 0 |
| 28 | 335.4 Hydrants | 21,549 | 22,821 | 22,185 | 0.00% | 0 |
| 29 | 339.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 30 | <u>GENERAL PLANT</u> | | | | 0.00% | 0 |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 32 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 144 | 169 | 157 | 0.00% | 0 |
| 34 | 341.5 Transportation Equipment | 15,064 | 3,805 | 9,435 | 0.00% | 0 |
| 35 | 342.5 Stores Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 36 | 343.5 Tools, Shop & Garage Equipment | 298 | 1,165 | 732 | 0.00% | 0 |
| 37 | 344.5 Laboratory Equipment | 27 | 27 | 27 | 0.00% | 0 |
| 38 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 39 | 346.5 Communication Equipment | 637 | 637 | 637 | 0.00% | 0 |
| 40 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 41 | 348.5 Other Tangible Plant | 9,997 | 12,941 | 11,469 | 0.00% | 0 |
| 42 | TOTAL | \$682,944 | \$708,234 | \$695,593 | | \$0 |

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Monthly Balances

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-9
Page 2 of 2
Preparer: Scott D. Fogelsanger
Recap Schedules: A-1, A-8

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

| Line No. | (1) Account No. and Name | (2) Prior Year | (8) Month Ended | | | | | | | | | | | | (14) End of Test Year |
|----------|--|-------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|
| | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) June | (9) July | (10) Aug | (11) Sep | (12) Oct | (13) Nov | | |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | \$0 | \$13,771 | \$13,849 | \$13,927 | \$14,006 | \$14,084 | \$14,162 | \$14,240 | \$14,318 | \$14,396 | \$14,475 | \$14,553 | \$0 | |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | 339.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 7 | 304.2 Structures & Improvements | 44,267 | 44,526 | 44,786 | 45,045 | 45,304 | 45,564 | 45,823 | 46,087 | 46,353 | 46,617 | 46,882 | 47,146 | 47,410 | |
| 8 | 305.2 Collect. & Impound. Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10 | 307.2 Wells & Springs | 32,928 | 33,163 | 33,397 | 33,631 | 33,865 | 34,099 | 34,333 | 34,568 | 34,802 | 35,036 | 35,270 | 35,504 | 35,739 | |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | 311.2 Pumping Equipment | 39,452 | 39,878 | 40,303 | 40,728 | 41,154 | 41,580 | 42,005 | 42,431 | 42,857 | 43,282 | 43,707 | 44,131 | 44,556 | |
| 15 | 339.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 19 | 320.3 Water Treatment Equipment | 191,749 | 193,586 | 195,423 | 197,260 | 199,097 | 200,934 | 202,772 | 204,607 | 206,442 | 208,277 | 210,112 | 211,947 | 213,782 | |
| 20 | 339.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 | 330.4 Distr. Reservoirs & Standpipes | 3,733 | 3,764 | 3,794 | 3,825 | 3,855 | 3,885 | 3,916 | 3,946 | 3,976 | 4,007 | 4,038 | 4,068 | 4,098 | |
| 25 | 331.4 Transm. & Distribution Mains | 231,474 | 232,652 | 233,829 | 235,007 | 236,185 | 237,362 | 238,540 | 239,718 | 240,896 | 242,074 | 243,252 | 244,430 | 245,608 | |
| 26 | 333.4 Services | 56,746 | 57,077 | 57,407 | 57,738 | 58,069 | 58,399 | 58,730 | 59,068 | 59,406 | 59,744 | 60,082 | 60,420 | 60,758 | |
| 27 | 334.4 Meters & Meter Installations | 34,879 | 35,267 | 35,655 | 36,042 | 36,430 | 36,818 | 37,205 | 37,593 | 37,981 | 38,369 | 38,756 | 39,145 | 39,533 | |
| 28 | 335.4 Hydrants | 21,549 | 21,655 | 21,761 | 21,867 | 21,973 | 22,079 | 22,185 | 22,291 | 22,397 | 22,503 | 22,609 | 22,715 | 22,821 | |
| 29 | 339.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 30 | GENERAL PLANT | | | | | | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 32 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 33 | 340.5 Office Furniture & Equipment | 144 | 145 | 148 | 150 | 152 | 154 | 156 | 158 | 160 | 162 | 164 | 166 | 169 | |
| 34 | 341.5 Transportation Equipment | 15,064 | 15,142 | 15,822 | 16,249 | 16,644 | 17,039 | 17,434 | 17,829 | 18,224 | 18,619 | 3,171 | 3,488 | 3,805 | |
| 35 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36 | 343.5 Tools, Shop & Garage Equipment | 298 | 322 | 347 | 371 | 396 | 420 | 445 | 471 | 500 | 527 | 554 | 582 | 1,165 | |
| 37 | 344.5 Laboratory Equipment | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | |
| 38 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39 | 346.5 Communication Equipment | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | |
| 40 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 41 | 348.5 Other Tangible Plant | 9,997 | 7,596 | 8,076 | 8,557 | 9,037 | 9,518 | 9,998 | 10,479 | 10,959 | 11,440 | 11,920 | 12,401 | 12,881 | |
| 42 | TOTAL | \$682,944 | \$699,208 | \$705,261 | \$711,061 | \$716,831 | \$722,599 | \$728,368 | \$734,150 | \$739,597 | \$745,379 | \$733,542 | \$739,247 | \$708,234 | |

Schedule of Wastewater Accumulated Depreciation By Primary Account
Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []

Schedule: A-10
Page 1 of 2
Preparer: Scott D. Fogelsanger

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also, show non-used and useful amounts by account.

| Line No. | (1) Account No. and Name | (2) Prior Year 12/31/04 | (3) Test Year 12/31/05 | (4) Average Balance | (5) Non-Used Useful % | (6) Non-Used Amount |
|----------|--------------------------------------|-------------------------------|------------------------------|---------------------------|-----------------------------|---------------------------|
| 1 | <u>INTANGIBLE PLANT</u> | | | | | |
| 2 | 351.1 Organization | \$0 | \$0 | \$0 | NA | \$0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | NA | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | NA | 0 |
| 5 | <u>COLLECTION PLANT</u> | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 61,184 | 269,797 | 165,491 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 86,446 | 96,693 | 91,570 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 234,734 | 253,870 | 244,302 | 0.00% | 0 |
| 10 | 362.2 Special Collecting Structures | 0 | 0 | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installations | 0 | 0 | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 15 | <u>SYSTEM PUMPING PLANT</u> | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 21 | <u>TREATMENT AND DISPOSAL PLANT</u> | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | 248,556 | 82,689 | 165,623 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 5,799 | 6,488 | 6,144 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 28 | <u>GENERAL PLANT</u> | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 328 | 328 | 328 | 0.00% | 0 |
| 32 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 33 | 392.5 Stores Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 34 | 393.5 Tools, Shop & Garage Equipment | 116 | 203 | 160 | 0.00% | 0 |
| 35 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 36 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 37 | 396.5 Communication Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 38 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 39 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0.00% | 0 |
| 40 | TOTAL | \$637,163 | \$710,068 | \$673,618 | | \$0 |

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Monthly Balances

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: A-10
 Page 2 of 2
 Preparer: Scott D. Fogelsanger
 Recap Schedules: A-2, A-8

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

| Line No. | (1) Account No. and Name | (2) Prior Year | (3) - (14) Month Ended | | | | | | | | | | | |
|----------|--------------------------------------|-------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|
| | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) June | (9) July | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) End of Test Year |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | |
| 2 | 351.1 Organization | \$0 | \$2,912 | \$2,934 | \$2,957 | \$2,978 | \$3,001 | \$3,024 | \$3,046 | \$3,068 | \$3,091 | \$3,112 | \$3,135 | \$0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | COLLECTION PLANT | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 61,184 | 61,776 | 62,369 | 62,961 | 63,554 | 64,147 | 64,739 | 65,331 | 65,925 | 66,517 | 67,109 | 67,702 | 269,797 |
| 8 | 360.2 Collection Sewers - Force | 86,446 | 87,418 | 88,390 | 89,364 | 90,335 | 91,308 | 92,281 | 93,291 | 92,651 | 93,662 | 94,672 | 95,683 | 96,693 |
| 9 | 361.2 Collection Sewers - Gravity | 234,734 | 236,329 | 237,924 | 239,518 | 241,113 | 242,708 | 244,302 | 245,897 | 247,492 | 249,086 | 250,680 | 252,276 | 253,870 |
| 10 | 362.2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 6 | 9 | 11 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | 248,556 | 250,707 | 252,859 | 255,010 | 257,161 | 259,312 | 261,464 | 263,643 | 265,822 | 268,000 | 269,254 | 271,433 | 82,689 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 5,799 | 5,856 | 5,914 | 5,971 | 6,028 | 6,086 | 6,143 | 6,200 | 6,258 | 6,316 | 6,373 | 6,430 | 6,488 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | GENERAL PLANT | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 328 |
| 32 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 393.5 Tools, Shop & Garage Equipment | 116 | 123 | 130 | 138 | 145 | 152 | 159 | 167 | 174 | 181 | 188 | 196 | 203 |
| 35 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL | \$637,163 | \$645,449 | \$650,848 | \$656,247 | \$661,642 | \$667,042 | \$672,440 | \$677,905 | \$681,722 | \$687,187 | \$691,725 | \$697,194 | \$710,068 |

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule: A-11
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

| Line No. | (1) Description | (2) Water | (3) Wastewater |
|----------|--------------------|--------------|-------------------|
| 1 | 12/31/02 Balance | \$0 | \$0 |
| 2 | 2003 Additions | 34,713 | 21,128 |
| 4 | 2003 Adjustments | 842,936 | 1,195,631 |
| 5 | 12/31/03 Balance | \$877,649 | \$1,216,759 |
| 6 | 2004 Additions | 9,000 | 116 |
| 8 | 2004 Adjustments | 0 | 0 |
| 9 | 12/31/04 Balance | \$886,649 | \$1,216,875 |
| 10 | 2005 Additions | 3,597 | 0 |
| 12 | 2005 Adjustments | 0 | 0 |
| 13 | 12/31/05 Balance | \$890,246 | \$1,216,875 |

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []

Schedule: A-12
Page 1 of 2
Preparer: Scott D. Fogelsanger

Explanation: Provide the ending balances and average of contributions in aid of construction for the prior year and the test year by primary account. Also, show non-used and useful amounts by account.

| Line No. | (1) Account No. and Name | (2) Prior Year 12/31/04 | (3) Test Year 12/31/05 | (4) Average Balance | (5) Non-Used Useful % | (6) Non-Used Amount |
|-------------------|---------------------------------------|-------------------------------|------------------------------|---------------------------|-----------------------------|---------------------------|
| <u>WATER</u> | | | | | | |
| 1 | Acct. 2711000 - Undistributed | \$842,934 | \$842,934 | \$842,934 | 0.00% | 0 |
| 2 | Acct. 2711010 - Tax | 15,227 | 18,824 | 17,026 | 0.00% | 0 |
| 3 | Acct. 2711043 - Trans. & Distr. Mains | 19,353 | 19,353 | 19,353 | 0.00% | 0 |
| 4 | Acct. 2711045 - Service Lines | 7,260 | 7,260 | 7,260 | 0.00% | 0 |
| 5 | Acct. 2711048 - Hydrants | 1,875 | 1,875 | 1,875 | 0.00% | 0 |
| 6 | Total | \$886,649 | \$890,246 | \$888,448 | | \$0 |
| <u>WASTEWATER</u> | | | | | | |
| 7 | Acct. 2721000 - Undistributed | \$1,195,631 | \$1,195,631 | \$1,195,631 | 0.00% | 0 |
| 8 | Acct. 2721006 - Service Lines | 2,920 | 2,920 | 2,920 | 0.00% | 0 |
| 9 | Acct. 2721008 - Mains | 13,403 | 13,403 | 13,403 | 0.00% | 0 |
| 10 | Acct. 2721010 - Tax | 116 | 116 | 116 | 0.00% | 0 |
| 11 | Acct. 2721098 - Manholes | 4,805 | 4,805 | 4,805 | 0.00% | 0 |
| 12 | Total | \$1,216,875 | \$1,216,875 | \$1,216,875 | | \$0 |

Schedule of Contributions in Aid of Construction By Classification
 Test Year Monthly Balances

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: A-12
 Page 2 of 2
 Preparer: Scott D. Fogelsanger

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

| Line No. | (1) Description | (2) Prior Year | (7) Month Ended | | | | | | | | | | | | (14) End of Test Year |
|-------------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|
| | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) June | (9) July | (10) Aug | (11) Sep | (12) Oct | (13) Nov | | |
| WATER | | | | | | | | | | | | | | | |
| 1 | Acct. 2711000 - Undistributed | \$842,934 | \$842,934 | \$842,934 | \$842,934 | \$842,934 | \$842,934 | \$842,934 | \$842,934 | \$842,934 | \$842,934 | \$842,934 | \$842,934 | \$842,934 | |
| 2 | Acct. 2711010 - Tax | 15,277 | 15,677 | 16,202 | 16,652 | 16,652 | 16,652 | 16,652 | 16,652 | 16,726 | 16,952 | 17,402 | 18,152 | 18,602 | |
| 3 | Acct. 2711043 - Trans. & Distr. Mains | 19,353 | 19,353 | 19,353 | 19,353 | 19,353 | 19,353 | 19,353 | 19,353 | 19,353 | 19,353 | 19,353 | 19,353 | 19,353 | |
| 4 | Acct. 2711045 - Service Lines | 7,260 | 7,260 | 7,260 | 7,260 | 7,260 | 7,260 | 7,260 | 7,260 | 7,260 | 7,260 | 7,260 | 7,260 | 7,260 | |
| 5 | Acct. 2711048 - Hydrants | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | |
| 7 | Total | <u>\$886,699</u> | <u>\$887,099</u> | <u>\$887,624</u> | <u>\$888,074</u> | <u>\$888,074</u> | <u>\$888,074</u> | <u>\$888,074</u> | <u>\$888,148</u> | <u>\$888,374</u> | <u>\$888,624</u> | <u>\$889,574</u> | <u>\$890,024</u> | <u>\$890,246</u> | |
| WASTEWATER | | | | | | | | | | | | | | | |
| 8 | Acct. 2721000 - Undistributed | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | \$1,195,631 | |
| 9 | Acct. 2721006 - Service Lines | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 | |
| 10 | Acct. 2721008 - Mains | 13,403 | 13,403 | 13,403 | 13,403 | 13,403 | 13,403 | 13,403 | 13,403 | 13,403 | 13,403 | 13,403 | 13,403 | 13,403 | |
| 11 | Acct. 2721010 - Tax | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | |
| 12 | Acct. 2721098 - Manholes | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | |
| 13 | Total | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | <u>\$1,216,875</u> | |

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule: A-13
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

| Line No. | (1) Description | (2) Water | (3) Wastewater |
|----------|--------------------|--------------|-------------------|
| 1 | 12/31/02 Balance | \$0 | \$0 |
| 2 | 2003 Additions | 9,437 | 10,492 |
| 4 | 2003 Adjustments | 205,612 | 307,689 |
| 5 | 12/31/03 Balance | \$215,049 | \$318,181 |
| 6 | 2004 Additions | 22,071 | 30,389 |
| 8 | 2004 Adjustments | 0 | 0 |
| 9 | 12/31/04 Balance | \$237,120 | \$348,570 |
| 10 | 2005 Additions | 22,146 | 30,409 |
| 12 | 2005 Adjustments | 0 | 0 |
| 13 | 12/31/05 Balance | \$259,266 | \$378,979 |

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-14
Page 1 of 2
Preparer: Scott D. Fogelsanger

Explanation: Provide the ending balances and average of accumulated amortization of contributions in aid of construction for the prior year and the test year by primary account. Also, show non-used and useful amounts by account.

| Line No. | (1) Account No. and Name | (2) Prior Year 12/31/04 | (3) Test Year 12/31/05 | (4) Average Balance | (5) Non-Used Useful % | (6) Non-Used Amount |
|-------------------|---------------------------------------|-------------------------------|------------------------------|---------------------------|-----------------------------|---------------------------|
| <u>WATER</u> | | | | | | |
| 1 | Acct. 2722000 - Undistributed | \$236,207 | \$257,280 | \$246,744 | 0.00% | 0 |
| 2 | Acct. 2722010 - Tax | 243 | 641 | 442 | 0.00% | 0 |
| 3 | Acct. 2722043 - Trans. & Distr. Mains | 446 | 897 | 672 | 0.00% | 0 |
| 4 | Acct. 2722045 - Service Lines | 182 | 364 | 273 | 0.00% | 0 |
| 5 | Acct. 2722048 - Hydrants | 42 | 84 | 63 | 0.00% | 0 |
| 6 | Total | <u>\$237,120</u> | <u>\$259,266</u> | <u>\$248,194</u> | | <u>\$0</u> |
| <u>WASTEWATER</u> | | | | | | |
| 7 | Acct. 2723000 - Undistributed | \$348,024 | \$377,867 | \$362,946 | 0.00% | 0 |
| 8 | Acct. 2723006 - Service Lines | 87 | 184 | 136 | 0.00% | 0 |
| 9 | Acct. 2723008 - Mains | 297 | 595 | 446 | 0.00% | 0 |
| 10 | Acct. 2723010 - Tax | 2 | 13 | 8 | 0.00% | 0 |
| 11 | Acct. 2723098 - Manholes | 160 | 320 | 240 | 0.00% | 0 |
| 12 | Total | <u>\$348,570</u> | <u>\$378,979</u> | <u>\$363,776</u> | | <u>\$0</u> |

Schedule of Accumulated Amortization - CIAC
 Test Year Monthly Balances

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: A-14
 Page 2 of 2
 Preparer: Scott D. Fogelsanger

Explanation: Provide the average accumulated amortization of CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

| Line No. | (1) Description | (2) Prior Year | (3) - (14) Month Ended | | | | | | | | | | | |
|-------------------|---------------------------------------|-------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|
| | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) June | (9) July | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) End of Test Year |
| WATER | | | | | | | | | | | | | | |
| 1 | Acct. 2722000 - Undistributed | \$236,207 | \$237,963 | \$239,719 | \$241,475 | \$24,231 | \$244,987 | \$246,744 | \$248,500 | \$250,256 | \$252,012 | \$253,768 | \$255,524 | \$257,280 |
| 2 | Acct. 2722010 - Tax | 243 | 274 | 306 | 338 | 369 | 401 | 433 | 468 | 502 | 534 | 572 | 606 | 641 |
| 3 | Acct. 2722043 - Trans. & Distr. Mains | 446 | 483 | 521 | 559 | 596 | 634 | 672 | 709 | 747 | 784 | 822 | 859 | 897 |
| 4 | Acct. 2722045 - Service Lines | 182 | 197 | 213 | 228 | 243 | 258 | 273 | 288 | 303 | 318 | 334 | 349 | 364 |
| 5 | Acct. 2722048 - Hydrants | 42 | 46 | 49 | 53 | 56 | 60 | 63 | 66 | 70 | 73 | 77 | 80 | 84 |
| 7 | Total | <u>\$237,120</u> | <u>\$238,963</u> | <u>\$240,808</u> | <u>\$242,653</u> | <u>\$25,495</u> | <u>\$246,340</u> | <u>\$248,185</u> | <u>\$250,031</u> | <u>\$251,878</u> | <u>\$253,721</u> | <u>\$255,573</u> | <u>\$257,418</u> | <u>\$259,266</u> |
| WASTEWATER | | | | | | | | | | | | | | |
| 8 | Acct. 2723000 - Undistributed | \$348,024 | \$350,511 | \$352,998 | \$355,485 | \$357,972 | \$360,459 | \$362,946 | \$365,432 | \$367,919 | \$370,406 | \$372,893 | \$375,380 | \$377,867 |
| 9 | Acct. 2723006 - Service Lines | 87 | 95 | 103 | 111 | 119 | 127 | 136 | 144 | 152 | 160 | 168 | 176 | 184 |
| 10 | Acct. 2723008 - Mains | 297 | 322 | 347 | 372 | 397 | 422 | 446 | 471 | 496 | 521 | 546 | 570 | 595 |
| 11 | Acct. 2723010 - Tax | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 6 | 8 | 10 | 12 | 13 |
| 12 | Acct. 2723098 - Manholes | 180 | 173 | 187 | 200 | 213 | 227 | 240 | 253 | 267 | 280 | 293 | 307 | 320 |
| 13 | Total | <u>\$348,570</u> | <u>\$351,103</u> | <u>\$353,637</u> | <u>\$356,170</u> | <u>\$358,703</u> | <u>\$361,237</u> | <u>\$363,770</u> | <u>\$366,304</u> | <u>\$368,840</u> | <u>\$371,375</u> | <u>\$373,910</u> | <u>\$376,445</u> | <u>\$378,979</u> |

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: A-15
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Line
No.

| | | |
|---|------------------------------|-------|
| 1 | Approved AFUDC rate: | 9.03% |
| 2 | Per Order PSC-04-0262-PAA-WS | |

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: A-16
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

| Line No. | (1) Description | (2) Water | (3) Wastewater |
|----------|--------------------|-----------------------|-----------------------|
| 1 | 12/31/02 Balance | \$0 | \$0 |
| 2 | 2003 Additions | 0 | 0 |
| 4 | 2003 Adjustments | 0 | 0 |
| 5 | 12/31/03 Balance | ----- \$0 | ----- \$0 |
| 6 | 2004 Additions | 0 | 0 |
| 8 | 2004 Adjustments | 0 | 0 |
| 9 | 12/31/04 Balance | ----- \$0 | ----- \$0 |
| 10 | 2005 Additions | 0 | 0 |
| 12 | 2005 Adjustments | 0 | 0 |
| 13 | 12/31/05 Balance | ----- \$0 ===== | ----- \$0 ===== |

Supporting Schedules: None
Recap Schedules: A-1,A-2,A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-17
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

| Line No. | Description | Balance Per Books YE 12/31/05 | Utility Adjustments | Adjusted YE 12/31/05 |
|------------|--------------------|-------------------------------|-------------------------|--------------------------|
| WATER | | | | |
| 1 | Total O&M Expenses | \$171,140 | \$30,702 | \$201,842 |
| 2 | Divided by eight | 8 | 8 | 8 |
| 3 | Working Capital | <u>\$21,393</u> ===== | <u>\$3,837</u> ===== | <u>\$25,230</u> ===== |
| WASTEWATER | | | | |
| 4 | Total O&M Expenses | \$221,517 | \$27,338 | \$248,855 |
| 5 | Divided by eight | 8 | 8 | 8 |
| 6 | Working Capital | <u>\$27,690</u> ===== | <u>\$3,417</u> ===== | <u>\$31,107</u> ===== |

Comparative Balance Sheet - Assets
Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule: A-18
Page 1 of 2
Preparer: Scott D. Fogelsanger

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

| Line No. | (1) ASSETS | (2) Prior Year 12/31/04 | (3) Test Year 12/31/05 | (4) Average Balance |
|----------|---|-------------------------------|------------------------------|---------------------------|
| 1 | Utility Plant in Service | \$4,219,141 | \$4,524,602 | \$4,371,872 |
| 2 | Construction Work in Progress - Sewer | 4,470 | 0 | 2,235 |
| 3 | Construction Work in Progress - Water | 24,506 | 0 | 12,253 |
| 4 | Utility Plant Acquisition Adjustment (Net) | 476,560 | 476,560 | 476,560 |
| 5 | Other Utility Plant Adjustments | 0 | 0 | 0 |
| 6 | GROSS UTILITY PLANT | \$4,724,677 | \$5,001,162 | \$4,862,920 |
| 7 | Less: Accumulated Depreciation | (1,336,690) | (1,434,637) | (1,385,664) |
| 8 | NET UTILITY PLANT | \$3,387,987 | \$3,566,525 | \$3,477,256 |
| 9 | Cash | \$0 | \$0 | \$0 |
| 10 | Special Deposits | 3,350 | 3,350 | 3,350 |
| 11 | Accounts Rec'b less Accum. Prov. Uncoll. Accts. | 56,571 | 50,105 | 53,338 |
| 12 | Notes & Accts. Rec'b - Assoc. Cos. | 0 | 0 | 0 |
| 13 | Accounts Rec'b - Other | 0 | 0 | 0 |
| 14 | Allowance for Bad Debts | 0 | 0 | 0 |
| 15 | Materials & Supplies | 0 | 0 | 0 |
| 16 | Miscellaneous Current & Accrued Assets | 0 | 0 | 0 |
| 17 | TOTAL CURRENT ASSETS | \$59,921 | \$53,455 | \$56,688 |
| 18 | Unamortized Debt Discount & Exp. | \$0 | \$0 | \$0 |
| 19 | Prelim. Survey & Investigation Charges | 0 | 0 | 0 |
| 20 | Clearing Accounts | 0 | 0 | 0 |
| 21 | Deferred Rate Case Expense | 0 | 0 | 0 |
| 22 | Other Miscellaneous Deferred Debits | 0 | 150 | 75 |
| 23 | Accum. Deferred Income Taxes | 5,726 | 6,917 | 6,322 |
| 24 | TOTAL DEFERRED DEBITS | \$5,726 | \$7,067 | \$6,397 |
| 25 | TOTAL ASSETS | \$3,453,634 | \$3,627,047 | \$3,540,341 |

Comparative Balance Sheet - Assets
Test Year Monthly Balances

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: A-18
Page 2 of 2
Preparer: Scott D. Fogelsanger

Explanation: Provide a balance sheet for years requested. Provide same for historic base or intermediate years, if not already shown.

| Line No. | (1) ASSETS | (2) Prior Test Year | (8) Month Ended | | | | | | | | | | | (14) End of Test Year |
|----------|---|------------------------|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------------|
| | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) June | (9) July | (10) Aug | (11) Sep | (12) Oct | (13) Nov | |
| 1 | Utility Plant in Service | \$4,219,141 | \$4,185,739 | \$4,204,943 | \$4,207,520 | \$4,225,593 | 4,236,761 | \$4,282,337 | \$4,244,598 | \$4,249,243 | \$4,250,532 | \$4,238,089 | \$4,241,406 | \$4,524,602 |
| 2 | Construction Work in Progress - Sewer | 4,470 | 4,470 | 5,049 | 5,049 | 94,687 | 100,290 | 100,561 | 100,561 | 100,561 | 148,763 | 148,763 | 148,763 | 0 |
| 3 | Construction Work in Progress - Water | 24,506 | 25,649 | 26,069 | 56,917 | 62,689 | 62,689 | 62,932 | 62,932 | 79,532 | 79,532 | 79,532 | 79,532 | 0 |
| 4 | Utility Plant Acquisition Adjustment (Net) | 476,560 | 476,560 | 476,560 | 476,560 | 476,560 | 476,560 | 476,560 | 476,560 | 476,560 | 476,560 | 476,560 | 476,560 | 476,560 |
| 5 | Other Utility Plant Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | GROSS UTILITY PLANT | \$4,724,677 | \$4,692,418 | \$4,712,621 | \$4,746,046 | \$4,859,529 | \$4,876,300 | \$4,922,390 | \$4,884,651 | \$4,905,896 | \$4,955,387 | \$4,942,944 | \$4,946,261 | \$5,001,162 |
| 7 | Less: Accumulated Depreciation | (1,336,690) | (1,337,061) | (1,348,032) | (1,358,751) | (1,369,438) | (1,380,125) | (1,400,809) | (1,401,579) | (1,410,359) | (1,421,127) | (1,413,349) | (1,424,040) | (1,434,637) |
| 8 | NET UTILITY PLANT | \$3,387,987 | \$3,355,357 | \$3,364,589 | \$3,387,295 | \$3,490,091 | \$3,496,175 | \$3,521,581 | \$3,483,072 | \$3,495,537 | \$3,534,260 | \$3,529,595 | \$3,522,221 | \$3,566,525 |
| 9 | Cash | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | Special Deposits | 3,350 | 3,350 | 3,350 | 3,350 | 3,350 | 3,350 | 3,350 | 3,350 | 3,350 | 3,350 | 3,350 | 3,350 | 3,350 |
| 11 | Accounts Rec'b less Accum. Prov. Uncoll. Accts. | 56,571 | 55,699 | 54,533 | 53,621 | 50,544 | 56,123 | 53,716 | 62,578 | 47,974 | 58,623 | 54,996 | 57,564 | 50,105 |
| 12 | Notes & Accts. Rec'b - Assoc. Cos. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Accounts Rec'b - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Allowance for Bad Debts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Materials & Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Miscellaneous Current & Accrued Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | TOTAL CURRENT ASSETS | \$59,921 | \$59,049 | \$57,883 | \$56,971 | \$53,894 | \$59,473 | \$57,066 | \$65,928 | \$51,324 | \$61,973 | \$58,346 | \$60,914 | \$53,455 |
| 18 | Unamortized Debt Discount & Exp. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | Prelim. Survey & Investigation Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Deferred Rate Case Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | Other Miscellaneous Deferred Debits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Accum. Deferred Income Taxes | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 6,917 |
| 24 | TOTAL DEFERRED DEBITS | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,726 | 5,876 | 7,067 |
| 25 | TOTAL ASSETS | \$3,453,634 | \$3,420,132 | \$3,428,198 | \$3,449,992 | \$3,549,711 | \$3,561,374 | \$3,584,373 | \$3,554,726 | \$3,552,587 | \$3,601,959 | \$3,593,667 | \$3,589,011 | \$3,627,047 |

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Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-19
 Page 1 of 2
 Preparer: Scott D. Fogelsanger

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

| Line No. | (1) EQUITY CAPITAL & LIABILITIES | (2) Prior Year 12/31/04 | (3) Test Year 12/31/05 | (4) Average Balance |
|----------|--|-------------------------------|------------------------------|---------------------------|
| 1 | Common Stock Issued | \$1,000 | \$1,000 | \$1,000 |
| 2 | Preferred Stock issued | 0 | 0 | 0 |
| 3 | Additional Paid in Capital | 1,808,735 | 2,068,493 | 1,938,613 |
| 4 | Retained Earnings | 171,535 | 177,928 | 174,732 |
| 5 | Other Equity Capital | 0 | 0 | 0 |
| 6 | TOTAL EQUITY CAPITAL | \$1,981,270 | \$2,247,421 | \$2,114,345 |
| 7 | Bonds | \$0 | \$0 | \$0 |
| 8 | Reacquired Bonds | 0 | 0 | 0 |
| 9 | Advances From Associated Companies | 0 | 0 | 0 |
| 10 | Other Long-Term Debt | 0 | 0 | 0 |
| 11 | TOTAL LONG-TERM DEBT | \$0 | \$0 | \$0 |
| 12 | Accounts Payable | \$4,408 | \$10,749 | \$7,579 |
| 13 | Notes Payable | 0 | 0 | 0 |
| 14 | Notes & Accounts Payable - Assoc. Cos. | (109,187) | (168,352) | (138,770) |
| 15 | Customer Deposits | 7,777 | 10,706 | 9,242 |
| 16 | Accrued Taxes | 14,146 | 14,354 | 14,250 |
| 17 | Accrued Interest | 198 | 339 | 269 |
| 18 | Accrued Dividends | 0 | 0 | 0 |
| 19 | Misc. Current & Accrued Liabilities | 0 | 0 | 0 |
| 20 | TOTAL CURRENT & ACC. LIABILITIES | (\$82,658) | (\$132,204) | (\$107,430) |
| 22 | Advances For Construction | \$0 | \$0 | \$0 |
| 23 | Other Deferred Credits | 0 | 0 | 0 |
| 24 | Accum. Deferred ITCs | 0 | 0 | 0 |
| 24 | Operating Reserves | 0 | 0 | 0 |
| 26 | TOTAL DEF. CREDITS & OPER. RESERVES | \$0 | \$0 | \$0 |
| 27 | Contributions in Aid of Construction | \$2,103,524 | \$2,107,121 | \$2,105,323 |
| 28 | Less: Accum. Amortization of CIAC | (585,690) | (638,245) | (611,968) |
| 29 | Accumulated Deferred Income Taxes | 37,188 | 42,954 | 40,071 |
| 30 | TOTAL EQUITY CAPITAL & LIABILITIES | \$3,453,634 | \$3,627,047 | \$3,540,341 |

Comparative Balance Sheet - Equity Capital & Liabilities
 Test Year Monthly Balances

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-19
 Page 2 of 2
 Preparer: Scott D. Fogelsanger

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

| Line No. | (1) EQUITY CAPITAL & LIABILITIES | (2) Prior Test Year | (3)-(14) Month Ended | | | | | | | | | | | |
|----------|--|------------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|
| | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) June | (9) July | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) End of Test Year |
| 1 | Common Stock Issued | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 2 | Preferred Stock Issued | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Additional Paid in Capital | 1,808,735 | 1,808,735 | 1,808,735 | 1,808,735 | 1,808,735 | 1,808,735 | 1,808,735 | 1,808,735 | 1,808,735 | 1,808,735 | 1,808,735 | 1,808,735 | 2,068,493 |
| 4 | Retained Earnings | 171,535 | 195,391 | 212,993 | 229,652 | 244,218 | 270,766 | 171,016 | 201,581 | 207,672 | 170,461 | 187,186 | 214,380 | 177,928 |
| 5 | Other Equity Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL EQUITY CAPITAL | \$1,981,270 | \$2,005,126 | \$2,022,728 | \$2,039,387 | \$2,053,953 | \$2,080,501 | \$1,980,751 | \$2,011,316 | \$2,017,407 | \$1,980,196 | \$1,996,921 | \$2,024,115 | \$2,247,421 |
| 7 | Bonds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | Reacquired Bonds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Advances From Associated Companies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Other Long-Term Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL LONG-TERM DEBT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | Accounts Payable | \$4,408 | \$500 | \$8,565 | \$7,218 | \$5,947 | \$993 | \$5,436 | \$3,305 | \$2,765 | \$5,648 | \$5,331 | \$4,676 | \$10,749 |
| 13 | Notes Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Notes & Accounts Payable - Assoc. Cos. | (109,187) | (152,582) | (174,697) | (169,878) | (86,616) | (100,458) | 13,832 | (33,773) | (45,911) | 33,529 | 4,266 | 10,356 | (168,352) |
| 15 | Customer Deposits | 7,777 | 8,080 | 8,383 | 8,585 | 8,484 | 8,686 | 8,989 | 9,090 | 9,595 | 9,696 | 9,797 | 10,403 | 10,706 |
| 16 | Accrued Taxes | 14,146 | 7,992 | 16,016 | 21,364 | 28,971 | 37,026 | 45,081 | 38,776 | 46,831 | 54,885 | 62,940 | 28,936 | 14,354 |
| 17 | Accrued Interest | 198 | (78) | (39) | 0 | 34 | 65 | 100 | 135 | 180 | 217 | 257 | 302 | 339 |
| 18 | Accrued Dividends | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Misc. Current & Accrued Liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL CURRENT & ACC. LIABILITIES | (\$82,658) | (\$136,088) | (\$141,772) | (\$132,711) | (\$43,180) | (\$53,688) | \$73,438 | \$17,533 | \$13,460 | \$103,975 | \$82,591 | \$54,673 | (\$132,204) |
| 22 | Advances For Construction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | Other Deferred Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Accum. Deferred ITCs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Operating Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | TOTAL DEF. CREDITS & OPER. RESERVES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | Contributions in Aid of Construction | \$2,103,524 | \$2,103,974 | \$2,104,499 | \$2,104,949 | \$2,104,949 | \$2,104,949 | \$2,104,949 | \$2,105,024 | \$2,105,249 | \$2,105,699 | \$2,106,449 | \$2,106,899 | \$2,107,121 |
| 28 | Less: Accum. Amortization of CIAC | (585,690) | (590,068) | (594,445) | (598,822) | (603,199) | (607,576) | (611,953) | (616,335) | (620,717) | (625,099) | (629,482) | (633,864) | (638,245) |
| 29 | Accumulated Deferred Income Taxes | 37,188 | 37,188 | 37,188 | 37,188 | 37,188 | 37,188 | 37,188 | 37,188 | 37,188 | 37,188 | 37,188 | 37,188 | 42,954 |
| 30 | TOTAL EQUITY CAPITAL & LIABILITIES | \$3,453,634 | \$3,420,132 | \$3,428,198 | \$3,449,991 | \$3,549,711 | \$3,561,374 | \$3,584,373 | \$3,554,726 | \$3,552,587 | \$3,601,959 | \$3,593,667 | \$3,589,011 | \$3,627,047 |

28

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: B-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of net operating income for the test year. If amortization [Line 4] is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

| Line No. | (1) Description | (2) Balance Per Books | (3) Utility Test Year Adjustments | (4) Utility Adjusted Test Year | (5) Requested Revenue Adjustment | (6) Requested Annual Revenues | (7) Supporting Schedule[s] |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1 | OPERATING REVENUES | \$340,926 | \$259 A | \$341,185 | \$26,233 F | \$367,418 | B-4 |
| 2 | Operation & Maintenance | \$171,140 | \$7,834 B | \$178,974 | \$22,868 G | \$201,842 | B-5 |
| 3 | Depreciation, net of CIAC Amort. | 43,655 | 3,628 C | 47,283 | | 47,283 | B-13 |
| 4 | Amortization | 292 | | 292 | | 292 | |
| 5 | Taxes Other Than Income | 43,472 | 618 D | 44,090 | 1,363 H | 45,453 | B-15 |
| 6 | Provision for Income Taxes | 25,019 | | 25,019 | (7,413) I | 17,606 | C-1 |
| 7 | OPERATING EXPENSES | \$283,578 | \$12,080 | \$295,658 | \$16,818 | \$312,476 | |
| 8 | NET OPERATING INCOME | \$57,348 | (\$11,821) | \$45,527 | \$9,415 | \$54,942 | |
| 9 | RATE BASE | \$1,024,528 | | \$657,990 | | \$657,990 | |
| 10 | RATE OF RETURN | 5.60% | | 6.92% | | 8.35% | |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: B-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

| Line No. | (1) Description | (2) Balance Per Books | (3) Utility Test Year Adjustments | (4) Utility Adjusted Test Year | (5) Requested Revenue Adjustment | (6) Requested Annual Revenues | (7) Supporting Schedule[s] |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1 | OPERATING REVENUES | \$308,977 | (\$1,019) A | \$307,958 | \$155,909 F | \$463,867 | B-4 |
| 2 | Operation & Maintenance | \$221,517 | \$7,621 B | \$229,138 | \$19,717 G | \$248,855 | B-6 |
| 3 | Depreciation, net of CIAC Amort. | 45,071 | 7,177 C | 52,248 | | 52,248 | B-14 |
| 4 | Amortization | 268 | | 268 | | 268 | |
| 5 | Taxes Other Than Income | 39,394 | 503 D | 39,897 | 7,182 H | 47,079 | B-15 |
| 6 | Provision for Income Taxes | (20,668) | 20,668 E | 0 | 24,466 I | 24,466 | C-1 |
| 7 | OPERATING EXPENSES | \$285,582 | \$35,969 | \$321,551 | \$51,365 | \$372,916 | |
| 8 | NET OPERATING INCOME | \$23,395 | (\$36,988) | (\$13,593) | \$104,544 | \$90,951 | |
| 9 | RATE BASE | \$1,024,914 | | \$1,089,232 | | \$1,089,232 | |
| 10 | RATE OF RETURN | 2.28% | | -1.25% | | 8.35% | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: B-3
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

| Line No. | [1] Description | [2] Water | [3] Wastewater |
|----------|---|--------------|-------------------|
| 1 | Utility Test Year Adjustments | | |
| 2 | <u>[A] Operating Revenues:</u> | | |
| 3 | Adjustment to reconcile to the billing analysis. | \$259 | (\$1,019) |
| 4 | <u>[B] Operation & Maintenance Expenses:</u> | | |
| 5 | Increase in salaries and wages. | \$4,672 | \$4,022 |
| 6 | Increase in employee benefits. | 1,690 | 1,455 |
| 7 | Increase in purchased power costs. | 1,472 | 1,744 |
| 8 | Additional WWTP testing for Giardia & Cryptosporidium. (\$2,000 every 5 years) | | 400 |
| 9 | Total Operation & Maintenance Adjustments | \$7,834 | \$7,621 |
| 10 | <u>[C] Depreciation Expense:</u> | | |
| 11 | Associated with the allocation of the common plant. | (\$3,981) | \$3,981 |
| 12 | Associated with the WSC plant. | 1,980 | 1,704 |
| 13 | Associated with the pro forma additions. | 5,629 | 1,492 |
| 14 | Total Depreciation Expense Adjustments | \$3,628 | \$7,177 |
| 15 | <u>[D] Taxes Other Than Income:</u> | | |
| 16 | Increase in payroll taxes. | \$606 | \$549 |
| 17 | Increase in regulatory assessment fees to reflect per books revenue adjustment. | 12 | (46) |
| 18 | Total Taxes Other Than Income Adjustments | \$618 | \$503 |
| 19 | <u>[E] Provision for Income Taxes:</u> | | |
| 20 | Remove negative income tax expense | | (\$20,668) |
| 21 | Total Utility Test Year Adjustments | (\$11,821) | (\$36,988) |
| 22 | Adjustments Associated with Requested Revenue Increase | | |
| 23 | <u>[F] Operating Revenues:</u> | | |
| 24 | Adjustment to reflect requested revenue increase | \$26,233 | \$155,909 |
| 25 | <u>[G] Operation & Maintenance Expenses:</u> | | |
| 26 | Increase associated with normalization of rate case costs. | \$22,868 | \$19,717 |
| 27 | <u>[H] Taxes Other Than Income:</u> | | |
| 28 | Increase in regulatory assessment fees associated with revenue increase. | \$1,363 | \$7,182 |
| 29 | <u>[I] Provision for Income Taxes:</u> | | |
| 30 | Increase in income taxes associated with revenue increase. | (\$7,413) | \$24,466 |
| 31 | Total Adjustments Associated with Requested Revenue Increase | \$9,415 | \$104,544 |

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: B-4
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Complete the following revenue schedule for historical test year or base year.

| Line No. | WATER SALES | | WASTEWATER SALES | |
|----------|--------------------------------------|-------------|--------------------------------------|------------------|
| | Account No. and Description | Total Water | Account No. and Description | Total Wastewater |
| 1 | 460 Unmetered Water Revenue | \$0 | 521.1 Flat Rate - Residential | \$0 |
| 2 | 461.1 Metered - Residential | 291,505 | 521.2 Flat Rate - Commercial | 0 |
| 3 | 461.2 Metered - Commercial | 0 | 521.3 Flat Rate - Industrial | 0 |
| 4 | 461.3 Metered - Industrial | 0 | 521.4 Flat Rate - Public Authorities | 0 |
| 5 | 461.4 Metered - Public Authorities | 0 | 521.5 Flat Rate - Multi-Family | 0 |
| 6 | 461.5 Metered - Multi-Family | 0 | 521.6 Flat Rate - Other | 0 |
| 7 | 461.5 Metered - General | 5,797 | 522.1 Measured - Residential | \$300,799 |
| 8 | 462.1 Public Fire Protection | 0 | 522.2 Measured - Commercial | 0 |
| 9 | 462.2 Private Fire Protection | 0 | 522.3 Measured - Industrial | 0 |
| 10 | 464 Other Sales - Public Authorities | 0 | 522.4 Measured - Public Authority | 0 |
| 11 | 465 Irrigation Customers | 41,385 | 522.5 Measured - Multi-Family | 0 |
| 12 | 466 Sales for Resale | 0 | 522.6 Measured - General | 6,149 |
| 13 | 467 Interdepartmental Sales | 0 | 523 Other Sales - Public Authorities | 0 |
| 14 | | | 524 Revenues from Other Systems | 0 |
| 15 | TOTAL WATER SALES | \$338,687 | 525 Interdepartmental Sales | 0 |
| 16 | | | | |
| 17 | OTHER WATER REVENUES | | TOTAL WASTEWATER SALES | \$306,948 |
| 18 | 470 Forfeited Discounts | \$0 | | |
| 19 | 471 Misc. Service Revenues | 2,239 | OTHER WASTEWATER REVENUES | |
| 20 | 472 Rents From Water Property | 0 | 531 Sale of Sludge | \$0 |
| 21 | 473 Interdepartmental Rents | 0 | 532 Forfeited Discounts | 0 |
| 22 | 474 Other Water Revenues | 0 | 534 Rents From Wastewater Property | 0 |
| 23 | | | 535 Interdepartmental Rents | 0 |
| 24 | TOTAL OTHER WATER REVENUES | \$2,239 | 536 Other Wastewater Revenues | 2,029 |
| 25 | | | | |
| 26 | TOTAL WATER OPERATING REVENUES | \$340,926 | TOTAL OTHER WASTEWATER REVENUES | \$2,029 |
| 27 | | ===== | | |
| 28 | | | TOTAL WASTEWATER OPERATING REVENUES | \$308,977 |
| | | | | ===== |

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: B-5
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.
 If schedule has to be continued on 2nd page, reprint the account titles and numbers.

| Line No. | Account No. and Name | (1) Jan | (2) Feb | (3) Mar | (4) Apr | (5) May | (6) Jun | (7) Jul | (8) Aug | (9) Sep | (10) Oct | (11) Nov | (12) Dec | (13) Total Annual |
|----------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|----------------------|
| 1 | 601 Salaries & Wages - Employees | \$4,962 | \$4,961 | \$4,961 | \$4,961 | \$4,961 | \$4,962 | \$6,576 | \$6,576 | \$6,577 | \$5,338 | \$5,338 | \$5,339 | \$65,512 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 949 | 949 | 949 | 949 | 948 | 948 | 904 | 905 | 905 | 1,431 | 1,431 | 1,432 | 12,700 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 1,860 | 1,913 | 1,891 | 2,083 | 2,116 | 2,237 | 0 | 1,907 | 4,556 | 2,343 | 4,000 | 609 | 25,515 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 262 | 1,199 | 1,918 | 1,448 | 1,117 | 1,269 | 1,767 | 692 | 723 | 1,585 | 2,014 | 1,763 | 15,757 |
| 8 | 620 Materials & Supplies | 987 | 625 | 1,479 | 1,248 | 1,762 | 1,606 | 375 | 4,513 | 3,709 | 2,398 | 966 | 1,500 | 21,168 |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 110 | 110 | 294 | 110 | 110 | 110 | 249 | 249 | 249 | 693 | 599 | 284 | 3,167 |
| 14 | 641 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650 Transportation Expenses | 263 | 426 | 193 | 479 | 668 | 542 | 298 | 1,051 | 722 | 73 | 311 | 646 | 5,672 |
| 17 | 656 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 659 Insurance - Other | 582 | 582 | 581 | 581 | 581 | 581 | 461 | 462 | 462 | 476 | 476 | 476 | 6,301 |
| 21 | 660 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 3 | 4 | 4 | 4 | 3 | 3 | 6 | 6 | 6 | 6 | 7 | 7 | 59 |
| 25 | 675 Miscellaneous Expenses | 842 | 744 | 961 | 986 | 908 | 2,882 | 804 | 987 | 1,777 | 806 | 736 | 2,856 | 15,289 |
| 26 | TOTAL | \$10,820 | \$11,513 | \$13,231 | \$12,849 | \$13,174 | \$15,140 | \$11,440 | \$17,348 | \$19,686 | \$15,149 | \$15,878 | \$14,912 | \$171,140 |

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: B-6
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-2

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.
 If schedule has to be continued on 2nd page, reprint the account titles and numbers.

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Annual |
|----------|--|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|----------------------|
| 1 | 701 Salaries & Wages - Employees | \$4,683 | \$4,683 | \$4,683 | \$4,682 | \$4,682 | \$4,682 | \$6,088 | \$6,088 | \$6,088 | \$5,114 | \$5,115 | \$5,115 | \$61,703 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 860 | 860 | 860 | 860 | 859 | 859 | 819 | 820 | 820 | 1,297 | 1,297 | 1,297 | 11,508 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 6,177 | 2,604 | 8,665 | 3,962 | 6,603 | 0 | 3,302 | 3,302 | 0 | 2,641 | 3,302 | 2,641 | 43,199 |
| 6 | 715 Purchased Power | 2,154 | 2,061 | 1,826 | 1,952 | 2,137 | 2,186 | 0 | 1,933 | 4,132 | 2,229 | 0 | 4,757 | 25,367 |
| 7 | 716 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 237 | 1,085 | 1,738 | 1,314 | 1,012 | 1,151 | 1,603 | 627 | 656 | 1,437 | 1,826 | 1,597 | 14,283 |
| 9 | 720 Materials & Supplies | 3,999 | 1,577 | 5,162 | 3,940 | 3,689 | 1,761 | 926 | 3,606 | 2,065 | 6,622 | 1,994 | 2,487 | 37,628 |
| 10 | 731 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 100 | 100 | 265 | 100 | 100 | 100 | 225 | 225 | 226 | 629 | 543 | 257 | 2,870 |
| 15 | 741 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750 Transportation Expenses | 238 | 386 | 174 | 435 | 606 | 491 | 270 | 953 | 654 | 67 | 282 | 586 | 5,142 |
| 18 | 756 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 759 Insurance - Other | 527 | 527 | 527 | 527 | 526 | 526 | 418 | 419 | 419 | 431 | 432 | 432 | 5,711 |
| 22 | 760 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770 Bad Debt Expense | 4 | 3 | 3 | 3 | 3 | 3 | 5 | 6 | 6 | 6 | 7 | 6 | 55 |
| 26 | 775 Miscellaneous Expenses | 763 | 674 | 872 | 894 | 822 | 2,610 | 729 | 894 | 1,609 | 730 | 667 | 2,587 | 13,851 |
| 27 | TOTAL | \$19,742 | \$14,560 | \$24,775 | \$18,669 | \$21,039 | \$14,369 | \$14,365 | \$18,873 | \$16,675 | \$21,203 | \$15,465 | \$21,762 | \$221,517 |

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Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: B-7
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

| Line No. | (1) Account No. and Name | (2) Prior TY 9/30/01 | (3) Current TY 12/31/05 | (4) \$ Difference | (5) % Difference | (6) Explanation |
|----------|---|----------------------------|-------------------------------|-------------------------|------------------------|---|
| 1 | 601 Salaries & Wages - Employees | \$13,760 | \$65,512 | \$51,752 | 376.10% | Increased staffing to meet DEP requirements and provide quality of service |
| 2 | 603 Salaries & Wages - Officers, Etc. | 23,100 | 0 | (23,100) | -100.00% | |
| 3 | 604 Employee Pensions & Benefits | 1,806 | 12,700 | 10,894 | 603.21% | Increased staffing to meet DEP requirements and provide quality of service |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0.00% | |
| 5 | 615 Purchased Power | 21,938 | 25,515 | 3,577 | 16.31% | |
| 6 | 616 Fuel for Power Purchased | 260 | 0 | (260) | -100.00% | |
| 7 | 618 Chemicals | 15,862 | 15,757 | (105) | -0.66% | |
| 8 | 620 Materials & Supplies | 227 | 21,168 | 20,941 | 9225.11% | Materials needed to O&M the plant and distribution system |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0.00% | |
| 10 | 632 Contractual Services - Acct. | 0 | 0 | 0 | 0.00% | |
| 11 | 633 Contractual Services - Legal | 0 | 0 | 0 | 0.00% | |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0.00% | |
| 13 | 635 Contractual Services - Other | 14,908 | 3,167 | (11,741) | -78.76% | |
| 14 | 641 Rental of Building/Real Prop. | 1,800 | 0 | (1,800) | -100.00% | |
| 15 | 642 Rental of Equipment | 0 | 0 | 0 | 0.00% | |
| 16 | 650 Transportation Expenses | 2,519 | 5,672 | 3,153 | 125.17% | Increase in fuel costs, additional vehicles reflect staff increase, use of generator |
| 17 | 656 Insurance - Vehicle | 0 | 0 | 0 | 0.00% | |
| 18 | 657 Insurance - General Liability | 1,714 | 0 | (1,714) | -100.00% | |
| 19 | 658 Insurance - Workman's Comp. | 168 | 0 | (168) | -100.00% | |
| 20 | 659 Insurance - Other | 0 | 6,301 | 6,301 | 0.00% | Total insurance expense for Utilities, Inc. has increased by 123% in the last 4 years |
| 21 | 660 Advertising Expense | 0 | 0 | 0 | 0.00% | |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% | |
| 23 | 667 Reg. Comm. Exp. - Other | 250 | 0 | (250) | -100.00% | |
| 24 | 670 Bad Debt Expense | 0 | 59 | 59 | 0.00% | Bad debt expense has increased due to a random increase in finaled accounts that were written off |
| 25 | 675 Miscellaneous Expenses | 29,203 | 15,289 | (13,914) | -47.65% | |
| 26 | TOTAL | \$127,515 | \$171,140 | \$43,625 | 34.21% | |
| 27 | Total Customers [ERCs] | 804 | 1,452 | 648 | 80.60% | |
| 28 | Consumer Price Index - U | 236.5 | 283.4 | 46.9 | 19.83% | |
| 29 | Benchmark Index: Change in Customer ERC's | 1.8060 | | | | |
| 30 | Increase in CPI | 1.1983 | | | | |
| 31 | | 2.1641 | | | | |

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: B-8
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

| Line No. | (1) Account No. and Name | (2) Prior TY 9/30/01 | (3) Current TY 12/31/05 | (4) \$ Difference | (5) % Difference | (6) Explanation |
|----------|---|----------------------------|-------------------------------|-------------------------|------------------------|---|
| 1 | 701 Salaries & Wages - Employees | \$13,760 | \$61,703 | \$47,943 | 348.42% | Increased staffing to meet DEP requirements and provide quality of service |
| 2 | 703 Salaries & Wages - Officers, Etc. | 23,100 | 0 | (23,100) | -100.00% | |
| 3 | 704 Employee Pensions & Benefits | 1,806 | 11,508 | 9,702 | 537.21% | Increased staffing to meet DEP requirements and provide quality of service |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0.00% | |
| 5 | 711 Sludge Removal Expense | 9,512 | 43,199 | 33,687 | 354.15% | Increased staffing to meet DEP requirements and provide quality of service |
| 6 | 715 Purchased Power | 18,549 | 25,367 | 6,818 | 36.76% | Increased cost of power |
| 7 | 716 Fuel for Power Purchased | 260 | 0 | (260) | -100.00% | |
| 8 | 718 Chemicals | 6,725 | 14,283 | 7,558 | 112.39% | Converted to liquid chlorine |
| 9 | 720 Materials & Supplies | 1,341 | 37,828 | 36,487 | 2720.88% | Materials needed to O&M the plant and collection system |
| 10 | 731 Contractual Services - Engr. | 0 | 0 | 0 | 0.00% | |
| 11 | 732 Contractual Services - Acct. | 0 | 0 | 0 | 0.00% | |
| 12 | 733 Contractual Services - Legal | 0 | 0 | 0 | 0.00% | |
| 13 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0.00% | |
| 14 | 735 Contractual Services - Other | 17,628 | 2,870 | (14,758) | -83.72% | |
| 15 | 741 Rental of Building/Real Prop. | 1,800 | 0 | (1,800) | -100.00% | |
| 16 | 742 Rental of Equipment | 0 | 0 | 0 | 0.00% | |
| 17 | 750 Transportation Expenses | 2,519 | 5,142 | 2,623 | 104.13% | Increase in fuel costs, larger staff generates additional mileage |
| 18 | 756 Insurance - Vehicle | 0 | 0 | 0 | 0.00% | |
| 19 | 757 Insurance - General Liability | 1,137 | 0 | (1,137) | -100.00% | |
| 20 | 758 Insurance - Workman's Comp. | 168 | 0 | (168) | -100.00% | |
| 21 | 759 Insurance - Other | 0 | 5,711 | 5,711 | 0.00% | Total insurance expense for Utilities, Inc. has increased by 123% in the last 4 years |
| 22 | 760 Advertising Expense | 0 | 0 | 0 | 0.00% | |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% | |
| 24 | 767 Reg. Comm. Exp. - Other | 250 | 0 | (250) | -100.00% | |
| 25 | 770 Bad Debt Expense | 324 | 55 | (269) | -83.02% | |
| 26 | 775 Miscellaneous Expenses | 4,308 | 13,851 | 9,543 | 221.52% | Labor to make repairs to plant and collection system |
| 27 | TOTAL | \$103,187 | \$221,517 | \$118,330 | 114.68% | |
| 28 | Total Customers [ERCs] | 804 | 1,250 | 446 | 55.47% | |
| 29 | Consumer Price Index - U | 236.5 | 283.4 | 47 | 19.83% | |
| 30 | Benchmark Index: Change in Customer ERC's | 1.5547 | | | | |
| 31 | Increase in CPI | 1.1983 | | | | |
| 32 | | 1.8630 | | | | |

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: B-9
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

| (1) Line No. | (2) Consultant | (3) Type of Service | (4) Amount | (5) Description of Work Performed |
|--------------------|---|------------------------|---------------|--------------------------------------|
| 1 | Snyder Surveying Inc. | Engineering | \$150 | Engineering services. |
| 2 | Rose, Sundstrom, and Bentley | Legal | \$1,584 | Legal services. |
| 3 | All other services are provided by Water Service Corp. and allocated to Utilities, inc. of Pennbrooke; see Schedule B-12. | | | |

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: B-10
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Hours | (5) Total Estimate of Charges by Firm | (6) Type of Service Rendered |
|----------|---|---------------------------------------|-------------------------------|--------------|--|---------------------------------|
| 1 | AUS Consultants | Scott Fogelsanger | \$185 | 216 | \$39,960 | Assist w/MFRs, data requests |
| 2 | AUS Consultants | John Palko | \$190 | 52 | 9,880 | Assist w/MFRs, data requests |
| 3 | Rose, Sundrum & Bentley, LLP | Martin Friedman | \$275 | 192 | 52,800 | Legal Fees |
| 4 | Frank Seidman | Frank Seidman | \$125 | 40 | 5,000 | Used & Useful MFRs |
| 5 | Public Service Commission | | n/a | n/a | 3,500 | Filing Fee |
| 6 | Water Service Corp. | Steve Lubertozzi | \$73 | 100 | 7,300 | Assist w/MFRs, data requests |
| 7 | Water Service Corp. | Holly Roth | \$61 | 100 | 6,100 | Assist w/MFRs, data requests |
| 8 | Water Service Corp. | Bill Thomas | \$39 | 150 | 5,850 | Assist w/MFRs, data requests |
| 9 | Water Service Corp. | Steve Dihel | \$31 | 150 | 4,650 | Assist w/MFRs, data requests |
| 10 | Water Service Corp. | Lena Sunardio | \$42 | 150 | 6,300 | Assist w/MFRs, data requests |
| 11 | Water Service Corp. | Kirsten Weeks | \$42 | 125 | 5,250 | Assist w/MFRs, data requests |
| 12 | Water Service Corp. | Dimitry Neyzelman | \$41 | 150 | 6,150 | Assist w/MFRs, data requests |
| 13 | Water Service Corp. | | n/a | n/a | 2,113 | Customer Notices - postage |
| 14 | Water Service Corp. | | n/a | n/a | 285 | Customer Notices - supplies |
| 15 | Water Service Corp. | | n/a | n/a | 1,200 | Travel - Airfare |
| 16 | Water Service Corp. | | n/a | n/a | 1,600 | Travel - Hotel |
| 17 | Water Service Corp. | | n/a | n/a | 400 | Travel - Rental car |
| 18 | Water Service Corp. | | n/a | n/a | 12,000 | Fed Ex, Copies & Other |
| 19 | Total | | | | \$170,338 | |
| 20 | Estimate Through | | | | | |
| 21 | <input checked="" type="checkbox"/> PAA | | | | | |
| 22 | <input type="checkbox"/> Commission Hearing | | | | | |
| 23 | Amortization Period 4 Years | | | | | |
| 24 | Explanation if different from Section 367.0816, Florida Statutes: | | | | | |
| 25 | Amortization of Rate Case Expense: | | | | | |
| 26 | | | Water | Wastewater | Total | |
| 27 | Prior Unamortized Rate Case Expense | | \$0 | \$0 | \$0 | |
| 28 | Current Rate Case Expense | | 91,472 | 78,866 | 170,338 | |
| 29 | Total Projected Rate Case Expense | | \$91,472 | \$78,866 | \$170,338 | |
| 30 | Annual Amortization | | \$22,868 | \$19,717 | \$42,585 | |
| 31 | Method of Allocation Between Systems: | | | | | |
| 32 | No. of ERCs | | 1,452 | 1,250 | 2,702 | |
| 33 | Percentage | | 53.7% | 46.3% | 100.0% | |

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: B-11
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

| Line No. | Project Description | Project Justification | Frequency (Years) | Completion Date | Cost |
|----------|---|-----------------------|-------------------|-----------------|------|
| 1 | The Company did not undertake any maintenance projects greater than 2% of the test year revenues for the test year or the 2 years prior to the test year. | | | | |
| 2 | | | | | |

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule B-12
 Page 1 of 4

Preparer: Steven Dihel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

| Line No. | G/L Acct. No. | Description | Allocation Percentages | | | Amounts Allocated | | | Allocation Percentage | | |
|--|---------------|--------------------------|------------------------|------------------------------------|--------------|---|-------------------|------------------------------------|-----------------------|----------------|--------|
| | | | (1) Pennbrooke | (3) Other Companies/ Systems | (4) Total | (5) Description of Allocation Method | (6) Pennbrooke | (7) Other Companies/ Systems | (8) Total | (9) 100.00% | |
| | | | | | | | | | | 53.85% | 46.15% |
| <u>Water Service Corp. Allocated Expenses:</u> | | | | | | | | | | | |
| 1 | 601 | Salaries - Office | 0.5% | 99.5% | 100.0% | \$13,308 | \$2,616,258 | \$2,629,566 | \$7,166 | \$6,142 | |
| 2 | 63x | Outside Services | 0.5% | 99.5% | 100.0% | \$2,414 | \$446,508 | \$448,922 | \$1,300 | \$1,114 | |
| 3 | 604 | Pension & Benefits | 0.5% | 99.5% | 100.0% | \$3,227 | \$632,878 | \$636,105 | \$1,738 | \$1,489 | |
| 4 | 659 | Insurance | 0.6% | 99.4% | 100.0% | \$12,012 | \$2,102,483 | \$2,114,495 | \$6,468 | \$5,544 | |
| 5 | 675 | Office Supplies | 0.4% | 99.6% | 100.0% | \$1,776 | \$431,508 | \$433,284 | \$956 | \$820 | |
| 6 | 675 | Office Utilities | 0.5% | 99.5% | 100.0% | \$203 | \$42,294 | \$42,497 | \$109 | \$94 | |
| 7 | 675 | Office Maintenance | 0.4% | 99.6% | 100.0% | \$555 | \$141,250 | \$141,805 | \$299 | \$256 | |
| 8 | 675 | Miscellaneous | 0.5% | 99.5% | 100.0% | \$1,560 | \$307,559 | \$309,119 | \$840 | \$720 | |
| 9 | | Sub-Total O & M Expenses | | | | \$35,055 | \$6,720,738 | \$6,755,793 | \$18,877 | \$16,178 | |
| 10 | 403 | Depreciation | 0.5% | 99.5% | 100.0% | \$1,353 | \$283,096 | \$284,449 | \$729 | \$624 | |
| 11 | 408 | Taxes Other Than Income | 0.5% | 99.5% | 100.0% | \$1,508 | \$314,600 | \$316,108 | \$812 | \$696 | |
| 12 | 410 | Deferred Income Tax | 0.5% | 99.5% | 100.0% | \$46 | \$9,628 | \$9,674 | \$25 | \$21 | |
| 13 | 426 | Other Income | 0.6% | 99.4% | 100.0% | (\$17) | (\$3,013) | (\$3,030) | (\$9) | (\$8) | |
| 14 | 419,27 | Interest Expense | 0.4% | 99.6% | 100.0% | \$1,247 | \$280,463 | \$281,710 | \$671 | \$576 | |
| 15 | | Total Expenses | | | | \$39,192 | \$7,605,512 | \$7,644,704 | \$21,104 | \$18,088 | |
| <u>Utilities, Inc. of Florida Allocated Expenses</u> | | | | | | | | | | | |
| 16 | 63x | Outside Services | 3.0% | 97.0% | 100.0% | \$910 | \$29,066 | \$29,977 | \$490 | \$420 | |
| 17 | 675 | Office Supplies | 3.0% | 97.0% | 100.0% | \$2,151 | \$68,623 | \$70,773 | \$1,158 | \$992 | |
| 18 | 675 | Office Utilities | 3.0% | 97.0% | 100.0% | \$373 | \$11,907 | \$12,280 | \$201 | \$172 | |
| 19 | 675 | Office Maintenance | 3.0% | 97.0% | 100.0% | \$615 | \$19,632 | \$20,248 | \$331 | \$284 | |
| 20 | 675 | Miscellaneous | 3.0% | 97.0% | 100.0% | \$539 | \$17,201 | \$17,739 | \$290 | \$249 | |
| 21 | 650 | Transportation Expenses | 0.0% | 100.0% | 100.0% | \$0 | \$109,070 | \$109,070 | \$0 | \$0 | |
| 22 | 620,675 | Operators Expense | 3.0% | 97.0% | 100.0% | \$385 | \$12,307 | \$12,692 | \$208 | \$178 | |
| 23 | | Sub-Total O & M Expenses | | | | \$4,973 | \$267,807 | \$272,780 | \$2,678 | \$2,295 | |
| 24 | 408 | Taxes Other Than Income | | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 25 | 403 | Depreciation | 1.2% | 98.8% | 100.0% | \$1,654 | \$131,403 | \$133,058 | \$891 | \$763 | |
| 26 | | Total Expenses | | | | \$6,628 | \$399,210 | \$405,838 | \$3,569 | \$3,059 | |

Note: Allocation methodology is based predominantly on equivalent customer connections.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc of Pennbrooke
 Docket No.: 060261-WS
 Schedule: 6 Months Ended: 06/30/05
 Interim Final
 Historical Projected

Schedule B-12
 Page 2 of 4

Preparer: Steven Dihei

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

| Line No. | G/L Acct. No. | Description | (1) (3) (4) | | | (6) (7) (8) | | | Allocation Percentage | |
|--|---------------|--------------------------|------------------------|--------------------------|--------|----------------------------------|-------------|--------------------------|-----------------------|--------------|
| | | | Allocation Percentages | | | Amounts Allocated | | | 100.00% | |
| | | | Pennbrooke | Other Companies/ Systems | Total | Description of Allocation Method | Pennbrooke | Other Companies/ Systems | Total | 53.85% Water |
| <u>Water Service Corp. Allocated Expenses:</u> | | | | | | | | | | |
| 1 | 601 | Salaries - Office | 0.5% | 99.5% | 100.0% | | | | | |
| 2 | 63x | Outside Services | 0.5% | 99.5% | 100.0% | \$5,859 | \$1,196,333 | \$1,202,192 | \$3,155 | \$2,704 |
| 3 | 604 | Pension & Benefits | 0.5% | 99.5% | 100.0% | \$960 | \$194,568 | \$195,528 | \$517 | \$443 |
| 4 | 659 | Insurance | 0.6% | 99.4% | 100.0% | \$734 | \$151,633 | \$152,367 | \$395 | \$339 |
| 5 | 675 | Office Supplies | 0.4% | 99.6% | 100.0% | \$6,648 | \$1,167,920 | \$1,174,568 | \$3,580 | \$3,068 |
| 6 | 675 | Office Utilities | 0.5% | 99.5% | 100.0% | \$964 | \$235,536 | \$236,500 | \$519 | \$445 |
| 7 | 675 | Office Maintenance | 0.5% | 99.5% | 100.0% | \$101 | \$21,038 | \$21,139 | \$54 | \$47 |
| 8 | 675 | Miscellaneous | 0.5% | 99.5% | 100.0% | \$259 | \$53,884 | \$54,143 | \$139 | \$120 |
| 9 | | Sub-Total O & M Expenses | | | | \$748 | \$146,683 | \$147,431 | \$403 | \$345 |
| 10 | | | | | | \$16,273 | \$3,167,595 | \$3,183,868 | \$8,763 | \$7,510 |
| 10 | 403 | Depreciation | 0.5% | 99.5% | 100.0% | \$621 | \$129,000 | \$129,621 | \$334 | \$287 |
| 11 | 408 | Taxes Other Than Income | 0.5% | 99.5% | 100.0% | \$933 | \$193,734 | \$194,667 | \$502 | \$431 |
| 12 | 410 | Deferred Income Tax | N/A | N/A | N/A | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | 426 | Other Income | 0.6% | 99.4% | 100.0% | (\$11) | (\$1,859) | (\$1,870) | (\$6) | (\$5) |
| 14 | 419,27 | Interest Expense | 0.4% | 99.6% | 100.0% | \$647 | \$144,364 | \$145,011 | \$348 | \$299 |
| 15 | | Total Expenses | | | | \$18,463 | \$3,632,834 | \$3,651,297 | \$9,942 | \$8,521 |
| <u>Utilities, Inc. of Florida Allocated Expenses</u> | | | | | | | | | | |
| 16 | 63x | Outside Services | 3.0% | 97.0% | 100.0% | \$479 | \$15,338 | \$15,817 | \$258 | \$221 |
| 17 | 675 | Office Supplies | 3.0% | 97.0% | 100.0% | \$940 | \$30,070 | \$31,009 | \$506 | \$434 |
| 18 | 675 | Office Utilities | 3.0% | 97.0% | 100.0% | \$183 | \$5,848 | \$6,031 | \$98 | \$84 |
| 19 | 675 | Office Maintenance | 3.0% | 97.0% | 100.0% | \$292 | \$9,355 | \$9,647 | \$157 | \$135 |
| 20 | 675 | Miscellaneous | 3.0% | 97.0% | 100.0% | \$252 | \$8,072 | \$8,324 | \$136 | \$116 |
| 21 | 650 | Transportation Expenses | 0.0% | 100.0% | 100.0% | \$0 | \$57,840 | \$57,840 | \$0 | \$0 |
| 22 | 620,675 | Operators Expense | 3.0% | 97.0% | 100.0% | \$229 | \$7,315 | \$7,543 | \$123 | \$105 |
| 23 | | Sub-Total O & M Expenses | | | | \$2,375 | \$133,838 | \$136,213 | \$1,279 | \$1,096 |
| 24 | 408 | Taxes Other Than Income | N/A | N/A | N/A | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 403 | Depreciation | 1.5% | 98.5% | 100.0% | \$892 | \$59,655 | \$60,547 | \$480 | \$412 |
| 26 | | Total Expenses | | | | \$3,267 | \$193,493 | \$196,759 | \$1,759 | \$1,508 |

Note: Allocation methodology is based predominantly on equivalent customer connections.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc of Pennbrooke
 Docket No.: 060261-WS
 Schedule: 3 Months Ended: 09/30/05
 Interim Final
 Historical Projected

Schedule B-12
 Page 3 of 4

Preparer: Steven DiHel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

| Line No. | G/L Acct. No. | Description | Allocation Percentages | | | Amounts Allocated | | | Allocation Percentage 100.00% | | |
|---|--------------------|--------------------------|------------------------|--------------------------|--------|----------------------------------|-------------|--------------------------|-------------------------------|--------------|--------------|
| | | | (1) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| | | | Pennbrooke | Other Companies/ Systems | Total | Description of Allocation Method | Pennbrooke | Other Companies/ Systems | Total | 53.85% Water | 46.15% Sewer |
| Water Service Corp. Allocated Expenses: | | | | | | | | | | | |
| 1 | 601 | Salaries - Office | 0.5% | 99.5% | 100.0% | | | | | | |
| 2 | 63x | Outside Services | 0.5% | 99.5% | 100.0% | \$3,305 | \$665,414 | \$668,719 | \$1,780 | \$1,525 | |
| 3 | 604 | Pension & Benefits | 0.5% | 99.5% | 100.0% | \$983 | \$183,734 | \$184,717 | \$529 | \$454 | |
| 4 | 659 | Insurance | 0.6% | 99.4% | 100.0% | \$636 | \$132,374 | \$133,010 | \$342 | \$294 | |
| 5 | 675 | Office Supplies | 0.4% | 99.6% | 100.0% | \$2,641 | \$420,560 | \$423,201 | \$1,422 | \$1,219 | |
| 6 | 675 | Office Utilities | 0.5% | 99.5% | 100.0% | \$409 | \$99,799 | \$100,208 | \$220 | \$189 | |
| 7 | 675 | Office Maintenance | 0.5% | 99.5% | 100.0% | \$53 | \$11,171 | \$11,224 | \$29 | \$24 | |
| 8 | 675/670 704/775 | Miscellaneous | 0.5% | 99.5% | 100.0% | \$115 | \$24,344 | \$24,459 | \$62 | \$53 | |
| 9 | | Sub-Total O & M Expenses | | | | \$341 | \$67,781 | \$68,122 | \$184 | \$157 | |
| | | | | | | \$8,483 | \$1,605,177 | \$1,613,660 | \$4,568 | \$3,915 | |
| 10 | 403 | Depreciation | 0.5% | 99.5% | 100.0% | \$311 | \$65,860 | \$66,171 | \$167 | \$144 | |
| 11 | 408/409 | Taxes Other Than Income | 0.5% | 99.5% | 100.0% | \$160 | \$33,937 | \$34,097 | \$86 | \$74 | |
| 12 | 410 | Deferred Income Tax | N/A | N/A | N/A | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 13 | 426 | Other Income | N/A | N/A | N/A | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 14 | 419,27 | Interest Expense | 0.4% | 99.6% | 100.0% | \$297 | \$68,218 | \$68,515 | \$160 | \$137 | |
| 15 | | Total Expenses | | | | \$9,251 | \$1,773,192 | \$1,782,443 | \$4,982 | \$4,269 | |
| Utilities, Inc. of Florida Allocated Expenses: | | | | | | | | | | | |
| 16 | 63x | Outside Services | 3.0% | 97.0% | 100.0% | \$215 | \$6,853 | \$7,068 | \$116 | \$99 | |
| 17 | 675 | Office Supplies | 3.0% | 97.0% | 100.0% | \$560 | \$17,870 | \$18,430 | \$302 | \$259 | |
| 18 | 675 | Office Utilities | 3.0% | 97.0% | 100.0% | \$96 | \$3,054 | \$3,150 | \$52 | \$44 | |
| 19 | 675 | Office Maintenance | 3.0% | 97.0% | 100.0% | \$158 | \$5,026 | \$5,184 | \$85 | \$73 | |
| 20 | 675 | Miscellaneous | 3.0% | 97.0% | 100.0% | \$215 | \$6,868 | \$7,084 | \$116 | \$99 | |
| 21 | 650 | Transportation Expenses | 0.0% | 100.0% | 100.0% | \$0 | \$18,421 | \$18,421 | \$0 | \$0 | |
| 22 | 620,675 | Operators Expense | 3.0% | 97.0% | 100.0% | \$53 | \$1,692 | \$1,745 | \$29 | \$24 | |
| 23 | | Sub-Total O & M Expenses | | | | \$1,297 | \$59,785 | \$61,082 | \$698 | \$599 | |
| 24 | 408 | Taxes Other Than Income | N/A | N/A | N/A | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 25 | 403 | Depreciation | 0.7% | 99.3% | 100.0% | \$263 | \$38,177 | \$38,439 | \$141 | \$121 | |
| 26 | | Total Expenses | | | | \$1,560 | \$97,962 | \$99,521 | \$840 | \$720 | |

Note: Allocation methodology is based predominantly on equivalent customer connections.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule: 3 Months Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule B-12
 Page 4 of 4

Preparer: Steven Dihel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

| Line No. | G/L Acct. No. | Description | Allocation Percentages | | | Amounts Allocated | | | Allocation Percentage | | |
|--|---------------|--------------------------|------------------------|-----------------------------|-----------|--------------------------------------|----------------|-----------------------------|-----------------------|-------------|--------|
| | | | (1) Pennbrooke | (3) Other Companies/Systems | (4) Total | (5) Description of Allocation Method | (6) Pennbrooke | (7) Other Companies/Systems | (8) Total | (9) 100.00% | |
| | | | | | | | | | | 53.85% | 46.15% |
| <u>Water Service Corp. Allocated Expenses:</u> | | | | | | | | | | | |
| 1 | 601 | Salaries - Office | 0.5% | 99.5% | 100.0% | \$4,144 | \$754,511 | \$758,655 | \$2,232 | \$1,912 | |
| 2 | 63x | Outside Services | 0.7% | 99.3% | 100.0% | \$471 | \$68,206 | \$68,677 | \$254 | \$217 | |
| 3 | 604 | Pension & Benefits | 0.5% | 99.5% | 100.0% | \$1,857 | \$348,871 | \$350,728 | \$1,000 | \$857 | |
| 4 | 659 | Insurance | 0.5% | 99.5% | 100.0% | \$2,723 | \$514,003 | \$516,726 | \$1,466 | \$1,257 | |
| 5 | 675 | Office Supplies | 0.4% | 99.6% | 100.0% | \$403 | \$96,173 | \$96,576 | \$217 | \$186 | |
| 6 | 675 | Office Utilities | 0.5% | 99.5% | 100.0% | \$49 | \$10,085 | \$10,134 | \$26 | \$23 | |
| 7 | 675 | Office Maintenance | 0.3% | 99.7% | 100.0% | \$181 | \$63,022 | \$63,203 | \$97 | \$84 | |
| 8 | 675 | Miscellaneous | 0.5% | 99.5% | 100.0% | \$471 | \$93,095 | \$93,566 | \$254 | \$217 | |
| 9 | | Sub-Total O & M Expenses | | | | \$10,299 | \$1,947,966 | \$1,958,265 | \$5,546 | \$4,753 | |
| 10 | 403 | Depreciation | 0.5% | 99.5% | 100.0% | \$421 | \$88,236 | \$88,657 | \$227 | \$194 | |
| 11 | 408 | Taxes Other Than Income | 0.5% | 99.5% | 100.0% | \$415 | \$86,929 | \$87,344 | \$223 | \$192 | |
| 12 | 410 | Deferred Income Tax | 0.5% | 99.5% | 100.0% | \$46 | \$9,628 | \$9,674 | \$25 | \$21 | |
| 13 | 426 | Other Income | 0.5% | 99.5% | 100.0% | (\$6) | (\$1,154) | (\$1,160) | (\$3) | (\$3) | |
| 14 | 419,27 | Interest Expense | 0.4% | 99.6% | 100.0% | \$303 | \$67,881 | \$68,184 | \$163 | \$140 | |
| 15 | | Total Expenses | | | | \$11,478 | \$2,199,486 | \$2,210,964 | \$6,181 | \$5,297 | |
| <u>Utilities, Inc. of Florida Allocated Expenses</u> | | | | | | | | | | | |
| 16 | 63x | Outside Services | 3.1% | 97.0% | 100.0% | \$216 | \$6,875 | \$7,092 | \$116 | \$100 | |
| 17 | 675 | Office Supplies | 3.1% | 97.0% | 100.0% | \$651 | \$20,683 | \$21,334 | \$350 | \$300 | |
| 18 | 675 | Office Utilities | 3.1% | 97.0% | 100.0% | \$95 | \$3,005 | \$3,100 | \$51 | \$44 | |
| 19 | 675 | Office Maintenance | 3.1% | 97.0% | 100.0% | \$165 | \$5,251 | \$5,416 | \$89 | \$76 | |
| 20 | 675 | Miscellaneous | 3.1% | 97.0% | 100.0% | \$71 | \$2,261 | \$2,332 | \$38 | \$33 | |
| 21 | 650 | Transportation Expenses | 0.0% | 100.0% | 100.0% | \$0 | \$32,809 | \$32,809 | \$0 | \$0 | |
| 22 | 620,675 | Operators Expense | 3.1% | 97.0% | 100.0% | \$104 | \$3,300 | \$3,404 | \$56 | \$48 | |
| 23 | | Sub-Total O & M Expenses | | | | \$1,302 | \$74,184 | \$75,486 | \$701 | \$601 | |
| 24 | 408 | Taxes Other Than Income | N/A | N/A | N/A | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 25 | 403 | Depreciation | 1.5% | 98.5% | 100.0% | \$500 | \$33,572 | \$34,071 | \$269 | \$231 | |
| 26 | | Total Expenses | | | | \$1,801 | \$107,756 | \$109,557 | \$970 | \$831 | |

Note: Allocation methodology is based predominantly on equivalent customer connections.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: B-13
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

| Line No. | (1) Account No. and Name | (2) Test Year Expense | (3) Utility Adjustments | (4) Adjusted Balance | (5) % Non-Used and Useful | (6) Future Use Amount |
|----------|---|-----------------------------|-------------------------------|----------------------------|---------------------------------|-----------------------------|
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 301.1 Organization | \$0.00 | | \$0.00 | 0.00% | \$0 |
| 3 | 302.1 Franchises | 0 | | 0 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | 0 | | 0 | 0.00% | 0 |
| 6 | 304.2 Structures & Improvements | 3,143 | | 3,143 | 0.00% | 0 |
| 7 | 305.2 Collect. & Impound. Reservoirs | 0 | | 0 | 0.00% | 0 |
| 8 | 306.2 Lake, River & Other Intakes | 0 | | 0 | 0.00% | 0 |
| 9 | 307.2 Wells & Springs | 2,811 | | 2,811 | 0.00% | 0 |
| 10 | 308.2 Infiltration Galleries & Tunnels | 0 | | 0 | 0.00% | 0 |
| 11 | 309.2 Supply Mains | 0 | | 0 | 0.00% | 0 |
| 12 | 310.2 Power Generation Equipment | 0 | | 0 | 0.00% | 0 |
| 13 | 311.2 Pumping Equipment | 5,881 | \$45 | 5,926 | 0.00% | 0 |
| 14 | 339.2 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 15 | WATER TREATMENT PLANT | 0 | | 0 | 0.00% | 0 |
| 16 | 304.3 Structures & Improvements | 0 | 43 | 43 | 0.00% | 0 |
| 17 | 320.3 Water Treatment Equipment | 22,033 | 5,541 | 27,574 | 0.00% | 0 |
| 18 | 339.3 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 19 | TRANSMISSION & DISTRIBUTION PLANT | 0 | | 0 | 0.00% | 0 |
| 20 | 304.4 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 21 | 330.4 Distr. Reservoirs & Standpipes | 365 | | 365 | 0.00% | 0 |
| 22 | 331.4 Transm. & Distribution Mains | 14,134 | | 14,134 | 0.00% | 0 |
| 23 | 332.4 Services | 4,012 | | 4,012 | 0.00% | 0 |
| 24 | 334.4 Meters & Meter Installations | 4,653 | | 4,653 | 0.00% | 0 |
| 25 | 335.4 Hydrants | 1,272 | | 1,272 | 0.00% | 0 |
| 26 | 339.4 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 27 | GENERAL PLANT | 0 | | 0 | 0.00% | 0 |
| 28 | 304.5 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 29 | 340.5 Office Furniture & Equipment | 888 | | 888 | 0.00% | 0 |
| 30 | 341.5 Transportation Equipment | 3,805 | (2,270) | 1,535 | 0.00% | 0 |
| 31 | 342.5 Stores Equipment | 0 | | 0 | 0.00% | 0 |
| 32 | 343.5 Tools, Shop & Garage Equipment | 936 | | 936 | 0.00% | 0 |
| 33 | 344.5 Laboratory Equipment | 0 | | 0 | 0.00% | 0 |
| 34 | 345.5 Power Operated Equipment | 0 | | 0 | 0.00% | 0 |
| 35 | 346.5 Communication Equipment | 50 | | 50 | 0.00% | 0 |
| 36 | 347.5 Miscellaneous Equipment | 0 | | 0 | 0.00% | 0 |
| 37 | 348.5 Other Tangible Plant | 1,818 | 269 | 2,087 | 0.00% | 0 |
| 38 | TOTAL DEPRECIATION EXPENSE | \$65,801 | \$3,628 | \$69,429 | | \$0 |
| 39 | LESS: AMORTIZATION OF CIAC | (22,146) | | (22,146) | 0.00% | 0 |
| 40 | NET DEPRECIATION EXPENSE - WATER | \$43,655 | \$3,628 | \$47,283 | | \$0 |
| 41 | Associated with allocated common plant: | <u>Amount</u> | <u>Depr. Rate</u> | <u>Depr. Exp.</u> | | |
| 42 | Acct. 341.5 | (\$13,616) | 16.67% | (\$2,270) | | |
| 42 | Acct. 348.5 | (17,107) | 10.00% | (1,711) | | |
| 43 | Associated with WSC plant: | | | | | |
| 44 | Allocated \$3,684 based on No. of ERCs | | | \$1,980 | | |
| 45 | Associated with Pro Forma Additions: | | | | | |
| 46 | Acct. 304.3 | \$1,415 | 3.03% | \$43 | | |
| 47 | Acct. 311.2 | 894 | 5.00% | 45 | | |
| 48 | Acct. 320.3 | 121,780 | 4.55% | 5,541 | | |
| 49 | | \$93,364 | | \$3,628 | | |

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

| Line No. | (1) Account No. and Name | (2) Test Year Expense | (3) Utility Adjustments | (4) Adjusted Balance | (5) % Non-Used and Useful | (6) Future Use Amount |
|----------|---------------------------------------|--------------------------|----------------------------|-------------------------|------------------------------|--------------------------|
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 351.1 Organization | \$0 | | \$0 | 0.00% | \$0 |
| 3 | 352.1 Franchises | 0 | | 0 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | | | |
| 6 | 354.2 Structures & Improvements | 7,110 | | 7,110 | 0.00% | 0 |
| 7 | 360.2 Collection Sewers - Force | 11,897 | \$38 | 11,935 | 0.00% | 0 |
| 8 | 361.2 Collection Sewers - Gravity | 19,136 | | 19,136 | 0.00% | 0 |
| 9 | 362.2 Special Collecting Structures | 0 | | 0 | 0.00% | 0 |
| 10 | 363.2 Services to Customers | 0 | | 0 | 0.00% | 0 |
| 11 | 364.2 Flow Measuring Devices | 0 | | 0 | 0.00% | 0 |
| 12 | 365.2 Flow Measuring Installations | 0 | | 0 | 0.00% | 0 |
| 13 | 389.2 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 14 | SYSTEM PUMPING PLANT | | | | | |
| 15 | 354.3 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 16 | 370.3 Receiving Wells | 0 | | 0 | 0.00% | 0 |
| 17 | 371.3 Pumping Equipment | 0 | | 0 | 0.00% | 0 |
| 18 | 389.3 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 19 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 20 | 354.4 Structures & Improvements | 0 | 626 | 626 | 0.00% | 0 |
| 21 | 380.4 Treatment & Disposal Equipment | 36,561 | 828 | 37,389 | 0.00% | 0 |
| 22 | 381.4 Plant Sewers | 0 | | 0 | 0.00% | 0 |
| 23 | 382.4 Outfall Sewer Lines | 689 | | 689 | 0.00% | 0 |
| 24 | 389.4 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 25 | GENERAL PLANT | | | | | |
| 26 | 354.5 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 27 | 390.5 Office Furniture & Equipment | 0 | | 0 | 0.00% | 0 |
| 28 | 391.5 Transportation Equipment | 0 | 2,270 | 2,270 | 0.00% | 0 |
| 29 | 392.5 Stores Equipment | 0 | | 0 | 0.00% | 0 |
| 30 | 393.5 Tools, Shop & Garage Equipment | 87 | | 87 | 0.00% | 0 |
| 31 | 394.5 Laboratory Equipment | 0 | | 0 | 0.00% | 0 |
| 32 | 395.5 Power Operated Equipment | 0 | | 0 | 0.00% | 0 |
| 33 | 396.5 Communication Equipment | 0 | | 0 | 0.00% | 0 |
| 34 | 397.5 Miscellaneous Equipment | 0 | | 0 | 0.00% | 0 |
| 35 | 398.5 Other Tangible Plant | 0 | 3,415 | 3,415 | 0.00% | 0 |
| 36 | TOTAL DEPRECIATION EXPENSE | \$75,480 | \$7,177 | \$82,657 | | \$0 |
| 37 | LESS: AMORTIZATION OF CIAC | (30,409) | | (30,409) | 0.00% | 0 |
| 38 | NET DEPRECIATION EXPENSE - WASTEWATER | \$45,071 | \$7,177 | \$52,248 | | \$0 |

| | Amount | Depr. Rate | Depr. Exp. |
|---|----------|------------|------------|
| Associated with allocated common plant: | | | |
| Acct. 391.5 | \$13,618 | 16.67% | \$2,270 |
| Acct. 398.5 | 17,107 | 10.00% | 1,711 |
| Associated with WSC plant: | | | |
| Allocated \$3,684 based on No. of ERCs | | | \$1,704 |
| Associated with Pro Forma Additions: | | | |
| Acct. 354.4 | \$20,000 | 3.13% | \$626 |
| Acct. 360.2 | 1,148 | 3.33% | 38 |
| Acct. 380.4 | 14,885 | 5.56% | 828 |
| | \$66,758 | | \$7,177 |

Taxes Other Than Income

Florida Public Service Commission

Company: Utilities, Inc. Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule L B-15
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income.
 For all allocations, provide description of allocation and calculations.

| Line No. | (1) Description | (2) Regulatory Assessment Fees - RAFs | (3) Payroll Taxes | (4) Real Estate & Personal Property | (5) Other | (6) Total |
|--|--|--|-------------------------|--|--------------|--------------|
| Water: | | | | | | |
| 1 | Test Year Per Books | \$15,159 | \$5,860 | \$22,374 | \$79 | \$43,472 |
| <u>Adjustments to Test Year [Explain]:</u> | | | | | | |
| 2 | Adjust RAFs to reflect per books revenue adjustment. | \$12 | | | | \$12 |
| 3 | Increase associated with salaries and wages increases. | | \$606 | | | 606 |
| 4 | Total Test Year Adjustments | \$12 | \$606 | \$0 | \$0 | \$618 |
| 5 | Adjusted Test Year | \$15,171 | \$6,466 | \$22,374 | \$79 | \$44,090 |
| 6 | RAF's Assoc. with Revenue Increase | 1,363 | | | | 1,363 |
| 7 | Total Balance | \$16,534 | \$6,466 | \$22,374 | \$79 | \$45,453 |
| Wastewater: | | | | | | |
| 8 | Test Year Per Books | \$13,738 | \$5,309 | \$20,275 | \$72 | \$39,394 |
| <u>Adjustments to Test Year [Explain]:</u> | | | | | | |
| 9 | Adjust RAFs to reflect per books revenue adjustment. | (\$46) | | | | (\$46) |
| 10 | Increase associated with salaries and wages increases. | | \$549 | | | 549 |
| 11 | Total Test Year Adjustments | (\$46) | \$549 | \$0 | \$0 | \$503 |
| 12 | Adjusted Test Year | \$13,692 | \$5,858 | \$20,275 | \$72 | \$39,897 |
| 13 | RAF's Assoc. with Revenue Increase | 7,182 | | | | 7,182 |
| 14 | Total Balance | \$20,874 | \$5,858 | \$20,275 | \$72 | \$47,079 |

* Allocated based on revenues.

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

| Line No. | Description | Ref. | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Wastewater | Adjusted for Increase Water | Adjusted for Increase Wastewater |
|----------|-----------------------------|------|-----------------|---------------------|------------------|-----------------|-------------------|-----------------------------|----------------------------------|
| 1 | Current Tax Expense | C-2 | \$6,321 | (\$12,283) | (\$5,962) | \$15,711 | (\$21,682) | \$17,606 | \$24,466 |
| 2 | Deferred Income Tax Expense | C-5 | 4,390 | (1,353) | 3,037 | 2,556 | 481 | 0 | 0 |
| 3 | ITC Realized This Year | C-7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | ITC Amortization | C-7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Parent Debt Adjustment | C-8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Total Income Tax Expense | | <u>\$10,711</u> | <u>(\$13,636)</u> | <u>(\$2,925)</u> | <u>\$18,267</u> | <u>(\$21,201)</u> | <u>\$17,606</u> | <u>\$24,466</u> |

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: C-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

| Line No. | | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Wastewater | Adjusted for Increase Water | Wastewater |
|-------------------------|---|-----------------|---------------------|------------------|----------|------------|-----------------------------|------------|
| 1 | Net Utility Operating Income [Sch. B-1] | \$80,743 | (\$48,809) | \$31,934 | \$45,527 | (\$13,593) | \$72,548 | \$115,417 |
| 2 | Add: Income Tax Expense [Sch. B-1] | 4,351 | 20,668 | 25,019 | 25,019 | 0 | 0 | 0 |
| 3 | Subtotal | \$85,094 | (\$28,141) | \$56,953 | \$70,546 | (\$13,593) | \$72,548 | \$115,417 |
| 4 | Less: Interest Charges [Sch. C-3] | (75,798) | 0 | (75,798) | (25,503) | (50,178) | (25,503) | (50,178) |
| 5 | Taxable Income | \$9,296 | (\$28,141) | (\$18,845) | \$45,043 | (\$63,771) | \$47,045 | \$65,239 |
| Schedule M Adjustments: | | | | | | | | |
| 6 | Permanent Differences [From Sch. C-4] | \$3,594 | (\$3,594) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | Timing Differences [From Sch. C-5] | 4,390 | (4,390) | 0 | 0 | 0 | 0 | 0 |
| 8 | Total Schedule M Adjustments | \$7,984 | (\$7,984) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | State Taxable Income | \$17,280 | (\$36,125) | (\$18,845) | \$45,043 | (\$63,771) | \$47,045 | \$65,239 |
| 10 | Less: State Income Tax Exemption | (5,000) | 0 | (5,000) | (2,687) | (2,313) | (2,687) | (2,313) |
| 11 | State Taxable Income [Adjusted] | \$12,280 | (\$36,125) | (\$23,845) | \$42,356 | (\$66,084) | \$44,358 | \$62,926 |
| 12 | State Income Tax [5.5% of Line 11] | \$675 | \$0 | \$675 | \$601 | \$0 | \$2,440 | \$3,461 |
| 13 | Limited by NOL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Current State Income Taxes | \$675 | \$0 | \$675 | \$601 | \$0 | \$2,440 | \$3,461 |
| 16 | Federal Taxable Income [Line 9 - Line 15] | \$16,605 | (\$36,125) | (\$19,520) | \$44,442 | (\$63,771) | \$44,605 | \$61,778 |
| 17 | Federal Income Tax Rate | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 |
| 18 | Federal Income Taxes [Line 16 x Line 17] | \$5,646 | (\$12,283) | (\$6,637) | \$15,110 | (\$21,682) | \$15,166 | \$21,005 |
| 19 | Less: Investment Tax Credit Realized This Year [Sch. C-7] | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Current Federal Inc. Taxes [Line 18 - Line 19] | \$5,646 | (\$12,283) | (\$6,637) | \$15,110 | (\$21,682) | \$15,166 | \$21,005 |
| Summary: | | | | | | | | |
| 21 | Current State Income Taxes [Line 15] | \$675 | \$0 | \$675 | \$601 | \$0 | \$2,440 | \$3,461 |
| 22 | Current Federal Income Taxes [Line 20] | 5,646 | (12,283) | (6,637) | 15,110 | (21,682) | 15,166 | 21,005 |
| 23 | Total Current Income Tax Expense [To C-1] | \$6,321 | (\$12,283) | (\$5,962) | \$15,711 | (\$21,682) | \$17,606 | \$24,466 |

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Florida Public Service Commission
 Schedule: C-3
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Supporting Schedules: D-1,C-8
 Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

| Line No. | Description | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Wastewater |
|----------|--|--------------------------|---------------------|--------------------------|--------------------------|--------------------------|
| 1 | Interest on Long-Term Debt | \$0 | | \$0 | \$0 | \$0 |
| 2 | Amortization of Debt Premium, Disc. and Expense Net | 0 | | 0 | 0 | 0 |
| 3 | Other Interest Expense - Intercompany | 79,275 | | 79,275 | 27,144 | 52,131 |
| 4 | AFUDC | (3,594) | | (3,594) | (1,641) | (1,953) |
| 5 | ITC Interest Synchronization [IRC 46(f)(2) only - See below] | 0 | | 0 | 0 | 0 |
| 6 | Total Used For Tax Calculation | <u>\$75,681</u> ===== | <u>\$0</u> ===== | <u>\$75,681</u> ===== | <u>\$25,503</u> ===== | <u>\$50,178</u> ===== |

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies [See Sch. C-8, pg. 4]

| Balances From Schedule D-1 | Amount | Ratio | Cost | Total Weighted Cost | Debt Only Weighted Cost |
|--------------------------------------|---------------------|-----------------|--------------|---------------------|-------------------------|
| 7 Long-Term Debt | | | | | |
| 8 Short-Term Debt | | | | | |
| 9 Preferred Stock | | Not Applicable. | | | |
| 10 Common Equity | | | | | |
| 11 Total | <u>\$0</u> ===== | <u>=====</u> | <u>=====</u> | <u>=====</u> | <u>=====</u> |
| 12 ITCs [from D-1, Line 7] | | | | | |
| 13 Weighted Debt Cost [From Line 12] | | | | | |
| 14 Interest Adjustment [To Line 6] | <u>\$0</u> ===== | | | | |

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: C-4
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

| Line No. | Description | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Wastewater |
|----------|------------------------------|-----------------|---------------------|------------------|---------|------------|
| 1 | Interest during construction | \$3,594 | \$0 | \$3,594 | \$1,641 | \$1,953 |

Deferred Income Tax Expense

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: C-5
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of total deferred income tax expense for the test year.
 Provide detail on items resulting in tax deferrals other than accelerated depreciation.

| Line No. | Description | Total Per Books | Utility Adjustments | Notes | Utility Adjusted | Water | Wastewater |
|--------------------------------------|--|-----------------|---------------------|-------|------------------|-----------|------------|
| <u>Timing Differences:</u> | | | | | | | |
| 1 | Tax Depreciation and Amortization | \$83,956 | | | \$83,956 | \$46,332 | \$50,517 |
| 2 | Book Depreciation and Amortization | 89,286 | | | 89,286 | 47,575 | 52,516 |
| 3 | Difference | (\$5,330) | \$0 | | (\$5,330) | (\$1,243) | (\$1,999) |
| 4 | Other Timing Differences (Itemize): | | | | | | |
| 5 | Tap Fees | \$3,597 | | | \$3,597 | \$3,597 | \$0 |
| 6 | AFUDC | 3,594 | (3,594) | | 0 | 0 | 0 |
| 7 | Deferred Rate Case C/Y Additions | 150 | | | 150 | 81 | 69 |
| 8 | Organization Expense - Amort. | 9,655 | | | 9,655 | 4,356 | 5,299 |
| 9 | Total Timing Differences [To C-2] | \$11,666 | (\$3,594) | | \$8,072 | \$6,791 | \$3,369 |
| 10 | State Tax Rate | 5.50% | 5.50% | | 5.50% | 5.50% | 5.50% |
| 11 | State Deferred Taxes [Line 5 x Line 6] | \$642 | (\$198) | | \$444 | \$374 | \$70 |
| Timing Differences For Federal Taxes | | | | | | | |
| 12 | [Line 5 - Line 7] | \$11,024 | (\$3,396) | | \$7,628 | \$6,417 | \$1,211 |
| 13 | Federal Tax Rate | 34.00% | 34.00% | | 34.00% | 34.00% | 34.00% |
| 14 | Federal Deferred Taxes [Line 8 x Line 9] | \$3,748 | (\$1,155) | | \$2,593 | \$2,182 | \$411 |
| 15 | Add: State Deferred Taxes [Line 7] | 642 | (198) | | 444 | 374 | 70 |
| 16 | Total Deferred Tax Expense [To C-1] | \$4,390 | (\$1,353) | | \$3,037 | \$2,556 | \$481 |

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: Scott D. Fogelsanger

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

| Line No. | Year | Account No. 190.1012 | | | Account No. 190.1020 | | | Account No. 190.1024 | | |
|----------|------|----------------------|-----------|-----------|----------------------|---------|-------|----------------------|---------|---------|
| | | State | Federal | Total | State | Federal | Total | State | Federal | Total |
| 1 | 2003 | \$0 | (\$2,001) | (\$2,001) | \$0 | \$0 | \$0 | \$0 | \$3,219 | \$3,219 |
| 2 | 2004 | 0 | (\$4,890) | (4,890) | 0 | 0 | 0 | 0 | 6,502 | 6,502 |
| 3 | 2005 | 0 | (\$5,907) | (5,907) | 0 | 48 | 48 | 0 | 9,604 | 9,604 |

| Line No. | Year | Account No. 190.1031 | | | Account No. 190.2012 | | | Account No. 190.2020 | | |
|----------|------|----------------------|----------|----------|----------------------|---------|---------|----------------------|---------|-------|
| | | State | Federal | Total | State | Federal | Total | State | Federal | Total |
| 4 | 2003 | \$0 | \$16,073 | \$16,073 | (\$342) | \$0 | (\$342) | \$0 | \$0 | \$0 |
| 5 | 2004 | 0 | 30,686 | 30,686 | (836) | 0 | (836) | 0 | 0 | 0 |
| 6 | 2005 | 0 | 32,460 | 32,460 | (1,010) | 0 | (1,010) | 8 | 0 | 8 |

| Line No. | Year | Account No. 190.2024 | | | Account No. 190.2031 | | | Net Deferred Income Taxes | | |
|----------|------|----------------------|---------|-------|----------------------|---------|-------|---------------------------|----------|----------|
| | | State | Federal | Total | State | Federal | Total | State | Federal | Total |
| 7 | 2003 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$342) | \$17,291 | \$16,949 |
| 8 | 2004 | 0 | 0 | 0 | 0 | 0 | 0 | (836) | 32,298 | 31,462 |
| 9 | 2005 | 531 | 0 | 531 | 303 | 0 | 303 | (168) | 36,205 | 36,037 |

Supporting Schedules: C-6, Pgs. 2 & 3
 Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: C-6
 Page 2 of 3
 Preparer: Scott D. Fogelsanger

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

| Line No. | Year | Account No. 190.1012 | | | | | Account No. 190.1020 | | | | |
|----------|------|----------------------|-----------------------|------------------------|------------------------|----------------|----------------------|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 1 | 2003 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Line No. | Year | Account No. 190.1024 | | | | | Account No. 190.1031 | | | | |
|----------|------|----------------------|-----------------------|------------------------|------------------------|----------------|----------------------|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 4 | 2003 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Line No. | Year | Account No. 190.2012 | | | | | Account No. 190.2020 | | | | |
|----------|------|----------------------|-----------------------|------------------------|------------------------|----------------|----------------------|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 7 | 2003 | \$0 | (\$342) | \$0 | \$0 | (\$342) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | 2004 | (342) | (494) | 0 | 0 | (836) | 0 | 0 | 0 | 0 | 0 |
| 9 | 2005 | (836) | (174) | 0 | 0 | (1,010) | 0 | 8 | 0 | 0 | 8 |

| Line No. | Year | Account No. 190.2024 | | | | | Account No. 190.2031 | | | | |
|----------|------|----------------------|-----------------------|------------------------|------------------------|----------------|----------------------|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 10 | 2003 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 2005 | 0 | 531 | 0 | 0 | 531 | 0 | 303 | 0 | 0 | 303 |

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: C-6
 Page 3 of 3
 Preparer: Scott D. Fogelsanger

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

| Line No. | Year | Account No. 190.1012 | | | | | Account No. 190.1020 | | | | |
|----------|------|----------------------|-----------------------|------------------------|------------------------|----------------|----------------------|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 1 | 2003 | \$0 | (\$2,001) | \$0 | \$0 | (\$2,001) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | 2004 | (2,001) | (2,889) | 0 | 0 | (4,890) | 0 | 0 | 0 | 0 | 0 |
| 3 | 2005 | (4,890) | (1,017) | 0 | 0 | (5,907) | 0 | 48 | 0 | 0 | 48 |

| Line No. | Year | Account No. 190.1024 | | | | | Account No. 190.1031 | | | | |
|----------|------|----------------------|-----------------------|------------------------|------------------------|----------------|----------------------|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 4 | 2003 | \$0 | \$3,219 | \$0 | \$0 | \$3,219 | \$0 | \$16,073 | \$0 | \$0 | \$16,073 |
| 5 | 2004 | 3,219 | 3,283 | 0 | 0 | 6,502 | 16,073 | 14,613 | 0 | 0 | 30,686 |
| 6 | 2005 | 6,502 | 3,102 | 0 | 0 | 9,604 | 30,686 | 1,774 | 0 | 0 | 32,460 |

| Line No. | Year | Account No. 190.2012 | | | | | Account No. 190.2020 | | | | |
|----------|------|----------------------|-----------------------|------------------------|------------------------|----------------|----------------------|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 7 | 2003 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Line No. | Year | Account No. 190.2024 | | | | | Account No. 190.2031 | | | | |
|----------|------|----------------------|-----------------------|------------------------|------------------------|----------------|----------------------|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 10 | 2003 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: C-7
 Page 1 of 4
 Preparer: Scott D Fogelsanger

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

| Line No. | Year | 3% ITC | | | | | | 4% ITC | | | | | Ending Balance |
|----------|------|-------------------|--------------|--------------------|--------------|--------------------|----------------|-------------------|--------------|--------------------|--------------|--------------------|----------------|
| | | Amount Realized | | | Amortization | | | Amount Realized | | | Amortization | | |
| | | Beginning Balance | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | Ending Balance | Beginning Balance | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | |

Not applicable. The Company has no investment tax credits.

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Supporting Schedules: None
 Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: C-7
 Page 2 of 4
 Preparer: Scott D Fogelsanger

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

| Line No. | Year | Beginning Balance | 8% ITC | | | | Ending Balance | Beginning Balance | 10% ITC | | | | Ending Balance |
|----------|------|-------------------|-----------------|--------------------|--------------|--------------------|----------------|-------------------|--------------------|--------------|--------------------|--|----------------|
| | | | Amount Realized | | Amortization | | | | Amount Realized | | Amortization | | |
| | | | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | | |

Not applicable. The Company has no investment tax credits.

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Supporting Schedules: None
 Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Company Policies

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Florida Public Service Commission

Schedule: C-7
Page 3 of 4
Preparer: Scott D. Fogelsanger

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining portion.

Not applicable. The Company has no investment tax credits.

Investment Tax Credits - Section 46(f) Election

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Florida Public Service Commission

Schedule: C-7

Page 4 of 4

Preparer: Scott D. Fogelsanger

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Not applicable. The Company has no investment tax credits.

Parent[s] Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: C-8
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent[s] that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

A parent debt adjustment is not necessary. Utilities, Inc. [parent company] imputes interest expense to each subsidiary company, including Utilities, Inc. of Pennbrooke, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 4.

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: C-9
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity [whichever type of return is filed]. A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line
No.

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: C-10

Docket No.: 060261-WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

Line
No.

| | | |
|---|---|------|
| 1 | What tax years are open with the Internal Revenue Service? | None |
| 2 | Is the treatment of customer deposits at issue with the IRS? | No |
| 3 | Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| 4 | Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1
Preparer: Kirsten E. Weeks

Explanation: Provide a schedule which calculates the requested cost of capital on a simple average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

| (1) | (2) | (3) | (4) | (5) | |
|----------|---------------------------------|--|----------------|-----------|---------------|
| Line No. | Class of Capital | Reconciled to Requested Rate Base AYE 12/31/05 | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | 931,192.00 | 53.30% | 6.81% | 3.63% |
| 2 | Short Term Debt | 85,181.00 | 4.88% | 2.00% | 0.10% |
| 3 | Preferred Stock | - | 0.00% | 0.00% | 0.00% |
| 4 | Common Equity | 681,536.00 | 39.01% | 11.78% | 4.60% |
| 5 | Customer Deposits | 9,242.00 | 0.53% | 6.00% | 0.03% |
| 6 | Tax Credits - Zero Cost | - | 0.00% | 0.00% | 0.00% |
| 7 | Tax Credits - Weighted Cost | - | 0.00% | 0.00% | 0.00% |
| 8 | Accumulated Deferred Income Tax | 40,071.00 | 2.29% | 0.00% | 0.00% |
| 9 | Other (Explain) | - | 0.00% | 0.00% | 0.00% |
| 10 | Total | <u>1,747,222.00</u> | <u>100.00%</u> | | <u>8.35%</u> |

Note: Since the equity ratio is less than 40.00%, an 11.78% cost rate has been used.

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

Supporting Schedules: D-2
Recap Schedules: B-1, B-2

Reconciliation of Capital Structure to Requested Rate Base
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-2
Page 1 of 1
Preparer: Kirsten E. Weeks

Explanation: Provide a reconciliation of simple average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

| Line No. | Class of Capital | (1) Balance 12/31/05 | (2) Balance 12/31/04 | (3) Simple Average | (4) Reconciliation Adjustments | | (5) Reconciled to Requested Rate Base AYE 12/31/05 |
|----------|-----------------------------------|-------------------------|-------------------------|--------------------------|--------------------------------|-------------------------------|---|
| | | | | | (6) Pro Rata | (7) Pro Rata Percentage | |
| 1 | Long Term Debt | 135,285,191 | 112,803,215 | 124,044,203 | (123,113,011) | 54.84% | 931,192 |
| 2 | Short Term Debt | 3,926,000 | 18,768,000 | 11,347,000 | (11,261,819) | 5.02% | 85,181 |
| 3 | Preferred Stock | - | - | - | - | 0.00% | - |
| 4 | Common Equity | 92,611,247 | 88,963,597 | 90,787,422 | (90,105,886) | 40.14% | 681,536 |
| 5 | Customer Deposits | 10,706 | 7,777 | 9,242 | - | 0.00% | 9,242 |
| 6 | Tax Credits - Zero Cost | - | - | - | - | 0.00% | - |
| 7 | Tax Credits - Weighted Cost | - | - | - | - | 0.00% | - |
| 8 | Accumulated Deferred Income Taxes | 42,954 | 37,188 | 40,071 | - | 0.00% | 40,071 |
| 9 | Other (Explain) | - | - | - | - | 0.00% | - |
| 10 | Total | 231,876,098 | 220,579,777 | 226,227,938 | (224,480,716) | 100.00% | 1,747,222 |

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-W5
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Florida Public Service Commission

Schedule D-3
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

| (1) Line No. | (2) Description, Coupon Rate, Years of Life | (3) Issue Date | (4) Call Provision, Special Restriction | (5) Principal Amount Sold (Face Value) | (6) Principal Amount Outstanding | (7) Discount or Premium on Principal Amount Sold | (8) Discount or Premium Associated with Column (5) | (9) Issuing Expense Associated with Column (4) | (10) Net Proceeds (5)-(9)+(7) | (11) Rate (Contract Rate on Face Value) | (12) Dollar Dividend on Face Value (11)x(5) | (13) Effective Cost Rate (12)/(10) |
|-----------------|---|-------------------|---|--|--|--|--|--|-------------------------------------|---|---|--|
| 1 | Not applicable. | | | | | | | | | | | |

Note: Preferred stock is actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule D-4
Page 1 of 1
Preparer: Kirsten E. Weeks

Explanation: Provide the following information on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

| <u>Line No.</u> | <u>(1) Lender</u> | <u>(2) Total Interest Expense</u> | <u>(3) Maturity Date</u> | <u>(4) Simple Average Amount Outstanding at 12/31/05</u> | <u>(5) Effective Cost Rate</u> |
|-----------------|-----------------------|---------------------------------------|------------------------------|--|--|
| 1 | Bank One | <u>226,426</u> | | <u>11,347,000</u> | <u>2.00%</u> |
| | Total | <u>226,426</u> | | <u>11,347,000</u> | <u>2.00%</u> |

Note: Short term debt is actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Cost of Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities, Inc. of Penbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1
Preparer: Kirsten F. Weeks

Explanation: Provide the specified date on long term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
|----------|--|----------------------------|------------------------------------|--|------------------------------------|--|--|---|---|--|----------------------------------|------------------------------------|
| Line No. | Description, Coupon Rate, Years of Life | Issue Date - Maturity Date | Principal Amount Sold (Face Value) | Simple Average Principal Amount Outstanding 12/31/05 | Amount Outstanding within One Year | Unamortized Discount or Premium Associated with Column (4) | Unamortized Issuing Expense Associated with Column (4) | Annual Amortization of Discount or Premium on Principal Outstanding | Annual Amortization of Issuing Expense on Principal Outstanding | Interest Cost (Coupon Rate x Column (4)) | Total Interest Cost (8)+(9)+(10) | Effective Cost Rate (11)/((4)+(7)) |
| 1 | 5.41% note, due in installments beginning 2006 | 08/30/02 - 08/30/12 | 50,000,000 | 50,000,000 | 7,142,857 | - | - | - | 133,351 | 2,705,000 | 2,838,351 | 5.68% |
| 2 | 7.87% note, due June 1, 2005 | 06/01/95 - 06/01/05 | 15,000,000 | 7,500,000 | - | - | - | - | 10,606 | 590,250 | 600,856 | 8.01% |
| 3 | 8.42% note, due in installments beginning 2009 | 06/15/00 - 06/22/15 | 41,000,000 | 41,000,000 | - | - | - | - | 70,700 | 3,452,200 | 3,522,900 | 8.59% |
| 4 | 4.55% note, due in installments beginning 2008 | 02/17/05 - 02/17/12 | 20,000,000 | 10,000,000 | - | - | - | - | 25,032 | 455,000 | 480,032 | 4.80% |
| 5 | 4.62% note, due in installments beginning 2008 | 05/27/05 - 05/27/12 | 20,000,000 | 10,000,000 | - | - | - | - | 5,420 | 462,000 | 467,420 | 4.67% |
| 6 | 9.01% note, due in installments beginning 1998 | 07/15/92 - 11/30/07 | 15,000,000 | 3,750,000 | 1,500,000 | - | - | - | 24,214 | 337,875 | 362,089 | 9.66% |
| 7 | 9.16% note, due in installments beginning 1996 | 05/28/91 - 04/30/06 | 10,000,000 | 1,500,000 | 1,000,000 | - | - | - | 10,284 | 137,400 | 147,684 | 9.85% |
| 8 | 8.10% - 8.96% note, due in installments beginning 1997 | 09/01/1997 - 2017 | 500,000 | 294,203 | 19,810 | - | - | - | - | 25,375 | 25,375 | 8.63% |
| 9 | Total | | 171,500,000 | 124,044,203 | 9,662,667 | - | - | - | 279,607 | 8,165,100 | 8,444,707 | 6.81% |

Note: Long term debt is actual for Utilities, Inc. of Penbrooke's parent company, Utilities, Inc.

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

Cost of Variable Rate Long Term Debt
Beginning and Year End Average

Florida Public Service Com

Company: Utilities, Inc. of Pensacola
Docket No. 060261-W5
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule D-6
Page 1 of 1
Prepared: Kristen E. Weeks

Explanation: Provide the specified data on variable cost long term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
|----------|---|----------------------------|------------------------------------|--|------------------------------------|--|--|---|---|--|--|----------------------------------|---------------------------------------|
| Line No. | Description, Coupon Rate, Years of Life | Issue Date - Maturity Date | Principal Amount Sold (Face Value) | Simple Average Principal Amount Outstanding 12/31/05 | Amount Outstanding within One Year | Unamortized Discount or Premium Associated with Column (4) | Unamortized Issuing Expense Associated with Column (4) | Annual Amortization of Discount or Premium on Principal Outstanding | Annual Amortization of Issuing Expense on Principal Outstanding | Basis of Variable Rate (i.e. Prime + 3%) | Interest Cost (Coupon Rate x Column (5)) | Total Interest Cost (8)+(9)+(10) | Effective Cost Rate (11)/(5)+(9)+(10) |
| 1 | Not applicable | | | | | | | | | | | | |

Note: Variable rate long term debt is actual for Utilities, Inc. of Pensacola's parent company, Utilities, Inc.

Supporting Schedules: None
Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule D-7
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a schedule of customer deposits as shown.

| | (1) | (2) | (3) | (4) | (5) |
|----------|-----------------------|----------------------|----------------------|----------------------|------------------------------|
| Line No. | For the Year Ended | Beginning Balance | Deposits Received | Deposits Refunded | Ending Balance (2+3-4) |
| 1 | 12/31/03 | 0 | 1,717 | 0 | 1,717 |
| 1 | 12/31/04 | 1,717 | 6,000 | 0 | 7,717 |
| 1 | 12/31/05 | 7,717 | 2,989 | 0 | 10,706 |

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Wastewater [x]

Schedule: E-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a schedule of present and proposed rates. State residential Wastewater cap, if one exists.

| Line No. | (1) Class/Meter Size | (2) Test Year Rates | (4) Proposed Rates |
|----------|--|--------------------------|-------------------------|
| 1 | <u>Water:</u> | | |
| 2 | Residential Service - Rate Schedule RS | | |
| 3 | Base Facility Charges: | | |
| 4 | 5/8" x 3/4" | \$5.56 | \$6.00 |
| 5 | 1" | \$13.90 | \$15.00 |
| 6 | 1 1/2" | \$27.80 | \$30.00 |
| 7 | 2" | \$44.48 | \$48.61 |
| 8 | 3" | \$88.96 | \$97.22 |
| 9 | 4" | \$139.00 | \$151.91 |
| 10 | Gallonge Charges: | | |
| 11 | 0 - 10,000 gallons | \$1.61 | \$1.73 |
| 12 | Over 10,000 gallons | \$2.01 | \$2.16 |
| 13 | General Service - Rate Schedule GS | | |
| 14 | Base Facility Charges: | | |
| 15 | 5/8" x 3/4" | \$5.56 | \$6.00 |
| 16 | 1" | \$13.90 | \$15.00 |
| 17 | 1 1/2" | \$27.80 | \$30.00 |
| 18 | 2" | \$44.48 | \$48.61 |
| 19 | 3" | \$88.96 | \$97.22 |
| 20 | 4" | \$139.00 | \$151.91 |
| 21 | Gallonge Charges: | | |
| 22 | 0 - 10,000 gallons | \$1.61 | \$1.73 |
| 23 | Over 10,000 gallons | \$2.01 | \$2.16 |
| 24 | <u>Wastewater:</u> | | |
| 25 | Residential Service - Rate Schedule RS | | |
| 26 | Base Facility Charges: | | |
| 27 | 5/8" x 3/4" | \$7.85 | \$11.85 |
| 28 | 1" | \$19.62 | \$29.62 |
| 29 | 1 1/2" | \$39.23 | \$59.22 |
| 30 | 2" | \$62.77 | \$94.74 |
| 31 | 3" | \$125.54 | \$189.52 |
| 32 | 4" | \$196.15 | \$296.11 |
| 33 | Gallonge Charges: | | |
| 34 | per 1,000 gallons | \$2.35 | \$3.54 |
| 35 | [Maximum 10,000 gallong per month] | | |
| 36 | General Service - Rate Schedule GS | | |
| 37 | Base Facility Charges: | | |
| 38 | 5/8" x 3/4" | \$7.85 | \$11.85 |
| 39 | 1" | \$19.62 | \$29.62 |
| 40 | 1 1/2" | \$39.23 | \$59.22 |
| 41 | 2" | \$62.77 | \$94.74 |
| 42 | 3" | \$125.54 | \$189.52 |
| 43 | 4" | \$196.15 | \$296.11 |
| 44 | Gallonge Charges: | | |
| 45 | per 1,000 gallons | \$2.35 | \$3.54 |
| 46 | [Maximum 10,000 gallong per month] | | |

Calculation of TYE 12/31/05 Water Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-2
 Page 1 of 4

Preparer: Steven Dibel

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

| Class/ Meter Size | Test Year Invoices/Gal | Test Year Rate | Test Year Revenue |
|--|---------------------------|-----------------------|----------------------|
| Water Customers | | | |
| Base Facility Charge | | | |
| 69101 5/8" Residential | 14,975 | \$5.56 | \$83,261.00 |
| 69104 2" Residential | 18 | \$44.48 | \$800.64 |
| 69107 5/8" General Service | 35 | \$5.56 | \$194.60 |
| 69110 2" General Service | 12 | \$44.48 | \$533.76 |
| 69113 5/8" Residential Irrigation | 374 | \$5.56 | \$2,079.44 |
| 69117 5/8" General Service Irrigation | 347 | \$5.56 | \$1,929.32 |
| 69118 2" General Service Irrigation | 30 | \$44.48 | \$1,334.40 |
| 69119 3" General Service Irrigation | 36 | \$88.96 | \$3,202.56 |
| 69116 4" General Service Irrigation | 12 | \$139.00 | \$1,668.00 |
| Gallage Charge per 1,000 Gallons (1) | | | |
| 69101 5/8" Residential First 10,000 Gallons | 94,127,000 | \$1.61 | \$151,544.47 |
| 69101 5/8" Residential Over 10,000 Gallons | 26,752,000 | \$2.01 | \$53,771.52 |
| Total 69101 | 120,879,000 | | |
| 69104 2" Residential First 10,000 Gallons | 165,000 | \$1.61 | \$265.65 |
| 69104 2" Residential Over 10,000 Gallons | 513,000 | \$2.01 | \$1,031.13 |
| Total 69104 | 678,000 | | |
| 69107 5/8" General Service First 10,000 Gallons | 230,000 | \$1.61 | \$370.30 |
| 69107 5/8" General Service Over 10,000 Gallons | 377,000 | \$2.01 | \$757.77 |
| Total 69107 | 607,000 | | |
| 69110 2" General Service First 10,000 Gallons | 120,000 | \$1.61 | \$193.20 |
| 69110 2" General Service Over 10,000 Gallons | 1,856,000 | \$2.01 | \$3,730.56 |
| Total 69110 | 1,976,000 | | |
| 69113 5/8" Residential Irrigation First 10,000 Gallons | 2,551,000 | \$1.61 | \$4,107.11 |
| 69113 5/8" Residential Irrigation Over 10,000 Gallons | 1,099,000 | \$2.01 | \$2,208.99 |
| Total 69113 | 3,650,000 | | |
| 69117 5/8" General Service Irrigation First 10,000 Gallons | 1,124,000 | \$1.61 | \$1,809.64 |
| 69117 5/8" General Service Irrigation Over 10,000 Gallons | 2,422,000 | \$2.01 | \$4,868.22 |
| Total 69117 | 3,546,000 | | |
| 69118 2" General Service Irrigation First 10,000 Gallons | 211,000 | \$1.61 | \$339.71 |
| 69118 2" General Service Irrigation Over 10,000 Gallons | 1,342,000 | \$2.01 | \$2,697.42 |
| Total 69118 | 1,553,000 | | |
| 69119 3" General Service Irrigation First 10,000 Gallons | 340,000 | \$1.61 | \$547.40 |
| 69119 3" General Service Irrigation Over 10,000 Gallons | 3,762,000 | \$2.01 | \$7,561.62 |
| Total 69119 | 4,102,000 | | |
| 69116 4" General Service Irrigation First 10,000 Gallons | 97,000 | \$1.61 | \$156.17 |
| 69116 4" General Service Irrigation Over 10,000 Gallons | 3,971,000 | \$2.01 | \$7,981.71 |
| Total 69116 | 4,068,000 | | |
| Total Water Revenues | | | \$338,946.31 |
| | | Misc Charges | \$2,239.00 |
| | | Total Revenues | \$341,185.31 |
| Revenues per General Ledger | 340,926 | | |
| Adjustments | 0 | | |
| Adjusted Revenues per General Ledger | 340,926 | | |
| Revenues per Above | 341,185 | | |
| Unreconcilable Difference | (259) | | |
| Unreconcilable Difference Percent | -0.08% | | |

Footnote:

(1) Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 2 of 4

Preparer: Steven Dihel

Explanation: Calculation of Proposed Water Revenues.

| Class / Meter Size | Test Year Invoices/Gal | Proposed Rate | Proposed Revenue |
|--|------------------------|-----------------------|---------------------|
| Water Customers | | | |
| Base Facility Charge | | | |
| 69101 5/8" Residential | 14,975 | \$6.00 | \$89,850.00 |
| 69104 2" Residential | 18 | \$48.61 | \$874.98 |
| 69107 5/8" General Service | 35 | \$6.00 | \$210.00 |
| 69110 2" General Service | 12 | \$48.61 | \$583.32 |
| 69113 5/8" Residential Irrigation | 374 | \$6.00 | \$2,244.00 |
| 69117 5/8" General Service Irrigation | 347 | \$6.00 | \$2,082.00 |
| 69118 2" General Service Irrigation | 30 | \$48.61 | \$1,458.30 |
| 69119 3" General Service Irrigation | 36 | \$97.22 | \$3,499.92 |
| 69116 4" General Service Irrigation | 12 | \$151.91 | \$1,822.92 |
| Gallage Charge per 1,000 Gallons (1) | | | |
| 69101 5/8" Residential First 10,000 Gallons | 94,127,000 | \$1.73 | \$162,839.71 |
| 69101 5/8" Residential Over 10,000 Gallons | 26,752,000 | \$2.17 | \$58,051.84 |
| Total 69101 | 120,879,000 | | |
| 69104 2" Residential First 10,000 Gallons | 165,000 | \$1.73 | \$285.45 |
| 69104 2" Residential Over 10,000 Gallons | 513,000 | \$2.17 | \$1,113.21 |
| Total 69104 | 678,000 | | |
| 69107 5/8" General Service First 10,000 Gallons | 230,000 | \$1.73 | \$397.90 |
| 69107 5/8" General Service Over 10,000 Gallons | 377,000 | \$2.17 | \$818.09 |
| Total 69107 | 607,000 | | |
| 69110 2" General Service First 10,000 Gallons | 120,000 | \$1.73 | \$207.60 |
| 69110 2" General Service Over 10,000 Gallons | 1,856,000 | \$2.17 | \$4,027.52 |
| Total 69110 | 1,976,000 | | |
| 69113 5/8" Residential Irrigation First 10,000 Gallons | 2,551,000 | \$1.73 | \$4,413.23 |
| 69113 5/8" Residential Irrigation Over 10,000 Gallons | 1,099,000 | \$2.17 | \$2,384.83 |
| Total 69113 | 3,650,000 | | |
| 69117 5/8" General Service Irrigation First 10,000 Gallons | 1,124,000 | \$1.73 | \$1,944.52 |
| 69117 5/8" General Service Irrigation Over 10,000 Gallons | 2,422,000 | \$2.17 | \$5,255.74 |
| Total 69117 | 3,546,000 | | |
| 69118 2" General Service Irrigation First 10,000 Gallons | 211,000 | \$1.73 | \$365.03 |
| 69118 2" General Service Irrigation Over 10,000 Gallons | 1,342,000 | \$2.17 | \$2,912.14 |
| Total 69118 | 1,553,000 | | |
| 69119 3" General Service Irrigation First 10,000 Gallons | 340,000 | \$1.73 | \$588.20 |
| 69119 3" General Service Irrigation Over 10,000 Gallons | 3,762,000 | \$2.17 | \$8,163.54 |
| Total 69119 | 4,102,000 | | |
| 69116 4" General Service Irrigation First 10,000 Gallons | 97,000 | \$1.73 | \$167.81 |
| 69116 4" General Service Irrigation Over 10,000 Gallons | 3,971,000 | \$2.17 | \$8,617.07 |
| Total 69116 | 4,068,000 | | |
| Total Water Revenues | | | \$365,178.87 |
| | | Misc Charges | \$2,239.00 |
| | | Total Revenues | \$367,417.87 |

Footnote:

(1) Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons

Calculation of TYE 12/31/05 Sewer Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 3 of 4

Preparer: Steven Dibel

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

| Class/ Meter Size | Test Year Invoices/Gal | Test Year Rate | Test Year Revenue |
|--|---------------------------|-------------------|----------------------------|
| <u>Sewer Customers</u> | | | |
| <u>Base Facility Charge</u> | | | |
| 69121 5/8" Residential | 14,812 | \$7.85 | \$116,274.20 |
| 69127 5/8" General Service | 33 | \$7.85 | \$259.05 |
| 69130 2" General Service | 12 | \$62.77 | \$753.24 |
| <u>Gallage Charge per 1,000 Gallons</u> | | | |
| 69121 Residential (10,000 Gallon Cap) (1) (2) | 93,190,000 | \$1.96 | \$182,652.40 |
| 69127 5/8" General Service | 573,000 | \$2.35 | \$1,346.55 |
| 69130 2" General Service | 1,976,000 | \$2.35 | \$4,643.60 |
| Total Sewer Revenues | | | <u>\$305,929.04</u> |
| | | Misc Charges | <u>\$2,029.00</u> |
| Revenues per General Ledger | 308,977 | Total Revenues | <u>\$307,958.04</u> |
| Adjustments | 0 | | |
| Adjusted Revenues per GL | <u>308,977</u> | | |
| Revenues per Above | <u>307,958</u> | | |
| Unreconcilable Difference | 1,019 | | |
| Unreconcilable Difference Percent | 0.33% | | |

Footnote:

- (1) Residential class customers have maximum monthly gallage charge of 10,000 gallons
- (2) Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 4 of 4

Preparer: Steven Dihel

Explanation: Calculation of Proposed Sewer Revenues.

| Class/ Meter Size | | Test Year Invoices/Gal | Proposed Rate | Proposed Revenue |
|--|---|---------------------------|------------------|----------------------------|
| <u>Sewer Customers</u> | | | | |
| <u>Base Facility Charge</u> | | | | |
| 69121 | 5/8" Residential | 14,812 | \$11.85 | \$175,522.20 |
| 69127 | 5/8" General Service | 33 | \$11.85 | \$391.05 |
| 69130 | 2" General Service | 12 | \$94.72 | \$1,136.64 |
| <u>Gallage Charge per 1,000 Gallons</u> | | | | |
| 69121 | Residential (10,000 Gallon Cap) (1) (2) | 93,190,000 | \$2.96 | \$275,842.40 |
| 69127 | 5/8" General Service | 573,000 | \$3.54 | \$2,028.42 |
| 69130 | 2" General Service | 1,976,000 | \$3.54 | \$6,995.04 |
| Total Sewer Revenues | | | | <u>\$461,915.75</u> |
| Misc Charges | | | | <u>\$2,029.00</u> |
| Total Revenues | | | | <u>\$463,944.75</u> |

Footnote:

- (1) Residential class customers have maximum monthly gallorage charge of 10,000 gallons
- (2) Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. Of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 2005
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer [x]

Schedule E-3
 Page 1 of 1
 Preparer: Steve DiHel

Explanation: Provide a schedule of monthly customers billed or served by class.

WATER

| Line No. | (1) Month/ Year | (2) Residential | (3) General Service | (4) Residential Irrigation | (5) Gen. Service Irrigation | (6) Other | (7) Total |
|----------|-----------------------|--------------------|---------------------------|----------------------------------|-----------------------------------|--------------|--------------|
| 1 | January | 1,246 | 4 | 60 | 35 | | 1,345 |
| 2 | February | 1,246 | 4 | 9 | 39 | | 1,298 |
| 3 | March | 1,252 | 4 | 9 | 33 | | 1,298 |
| 4 | April | 1,256 | 4 | 9 | 35 | | 1,304 |
| 5 | May | 1,273 | 4 | 9 | 35 | | 1,321 |
| 6 | June | 1,240 | 4 | 31 | 36 | | 1,311 |
| 7 | July | 1,244 | 3 | 32 | 36 | | 1,315 |
| 8 | August | 1,253 | 4 | 32 | 35 | | 1,324 |
| 9 | September | 1,241 | 4 | 34 | 35 | | 1,314 |
| 10 | October | 1,246 | 4 | 40 | 36 | | 1,326 |
| 11 | November | 1,245 | 4 | 51 | 35 | | 1,335 |
| 12 | December | 1,251 | 4 | 58 | 35 | | 1,348 |
| 13 | Total | 14,993 | 47 | 374 | 425 | - | 15,839 |

WASTEWATER

| Line No. | (1) Month/ Year | (2) Residential | (3) General Service | (4) Gen. Service Irrigation | (5) Private Fire Protection | (6) Other | (7) Total |
|----------|-----------------------|--------------------|---------------------------|-----------------------------------|-----------------------------------|--------------|--------------|
| 1 | January | 1,242 | 4 | | | | 1,246 |
| 2 | February | 1,241 | 4 | | | | 1,245 |
| 3 | March | 1,210 | 3 | | | | 1,213 |
| 4 | April | 1,233 | 3 | | | | 1,236 |
| 5 | May | 1,249 | 4 | | | | 1,253 |
| 6 | June | 1,230 | 4 | | | | 1,234 |
| 7 | July | 1,237 | 3 | | | | 1,240 |
| 8 | August | 1,239 | 4 | | | | 1,243 |
| 9 | September | 1,224 | 4 | | | | 1,228 |
| 10 | October | 1,234 | 4 | | | | 1,238 |
| 11 | November | 1,231 | 4 | | | | 1,235 |
| 12 | December | 1,242 | 4 | | | | 1,246 |
| 13 | Total | 14,812 | 45 | - | - | - | 14,857 |

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-4
 Page 1 of 2

Preparer: Steve Dihel

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

| (1) Type Charge | (2) Present | | (3) Proposed | |
|--|----------------|------------|-----------------|--------------|
| | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| Initial Connection Fee | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 22.50 (1) |
| Normal Reconnection Fee | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 22.50 (1) |
| Violation Reconnection Fee | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 22.50 (1) |
| Premises Visit Fee (in lieu of disconnection) | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 15.00 (1) |

(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour

| |
|------------------------|
| \$ 30.00 |
| 1.5 |
| <u>\$ 45.00</u> |
| 0.5 |
| <u><u>\$ 22.50</u></u> |

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-4
 Page 2 of 2

Preparer: Steve Dihel

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

| (1) Type Charge | (2) Present | | (3) Proposed | |
|--|------------------------|-------------|-----------------|--------------|
| | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| | Initial Connection Fee | \$ 15.00 | \$ 15.00 | \$ 15.00 |
| Normal Reconnection Fee | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 22.50 (1) |
| Violation Reconnection Fee | Actual Cost | Actual Cost | Actual Cost | Actual Cost |
| Premises Visit Fee (in lieu of disconnection) | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 15.00 (1) |

(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour

| |
|-----------------|
| \$ 30.00 |
| <u>1.5</u> |
| \$ 45.00 |
| <u>0.5</u> |
| <u>\$ 22.50</u> |

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company:

Docket No.: 06 Utilities Inc. of Pennbrooke

Schedule E-5

Schedule Year ended: 12/31/05

Page 1 of 1

Interim Final

Historical Projected

Preparer: Steve Dihel

Water Sewer

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

| Line Number | (1) Initial Connection | (2) Normal Reconnect | (3) Violation Reconnect | (4) Premises Visit | (5) Other Charges | (6) Total |
|-------------|---------------------------|-------------------------|----------------------------|-----------------------|----------------------|--------------|
| 1 | \$ 2,850.00 | \$ - | \$ - | \$ - | \$1,418.00 | \$ 4,268.00 |
| 2 | | | | | | |
| 3 | Other Charges as follows: | | | | | |
| 4 | | | | | 1,148.00 | |
| 5 | | | | | 165.00 | |
| | | | | | 105.00 | |
| 6 | Total Other Charges | | | | \$1,418.00 | |

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: E-6
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a schedule of public fire hydrants [including standpipes, etc.] by size.
 This schedule is not required for a wastewater only rate application.

| (1) Line No. | (2) Size | (3) Type | | (4) Quantity |
|-------------------|---------------|---------------|------------------|-------------------|
| 1 | 4.50 | Make: Darling | Model: MK73 | 9 |
| 2 | 5.25 | Make: Clow | Model: 2500 | 2 |
| 3 | 5.25 | Make: Clow | Model: Medallion | 5 |
| 4 | 5.25 | Make: Darling | Model: B-84-B | 4 |
| 5 | 5.25 | Make: M&H | Model: 129 | 1 |
| 6 | 5.25 | Make: Mueller | Model: 584N | 24 |
| 7 | 5.25 | Make: Mueller | Model: Centurion | 12 |
| 8 | Total | | | 57 |

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: E-7

Docket No.: 060261-WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

Explanation: Provide a schedule of private fire protection service by size of connection.
This schedule is not required for a wastewater only rate application.

| (1) Line No. | (2) Size | (3) Type | (4) Quantity |
|-------------------|---------------|---------------|-------------------|
|-------------------|---------------|---------------|-------------------|

Not applicable.

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: E-8

Docket No.: 060261-WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

| (1) Line No. | (2) Type | (3) Description |
|-------------------|---------------|----------------------|
|-------------------|---------------|----------------------|

Not applicable.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: E-9
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid [or payable]. State the type of agreement [i.e. contract, tax].

| (1) Line No. | (2) Type Tax or Fee | (3) To Whom Paid | (4) Amount | (5) How Collected From Customers | (6) Type Agreement |
|----------------------|-----------------------------|--------------------------|-----------------|--|----------------------------|
|----------------------|-----------------------------|--------------------------|-----------------|--|----------------------------|

1 The utility does not collect or pay any franchise taxes or fees, therefore, this schedule is not applicable.

Service Availability Charges Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule: E-10
 Page 1 of 1
 Preparer: Steve Dihel

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
 If no change is proposed, then this schedule is not required.

| (1) Type Charge | (2) Water | | (3) Sewer | |
|--|---------------------|----------------------|---------------------|----------------------|
| | (4) Present Charges | (5) Proposed Charges | (6) Present Charges | (7) Proposed Charges |
| System Capacity Charge | | | | |
| Residential-per ERC (___ GPD) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| All others-per Gallon/Day | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Plant Capacity Charge | | | | |
| Residential-per ERC (GPD) | N/A | N/A | N/A | N/A |
| All others-per Gallon/Day | N/A | N/A | N/A | N/A |
| Main Extension Charge | | | | |
| Residential-per ERC (GPD) | N/A | N/A | N/A | N/A |
| or-per Lot (___ Front Footage) | N/A | N/A | N/A | N/A |
| All others-per Gallon/Day | N/A | N/A | N/A | Actual Cost [1] |
| or-per Front Foot | N/A | N/A | N/A | N/A |
| Meter Installation Charge | | | | |
| 5/8" x 3/4" | \$150.00 | \$150.00 | N/A | N/A |
| 1" | \$250.00 | Actual Cost [1] | N/A | N/A |
| 1-1/2" | \$450.00 | Actual Cost [1] | N/A | N/A |
| 2" | \$650.00 | Actual Cost [1] | N/A | N/A |
| All Others | Actual Cost | Actual Cost [1] | N/A | N/A |
| Service (Lateral) Installation Charge | | | | |
| 5/8" x 3/4" | Actual Cost | Actual Cost | Actual Cost | Actual Cost [1] |
| 1" | Actual Cost | Actual Cost | Actual Cost | Actual Cost [1] |
| 1-1/2" | Actual Cost | Actual Cost | Actual Cost | Actual Cost [1] |
| 2" | Actual Cost | Actual Cost | Actual Cost | Actual Cost [1] |
| All Others | Actual Cost | Actual Cost | Actual Cost | Actual Cost [1] |
| Back Flow Preventor Installation Charge | | | | |
| 5/8" x 3/4" | Actual Cost | Actual Cost [1] | Actual Cost | Actual Cost [1] |
| 1" | Actual Cost | Actual Cost [1] | Actual Cost | Actual Cost [1] |
| 1-1/2" | Actual Cost | Actual Cost [1] | Actual Cost | Actual Cost [1] |
| 2" | Actual Cost | Actual Cost [1] | Actual Cost | Actual Cost [1] |
| All Others | Actual Cost | Actual Cost [1] | Actual Cost | Actual Cost [1] |
| Plan Review Charge | N/A | Actual Cost [1] | N/A | Actual Cost [1] |
| Inspection Charge | N/A | Actual Cost [1] | N/A | Actual Cost [1] |
| Guaranteed Revenue Charge | | | | |
| With prepayment of Serv. Avail. Charges | | | | |
| Residential-per ERC (___ GPD)/Month | N/A | N/A | N/A | N/A |
| All others-per Gallon/Month | N/A | N/A | N/A | N/A |
| Without prepayment of Serv. Avail. Charges | | | | |
| Residential-per ERC (___ GPD)/Month | N/A | N/A | N/A | N/A |
| All others-per Gallon/Month | N/A | N/A | N/A | N/A |
| Allowance for Funds Prudently Invested (AFPI) (if lines constructed by utility) | N/A | N/A | N/A | N/A |
| Allowance for Funds Prudently Invested (AFPI) | N/A | N/A | N/A | N/A |

[1] Actual cost is equal to the total cost incurred for services rendered.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical or Projected
Water or Wastewater

Schedule: E-11
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

| (1) Line No. | (2) For the Year Ended | (3) Residential | (4) General Service | (5) Other | (6) Total |
|----------------------|--------------------------------|----------------------|-----------------------------|----------------|----------------|
|----------------------|--------------------------------|----------------------|-----------------------------|----------------|----------------|

Not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected
Water or Wastewater

Schedule: E-12
Page 1 of 1
Preparer: Scott D. Fogelsanger

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base [commodity], and extra capacity [demand] components under present and proposed rates. This study shall include rate of return by class and load [demand] research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: E-13

Docket No.: 060261-WS

Page 1 of 1

Projected Test Year Ended:

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

Water or Wastewater

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Not Applicable.

BILLING ANALYSIS
CONTAINED IN
VOLUME II

(Pages 86- 103)

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities Inc. of Pennbrooke
Docket No.: 060261-WS
Historical U&U Input Year Ended: December 31, 2005
Interim [] Final [x]
Historical [x] Projected []

Schedule F-1
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| Month/ Year | (1) Total Gallons Pumped | (2) Gallons Purchased | (3) Gallons Sold | (4) Other Uses | (5) Unaccounted For Water (1) + (2) - (3) - (4) | (6) % Unaccounted For Water |
|----------------|--------------------------------|-----------------------------|------------------------|----------------------|--|--------------------------------------|
| Jan-05 | 13.214 | | 10.264 | 0.226 | 2.724 | 20.61% |
| Feb-05 | 11.708 | | 11.306 | 0.000 | 0.402 | 3.43% |
| Mar-05 | 12.689 | | 10.486 | 0.000 | 2.203 | 17.36% |
| Apr-05 | 14.643 | | 12.451 | 0.000 | 2.192 | 14.97% |
| May-05 | 15.393 | | 11.775 | 0.741 | 2.877 | 18.69% |
| Jun-05 | 11.657 | | 12.611 | 0.556 | -1.510 | -12.95% |
| Jul-05 | 12.803 | | 9.891 | 0.706 | 2.206 | 17.23% |
| Aug-05 | 14.477 | | 13.482 | 1.176 | -0.181 | -1.25% |
| Sep-05 | 14.090 | | 12.293 | 0.962 | 0.835 | 5.93% |
| Oct-05 | 14.839 | | 12.792 | 0.986 | 1.061 | 7.15% |
| Nov-05 | 15.582 | | 14.520 | 1.119 | -0.057 | -0.37% |
| Dec-05 | 10.582 | | 9.808 | 0.259 | 0.515 | 4.87% |
| Total | 161.677 | 0 | 141.679 | 6.731 | 13.267 | 8.21% |

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities Inc. of Pennbrooke
Docket No.: 060261-WS
Historical U&U Input Year Ended: December 31, 2005
Interim [] Final [x]
Historical [x] Projected []

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/ Year | (1) | (2) Individual Plant Flows | | | (5) | (6) |
|----------------|--------|----------------------------|--------|--------|----------------------|-------------------------------------|
| | (Name) | (Name) | (Name) | (Name) | Total Plant Flows | Total Purch. Sewage Treatment |
| Jan-05 | 3.101 | | | | 3.101 | 0.000 |
| Feb-05 | 2.856 | | | | 2.856 | 0.000 |
| Mar-05 | 3.293 | | | | 3.293 | 0.000 |
| Apr-05 | 2.972 | | | | 2.972 | 0.000 |
| May-05 | 2.626 | | | | 2.626 | 0.000 |
| Jun-05 | 2.652 | | | | 2.652 | 0.000 |
| Jul-05 | 2.715 | | | | 2.715 | 0.000 |
| Aug-05 | 2.457 | | | | 2.457 | 0.000 |
| Sep-05 | 2.341 | | | | 2.341 | 0.000 |
| Oct-05 | 2.539 | | | | 2.539 | 0.000 |
| Nov-05 | 2.599 | | | | 2.599 | 0.000 |
| Dec-05 | 2.732 | | | | 2.732 | 0.000 |
| Total | 32.883 | | | | 32.883 | 0.000 |

=====
(Above data in millions of gallons)

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities Inc. of Pennbrooke
 Docket No.: 060261-WS
 Historical U&U Input Year Ended: December 31, 2005
 Interim Final
 Historical Projected

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Date | GPD |
|---|----------------|------------------|
| 1 Plant Capacity | | |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal] | | 490,000 |
| 2 Maximum Day (see Sch. F-1, page 2) | | |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. | 5/28/2005 | 887,000 |
| 3 Five Day Max. Year (see Sch. F-1, page 2) | | |
| The five days with the highest pumpage rate from any one in the test year. Provide an explanation if fire flow, breaks or other unusual occurrences affected the flows on these days. | (1) 11/23/2005 | 715,000 |
| | (2) 11/12/2005 | 720,000 |
| | (3) 11/9/2005 | 750,000 |
| | (4) 11/10/2005 | 754,000 |
| | (5) 11/26/2005 | 756,000 |
| | AVERAGE | 739,000 |
| 4 Average Daily Flow | | |
| | Max Month | 519,400 |
| | Annual | 442,951 |
| 5 Required Fire Flow (Lake County code) | | |
| | | 1200 gpm x 2 hrs |
| The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. | | |

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities Inc. of Pennbrooke
 Docket No.: 060261-WS
 Historical U&U Input Year Ended: December 31, 2005
 Interim Final
 Historical Projected

Schedule F-4
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | MONTH | GPD |
|--|---------------|----------------|
| 1. Plant Capacity (AADF) | | <u>180,000</u> |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. Average Daily Flow Max Month (a) | <u>Nov-05</u> | <u>106,226</u> |
| Annual Average Daily Flow (b) | | <u>90,090</u> |
| An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. | | |

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities Inc. of Pennbrooke
Docket No.: 060261-WS
Historical U&U Input Year Ended: December 31, 2005
Interim [] Final [x]
Historical [x] Projected []

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5, A-9, B-13

INPUT INFORMATION:

| | | |
|--|-----------------------|-----------------|
| Total well pumping capacity, gpm | | 1,800 gpm |
| Firm Reliable well pumping capacity (largest well out), gpm | | 900 gpm |
| Ground storage capacity, gal. | | 160,000 gallons |
| Usable ground storage (90%), gal. | | 144,000 gallons |
| Hydropneumatic storage capacity, gal. | | 15,152 gallons |
| Usable hydropneumatic storage capacity (per design engineer) | | 10,606 gallons |
| Total usable storage, gal. | | 154,606 gallons |
| High service pumping capacity | | 1,800 gpm |
| Firm Reliable pumping capacity | | 1,200 gpm |
| Average day demand, maximum month | | 519,400 gpd |
| Maximum day, maximum month demand, | | 756,000 gpd |
| 5 max day average, maximum month | | 739,000 gpd |
| Peak hour demand = 2 x max day demand | | 1,512,000 gpd |
| Fire flow requirement | | 144,000 gpd |
| Unaccounted for water | 8.21% of water pumped | 36,348 gpd, avg |
| Acceptable unaccounted for | 12.50% | 55,369 gpd, avg |
| Excess unaccounted for | | 0 gpd, avg |

Used & Useful Analysis:

The Pennbrooke system serves a golf retirement community. Residents are seasonal. Water is treated with simple cascade aeration, chlorination and iron sequestration. Primary storage is through a series of small steel ground storage tanks which are sufficient for fire flow but not equalization. For purposes of determining used & useful, the system should be evaluated in total.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

| | | |
|-----|--|-------------|
| A = | Peak demand (average of 5 highest days) | 739,000 gpd |
| B = | Property needed to serve five years after TY | 0 gpd |
| C = | Fire flow demand | 144,000 gpd |
| D = | Excess Unaccounted for water | 0 gpd |
| E = | Firm Reliable Capacity (12 hrs) | 648,000 gpd |

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities Inc. of Pennbrooke
Docket No.: 060261-WS
Historical U&U Input Year Ended: December 31, 2005
Interim Final
Historical Projected

Schedule F-6
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6, A-10, B-14

Line
No.

| | | |
|--|------------------------------|-----------------|
| 1 (A) Used and useful flow, GPD | | |
| 2 AADF | | <u>90,090</u> |
| 3 (B) Property needed for post test year period (See F-8) | | 0 |
| 4 (C) Permitted capacity | | <u>180,000</u> |
| 5 (D) Used and useful percentage | | <u>50.00</u> % |
| 6 (D1) | Use (see explanation below): | <u>100.00</u> % |
| 7 (E) Non-used and useful percentage | | <u>50.00</u> % |
| 8 (E1) | Use (see explanation below): | <u>0.00</u> % |

The above used and useful percentage is applicable to System Pumping accounts and Treatment and Disposal accounts except reuse accounts. All Reuse, Pumping, Intangible and General Plant is considered 100% Used & Useful.

Used & Useful Evaluation

In Docket No. 001382-WS, Order No. PSC-01-1246-PAA-WS, the Commission evaluated the U&U of the WWTP. The order indicated that capacity was 110,000 gpd AADF. At that time, the 2000 AADF was 77,200 gpd. The projected 2001 AADF was estimated to be 95,728 gpd. The Commission also found that the extremely high daily flows "raised questions concerning the capability of the wastewater treatment plant in its ability to properly treat existing flows." The permitted capacity in the test year is 180,000 gpd. Although the customer base has increased by 70% since the last test year, the utility's AADF has been held to the 2001 levels and the daily flow levels have been reduced. The utility should not be penalized for maintaining a level of capacity consistent with an 8.5% annual average growth rate and because customer flows have been reduced from 129 gpd/ERC to 73 gpd/ERC. If the historic level had been maintained, the percent U&U would be 88% rather than 50%. The service area is now built out. The system should be considered 100% U&U because it has reached buildout and because the cost to have had the system capacity built only to serve the historic flow levels that one would have to have planned for (160,000 gpd) would not have been significantly different than the cost of the permitted 180,000 gpd capacity.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities Inc. of Pennbrooke
Docket No.: 060261-WS
Historical U&U Input Year Ended: December 31, 2005
Interim Final
Historical Projected

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5, A-6, A-9, A-10, B-13, B-14

Water Distribution & Wastewater Collection Systems

The service area is essentially built out. The distribution and collection systems are considered 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities Inc. of Pennbrooke
Docket No.: 060261-WS
Historical U&U Input Year Ended: December 31, 2005
Interim Final
Historical Projected

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5, F-6, F-7

A request for an allowance related to growth in for the distribution and collection systems is not being made.
A request for an allowance related to growth in demand on the treatment facilities is not being made, however, as discussed on MFR Schedule F-6, the ability to meet changes in demand and consideration of the characteristics of this system are factors in evaluating U&U.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities Inc. of Pennbrooke
 Docket No.: 060261-WS
 Historical U&U Input Year Ended: December 31, 2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

| Line No. | (1) Year | (3) SFR Customers | | (4) Average | (5) SFR Gallons Sold | (6) Gallons/SFR (5)/(4) | (7) Total Gallons Sold | (8) Total ERCs (7)/(6) | (9) Annual % Incr. in ERCs |
|---|-------------|----------------------|--------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
| | | (2) Beginning | Ending | | | | | | |
| 1 | 2001 | 678 | 777 | 728 | 82,688,397 | [E] 113,661 | 91,027,350 | 801 | |
| 2 | 2002 | N/A | N/A | N/A | N/A | | N/A | | |
| 3 | 2003 | N/A | N/A | N/A | N/A | | N/A | | |
| 4 | 2004 | N/A | 1,222 | N/A | 137,772,298 | | 151,666,348 | | |
| 5 | 2005 | 1,222 | 1,251 | 1,237 | 125,207,000 | 101,259 | 141,059,000 | 1,393 | |
| Average Growth Through 5-Year Period (Col. 8) | | | | | | | | | <u>8.50%</u> |

Regression Analysis per Rule 25-30.431(2) (C)

| | | | |
|----------------|----------|---|-------|
| | | X | Y |
| Constant: | 83.474 | 1 | 801 |
| X Coefficient: | 118.4364 | 2 | 0 |
| R^2: | 0.086624 | 3 | 0 |
| | | 4 | 0 |
| | | 5 | 1,393 |

NOTE: The historical data for years prior to 2002 are not available from the prior owner. The 2001 total sales data was derived from Order No. PSC-01-1246-PAA-WS which a rate case with a 9/30/01 projected test year. The residential sales were estimated using the ratio of residential to total sales for 2005. The average percent increase is a simple 5 year average of the 2001-2005 ERCs. Although Pennbrooke experienced a high growth rate from 2001 through 2005, it is now essentially built out.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities Inc. of Pennbrooke
 Docket No.: 060261-WS
 Historical U&U Input Year Ended: December 31, 2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|------|---------------|--------|---------|------------------|---------------------|--------------------|--------------------|------------------------|
| | Year | SFR Customers | | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| | | Beginning | Ending | | | | | | |
| 1 | 2001 | N/A | N/A | N/A | N/A | | N/A | | |
| 2 | 2002 | N/A | N/A | N/A | N/A | | N/A | | |
| 3 | 2003 | N/A | N/A | N/A | N/A | | N/A | | |
| 4 | 2004 | N/A | 1,222 | N/A | N/A | | N/A | | |
| 5 | 2005 | 1,222 | 1,242 | 1,232 | 93,190,000 | 75,641 | 95,739,000 | 1,266 | |
| Average Growth Through 5-Year Period (Col. 8) | | | | | | | | | |

Regression Analysis per Rule 25-30.431(2)(C)

| | | | |
|----------------|-----------|----------|----------|
| | | <u>X</u> | <u>Y</u> |
| Constant: | -506.2794 | 1 | 0 |
| X Coefficient: | 253.13971 | 2 | 0 |
| R^2: | 0.5 | 3 | 0 |
| | | 4 | 0 |
| | | 5 | 1,266 |

NOTE: The historical data for years prior to 2002 are not available from the prior owner. See note at Schedule F-9.

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: A-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.

| Line No. | (1) Description | (2) Average Balance Per Books | (3) Utility Adjustments | | (4) Adjusted Utility Balance | (5) Supporting Schedule(s) |
|----------|-----------------------------------|--|-------------------------------|---|---------------------------------------|----------------------------------|
| 1 | Utility Plant in Service | \$2,464,671 | \$29,568 | A | \$2,494,239 | A-6 |
| 2 | Utility Land & Land Rights | 57,035 | 0 | | 57,035 | A-6 |
| 3 | Less: Non-Used & Useful Plant | 0 | 0 | | 0 | A-7 |
| 4 | Construction Work in Progress | 2,235 | 0 | | 2,235 | A-19 |
| 5 | Less: Accumulated Depreciation | (673,618) | (9,724) | B | (683,342) | A-10 |
| 6 | Less: CIAC | (1,216,875) | 0 | | (1,216,875) | A-12 |
| 7 | Accumulated Amortization of CIAC | 363,776 | 0 | | 363,776 | A-14 |
| 8 | Acquisition Adjustments | 0 | 0 | | 0 | - |
| 9 | Accum. Amort. of Acq. Adjustments | 0 | 0 | | 0 | - |
| 10 | Advances For Construction | 0 | 0 | | 0 | A-16 |
| 11 | Working Capital Allowance | 27,690 | 953 | C | 28,643 | A-17 |
| 12 | Total Rate Base | <u>\$1,024,914</u> | <u>\$20,797</u> | | <u>\$1,045,711</u> | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: A-3
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base item.

| Line No. | (1) Description | (3) Wastewater |
|----------|--|---------------------------------|
| 1 | <u>Utility Plant in Service:</u> | |
| 2 | <u>[A] Allocation of Common Plant [Based on No. of ERCs]:</u> | |
| 3 | Acct. 341.5 - Transportation Equipment | |
| 4 | Acct. 348.5 - Computers Allocated & Water Plant Allocated | |
| 5 | Acct. 391.5 - Transportation Equipment | \$13,105 |
| 6 | Acct. 398.5 - Computers Allocated & Water Plant Allocated | 16,463 |
| 7 | Total Adjustment A | <u>\$29,568</u> |
| 8 | <u>Accumulated Depreciation:</u> | |
| 9 | <u>[B] Allocation of Accumulated Depreciation of Common Plant [Based on No. of ERCs]:</u> | |
| 10 | Acct. 341.5 - Transportation Equipment | |
| 11 | Acct. 348.5 - Computers Allocated & Water Plant Allocated | |
| 12 | Acct. 391.5 - Transportation Equipment | (\$6,353) |
| 13 | Acct. 398.5 - Computers Allocated & Water Plant Allocated | (3,371) |
| 14 | Total Adjustment B | <u>(\$9,724)</u> |
| 15 | <u>Working Capital Allowance:</u> | |
| 16 | <u>[C] Adjustment based on Pro Forma expenses</u> | |
| 17 | Adjustment due to Total Pro Forma Expense Adjustments | \$953 |
| 18 | Total Adjustment C | <u>\$953</u> |
| 19 | Total Rate Base Adjustments | <u>\$20,797</u> ===== |

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: A-17
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

| Line No. | Description | Balance Per Books YE 12/31/05 | Utility Adjustments | Adjusted YE 12/31/05 |
|----------|--------------------|-------------------------------|---------------------|----------------------|
| | WASTEWATER | | | |
| 1 | Total O&M Expenses | \$221,517 | \$7,621 | \$229,138 |
| 2 | Divided by eight | 8 | 8 | 8 |
| 3 | Working Capital | <u>\$27,690</u> | <u>\$953</u> | <u>\$28,642</u> |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: B-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of net operating income for the test year. If amortization [Line 4] is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

| Line No. | (1) Description | (2) Balance Per Books | (3) Utility Test Year Adjustments | (4) Utility Adjusted Test Year | (5) Requested Revenue Adjustment | (6) Requested Annual Revenues | (7) Supporting Schedule[s] |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1 | OPERATING REVENUES | \$308,977 | (\$1,019) A | \$307,958 | \$125,464 F | \$433,422 | B-4 |
| 2 | Operation & Maintenance | \$221,517 | \$7,621 B | \$229,138 | | \$229,138 | B-6 |
| 3 | Depreciation, net of CIAC Amort. | 45,071 | 3,981 C | 49,052 | | 49,052 | B-14 |
| 4 | Amortization | 268 | | 268 | | 268 | |
| 5 | Taxes Other Than Income | 39,394 | 503 D | 39,897 | 5,812 G | 45,709 | B-15 |
| 6 | Provision for Income Taxes | (20,668) | 20,668 E | 0 | 22,147 H | 22,147 | C-1 |
| 7 | OPERATING EXPENSES | \$285,582 | \$32,773 | \$318,355 | \$27,959 | \$346,314 | |
| 8 | NET OPERATING INCOME | \$23,395 ===== | (\$33,792) ===== | (\$10,397) ===== | \$97,505 ===== | \$87,108 ===== | |
| 9 | RATE BASE | \$1,024,914 ===== | | \$1,045,711 ===== | | \$1,045,711 ===== | |
| 10 | RATE OF RETURN | 2.28% ===== | | -0.99% ===== | | 8.33% ===== | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: B-3
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

| Line No. | [1] Description | [3] Wastewater |
|----------|---|----------------------------|
| 1 | Utility Test Year Adjustments | |
| 2 | <u>[A] Operating Revenues:</u> | |
| 3 | Adjustment to reconcile to the billing analysis. | (\$1,019) |
| 4 | <u>[B] Operation & Maintenance Expenses:</u> | |
| 5 | Increase in salaries and wages. | \$4,022 |
| 6 | Increase in employee benefits. | 1,455 |
| 7 | Increase in purchased power costs. | 1,744 |
| 8 | Additional WWTP testing for Giardia & Cryptosporidium. (\$2,000 every 5 years) | 400 |
| 9 | Total Operation & Maintenance Adjustments | <u>\$7,621</u> |
| 10 | <u>[C] Depreciation Expense:</u> | |
| 11 | Associated with the allocation of the common plant. | \$3,981 |
| 13 | Total Depreciation Expense Adjustments | <u>\$3,981</u> |
| 14 | <u>[D] Taxes Other Than Income:</u> | |
| 15 | Increase in payroll taxes. | \$549 |
| 16 | Increase in regulatory assessment fees to reflect per books revenue adjustment. | (46) |
| 17 | Total Taxes Other Than Income Adjustments | <u>\$503</u> |
| 18 | <u>[E] Provision for Income Taxes:</u> | |
| 19 | Remove negative income tax expense | (\$20,668) |
| 20 | Total Utility Test Year Adjustments | <u>(\$33,792)</u> ===== |
| | Adjustments Associated with Requested Revenue Increase | |
| 21 | <u>[F] Operating Revenues:</u> | |
| 22 | Adjustment to reflect requested revenue increase | \$125,464 |
| 23 | <u>[G] Taxes Other Than Income:</u> | |
| 24 | Increase in regulatory assessment fees associated with revenue increase. | \$5,812 |
| 25 | <u>[H] Provision for Income Taxes:</u> | |
| 26 | Increase in income taxes associated with revenue increase. | \$22,147 |
| 27 | Total Adjustments Associated with Requested Revenue Increase | <u>\$97,505</u> ===== |

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: C-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

| Line No. | Description | Ref. | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Wastewater | Adjusted for Increase Water | Adjusted for Increase Wastewater |
|----------|-----------------------------|------|-----------------|---------------------|------------------|-----------------|-------------------|-----------------------------|----------------------------------|
| 1 | Current Tax Expense | C-2 | \$6,321 | (\$12,283) | (\$5,962) | \$15,711 | (\$21,682) | N/A | \$22,147 |
| 2 | Deferred Income Tax Expense | C-5 | 4,390 | (1,353) | 3,037 | 2,556 | 481 | N/A | 0 |
| 3 | ITC Realized This Year | C-7 | 0 | 0 | 0 | 0 | 0 | N/A | 0 |
| 4 | ITC Amortization | C-7 | 0 | 0 | 0 | 0 | 0 | N/A | 0 |
| 5 | Parent Debt Adjustment | C-8 | 0 | 0 | 0 | 0 | 0 | N/A | 0 |
| 6 | Total Income Tax Expense | | <u>\$10,711</u> | <u>(\$13,636)</u> | <u>(\$2,925)</u> | <u>\$18,267</u> | <u>(\$21,201)</u> | <u>N/A</u> | <u>\$22,147</u> |

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: C-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

| Line No. | | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Wastewater | Adjusted for Increase Water | Adjusted for Increase Wastewater |
|-------------------------|---|-----------------|---------------------|------------------|-----------|-------------|-----------------------------|----------------------------------|
| 1 | Net Utility Operating Income [Sch. B-1] | \$80,743 | (\$48,809) | \$31,934 | \$45,527 | (\$13,593) | N/A | \$109,255 |
| 2 | Add: Income Tax Expense [Sch. B-1] | 4,351 | 20,668 | 25,019 | 25,019 | 0 | N/A | 0 |
| 3 | Subtotal | \$85,094 | (\$28,141) | \$56,953 | \$70,546 | (\$13,593) | N/A | \$109,255 |
| 4 | Less: Interest Charges [Sch. C-3] | (75,798) | 0 | (75,798) | (25,503) | (50,178) | N/A | (50,178) |
| 5 | Taxable Income | \$9,296 | (\$28,141) | (\$18,845) | \$45,043 | (\$63,771) | N/A | \$59,077 |
| Schedule M Adjustments: | | | | | | | | |
| 6 | Permanent Differences [From Sch. C-4] | \$3,594 | (\$3,594) | \$0 | \$0 | \$0 | N/A | \$0 |
| 7 | Timing Differences [From Sch. C-5] | 4,390 | (4,390) | 0 | 0 | 0 | N/A | 0 |
| 8 | Total Schedule M Adjustments | \$7,984 | (\$7,984) | \$0 | \$0 | \$0 | N/A | \$0 |
| 9 | State Taxable Income | \$17,280 | (\$36,125) | (\$18,845) | \$45,043 | (\$63,771) | N/A | \$59,077 |
| 10 | Less : State Income Tax Exemption | (5,000) | 0 | (5,000) | (2,687) | (2,313) | N/A | (2,313) |
| 11 | State Taxable Income [Adjusted] | \$12,280 | (\$36,125) | (\$23,845) | \$42,356 | (\$66,084) | N/A | \$56,764 |
| 12 | State Income Tax [5.5% of Line 11] | \$675 | \$0 | \$675 | \$601 | \$0 | N/A | \$3,122 |
| 13 | Limited by NOL | 0 | 0 | 0 | 0 | 0 | N/A | 0 |
| 14 | Credits | 0 | 0 | 0 | 0 | 0 | N/A | 0 |
| 15 | Current State Income Taxes | \$675 | \$0 | \$675 | \$601 | \$0 | N/A | \$3,122 |
| 16 | Federal Taxable Income [Line 9 - Line 15] | \$16,605 | (\$36,125) | (\$19,520) | \$44,442 | (\$63,771) | N/A | \$55,955 |
| 17 | Federal Income Tax Rate | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | N/A | 0.34 |
| 18 | Federal Income Taxes [Line 16 x Line 17] | \$5,646 | (\$12,283) | (\$6,637) | \$15,110 | (\$21,682) | N/A | \$19,025 |
| 19 | Less: Investment Tax Credit Realized This Year [Sch. C-7] | 0 | 0 | 0 | 0 | 0 | N/A | 0 |
| 20 | Current Federal Inc. Taxes [Line 18 - Line 19] | \$5,646 | (\$12,283) | (\$6,637) | \$15,110 | (\$21,682) | N/A | \$19,025 |
| Summary: | | | | | | | | |
| 21 | Current State Income Taxes [Line 15] | \$675 | \$0 | \$675 | \$601 | \$0 | N/A | \$3,122 |
| 22 | Current Federal Income Taxes [Line 20] | 5,646 | (12,283) | (6,637) | 15,110 | (21,682) | N/A | 19,025 |
| 23 | Total Current Income Tax Expense [To C-1] | \$6,321 | (\$12,283) | (\$5,962) | \$15,711 | (\$21,682) | N/A | \$22,147 |

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1
Preparer: Kirsten E. Weeks

Explanation: Provide a schedule which calculates the requested cost of capital on a simple average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

| Line No. | (1) Class of Capital | (2) Reconciled to Requested Rate Base AYE 12/31/05 | (3) Ratio | (4) Cost Rate | (5) Weighted Cost |
|----------|---------------------------------|---|----------------|------------------|----------------------|
| 1 | Long Term Debt | 836,637.00 | 53.13% | 6.81% | 3.62% |
| 2 | Short Term Debt | 76,532.00 | 4.86% | 2.00% | 0.10% |
| 3 | Preferred Stock | - | 0.00% | 0.00% | 0.00% |
| 4 | Common Equity | 612,331.00 | 38.88% | 11.78% | 4.58% |
| 5 | Customer Deposits | 9,242.00 | 0.59% | 6.00% | 0.04% |
| 6 | Tax Credits - Zero Cost | - | 0.00% | 0.00% | 0.00% |
| 7 | Tax Credits - Weighted Cost | - | 0.00% | 0.00% | 0.00% |
| 8 | Accumulated Deferred Income Tax | 40,071.00 | 2.54% | 0.00% | 0.00% |
| 9 | Other (Explain) | - | 0.00% | 0.00% | 0.00% |
| 10 | Total | <u>1,574,813.00</u> | <u>100.00%</u> | | <u>8.33%</u> |

Note: Since the equity ratio is less than 40.00%, an 11.78% cost rate has been used.

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

Supporting Schedules: D-2
Recap Schedules: B-1, B-2

Reconciliation of Capital Structure to Requested Rate Base
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-2
Page 1 of 1
Preparer: Kirsten E. Weeks

Explanation: Provide a reconciliation of simple average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

| Line No. | Class of Capital | (1) Balance 12/31/05 | (2) Balance 12/31/04 | (3) Simple Average | (4) Reconciliation Adjustments | | (5) Reconciled to Requested Rate Base AYE 12/31/05 |
|----------|-----------------------------------|-------------------------|-------------------------|--------------------------|--------------------------------|-------------------------------|---|
| | | | | | (6) Pro Rata | (7) Pro Rata Percentage | |
| 1 | Long Term Debt | 135,285,191 | 112,803,215 | 124,044,203 | (123,207,566) | 54.84% | 836,637 |
| 2 | Short Term Debt | 3,926,000 | 18,768,000 | 11,347,000 | (11,270,468) | 5.02% | 76,532 |
| 3 | Preferred Stock | - | - | - | - | 0.00% | - |
| 4 | Common Equity | 92,611,247 | 88,963,597 | 90,787,422 | (90,175,091) | 40.14% | 612,331 |
| 5 | Customer Deposits | 10,706 | 7,777 | 9,242 | - | 0.00% | 9,242 |
| 6 | Tax Credits - Zero Cost | - | - | - | - | 0.00% | - |
| 7 | Tax Credits - Weighted Cost | - | - | - | - | 0.00% | - |
| 8 | Accumulated Deferred Income Taxes | 42,954 | 37,188 | 40,071 | - | 0.00% | 40,071 |
| 9 | Other (Explain) | - | - | - | - | 0.00% | - |
| 10 | Total | 231,876,098 | 220,579,777 | 226,227,938 | (224,653,125) | 100.00% | 1,574,813 |

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water or Wastewater

Schedule: E-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a schedule of present and interim rates. State residential Wastewater cap, if one exists.

| Line No. | (1) Class/Meter Size | (2) Test Year Rates | (4) Interim Rates |
|----------|--|--------------------------|------------------------|
| 1 | <u>Wastwater:</u> | | |
| 2 | Residential Service - Rate Schedule RS | | |
| 3 | Base Facility Charges: | | |
| 4 | 5/8" x 3/4" | \$7.85 | \$11.09 |
| 5 | 1" | \$19.62 | \$27.72 |
| 6 | 1 1/2" | \$39.23 | \$55.42 |
| 7 | 2" | \$62.77 | \$88.71 |
| 8 | 3" | \$125.54 | \$177.35 |
| 9 | 4" | \$196.15 | \$277.10 |
| 10 | Gallorage Charges: | | |
| 11 | per 1,000 gallons | \$2.35 | \$3.32 |
| 12 | [Maximum 10,000 gallong per month] | | |
| 13 | General Service - Rate Schedule GS | | |
| 14 | Base Facility Charges: | | |
| 15 | 5/8" x 3/4" | \$7.85 | \$11.09 |
| 16 | 1" | \$19.62 | \$27.72 |
| 17 | 1 1/2" | \$39.23 | \$55.42 |
| 18 | 2" | \$62.77 | \$88.71 |
| 19 | 3" | \$125.54 | \$177.35 |
| 20 | 4" | \$196.15 | \$277.10 |
| 21 | Gallorage Charges: | | |
| 22 | per 1,000 gallons | \$2.35 | \$3.32 |
| 23 | [Maximum 10,000 gallong per month] | | |

Calculation of Interim Sewer Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 1 of 1

Preparer: Steven Dihel

Explanation: Calculation of Sewer Revenues on test year customers adjusted for approved interim rate increase.

| Class/ Meter Size | | Test Year Invoices/Gal | Proposed Rate | Proposed Revenue |
|--|---|---------------------------|------------------|----------------------------|
| <u>Sewer Customers</u> | | | | |
| <u>Base Facility Charge</u> | | | | |
| 69121 | 5/8" Residential | 14,812 | \$11.09 | \$164,265.08 |
| 69127 | 5/8" General Service | 33 | \$11.09 | \$365.97 |
| 69130 | 2" General Service | 12 | \$88.71 | \$1,064.52 |
| <u>Gallage Charge per 1,000 Gallons</u> | | | | |
| 69121 | Residential (10,000 Gallon Cap) (1) (2) | 93,190,000 | \$2.76 | \$257,204.40 |
| 69127 | 5/8" General Service | 573,000 | \$3.32 | \$1,902.36 |
| 69130 | 2" General Service | 1,976,000 | \$3.32 | \$6,560.32 |
| Total Sewer Revenues | | | | <u>\$431,362.65</u> |
| Misc Charges | | | | <u>\$2,029.00</u> |
| Total Revenues | | | | <u>\$433,391.65</u> |

Footnote:

- (1) Residential class customers have maximum monthly gallage charge of 10,000 gallons
- (2) Consolidate Factor (Column 7, Schedule E-14) is used for capped gallons