

Ruth Nettles

090392-WS

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Wednesday, November 18, 2009 4:36 PM
To: Filings@psc.state.fl.us
Cc: Jared Deason; Jennifer Brubaker; jphoy@uiwater.com; keweeks@uiwater.com; pcflynn@uiwater.com; dswain@milianswain.com; frankdenjup@att.net; Martin Friedman; Christian W. Marcelli; Trina Collins
Subject: Filing in Docket No. 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida
Attachments: PSC Clerk 03 (Deficiency Response).ltr.pdf

- a. Martin S. Friedman, Esq.
Christian W. Marcelli, Esq.
Rose, Sundstrom & Bentley, LLP
Sanlando Center
2180 W. State Road 434, Suite 2118
Longwood, FL 32779
Phone: (407) 830-6331
Fax: (407) 830-8522
Email: mfriedman@rsbattorneys.com
cmarcelli@rsbattorneys.com
- b. Docket No.: 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida - Filing the Utility's responses to the Commission Staff's October 28, 2009 correspondence identifying deficiencies in the MFRs.
- c. Utilities, Inc. of Pennbrooke
- d. 32 Pages.
- e. Letter to Commission Clerk and attachments - 32 pages.

DOCUMENT NUMBER - DATE

11452 NOV 18 8

11/18/2009

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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
F. MARSHALL DETERDING
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CHASITY H. O'STEEN
WILLIAM E. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

ROBERT M. C. ROSE (1924-2006)

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

REPLY TO CENTRAL FLORIDA OFFICE

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

MARTIN S. FRIEDMAN, P.A.
BRIDGET M. GRIMSLEY
CHRISTIAN W. MARCELLI
BRIAN J. STREET

November 18, 2009

E-FILING

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

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:

The following are the Utility's responses to the Commission Staff's October 28,
2009 correspondence identifying deficiencies in the MFRs:

Schedule A-17, Schedule of Working Capital Allowance Calculation

1. 1/8th O&M Expense for wastewater does not match the balance recorded in
the 2008 Annual Report.

RESPONSE: That is correct. However, the total of water and wastewater O&M Expenses
does match the Annual Report. The reason is that certain expenses are
allocated between water and wastewater on an ERC basis. When preparing
the annual report, the ratio of 2006 ERCs was used. In preparing the MFR,
this was corrected and the ratio of 2008 ERCs was used. There was very little
change from 2006 to 2008, but it was sufficient to make the allocations
different. See also the response to Item No. 4. In summary:

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| | <u>W</u> | <u>WW</u> |
|------|----------|-----------|
| 2006 | 54.06% | 45.94% |
| 2008 | 54.02% | 45.98% |

| | <u>Ann Rpt</u> | <u>MFR</u> |
|-------------------------|------------------|------------------|
| Water O&M | \$337,322 | \$331,885 |
| <u>WW O&M</u> | <u>\$325,537</u> | <u>\$330,973</u> |
| Total | \$662,859 | \$662,858 |
| | | |
| Water 1/8 th | \$ 42,165 | \$ 41,486 |
| | <u>\$ 40,692</u> | <u>\$ 41,372</u> |
| | \$ 82,857 | \$ 82,858 |

Schedule A-18, Comparative Balance Sheet - Assets

2. Notes Receivable - Associated Costs For Prior Year Ending 12/31/2007 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: See the attached spreadsheet "Pennbrooke - MFR to AR Reconciliation," 12/31/07 Balances.

Schedule A-18, Comparative Balance Sheet – Equity Capital & Liabilities

3. Notes Receivable - Associated Costs For Prior Year Ending 12/31/2007 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: It is assumed that this item is meant to refer to Schedule A-19, Accounts Payable. See the attached spreadsheet "Pennbrooke - MFR to AR Reconciliation," 12/31/07 Balances.

Schedule B-1, Schedule of Water Net Operating Income

4. Operation Maintenance, Depreciation net of CIAC Amortization, Taxes Other Than Income, Provision for Income Taxes, Operating Expenses, and Net Operating Expenses for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: That is correct. However, the totals of water and wastewater do match the totals at Schedule F-3 of the Annual Report as shown on the attached spreadsheet, "Pennbrooke - MFR to AR Reconciliation," 12/31/08 Balances. See also the response to Item No. 1 for further explanation.

Schedule B-2, Schedule of Wastewater Net Operating Income

5. Operation Maintenance, Depreciation net of CIAC Amortization, Taxes Other Than Income, Provision for Income Taxes, Operating Expenses, and Net Operating Expenses for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: See response to Item No.4.

Schedule B-5, Detail of Operation & Maintenance Expense by Month-Water

6. Operation and Maintenance expense account total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: See responses to Item No. 1 and Item No. 4.

Schedule B-6, Detail of Operation & Maintenance Expense by Month-Wastewater

7. Operation and Maintenance expense account total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: See responses to Item No. 1 and Item No. 4.

Schedule B-9, Contractual Services

8. Contractual Services total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: See responses to Item No. 1 and Item No. 4.

Schedule B-13, Net Depreciation Expense-Water

9. The total Depreciation Expense for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: See response to Item No. 4.

Schedule B-1k Net Depreciation Expense- Wastewater

10. Total Depreciation Expense for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: See response to Item No. 4.

Schedule B-15, Taxes Other Than Income (Final Rates)

11. Water and Wastewater Taxes Other Than Income total test year per books for 2008 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: See response to Item No. 4.

Schedule D-2, Reconciliation of Capital Structure to Requested Rate Base

12. The Accumulated Deferred Income Tax for Prior Year 12/31/07 and Test Year 12/31/08 does not match the balance recorded in the 2008 Annual Report.

RESPONSE: The difference between the balances in the MFR and the Annual Report is that the MFR balances include allocated portions of WSC deferred taxes. See the attached spreadsheet, "Pennbrooke - MFR to AR Reconciliation," Response to Item 12. To summarize:

| | <u>WSC</u> | | |
|--------|----------------|--------------|------------|
| | <u>Ann Rpt</u> | <u>Alloc</u> | <u>MFR</u> |
| Dec 07 | \$85,162 | \$96 | \$ 85,258 |
| Dec 08 | \$71,085 | \$388 | \$ 71,085 |

Schedule E-3, Customer Monthly Billing Schedule

13. Water and Wastewater total customers per books for 2008 does not match the total customers recorded on W-9 and S-9 of the 2008 Annual Report. Also, for Water the total number of meters listed on W-13 is inconsistent with the number of water customers.

RESPONSE: The Annual Report includes inactive as well active accounts. The source for the customer count used in the MFR is the billing records and is the proper basis for this filing.

Schedule E-2, Revenue Schedule at Present and Proposed Rates

14. A recalculation of the total revenues at proposed rates as shown page 1, column (10), line 44 does not equal the total revenues shown of \$620,942.

RESPONSE: Due to an inadvertent error in the formulae at col. 10, line 8 and line 32, lines 5 and 28 were not included in the total. Correcting this error does not affect the calculated revenue requirement, but does change the rates that are necessary to generate the proposed final and interim revenue

requirements. Included with the Utility's response are revised E-1 Final/Interim page 1 of 2 (pages 69 and 106 of the MFR) and E-2 Final page 1 of 2 (page 72 of the MFR) and E-2 Interim page 1 of 2 (page 108 of the MFR) as well as revised affected tariff sheets.

15. The total number of gallons sold per usage block shown on page 1, column (4), lines 10 and 11 does not match the corresponding consolidated factor figures for each usage block on pages 1 and 2, column (7) of Schedule E-14.

RESPONSE: The number of gallons per usage block as shown on schedule E-2 does not match that shown on schedule E-14 because the number of gallons shown in each block on Schedule E-14 is rounded to the nearest 1,000 gallons, while the number shown on schedule E-2 represents actual gallons billed in a block. See the attached "Excerpted Schedule E-14," pages 1 and 2.

The total number of gallons per usage block show on page 1, column (4), for line 10 [94,508] and 11 [33,752] will never match the corresponding consolidated factor figures for each usage block of Schedule E-14. The total page 1, column (4), for line 12 [128,260] will tie to the totals of the 69101 E-14 Schedule, column (7) [128,140,000] and 69104 E-14 Schedule, column (7) [120,000]. The usage block totals in column (7) will never tie to the E-2 schedule. The following example illustrates this point:

A customer has a bill for 11,400 gallons of water, which when utilizing the range report for E-14 purposes rounds that usage to the nearest thousandth and would place that customer in the 11,000 gallon row. But what the consolidated factor column of the E-14 Schedule does not take into account is how the first 10,000 of the 11,000 gallons would be at the first usage block and how the remaining 1,000 gallons would be at the second usage block. This will happen for every instance where there is a graduated usage block. Thus, the totals will tie, but the consolidated factor column when evaluated by usage blocks will never tie to the E-2 schedules, except for the overall total.

The procedure used by the Utility in developing Schedule E-2 for this filing is the same procedure used by the Utility in all filings where block rates are a factor. Since this procedure is consistent with that previously accepted by the Commission, this item should not be considered a

deficiency. However, this response is provided to avoid any delay in the approval of the official filing date.

16. The total number of gallons sold per usage block shown on page 1, column (4), lines 30 and 31 does not match the corresponding consolidated factor figures for each usage block on pages 6 and 7, column (7) of Schedule E-14.

RESPONSE: See response to Item No. 15.

17. The number of billable (capped) residential wastewater gallons sold shown on page 2, column (4) does not match the corresponding capped consolidated factor figure for residential wastewater usage on page 12, column (7) of Schedule E-14.

RESPONSE: See response to Item No. 15.

Schedule F-1, Gallons of Water Sold, Pumped and Unaccounted For in Thousands of Gallons

18. The number of gallons of water sold in column (3) does not match the corresponding total number of gallons sold shown on page 1; column (4) of Schedule E-2 does not match the amount recorded in the 2008 Annual Report.

RESPONSE: The MFR, as filed, at Schedule F-1, includes this note: "Re: Reconciliation with E-2 and F-9: Schedule E-2 shows sales of 158,791 vs 160,992 above. The 160,992 is determined by adding actual monthly sales for all rate codes, while the 158,791 comes from the billing analysis, which uses gallons rounded to the nearest thousand. F-1 and F-9 sales match." Thus this reconciliation has already been provided and is not a deficiency. However, this response is provided to avoid any delay in the approval of the official filing date. The difference between the amount shown in the Annual Report and MFR Schedule F-1 is attributed to adjustments made after the change from the Legacy to the CC&B system. See the attached spreadsheet, "Response to Item 18."

Schedule F-1, Equivalent Residential Connections - Water

19. The Total SFR Bills for Beginning and Ending in 2008 does not match the amount recorded in the 2008 Annual Report.

RESPONSE: Schedule F-1 does not contain information on bills. It is assumed that the reference was to Schedule F-9. The Annual Report includes inactive as well active accounts, not bills. The source for the customer count used in the MFR is the billing records and is the proper basis for this filing. The SFR Bills for the end of 2008 should match those shown on Schedule E-3. Inadvertently, the number shown, 1317, reflects an earlier draft of Schedule E-3. The correct number is 1248. This is also true for Schedule F-10. Revised copies of Schedules F-9 and F-10 are attached hereto. No other schedules were affected.

20. The number of total gallons sold reported on Schedule E-2 does not match the total number of gallons sold reported by the Utility in its 2008 Annual Report.

RESPONSE: See response to Item No. 18.

21. The total test year revenues for the water system reported on page 1 of Schedule E-2 does not match the total water revenues reported by the Utility in its 2008 Annual Report.

RESPONSE: The total water revenues reported at W-9 of the Annual Report matches the total water revenues shown for book on MFR Schedule B-1 and B-4. Page 1 of Schedule E-2 includes this note: "Note 2: The per books revenue reflected on Sch B-1 includes revenues from a partial 13 month. Schedules E-2 and E-14 reflect the correct 12 month revenues. The difference between the actual per books revenue and the correct 12 months revenue appears as an adjustment on Sch B-3." Thus, this reconciliation has already been provided and is not a deficiency. However, this response is provided to avoid any delay in the approval of the official filing date.

22. The total test year revenues for the wastewater system reported on page 2 of Schedule E-2 does not match the total wastewater revenues reported by the Utility in its 2008 Annual Report.

RESPONSE: The total wastewater revenues reported at S-9 of the Annual Report matches the total wastewater revenues shown for book on MFR Schedules B-2 and B-4. Page 2 of Schedule E-2 includes this note: "Note 2: The per books revenue reflected on Schedule B-2 includes revenues from a partial 13 month. Schedules E-2 and E-14 reflect the correct 12 month revenues. The difference between the actual per books revenue and the correct 12

months revenue appears as an adjustment on Schedule B-3." Thus, this reconciliation has already been provided and is not a deficiency. However, this response is provided to avoid any delay in the approval of the official filing date.

23. There are no flat rate residential customers indicated on page 2 of Schedule E-2. However, there are flat rate revenues for residential customers reported by the Utility in its 2008 Annual Report.

RESPONSE: The annual report is incorrectly presented. See the attached spreadsheet "Pennbrooke - MFR to AR Reconciliation," Revised S9-A for a corrected S-9.

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

Very truly yours,



CHRISTIAN MARCELLI
For the Firm

CWM/tlc
Enclosures

cc: Jared Deason, Division of Economic Regulation (w/enclosures)(via email)
Jennifer Brubaker, Office of General Counsel (w/enclosures)(via email)
John Hoy, Chief Regulatory Officer (w/enclosures)(via email)
Ms. Kirsten Weeks (w/enclosures)(via email)
Patrick C. Flynn, Regional Director (w/enclosures)(via email)
Ms. Deborah Swain (w/enclosures)(via email)
Mr. Frank Seidman (w/enclosures)(via email)

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Utilities, Inc. of Pensacola
DOCKET NO. 090392-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/07 BALANCES

| MFR Account Number | Description | Amount |
|----------------------------------|--|-----------|
| Schedule A-5 | | |
| 361.1 | Organization | 11,677 |
| 362.1 | Franchises | - |
| 363.2 | Land & Land Rights | 150,758 |
| 364.2 | Structures & Improvements | 87,460 |
| 367.2 | Wells & Springs | - |
| 311.2 | Pumping Equipment | - |
| 303.3 | Land & Land Rights | 2,542 |
| 304.3 | Structures & Improvements | 113,985 |
| 311.3 | Pumping Equipment | 567,687 |
| 320.3 | Water Treatment Equipment | - |
| 311.4 | Pumping Equipment | 25,656 |
| 330.4 | Distribution Reservoirs and Standpipes | 618,262 |
| 331.4 | Transmission and Distribution Mains | 171,686 |
| 333.4 | Services | 97,789 |
| 334.4 | Meters & Meter Installations | 57,770 |
| 335.4 | Hydrants | 21,961 |
| 303.5 | Land & Land Rights | 17,590 |
| 304.5 | Structures & Improvements | 22,415 |
| 340.5 | Office Furniture & Equipment | 45,634 |
| 341.5 | Transportation Equipment | 13,092 |
| 343.5 | Tools, Shop, & Garage Equipment | 487 |
| 344.5 | Laboratory Equipment | 1,735 |
| 346.5 | Communication Equipment | 43,450 |
| 348.5 | Other Tangible Plant | 2,071,736 |
| Schedule A-6 | | |
| 351.1 | Organization | 10,738 |
| 360.2 | Collection Sewers - Force | 352,578 |
| 361.2 | Collection Sewers - Gravity | 911,212 |
| 361.2 | Collection Sewers - Gravity | - |
| 389.2 | Other Plant & Misc. Equipment | 92,685 |
| 354.3 | Structures & Improvements | - |
| 371.3 | Pumping Equipment | 397,562 |
| 380.4 | Treatment & Disposal Equipment | 20,694 |
| 382.4 | Outfall Sewer Lines | - |
| 389.4 | Other Plant & Misc. Equipment | - |
| 371.5 | Pumping Equipment | - |
| 374.5 | Reuse Distribution Reservoirs | 17,029 |
| 366.6 | Reuse Services | 739 |
| 367.6 | Reuse Meters and Installations | 486 |
| 375.6 | Reuse Transmission & Distribution System | 57,035 |
| 353.2 | Land & Land Rights | 814,020 |
| 354.7 | Structures & Improvements | 19,079 |
| 390.5 | Office Furniture & Equipment | 38,843 |
| 391.5 | Transportation Equipment | 11,143 |
| 393.5 | Tools, Shop, & Garage Equipment | 414 |
| 344.5 | Laboratory Equipment | 1,476 |
| 396.5 | Communication Equipment | 2,745,733 |
| Total Water and Wastewater Plant | | |
| | | 4,817,469 |
| Schedule A-9 | | |
| 108.2 | Accumulated Depreciation - UPIS | 13,117 |
| 301.1 | 301.1 - Accumulated Depreciation - Organization | 56,844 |
| 304.2 | 304.2 - Accumulated Depreciation - Structures & Improvements | 41,504 |
| 307.2 | 307.2 - Accumulated Depreciation - Wells & Springs | 113 |
| 304.3 | 304.3 - Accumulated Depreciation - Structures & Improvements | 29,355 |
| 311.3 | 311.3 - Accumulated Depreciation - Pumping Equipment | 262,852 |
| 320.3 | 320.3 - Accumulated Depreciation - Water Treatment Equipment | 4,265 |
| 330.4 | 330.4 - Accumulated Depreciation - Distribution Reservoirs & Stand Pipes | 274,411 |
| 331.4 | 331.4 - Accumulated Depreciation - Transmission and Distribution Mains | 68,940 |
| 333.4 | 333.4 - Accumulated Depreciation - Services | 48,951 |
| 334.4 | 334.4 - Accumulated Depreciation - Meters and Meter Installation | 25,376 |
| 335.4 | 335.4 - Accumulated Depreciation - Hydrants | 11,209 |
| 304.5 | 304.5 - Accumulated Depreciation - Structures & Improvements | 9,811 |
| 340.5 | 340.5 - Accumulated Depreciation - Office Furniture & Equipment | |

| Account Number - AR | Description | Amount |
|--|---|------------------|
| W-4(a): 301-348(f) | Total Water Plant 2007 | 2,156,051 |
| S-4(a): 351-398(f) | Total Wastewater Plant 2007 | 2,661,418 |
| | Total 2007 Plant | 4,817,469 |
| W-4(a): 304-348(c) | Total Water Accumulated Depreciation | 933,087 |
| S-4(a): 354-398(c) | Total Depreciable Wastewater Plant in Service | 850,908 |
| | Total | 1,783,995 |
| The Annual Report however does not include the accumulated depreciation associated with water or wastewater organization if you add the associated amounts from the aforementioned accounts in the MFR then the amounts will tie | | |
| | Balance Above | 1,783,995 |
| | 301.1 - Accumulated Depreciation - Organization | 13,117 |
| | 351.1 - Accumulated Depreciation - Organization | 2,487 |
| | Total | 1,799,599 |

Utilities, Inc. of Pennsylvania
DOCKET NO. 090392-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/07 BALANCES

| MFR Account Number | Description | Amount | Account Number - AR | Description | Amount |
|----------------------------|---|------------------|----------------------------------|--|------------------|
| 341.5 | 341.5 - Accumulated Depreciation - Transportation Equipment | | | | |
| 343.5 | 343.5 - Accumulated Depreciation - Tools, Shop, & Garage Equipment | 3,952 | | | |
| 344.5 | 344.5 - Accumulated Depreciation - Laboratory Equipment | 60 | | | |
| 346.5 | 346.5 - Accumulated Depreciation - Communication Equipment | 3,857 | | | |
| 348.5 | 348.5 - Accumulated Depreciation - Other Tangible Plant | 10,591 | | | |
| | | <u>865,208</u> | | | |
| | | - | | | |
| Schedule A-10 | Schedule A-10 - | | | | |
| 108.1 | 108.1 - Accumulated Depreciation - UPIS | | | | |
| 351.1 | 351.1 - Accumulated Depreciation - Organization | 2,487 | | | |
| 353.2 | 353.2 - Accumulated Depreciation - Structures & Improvements | - | | | |
| 360.2 | 360.2 - Accumulated Depreciation - Collection Sewers - Force | 119,985 | | | |
| 361.2 | 361.2 - Accumulated Depreciation - Collection Sewers - Gravity | 295,236 | | | |
| 354.4 | 354.4 - Accumulated Depreciation - Structures & Improvements | 25,805 | | | |
| 380.4 | 380.4 - Accumulated Depreciation - Treatment & Disposal Equipment | 102,368 | | | |
| 382.4 | 382.4 - Accumulated Depreciation - Outfall Lines | 7,867 | | | |
| 366.6 | 366.6 - Accumulated Depreciation - Reuse Services | 1,034 | | | |
| 367.6 | 367.6 - Accumulated Depreciation - Reuse Meters and Installation | 40 | | | |
| 375.6 | 375.6 - Accumulated Depreciation - Reuse Transmission and Distribution System | 15 | | | |
| 354.7 | 354.7 - Accumulated Depreciation - Structures & Improvements | 297,846 | | | |
| 390.5 | 390.5 - Accumulated Depreciation - Office Furniture & Equipment | 24,297 | | | |
| 391.5 | 391.5 - Accumulated Depreciation - Transportation Equipment | 57,027 | | | |
| 393.5 | 393.5 - Accumulated Depreciation - Tools, Shop, & Garage Equipment | 384 | | | |
| 394.5 | 394.5 - Accumulated Depreciation - Laboratory Equipment | - | | | |
| 396.5 | 396.5 - Accumulated Depreciation - Communication Equipment | - | | | |
| | | <u>934,391</u> | | | |
| | TOTAL ACCUMULATED DEPRECIATION | <u>1,799,599</u> | | | |
| A-12: line 7: column (2) | Contributions in Aid of Construction | 895,085 | | | |
| A-12: line 13: column (2) | Contributions in Aid of Construction | 1,216,825 | F-2(b): 271(d) | Contributions in Aid of Construction | 2,111,960 |
| | | <u>2,111,961</u> | | | <u>2,111,960</u> |
| A-14: Line 7: column (2) | Accumulated Amortization of Contributions in Aid of Construction | 303,963 | | | |
| A-14: Line 13: column (2) | Accumulated Amortization of Contributions in Aid of Construction | 439,825 | F-2(b): 272(d) | Accumulated Amortization of Contributions in Aid of | 743,788 |
| | | <u>743,788</u> | | | <u>743,788</u> |
| A-18: Line 2: column (2) | Construction Work in Process | 115,474 | | | |
| | | <u>115,474</u> | F-7: 105(f) | Construction Work in Process | 115,474 |
| | | | | | <u>115,474</u> |
| A-18: Line 3a: column (2) | Other Utility Plant Adjustments | 476,560 | | | |
| | | <u>476,560</u> | F-1(a): 114-115(d) | Utility Plant Acquisition Adjustment | 476,560 |
| | | | | | <u>476,560</u> |
| A-18 - Line 7: column (2) | Cash (including Special Deposits) | 3,350 | | | |
| | | <u>3,350</u> | F-1(a): 131(e) F-1(a): 132(e) | Cash Special Deposits | 3,350 |
| | | | | | <u>3,350</u> |
| A-18 - Line 8: column (2) | Accounts Receivable, Cust. Net of Uncollectibles | 74,082 | | | |
| | | <u>74,082</u> | F-1(a): 141-144(e) | Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts | 74,083 |
| | | | | | <u>74,083</u> |
| A-18 - Line 10: column (2) | Accounts Receivable Associated Companies | 283,064 | | | |
| A-19 - Line 9: column (2) | Notes & Accounts Payable to Associated Companies | (902,452) | | | |
| A-19 - Line 9: column (2) | Advances from Associated Companies | 567,368 | | | |
| | | <u>(52,020)</u> | F-2(a): line 23: column (d) | Accounts Payable to Associated Companies | (52,020) |
| | | | | | <u>(52,020)</u> |
| A-19 - Line 22: column (2) | Deferred Rate Case Expense | 109,507 | | | |
| A-19 - Line 23: column (2) | Other Misc Def. Debits | 3,054 | | | |
| | | <u>112,561</u> | F-1(b): 186(d) | Misc. Deferred Debits | 112,559 |
| | | | | | <u>112,559</u> |
| A-19: line 1, column (2) | Common Stock Issued | 1,000 | | | |
| | | <u>1,000</u> | F-2(a): 201(d) | Common Stock Issued | 1,000 |
| | | | | | <u>1,000</u> |
| A-19: line 3, column (2) | Additional Paid In Capital | 2,157,048 | | | |
| | | | F-2(a): 211(e) | Other Paid - in Capital | 2,157,048 |

Utilities, Inc. of Pensacola
 DOCKET NO. 090392-WS
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
 12/31/07 BALANCES

| MFR Account Number | Description | Amount | Account Number - AR | Description | Amount |
|---------------------------|---------------------------------------|------------------|-------------------------|-----------------------------------|------------------|
| | | <u>2,157,048</u> | | | <u>2,157,048</u> |
| A-19; line 4, column (2) | Retained Earnings | <u>202,647</u> | F-2(a): 214-215(c) | Retained Earnings | <u>202,649</u> |
| | | <u>202,647</u> | | | <u>202,649</u> |
| A-19; line 7, column (2) | Accounts Payable | <u>12,252</u> | F-2(a): 231(e) | Accounts Payable | <u>12,251</u> |
| | | <u>12,252</u> | | | <u>12,251</u> |
| A-19; line 10, column (2) | Customer Deposits | <u>6,565</u> | F-2(a): 235(e) | Customer Deposits | <u>6,565</u> |
| | | <u>6,565</u> | | | <u>6,565</u> |
| A-19; line 11, column (2) | Accrued Taxes | <u>18,448</u> | F-2(a): 236(e) | Accrued Taxes | <u>18,448</u> |
| | | <u>18,448</u> | | | <u>18,448</u> |
| A-19; line 13, column (2) | Accrued Interest on Other Liabilities | <u>201</u> | F-2(a): 237(e) | Accrued Interest | <u>201</u> |
| | | <u>201</u> | | | <u>201</u> |
| A-19; line 24, column (2) | Accumulated Deferred Income Taxes | <u>85,162</u> | F-2(b): 281(e) & 283(c) | Accumulated Deferred Income Taxes | <u>85,162</u> |
| | | <u>85,162</u> | | | <u>85,162</u> |

Utilities, Inc. of Pembroke
DOCKET NO. 090392-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/08 BALANCES

| MFR Location | Account Number & Description | 2008 Amount | Account Number - AR | Description | Amount |
|--------------------------|--|------------------|---------------------|-----------------------------|------------------|
| | Schedule A-5 | | | | |
| A-5: Line 2: column (3) | 301.1 - Organization | 19,549 | | | |
| A-5: Line 7: column (3) | 304.2 - Structures & Improvements | 159,324 | | | |
| A-5: Line 10: column (3) | 307.2 - Wells & Springs | 87,460 | | | |
| A-5: Line 18: column (3) | 304.3 - Structures & Improvements | 6,525 | | | |
| A-5: Line 19: column (3) | 311.3 - Pumping Equipment | 117,931 | | | |
| A-5: Line 20: column (3) | 320.3 - Water Treatment Equipment | 568,369 | | | |
| A-5: Line 25: column (3) | 311.4 - Pumping Equipment | 2,975 | | | |
| A-5: Line 26: column (3) | 310.4 - Distribution Reservoirs and Standpipes | 28,318 | | | |
| A-5: Line 27: column (3) | 311.4 - Transmission and Distribution Mains | 619,006 | | | |
| A-5: Line 28: column (3) | 333.4 - Service | 171,686 | | | |
| A-5: Line 29: column (3) | 334.4 - Meters & Meter Installations | 97,789 | | | |
| A-5: Line 30: column (3) | 335.4 - Hydrants | 57,770 | | | |
| A-5: Line 33: column (3) | 303.5 - Land & Land Rights | 21,983 | | | |
| A-5: Line 34: column (3) | 304.5 - Structures & Improvements | 33,504 | | | |
| A-5: Line 35: column (3) | 340.5 - Office Furniture & Equipment | 144,195 | | | |
| A-5: Line 36: column (3) | 343.5 - Transportation Equipment | 43,125 | | | |
| A-5: Line 38: column (3) | 343.5 - Tools, Shop, & Garage Equipment | 16,901 | | | |
| A-5: Line 39: column (3) | 344.5 - Laboratory Equipment | 487 | | | |
| A-5: Line 41: column (3) | 346.5 - Communication Equipment | 1,783 | | | |
| A-5: Line 43: column (3) | 348.5 - Other Tangible Plant | 43,450 | | | |
| | | <u>2,242,129</u> | | | |
| A-6: Line 2: column (3) | 351.1 - Organization | 10,738 | | | |
| A-6: Line 9: column (3) | 360.2 - Collection Sewers - Force | 352,825 | | | |
| A-6: Line 10: column (3) | 361.2 - Collection Sewers - Gravity | 911,653 | | | |
| A-6: Line 15: column (3) | 389.2 - Other Plant & Misc. Equipment | 699 | | | |
| A-6: Line 18: column (3) | 353.3 - Structures & Improvements | 95,477 | | | |
| A-6: Line 21: column (3) | 371.3 - Pumping Equipment | 6,656 | | | |
| A-6: Line 27: column (3) | 380.4 - Treatment & Disposal Equipment | 402,178 | | | |
| A-6: Line 29: column (3) | 382.4 - Outfall Sewer Lines | 21,547 | | | |
| A-6: Line 30: column (3) | 389.4 - Other Plant & Misc. Equipment | 1,242 | | | |
| A-6: Line 35: column (3) | 371.5 - Pumping Equipment | 1,589 | | | |
| A-6: Line 36: column (3) | 374.5 - Reuse Distribution Reservoirs | 1,018 | | | |
| A-6: Line 45: column (3) | 366.6 - Reuse Services | 17,029 | | | |
| A-6: Line 46: column (3) | 367.6 - Reuse Meters and Installations | 739 | | | |
| A-6: Line 48: column (3) | 375.6 - Reuse Transmission & Distribution System | 4,217 | | | |
| A-6: Line 51: column (3) | 353.7 - Land & Land Rights | 57,035 | | | |
| A-6: Line 52: column (3) | 354.7 - Structures & Improvements | 827,770 | | | |
| A-6: Line 53: column (3) | 390.7 - Office Furniture & Equipment | 122,738 | | | |
| A-6: Line 54: column (3) | 391.7 - Transportation Equipment | 36,708 | | | |
| A-6: Line 56: column (3) | 393.7 - Tools, Shop, & Garage Equipment | 14,386 | | | |
| A-6: Line 57: column (3) | 394.7 - Laboratory Equipment | 414 | | | |
| A-6: Line 59: column (3) | 396.7 - Communication Equipment | 1,518 | | | |
| | | <u>2,988,176</u> | | | |
| | | 2008 | | | |
| | | <u>5,130,305</u> | | | |
| | Total Water and Wastewater Plant | | | | |
| | | | W-4(a): 301-348(f) | Total Water Plant 2008 | 2,242,205 |
| | | | S-4(a): 351-398(f) | Total Wastewater Plant 2008 | 2,906,097 |
| | | | | <u>Total 2008 Plant</u> | <u>5,130,302</u> |
| | Schedule A-9 | | | | |
| A-9: Line 2: column (3) | 108.2 - Accumulated Depreciation - UPIS | 11,963 | | | |
| A-9: Line 7: column (3) | 301.1 - Accumulated Depreciation - Organization | 61,633 | | | |
| A-9: Line 10: column (3) | 304.2 - Accumulated Depreciation - Structures & Improvements | 44,419 | | | |
| A-9: Line 18: column (3) | 307.2 - Accumulated Depreciation - Wells & Springs | 430 | | | |
| A-9: Line 19: column (3) | 304.3 - Accumulated Depreciation - Structures & Improvements | 35,177 | | | |
| A-9: Line 20: column (3) | 311.3 - Accumulated Depreciation - Pumping Equipment | 288,679 | | | |
| A-9: Line 24: column (3) | 320.3 - Accumulated Depreciation - Water Treatment Equipment | 58 | | | |
| A-9: Line 25: column (3) | 304.4 - Accumulated Depreciation - Structures & Improvements | 89 | | | |
| A-9: Line 26: column (3) | 311.4 - Accumulated Depreciation - Pumping Equipment | 5,005 | | | |
| A-9: Line 27: column (3) | 310.4 - Accumulated Depreciation - Distribution Reservoirs & Stand Pipes | 284,833 | | | |
| A-9: Line 28: column (3) | 311.4 - Accumulated Depreciation - Transmission and Distribution Mains | 73,232 | | | |
| A-9: Line 29: column (3) | 333.4 - Accumulated Depreciation - Service | 53,840 | | | |
| A-9: Line 30: column (3) | 334.4 - Accumulated Depreciation - Meters and Meter Installation | 26,658 | | | |
| A-9: Line 33: column (3) | 335.4 - Accumulated Depreciation - Hydrants | 18,475 | | | |
| A-9: Line 35: column (3) | 304.5 - Accumulated Depreciation - Structures & Improvements | 13,526 | | | |
| A-9: Line 38: column (3) | 340.5 - Accumulated Depreciation - Office Furniture & Equipment | 10,352 | | | |
| A-9: Line 39: column (3) | 343.5 - Accumulated Depreciation - Tools, Shop, & Garage Equipment | 60 | | | |
| A-9: Line 41: column (3) | 344.5 - Accumulated Depreciation - Laboratory Equipment | 3,987 | | | |

Utilities, Inc. of Penobscot
DOCKET NO. 098312-WN
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/08 BALANCES

| MFR Location | Account Number & Description | 2008 Amount | Account Number - AR | Description | Amount |
|---------------------------|--|--------------------------------------|----------------------------------|---|------------------|
| A-9, Line 43, column (3) | 748.5 - Accumulated Depreciation - Other Tangible Plant | <u>10,591</u> <u>947,007</u> | | | |
| Schedule A-10 | 108.1 - Accumulated Depreciation - UPIS | | | | |
| A-10, Line 2, column (3) | 351.1 - Accumulated Depreciation - Organization | 2,847 | | | |
| A-10, Line 9, column (3) | 360.2 - Accumulated Depreciation - Collection Sewers - Force | 130,681 | | | |
| A-10, Line 10, column (3) | 361.2 - Accumulated Depreciation - Collection Sewers - Gravity | 317,157 | | | |
| A-10, Line 18, column (3) | 354.4 - Accumulated Depreciation - Structures & Improvements | 28,886 | | | |
| A-10, Line 20, column (3) | 371.3 - Accumulated Depreciation - Pumping Equipment | 69 | | | |
| A-10, Line 27, column (3) | 380.4 - Accumulated Depreciation - Treatment & Disposal Equipment | 98,023 | | | |
| A-10, Line 29, column (3) | 382.4 - Accumulated Depreciation - Outfall Lines | 8,580 | | | |
| A-10, Line 30, column (3) | 389.4 - Accumulated Depreciation - Other Plant & Miscellaneous Equipment | 14 | | | |
| A-10, Line 35, column (3) | 371.5 - Accumulated Depreciation - Pumping Equipment | 12 | | | |
| A-10, Line 36, column (3) | 374.5 - Accumulated Depreciation - Reuse Distribution Reservoirs | 22 | | | |
| A-10, Line 45, column (3) | 366.6 - Accumulated Depreciation - Reuse Services | 1,628 | | | |
| A-10, Line 46, column (3) | 367.6 - Accumulated Depreciation - Reuse Meters and Installation | 77 | | | |
| A-10, Line 48, column (3) | 375.6 - Accumulated Depreciation - Reuse Transmission and Distribution Systems | 70 | | | |
| A-10, Line 52, column (3) | 354.7 - Accumulated Depreciation - Structures & Improvements | 343,202 | | | |
| A-10, Line 53, column (3) | 390.7 - Accumulated Depreciation - Office Furniture & Equipment | 62,803 | | | |
| A-10, Line 54, column (3) | 391.7 - Accumulated Depreciation - Transportation Equipment | 68,641 | | | |
| A-10, Line 56, column (3) | 393.7 - Accumulated Depreciation - Tools, Shop, & Garage Equipment | 485 | | | |
| | | <u>1,063,197</u> | W-6(b): 304-348(f) | Total Water Accumulated Depreciation | 982,215 |
| | Total Water and Wastewater Accumulated Depreciation | <u>2,010,204</u> | S-6(b): 354-398(f) | Total Wastewater Accumulated Depreciation | <u>1,017,988</u> |
| | | | | | <u>2,010,204</u> |
| A-12, Line 7, column (3) | 271 - Contributions in Aid of Construction | 650,137 | | | |
| A-12, Line 13, column (3) | 271 - Contributions in Aid of Construction | <u>1,407,851</u> <u>2,057,978</u> | F-2(b): 271(e) | Contributions in Aid of Construction | <u>2,057,979</u> |
| | | | | | <u>2,057,979</u> |
| A-14, Line 7, column (3) | 272 - Accumulated Amortization of Contributions in Aid of Construction | 326,365 | | | |
| A-14, Line 13, column (3) | 272 - Accumulated Amortization of Contributions in Aid of Construction | <u>470,221</u> <u>796,586</u> | F-2(b): 272(e) | Accumulated Amortization of Contributions in Aid of Construction | <u>796,586</u> |
| | | | | | <u>796,586</u> |
| | Schedule A-18 | | | | |
| A-18, Line 2, column (3) | Construction Work in Process | <u>1,077</u> <u>1,077</u> | F-7: 105(f) | Construction Work in Process | <u>1,077</u> |
| | | | | | <u>1,077</u> |
| A-18, Line 3a, column (3) | Other Utility Plant Adjustments | <u>476,560</u> <u>476,560</u> | F-1(a): 114-115(e) | Utility Plant Acquisition adjustment (N-1) | <u>476,560</u> |
| | | | | | <u>476,560</u> |
| A-18, Line 7, column (3) | Cash | <u>3,350</u> <u>3,350</u> | F-1(a): 131(e) F-1(a): 132(e) | Cash Special Deposits | <u>3,350</u> |
| | | | | | <u>3,350</u> |
| A-18, Line 8, column (3) | Customer Accounts Receivable | <u>92,777</u> <u>92,777</u> | F-1(a): 141-144(e) | Accounts and Notes Receivable, Less Accumulated Provisions for Uncollectible Accounts | <u>92,777</u> |
| | | | | | <u>92,777</u> |
| A-18, Line 10, column (3) | Accounts Receivable - Associated Companies | <u>(417,377)</u> <u>(417,377)</u> | F-1(b): 145(e) | Accounts Receivable from Associated Companies | <u>(417,377)</u> |
| | | | | | <u>(417,377)</u> |
| A-18, Line 22, column (3) | Deferred Rate Case Expense | 66,505 | F-1(b): 186(e) | Misc. Deferred Debits | 67,627 |
| A-18, Line 23, column (3) | Accumulated Deferred Income Taxes | <u>1,123</u> <u>67,628</u> | F-1(b): 190(e) | Accumulated Deferred Income Taxes | <u>67,627</u> |
| | | | | | <u>67,627</u> |
| A-19, Line 1, column (3) | 201 - Common Stock Issued | <u>1,000</u> <u>1,000</u> | F-2(a): 201(e) | Common Stock Issued | <u>1,000</u> |
| | | | | | <u>1,000</u> |
| A-19, Line 3, column (3) | 211 - Additional Paid In Capital | <u>2,164,920</u> <u>2,164,920</u> | F-2(a): 211(e) | Other Paid - In Capital | <u>2,164,920</u> |
| | | | | | <u>2,164,920</u> |
| A-19, Line 4, column (3) | 215 - Retained Earnings | <u>141,934</u> <u>141,934</u> | F-2(a): 214-215(e) | Retained Earnings | <u>141,934</u> |
| | | | | | <u>141,934</u> |
| A-19, Line 7, column (3) | Accounts Payable | 16,928 | F-2(a): 231(e) | Accounts Payable | 16,928 |

Utilities, Inc. of Pensacola
 DOCKET NO. 090392-WS
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
 12/31/08 BALANCES

| MFR Location | Account Number & Description | 2008 Amount | Account Number - AR | Description | Amount |
|---------------------------|--|------------------|------------------------|--|------------------|
| | | <u>16,928</u> | | | <u>16,928</u> |
| A-19, Line 9, column (3) | Advances from Associated Companies | 567,368 | F-2(a) 223(e) | Advances from Associated Companies | 567,368 |
| | | <u>567,368</u> | | | <u>567,368</u> |
| A-19, Line 9, column (3) | 233 - Accounts Payable to Associated Companies | (902,452) | F-2(a) 233(e) | Accounts Payable to Associated Companies | (902,452) |
| | | <u>(902,452)</u> | | | <u>(902,452)</u> |
| A-19, Line 10, column (3) | 235 - Customer Deposits | 3,901 | F-2(a) 235(e) | Customer Deposits | 3,901 |
| | | <u>3,901</u> | | | <u>3,901</u> |
| A-19, Line 11, column (3) | 236 - Accrued Taxes | 17,522 | F-2(a) 236(e) | Accrued Taxes | 17,522 |
| | | <u>17,522</u> | | | <u>17,522</u> |
| A-19, Line 13, column (3) | 237 - Accrued Interest on Other Liabilities | 513 | F-2(a) 237(c) | Accrued Interest | 513 |
| | | <u>513</u> | | | <u>513</u> |
| A-19, Line 24, column (3) | 190 - Accumulated Deferred Income Taxes | 71,085 | F-2(b) 281(c) & 283(c) | Accumulated Deferred Income Taxes | 71,085 |
| | | <u>71,085</u> | | | <u>71,085</u> |
| B-4, Line 2, column (1) | 461.1 Metered Residential | \$ 359,848 | | | |
| B-4, Line 3, column (1) | 461.2 Metered Commercial | \$ 31,068 | | | |
| B-4, Line 7, column (2) | 522.1 Measured - Residential | \$ 413,111 | | | |
| B-4, Line 8, column (2) | 522.2 Measured Commercial | \$ 4,125 | | | |
| B-4, Line 19, column (1) | 471 Misc Service Revenues- Water | \$ 411 | | | |
| B-4, Line 22, column (1) | 474 Other Water Revenues | \$ 372 | | | |
| B-4, Line 19, column (2) | 531 Misc Wastewater Revenues | \$ 350 | | | |
| B-4, Line 23, column (2) | 536 Other Wastewater Revenues | \$ 336 | F-3(a) 400(e) | Operating Revenues | 899,601 |
| | | <u>899,601</u> | | | <u>899,601</u> |
| Schedule B-5 & B-6 | 601 & 701 - Salaries & Wages - Employees | 211,484 | | | |
| Schedule B-5 & B-6 | 603 & 703 - Salaries & Wages - Officers, Etc. | 27,264 | | | |
| Schedule B-5 & B-6 | 604 & 704 - Employee Pensions & Benefits | 50,395 | | | |
| Schedule B-5 & B-6 | 711 - Sludge Removal Expense | 31,564 | | | |
| Schedule B-5 & B-6 | 615 & 715 - Purchased Power | 77,661 | | | |
| Schedule B-5 & B-6 | 618 & 718 - Chemicals | 44,719 | | | |
| Schedule B-5 & B-6 | 620 & 720 - Materials & Supplies | 37,213 | | | |
| Schedule B-5 & B-6 | 731 & 631 - Contractual Services - Engineering | - | | | |
| Schedule B-5 & B-6 | 632 & 732 - Contractual Services - Accounting | 2,852 | | | |
| Schedule B-5 & B-6 | 733 & 633 - Contractual Services - Legal | 3,397 | | | |
| Schedule B-5 & B-6 | 735 & 635 - Contractual Services - Other | 29,228 | | | |
| Schedule B-5 & B-6 | 759 & 659 - Transportation Expense | 18,395 | | | |
| Schedule B-5 & B-6 | 759 & 659 - Insurance - Other | 21,804 | | | |
| Schedule B-5 & B-6 | 666 & 766 - Regulatory Commission Expense - Rate Case | 43,062 | | | |
| Schedule B-5 & B-6 | 676 & 767 - Regulatory Commission Expense - Other | 1,199 | | | |
| Schedule B-5 & B-6 | 770 & 670 - Bad Debt Expense | 476 | | | |
| Schedule B-5 & B-6 | 775 & 675 - Miscellaneous Expense | 62,291 | F-3(a) 401(e) | Operating Expenses | 662,859 |
| | | <u>662,859</u> | | | <u>662,859</u> |
| B-13, Line 2, Column (2) | 301.1 - Depreciation Expense - Organization | (921) | | | |
| B-13, Line 7, Column (2) | 304.2 - Depreciation Expense - Structures & Improvements | 4,788 | | | |
| B-13, Line 10, Column (2) | 307.2 - Depreciation Expense - Wells & Springs | 2,915 | | | |
| B-13, Line 18, Column (2) | 304.3 - Depreciation Expense - Structures & Improvements | 209 | | | |
| B-13, Line 19, Column (2) | 311.3 - Depreciation Expense - Pumping Equipment | 5,822 | | | |
| B-13, Line 20, Column (2) | 320.3 - Depreciation Expense - Water Treatment Equipment | 25,827 | | | |
| B-13, Line 24, Column (2) | 304.4 - Depreciation Expense - Structures & Improvements | 58 | | | |
| B-13, Line 25, Column (2) | 311.4 - Depreciation Expense - Pumping Equipment | 89 | | | |
| B-13, Line 26, Column (2) | 330.4 - Depreciation Expense - Distribution Reservoirs & Stand Pipes | 740 | | | |
| B-13, Line 27, Column (2) | 331.4 - Depreciation Expense - Transmission and Distribution Masts | 14,422 | | | |
| B-13, Line 28, Column (2) | 333.4 - Depreciation Expense - Services | 4,292 | | | |
| B-13, Line 29, Column (2) | 334.4 - Depreciation Expense - Meters and Meter Installation | 4,890 | | | |
| B-13, Line 30, Column (2) | 335.4 - Depreciation Expense - Hydrants | 1,281 | | | |
| B-13, Line 34, Column (2) | 304.5 - Depreciation Expense - Structures & Improvements | 994 | | | |
| B-13, Line 35, Column (2) | 340.5 - Depreciation Expense - Office Furniture & Equipment | 13,593 | | | |
| B-13, Line 36, Column (2) | 341.5 - Accumulated Depreciation - Transportation Equipment | 4,615 | | | |
| B-13, Line 38, Column (2) | 343.5 - Depreciation Expense - Tools, Shop, & Garage Equipment | 1,081 | | | |

Utilities, Inc. of Peabrooke
DOCKET NO. 090192-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/08 BALANCES

| MFR Location | Account Number & Description | 2008 Amount | Account Number - AR | Description | Amount |
|---------------------------|---|------------------|---------------------|--|------------------|
| B-13: Line 41, Column (2) | 346.5 - Depreciation Expense - Communication Equipment | 25 | | | |
| B-13: Line 43, Column (2) | 348.5 - Depreciation Expense - Other Tangible Plant | - | | | |
| B-14: Line 2, Column (2) | 351.1 - Depreciation Expense - Organization | - | | | |
| B-14: Line 9, Column (2) | 360.2 - Depreciation Expense - Collection Sewers - Force | 10,626 | | | |
| B-14: Line 10, Column (2) | 361.2 - Depreciation Expense - Collection Sewers - Gravity | 22,033 | | | |
| B-14: Line 18, Column (2) | 354.4 - Depreciation Expense - Structures & Improvements | 3,075 | | | |
| B-14: Line 21, Column (2) | 371.3 - Depreciation Expense - Pumping Equipment | 69 | | | |
| B-14: Line 27, Column (2) | 380.4 - Depreciation Expense - Treatment & Disposal Equipment | (5,247) | | | |
| B-14: Line 29, Column (2) | 382.4 - Depreciation Expense - Outfall Lines | 713 | | | |
| B-14: Line 30, Column (2) | 389.4 - Depreciation Expense - Other Plant & Miscellaneous Equipment | 14 | | | |
| B-14: Line 35, Column (2) | 371.5 - Depreciation Expense - Pumping Equipment | 12 | | | |
| B-14: Line 36, Column (2) | 374.5 - Depreciation Expense - Reuse Distribution Reservoirs | 22 | | | |
| B-14: Line 45, Column (2) | 366.6 - Depreciation Expense - Reuse Services | 605 | | | |
| B-14: Line 46, Column (2) | 367.6 - Depreciation Expense - Reuse Meters and Installation | 37 | | | |
| B-14: Line 48, Column (2) | 375.6 - Depreciation Expense - Reuse Transmission and Distribution System | 55 | | | |
| B-14: Line 52, Column (2) | 354.7 - Depreciation Expense - Structures & Improvements | 47,472 | | | |
| B-14: Line 53, Column (2) | 390.7 - Depreciation Expense - Office Furniture & Equipment | 11,571 | | | |
| B-14: Line 54, Column (2) | 391.7 - Depreciation Expense - Transportation Equipment | 3,928 | | | |
| B-14: Line 56, Column (2) | 393.7 - Depreciation Expense - Tools, Shop, & Garage Equipment | 920 | | | |
| B-14: Line 59, Column (2) | 397.7 - Depreciation Expense - Tools, Shop, & Garage Equipment | 21 | F-3(a): 403(e) | Depreciation Expense | 180,650 |
| | | <u>180,648</u> | | | <u>180,650</u> |
| B-13: Line 45, Column (2) | Amortization of C'IAC | (30,317) | | | |
| B-14: Line 63, Column (2) | Amortization of C'IAC | (41,069) | F-3(a): | Less: Amortization of C'IAC | (71,385) |
| | | <u>(71,386)</u> | | | <u>(71,385)</u> |
| B-15: Line 1, Column (4) | Property Taxes - Water | 17,318 | | | |
| B-15: Line 1, Column (3) | Payroll Taxes - Water | 8,816 | | | |
| B-15: Line 1, Column (2) | Regulatory Assessment Fees - Water | 19,506 | | | |
| B-15: Line 1, Column (5) | Other Taxes - Water | 82 | | | |
| B-15: Line 10, Column (4) | Property Taxes - Wastewater | 14,741 | | | |
| B-15: Line 10, Column (3) | Payroll Taxes - Wastewater | 7,504 | S-3-408(d) | Total Taxes Other than Income | 38,883 |
| B-15: Line 10, Column (2) | Regulatory Assessment Fees - Wastewater | 18,603 | | | |
| B-15: Line 10, Column (5) | Other Taxes - Wastewater | 79 | W-3-408(d) | Total Taxes Other than Income | (5,756) |
| | | <u>84,640</u> | | | <u>84,639</u> |
| C-3: Line 4, Column (3) | Other Interest Expense - Intercompany | 114,639 | | | |
| C-3: Line 3, Column (3) | Interest on Short-Term Debt | 184 | F-3(c): 427 | Interest Expense | 114,823 |
| | | <u>114,823</u> | | | <u>114,823</u> |
| C-3: Line 5, Column (3) | Line 4 - Allowance for Funds Used During Construction | (2,046) | F-3(a): 420(e) | Allowance for Funds Used During Construction | 2,046 |
| | | <u>(2,046)</u> | | | <u>2,046</u> |
| C-5: Line 21, Column (3) | 410.1 Deferred Federal Income Taxes | (12,101) | W-3-410.10 | Deferred Federal Income Taxes | (6,542) |
| | | <u>(12,101)</u> | S-3-410.10 | Deferred Federal Income Taxes | (5,560) |
| | | | | | <u>(12,102)</u> |
| C-5: Line 16, Column (3) | 410.11 - Deferred State Income Taxes | (2,071) | W-3-410.11 | Deferred State Income Taxes | (1,120) |
| | | <u>(2,071)</u> | S-3-410.11 | Deferred State Income Taxes | (951) |
| | | | | | <u>(2,071)</u> |
| C-2: Line 24, Column (3) | 409.1 - Federal Income Taxes | 45,923 | W-3-409.1 | Income Taxes | (24,826) |
| C-2: Line 18, Column (3) | 409.11 - State Income Taxes | 45,923 | S-3-409.1 | Income Taxes | (21,097) |
| | | <u>45,923</u> | | | <u>(45,923)</u> |
| A-9: Line 44, Column (3) | Schedule A-9 - Total Water Accumulated Depreciation | 947,006 | | | |
| A-10: Line 62, Column (3) | Schedule A-10 - Total Depreciable Wastewater Plant in Service | 1,063,198 | F-1(e): 108-110(e) | Accumulated Depreciation & Amortization | 2,010,204 |
| | | <u>2,010,204</u> | | | <u>2,010,204</u> |

Utilities, Inc. of Pennbrooke
Docket No. 090392-WS
Response to Item No. 12

MONTH

| | |
|-----------------|------------------------|
| Dec-07 | 85162.00 |
| Adjustment 1 | <u>95.53</u> |
| Adjusted Dec-07 | <u><u>85257.53</u></u> |

Annual Report

MFR

| | |
|--------|----------|
| Jan-08 | 81345.00 |
| Feb-08 | 81345.00 |
| Mar-08 | 85306.35 |
| Apr-08 | 85302.04 |
| May-08 | 85302.04 |
| Jun-08 | 85404.12 |
| Jul-08 | 85395.38 |
| Aug-08 | 85398.04 |
| Sep-08 | 85389.41 |
| Oct-08 | 85371.14 |
| Nov-08 | 85259.99 |

| | |
|-----------------|------------------------|
| Dec-08 | 71085.00 |
| Adjustment 2 | <u>388.46</u> |
| Adjusted Dec-08 | <u><u>71473.46</u></u> |

Annual Report

MFR

Utilities, Inc. of Pennbrooke

Docket No. 090392-WS

Response to Item No. 12

DEFERRED TAX ALLOCATION ADJUSTMENT

2008 FLORIDA RATE CASES

Per Books - WSC

| | <u>Federal - A/C 4387</u> | <u>State - A/C 4437</u> | <u>Total</u> | <u>Amount Sh/ Allocate</u> |
|--------|---------------------------|-------------------------|--------------|--------------------------------|
| Dec-07 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Jan-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Feb-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Mar-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Apr-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| May-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Jun-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Jul-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Aug-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Sep-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Oct-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Nov-08 | (425,135) | (3,267) | (428,402) | (3,912.53) |
| Dec-08 | (460,116) | (11,369) | (471,485) | (4,306.00) |

Pennbrooke ERCs

| | | | |
|-------|--------|-----------------------|--------|
| 00260 | 260100 | 1,465.0 | 0.493% |
| 00260 | 260101 | <u>1,247.0</u> | 0.420% |
| | | <u><u>2,712.0</u></u> | 0.913% |

TOTAL ERCs 296949.9 100%

Calculated Allocation for Simple Average Companies

Pennbrooke

.91% of WSC affiliate companies

| | | |
|-----------------|----------------|--------------|
| 2007 Calculated | (3,913) | |
| 2007 Per Books | <u>(3,817)</u> | |
| | <u>(96)</u> | Adjustment 1 |
| 2008 Calculated | (4,306) | |
| 2008 Per Books | <u>(3,918)</u> | |
| | <u>(388)</u> | Adjustment 2 |

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Water [X] or Sewer []

Schedule: E-1 Final/ Interim
 Page 1 of 2
 Preparer: F. Seidman
 Revised: 11/27/09

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

| Line No | Class/Meter Size | Bill Code | (2) | | (3) | (4) | | (5) |
|---------|------------------------------|-----------|---------------------------------|----------------------------|---------------|----------------|--|-----|
| | | | Test Year eff. 1/01/08-12/31/08 | Current Rates eff. 2/15/09 | Interim Rates | Proposed Rates | | |
| 1 | Residential | | | | | | | |
| 2 | 5/8" | 69101 | \$ 5.08 | \$ 5.20 | \$ 7.73 | \$ 8.75 | | |
| 3 | 1" | 69102 | \$ 12.70 | \$ 12.99 | \$ 19.30 | \$ 21.87 | | |
| 4 | 1 1/2" | 69103 | \$ 25.39 | \$ 25.97 | \$ 38.58 | \$ 43.72 | | |
| 5 | 2" | 69104 | \$ 40.62 | \$ 41.55 | \$ 61.73 | \$ 69.95 | | |
| 6 | 3" | 69105 | \$ 81.24 | \$ 83.10 | \$ 123.46 | \$ 139.90 | | |
| 7 | 4" | 69106 | \$ 126.93 | \$ 129.84 | \$ 192.90 | \$ 218.59 | | |
| | | | | | | \$ - | | |
| 8 | Charge per 1,000 gallons | | | | | \$ - | | |
| 9 | Usage 0-10,000 gallons | | \$ 1.72 | \$ 1.76 | \$ 2.61 | \$ 2.96 | | |
| 10 | Usage over 10,000 gallons | | \$ 2.15 | \$ 2.20 | \$ 3.27 | \$ 3.70 | | |
| | | | | | \$ - | \$ - | | |
| 11 | General Service | | | | | \$ - | | |
| 12 | 5/8" | 69107 | \$ 5.08 | \$ 5.20 | \$ 7.73 | \$ 8.75 | | |
| 13 | 1" | 69108 | \$ 12.70 | \$ 12.99 | \$ 19.30 | \$ 21.87 | | |
| 14 | 1 1/2" | 69109 | \$ 25.39 | \$ 25.97 | \$ 38.58 | \$ 43.72 | | |
| 15 | 2" | 69110 | \$ 40.62 | \$ 41.55 | \$ 61.73 | \$ 69.95 | | |
| 16 | 3" | 69111 | \$ 81.24 | \$ 83.10 | \$ 123.46 | \$ 139.90 | | |
| 17 | 4" | 69112 | \$ 126.93 | \$ 129.84 | \$ 192.90 | \$ 218.59 | | |
| | | | | | | \$ - | | |
| 18 | Gallage Charge | | | | | \$ - | | |
| 19 | (per 1000 gallons) | | \$ 1.83 | \$ 1.87 | \$ 2.78 | \$ 3.15 | | |
| | | | | | | \$ - | | |
| 20 | Irrigation - Residential | | | | | \$ - | | |
| 21 | 5/8" Residential | 69113 | \$ 5.08 | \$ 5.20 | \$ 7.73 | \$ 8.75 | | |
| | | | | | | \$ - | | |
| 22 | Charge per 1,000 gallons | | | | | \$ - | | |
| 23 | Usage 0-10,000 gallons | | \$ 1.72 | \$ 1.76 | \$ 2.61 | \$ 2.96 | | |
| 24 | Usage over 10,000 gallons | | \$ 2.15 | \$ 2.20 | \$ 3.27 | \$ 3.70 | | |
| | | | | | | \$ - | | |
| 25 | Irrigation - General Service | | | | | \$ - | | |
| 26 | 5/8" | 69117 | \$ 5.08 | \$ 5.20 | \$ 7.73 | \$ 8.75 | | |
| 27 | 2" | 69118 | \$ 40.62 | \$ 41.55 | \$ 61.73 | \$ 69.95 | | |
| 28 | 3" | 69119 | \$ 81.24 | \$ 83.10 | \$ 123.46 | \$ 139.90 | | |
| 29 | 4" | 69116 | \$ 126.93 | \$ 129.84 | \$ 192.90 | \$ 218.59 | | |
| | | | | | | \$ - | | |
| 30 | Gallage Charge | | | | | \$ - | | |
| 31 | (per 1000 gallons) | | \$ 1.83 | \$ 1.87 | \$ 2.78 | \$ 3.15 | | |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Water [X] or Sewer []

Schedule: E-2 Final
 Page 1 of 2
 Preparer: F. Seidman

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---------|---|-----------------------------------|---------------------|-----------------|-------------------|-------------------------------------|---------------------|----------------|---------------------------|
| Line No | Class/Meter Size | Total Billing Units see note 1 | Total Gallons (000) | Test Year Rates | Test Year Revenue | Present Rates Effective (2/15/2009) | Annualized Revenues | Proposed Rates | Revenue at Proposed Rates |
| 1 | Residential - Base Charge | | | | | | | | |
| 2 | 5/8" Residential (69101) | 14,724 | | \$ 5 08 | 74,798 | \$ 5 20 | 76,565 | \$ 8 87 | 130,571 |
| 3 | 1" Residential (69102) | - | | \$ 12 70 | - | \$ 12 99 | - | \$ 22 15 | - |
| 4 | 1 5" Residential (69103) | - | | \$ 25 39 | - | \$ 25 97 | - | \$ 44 29 | - |
| 5 | 2" Residential (69104) | 2 | | \$ 40 62 | 81 | \$ 41 55 | 83 | \$ 70 86 | 142 |
| 6 | 3" Residential (69105) | - | | \$ 81 24 | - | \$ 83 10 | - | \$ 141 72 | - |
| 7 | 4" Residential (69106) | - | | \$ 126 93 | - | \$ 129 84 | - | \$ 221 43 | - |
| 8 | Total Residential | 14,726 | | | 74,879 | | 76,648 | | 130,571 |
| 9 | Charge per 1,000 gallons | | | | | | | | |
| 10 | Usage 0-10,000 gallons | | 94,508 | \$ 1 72 | 162,554 | \$ 1 76 | 166,334 | \$ 3 00 | 283,661 |
| 11 | Usage over 10,000 gallons | | 33,752 | \$ 2 15 | 72,567 | \$ 2 20 | 74,254 | \$ 3 75 | 126,631 |
| | | | | | 235,121 | | 240,588 | | 410,293 |
| 12 | Total Residential Service | 14,726 | 128,260 | | 310,000 | | 317,236 | | 540,864 |
| 13 | Average Residential Bill | | | | \$ 21 05 | | 21 54 | | 36 73 |
| 14 | General Service - Base Charge | | | | | | | | |
| 15 | 5/8" General Service (69107) | 34 | | \$ 5 08 | 173 | \$ 5 20 | 177 | \$ 8 87 | 302 |
| 16 | 1" General Service (69108) | - | | \$ 12 70 | - | \$ 12 99 | - | \$ 22 15 | - |
| 17 | 1 5" General Service (69109) | - | | \$ 25 39 | - | \$ 25 97 | - | \$ 44 29 | - |
| 18 | 2" General Service (69110) | 11 | 810 | \$ 40 62 | 447 | \$ 41 55 | 457 | \$ 70 86 | 779 |
| 19 | 3" General Service (69111) | - | | \$ 81 24 | - | \$ 83 10 | - | \$ 141 72 | - |
| 20 | 4" General Service (69112) | - | | \$ 126 93 | - | \$ 129 84 | - | \$ 221 43 | - |
| 21 | Total General Service | 45 | | | 620 | | 634 | | 1,081 |
| 22 | General Service | | | | | | | | |
| 23 | Charge per 1,000 gallons | | 1,103 | \$ 1 83 | 2,018 | \$ 1 87 | 2,063 | \$ 3 19 | 3,518 |
| 24 | Total General Service | 45 | 1,103 | | 2,638 | | 2,696 | | 4,598 |
| 25 | Average General Service Bill | | | | \$ 58 62 | | 59 92 | | 102 19 |
| 26 | Res Irrigation - Base Charge | | | | | | | | |
| 27 | 5/8" Res Irrigation (69113) | 940 | | \$ 5 08 | 4,775 | \$ 5 20 | 4,888 | \$ 8 87 | 8,336 |
| 28 | Total Irrigation (Residential) | 940 | | | 4,775 | | 4,888 | | 8,336 |
| 29 | Charge per 1,000 gallons | | | | | | | | |
| 30 | Usage 0-10,000 gallons | | 7,010 | \$ 1 72 | 12,057 | \$ 1 76 | 12,338 | \$ 3 00 | 21,040 |
| 31 | Usage over 10,000 gallons | | 3,898 | \$ 2 15 | 8,381 | \$ 2 20 | 8,576 | \$ 3 75 | 14,625 |
| 32 | Total Irrigation (Residential) | 940 | 10,908 | | 25,213 | | 25,801 | | 35,665 |
| 33 | Average Res Irrigation Bill | | | | \$ 26 82 | | 27 45 | | 37 94 |
| 34 | GS Irrigation - Base Charge | | | | | | | | |
| 35 | 5/8" General Service (69117) | 320 | | \$ 5 08 | 1,626 | \$ 5 20 | 1,664 | \$ 8 87 | 2,838 |
| 36 | 2" General Service (69118) | 54 | | \$ 40 62 | 2,193 | \$ 41 55 | 2,244 | \$ 70 86 | 3,826 |
| 37 | 3" General Service (69119) | 33 | | \$ 81 24 | 2,681 | \$ 83 10 | 2,742 | \$ 141 72 | 4,677 |
| 38 | 4" General Service (69116) | 11 | | \$ 126 93 | 1,396 | \$ 129 84 | 1,428 | \$ 221 43 | 2,436 |
| | | 418 | | | 7,896 | | 8,078 | | 13,776 |
| 39 | Charge per 1,000 gallons | | 18,520 | \$ 1 83 | 33,892 | \$ 1 87 | 34,632 | \$ 3 19 | 59,061 |
| 40 | Total Irrigation (General Service) | 418 | 18,520 | | 41,788 | | 42,711 | | 72,838 |
| 41 | Average GS Irrigation Bill | | | | \$ 99 97 | | 102 18 | | 174 25 |
| 42 | Other & Misc Revenues | | | | 782 | | 1,165 | | 1,165 |
| 43 | Test Year Accruals | | | | (34,188) | | (34,188) | | (34,188) |
| 44 | Total Calculated Annualized / Proposed Rates | | | | 346,233 | | 355,422 | | 620,942 |
| 45 | Total Per Books (including accruals), adjusted for 12 months (see note 2) | | | | 348,258 | | Diff fr Book | | Diff fr B-1 |
| 46 | Difference | | | | 2,025 | | 7,164 | | 15 |
| 47 | Percentage | | | | 0.58% | | | | 0.00% |
| | Total Per Books (including accruals) per Schedule B-1 (see note 2) | | | | \$ 391,699 | | | | |
| | Difference between Total Per Books adjusted for 12 months and Total Per Books per B-1 | | | | \$ (43,441) | | | | |

Note 1: In June, 2008 the billing system was changed. Because of that, two bills went out in June for some customers, covering 2 months, and including 2 BFC's. In order to correctly reflect the number of bills for which a BFC was charged, an adjustment equal to the June bills has been included. See Sch E-14 for reconciliation.

Note 2: The per books revenues reflected on Sch B-1 includes revenues from a partial 13 month. Schedules E-2 and E-14 reflect the correct 12 month revenues. The difference between the actual per books revenue and the correct 12 months revenue appears as an adjustment on Sch B-3.

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Water [X] or Sewer []

Schedule: E-1 Final/ Interim
 Page 1 of 2
 Preparer: F. Seidman
 Revised: 11/27/09

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

| Line No | (1) Class/Meter Size | Bill Code | (2) | | (3) | | (4) | | (5) | |
|---------|------------------------------|-----------|------------------------------------|----|-------------------------------|----|---------------|----|----------------|--|
| | | | Test Year eff. 1/01/08-12/31/08 | | Current Rates eff. 2/15/09 | | Interim Rates | | Proposed Rates | |
| 1 | Residential | | | | | | | | | |
| 2 | 5/8" | 69101 | \$ 5.08 | \$ | 5.20 | \$ | 7.73 | \$ | 8.75 | |
| 3 | 1" | 69102 | \$ 12.70 | \$ | 12.99 | \$ | 19.30 | \$ | 21.87 | |
| 4 | 1 1/2" | 69103 | \$ 25.39 | \$ | 25.97 | \$ | 38.58 | \$ | 43.72 | |
| 5 | 2" | 69104 | \$ 40.62 | \$ | 41.55 | \$ | 61.73 | \$ | 69.95 | |
| 6 | 3" | 69105 | \$ 81.24 | \$ | 83.10 | \$ | 123.46 | \$ | 139.90 | |
| 7 | 4" | 69106 | \$ 126.93 | \$ | 129.84 | \$ | 192.90 | \$ | 218.59 | |
| 8 | Charge per 1,000 gallons | | | | | | | | | |
| 9 | Usage 0-10,000 gallons | | \$ 1.72 | \$ | 1.76 | \$ | 2.61 | \$ | 2.96 | |
| 10 | Usage over 10,000 gallons | | \$ 2.15 | \$ | 2.20 | \$ | 3.27 | \$ | 3.70 | |
| | | | | | | \$ | - | | | |
| 11 | General Service | | | | | | | | | |
| 12 | 5/8" | 69107 | \$ 5.08 | \$ | 5.20 | \$ | 7.73 | \$ | 8.75 | |
| 13 | 1" | 69108 | \$ 12.70 | \$ | 12.99 | \$ | 19.30 | \$ | 21.87 | |
| 14 | 1 1/2" | 69109 | \$ 25.39 | \$ | 25.97 | \$ | 38.58 | \$ | 43.72 | |
| 15 | 2" | 69110 | \$ 40.62 | \$ | 41.55 | \$ | 61.73 | \$ | 69.95 | |
| 16 | 3" | 69111 | \$ 81.24 | \$ | 83.10 | \$ | 123.46 | \$ | 139.90 | |
| 17 | 4" | 69112 | \$ 126.93 | \$ | 129.84 | \$ | 192.90 | \$ | 218.59 | |
| 18 | Gallage Charge | | | | | | | | | |
| 19 | (per 1000 gallons) | | \$ 1.83 | \$ | 1.87 | \$ | 2.78 | \$ | 3.15 | |
| 20 | Irrigation - Residential | | | | | | | | | |
| 21 | 5/8" Residential | 69113 | \$ 5.08 | \$ | 5.20 | \$ | 7.73 | \$ | 8.75 | |
| 22 | Charge per 1,000 gallons | | | | | | | | | |
| 23 | Usage 0-10,000 gallons | | \$ 1.72 | \$ | 1.76 | \$ | 2.61 | \$ | 2.96 | |
| 24 | Usage over 10,000 gallons | | \$ 2.15 | \$ | 2.20 | \$ | 3.27 | \$ | 3.70 | |
| 25 | Irrigation - General Service | | | | | | | | | |
| 26 | 5/8" | 69117 | \$ 5.08 | \$ | 5.20 | \$ | 7.73 | \$ | 8.75 | |
| 27 | 2" | 69118 | \$ 40.62 | \$ | 41.55 | \$ | 61.73 | \$ | 69.95 | |
| 28 | 3" | 69119 | \$ 81.24 | \$ | 83.10 | \$ | 123.46 | \$ | 139.90 | |
| 29 | 4" | 69116 | \$ 126.93 | \$ | 129.84 | \$ | 192.90 | \$ | 218.59 | |
| 30 | Gallage Charge | | | | | | | | | |
| 31 | (per 1000 gallons) | | \$ 1.83 | \$ | 1.87 | \$ | 2.78 | \$ | 3.15 | |

Revenue Schedule at Present and Proposed Rates

F1 Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Water [X] or Sewer []

Schedule: E-2 Interim
 Page 1 of 2
 Preparer: F. Seidman
 Revised: 11/27/09

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---------|--|--------------------------------|---------------------|-----------------|-------------------|-------------------------------------|---------------------|----------------|---------------------------|
| Line No | Class/Meter Size | Total Billing Units see note 1 | Total Gallons (000) | Test Year Rates | Test Year Revenue | Present Rates Effective (2/15/2009) | Annualized Revenues | Proposed Rates | Revenue at Proposed Rates |
| 1 | Residential - Base Charge | | | | | | | | |
| 2 | 5/8" Residential (69101) | 14,724 | | \$ 5.08 | 74,798 | \$ 5.20 | 76,565 | \$ 7.73 | 113,751 |
| 3 | 1" Residential (69102) | - | | \$ 12.70 | - | \$ 12.99 | - | \$ 19.30 | - |
| 4 | 1.5" Residential (69103) | - | | \$ 25.39 | - | \$ 25.97 | - | \$ 38.58 | - |
| 5 | 2" Residential (69104) | 2 | | \$ 40.62 | 81 | \$ 41.55 | 83 | \$ 61.73 | 123 |
| 6 | 3" Residential (69105) | - | | \$ 81.24 | - | \$ 83.10 | - | \$ 123.46 | - |
| 7 | 4" Residential (69106) | - | | \$ 126.93 | - | \$ 129.84 | - | \$ 192.90 | - |
| 8 | Total Residential | 14,726 | | | 74,879 | | 76,648 | | 113,875 |
| 9 | Charge per 1,000 gallons | | | | | | | | |
| 10 | Usage 0-10,000 gallons | | 94,508 | \$ 1.72 | 162,554 | \$ 1.76 | 166,334 | \$ 2.61 | 247,120 |
| 11 | Usage over 10,000 gallons | | 33,752 | \$ 2.15 | 72,567 | \$ 2.20 | 74,254 | \$ 3.27 | 110,319 |
| 12 | Total Residential Service | 14,726 | 128,260 | | 310,800 | | 317,436 | | 471,314 |
| 13 | Average Residential Bill | | | | \$ 21.05 | | 21.54 | | 32.01 |
| 14 | General Service - Base Charge | | | | | | | | |
| 15 | 5/8" General Service (69107) | 34 | | \$ 5.08 | 173 | \$ 5.20 | 177 | \$ 7.73 | 263 |
| 16 | 1" General Service (69108) | - | | \$ 12.70 | - | \$ 12.99 | - | \$ 19.30 | - |
| 17 | 1.5" General Service (69109) | - | | \$ 25.39 | - | \$ 25.97 | - | \$ 38.58 | - |
| 18 | 2" General Service (69110) | 11 | 810 | \$ 40.62 | 447 | \$ 41.55 | 457 | \$ 61.73 | 679 |
| 19 | 3" General Service (69111) | - | | \$ 81.24 | - | \$ 83.10 | - | \$ 123.46 | - |
| 20 | 4" General Service (69112) | - | | \$ 126.93 | - | \$ 129.84 | - | \$ 192.90 | - |
| 21 | Total General Service | 45 | | | 620 | | 634 | | 942 |
| 22 | General Service | | | | | | | | |
| 23 | Charge per 1,000 gallons | | 1,103 | \$ 1.83 | 2,018 | \$ 1.87 | 2,063 | \$ 2.78 | 3,064 |
| 24 | Total General Service | 45 | 1,103 | | 2,638 | | 2,696 | | 4,006 |
| 25 | Average General Service Bill | | | | \$ 58.62 | | 59.92 | | 89.02 |
| 26 | Res. Irrigation - Base Charge | | | | | | | | |
| 27 | 5/8" Res. Irrigation (69113) | 940 | | \$ 5.08 | 4,775 | \$ 5.20 | 4,888 | \$ 7.73 | 7,262 |
| 28 | Total Irrigation (Residential) | 940 | | | 4,775 | | 4,888 | | 7,262 |
| 29 | Charge per 1,000 gallons | | | | | | | | |
| 30 | Usage 0-10,000 gallons | | 7,010 | \$ 1.72 | 12,057 | \$ 1.76 | 12,338 | \$ 2.61 | 18,330 |
| 31 | Usage over 10,000 gallons | | 3,898 | \$ 2.15 | 8,381 | \$ 2.20 | 8,576 | \$ 3.27 | 12,741 |
| 32 | Total Irrigation (Residential) | 940 | 10,908 | | 20,438 | | 20,913 | | 38,333 |
| 33 | Average Res Irrigation Bill | | | | \$ 26.82 | | 27.45 | | 40.78 |
| 34 | GS Irrigation - Base Charge | | | | | | | | |
| 35 | 5/8" General Service (69117) | 320 | | \$ 5.08 | 1,626 | \$ 5.20 | 1,664 | \$ 7.73 | 2,472 |
| 36 | 2" General Service (69118) | 54 | | \$ 40.62 | 2,193 | \$ 41.55 | 2,244 | \$ 61.73 | 3,333 |
| 37 | 3" General Service (69119) | 33 | | \$ 81.24 | 2,681 | \$ 83.10 | 2,742 | \$ 123.46 | 4,074 |
| 38 | 4" General Service (69116) | 11 | | \$ 126.93 | 1,396 | \$ 129.84 | 1,428 | \$ 192.90 | 2,122 |
| | | 418 | | | 7,896 | | 8,078 | | 12,002 |
| 39 | Charge per 1,000 gallons | | 18,520 | \$ 1.83 | 33,892 | \$ 1.87 | 34,632 | \$ 2.78 | 51,453 |
| 40 | Total Irrigation (General Service) | 418 | 18,520 | | 41,788 | | 42,711 | | 63,455 |
| 41 | Average GS Irrigation Bill | | | | \$ 99.97 | | 102.18 | | 151.81 |
| 42 | Other & Misc Revenues | | | | 782 | | 1,165 | | 1,165 |
| 43 | Test Year Accruals | | | | (34,188) | | (34,188) | | (34,188) |
| 44 | Total Calculated Annualized / Proposed Rates | | | | 346,233 | | 355,422 | | 544,084 |
| 45 | Total Per Books (including accruals), adjusted for 12 months (see note 2) | | | | 348,258 | | Diff. fr. Book | | Diff. fr. B-1 |
| 46 | Difference | | | | 2,025 | | 7,164 | | - |
| 47 | Percentage | | | | 0.58% | | | | 0.00% |
| | Total Per Books (including accruals) per Schedule B-1 (see note 2) | | | | \$ 391,699 | | | | |
| | Difference between Total Per Books adjusted for 12 months and Total Per Books per B-1. | | | | \$ (43,441) | | | | |

Note 1: In June, 2008 the billing system was changed. Because of that, two bills went out in June for some customers, covering 2 months, and including 2 BFC's. In order to correctly reflect the number of bills for which a BFC was charged, an adjustment equal to the June bills has been included. See Sch E-14 for reconciliation.

Note 2: The per books revenues reflected on Sch B-1 includes revenues from a partial 13 month. Schedules E-2 and E-14 reflect the correct 12 month revenues. The difference between the actual per books revenue and the correct 12 months revenue appears as an adjustment on Sch B-3.

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 | \$ 7.73 |
| 1" | \$ 19.30 |
| 1-1/2" | \$ 38.58 |
| 2" | \$ 61.73 |
| 3" | \$ 123.46 |
| 4" | \$ 192.90 |
| <u>Gallonage Charge</u> (Per 1,000 gallons) | \$ 2.78 |

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 – 2009 Rate Case

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 | \$ 7.73 |
| 1" | \$ 19.30 |
| 1-1/2" | \$ 38.58 |
| 2" | \$ 61.73 |
| 3" | \$ 123.46 |
| 4" | \$ 192.90 |

Gallonage Charge

(Per 1,000 gallons)

| | |
|---------------------|---------|
| 0 – 10,000 gallons | \$ 2.61 |
| Over 10,000 gallons | \$ 3.27 |

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 – 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

UTILITIES, INC. OF PENNBROOKE
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

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

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

BILLING PERIOD - Monthly

RATE -

| <u>Meter Size</u> | <u>Base Facility Charge</u> |
|--|-----------------------------|
| 5/8" x 3/4 | \$ 8.75 |
| 1" | \$ 21.87 |
| 1-1/2" | \$ 43.72 |
| 2" | \$ 69.95 |
| 3" | \$ 139.90 |
| 4" | \$ 218.59 |
| <u>Gallonage Charge</u> (Per 1,000 gallons) | \$ 3.15 |

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 – 2009 Rate Case

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 | \$ 8.75 |
| 1" | \$ 21.87 |
| 1-1/2" | \$ 43.72 |
| 2" | \$ 69.95 |
| 3" | \$ 139.90 |
| 4" | \$ 218.59 |
| <u>Gallage Charge</u> | |
| (Per 1,000 gallons) | |
| 0 – 10,000 gallons | \$ 2.96 |
| Over 10,000 gallons | \$ 3.70 |

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 – 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

Company: Utilities, Inc. of Pennbrooke
 Docket No:
 Test Year Ended: December 31, 2008

Water [x] or Sewer []

Preparer: Erin Povich

Customer Class: Residential

Meter Size: 5/8"

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| Bill Adjustment (0) | 1108 | 1108 | 0 | 0 | 13,616 | 0 | 0.00% |
| 0 | 895 | 2,003 | 0 | 0 | 12,721 | 0 | 0.00% |
| 1,000 | 730 | 2,733 | 730,000 | 730,000 | 11,991 | 12,721,000 | 9.93% |
| 2,000 | 1,037 | 3,770 | 2,074,000 | 2,804,000 | 10,954 | 24,712,000 | 19.29% |
| 3,000 | 1,066 | 4,836 | 3,198,000 | 6,002,000 | 9,888 | 35,666,000 | 27.83% |
| 4,000 | 950 | 5,786 | 3,800,000 | 9,802,000 | 8,938 | 45,554,000 | 35.55% |
| 5,000 | 854 | 6,640 | 4,270,000 | 14,072,000 | 8,084 | 54,492,000 | 42.53% |
| 6,000 | 772 | 7,412 | 4,632,000 | 18,704,000 | 7,312 | 62,576,000 | 48.83% |
| 7,000 | 726 | 8,138 | 5,082,000 | 23,786,000 | 6,586 | 69,888,000 | 54.54% |
| 8,000 | 754 | 8,892 | 6,032,000 | 29,818,000 | 5,832 | 76,474,000 | 59.68% |
| 9,000 | 673 | 9,565 | 6,057,000 | 35,875,000 | 5,159 | 82,306,000 | 64.23% |
| 10,000 | 638 | 10,203 | 6,380,000 | 42,255,000 | 4,521 | 87,465,000 | 68.26% |
| 11,000 | 557 | 10,760 | 6,127,000 | 48,382,000 | 3,964 | 91,986,000 | 71.79% |
| 12,000 | 532 | 11,292 | 6,384,000 | 54,766,000 | 3,432 | 95,950,000 | 74.88% |
| 13,000 | 389 | 11,681 | 5,057,000 | 59,823,000 | 3,043 | 99,382,000 | 77.56% |
| 14,000 | 357 | 12,038 | 4,998,000 | 64,821,000 | 2,666 | 102,425,000 | 79.93% |
| 15,000 | 331 | 12,369 | 4,985,000 | 69,786,000 | 2,355 | 105,111,000 | 82.03% |
| 16,000 | 283 | 12,652 | 4,528,000 | 74,314,000 | 2,072 | 107,455,000 | 83.87% |
| 17,000 | 257 | 12,909 | 4,369,000 | 78,683,000 | 1,815 | 109,538,000 | 85.48% |
| 18,000 | 224 | 13,133 | 4,032,000 | 82,715,000 | 1,591 | 111,353,000 | 86.90% |
| 19,000 | 183 | 13,316 | 3,477,000 | 86,192,000 | 1,408 | 112,944,000 | 88.14% |
| 20,000 | 159 | 13,475 | 3,180,000 | 89,372,000 | 1,249 | 114,352,000 | 89.24% |
| 21,000 | 142 | 13,617 | 2,982,000 | 92,354,000 | 1,107 | 115,601,000 | 90.21% |
| 22,000 | 116 | 13,733 | 2,552,000 | 94,906,000 | 991 | 116,708,000 | 91.08% |
| 23,000 | 108 | 13,841 | 2,484,000 | 97,390,000 | 883 | 117,699,000 | 91.85% |
| 24,000 | 100 | 13,941 | 2,400,000 | 99,790,000 | 783 | 118,582,000 | 92.54% |
| 25,000 | 69 | 14,010 | 1,725,000 | 101,515,000 | 714 | 119,365,000 | 93.15% |
| 26,000 | 75 | 14,085 | 1,950,000 | 103,465,000 | 639 | 120,079,000 | 93.71% |
| 27,000 | 61 | 14,146 | 1,647,000 | 105,112,000 | 578 | 120,718,000 | 94.21% |
| 28,000 | 59 | 14,205 | 1,652,000 | 106,764,000 | 519 | 121,296,000 | 94.66% |
| 29,000 | 40 | 14,245 | 1,160,000 | 107,924,000 | 479 | 121,815,000 | 95.06% |
| 30,000 | 48 | 14,291 | 1,380,000 | 109,304,000 | 433 | 122,294,000 | 95.44% |
| 31,000 | 45 | 14,336 | 1,395,000 | 110,699,000 | 388 | 122,727,000 | 95.78% |
| 32,000 | 32 | 14,368 | 1,024,000 | 111,723,000 | 356 | 123,115,000 | 96.08% |
| 33,000 | 35 | 14,403 | 1,155,000 | 112,878,000 | 321 | 123,471,000 | 96.36% |
| 34,000 | 23 | 14,426 | 782,000 | 113,660,000 | 298 | 123,792,000 | 96.61% |
| 35,000 | 22 | 14,448 | 770,000 | 114,430,000 | 276 | 124,090,000 | 96.84% |
| 36,000 | 20 | 14,468 | 720,000 | 115,150,000 | 256 | 124,366,000 | 97.05% |
| 37,000 | 18 | 14,486 | 666,000 | 115,816,000 | 238 | 124,622,000 | 97.25% |
| 38,000 | 19 | 14,505 | 722,000 | 116,538,000 | 219 | 124,860,000 | 97.44% |
| 39,000 | 18 | 14,523 | 702,000 | 117,240,000 | 201 | 125,079,000 | 97.61% |
| 40,000 | 20 | 14,543 | 800,000 | 118,040,000 | 181 | 125,280,000 | 97.77% |
| 41,000 | 19 | 14,562 | 779,000 | 118,819,000 | 162 | 125,461,000 | 97.91% |
| 42,000 | 13 | 14,575 | 546,000 | 119,365,000 | 149 | 125,623,000 | 98.04% |
| 43,000 | 15 | 14,590 | 645,000 | 120,010,000 | 134 | 125,772,000 | 98.15% |
| 44,000 | 15 | 14,605 | 660,000 | 120,670,000 | 119 | 125,906,000 | 98.26% |
| 45,000 | 8 | 14,613 | 380,000 | 121,030,000 | 111 | 126,025,000 | 98.35% |
| 46,000 | 7 | 14,620 | 322,000 | 121,352,000 | 104 | 126,136,000 | 98.44% |
| 47,000 | 8 | 14,628 | 376,000 | 121,728,000 | 96 | 126,240,000 | 98.52% |
| 48,000 | 3 | 14,631 | 144,000 | 121,872,000 | 93 | 126,336,000 | 98.59% |
| 49,000 | 6 | 14,637 | 294,000 | 122,166,000 | 87 | 126,429,000 | 98.66% |
| 50,000 | 6 | 14,643 | 300,000 | 122,466,000 | 81 | 126,516,000 | 98.73% |
| 51,000 | 9 | 14,652 | 459,000 | 122,925,000 | 72 | 126,597,000 | 98.80% |
| 52,000 | 3 | 14,655 | 156,000 | 123,081,000 | 69 | 126,669,000 | 98.85% |
| 53,000 | 4 | 14,659 | 212,000 | 123,293,000 | 65 | 126,738,000 | 98.91% |
| 54,000 | 4 | 14,663 | 218,000 | 123,509,000 | 61 | 126,803,000 | 98.96% |
| 55,000 | 5 | 14,668 | 275,000 | 123,784,000 | 56 | 126,864,000 | 99.00% |
| 56,000 | 2 | 14,670 | 112,000 | 123,896,000 | 54 | 126,920,000 | 99.05% |
| 57,000 | 6 | 14,676 | 342,000 | 124,238,000 | 48 | 126,974,000 | 99.09% |
| 58,000 | 1 | 14,677 | 58,000 | 124,296,000 | 47 | 127,022,000 | 99.13% |
| 60,000 | 4 | 14,681 | 240,000 | 124,536,000 | 43 | 127,116,000 | 99.20% |
| 61,000 | 5 | 14,686 | 305,000 | 124,841,000 | 38 | 127,159,000 | 99.23% |
| 62,000 | 1 | 14,687 | 62,000 | 124,903,000 | 37 | 127,197,000 | 99.26% |
| 63,000 | 3 | 14,690 | 189,000 | 125,092,000 | 34 | 127,234,000 | 99.29% |
| 64,000 | 4 | 14,694 | 256,000 | 125,348,000 | 30 | 127,268,000 | 99.32% |
| 65,000 | 2 | 14,696 | 130,000 | 125,478,000 | 28 | 127,298,000 | 99.34% |
| 66,000 | 1 | 14,697 | 66,000 | 125,544,000 | 27 | 127,326,000 | 99.36% |
| 67,000 | 3 | 14,700 | 201,000 | 125,745,000 | 24 | 127,353,000 | 99.39% |
| 68,000 | 1 | 14,701 | 58,000 | 125,813,000 | 23 | 127,377,000 | 99.40% |
| 69,000 | 1 | 14,702 | 58,000 | 125,882,000 | 22 | 127,400,000 | 99.42% |
| 70,000 | 1 | 14,703 | 70,000 | 125,952,000 | 21 | 127,422,000 | 99.44% |
| 71,000 | 2 | 14,705 | 142,000 | 126,094,000 | 19 | 127,443,000 | 99.46% |
| 73,000 | 1 | 14,706 | 73,000 | 126,167,000 | 18 | 127,461,000 | 99.49% |
| 74,000 | 2 | 14,708 | 148,000 | 126,315,000 | 16 | 127,489,000 | 99.50% |
| 75,000 | 1 | 14,709 | 75,000 | 126,390,000 | 15 | 127,515,000 | 99.51% |
| 77,000 | 1 | 14,710 | 77,000 | 126,467,000 | 14 | 127,545,000 | 99.54% |
| 79,000 | 1 | 14,711 | 79,000 | 126,546,000 | 13 | 127,573,000 | 99.56% |
| 81,000 | 1 | 14,712 | 81,000 | 126,627,000 | 12 | 127,599,000 | 99.58% |
| 84,000 | 1 | 14,713 | 84,000 | 126,711,000 | 11 | 127,635,000 | 99.61% |
| 85,000 | 1 | 14,714 | 85,000 | 126,796,000 | 10 | 127,666,000 | 99.62% |
| 86,000 | 1 | 14,715 | 86,000 | 126,882,000 | 9 | 127,696,000 | 99.63% |
| 96,000 | 1 | 14,716 | 96,000 | 126,978,000 | 8 | 127,746,000 | 99.69% |
| 108,000 | 2 | 14,718 | 216,000 | 127,194,000 | 6 | 127,842,000 | 99.77% |
| 118,000 | 2 | 14,720 | 236,000 | 127,430,000 | 4 | 127,902,000 | 99.81% |
| 122,000 | 1 | 14,721 | 122,000 | 127,552,000 | 3 | 127,918,000 | 99.83% |
| 133,000 | 1 | 14,722 | 133,000 | 127,685,000 | 2 | 127,951,000 | 99.85% |
| 223,000 | 1 | 14,723 | 223,000 | 127,908,000 | 1 | 128,131,000 | 99.99% |
| 232,000 | 1 | 14,724 | 232,000 | 128,140,000 | 0 | 128,140,000 | 100.00% |

Note: In June, 2008 the billing system was changed. Because of that, two bills went out in June for some customers, covering 2 months, and including 2 BFC's. In order to correctly reflect the number of bills for which a BFC was charged, an adjustment equal to the June bills has been added.

Company: Utilities, Inc. of Pennbrooke
 Docket No:
 Test Year Ended: December 31, 2008

Water or Sewer

Preparer: Erin Povich

Customer Class: Residential

Meter Size: 2"

| (1) Consumption Level | (2) Number of Bills | (3) Cumulative Bills | (4) Gallons Consumed (1)*(2) | (5) Cumulative Gallons | (6) Reversed Bills | (7) Consolidated Factor [(1)*(5)]*(6) | (8) Percentage of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--|-------------------------------|
| Bill Adjustment (0) | 0 | 0 | 0 | 0 | 2 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0.00% |
| 23,000 | 1 | 1 | 23,000 | 23,000 | 1 | 46,000 | 38.33% |
| 97,000 | 1 | 2 | 97,000 | 120,000 | 0 | 120,000 | 100.00% |

Note: In June, 2008 the billing system was changed. Because of that, two bills went out in June for some customers, covering 2 months, and including 2 BFC's. In order to correctly reflect the number of bills for which a BFC was charged, an adjustment equal to the June bills has been added.

Utilities, Inc. of Pennbrooke
Docket No. 090392-WS
Response to Item No. 18

| MONTH | 2008 ANNUAL | MFR F-1 | MFR E-2 |
|----------------|----------------|------------|------------|
| January | 13.309 | 13.270 | |
| February | 11.964 | 11.925 | |
| March | 11.014 | 10.360 | |
| April | 13.072 | 13.061 | |
| May | 0.000 | 0.000 | |
| June | 26.700 | 26.471 | |
| July | 17.956 | 17.956 | |
| August | 10.925 | 10.925 | |
| September | 10.944 | 10.874 | |
| October | 17.253 | 16.870 | |
| November | 0.361 | 0.361 | |
| December | 29.097 | 28.919 | |
| Total For Year | 162.595 | 160.992 | 158.791 |
| | | 0.99% | 2.34% |

The difference from the E-2 which shows sales of 158.791 gallons sold. The F-9 shows sales of 160.992 gallons sold.

The 160,992 us determined by adding the actual monthly sales data, while the 158.791 comes from the billing analysis which uses gallons rounded to the nearest thousandth.

The difference from the 2008 annual report and Schedule F-1 of the MFR equates to less than 1% of the total, and can be attributed to adjustments made after the switch from the Legacy system to CC&B.

The remaining miniscule difference can be attributed to the cutoff from the first billing in December and any adjustments associated with it.

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 11/27/09

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

| Line No. | (1) | (2) | (3) | | (4) | (5) | (6) | (7) | (8) | (9) |
|---|------|-----------------|-------|---------|------------------|---------------------|--------------------|--------------------|------------------------|-----|
| | Year | Total SFR Bills | | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs | |
| 1 | 2004 | 1,149 | 1,266 | 1,208 | 140,373,418 | 116,251 | 154,873,178 | 1,332 | | |
| 2 | 2005 | 1,266 | 1,245 | 1,256 | 128,066,059 | 102,004 | 143,792,269 | 1,410 | 5.81% | |
| 3 | 2006 | 1,245 | 1,245 | 1,245 | 156,141,356 | 125,418 | 177,896,316 | 1,418 | 0.62% | |
| 4 | 2007 | 1,245 | 1,244 | 1,245 | 149,827,661 | 120,392 | 171,496,031 | 1,424 | 0.42% | |
| 5 | 2008 | 1,244 | 1,248 | 1,246 | 139,168,000 | 111,692 | 158,791,000 | 1,422 | -0.20% | |
| Average Growth Through 5-Year Period (Col. 8) | | | | | | | | | 3.33% | |

| | <u>X</u> | <u>Y</u> |
|--|----------|--------------------------|
| Regression Analysis per Rule 25-30.431(2)(C) | | |
| Constant: | 1324.82 | |
| X Coefficient: | 28.56 | 1.00 1,332 Actual |
| R^2: | 0.73 | 2.00 1,410 Actual |
| | | 3.00 1,418 Actual |
| | | 4.00 1,424 Actual |
| | | 5.00 1,422 Actual |
| | | 10.00 1,610 Projected |
| 5 year growth | | 189 |
| Annual average growth | | 38 |
| Annual average growth @ | 3.33% | 47 |

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 11/27/09

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

| Line No. | (1) | (2) | (3) | | (4) | (5) | (6) | (7) | (8) | (9) |
|---|------|-----------------|-------|---------|--------------------------|---------------------|--------------------|--------------------|------------------------|-----|
| | Year | Total SFR Bills | | Average | SFR W Gallons Sold to WW | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs | |
| 1 | 2004 | 1,149 | 1,265 | 1,207 | 148,990,558 | 116,811 | 142,024,108 | 1,216 | | |
| 2 | 2005 | 1,265 | 1,242 | 1,254 | 123,843,813 | 98,798 | 126,048,623 | 1,276 | 4.93% | |
| 3 | 2006 | 1,242 | 1,242 | 1,242 | 144,364,344 | 116,235 | 145,862,224 | 1,255 | -1.64% | |
| 4 | 2007 | 1,242 | 1,241 | 1,242 | 137,936,552 | 111,105 | 139,543,402 | 1,256 | 0.09% | |
| 5 | 2008 | 1,241 | 1,248 | 1,245 | 128,247,000 | 103,051 | 129,350,000 | 1,255 | -0.06% | |
| Average Growth Through 5-Year Period (Col. 8) | | | | | | | | | 1.66% | |

| | | |
|--|----------|-----------------|
| | <u>X</u> | <u>Y</u> |
| Regression Analysis per Rule 25-30.431(2)(C) | | |
| Constant: | 1225.77 | |
| X Coefficient: | 9.94 | 1.00 |
| R ² : | 0.26 | 2.00 |
| | | 3.00 |
| | | 4.00 |
| | | 5.00 |
| | | 10.00 |
| | | 1,216 Actual |
| | | 1,276 Actual |
| | | 1,255 Actual |
| | | 1,256 Actual |
| | | 1,255 Actual |
| | | 1,325 Projected |
| 5 year growth | | 70 |
| Annual average growth | | 14 |
| Annual average growth @ | 1.66% | 21 |

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-08

SYSTEM NAME / COUNTY :

Lake County

WASTEWATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER OF CUSTOMERS * (d) | AMOUNTS (e) |
|---------------------------------|---|---------------------------------------|---------------------------------------|----------------|
| WASTEWATER SALES | | | | |
| 521.1 | Flat Rate Revenues: Residential Revenues | | | \$ - |
| 521.2 | Commercial Revenues | | | - |
| 521.3 | Industrial Revenues | | | - |
| 521.4 | Revenues From Public Authorities | | | - |
| 521.5 | Multiple Family Dwelling Revenues | | | - |
| 521.6 | Other Revenues | | | - |
| 521 | Total Flat Rate Revenues | - | - | \$ - |
| 522.1 | Measured Revenues: Residential Revenues | | | 413,111 |
| 522.2 | Commercial Revenues | | | 4,125 |
| 522.3 | Industrial Revenues | | | - |
| 522.4 | Revenues From Public Authorities | | | - |
| 522.5 | Multiple Family Dwelling Revenues | | | - |
| 522 | Total Measured Revenues | | | \$ 417,236 |
| 523 | Revenues From Public Authorities | | | - |
| 524 | Revenues From Other Systems | | | - |
| 525 | Interdepartmental Revenues | | | - |
| Total Wastewater Sales | | - | - | \$ 417,236 |
| OTHER WASTEWATER REVENUES | | | | |
| 530 | Guaranteed Revenues | | | \$ - |
| 531 | Sale of Sludge | | | - |
| 532 | Forfeited Discounts | | | - |
| 534 | Rents From Wastewater Property | | | - |
| 535 | Interdepartmental Rents | | | - |
| 536 | Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI) | | | 665 |
| Total Other Wastewater Revenues | | | | \$ 665 |

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