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September 28, 2009

HAND DELIVERY

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RECEIVED-FPSC
09 SEP 28 AM 11:51
COMMISSION
CLERK

RE: Docket No.: 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida
Our File No. 30057.177

Dear Ms. Cole:

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

- Sixteen (16) copies of the Application for Increase in Rates
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- Two (2) copies of the Billing Analysis (Volume II)
- Two (2) copies of the Additional Engineering Information (Volumes III)
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code

COM _____
ECR _____
GCL _____
OPC _____
BOP _____
SSC _____
SGA _____
ADM _____
CLK _____

** CD forwarded.*

One (1) detailed map (See, Volume III)

** Maps forwarded.*

- The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "A" to the Application).

application, L.W.

** 2 copies removed from*

DOCUMENT NUMBER-DATE

09973 SEP 28 09

FPSC-COMMISSION CLERK

- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "B" to the Application). ** 2 Copies removed from application, R.V.N.*
- Sixteen copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our check in the amount of \$4,000.00 representing the appropriate filing fee.

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

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/mp
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)
Ms. Kirsten E. Weeks (w/enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
John Williams, Director of Governmental Affairs (w/enclosures)
Frank Seidman (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\PENNBROOKE\(.177) 2009 Rate Case\PSC Clerk 01 (filing Application).doc

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 090392-WS

APPLICATION FOR INCREASE IN RATES

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

Preliminary Matters

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

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

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

(ii) The address of the Florida office is:

Utilities, Inc. of Pennbrooke
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(iii) The names and address of the persons authorized to receive

notices and communications in respect to this application are:

Martin S. Friedman, Esquire
Christian W. Marcelli, Esquire
Rose, Sundstrom & Bentley, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799

Telephone: (407) 830-6331/Fax: (407) 830-8522

Email: mfriedman@rsbattorneys.com

cmarcelli@rsbattorneys.com

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

(b) The Utility is a Florida corporation incorporated in Florida on September 20, 1976. The names and addresses of the persons owning more than 5% of the Utility's stock are:

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

(c) The Utility's last rate proceeding was in Docket No. 060261-WS, utilizing a test year ending December 31, 2005, which culminated in Order No. PSC-07-0088-PAA-WS, issued January 31, 2007.

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

Utilities, Inc. of Pennbrooke
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(e) The Utility is requesting water and wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis utilizing an historic test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service. The revenue which the Company requests should be adjusted to incorporate the repression in the customer usage as a result of the rates established in this case, in accordance with the standard methodology as utilized by the Staff.

The Utility has demonstrated through the supporting schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of Volume I are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net

operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lawrence N. Schumacher, the President of the Utility that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

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

(2) The appropriate filing fee of \$4,000.00 (from 501 to 2,000 ERCs of water and wastewater each) is filed herewith.

(3) The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

Additional Information

I.

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

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for year ending December 31, 2008 are attached hereto. The Operating Agreement between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**.

III.

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

IV.

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

V.

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

VI.

The original and two (2) copies of the Revised Tariff Sheets reflecting the proposed interim and final water and wastewater rates are attached hereto as Exhibit "B" and Exhibit "C", respectively.

VII.

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

VII.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increase as requested in this Application in accordance with the schedules contained in Volume I and the tariffs contained in Exhibit "C".

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

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.

2. Grant interim and final water and wastewater rates as requested herein and contained in the tariffs included in Exhibit "B" and Exhibit "C".

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

Respectfully submitted this 28th day of September, 2009, by:

ROSE, SUNDSTROM & BENTLEY, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799
Telephone: (407) 830-6331
Fax: (407) 830-8522
mfriedman@rsbattorneys.com
cmarcelli@rsbattorneys.com



MARTIN S. FRIEDMAN
✓CHRISTIAN W. MARCELLI
For the Firm

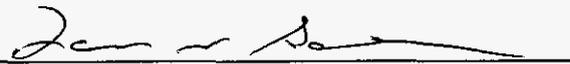
NOTE:

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

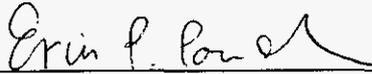
AFFIDAVIT OF LAWRENCE N. SCHUMACHER

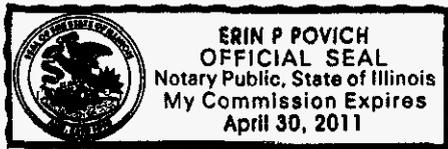
STATE OF ILLINOIS
COUNTY OF COOK

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


LAWRENCE N. SCHUMACHER

Sworn to and subscribed before me this 17th day of September, 2009, by Lawrence N. Schumacher, President of Utilities, Inc. of Pennbrooke, who is personally known to me.


NOTARY PUBLIC - STATE OF ILLINOIS



Printed Name: Erin Povich

My Commission Expires: April 30, 2011

EXHIBIT "A"

Operating Agreement
Between Water Service Corp., and Utilities, Inc. of Pennbrooke

AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the "**Service Company**") and Utilities, Inc. of Pennbrooke (hereinafter called the "**Operating Company**");

WHEREAS, both the Service Company and the Operating Company are subsidiaries of or affiliated with Utilities, Inc., an Illinois corporation (hereinafter called the "**Parent**"); and

WHEREAS, the Service Company maintains an organization which includes among its officers and employees, persons who are familiar with the development, business and property of the Operating Company and are experienced in the conduct, management, financing, construction, accounting and operation of water and sewer properties and are qualified to be of great aid and assistance to the Operating Company through the services to be performed under this Agreement; and

WHEREAS, the Service Company has or proposes to enter into agreements similar to this Agreement with certain affiliated water and/or sewer companies (hereinafter referred to collectively as the "**Operating Companies**"); and

WHEREAS, the services to be rendered under this Agreement are to be rendered at cost and without profit to the Service Company;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

The Service Company will furnish to the Operating Company, upon the terms and conditions hereinafter set forth, the following services:

- A. EXECUTIVE: The principal executive officers of the Service Company, such as the Chairman of the Board, President and Vice Presidents, and Treasurer will assist and advise the Operating Company in respect to corporate, financial, operating, engineering, organization, regulatory, and other

problems. They will keep themselves informed in regard to the operation, maintenance and financial condition of, and other matters relating to, the Operating Company through contacts with the officers, directors and other representatives of the Operating Company. Such officers of the Service Company will visit the property of the Operating Company when necessary to the proper furnishing of the services provided for in this Agreement. They will also supervise the personnel of the Service Company to the end that services under this Agreement shall be performed efficiently, economically and satisfactorily to the Operating Company.

- B. ENGINEERING: The Service Company will supply engineering services as required in all areas of design, construction, operation and management of the Operating Company.
- C. OPERATING: The Service Company will furnish competent personnel to perform and/or control all normal operating functions, including pumping, treatment, and distribution as well as maintenance of all equipment and facilities. These responsibilities will include testing and record keeping to insure compliance with all state and local regulatory agency requirements.
- D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, P.S.C. annual reports, etc. Periodic analyses will be made for purposes of planning and measurement of efficiency.
- E. LEGAL: The Service Company will employ general counsel as necessary to advise and assist it in the performance of the services herein provided for and to aid the operating company in all matters where such assistance may be desired.
- F. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and

the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

- G. CONSTRUCTION: The Service Company will perform directly or supervise all construction, including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.
- H. ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A: In addition to items (A) through (G), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets. Liabilities, and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all operating companies as a whole. The allocated costs from these services will be for costs attributable to all operating companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

In consideration for the services to be rendered by the Service Company as hereinabove provided, the Operating Company agrees to pay to the Service Company the cost of said services. Said cost shall not include a markup for profit. In addition, the Operating Company agrees to pay to the Service Company its share of the cost of the investment in the Service Company rate base, including depreciation, amortization, interest on debt and a return on the equity invested.

All costs of the Service Company, including salaries and other expenses, incurred in connection with services rendered by the Service Company for the Operating Companies which can, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be charged directly to such company. Examples of such costs to be directly allocated include salary and other expenses incurred for specific projects such as rate cases, construction projects, legal proceedings, etc. Similarly, all such costs which may be identified and related to

services rendered to a particular group of the Operating Companies shall be charged directly to such group of the Operating Companies.

All such costs which, because of their nature, cannot, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be allocated among all the Operating Companies, in the manner hereinafter set forth.

First, the allocable costs shall be distributed on a monthly basis, unless the Parent should elect to make a supplementary analysis for a special purpose.

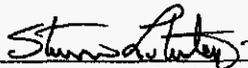
Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of the end of each month. For purposes of this Agreement, the number of ERCs attributable to each water and sewer connection maintained by the Parent and its affiliates (including, without limitation, the Operating Company) will be determined by applying the formulae set forth in Appendix B.

The Service Company will also at any time, upon request of the Operating Company, furnish to it any and all information required by the Operating Company or by any governmental authorities having jurisdiction over the Operating Company with respect to the services rendered by the Service Company hereunder, the cost thereof and the allocation of such cost among the Operating Companies. In the case of services in connection with construction, the Service Company will, to the extent practicable, furnish to the Operating Company such information as shall be necessary to permit the allocation of charges for such services to particular work orders.

This Agreement shall be in full force and effect from the date as hereinabove mentioned and shall continue in full force and effect until termination by either of the parties hereto upon ninety days notice in writing.

IN WITNESS WHEREOF, the Service Company and the Operating Company have caused these presence to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and attest by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

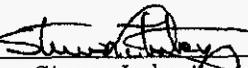
Water Service Corporation

BY  _____
Steven Lubertozi
Vice President and Chief Financial
Officer

Attest

 _____

Utilities, Inc. of Pennbrooke

BY  _____
Steven Lubertozi
Vice President and Chief Financial
Officer

Attest

 _____

**AFFILIATE AGREEMENT
APPENDIX A**

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level.

<u>JDE Object Number</u>	<u>Account Description</u>
5505	Agency Expense
5525	Bill Stock
5530	Billing Computer Supplies
5535	Billing Envelopes
5540	Billing Postage
5545	Customer Service Pricing
5625	401K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645	Employee Ins Deductions
5650	Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665	Pension Contributions
5670	Term Life Ins
5675	Term Life Ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690	Tuition
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750	Internet Supplier
5755	Microfilming
5760	Website Development
5785	Advertising/Marketing
5790	Bank Service Charges
5795	Contributions
5800	Letter of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fines
5820	Training Expense
5825	Other Misc Expense
5855	Answering Service
5855	Answering Service
5860	Cleaning Supplies
5865	Copy Machine
5870	Holiday Events/Picnics
5875	Kitchen Supplies
5880	Office Supply Stores
5885	Printing/Blueprints
5890	Publ Subscriptions/Tapes
5895	Shipping Charges
5900	Other Office Expenses
5930	Office Electric
5935	Office Gas
5940	Office Water
5945	Office Telecom
5950	Office Garbage Removal
5955	Office Landscape / Mow / Plow
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Heat&Cool
5980	Other Office Utilities
5985	Telemetering Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Cler
6050	Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105	Salaries - System Project
6110	Salaries - Acctg/Finance
6115	Salaries - Admn
6120	Salaries - Officers/Stdhldr
6125	Salaries - HR
6130	Salaries - MTS

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wir Tr
1040		Land & Land Rights Trans Dir
1045		Land & Land Rights Gen Pl
1175		Office Struct & Improv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Pt
1265		Land & Land Rights Coll Pt
1270		Land & Land Rights Trnmt Pt
1275		Land & Land Rights Reclaim Wp
1280		Land & Land Rights Rel DR Pt
1285		Land & Land Rights Gen Pt
1455		Office Struct & Improv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipment
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation
1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00303	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line

**AFFILIATE AGREEMENT
APPENDIX A**

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

<u>JDE Object Number</u>	<u>Account Description</u>
6135	Salaries - Leadership Opa
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Equip
6610	Deprec-Communication Equip
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Equip
6850	Deprec-Communication Equip
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/ICT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Ph Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Equip
1985		Acc Depr-Tool Shop & Misc Equip
2000		Acc Depr-Communication Equip
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Equip
2230		Acc Depr-Tool Shop & Misc Equip
2245		Acc Depr-Communication Equip
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping
2955		Def Chgs-Customer Complaints
2960		Def Chgs-Tank Maint&Rep Wtr
2965		Def Chgs-Relocation Expenses
2970		Def Chgs-Attorney Fee
2975		Def Chgs-Hurricane/Storms Cost
2980		Def Chgs-Emp Fees
2985		Def Chgs-Other
3000		Def Chgs-Other Wtr & Swr
3005		Def Chgs-Voc Testing
3020		Def Chgs-Sludge Hauling
3025		Def Chgs-Pr Wash/Jet Swr Mains
3030		Def Chgs-Tv Sewer Mains
3040		Def Chgs-Tank Maint&Rep Swr
3080		Amort - Landscaping
3090		Amort - Customer Complaints

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all UTILITIES, Inc. operating companies at a business unit level

JDE Object Number Account Description

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all UTILITIES, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pw Wash/Jet Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax- Fed
4369		Def Fed Tax - Ciac Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - Nol
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Ami
4395		Def Fed Tax - Pre Acrs
4397		Def Fed Tax - Res Cap Fec
4417		Accum Def Income Tax - St
4419		Def St Tax - Ciac Pre 1987
4421		Def St Tax - Tap Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - Nol
4441		Def St Tax - Cont Prop
4443		Def St Tax - Ami
4445		Def St Tax - Res Cap Fec

**AFFILIATE AGREEMENT
APPENDIX B**

The formula used to calculate all allocations is as follows:

Expenses:

Active ERC count for business unit/Active ERC count for all UI operating business units

Assets/Liabilities:

Active ERC count for company/Active ERC count for all UI operating companies

EXHIBIT "B"

Proposed Interim Rate Sheets

UTILITIES, INC. OF PENNBROOKE
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

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

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 7.82
1"	\$ 19.55
1-1/2"	\$ 39.08
2"	\$ 62.52
3"	\$ 125.03
4"	\$ 195.36

<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 2.81
--	---------

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

UTILITIES, INC. OF PENNBROOKE
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 7.82
1"	\$ 19.55
1-1/2"	\$ 39.08
2"	\$ 62.52
3"	\$ 125.03
4"	\$ 195.36
<u>Gallonage Charge</u>	
(Per 1,000 gallons)	
0 - 10,000 gallons	\$ 2.65
Over 10,000 gallons	\$ 3.31

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE _____
- TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

REUSE SERVICE

RATE SCHEDULE

- AVAILABILITY - Available to Pennbrooke Golf Course.
- APPLICABILITY - To the extent of the Company's capacity and wastewater flows, the Company shall provide reuse water using treated wastewater effluent to the Pennbrooke Golf Course.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE - \$0.09 per 1,000 gallons
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Interim Rates

John P. Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

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

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 17.02
1"	\$ 42.56
1 1/2"	\$ 85.11
2"	\$ 136.14
3"	\$ 272.30
4"	\$ 425.48

GALLONAGE CHARGE - \$ 6.36
(per 1,000 gallons)

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates

John P. Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -
- | | |
|-----------------|--|
| All Meter Sizes | \$ 17.02 |
| Gallonge Charge | \$ 5.30
(per 1,000 gallons)
(6,000 gallon maximum) |
- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Interim Rates

John P. Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

EXHIBIT "C"

Proposed Final Rate Sheets

UTILITIES, INC. OF PENNBROOKE
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

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

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 8.87
1"	\$ 22.15
1-1/2"	\$ 44.29
2"	\$ 70.86
3"	\$ 141.72
4"	\$ 221.43
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 3.19

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE - _____

TYPE OF FILING - Final Rates

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

UTILITIES, INC. OF PENNBROOKE
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

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

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

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 8.87
1"	\$ 22.15
1-1/2"	\$ 44.29
2"	\$ 70.86
3"	\$ 141.72
4"	\$ 221.43

Gallonage Charge

(Per 1,000 gallons)

0 - 10,000 gallons	\$ 3.00
Over 10,000 gallons	\$ 3.75

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE _____

TYPE OF FILING - Final Rates

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

REUSE SERVICE

RATE SCHEDULE

- AVAILABILITY - Available to Pennbrooke Golf Course.
- APPLICABILITY - To the extent of the Company's capacity and wastewater flows, the Company shall provide reuse water using treated wastewater effluent to the Pennbrooke Golf Course.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE - \$0.09 per 1,000 gallons
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Final Rates

John P. Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all customers for which no other schedule applies.

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

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 17.25
1"	\$ 43.14
1 1/2"	\$ 86.26
2"	\$ 137.98
3"	\$ 275.98
4"	\$ 431.24

GALLONAGE CHARGE - \$ 6.45
(per 1,000 gallons)

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE - _____

TYPE OF FILING - Final Rates

John P. Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

UTILITIES, INC. OF PENNBROOKE
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

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

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

BILLING PERIOD - Monthly

RATE -

All Meter Sizes \$ 17.25

Gallonage Charge \$ 5.37
(per 1,000 gallons)
(6,000 gallon maximum)

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE - _____

TYPE OF FILING - Final Rates

John P. Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

EXHIBIT "D"

Reconciliation

UTILITIES, INC. OF PENNBROOKE
RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
DOCKET NO. 090392-WS

	MFR	Trial Balance	Annual Report
PLANT: (USE TAB W-4B in ANN RPT for ANN RPT Column)			
Organization (account 301.1):	19,549	19,549	19,549
Land & Land Rights - Collection (account 303.2)	-	-	21,983 classified as general plant on the TB and MFR
Land & Land Rights - General (account 303.5)	21,983	21,983	- classified as collection plant on the AR
Structures & Improvements - Supply & Pump (account 304.2)	159,324	159,324	159,324
Structures & Improvements - Treatment (account 304.3)	6,525	6,525	6,525
Structures & Improvements - General (account 304.5)	33,504	62,022	49,289 MFR balance is water ERC percentage of TB balance, since 304.5 is a common plant account (\$62,022 * .5402) AR balance is water ERC percentage of TB balance, since 304.5 is a common plant account (\$62,022 * .5406) AR balance also includes allocated Florida region balance from 348.5 (\$29,151 * .5406)
Wells & Springs (account 307.2)	87,460	87,460	87,460
Pumping Equipment-Supply (account 311.2)	-	-	120,906 classified as treatment plant (\$117,931) and transmission/distribution plant (\$2,975) on the TB and MFR
Pumping Equipment-Treatment (account 311.3)	117,931	117,931	- classified as supply/pump plant on the AR
Pumping Equipment-Transmission & Distribution (account 311.4)	2,975	2,975	- classified as supply/pump plant on the AR
Water Treatment Equipment (account 320.3)	568,369	568,369	568,369
Distribution Reservoirs and Standpipes (account 330.4)	28,318	28,318	28,318
Transmission and Distribution Mains (account 331.4)	619,006	619,006	619,006
Services (account 333.4)	171,686	171,686	171,686
Meters and Meter Installations (account 334.4)	97,789	97,789	97,789
Hydrants (account 335.4)	57,770	57,770	57,770
Office Furniture & Equipment (account 340.5)	144,195	266,932	147,432 MFR balance is water ERC percentage of TB balance, since 340.5 is a common plant account (\$266,932 * .5402) AR balance is water ERC percentage of TB balance, since 340.5 is a common plant account (\$266,932 * .5406) AR balance also includes allocated Florida region balance from 348.5 (\$5,787 * .5406)
Transportation Equipment (account 341.5)	43,125	79,832	43,157 MFR balance is water ERC percentage of TB balance, since 341.5 is a common plant account (\$79,832 * .5402) AR balance is water ERC percentage of TB balance, since 341.5 is a common plant account (\$79,832 * .5406)
Tools, Shop, & Garage Equipment (account 343.5)	16,901	29,661	18,178 MFR balance is water ERC percentage of combined 343.5/393.5 TB balance, since 343.5 is a common plant account (\$31,286 * .5402) AR balance is water ERC percentage of combined 343.5/393.5 TB balance, since 343.5 is a common plant account (\$31,286 * .5406) AR balance also includes allocated Florida region balance from 348.5 (\$2,339 * .5406)
Laboratory Equipment (account 344.5)	487	901	487 MFR balance is water ERC percentage of TB balance, since 344.5 is a common plant account (\$901 * .5402) AR balance is water ERC percentage of TB balance, since 344.5 is a common plant account (\$901 * .5406)
Communication Equipment (account 346.5)	1,783	3,301	2,937 MFR balance is water ERC percentage of TB balance, since 346.5 is a common plant account (\$3,301 * .5402) AR balance is water ERC percentage of TB balance, since 346.5 is a common plant account (\$3,301 * .5406) AR balance also includes allocated Florida region balance from 348.5 (\$2,132 * .5406)
Other Tangible Plant and Water Plant Allocated (account 348.5)	43,450	43,450	4,040 MFR balance and TB balance includes allocated Florida region balance (\$1,216,346 * .0324)

	MFR	Trial Balance	Annual Report
A/D: (USE TAB W-6B IN ANN RPT)			
Organization (account 301.1)	11,963	11,963	11,965
Structures & Improvements - Supply & Pump (account 304.2)	61,633	61,632	61,632 \$1 difference on the MFR is due to rounding
Structures & Improvements - Treatment (account 304.3)	430	430	430
Structures & Improvements - Transmission & Distribution (account 304.4)	58	58	58
Structures & Improvements - General (account 304.5)	18,475	18,475	3,602 AR balance is water ERC percentage of TB balance, since 304.5 is a common plant account (\$18,475 * .5406) AR balance also includes allocated Florida region balance from 348.5 (\$11,814 * .5406)
Wells & Springs (account 307.2)	44,419	44,419	44,419
Pumping Equipment-Treatment (account 311.3)	35,177	35,177	35,177
Pumping Equipment- Distribution (account 311.4)	89	89	89
Water Treatment Equipment (account 320.3)	288,679	288,679	288,679
Distribution Reservoirs and Standpipes (account 330.4)	5,005	5,005	5,005
Transmission and Distribution Mains (account 331.4)	288,833	288,833	288,903 AR includes TB and MFR wastewater account 375.6 balance of \$70
Services (account 333.4)	73,232	73,232	73,232
Meters and Meter Installations (account 334.4)	53,840	53,840	53,840
Hydrants (account 335.4)	26,658	26,658	26,658
Office Furniture & Equipment (account 340.5)	13,526	76,000	47,367 MFR balance is TB balance in office furniture & equipment account (excluding computers) AR balance is water ERC percentage of 340.5/390.7 TB balance, since 340.5 is a common plant account (\$76,328 * .5406) AR balance also includes allocated Florida region balance from 348.5 (\$11,290 * .5406)
Transportation Equipment (account 341.5)	-	68,641	37,107 TB balance is shown in full in wastewater for MFR purposes AR balance is water ERC percentage of 341.5 TB balance, since 341.5 is a common account (\$68,641 * .5406)
Tools, Shop, & Garage Equipment (account 343.5)	10,352	10,352	7,361 MFR balance is TB balance in tools, shop, & garage equipment account AR balance is water ERC percentage of combined 343.5/393.7 TB balance, since 343.5 is a common plant account (\$10,837 * .5406) AR balance also includes allocated Florida region balance from 348.5 (\$2,780 * .5406)
Laboratory Equipment (account 344.5)	60	60	33 MFR balance is TB balance in laboratory equipment AR balance is water ERC percentage of TB balance, since 344.5 is a common plant account (\$60 * .5406)
Communication Equipment (account 346.5)	3,987	3,987	6,661 MFR balance is TB balance in communication equipment AR balance is water ERC percentage of TB balance, since 346.5 is a common plant account (\$3,987 * .5406) AR balance also includes allocated Florida region balance from 348.5 (\$8,334 * .5406)
Other Tangible Plant and Water Plant Allocated (account 348.5)	10,591	10,591	- MFR balance and TB balance includes allocated Florida region balance (\$74,301 * .0324)

NOTE: Annual Report uses a different water/wastewater split than the MFR, as the Annual Report was completed before final customer numbers were completed. The split for the MFR is .5402/.4598, while the split for the AR was .5406/.4594.

UTILITIES, INC. OF PENNBROOKE
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
 DOCKET NO. 090392-WS

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>
DEPRECIATION EXPENSE; (USE TAB W-6A - Column L in ANN RPT)			
Organization (account 301.1):	(921)	(921)	(921)
Structures & Improvements - Supply & Pump (account 304.2)	4,788	4,788	4,788
Structures & Improvements - Treatment (account 304.3)	209	209	209
Structures & Improvements - Transmission & Distribution (account 304.4)	58	58	58
Structures & Improvements - General (account 304.5)	994	1,841	995 MFR balance is water ERC percentage of TB balance, since 304.5 is a common plant account (\$1,841 * .5402) AR balance is water ERC percentage of TB balance, since 304.5 is a common plant account (\$1,841 * .5406)
Wells & Springs (account 307.2)	2,915	2,915	2,915
Pumping Equipment-Treatment (account 311.3)	5,822	5,822	5,822
Pumping Equipment-Transmission & Distribution (account 311.4)	89	89	89
Water Treatment Equipment (account 320.3)	25,827	25,827	25,827
Distribution Reservoirs and Standpipes (account 330.4)	740	740	740
Transmission and Distribution Mains (account:331.4)	14,422	14,422	14,422
Services (account 333.4)	4,292	4,292	4,292
Meters and Meter Installations (account 334.4)	4,890	4,890	4,890
Hydrants (account 335.4)	1,281	1,281	1,281
Office Furniture & Equipment (account 340.5)	13,593	25,164	13,604 MFR balance is water ERC percentage of TB balance, since 340.5 is a common plant account (\$25,164 * .5402) AR balance is water ERC percentage of TB balance, since 340.5 is a common plant account (\$25,164 * .5406)
Transportation Equipment (account 341.5)	4,615	8,543	4,619 MFR balance is water ERC percentage of TB balance, since 341.5 is a common plant account (\$8,543 * .5402) AR balance is water ERC percentage of TB balance, since 341.5 is a common plant account (\$8,543 * .5406)
Tools, Shop, & Garage Equipment (account 343.5)	1,081	1,900	1,027 MFR balance is water ERC percentage of combined 343.5/393.7 TB balance, since 343.5 is a common plant account (\$2,002 * .5402) AR balance is water ERC percentage of TB balance, since 343.5 is a common plant account (\$1,900 * .5406)
Communication Equipment (account 346.5)	25	46	25 MFR balance is water ERC percentage of TB balance, since 346.5 is a common plant account (\$46 * .5402) AR balance is water ERC percentage of TB balance, since 346.5 is a common plant account (\$46 * .5406)

NOTE: Annual Report uses a different water/wastewater split than the MFR, as the Annual Report was completed before final customer numbers were completed. The split for the MFR is .5402/.4598, while the split for the AR was .5406/.4594.

UTILITIES, INC. OF PENNBROOKE
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
 DOCKET NO. 090392-WS

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
PLANT: (USE TAB S-4B in ANN RPT for ANN RPT Column)				
Organization (account 351.1):	10,738	10,738	10,738	
Land & Land Rights - Collection (account 353.2)	-	-	57,035	classified as general plant on the TB and MFR
Land & Land Rights - General (account 353.7)	57,035	57,035	-	classified as collection plant on the AR
Structures & Improvements - Collection (account 354.2)	-	-	95,477	classified correctly as pump plant on the TB and MFR
Structures & Improvements - Pumping (account 354.3)	95,477	95,477	-	classified as collection plant on the AR
Structures & Improvements - Treatment (account 354.4)	-	-	799,251	classified as general plant on the TB and MFR
Structures & Improvements - General (account 354.7)	827,770	799,251	41,885	MFR balance is wastewater ERC percentage of 304.5 TB balance, since 304.5 is a common plant account (\$62,022 * .4598) MFR balance is also \$799,251 classified as treatment plant on the MFR AR balance is wastewater ERC percentage of 304.5 TB balance, since 304.5 is a common plant account (\$62,022 * .4594) AR balance also includes allocated Florida region balance from 348.5 (\$29,151 * .4594)
Collection Sewers - Force (account 360.2)	352,825	352,825	195,341	\$157,484 classified as services to customers on AR
Collection Sewers - Gravity (account 361.2)	911,653	911,653	911,653	
Services to Customers (account 363.2)	-	-	157,484	classified as force mains on the TB and MFR
Reuse Services - Collection (account 366.2)			17,029	classified as reclaimed distribution plant on the TB and MFR
Reuse Services - Reclaimed Distribution (account 366.6)	17,029	17,029	-	classified as collection plant on the AR
Reuse Meters and Installation - Collection (account 367.6)	-	-	739	classified as reclaimed distribution plant on the TB and MFR
Reuse Meters and Installation - Reclaimed Distribution (account 367.6)	739	739	-	classified as collection plant on the AR
Pumping Equipment - Pump (account 371.3)	6,656	6,656	8,245	\$1,589 classified as reclaimed treatment plant on the TB and MFR
Pumping Equipment - Reclaimed Treatment (account 371.5)	1,589	1,589	-	classified as pump plant on the AR
Reuse Transmission and Distribution System - Pump (account 375.2)	-	-	3,235	classified as reclaimed distribution plant (\$4,217) and reclaimed treatment plant (\$1,018) on the TB and MFR
Reuse Transmission and Distribution System - Reclaimed Distribution (account 375.6)	4,217	4,217	-	classified as pump plant on AR
Reuse Distribution Reservoirs - Reclaimed Treatment (account 374.5)	1,018	1,018	-	classified as pump plant on AR
Treatment & Disposal Equipment - Treatment (account 380.4)	402,178	402,178	402,178	
Outfall Sewer Lines (account 382.4)	21,547	21,547	21,547	
Other Plant Miscellaneous Equipment - Collection (account 389.2)	699	699	699	
Other Plant Miscellaneous Equipment - Treatment (account 389.4)	1,242	1,242	1,242	
Office Furniture & Equipment - General (account 390.7)	122,758	-	125,287	MFR balance is wastewater ERC percentage of 340.5 TB balance, since 340.5 is a common plant account (\$266,932 * .4598) AR balance is wastewater ERC percentage of 340.5 TB balance, since 340.5 is a common plant account (\$266,932 * .4594) AR balance also includes allocated Florida region balance from 348.5 (\$5,787 * .4594)
Transportation Equipment (account 391.7)	36,708	-	36,675	MFR balance is wastewater ERC percentage of TB balance, since 341.5 is a common plant account (\$79,832 * .4598) AR balance is wastewater ERC percentage of TB balance, since 341.5 is a common plant account (\$79,832 * .4594)
Tools, Shop, & Garage Equipment (account 393.7)	14,386	1,625	15,448	MFR balance is wastewater ERC percentage of combined 343.5/393.5 TB balance, since 393.5 is a common plant account (\$31,286 * .4598) AR balance is wastewater ERC percentage of combined 343.5/393.5 TB balance, since 393.5 is a common plant account (\$31,286 * .4594) AR balance also includes allocated Florida region balance from 348.5 (\$2,339 * .4594)
Laboratory Equipment (account 394.7)	414	-	414	MFR balance is wastewater ERC percentage of 344.5 TB balance, since 344.5 is a common plant account (\$901 * .4598)

AR balance is wastewater ERC percentage of TB balance, since 344.5 is a common plant account (\$901 * .4594)

	MFR	Trial Balance	Annual Report	
Communication Equipment (account 396.7)	1,518	-	2,496	MFR balance is wastewater ERC percentage of 346.5 TB balance, since 346.5 is a common plant account (\$3,301 * .4598) AR balance is wastewater ERC percentage of 346.5 TB balance, since 346.5 is a common plant account (\$3,301 * .4594) AR balance also includes allocated Florida region balance from 348.5 (\$2,132 * .4598)
A/D: (USE TAB 5-6B IN ANN RPT)				
Organization (account 351.1):	2,847	2,847	2,847	
Structures & Improvements - Collection (account 354.2)				
Structures & Improvements - Pumping (account 354.3)	28,886	28,886	28,886	
Structures & Improvements - Treatment (account 354.4)				
Structures & Improvements - General (account 354.7)	343,202	343,202	346,262	AR balance is TB balance plus wastewater ERC percentage of 304.5 TB balance, since 304.5 is a common plant account (\$18,475 * .4594) AR balance also includes allocated Florida region balance from 348.5 ((\$11,814) * .4594)
Collection Sewers - Force (account 360.2)	130,681	130,681	72,351	\$58,330 classified as services to customers on AR
Collection Sewers - Gravity (account 361.2)	317,157	317,157	317,157	
Services to Customers (account 363.2)	-	-	58,350	classified as force mains on the TB and MFR
Reuse Services - Collection (account 366.2)				
Reuse Services - Reclaimed Distribution (account 366.6)	1,628	1,628	1,628	
Reuse Meters and Installation - Collection (account 367.6)	77	77	77	
Reuse Meters and Installation - Reclaimed Distribution (account 367.6)				
Pumping Equipment - Pump (account 371.3)	69	69	69	
Pumping Equipment - Reclaimed Treatment (account 371.5)	12	12	12	
Reuse Transmission and Distribution System - Pump (account 375.2)				
Reuse Transmission and Distribution System - Reclaimed Distribution (account 375.6)	70	70	20	Combined on AR with 374.5 TB and MFR balance of \$70 included in account 331.4 (\$2 rounding)
Reuse Distribution Reservoirs - Reclaimed Treatment (account 374.5)	22	22	-	Combined on AR with 374.5
Treatment & Disposal Equipment - Treatment (account 380.4)	98,023	98,023	98,023	
Outfall Sewer Lines (account 382.4)	8,580	8,580	8,580	
Other Plant Miscellaneous Equipment - Collection (account 389.2)				
Other Plant Miscellaneous Equipment - Treatment (account 389.4)	14	14	14	
Office Furniture & Equipment - General (account 390.7)	62,803	62,803	40,252	MFR balance is TB balance in office furniture & equipment account AR balance is wastewater ERC percentage of 340.5/390.7 TB balance, since 390.7 is a common plant account (\$76,328 * .4594) AR balance also includes allocated Florida region balance from 348.5 (\$11,290 * .4594)
Transportation Equipment (account 391.7)	68,641	-	31,534	TB balance is shown in full in wastewater for MFR purposes AR balance is wastewater ERC percentage of 341.5 TB balance, since 341.5 is a common account (\$68,641 * .4594)
Tools, Shop, & Garage Equipment (account 393.7)	485	485	6,256	MFR balance is TB balance in tools, shop, & garage equipment account AR balance is water ERC percentage of combined 343.5/393.7 TB balance, since 393.7 is a common plant account (\$10,837 * .4594) AR balance also includes allocated Florida region balance from 348.5 (\$2,780 * .4594)
Laboratory Equipment (account 394.7)	-	-	28	MFR balance is TB balance in laboratory equipment AR balance is wastewater ERC percentage of 344.5 TB balance, since 344.5 is a common plant account (\$60 * .4594)
Communication Equipment (account 396.7)	-	-	5,661	MFR balance is TB balance in communication equipment AR balance is wastewater ERC percentage of 346.5 TB balance, since 346.5 is a common plant account (\$3,987 * .4594) AR balance also includes allocated Florida region balance from 348.5 (\$8,334 * .4594)

UTILITIES, INC. OF PENNBROOKE
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
 DOCKET NO. 090392-WS

	MFR	Trial Balance	Annual Report
DEPRECIATION EXPENSE. (USE TAB S-6A - Column L in ANN RPT)			
Structures & Improvements - Pumping (account 354.3)	3,075	3,075	3,075
Structures & Improvements - General (account 354.7)	47,472	46,626	47,471 MFR balance is TB balance plus wastewater ERC percentage of 304.5 TB balance, since 304.5 is a common plant account (\$1,841 * .4598) AR balance is TB balance plus wastewater ERC percentage of TB balance, since 304.5 is a common plant account (\$1,841 * .4594)
Collection Sewers - Force (account 360.2)	10,626	10,626	5,883 \$4,783 classified as services to customers on AR
Collection Sewers - Gravity (account 361.2)	22,035	22,035	22,035
Services to Customers (account 363.2)	-	-	4,743 classified as force mains on TB and MFR
Reuse Services - Reclaimed Distribution (account 366.6)	605	605	605
Reuse Meters and Installation - Reclaimed Distribution (account 367.6)	37	37	37
Pumping Equipment - Pump (account 371.3)	69	69	69
Pumping Equipment - Reclaimed Treatment (account 371.5)	12	12	12
Reuse Transmission and Distribution System - Reclaimed Distribution (account 375.6)	55	55	77 AR includes \$22 from reuse distribution reservoirs - reclaimed treatment
Reuse Distribution Reservoirs - Reclaimed Treatment (account 374.5)	22	22	- \$22 included in reuse transmission and distribution - reclaimed distribution on MFR and TB
Treatment & Disposal Equipment - Treatment (account 380.4)	(5,247)	(5,247)	(5,247)
Outfall Sewer Lines (account 382.4)	713	713	713
Other Plant Miscellaneous Equipment - Treatment (account 389.4)	14	14	14
Office Furniture & Equipment - General (account 390.7)	11,571	-	11,560 MFR balance is wastewater ERC percentage of 340.5 TB balance, since 340.5 is a common plant account (\$25,164 * .4598) AR balance is wastewater ERC percentage of 340.5 TB balance, since 340.5 is a common plant account (\$25,164 * .4594)
Transportation Equipment (account 391.7)	3,928	-	3,925 MFR balance is wastewater ERC percentage of 341.5 TB balance, since 341.5 is a common plant account (\$8,543 * .4598) AR balance is wastewater ERC percentage of 341.5 TB balance, since 341.5 is a common plant account (\$8,543 * .4594)
Tools, Shop, & Garage Equipment (account 393.7)	920	102	974 MFR balance is water ERC percentage of combined 343.5/393.7 TB balance, since 343.5 is a common plant account (\$2,002 * .4598) AR balance is wastewater balance of \$102 plus wastewater ERC percentage of 343.5 TB balance, since 343.5 is a common plant account (\$1,900 * .4594)
Communication Equipment (account 396.7)	21	-	MFR balance is wastewater ERC percentage of 346.5 TB balance, since 346.5 is a common plant account (\$46 * .4598) 21 AR balance is wastewater ERC percentage of 346.5 TB balance, since 346.5 is a common plant account (\$46 * .4594)