

ORIGINAL

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

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

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

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

REPLY TO CENTRAL FLORIDA OFFICE

July 10, 2006

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

HAND DELIVERY

RECEIVED-FPSC
06 JUL 10 PM 2:32
COMMISSION
CLERK

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

RE: Docket No. 060261-WS; Application for increase in Water and Wastewater Rates In Lake
County by Utilities, Inc. of Pennbrooke
Our File No.: 30057.121

Dear Ms. Bayo:

The following are the Utility's responses to the Commission Staff's June 8, 2006,
correspondence identifying deficiencies in the MFRs:

Rule 25-30.437. Florida Administrative Code (F.A.C.), requires that each utility applying for
a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93),
entitled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum
Filing Requirements." Further, Rule 25-30.110, F.A.C., requires that each utility shall furnish any
information the Commission requests or requires for determining rates of the utility and that the
information be consistent with and reconcilable with the utility's annual report to the Commission.

1. Schedule A-4, Water and Wastewater Plant in Service Annual Balances Subsequent
to Last Established Rate Base

The Utility is required to provide the annual balance of the original cost of plant in service
for all years since rate base was last established by this Commission and yearly additions,
retirements, and adjustments up to the end of the test year. Rate base was last established by Order
No. PSC-03-1000-FOF-WS, issued September 5, 2000 (sic), in Docket No. 030236-WS. Please
provide a reconciliation from the April 30, 2003, balance reflected in Order No. PSC-03-1000-FOF-
WS to the December 31, 2003, balance reflected in MFR Schedule A-4 for water and wastewater.

RESPONSE: Please refer to Exhibit "A" attached hereto, which consists of 15 copies of revised
MFR schedule A-4.

P _____
M 5
R _____
IR) _____
CL 1
PC 1
CA _____
CR _____
GA _____
IEC 1
JTH _____

DOCUMENT NUMBER-DATE
06072 JUL 10 06
FPSC-COMMISSION CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
July 10, 2006
Page 2

2. Schedule A-5, Water Plant in Service, Test Year Average Balance

The Utility is required to provide the plant in service balances for the year ending December 31, 2004. The 2004 plant in service balance (\$1,792,943) does not equal the balance reflected in the 2004 Annual Report W-2 (\$1,818,802). Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2004 Annual Report and the MFR Schedule A-5.

RESPONSE: Please refer to Exhibit "B" attached hereto, which consists of 15 copies of revised MFR schedule A-5.

3. Schedule A-8, Water and Wastewater Accumulated Depreciation Annual Balances Subsequent to Last Established Rate Base.

The Utility is required to provide the annual balance of accumulated depreciations for all years since rate base was last established by this Commission and yearly additions, retirements, and adjustments up to the end of the test year. Please provide a reconciliation from the April 30, 2003, balance reflected in Order No. PSC-03-1000-FOF-WS to the December 31, 2003 balance reflected in Schedule A-8.

RESPONSE: Please refer to Exhibit "C" attached hereto, which consists of 15 copies of revised MFR schedule A-8.

4. Schedule A-11, Contributions in Aid of Construction (CIAC) Annual Balances Subsequent to Last Established Rate Base.

The Utility is required to provide the annual balance of CIAC for all years since rate base was last established by this Commission and yearly additions, retirement and adjustments up to the end of the test year. Please provide a reconciliation from the April 30, 2003, balance reflected in Order No. PSC-03-1000-FOF-WS to the December 31, 2003 balance reflected in Schedule A-11.

RESPONSE: Please refer to Exhibit "D" attached hereto, which consists of 15 copies of revised MFR schedule A-11.

5. Schedule A-13, Accumulated Amortization of CIAC Annual Balances Subsequent to Last Established Rate Base

The Utility is required to provide the annual balance of accumulated amortization of CIAC for all years since rate base was last established by this Commission and yearly additions, retirement and adjustments up to the end of the test year. Please provide a reconciliation from the April 30,

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
July 10, 2006
Page 3

2003, balance reflected in Order No. PSC-03-1000-FOF-WS to the December 31, 2003 balance reflected in Schedule A-13.

RESPONSE: Please refer to Exhibit "E" attached hereto, which consists of 15 copies of revised MFR schedule A-13.

6. Schedule A-15, Annual Allowance for Funds Used During Construction (AFUDC) Rates Used

The Utility is required to describe its AFUDC practices. The Utility did not describe its AFUDC practices. Please provide a description of Pennbrooke's AFUDC practices.

RESPONSE: The Utility uses the AFUDC practices approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

7. Schedule A-18 and A-19, Balance Sheet

The Utility is required to provide the balances of all assets, equity capital and liabilities for the years ended December 31, 2004, and December 31, 2005, as well as their average. The following are deficiencies on Schedules A-18 and A-19:

- a) The 2004 plant in service amount (\$4,724,677) does not equal the balance reflected in Schedule A-5 plus A-6 (\$4,219,140). It also does (not?) equal the amount reflected in the 2004 Annual Report (\$4,244,999).
- b) The 2005 test year plant in service amount (\$5,001,162) does not equal the balance reflected in Schedule A-5 plus A-6 (\$4,524,602). It also does equal the amount reflected in the 2005 Annual Report W-2 plus S-2 (\$4,524,602).
- c) 2005 test year accumulated depreciation (1,434,637) does not equal the balance reflected in Schedule A-8 (1,418,302). It does equal the amount reflected in the 2005 Annual Report W-2 plus S-2.
- d) The 2005 average accumulated depreciation (1,385,664) does not equal the balance reflected in Schedule A-1 plus A-2 (1,369,211).

RESPONSE: Please refer to Exhibit "F" attached hereto, and revised MFR schedule A-18, 15 copies of which are provided herewith.

8. Schedule B-1 and B-2, Water and Wastewater Net Operating Income.

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
July 10, 2006
Page 4

This schedule requires the Utility to submit an additional schedule showing a description and calculation of charges, if amortization on line 4 is related to any amount other than an acquisition adjustment. The Utility did not provide this information.

RESPONSE: Please refer to Exhibit "G" attached hereto, and revised MFR schedules B-1 and B-2, 15 copies of which are provided herewith.

9. Schedule B-11, Analysis of Major Maintenance Projects.

This schedule requires the Utility provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the two years prior to the test year and the budgeted amount for one year subsequent to the test year. The Utility did not state whether projects are planned for 2006.

RESPONSE: The utility had no maintenance projects greater than 2% of test year revenues per system.

10. Schedule B-12, Schedule of Allocated Expenses.

The instructions for this schedule require the Utility to provide a schedule detailing expenses which are subject to allocation between systems showing allocation percentages, gross amounts, amounts allocated, and detailed descriptions of the method of allocation. The total allocated amount from Water Service Corp., listed on this schedule does not agree with the total allocated amount reflected in Utilities, Inc.'s cost allocation manuals for June 30, 2005, September 30, 2005, and December 31, 2005. Further, the total allocated amount from Utilities, Inc. of Florida listed on this schedule does not agree with the total allocated amount reflected in Utilities, Inc.'s cost allocation manuals for June 30, 2005, September 30, 2005, and December 31, 2005.

RESPONSE: Please refer to Exhibit "H" attached hereto, which consists of 15 copies of revised MFR schedule B-12.

11. Schedule D-1, Requested Cost of Capital
Schedule D-2, Reconciliation of Capital Structure Requested Rate Base

Rule 25-30.436 (4) (g), F.A.C., requires that the provisions of Rule 25-30.433, F.A.C., shall be followed in preparing the Utility's Application. Specifically, Rule 25-30.433 (3), F.A.C., requires that used and useful debit deferred taxes shall be offset against used and useful credit deferred taxes, with any resulting net credit deferred balance included in the capital structure calculations and any resulting net debit balance included as a separate line item in the rate base calculation.

The Utility did not offset the debit accumulated deferred income taxes reflected on MFR Schedule A-18 with the Utility's credit accumulated deferred income taxes on MFR Schedule A-19.

RESPONSE: Please refer to Exhibit "I" attached hereto, and revised MFR schedules D-1 and D-2, 15 copies of which are provided herewith.

12. Interim Schedule D-1, Requested Cost of Capital (Interim Rates)
Interim Schedule D-2, Reconciliation of Capital Structure to Requested Rate Base

Schedule D-1 requires the Utility to provide a schedule which calculated the requested cost of capital. Column 2 requires a reconciliation to the requested rate base. Schedule D-2 requires the Utility to provide a reconciliation of simple average capital structure to requested rate base. The Utility did not reconcile to the requested wastewater rate base.

RESPONSE: Please refer to Exhibit "I" attached hereto.

13. Schedule F-7, Used and Useful calculations.

The instructions for this schedule require the Utility to provide all calculations, analysis 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 build-out, this schedule is not required.

Pennbrooke stated that the service are is essentially built out (emphasis added). Because the service area is not entirely built out, the Utility must complete this schedule as required by the above instructions.

RESPONSE: The service area was described as "essentially built out" because, based on a visual inspection of the map, there were so few lots left unoccupied that to the average person it was obvious it was 100% used and useful. To respond to this deficiency, time and expense was taken to conduct a map lot count. For large service areas this is neither accurate nor efficient. It was determined that there were 1304 numbered lots plus three areas within the platted area that were not divided into lots. It was estimated that, if divided into lots of similar size surrounding them, they would account for an additional 11 lots. Therefore, the total lots with service available is 1315. The number of lots with no structure served was 24, including the 11 lots in undivided areas. It is concluded that with only 24 unused lots out of 1315 (1.82%), the service area is essentially built out. It should

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
July 10, 2006
Page 6

never be a presumption that 100% of lots must be served in order for a distribution or collection system to be 100% used and useful. That is just an impractical and unwarranted condition placed on a utility for it to recover its investment.

Rule 25-30.440, F.A.C., requires that each Utility applying for a rate increase shall provide two copies of the following engineering information to the Commission, with the exception of item (6) of which only one copy is required. Number 14-17 of the following list are deficiencies pursuant to this Rule.

14. Rule 25-30.440 (1)(a), F.A.C., requires that each applicant for a rate increase shall provide to the Commission one copy of a detailed map showing the location and size of the applicant's distribution and collection lines as well as its plant sites. For both water and wastewater, the line sizes are not clearly identified.

RESPONSE: Please refer to Exhibit "J" attached hereto.

15. Rule 25-30.440 (2), F.A.C., requires that each applicant for a rate increase shall provide to the Commission a list of chemicals used for water and wastewater treatment, by type, showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized. The Utility provided a list of chemicals used for wastewater treatment that does not have the dosage rates utilized for treatment. The Utility did not provide a list of chemicals that has the dosage rates utilized for wastewater treatment as required by this Rule. The Utility stated that dosage rates vary. There are no actual numbers given.

RESPONSE: Please refer to Exhibit "K" attached hereto.

16. Rule 25-30.440 (3), F.A.C., requires that each applicant for a rate increase shall provide the most recent analysis for each water system conducted by a certified laboratory covering the inorganic organic turbidity, microbiological, radionuclide, secondary and unregulated contaminants specified in Chapter 17-550, F.A.C. Please provide all possible water testing results. Staff believes there are more tests than just Nitrates/Nitrites and Disinfection byproducts.

RESPONSE: Please refer to Exhibit "L" attached hereto.

17. Rule 25-30.440 (8), F.A.C., requires that each applicant for a rate increase shall provide to the Commission one copy of a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method to the Utility's capital or expense accounts. The Utility provided a list of employees that does not completely reconcile to the employees reflected in Utilities, Inc.'s cost allocation manuals for June 30, 2005, September 30, 2005, and December 31, 2005. Further, the total salaries from the 2005 Cost

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
July 10, 2006
Page 7

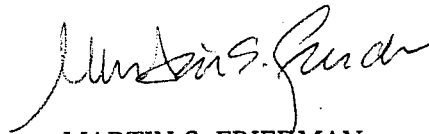
Allocation Manuals are greater than the total water and wastewater salaries reflected in the MFR Schedules B-7 and/or B-8. Staff believes the difference between them may be the amount that was capitalized by the Utility. However, the Cost Allocation Manuals and the list provided by the Utility do not reflect which employee's salaries were capitalized. Please provide a list that has an explanation of each employee's salary allocation method to the Utility's capital or expense accounts as required by this Rule.

RESPONSE: Please refer to Exhibit "M" attached hereto.

Enclosed for filing also are 15 copies of revised MFR schedules A-16, B-3, B-15, C-1, C-2, E-1, E-2, pages 2 of 4 and 4 of 4, and Interim Rate Schedules B-2, B-3, C-1, C-2, D-1, D-2, E-1 and E-2.

If you have any questions, please do not hesitate to contact me.

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

VLL/mp
Enclosures

cc: Jennifer Brubaker, Esquire, Office of General Counsel (w/o enclosures)
Mr. Marshall Willis, Division of Economic Regulation (w/enclosures)
Mr. Troy Rendell, Division of Economic Regulation (w/enclosures)
Ms. Mahnaz Massoudi, Division of Economic Regulation (w/enclosures)
Mr. Sam Merta, Division of Economic Regulation (w/enclosures)
Steve Lubertozzi, Chief Regulatory Officer (w/enclosures)
Holly Roth, Director, Regulatory Affairs (w/enclosures)
John Hoy, Regional Vice President for Operations (w/enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
Mr. Frank Seidman (w/enclosures)
Scott D. Fogelsanger, Vice President (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\PENNBROOKE\(.121) 2005 RATE CASE\PSC Clerk 03 (deficiency responses).ltr.wpd

EXHIBIT

A

tabbles

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 Revised
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	4/30/03 Balance	\$1,650,302 *	\$2,296,059 *
2	2003 Additions	81,325	84,000
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) x	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

- * Balance at time of acquisition. Data prior to acquisition is not available.
- x The 12/31/04 balance was adjusted to reflect the Commission ordered adjustments.

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 Revised
Page 1 of 1
Preparer: Scott D. Fogelsanger

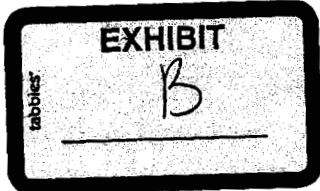
Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; 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	4/30/03 Balance	\$1,650,302 *	\$2,296,059 *
2	2003 Additions	81,325	84,000
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) x	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

- * Balance at time of acquisition. Data prior to acquisition is not available.
- x The 12/31/04 balance was adjusted to reflect the Commission ordered adjustments.



Water Plant in Service by Primary Account

Florida Public Service Commission

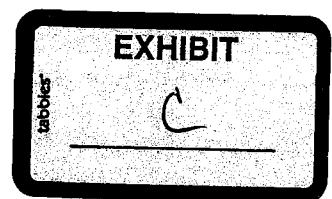
Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060262-ws
 Test Year End: December 31, 2005

Corrected Schedule A-5
 Page 1 of 1

ion:
 Provide

No.	(1) Account No. and Name	(2)		(3)		(4)	(5)	(6)	Non-Used & Useful Amount
		Prior Year 12/31/2004	Prior Year Correction	Corrected Prior Year 12/31/2004	Test Year 12/31/2005	Average	Non-Used & Useful %		
1	INTANGIBLE PLANT								
2	301.1 Organization	\$ 11,677	\$ 25,859	\$ 37,536	\$ 11,677	\$ 24,607	0%	\$ -	PSC Report - Water Utility Plant Accounts W-4(a)
3	302.1 Franchises						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
4	339.1 Other Plant & Misc. Equipment						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights	21,115		21,115	21,115	21,115	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
7	304.2 Structures & Improvements	99,997		99,997	151,300	125,649	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
8	305.2 Collect. & Impound. Reservoirs						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
9	306.2 Lake, River & Other Intakes						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
10	307.2 Wells & Springs	84,392		84,392	84,706	84,549	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
11	308.2 Infiltration Galleries & Tunnels						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
12	309.2 Supply Mains						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
13	310.2 Power Generation Equipment						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
14	311.2 Pumping Equipment	102,125		102,125	112,436	107,281	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
15	339.2 Other Plant & Misc. Equipment						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
18	304.3 Structures & Improvements						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
19	320.3 Water Treatment Equipment	483,976		483,976	484,298	484,137	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
20	339.3 Other Plant & Misc. Equipment						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
21	TRANSMISSION AND DISTRIBUTION PLANT								
22	303.4 Land & Land Rights						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
23	304.4 Structures & Improvements						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
24	330.4 Distr. Reservoirs & Standpipes	13,509		13,509	14,853	14,081	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
25	331.4 Transm. & Distribution Mains	606,509		606,509	617,385	611,947	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
26	333.4 Services	158,750		158,750	169,879	164,315	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
27	334.4 Meters & Meter Installations	93,076		93,076	94,897	93,987	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
28	335.4 Hydrants	57,318		57,318	57,318	57,318	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
29	339.4 Other Plant & Misc. Equipment						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
30	GENERAL PLANT								
31	303.5 Land & Land Rights						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
32	304.5 Structures & Improvements						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
33	340.5 Office Furniture & Equipment	610		610	610	610	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
34	341.5 Transportation Equipment	15,998		15,998	19,024	17,511	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
35	342.5 Stores Equipment						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
36	343.5 Tools, Shop & Garage Equipment	3,816		3,816	22,136	12,976	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
37	344.5 Laboratory Equipment	901		901	901	901	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
38	345.5 Power Operated Equipment						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
39	346.5 Communication Equipment						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
40	347.5 Miscellaneous Equipment						0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
41	348.5 Other Tangible Plant	39,174		39,174	45,055	42,115	0%	-	PSC Report - Water Utility Plant Accounts W-4(a)
42	TOTAL	\$ 1,792,943	\$ 25,859	\$ 1,818,802	\$ 1,907,390	\$ 1,863,096		\$ -	

The Prior year Organization account balance difference of 25,895 represents the the affect of commission ordered adjustments recorded in 2005.



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 Revised
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	4/30/03 Balance	\$599,268 *	\$561,267 *
2	2003 Additions	8,573	17,518
3	2003 Retirements	0	0
4	2003 Adjustments	0	0
5	12/31/03 Balance	\$607,841	\$578,785
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	\$682,944	\$637,163
10	2005 Additions	65,801	75,480
11	2005 Retirements	(40,655)	(2,575)
12	2005 Adjustments	144	0
13	12/31/05 Balance	\$708,234	\$710,068

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

* Balance at time of acquisition. Data prior to acquisition is not available.

EXHIBIT
D

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 Revised
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	4/30/03 Balance	\$842,934 *	\$1,195,631 •
2	2003 Additions	34,715	21,128
4	2003 Adjustments	0	0
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

* Balance at time of acquisition. Data prior to acquisition is not available.

EXHIBIT

E

tabbles®

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 []

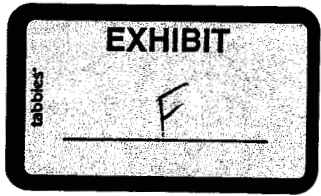
Schedule: A-13 Revised
Page 1 of 1
Preparer: Scott D. Fogelsanger

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	4/30/03 Balance	\$205,612	\$307,689
2	2003 Additions	9,437	10,492
4	2003 Adjustments	0	0
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

* Balance at time of acquisition. Data prior to acquisition is not available.



Pennbrook
12/31/04 Schedule A-18
Reconciliation to Annual Report

	Prior Yr 2004	Test Yr 2005	Annual Report 2004	Difference 2004 AR vs MFR	Commission Ordered Adjustments
Utility Plant in Service	4,219,141	4,524,602	4,273,975	(54,834)	(54,834)
Construction Work in Process - Sewer	4,470			4,470	4,470
Construction Work in Process - Sewer	24,506			24,506	24,506
Utility Plant Acquisition Adjustment (Net)	476,560	476,560	476,560	0	0
Other Utility Plant Adjustments					
Gross Utility Plant	4,724,677	5,001,162	4,750,535	(25,858)	(25,858)
Gross Plant Less: Accumulated Depreciation	(1,336,690)	(1,434,837)	(1,336,690)	0	0
Net Utility Plant	3,387,987	3,566,525	3,413,845	(25,858)	(25,858)
Cash					
Special Deposits	3,350	3,350	3,350	0	0
Accounts Rec'b Less Accum Prov Uncoll Accts	56,571	50,105	56,571	0	0
Accounts Rec'b Other					
Total Current Assets	59,921	53,455	59,921	0	0
Other Misc Deferred Debits	0	150	0	0	0
Accumulated Deferred Income Taxes	5,726	6,917	5,726	0	0
Total Deferred Debits	5,726	7,067	5,726	0	0
Total Assets	3,453,634	3,627,047	3,479,492	(25,858)	(25,858)

Pennbrook
12/31/04 Schedule A-19
Reconciliation to Annual Report

Common Stock	1,000	1,000	1,000	0	0
Additional Paid in Capital	1,808,735	2,068,493	1,808,735	0	0
Retained Earnings	171,535	177,928	197,393	(25,858)	(25,858)
Total Equity Capital	1,981,270	2,247,421	2,007,128	(25,858)	(25,858)
Bonds	0	0	0	0	0
Reacquired Bonds	0	0	0	0	0
Advances from Associated Companies	0	0	0	0	0
Total Long Term Debt	0	0	0	0	0
Accounts Payable	4,408	10,749	4,408	0	0
Notes & Accounts Payable Assoc. Companies	(109,187)	(168,352)	(109,187)	0	0
Customer deposits	7,777	10,706	7,777	0	0
Accrued Taxes	14,146	14,354	14,146	0	0
Accrued Interest	198	339	198	0	0
Total Current And ACC Liabilities	(82,658)	(132,204)	(82,658)	0	0
Contributions in Aid of Construction	2,103,524	2,107,121	2,103,524	0	0
Less: Accum Amortization of CIAC	(585,690)	(638,245)	(585,690)	0	0
Accumulated Deferred Income Taxes	37,188	42,954	30,686	0	0
Total Equity Capital & Liabilities	3,453,634	3,627,047	3,472,990	(25,858)	(25,858)

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060262-ws
 Test Year End: December 31, 2005

Corrected Schedule A-18
 Page 1 of 1

A-18 7a) Schedule A-18 , 2004 Gross Utility Plant of \$4,724,677 includes:

CWIP Sewer	4,470
CWIP Water	24,506
Utility Plant Acq Adj.	<u>476,560</u>
	<u>505,536</u>

These adjustments are excluded from Schedules A-5 & A-6.

A-18 7b) Schedule A-18 , 2005 Gross Utility Plant of \$5,001,162 includes PAA of \$476,560.
 This amount is excluded from Schedules A-5 d A-6 and represents the variance between the reports.

A-18 7c) Schedule A-18's 2005 accumulated depreciation of \$1,434,637 includes accumulated amortization of \$13,177 and \$3,157 for Water And Sewer plants respectively. These amounts are excluded from Schedule A-8 and Annual report data on Sheets W-2 and S-2.

A-18 7d) Schedule A-18 Average accumulated depreciation \$1,385,664 includes accumulated amortization of \$13,693 and \$2,890 respectively for the year ended 12/31/2004. These amounts are excluded from Schedules A-1 and A-2 prior year balances. Schedules A-1 and A-2 also exclude accumulated amortization of \$13,177 and \$3,157 for water and sewer as noted in response 7c).

Sch #	Desc	2004	2005	Average
W-2	Wtr A/D	682,944	708,234	695,589
W-2	Swr A/D	637,163	710,068	673,616
W-2	Wtr A/ Amort	13,693	13,177	13,435
W-2	Wtr A/ Amort	2,890	3,158	3,024
	Total	<u>1,336,690</u>	<u>1,434,637</u>	<u>1,385,664</u>
	Schedule A-18			1,385,664
	Diff			<u><u>(0)</u></u>



UI OF PENNBROOKE
 Amortization of Organization - Sewer

SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE ANNUAL	12 months Ended 12/31/05
691	3511001	67,773	57,035	10,738	2.50	268

Amortization of Organization - Water

SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE ANNUAL	12 months Ended 12/31/05
691	3011001	58,650.57	21,115.00	37,535.57	2.50	938
Depreciation exp associated with commission ordered adjustment				25,858.00	2.50	(646)
						<u>292</u>

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 Revised
 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	\$26,598 F	\$367,783	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	1,379 H	45,469	B-15
6	Provision for Income Taxes	25,019		25,019	(7,294) I	17,725	C-1
7	OPERATING EXPENSES	\$283,578	\$12,080	\$295,658	\$16,953	\$312,611	
8	NET OPERATING INCOME	\$57,348	(\$11,821)	\$45,527	\$9,645	\$55,172	
9	RATE BASE	\$1,024,528		\$657,990		\$657,990	
10	RATE OF RETURN	5.60%		6.92%		8.38%	

Schedule of Wastewater Net Operating Income

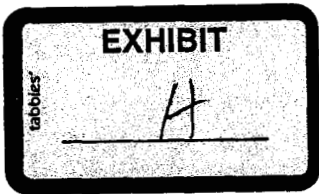
Florida Public Service Commission

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

Schedule: B-2 Revised
 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	\$156,513	F \$464,471	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	7,209	H 47,106	B-15
6	Provision for Income Taxes	(20,668)	20,668	E 0	24,662	I 24,662	C-1
7	OPERATING EXPENSES	\$285,582	\$35,969	\$321,551	\$51,588	\$373,139	
8	NET OPERATING INCOME	\$23,395	(\$36,988)	(\$13,593)	\$104,925	\$91,332	
9	RATE BASE	\$1,024,914		\$1,089,232		\$1,089,232	
10	RATE OF RETURN	2.28%		-1.25%		8.38%	



Company: Utilities, Inc of Pennbrooke
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] 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			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			(1) Pennbrooke	(2) Other Companies/ Systems	(3) Total		(5) Pennbrooke	(6) Other Companies/ Systems	(7) Total	(8) 100.00%	
										53.85%	46.15%
										Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1	601	Salaries - Office	0.8%	99.2%	100.0%	\$21,934	\$2,607,632	\$2,629,566	\$11,811	\$10,123	
2	63x	Outside Services	1.0%	99.0%	100.0%	\$4,344	\$444,578	\$448,922	\$2,339	\$2,005	
3	604	Pension & Benefits	0.7%	99.3%	100.0%	\$4,654	\$631,451	\$636,105	\$2,506	\$2,148	
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	0.8%	99.2%	100.0%	\$3,398	\$429,886	\$433,284	\$1,830	\$1,568	
6	675	Office Utilities	0.8%	99.2%	100.0%	\$345	\$42,152	\$42,497	\$186	\$159	
7	675	Office Maintenance	0.9%	99.1%	100.0%	\$1,345	\$140,460	\$141,805	\$724	\$621	
8	675	Miscellaneous	0.9%	99.1%	100.0%	\$2,689	\$306,430	\$309,119	\$1,448	\$1,241	
9		Sub-Total O & M Expenses				\$50,721	\$6,705,072	\$6,755,793	\$27,313	\$23,408	
10	403	Depreciation	0.8%	99.2%	100.0%	\$2,301	\$282,148	\$284,449	\$1,239	\$1,062	
11	408	Taxes Other Than Income	0.3%	99.7%	100.0%	\$936	\$288,401	\$289,337	\$504	\$432	
12	409	Fed/State Tax	1.8%	98.2%	100.0%	\$482	\$26,289	\$26,771	\$260	\$222	
13	410	Deferred Income Tax	0.8%	99.2%	100.0%	\$79	\$9,595	\$9,674	\$43	\$36	
14	413, 26	Other Income	0.9%	99.1%	100.0%	(\$25)	(\$2,875)	(\$2,900)	(\$13)	(\$12)	
15	419,27	Interest Expense	0.8%	99.2%	100.0%	\$2,248	\$279,332	\$281,580	\$1,211	\$1,037	
16		Total Expenses				\$56,742	\$7,587,962	\$7,644,704	\$30,555	\$26,187	
<u>Utilities, Inc. of Florida Allocated Expenses:</u>											
17	63x	Outside Services	0.6%	99.4%	100.0%	\$175	\$29,802	\$29,977	\$94	\$81	
18	675	Office Supplies	0.8%	99.2%	100.0%	\$556	\$70,217	\$70,773	\$299	\$257	
19	675	Office Utilities	1.9%	98.1%	100.0%	\$230	\$12,050	\$12,280	\$124	\$106	
20	675	Office Maintenance	0.8%	99.2%	100.0%	\$165	\$20,083	\$20,248	\$89	\$76	
21	675	Miscellaneous	0.4%	99.6%	100.0%	\$71	\$17,668	\$17,739	\$38	\$33	
22	650	Transportation Expenses	0.0%	100.0%	100.0%	\$0	\$109,070	\$109,070	\$0	\$0	
23	620,675	Operators Expense	0.8%	99.2%	100.0%	\$103	\$12,589	\$12,692	\$55	\$48	
24		Sub-Total O & M Expenses				\$1,300	\$271,480	\$272,780	\$700	\$600	
25	408	Taxes Other Than Income	0.0%	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	
26	403	Depreciation	0.4%	99.6%	100.0%	\$499	\$132,559	\$133,058	\$269	\$230	
27		Total Expenses				\$1,799	\$404,039	\$405,838	\$969	\$830	

Note: Allocation methodology is based predominantly on customer equivalents.

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 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			Description of Allocation Method	Amounts Allocated			Allocation Percentage 100.00%			
			(1) Pennbrooke	(2) Other Companies/ Systems			(3) Total	(5) Pennbrooke	(6) Other Companies/ Systems		(7) Total	(8)	
				53.85%	46.15%								
Water Service Corp. Allocated Expenses:													
1	601	Salaries - Office	0.8%	99.2%	100.0%	\$9,705	\$1,192,487	\$1,202,192	\$5,226	\$4,479			
2	63x	Outside Services	1.2%	98.8%	100.0%	\$2,315	\$193,213	\$195,528	\$1,247	\$1,068			
3	604	Pension & Benefits	0.3%	99.7%	100.0%	\$521	\$151,846	\$152,367	\$281	\$240			
4	659	Insurance	0.6%	99.4%	100.0%	\$6,648	\$1,167,920	\$1,174,568	\$3,580	\$3,068			
5	675	Office Supplies	0.8%	99.2%	100.0%	\$1,827	\$234,673	\$236,500	\$984	\$843			
6	675	Office Utilities	0.8%	99.2%	100.0%	\$169	\$20,970	\$21,139	\$91	\$78			
7	675	Office Maintenance	0.8%	99.2%	100.0%	\$435	\$53,708	\$54,143	\$234	\$201			
8	675	Miscellaneous	0.9%	99.1%	100.0%	\$1,279	\$146,152	\$147,431	\$689	\$590			
9		Sub-Total O & M Expenses				\$22,899	\$3,160,969	\$3,183,868	\$12,331	\$10,568			
10	403	Depreciation	0.8%	99.2%	100.0%	\$1,040	\$128,581	\$129,621	\$560	\$480			
11	408	Taxes Other Than Income	0.1%	99.9%	100.0%	\$248	\$172,082	\$172,330	\$134	\$114			
12	409	Fed/State Tax	0.8%	99.2%	100.0%	\$179	\$22,158	\$22,337	\$96	\$83			
13	410	Deferred Income Tax	0.0%	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0			
14	413, 26	Other Income	0.9%	99.1%	100.0%	(\$15)	(\$1,725)	(\$1,740)	(\$8)	(\$7)			
15	419,27	Interest Expense	0.8%	99.2%	100.0%	\$1,142	\$143,739	\$144,881	\$615	\$527			
16		Total Expenses				\$25,493	\$3,625,804	\$3,651,297	\$13,728	\$11,765			
Utilities, Inc. of Florida Allocated Expenses:													
17	63x	Outside Services	0.0%	100.0%	100.0%	\$0	\$15,817	\$15,817	\$0	\$0			
18	675	Office Supplies	0.0%	100.0%	100.0%	\$0	\$31,009	\$31,009	\$0	\$0			
19	675	Office Utilities	0.0%	100.0%	100.0%	\$0	\$6,031	\$6,031	\$0	\$0			
20	675	Office Maintenance	0.0%	100.0%	100.0%	\$0	\$9,647	\$9,647	\$0	\$0			
21	675	Miscellaneous	0.0%	100.0%	100.0%	\$0	\$8,324	\$8,324	\$0	\$0			
22	650	Transportation Expenses	0.0%	100.0%	100.0%	\$0	\$57,840	\$57,840	\$0	\$0			
23	620,675	Operators Expense	0.0%	100.0%	100.0%	\$0	\$7,543	\$7,543	\$0	\$0			
24		Sub-Total O & M Expenses				\$0	\$136,213	\$136,213	\$0	\$0			
25	408	Taxes Other Than Income	0.0%	0.0%	100.0%	\$0	\$0	\$0	\$0	\$0			
26	403	Depreciation	0.0%	100.0%	100.0%	\$0	\$60,547	\$60,547	\$0	\$0			
27		Total Expenses				\$0	\$196,759	\$196,759	\$0	\$0			

Note: Allocation methodology is based predominantly on customer equivalents.
 No expenses related to Utilities, Inc. of Florida were allocated to Pennbrooke for the 6 month period ending 6/30/05.

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	G/L	Acct.	No.	Description	Allocation Percentages		Amounts Allocated	
					Penbrooke	Other	(5)	(6)
					(1)	(2)	(3)	(4)
							(7)	(8)

Line	No.	Description	Penbrooke	System	Total	Allocation Percentages		Amounts Allocated	
						Penbrooke	Other	(5)	(6)
1	601	Salaries - Office	99.2%	100.0%	\$5,524	\$663,195	\$668,719	\$2,975	
2	63x	Outside Services	99.2%	100.0%	\$1,423	\$183,294	\$184,717	\$657	
3	604	Pension & Benefits	99.2%	100.0%	\$1,086	\$131,924	\$133,010	\$501	
4	659	Insurance	99.4%	100.0%	\$2,641	\$420,560	\$423,201	\$1,219	
5	675	Office Supplies	99.2%	100.0%	\$798	\$99,410	\$100,208	\$368	
6	675	Office Utilities	99.2%	100.0%	\$92	\$11,132	\$11,224	\$42	
7	675	Office Maintenance	98.3%	100.0%	\$412	\$24,047	\$24,459	\$190	
8	675/670	Miscellaneous	99.1%	100.0%	\$590	\$67,532	\$68,122	\$272	
9		Sub-Total O & M Expenses			\$12,566	\$1,601,094	\$1,613,660	\$5,799	
10	403	Depreciation	100.0%	100.0%	\$537	\$65,634	\$66,171	\$248	
11	408	Taxes Other Than Income	100.0%	100.0%	\$0	\$32,820	\$32,820	\$0	
12	409	Fed./State Tax	78.3%	100.0%	\$277	\$1,000	\$1,277	\$128	
13	410	Deferred Income Tax	0.0%	0.0%	\$0	\$0	\$0	\$0	
14	426	Other Income	0.0%	0.0%	\$0	\$0	\$0	\$0	
15	419,27	Interest Expense	99.2%	100.0%	\$555	\$67,960	\$68,515	\$256	
16		Total Expenses			\$13,935	\$1,768,508	\$1,782,443	\$6,431	

Line	No.	Description	Penbrooke	System	Total	Allocation Percentages		Amounts Allocated	
						Penbrooke	Other	(5)	(6)
17	63x	Outside Services	100.0%	100.0%	\$0	\$7,068	\$7,068	\$0	
18	675	Office Supplies	100.0%	100.0%	\$0	\$18,430	\$18,430	\$0	
19	675	Office Utilities	100.0%	100.0%	\$0	\$3,150	\$3,150	\$0	
20	675	Office Maintenance	100.0%	100.0%	\$0	\$5,184	\$5,184	\$0	
21	675	Miscellaneous	100.0%	100.0%	\$0	\$7,084	\$7,084	\$0	
22	650	Transportation Expenses	100.0%	100.0%	\$0	\$18,421	\$18,421	\$0	
23	620,675	Operators Expense	100.0%	100.0%	\$0	\$1,745	\$1,745	\$0	
24		Sub-Total O & M Expenses			\$0	\$61,082	\$61,082	\$0	
25	408	Taxes Other Than Income	100.0%	100.0%	\$0	\$0	\$0	\$0	
26	403	Depreciation	0.0%	100.0%	\$0	\$38,439	\$38,439	\$0	
27		Total Expenses			\$0	\$99,521	\$99,521	\$0	

Note: Allocation methodology is based predominantly on customer equivalents. No expenses related to Utilities, Inc. of Florida were allocated to Penbrooke for the 3 month period ending 9/30/05.

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

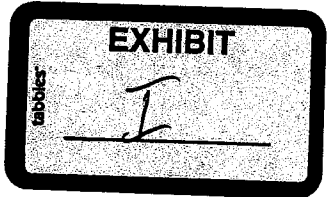
Schedule B-12
 Page 4 of 4

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	(2) Other Companies/ Systems	(3) Total	(4) Description of Allocation Method	(5) Pennbrooke	(6) Other Companies/ Systems	(7) Total	(8) 100.00%	
										53.85%	46.15%
									Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>											
1	601	Salaries - Office	0.9%	99.1%	100.0%	\$6,705	\$751,950	\$758,655	\$3,611	\$3,094	
2	63x	Outside Services	0.9%	99.1%	100.0%	\$606	\$68,071	\$68,677	\$326	\$280	
3	604	Pension & Benefits	0.9%	99.1%	100.0%	\$3,047	\$347,681	\$350,728	\$1,641	\$1,406	
4	659	Insurance	0.5%	99.5%	100.0%	\$2,723	\$514,003	\$516,726	\$1,466	\$1,257	
5	675	Office Supplies	0.8%	99.2%	100.0%	\$773	\$95,803	\$96,576	\$416	\$357	
6	675	Office Utilities	0.8%	99.2%	100.0%	\$84	\$10,050	\$10,134	\$45	\$39	
7	675	Office Maintenance	0.8%	99.2%	100.0%	\$498	\$62,705	\$63,203	\$268	\$230	
8	675	Miscellaneous	0.9%	99.1%	100.0%	\$820	\$92,746	\$93,566	\$442	\$378	
9		Sub-Total O & M Expenses				\$15,256	\$1,943,009	\$1,958,265	\$8,215	\$7,041	
10	403	Depreciation	0.8%	99.2%	100.0%	\$724	\$87,933	\$88,657	\$390	\$334	
11	408	Taxes Other Than Income	0.8%	99.2%	100.0%	\$688	\$83,499	\$84,187	\$370	\$318	
12	409	Fed/State Tax	0.8%	99.2%	100.0%	\$26	\$3,131	\$3,157	\$14	\$12	
13	410	Deferred Income Tax	0.8%	99.2%	100.0%	\$79	\$9,595	\$9,674	\$43	\$36	
14	426	Other Income	0.9%	99.1%	100.0%	(\$10)	(\$1,150)	(\$1,160)	(\$5)	(\$5)	
15	419,27	Interest Expense	0.8%	99.2%	100.0%	\$551	\$67,633	\$68,184	\$297	\$254	
16		Total Expenses				\$17,314	\$2,193,650	\$2,210,964	\$9,323	\$7,991	
<u>Utilities, Inc. of Florida Allocated Expenses</u>											
17	63x	Outside Services	2.5%	97.5%	100.0%	\$175	\$6,917	\$7,092	\$94	\$81	
18	675	Office Supplies	2.6%	97.4%	100.0%	\$556	\$20,778	\$21,334	\$299	\$257	
19	675	Office Utilities	7.4%	92.6%	100.0%	\$230	\$2,870	\$3,100	\$124	\$106	
20	675	Office Maintenance	3.0%	97.0%	100.0%	\$165	\$5,251	\$5,416	\$89	\$76	
21	675	Miscellaneous	3.0%	97.0%	100.0%	\$71	\$2,261	\$2,332	\$38	\$33	
22	650	Transportation Expenses	0.0%	100.0%	100.0%	\$0	\$32,809	\$32,809	\$0	\$0	
23	620,675	Operators Expense	3.0%	97.0%	100.0%	\$103	\$3,301	\$3,404	\$55	\$48	
24		Sub-Total O & M Expenses				\$1,300	\$74,186	\$75,486	\$700	\$600	
25	408	Taxes Other Than Income	0.0%	0.0%	100.0%	\$0	\$0	\$0	\$0	\$0	
26	403	Depreciation	1.5%	98.5%	100.0%	\$499	\$33,572	\$34,071	\$269	\$230	
27		Total Expenses				\$1,799	\$107,758	\$109,557	\$969	\$830	

Note: Allocation methodology is based predominantly on customer equivalents.



Pennbrooke

A-18

Line No.	(1) Assets	(2) Test Year 12/31/2005	(3) Prior Year 12/31/2004	Average
23	Accum. Deferred Income Taxes	6,917	5,726	6,322

A-19

Line No.	(1) Equity Capital & Liabilities	(2) Test Year 12/31/2005	(3) Prior Year 12/31/2004	Average
29	Accumulated Deferred Income Taxes	42,954	37,188	40,071
	Net Accumulated Def Taxes	36,037	31,462	33,750

D-1

Line No.	(1) Class of Capital	(2) Total Capital
8	Accumulated Deferred Income Tax	33,750

D-2

Line No.	(1) Class of Capital	(2) Prior Year 12/31/2004	(3) Test Year 12/31/2005	(4) Average
8	Accum. Deferred Income Tax	31,462	36,037	33,750

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 Revised
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	934,659.00	53.49%	6.81%	3.64%
2	Short Term Debt	85,498.00	4.89%	2.00%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	684,074.00	39.15%	11.78%	4.61%
5	Customer Deposits	9,241.50	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	33,749.50	1.93%	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>8.38%</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 [x]
Historical [x] Projected []

Schedule D-2 Revised
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.

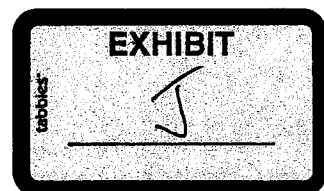
Line No.	(1) Class of Capital	(2) Balance 12/31/05	(3) Balance 12/31/04	(4) Simple Average	(5) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE 12/31/05
					(5) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	135,285,191	112,803,215	124,044,203	(123,109,544)	54.84%	934,659
2	Short Term Debt	3,926,000	18,768,000	11,347,000	(11,261,502)	5.02%	85,498
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	92,611,247	88,963,597	90,787,422	(90,103,348)	40.14%	684,074
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	36,037	31,462	33,750	-	0.00%	33,750
9	Other (Explain)	-	-	-	-	0.00%	-
10	Total	<u>231,869,181</u>	<u>220,574,051</u>	<u>226,221,616</u>	<u>(224,474,394)</u>	<u>100.00%</u>	<u>1,747,222</u>

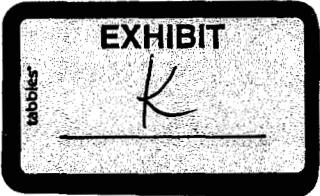
Note: Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

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

Recap Schedules: D-1

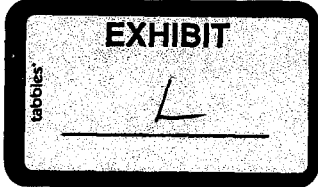
MAPS FORWARDED
TO ECR





Utilities Inc. of Pennbrooke
Chemical Use Data
Test Year: 2005

<u>County</u>	<u>System Name</u>	<u>Chemical</u>	<u>Water</u>	<u>Wastewater</u>	<u>Unit Price</u>
Lake	Pennbrooke	Sodium Hypochlorite	28-35 gpd	8-10 gpd	\$1.15/ gal
		Aqua Mag	5-8 gpd	N/A	\$14.50/ gal



EXHIBIT

4

tabbles

UTILITIES, INC. OF PENNBROOKE

AN AFFILIATE OF UTILITIES, INC.

200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FLORIDA 32714

CORPORATE OFFICES:
2335 Sanders Road
Northbrook, Illinois 60062
Telephone: 847-498-6440

Telephone: 407-869-1919
Florida: 800-272-1919
Fax: 407-869-6961
florida@utilitiesinc-usa.com

April 24, 2006

Mr. Paul Morrison, Environmental Manager
Drinking Water Program
Florida Department of Environmental Protection
3319 Maguire Blvd., Suite 232
Orlando, FL 32803-3767

RE: Triennial Monitoring
Chapter 62-550 FAC
Inorganics/VOC/SOC/Secondaries
Pennbrooke - PWS ID 3354653


Dear Mr. Morrison:

Please find the enclosed sample results Taken on February 28, 2006 for the above referenced analysis and system.

If you should have any questions or require additional information, please do not hesitate to contact me at 407.869.1919, extension 502.

Sincerely,

UTILITIES, INC. OF PENNBROOKE



William H. Coates
Assistant Operations Manager

Enclosures

cc: Bryan K. Gongre, Regional Manager, UIOF
Chuck Schwades, Area Manger, UIOF



Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format

PUBLIC WATER SYSTEM INFORMATION (to be completed by sampler – Please type or print legibly)

System Name: Pennbrooke WTP PWS I.D. #: 3354653
System Type (check one): Community Nontransient Noncommunity Transient Noncommunity
Address: 501 S.R. 44 west

City: Leesburg State: Fla. ZIP Code: 34748
Phone #: 407-869-1919 Fax #: 407-869-6961
E-Mail Address: b.coates@utilitiesinc-usa.com

SAMPLE INFORMATION (to be completed by sampler)

Sample Number: 11426DW1 Location Code (if known): Water
Sample Date: 2/28/2006 Sample Time: 6:50 am AM PM (Circle One)
Sample Location (be specific): P.O.E.
Disinfectant Residual (Required when reporting results for trihalomethanes and haloacetic acids): _____ mg/L Field pH: _____

Sample Type (Check Only One)

- Distribution
- Entry Point (to Distribution)
- Plant Tap (not for compliance with 62-550)
- Raw (at well or intake)
- Max Residence Time
- Ave Residence Time
- Near First Customer

Reason(s) for Sample (Check all that apply)

- Routine Compliance (with 62-550)
- Confirmation of MCL Exceedance*
- Composite of Multiple Sites**
- Clearance (permitting)
- Other: _____
- Quarterly (Which Quarter? _____)
- Special (not for compliance with 62-550)
- Violation Resolution
- Replacement (of Invalidated Sample)

Sampling Procedure Used or Other Comments: _____

*See 62-550.500(6) for requirements and restrictions.
NOTE: See 62-550.512(3) for additional requirements
for nitrate or nitrite MCL exceedances.

**See 62-550.550(4) for requirements and
attach a results page for each site.

Sampler's Name: Charles G. Schwades
Sampler's Phone #: 321-388-7895 Sampler's Fax #: 407-869-6961
Sampler's E-Mail Address: _____

CERTIFICATION (to be completed by sampler)

I, Charles G. Schwades, Area Manager
(Print Name) (Print Title)

do HEREBY CERTIFY that the above public water system and sample collection information is complete and correct.

Signature:  Date: 2/28/06

Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Form

Laboratory Certification Information (to be completed by lab)

Lab Name: Flowers Chemical Laboratories, Inc.
Address: P. O. Box 150597
Altamonte Springs, FL 32715-0597

Florida Certification #: E83018
Certification Expiration Date: 6/30/2006
Phone #: 407-339-5984

Analysis Information (to be completed by lab)

Sample Number: 11426DW1

Report Number: 11426
Date Sample Received: 02/28/06

Group(s) analyzed and results attached for compliance with Chapter 62-550, F.A.C. (check all that apply)

Inorganics

- All 17
 Partial
 Nitrate
 Nitrite
 Asbestos

Volatile Organics

- All 21 Partial

Synthetic Organics

- All 30 Partial

Radionuclides

- Single Sample
 Qtrly Composite**

Secondaries

- All 14 Partial

Disinfection Byproducts

- Trihalomethanes
 Haloacetic Acids
 Bromate
 Chlorite

Were any analyses subcontracted? Yes No

(If yes, please provide subcontractor's Florida drinking water certification number with each result provided by that lab).

Certification

I, Jefferson S. Flowers, Technical Director, do HEREBY CERTIFY that all attached analytical data are correct and unless noted meet all requirements of the National Environmental Laboratory Accreditation Conference (NELAC).

Signature:



Date: 03/27/06

* Failure to provide a valid and current Florida Dept. of Health lab ID number and a current Analyte Sheet for the attached analysis results will result in rejection of the report and possible enforcement against the public water system for failure to sample.

** Please provide radiochemical sample dates and locations for each quarter.

Compliance Determination (to be completed by DEP or DOH)

- Sample Collection Info Satisfactory Yes No Sample Analysis Info Satisfactory Yes No
 Resample Requested (circle or highlight groups above) Revised Report Requested (circle or highlight groups above)
Reason(s): Incomplete Report Location Unsatisfactory Analysis Unsatisfactory
 Missing Analyte Sheet(s) Other _____

Person Notified: _____ Date Notified: _____

Comments: _____

Date Reviewed: _____ DEP/DOH Reviewing Official: _____

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Form**

Inorganic Contaminants: 62-550.310(1) Lab ID: 11426DW1 PWS ID: 3354653 Sample ID: water

Contam ID	Contam Name	Units	MCL	Analysis Result	Qualifier	Analytical Method	Lab MDL	Analysis Date	Analysis Time
1005	Arsenic	mg/L	0.01 (0.05)	0.00100	U	EPA200.8	0.00100	03/02/06	
1010	Barium	mg/L	2	0.0147		EPA200.8	0.00200	03/02/06	
1015	Cadmium	mg/L	0.005	0.00100	U	EPA200.8	0.00100	03/02/06	
1020	Chromium	mg/L	0.1	0.00950		EPA200.8	0.00100	03/02/06	
1024	Cyanide	mg/L	0.2	0.00500	U	SM4500-CN E	0.00500	03/06/06	
1025	Fluoride	mg/L	2.0 (4.0)	0.200	U	EPA300.0	0.200	02/28/06	
1030	Lead	mg/L	0.015	0.00100	U	EPA200.8	0.00100	03/02/06	
1035	Mercury	mg/L	0.002	0.000200	U	EPA245.1	0.000200	03/09/06	
1036	Nickel	mg/L	0.1	0.00200	U	EPA200.8	0.00200	03/02/06	
1040	Nitrate	mg/L	10	0.0500	U	EPA300.0	0.0500	02/28/06	10:00 PM
1041	Nitrite	mg/L	1	0.0500	U	EPA300.0	0.0500	02/28/06	10:00 PM
1045	Selenium	mg/L	0.05	0.00200	U	EPA200.8	0.00200	03/02/06	
1052	Sodium	mg/L	160	9.65		EPA200.7	0.500	03/02/06	
1074	Antimony	mg/L	0.006	0.00100	U	EPA200.8	0.00100	03/02/06	
1075	Beryllium	mg/L	0.004	0.00100	U	EPA200.8	0.00100	03/02/06	
1085	Thallium	mg/L	0.002	0.00100	U	EPA200.8	0.00100	03/02/06	

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Form**

Secondary Contaminants: 62-550.320 Lab ID: 11426DW1 PWS ID: 3354653 Sample ID: water

Contam ID	Contam Name	Units	MCL	Analysis Result	Qualifier	Analytical Method	Lab MDL	Analysis Date	Analysis Time
1002	Aluminum	mg/L	0.2	0.0200	U	EPA200.8	0.0200	03/02/06	
1017	Chloride	mg/L	250	14.8		EPA300.0	0.400	02/28/06	
1022	Copper	mg/L	1.0	0.00120		EPA200.8	0.00100	03/02/06	
1025	Fluoride	mg/L	2.0 (4.0)	0.200	U	EPA300.0	0.200	02/28/06	
1028	Iron	mg/L	0.3	0.415		EPA200.7	0.0100	03/02/06	
1032	Manganese	mg/L	0.05	0.0100	U	EPA200.7	0.0100	03/02/06	
1050	Silver	mg/L	0.1	0.00100	U	EPA200.8	0.00100	03/02/06	
1055	Sulfate	mg/L	250	1.19		EPA300.0	1.00	02/28/06	
1095	Zinc	mg/L	5	0.0100	U	EPA200.8	0.0100	03/02/06	
1905	Color	PCU	15 color units	1.00	U	SM2120B	1.00	02/28/06	02:30 PM
1920	Odor	TON	3	1.00	U	SM2150B	1.00	02/28/06	
1925	pH	pH	6.5 -8.5	7.32		EPA150.1	0.0100	02/28/06	01:39 PM
1930	Total Dissolved Solids	mg/L	500	286		SM2540C	2.50	03/07/06	
2905	Foaming Agents	mgLAS(340)/L	0.5	0.200	U	SM5540C	0.200	02/28/06	10:00 AM

Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Form

Volatile Organics: 62-550.310(2)(b) Lab ID: 11426DW1 PWS ID: 3354653 Sample ID: water

Contam ID	Contam Name	Units	MCL	Analysis Result	Qualifier	Analytical Method	Lab MDL	Analysis Date	Analysis Time
	1,3-Dichloropropane	ug/L	N/A	0.500	U	EPA502.2	0.500	03/01/06	
2378	1,2,4,-trichlorobenzene	ug/L	70	0.500	U	EPA502.2	0.500	03/01/06	
2380	cis-1,2-Dichloroethylene	ug/L	70	0.500	U	EPA502.2	0.500	03/01/06	
2955	Xylenes	ug/L	10,000	0.500	U	EPA502.2	0.500	03/01/06	
2964	Dichloromethane	ug/L	5	0.500	U	EPA502.2	0.500	03/01/06	
2968	o-dichlorobenzene	ug/L	600	0.500	U	EPA502.2	0.500	03/01/06	
2969	Para-dichlorobenzene	ug/L	75	0.500	U	EPA502.2	0.500	03/01/06	
2976	Vinyl Chloride	ug/L	1	0.500	U	EPA502.2	0.500	03/01/06	
2977	1,1-Dichloroethylene	ug/L	7	0.000500	U	EPA502.2	0.000500	03/01/06	
2979	trans-1,2-Dichloroethylene	ug/L	100	0.500	U	EPA502.2	0.500	03/01/06	
2980	1,2-dichloroethane	ug/L	3(5)	0.500	U	EPA502.2	0.500	03/01/06	
2981	1,1,1-trichloroethane	ug/L	200	0.500	U	EPA502.2	0.500	03/01/06	
2982	Carbon tetrachloride	ug/L	3	0.500	U	EPA502.2	0.500	03/01/06	
2983	1,2-dichloropropane	ug/L	5	0.500	U	EPA502.2	0.500	03/01/06	
2984	Trichloroethylene	ug/L	3(5)	0.500	U	EPA502.2	0.500	03/01/06	
2985	1,1,2-trichloroethane	ug/L	5	0.500	U	EPA502.2	0.500	03/01/06	
2987	Tetrachloroethylene	ug/L	3(5)	0.500	U	EPA502.2	0.500	03/01/06	
2989	Monochlorobenzene	ug/L	100	0.500	U	EPA502.2	0.500	03/01/06	
2990	Benzene	ug/L	1	0.500	U	EPA502.2	0.500	03/01/06	
2991	Toluene	ug/L	1,000	0.500	U	EPA502.2	0.500	03/01/06	
2992	Ethylbenzene	ug/L	700	0.500	U	EPA502.2	0.500	03/01/06	
2996	Styrene	ug/L	100	0.500	U	EPA502.2	0.500	03/01/06	

Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Form

Synthetic Organics: 62-550.310(2)(c) Lab ID: 11426DW1 PWS ID: 3354653 Sample ID: water

Contam ID	Contam Name	Units	MCL	Analysis Result	Qualifier	Analytical Method	Lab MDL	Analysis Date	Analysis Time
2005	Endrin	ug/L	2	0.0100	U	EPA505	0.0100	03/08/06	
2010	Lindane	ug/L	0.2	0.0100	U	EPA505	0.0100	03/08/06	
2015	Methoxychlor	ug/L	40	0.0500	U	EPA505	0.0500	03/08/06	
2020	Toxaphene	ug/L	3	0.500	U	EPA505	0.500	03/08/06	
2031	Dalapon	ug/L	200	0.100	U	EPA515.1	0.100	03/14/06	
2032	Diquat	ug/L	20	0.400	U	EPA549.2	0.400	03/08/06	
2033	Endothall	ug/L	100	9.00	U	EPA548.1	9.00	03/10/06	
2034	Glyphosate	ug/L	700	6.00	U	EPA547	6.00	03/06/06	
2035	Di(2-ethylhexyl) adipate	ug/L	400	0.600	U	EPA525.2	0.600	03/20/06	
2036	Oxamyl (Vydate)	ug/L	200	2.00	U	EPA531.1	2.00	03/13/06	
2037	Simazine	ug/L	4	0.0700	U	EPA507	0.0700	03/09/06	
2039	Di(2-ethylhexyl)phthalate	ug/L	6	0.600	U	EPA525.2	0.600	03/20/06	
2040	Picloram	ug/L	500	0.100	U	EPA515.1	0.100	03/14/06	
2041	Dinoseb	ug/L	7	0.200	U	EPA515.1	0.200	03/14/06	
2042	Hexachlorocyclopentadiene	ug/L	50	0.100	U	EPA505	0.100	03/08/06	
2046	Carbofuran	ug/L	40	0.900	U	EPA531.1	0.900	03/13/06	
2050	Atrazine	ug/L	3	0.100	U	EPA507	0.100	03/09/06	
2051	Alachlor	ug/L	2	0.200	U	EPA507	0.200	03/09/06	
2065	Heptachlor	ug/L	0.4	0.0100	U	EPA505	0.0100	03/08/06	
2067	Heptachlor epoxide	ug/L	0.2	0.0100	U	EPA505	0.0100	03/08/06	
2105	2,4-D	ug/L	70	0.100	U	EPA515.1	0.100	03/14/06	
2110	2,4,5-TP	ug/L	50	0.200	U	EPA515.1	0.200	03/14/06	
2274	Hexachlorobenzene	ug/L	1	0.100	U	EPA505	0.100	03/08/06	
2306	Benzo(a)pyrene	ug/L	0.2	0.0200	U	EPA550	0.0200	03/13/06	
2326	Pentachlorophenol	ug/L	1	0.0400	U	EPA515.1	0.0400	03/14/06	
2383	Polychlorinated biphenyls (PCBs)	ug/L	0.5	0.100	U	EPA505	0.100	03/08/06	
2931	Dibromochloropropane	ug/L	0.2	0.0200	U	EPA504.1	0.0200	03/08/06	
2946	Ethylene Dibromide	ug/L	0.02	0.0100	U	EPA504.1	0.0100	03/08/06	
2959	Chlordane	ug/L	2	0.0100	U	EPA505	0.0100	03/08/06	
9999	Diquat Extraction	mL		100		X549.2		03/01/06	
9999	Chlor Pest Extraction	mL		35.0		X505		03/07/06	
9999	Endothall Extraction	mL		100		X548		03/01/06	
9999	Benzo(a)pyrene Extraction	mL		1000		X550		03/02/06	
9999	Phos Pest Extraction	mL		1000		X507		03/03/06	
9999	Chlor Herb Extraction	mL		1000		X515.1		03/08/06	

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Form**

9999 Brom Insect Extraction

mL

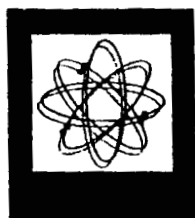
35.0

X504

03/07/06

FLOWERS

CHEMICAL LABORATORIES INCORPORATED



Flowers Chemical Laboratories, Inc.
 481 Newburyport Ave.
 Altamonte Springs, FL 32701
 Bus: 407-339-5984
 Fax: 407-260-6110
 www.flowerslabs.com

Flowers Chemical Labs-South
 8253 South US Hwy. 1
 Port St. Lucie, FL 34952
 Bus: 772-343-8006
 Fax: 772-343-8089

PICK UP 15.00 pint

Client: Utilities INC. OF FL. Public Water System Name: Pennbrooke
 Address: 200 Weathers Field Ave PWS ID#: 3354653 P.O. #: CS 691W
Altamonte Springs FCL Lab Coordinator: _____ Kit #: _____
 Phone: 407-969-1919 Public Water System Type: Limited Use Commercial / Public
 Sampled By (PRINT): Charles G. Schwabos Community Non-Community Non-transient / Non-Community

Sampler Signature: [Signature] Date Sampled: _____
 PRESERVATIVES: NONE, NaOH, HNO₃, HCl, Na₂S₂O₃

DRINKING WATER - Chain of Custody F.A.C. 62 - 550

ITEM NO.	SAMPLE DESCRIPTION	DATE	TIME	LAB NO.	NUMBER	PRESERVATIVES					Primary Inorg.	Secondaries	VOCs	SOCs	NO ₂ /NO ₃	TTHM	THAA	Pb/Cu	GA / RA228 RA226	Asbestos	Field pH	Cl ₂ Res
						NONE	NaOH	HNO ₃	HCl	Na ₂ S ₂ O ₃												
1	Sec/Primary	2/26/06	0650	11426DW1	1																24.0	
2	Sec/Prim. METALS	2/26/06	0650		1			X														1.0
3	Prim CYANIDE	2/26/06	0650		1	X																1.0
4	Order/COLOR	4/24/06	0650		1																	1.0
5	525.2/550	2/26/06	0650		2				X				X									1.0
6	507/515.1/548.1/549	2/26/06	0650		1					X			X									1.0
7	E0B/DBCP (SOC)	2/26/06	0650		2					X			X									1.0
8	Diquat 549 SOC	2/26/06	0650		1					X			X									1.0
9	531.1 SOC	2/26/06	0650		2					X			X									1.0
10	VOC 524.2	2/26/06	0650		3				X	X												1.0

Relinquished By / Affiliation	Date	Time	Accepted By / Affiliation	Date	Time	Relinquished By / Affiliation	Date	Time	Accepted By / Affiliation	Date	Time
<u>[Signature]</u>	2/26/06	0615	<u>Cheryl Ketting</u>	2/28/06	0920	<u>Cheryl Ketting</u>	2/28/06	130	<u>[Signature]</u>		

Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Form

Public Water System Information (to be completed by sampler)

System Name: UTILITIES INC. OF PENNBROOKE
Pennbrooke Water Treatment Plant PWS ID #: 3354653

System Type (check one): Community Nontransient Noncommunity Transient Noncommunity

Address: 200 Weathersfield Ave.

City: Altamonte Springs State: FL ZIP Code: 32714

Phone #: 407-869-1919

E-Mail Address: p.c.flynn@utilitiesinc-usa.com

Sample Information (to be completed by sampler)

Sample Number: 15991 Location Code (if known): POE

Sample Date: October 22nd 2003 Sample Time: 8:00-12:00 Noon AM PM (circle one)

Sample Location (be specific): Point of Entry to Distribution

Sample Type (check only one) Sample Reason(s) (check all that apply)

<input type="checkbox"/> Distribution	<input type="checkbox"/> Confirmation of MCL Exceedance *	<input type="checkbox"/> Quarterly (which quarter?) _____
<input checked="" type="checkbox"/> Entry Point (to distribution)	<input type="checkbox"/> Replacement (of invalidated sample)	<input type="checkbox"/> Special (not for compliance with 62-550)
<input type="checkbox"/> Plant Tap (not for compliance with 62-550)	<input type="checkbox"/> Clearance (permitting)	<input type="checkbox"/> Violation Resolution <u>62-550</u>
<input type="checkbox"/> Raw (at well or intake)	<input type="checkbox"/> Composite of Multiple Sites *	<input checked="" type="checkbox"/> Other <u>TRIENNIAL SAMPLING</u>
<input type="checkbox"/> Max Residence Time	Comments: _____	
<input type="checkbox"/> Avg Residence Time	_____	
<input type="checkbox"/> Near First Customer	_____	

* See 62-550.500(6) for requirements and restrictions. ** See 62-550.550(2) for requirements and attach a results page for each site.
NOTE: See 62-550.512(3) for additional requirements for nitrate or nitrate MCL exceedances.

Sampler's Name: Daniel S. Anderson
Sampler's Phone #: 352-622-7090 Sampler's Fax #: 352-622-7090
Sampler's E-Mail Address: demita@atlantic.net

Certification (to be completed by sampler)

Daniel S. Anderson Lead Operator
(Print Name) (Print Title)

do HEREBY CERTIFY that the above public water system and collection information is complete and correct.

Signature: Daniel S. Anderson Date: 12/12/03

Flowers



P.O. Box 1833
Tampa, Florida 33601
(813) 229-2879
Fax (813) 229-0002

PUBLIC DRINKING WATER ANALYSIS REPORT

PUBLIC WATER SYSTEM INFORMATION (to be completed by system or sampler)

System Name: _____ I.D. #: _____

Address: _____ Phone #: _____

Type (check one): () Community () Noncommunity () Nontransient Noncommunity

SAMPLE INFORMATION (to be completed by sampler)

Sample Date (MMDDYY): ___/___/___ Sample Time: _____

Sample Location (be specific): _____

Sampler Name and Phone: _____

Sampler's Signature: _____ Title: _____

- Check Type(s):
- () Distribution
 - () Resample
 - () Plant Tap
 - () Composite of Multiple Sites--Attach a format for each site
 - () Recheck of MCL
 - () Clearance
 - () Distrib entry pt
 - () Raw
 - () Thm Max Res Time

LABORATORY CERTIFICATION INFORMATION(to be completed by lab) -- Attach Analyte Sheet

Lab Name: KNL Laboratory Services DOH#: E84025 Expiration Date: June Renewal
Address: PO Box 1833, Tampa, FL 33601 Phone #: 813-229-2879

Subcontracted Lab DOH #: _____ Groups Analyzed: _____

Subcontracted Lab DOH #: _____ Groups Analyzed: _____

ANALYSIS INFORMATION(to be completed by lab) -- KNL Sample No. 10988

Date Sample(s) Received: 10-27-03 Group(s) Analyzed: 15991

- () Nitrate/Nitrite Only
- () Asbestos Only
- () Trihalomethanes (field Cl, _____)
- Inorganics-- Volatile Organics--
- () All 17 () All 21
- () All except asbestos () Partial
- () Partial
- Secondaries--
- () All 14
- () Partial
- [field pH _____]
- Pesticides & PCB's--
- () All 30
- () All except dioxin
- () Partial
- Group I Unregulateds-- Group II Unregulateds--
- () All 13 () All 23
- () Partial () Partial
- Group III Unregulateds--
- () All 11
- () Partial
- Radiochemicals--
- (X) Single Sample
- () Qtrly Composite

*Provide radiochemical sample dates & locations for each quarter

I, James W. Hayes, do HEREBY CERTIFY that all attached analytical data are correct.

Signature James W Hayes Title: Laboratory Mgr. Date: 11-12-03

COMPLIANCE INFORMATION(to be completed by State)

Sample Collection Satisfactory _____ Sample Analysis Satisfactory _____
Resample Requested for _____ Reason: _____
Person notified to resample: _____ Date Notified _____
DEP/DOH Reviewing Official _____



LABORATORY SERVICES

2742 N. Florida Ave.
P.O. Box 1833
Tampa, Florida 33601
(813) 229-2879
Fax (813) 229-0002

DEP COMPQAP #870251

Lab ID: E84025

Client ID: 15991

CERTIFICATE OF ANALYSIS

RADIOCHEMICAL ANALYSIS

62-550.310(4)

(PWS033)

Parameter ID	Name	MCL	Sample Number	Analysis Result	Analytical Method	Analysis Date/Time	Detection Limit
4002	Gross Alpha	15 pCi/l	10988	1.9 pCi/l	EPA 900.0	11-06-03/0800	0.7
4030	Radium-228		10988	U pCi/l	EPA Ra-05	11-07-03/1500	1.0

Alpha Standard: Th-230

U = indicates that the compound was analyzed for but not detected.

Test results meet all requirements of the NELAC standards. Statement of estimated uncertainty available upon request.



CHAIN OF CUSTODY RECORD DRINKING WATER 62-550

**CHEMICAL
LABORATORIES
INCORPORATED**

CLIENT: Utilities Inc. of Pennbrooke
 Client #: _____
 Billing ADDRESS: 200 Weathersfield Ave. Altamonte Springs, FL 32714
 PHONE: 800-272-1919
 Public Drinking Water ID #: PWS# 3354653
 Public Water System Name: Utilities Inc. of Pennbrooke

Project #: _____
 Public Water System Type: Limited Use Commercial/Public
 Community Non_Community Special Non_Community

PO# DA89-691 W

NOTES:
 Turn Around Time
 10 Working Days
 5 Working Days
 3 Working Days
 1 Working Day
 Other

Per Site	Total	PRESERVATIVE					PLASTIC CONTAINERS					GLASS CONTAINERS							
		HNO3	NaOH	Na2S2O3	H2SO4	HCL	60 mL	125 mL	250 mL select	500 mL	1 Liter clear	2 Liter clear	Whirl-Pak Bag	40 mL	250 mL	500 mL	1 Liter AMBER	2 Liter	4 Liter
				X		X								X					
				X		X								X					
			X						X							X			
			X						X	X									
			X						X										

2400
 pH 7.2
 pH > 10

Kit Relinquished: _____ Date: _____ Time: _____
 Kit Received: _____ Date: _____ Time: _____

PARAMETERS
 Prim. Inorganics w/o asbestos _____; Asbestos _____; NO3 _____ NO2 _____ THM _____;
 Volatile Organics _____; Pesticides & PCBs (w/o dioxin) _____; Radiological _____; Secondary Standards _____;
 Group I Unreg. _____; Group II Unreg. _____; Group III Unreg. _____; Lead & Copper _____.

Laboratory Number

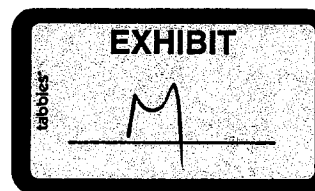
15991

- Client Identification/Description
- # 1 - VOCs (B)
 - # 23 - EDB/DBCP (SOC)
 - # 32 - Pest + PCB (SOC)
 - # 41 - Pest + PCB (SOC)
 - # 5 - odor/Color
 - # 6 - Cu (A)
 - # 7 - Primary + Secondaries
 - # 8 - SA
 - # 9 - R228
 - # 10 - Diamat/549 (SOC)
 - # 11 - Primary + Secondaries

PICK UP
 Cheryl Bason 10:00

Sample Collection: Daniel J. Anderson
 Transportation: Cheryl Bason
 Lab Acceptance: _____
 Date: 10/22/03
 Time: 1437 hours
 Date: 10/22/03
 Time: 1437 hours
 Date: 10/22/03
 Time: 1612

481 NEWBURYPORT
 ALTAMONTE SPRING
 FLORIDA 32714
 P.O. BOX 150
 ALTAMONTE SPRING
 FLORIDA 32715-0150
 BUS: (407) 339-5555
 FAX: (407) 250-6666
 WEB: www.chemical-labs.com



**Employees Involved in Utilities, Inc. of Pennbrooke Operations
During Test Year 2005:**

Patrick Flynn, Regional Director: Oversees all operations and employees in Florida.

Bryan Gongre, Regional Manager: Manages operations and employees for all Central Florida systems.

Bill Coates, Project Manager: Lake and Marion County systems.

Field Employees:

Allan McPhee, Lead Operator (“C” Wastewater License)

James Yingling, Field Technician, P/T

James Carroll, Operator, P/T (“C” Water License)

Daniel S. Anderson, Operator

Christopher J. Blasco, Operator

Steve L Pfouts, Operator

Leonard E Ledwell, Operator

Facilities:

The minimum staffing requirement at Utilities, Inc. of Pennbrooke wastewater plant is 6 hours per day, 7 days per week provided by a minimum class "C" operator. The staffing requirement for the water treatment plant is 1 hour per day, 5 days per week plus 2 weekend visits.

Duties and Responsibilities:

- a) Responsible for performing treatment plant, collection system and transmission system operation and maintenance. Duties are to be completed in a reasonable and professional manner consistent with standard operating practices in order to comply with state and local regulatory rules and requirements. Must perform duties consistent with the protection of the public health and the environment.
- b) Perform responsible, efficient, and effective on-site management and supervision of all system functions.
- c) Submit complete, accurate and timely periodic plant operating reports.
- d) Report to the Permittee and the Department of Environmental Protection any serious plant or system breakdown or condition causing or likely to cause serious, inefficient or unsafe treatment or discharge of wastewater in a manner not authorized by the current permit.
- e) Submit accurate reports relative to treatment plant, collection system, and transmission system operation, including sampling and laboratory analysis.
- f) Maintain an operation and maintenance log for the plant, current to the last operation and maintenance task performed.
- g) Perform required preventative maintenance in conformance with equipment manufacturer recommendations. Repair or replace plant equipment and collection system components as needed to keep the facilities operating as permitted.
- h) Perform various service order functions including but not limited to the following: customer complaints; reading and checking meters; cross-connection inspections; installing or repairing the collection and disposal systems.
- i) Maintain the visual aesthetics of the facilities in compliance with company standards, including grounds maintenance, fence repairs, site security, lighting fixtures, and general building upkeep.

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 Revised
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	4/30/03 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

- * Balance at time of acquisition. Data prior to acquisition is not available.

DOCUMENT NUMBER-C
06072 JUL 10
FPSC-COMMISSION CL

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 Revised
 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	\$26,598	\$156,513
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.	\$1,379	\$7,209
29	<u>[I] Provision for Income Taxes:</u>		
30	Increase in income taxes associated with revenue increase.	(\$7,294)	\$24,662
31	Total Adjustments Associated with Requested Revenue Increase	===== \$9,645	===== \$104,925

Taxes Other Than Income

Florida Public Service Commission

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

Schedule: B-15 Revised
 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
<u>Water:</u>						
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	1,379				1,379
7	Total Balance	\$16,550	\$6,466	\$22,374	\$79	\$45,469
<u>Wastewater:</u>						
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	7,209				7,209
14	Total Balance	\$20,901	\$5,858	\$20,275	\$72	\$47,106

* 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 Revised
 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	Increase Wastewater
1	Current Tax Expense	C-2	\$6,321	(\$12,283)	(\$5,962)	\$15,711	(\$21,682)	\$17,725	\$24,662
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>\$17,725</u>	<u>\$24,662</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 [x]
 Historical [x] or Projected []

Schedule: C-2 Revised
 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)	\$72,865	\$115,940
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)	\$72,865	\$115,940
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)	\$47,362	\$65,762
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)	\$47,362	\$65,762
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)	\$44,675	\$63,449
12	State Income Tax [5.5% of Line 11]	\$675	\$0	\$675	\$601	\$0	\$2,457	\$3,490
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	\$2,457	\$3,490
16	Federal Taxable Income [Line 9 - Line 15]	\$16,605	(\$36,125)	(\$19,520)	\$44,442	(\$63,771)	\$44,905	\$62,272
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)	\$15,268	\$21,172
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)	\$15,268	\$21,172
Summary:								
21	Current State Income Taxes [Line 15]	\$675	\$0	\$675	\$601	\$0	\$2,457	\$3,490
22	Current Federal Income Taxes [Line 20]	5,646	(12,283)	(6,637)	15,110	(21,682)	15,268	21,172
23	Total Current Income Tax Expense [To C-1]	\$6,321	(\$12,283)	(\$5,962)	\$15,711	(\$21,682)	\$17,725	\$24,662

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

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 Revised
 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	(3) Proposed Rates
1	<u>Water:</u>		
2	Residential Service - Rate Schedule RS		
3	Base Facility Charges:		
4	5/8" x 3/4"	\$5.56	\$5.97
5	1"	\$13.90	\$14.92
6	1 1/2"	\$27.80	\$29.85
7	2"	\$44.48	\$47.72
8	3"	\$88.96	\$95.45
9	4"	\$139.00	\$149.13
10	Gallonage Charges:		
11	0 - 10,000 gallons	\$1.61	\$1.74
12	Over 10,000 gallons	\$2.01	\$2.17
13	General Service - Rate Schedule GS		
14	Base Facility Charges:		
15	5/8" x 3/4"	\$5.56	\$5.97
16	1"	\$13.90	\$14.92
17	1 1/2"	\$27.80	\$29.85
18	2"	\$44.48	\$47.72
19	3"	\$88.96	\$95.45
20	4"	\$139.00	\$149.13
21	Gallonage Charges:		
22	0 - 10,000 gallons	\$1.61	\$1.74
23	Over 10,000 gallons	\$2.01	\$2.17
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	\$94.72
31	3"	\$125.54	\$189.52
32	4"	\$196.15	\$296.11
33	Gallonage Charges:		
34	per 1,000 gallons	\$2.35	\$3.54
35	[Maximum 10,000 gallon 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	Gallonage Charges:		
45	per 1,000 gallons	\$2.35	\$3.54
46	[Maximum 10,000 gallons per month]		

Calculation of Proposed Water Revenues

Company: Utilites, Inc. of Fernbrook
 Docket No.: 060261-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []
 Preparer: Steven Dibel
 Page 2 of 4
 Schedule B-2 Revised

Explanation: Calculation of Proposed Water Revenues.

Water Customers	Class/ Meter Size	Test Year	Proposed Rate	Proposed Revenue
-----------------	-------------------	-----------	---------------	------------------

Base Facility Charge				
69101 5/8" Residential		14,975	\$5.97	\$89,400.75
69104 2" Residential		18	\$47.72	\$858.96
69107 5/8" General Service		35	\$5.97	\$208.95
69110 2" General Service		12	\$47.72	\$572.64
69113 5/8" Residential Irrigation		274	\$5.97	\$2,232.78
69117 5/8" General Service Irrigation		347	\$5.97	\$2,071.59
69119 3" General Service Irrigation		30	\$47.72	\$1,431.60
69118 2" General Service Irrigation		36	\$95.45	\$3,436.20
69116 4" General Service Irrigation		12	\$149.13	\$1,789.56
69101 5/8" Residential Over 10,000 Gallons		94,127,000	\$1.74	\$163,780.98
Total 69101		120,879,000	\$2.17	\$58,051.84
69104 2" Residential First 10,000 Gallons		165,000	\$1.74	\$287.10
Total 69104		678,000	\$2.17	\$1,113.21
69107 5/8" General Service First 10,000 Gallons		230,000	\$1.74	\$400.20
69107 5/8" General Service Over 10,000 Gallons		377,000	\$2.17	\$818.08
Total 69107		607,000	\$2.17	\$1,218.28
69110 2" General Service First 10,000 Gallons		120,000	\$1.74	\$208.80
69110 2" General Service Over 10,000 Gallons		1,856,000	\$2.17	\$4,027.52
Total 69110		1,976,000	\$2.17	\$4,236.32
69113 5/8" Residential Irrigation First 10,000 Gallons		2,551,000	\$1.74	\$4,438.74
69113 5/8" Residential Irrigation Over 10,000 Gallons		1,099,000	\$2.17	\$2,364.83
Total 69113		3,650,000	\$2.17	\$6,803.57
69117 5/8" General Service Irrigation First 10,000 Gallons		1,124,000	\$1.74	\$1,956.76
69117 5/8" General Service Irrigation Over 10,000 Gallons		2,422,000	\$2.17	\$5,255.74
Total 69117		3,546,000	\$2.17	\$7,212.50
69118 2" General Service Irrigation First 10,000 Gallons		211,000	\$1.74	\$367.14
69118 2" General Service Irrigation Over 10,000 Gallons		1,342,000	\$2.17	\$2,912.14
Total 69118		1,553,000	\$2.17	\$3,279.28
69119 3" General Service Irrigation First 10,000 Gallons		340,000	\$1.74	\$591.60
69119 3" General Service Irrigation Over 10,000 Gallons		3,762,000	\$2.17	\$8,163.54
Total 69119		4,102,000	\$2.17	\$8,755.14
69116 4" General Service Irrigation First 10,000 Gallons		97,000	\$1.74	\$168.78
69116 4" General Service Irrigation Over 10,000 Gallons		3,971,000	\$2.17	\$8,617.07
Total 69116		4,068,000	\$2.17	\$8,785.85
Total Water Revenues				
\$365,546.11				
Misc Charges				
\$2,239.00				
Total Revenues				
\$367,785.11				

Footnote: (1) Consolidated Factor (Column 7, Schedule B-1) is used for tiered gallons

Calculation of Proposed Sewer Revenues

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

Explanation: Calculation of Proposed Sewer Revenues

Sewer Customers	Class/ Meter Size	Test Year	Invoice#/Gal	Proposed Rate	Proposed Revenue
-----------------	-------------------	-----------	--------------	---------------	------------------

Base Facility Charges

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	
Gallons Charge per 1,000 Gallons					
69121	Residential (10,000 Gallon Cap)	(1) (2)	\$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

Total Sewer Revenues	\$461,915.75
Misc Charges	\$2,029.00
Total Revenues	\$463,944.75

Footnote:

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

Interim Rate Schedules

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 Revised
 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	\$126,044 F	\$434,002	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	5,838 G	45,735	B-15
6	Provision for Income Taxes	(20,668)	20,668 E	0	22,336 H	22,336	C-1
7	OPERATING EXPENSES	\$285,582	\$32,773	\$318,355	\$28,174	\$346,529	
8	NET OPERATING INCOME	\$23,395	(\$33,792)	(\$10,397)	\$97,870	\$87,473	
9	RATE BASE	\$1,024,914		\$1,045,711		\$1,045,711	
10	RATE OF RETURN	2.28%		-0.99%		8.36%	

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 Revised
 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	\$7,621
10	<u>[C] Depreciation Expense:</u>	
11	Associated with the allocation of the common plant.	\$3,981
13	Total Depreciation Expense Adjustments	\$3,981
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	\$503
18	<u>[E] Provision for Income Taxes:</u>	
19	Remove negative income tax expense	(\$20,668)
20	Total Utility Test Year Adjustments	(\$33,792)
		=====
	Adjustments Associated with Requested Revenue Increase	
21	<u>[F] Operating Revenues:</u>	
22	Adjustment to reflect requested revenue increase	\$126,044
23	<u>[G] Taxes Other Than Income:</u>	
24	Increase in regulatory assessment fees associated with revenue increase.	\$5,838
25	<u>[H] Provision for Income Taxes:</u>	
26	Increase in income taxes associated with revenue increase.	\$22,336
27	Total Adjustments Associated with Requested Revenue Increase	\$97,870
		=====

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 Revised
 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	\$22,336
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>\$22,336</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 Revised
 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)	N/A	\$109,757
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	\$109,757
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	\$59,579
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	\$59,579
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	\$57,266
12	State Income Tax [5.5% of Line 11]	\$675	\$0	\$675	\$601	\$0	N/A	\$3,150
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	\$3,150
16	Federal Taxable Income [Line 9 - Line 15]	\$16,605	(\$36,125)	(\$19,520)	\$44,442	(\$63,771)	N/A	\$56,429
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	\$19,186
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	\$19,186
Summary:								
21	Current State Income Taxes [Line 15]	\$675	\$0	\$675	\$601	\$0	N/A	\$3,150
22	Current Federal Income Taxes [Line 20]	5,646	(12,283)	(6,637)	15,110	(21,682)	N/A	19,186
23	Total Current Income Tax Expense [To C-1]	\$6,321	(\$12,283)	(\$5,962)	\$15,711	(\$21,682)	N/A	\$22,336

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

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 Revised
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	840,104.00	53.35%	6.81%	3.63%
2	Short Term Debt	76,849.00	4.88%	2.00%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	614,869.00	39.04%	11.78%	4.60%
5	Customer Deposits	9,241.50	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	33,749.50	2.14%	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>8.36%</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 Revised
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.	(1) Class of Capital	(2) Balance 12/31/05	(3) Balance 12/31/04	(4) Simple Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base AYE 12/31/05
					Pro Rata	Pro Rata		
1	Long Term Debt	135,285,191	112,803,215	124,044,203	(123,204,099)	54.84%	840,104	
2	Short Term Debt	3,926,000	18,768,000	11,347,000	(11,270,151)	5.02%	76,849	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	92,611,247	88,963,597	90,787,422	(90,172,553)	40.14%	614,869	
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	36,037	31,462	33,750	-	0.00%	33,750	
9	Other (Explain)	-	-	-	-	0.00%	-	
10	Total	<u>231,869,181</u>	<u>220,574,051</u>	<u>226,221,616</u>	<u>(224,646,803)</u>	<u>100.00%</u>	<u>1,574,813</u>	

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 Revised
 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	(3) Interim Rates
1	<u>Wastewater:</u>		
2	Residential Service - Rate Schedule RS		
3	Base Facility Charges:		
4	5/8" x 3/4"	\$7.85	\$11.07
5	1"	\$19.62	\$27.67
6	1 1/2"	\$39.23	\$55.32
7	2"	\$62.77	\$88.48
8	3"	\$125.54	\$177.04
9	4"	\$196.15	\$276.61
10	Gallonge Charges:		
11	per 1,000 gallons	\$2.35	\$3.32
12	[Maximum 10,000 gallons per month]		
13	General Service - Rate Schedule GS		
14	Base Facility Charges:		
15	5/8" x 3/4"	\$7.85	\$11.07
16	1"	\$19.62	\$27.67
17	1 1/2"	\$39.23	\$55.32
18	2"	\$62.77	\$88.48
19	3"	\$125.54	\$177.04
20	4"	\$196.15	\$276.61
21	Gallonge Charges:		
22	per 1,000 gallons	\$2.35	\$3.32
23	[Maximum 10,000 gallons per month]		

Calculation of Interim Sewer Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: OG0261-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2 Revised
 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	\$11.07	\$163,968.64
69127 5/8" General Service	33	\$11.07	\$365.31
69130 2" General Service	12	\$88.48	\$1,061.76
<u>Gallonge Charge per 1,000 Gallons</u>			
69121 Residential (10,000 Gallon Cap) (1) (2)	93,190,000	\$2.77	\$258,136.30
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>\$431,994.89</u>
		Misc Charges	<u>\$2,029.00</u>
		Total Revenues	<u>\$434,023.89</u>

Footnote:

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