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COMMISSION
CLERK

March 29, 2012

HAND DELIVERY

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

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

Initials of person who forwarded check

RE: Docket No.: 120037-WS; Application of Utilities, Inc. of Pennbrooke for an
Increase in Water and Wastewater Rates in Lake County, Florida
Our File No. 30057.205

Dear Ms. Cole:

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

- 01832-12 ✓ • Sixteen (16) copies of the Application for Increase in Rates
- 01833-12 ✓ • Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- 01834-12 ✓ • Two (2) copies of the Billing Analysis (Volume II)
- 01835-12 ✓ • Two (2) copies of the Additional Engineering Information (Volume III)
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code
- 01836-12 ✓ • One (1) detailed map (Volume III)
- The original and three (3) ^{1 copy Rev'd - am} copies of the proposed Interim Rate Tariff Sheets (Exhibit "A" to the Application).

COM	_____
APA	_____
ECR	13
GCL	_____
XAD	_____
SRC	_____
ADM	_____
OPC	_____
CLK	_____

DOCUMENT NUMBER-DATE

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- The original and three ^{1 COPY REV'D - DM} ~~(3)~~ copies of the proposed Final Rate Tariff Sheets (Exhibit "B" to the Application).
- Sixteen copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our firm's check in the amount of \$4,000.00 representing the appropriate filing fee.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/mp
Enclosures

cc: Steven Lubertozzi, Executive Dir. of Regulatory Accounting & Affairs (w/enc.) (via e-mail)
Kirsten Markwell, Manager of Regulatory Accounting (w/MFRs)
Rick Durham, Regional Vice President (w/enc.) (via e-mail)
Patrick C. Flynn, Regional Director (w/MFRs)
John Williams, Director of Governmental Affairs (w/enc.) (via e-mail)
Frank Seidman (w/MFRs)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 120037-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
Sundstrom, Friedman & Fumero, LLP
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
Telephone: (407) 830-6331/Fax: (407) 830-8522
Email: mfriedman@sfflaw.com

DOCUMENT NUMBER-DATE

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(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. 090392-WS utilizing a test year ending December 31, 2008, which culminated in Order No. PSC 10-0400-CO-WS dated July 31, 2010.

(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 Lisa Sparrow, 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 set forth 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 September 30, 2011 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 final water rates, and the proposed interim and final wastewater rates are attached hereto as Exhibit "B" and Exhibit "C", respectively.

VII.

A reconciliation of the annual report to the trial balance 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 final water rates, and interim and final 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 ____ day of
March, 2012, by:

SUNDSTROM, FRIEDMAN & FUMERO, LLP
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
Telephone: (407) 830-6331
Fax: (407) 830-8522
mfriedman@sfflaw.com



MARTIN S. FRIEDMAN
For the Firm

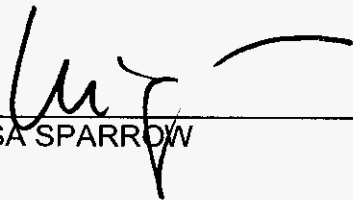
NOTE:

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 LISA SPARROW

STATE OF ILLINOIS
COUNTY OF COOK

BEFORE ME, personally appeared LISA SPARROW, 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.



LISA SPARROW

Sworn to and subscribed before me this 5 day of March, 2012, by Lisa Sparrow President of Utilities, Inc. of Pennbrooke, who is personally known to me or has produced _____ as identification.





NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Antoinette Federico

My Commission Expires: 5-4-2015

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.

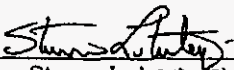
Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of 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.

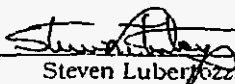
Water Service Corporation

BY _____
Steven Luberto
Vice President and Chief Financial
Officer

Attest

_____

Utilities, Inc. of Pennbrooke

BY _____
Steven Luberto
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.

IDE Object Number	Account Description
5401	Agency Expense
5425	Bill Sock
5430	Billing Computer Supplies
5435	Billing Envelopes
5440	Billing Postage
5445	Customer Service Printing
5425	WIK/ESOP Contributions
5430	Dental Premiums
5435	Dental Ins Reimbursements
5440	Emp Pensions & Benefits
5445	Employer Inv Deductions
5450	Health Care & Other
5455	Health Ins Reimbursements
5460	Other Emp Pensions/Benefits
5465	Trasfero Contributions
5470	Term Life Ins
5475	Term Life Ins - Opt
5480	Depend Life Ins - Opt
5485	Supplemental Life Ins
5490	Tuans
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Ament & Prog Cost
5750	Internet Supplies
5755	Microfilmng
5760	Website Development
5785	Advertising/Marketing
5790	Perk Service Charges
5775	Contributions
5800	Letters of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fees
5820	Training Expense
5825	Other Misc Expense
5855	Answering Service
5855	Answering Service
5860	Cleaning Supplier
5865	Copy Machine
5870	Holiday Food/Flowers
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 / Snow / Plow
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Maint/AC/cool
5980	Other Office Utilities
5985	Telemarketing Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Funded Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Clon
6050	Other Outside Serv
6075	Water Resourcer Consente Exp
6090	Fees
6105	Salaries - System Projects
6110	Salaries - Acctg/Finance
6115	Salaries - Admin
6120	Salaries - Officerv/Skilled
6175	Salaries - HR
6130	Salaries - MIS

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.

IDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Tr
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Ph
1175		Office Struct & Improv
1180		Office Furn & Equip
1190		Tool Shop & Misc Equip
1205		Communication Equip
1260		Land & Land Rights Intang Ph
1265		Land & Land Rights Coll Ph
1270		Land & Land Rights Trans Ph
1275		Land & Land Rights Reclaim Wp
1280		Land & Land Rights Rel Dis Ph
1285		Land & Land Rights Gen Ph
1455		Office Struct & Improv
1460		Office Furn & Equip
1470		Tool Shop & Misc Equip
1485		Communication Equip
1575		Desktop Computers Wtr
1585		Mainframe Computer 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 Const
1746	00302	Wip - Interest During Const
1746	00303	Wip - Interest During Const
1746	00304	Wip - Interest During Const
1746	00305	Wip - Interest During Const
1746	00306	Wip - Interest During Const
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
1754	00303	Wip - Architect/Designer
1755	00301	Wip - Building Address
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
1760	00301	Wip - Transfer To Fixed Asset
1760	00302	Wip - Transfer To Fixed Asset
1760	00303	Wip - Transfer To Fixed Asset
1769	00304	Wip - Transfer To Fixed Asset
1769	00305	Wip - Transfer To Fixed Asset
1769	00306	Wip - Transfer To Fixed Asset
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Towers Plant
1775	00402	Wip-Cap Time W/S Plnt Plant
1775	00403	Wip-Cap Time Water Tank Plant
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, the operating companies at a business unit level.

<u>IDE Class Number</u>	<u>Account Description</u>
6135	Salaries - Leadership Ops
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 Protective Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Eqpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6830	Deprec-Communication Eqpt
6835	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7525	Franchise Tax
7545	Gross Receipts Tax
7545	Personal Property/CT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7605	Extraordinary Gain/Loss
7670	Extraordinary Exclusions
7680	Interest 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, the operating companies.

<u>IDE Class Number</u>	<u>Subaccount Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1775	00405	Wp-Cap Time Long Filter Media
1775	00406	Wp-Cap Time To Sewer Main
1775	00407	Wp-Cap Time Sludge & Hauling
1775	00408	Wp-Cap Time WSP Pt Landscaping
1776	00401	Wp - Interest During Const
1776	00402	Wp - Interest During Const
1776	00403	Wp - Interest During Const
1776	00404	Wp - Interest During Const
1776	00405	Wp - Interest During Const
1776	00406	Wp - Interest During Const
1776	00407	Wp - Interest During Const
1776	00408	Wp - Interest During Const
1777	00408	Wp - Engineering
1778	00401	Wp - Labor/Installation
1779	00401	Wp - Equipment
1779	00404	Wp - Equipment
1779	00406	Wp - Equipment
1780	00401	Wp - Material
1780	00402	Wp - Material
1780	00403	Wp - Material
1780	00404	Wp - Material
1780	00405	Wp - Material
1780	00406	Wp - Material
1780	00407	Wp - Material
1781	00408	Wp - Material
1782	00401	Wp - Sec Work
1782	00402	Wp - Contractor/Labor
1782	00403	Wp - Contractor/Labor
1782	00405	Wp - Contractor/Labor
1782	00406	Wp - Contractor/Labor
1783	00404	Wp - Growing/Sealing
1784	00404	Wp - Jet Cleaning
1785	00407	Wp - Pump & Haul Sludge
1786	00404	Wp - Rental/Machine
1786	00405	Wp - Rental/Machine
1787	00402	Wp - Repair
1787	00403	Wp - Repair
1799	00401	Wp - Transfer To Fixed Assets
1799	00402	Wp - Transfer To Fixed Assets
1799	00403	Wp - Transfer To Fixed Assets
1799	00404	Wp - Transfer To Fixed Assets
1799	00405	Wp - Transfer To Fixed Assets
1799	00406	Wp - Transfer To Fixed Assets
1799	00407	Wp - Transfer To Fixed Assets
1799	00408	Wp - Transfer To Fixed Assets
1915		Acc Dep-Office Structure
1985		Acc Dep-Office Furn/Eqpt
2090		Acc Dep-Tool Shop & Misc Eqpt
2215		Acc Dep-Communication Eqpt
2220		Acc Dep-Office Structure
2230		Acc Dep-Office Furn/Eqpt
2245		Acc Dep-Tool Shop & Misc Eqpt
2315		Acc Dep-Communication Eqpt
2320		Acc Dep-Desktop Computer Wp
2325		Acc Dep-Manframe Comp Wp
2330		Acc Dep-Misc Comp Wp
2335		Comp Sys Amortization Wp
2345		Micro Sys Amortization Wp
2350		Acc Dep-Desktop Computer Swr
2355		Acc Dep-Manframe Comp Swr
2360		Acc Dep-Misc Comp Swr
2365		Comp Sys Amortization Swr
2370		Micro Sys Amortization Swr
2450		Def Chgs-Landscaping
2455		Def Chgs-Customer Complaints
2460		Def Chgs-Tank Maint&Rep Wtr
2465		Def Chgs-Retention Expenses
2470		Def Chgs-Attorney Fee
2475		Def Chgs-Hurricane Storms Cost
2480		Def Chgs-Emp Fees
2485		Def Chgs-Other
2490		Def Chgs-Other Wtr & Swr
2495		Def Chgs-Vol Testing
2500		Def Chgs-Sludge Hauling
2505		Def Chgs-Pt Wash/let Swr Main
2510		Def Chgs-It Sewer Main
2515		Def Chgs-Tank Maint&Rep Swr
2520		Amort - Landscaping
2525		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.

IDE 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>IDE Object Number</u>	<u>Subobject Number</u>	<u>Account Description</u>
1010		Land & Land Rights Prop
3110		Amort - Tank Maint, Rep Wtr
3120		Amort - Reinforce Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Vnc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/Cl Swr Maint
3185		Amort - Tr Sewer Maint
3195		Amort - Tank Maint, Rep Swr
4367		Accum Def Income Tax - Fed
4369		Def Fed Tax - Cinc 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 - Net
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amn
4395		Def Fed Tax - Pre Acct
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Cinc 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 - Net
4441		Def St Tax - Cont Prop
4443		Def St Tax - Amn
4445		Def St Tax - Res Cap Fee

**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

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

RATES:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 14.08
3/4"	\$ 20.77
1"	\$ 34.31
1 1/2"	\$ 69.33
2"	\$ 109.79
3"	\$ 222.09
4"	\$ 343.09
6"	\$ 693.36
<u>Consumption Charge</u> (Per 1,000 gallons)	\$ 5.46

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 customer separate and apart from bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: Interim Rates - Docket No. 120037-WS

Lisa Sparrow
ISSUING OFFICER

President
TITLE

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

RATES:

All Meter Sizes \$ 14.08

Consumption Charge \$ 4.54
(Per 1,000 gallons)
(6,000 gallon maximum)

- MINIMUM CHARGE - Base Facility Charge Per Month.
- 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 customer separate and apart from bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: Interim Rates - Docket No. 120037-WS

Lisa Sparrow
ISSUING OFFICER

President
TITLE

REUSE SERVICE

RATE SCHEDULE

- AVAILABILITY - Available to the 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

RATES:

Consumption Charge \$0.93 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 customer separate and apart from bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: Interim Rates - Docket No. 120037-WS

Lisa Sparrow
ISSUING OFFICER

President
TITLE

EXHIBIT "C"

Proposed Final Rate Sheets

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 Rules and Regulations of this Tariff and General Rules and Regulations of this Commission.
- BILLING PERIOD - Monthly

RATES:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 6.70
3/4"	\$ 9.77
1"	\$ 16.07
1 1/2"	\$ 32.70
2"	\$ 51.39
3"	\$104.74
4"	\$160.60
6"	\$326.79
<u>Consumption Charge</u> (Per 1,000 gallons)	\$ 2.95

- 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, separate and apart from bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: Final Rates – Docket No. 120037-WS

Lisa Sparrow
ISSUING OFFICER
President
TITLE

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 Rules and Regulations of this Tariff and General Rules and Regulations of this Commission.
- BILLING PERIOD - Monthly

RATES:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 6.70
3/4"	\$ 9.77
1"	\$ 16.07
1 1/2"	\$ 32.70
2"	\$ 51.39
3"	\$104.74
4"	\$160.60
6"	\$326.79

<u>Consumption Charge</u> (Per 1,000 gallons)	
0-3,000 gallons	\$ 2.48
3,000-6,000 gallons	\$ 2.60
6,000-12,000 gallons	\$ 3.19
Over 12,000 gallons	\$ 3.83

- 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, separate and apart from bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: Final Rates – Docket No. 120037-WS

Lisa Sparrow
ISSUING OFFICER

President
TITLE

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"	\$ 16.00
3/4"	\$ 23.60
1"	\$ 39.00
1 1/2"	\$ 78.80
2"	\$ 124.78
3"	\$ 252.41
4"	\$ 389.93
6"	\$ 788.02
<u>Consumption Charge</u> (Per 1,000 gallons)	\$ 6.20

- 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 customer separate and apart from bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: Final Rates – Docket No. 120037-WS S

Lisa Sparrow
ISSUING OFFICER
President
TITLE

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

RATES:

All Meter Sizes \$ 16.00

Consumption Charge \$ 5.16
(Per 1,000 gallons)
(6,000 gallon maximum)

- MINIMUM CHARGE - Base Facility Charge Per Month.
- 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 customer separate and apart from bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: Final Rates – Docket No. 120037-WS

Lisa Sparrow
ISSUING OFFICER
President
TITLE

REUSE SERVICE

RATE SCHEDULE

- AVAILABILITY - Available to the 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

RATES:

Consumption Charge \$1.05 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 customer separate and apart from bill, service may then be discontinued.

EFFECTIVE DATE:

TYPE OF FILING: Final Rates – Docket No. 120037-WS

Lisa Sparrow
ISSUING OFFICER

President
TITLE

EXHIBIT "D"

Reconciliation

UTILITIES, INC., OF PENNBROOKE
DOCKET NO. 120037-WS
RECONCILIATION OF TRIAL BALANCE TO MFR
TEST YEAR ENDING : September 30, 2011

Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount
Schedule A-5 & A-6					
1020	ORGANIZATION	19,549	A-5: 301.1	Organization	19,549
1245	ORGANIZATION	10,738	A-6: 351.1	Organization	10,738
		<u>30,287</u>			<u>30,287</u>
1025	FRANCHISES	87	A-5: 302.1	Franchises	87
		<u>87</u>	A-6: 352.1	Franchises	-
					<u>87</u>
1035	LAND & LAND RIGHTS WTR TRT	42,230			
1045	LAND & LAND RIGHTS GEN PLT	(20,160)	A-5: 303.3	Land and Land Rights	42,230
1275	LAND & LAND RIGHTS RECLAIM WTP	57,035	A-5: 303.5	Land and Land Rights	(20,160)
1285	LAND & LAND RIGHTS GEN PLT	-	A-6: 353.5	Land and Land Rights	57,035
		<u>79,105</u>			<u>79,105</u>
1050	STRUCT & IMPRV SRC SUPPLY	160,740	A-5: 304.2	Structures and Improvements	160,740
1055	STRUCT & IMPRV WTR TRT PLT	28,153	A-5: 304.3	Structures and Improvements	28,153
1175	OFFICE STRUCT & IMPRV	76,240	A-5: 304.5	Structures and Improvements	41,568
1295	STRUCT/IMPRV PUMP PLT LS	72,628	A-6: 354.3	Structures and Improvements	72,628
1300	STRUCT/IMPRV TREAT PLT	799,251	A-6: 354.4	Structures and Improvements	799,251
1315	STRUCT/IMPRV GEN PLT	9,528	A-6: 354.7	Structures and Improvements	44200
		<u>1,146,540</u>			<u>1,146,540</u>
1190	TOOL SHOP & MISC EQPT	34,034	A-5: 343.5	Tools, Shop and Garage Equipment	20,452
1470	TOOL SHOP & MISC EQPT	3,478	A-6: 393.7	Tools, Shop and Garage Equipment	17,060
		<u>37,512</u>			<u>37,512</u>
1205	COMMUNICATION EQPT	3,579	A-5: 346.5	Communication Equipment	1,951
		<u>3,579</u>	A-6: 396.7	Communication Equipment	1,628
					<u>3,579</u>
1180	OFFICE FURN & EQPT	23,182			
1460	OFFICE FURN & EQPT	373			
1580	MAINFRAME COMPUTER WTR	11,831			
1585	MINI COMPUTERS WTR	34,184			
1590	COMP SYS COST WTR	231,252	A-5: 340.5	Office Furniture and Equipment	167,532
1595	MICRO SYS COST WTR	6,452	A-6: 390.7	Office Furniture and Equipment	139,742
		<u>307,275</u>			<u>307,274</u>
1080	WELLS & SPRINGS	119,717	A-5: 307.2	Wells and Springs	119,717
		<u>119,717</u>			<u>119,717</u>

UTILITIES, INC., OF PENNBROOKE
DOCKET NO. 120037-WS
RECONCILIATION OF TRIAL BALANCE TO MFR
TEST YEAR ENDING : September 30, 2011

Number Trial	Description	Amount	Account Number - MFR	Description	Amount
1105	ELECTRIC PUMP EQUIP WTP	127,503	A-5: 311.3	Pumping Equipment	127,503
1110	ELECTRIC PUMP EQUIP TRANS DIST	2,400	A-5: 311.4	Pumping Equipment	2,400
		<u>129,903</u>			<u>129,903</u>
1380	PUMPING EQUIPMENT PUMP PLT	84,386	A-6: 371.3	Pumping Equipment	84,386
1385	PUMPING EQUIPMENT RECLAIM WTP	397	A-6: 371.5	Pumping Equipment	397
		<u>84,783</u>			<u>84,783</u>
1115	WATER TREATMENT EQPT	570,039	A-5: 320.3	Water Treatment Equipment	570,039
		<u>570,039</u>			<u>570,039</u>
1120	DIST RESV & STANDPIPES	51,186	A-5: 330.4	Distribution Reservoirs and Standpipes	51,186
		<u>51,186</u>			<u>51,186</u>
1125	TRANS & DISTR MAINS	623,280	A-5: 331.4	Transmission and Distribution Mains	623,280
		<u>623,280</u>			<u>623,280</u>
1130	SERVICE LINES	173,763	A-5: 333.4	Services	173,763
		<u>173,763</u>			<u>173,763</u>
1135	METERS	91,396			
1140	METER INSTALLATIONS	16,721	A-5: 334.4	Meters and Meter Installations	108,117
		<u>108,117</u>			<u>108,117</u>
1145	HYDRANTS	57,770	A-5: 335.4	Hydrants	57,770
		<u>57,770</u>			<u>57,770</u>
1430	OTHER PLT COLLECTION	699	A-6: 389.2	Other Plant Miscellaneous Equipment	699
1440	OTHER PLT TREATMENT	1,242	A-6: 389.4	Other Plant Miscellaneous Equipment	1,242
		<u>1,941</u>			<u>1,941</u>
1345	SEWER FORCE MAIN	196,488	A-6: 360.2	Collection Sewers - Force	196,488
1360	SERVICES TO CUSTOMERS	157,484	A-6: 363.2	Services to Customers	157,484
		<u>353,972</u>			<u>353,972</u>
1365	FLOW MEASURE DEVICES	2,727	A-6: 364.5	Flow Measuring Devices	2,727
		<u>2,727</u>			<u>2,727</u>
1350	SEWER GRAVITY MAIN	857,372	A-6: 361.2	Collection Sewers - Gravity	913,366
1353	MANHOLES	55,995	A-6: 361.2	Manholes	913,366
		<u>913,366</u>			<u>913,366</u>
1525	REUSE SERVICES	16,631	A-6: 366.6	Reuse Service	16,631
		<u>16,631</u>			<u>16,631</u>

UTILITIES, INC., OF PENNBROOKE
DOCKET NO. 120037-WS
RECONCILIATION OF TRIAL BALANCE TO MFR
TEST YEAR ENDING : September 30, 2011

Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount
1540	REUSE TRANSMISSION & DIST SYS	<u>15,554</u> <u>15,554</u>	A-6: 375.6	Reuse Transmission and Distribution System	<u>15,554</u> <u>15,554</u>
1530	REUSE MTR/INSTALLATIONS	<u>184</u> <u>184</u>	A-6: 367.6	Reuse Meters & Meter Installations	<u>184</u> <u>184</u>
1535	REUSE DIST RESERVOIRS	<u>3,039</u> <u>3,039</u>	A-6: 374.5	Reuse Distribution Reservoirs	<u>3,039</u> <u>3,039</u>
1395	TREAT/DISP EQUIP LAGOON	978	A-6: 380.4	Treatment and Disposal Equipment	440,702
1400	TREAT/DISP EQUIP TRT PLT	<u>439,724</u> <u>440,702</u>	A-6: 380.5	Treatment and Disposal Equipment	<u>440,702</u> <u>440,702</u>
1410	PLANT SEWERS TRTMT PLT	<u>75</u> <u>75</u>	A-6: 381	Plant Sewers	<u>75</u> <u>75</u>
1420	OUTFALL LINES	<u>21,678</u> <u>21,678</u>	A-6: 382.4	Outfall Sewer Lines	<u>21,678</u> <u>21,678</u>
1555	TRANSPORTATION EQPT WTR	<u>127,278</u> <u>127,278</u>	A-5: 341.5 A-6: 391.7	Transportation Equipment Transportation Equipment	<u>69,395</u> <u>57,883</u> <u>127,278</u>
1195	LABORATORY EQUIPMENT	<u>901</u> <u>901</u>	A-5: 344.5 A-6: 394.7	Laboratory Equipment Laboratory Equipment	<u>491</u> <u>410</u> <u>901</u>
1220	OTHER TANGIBLE PLT WATER	<u>4,040</u> <u>4,040</u>	A-5: 348.5 A-6: 398.7	Other Tangible Plant Other Tangible Plant	<u>4,040</u> <u>4,040</u>
1835	ACC DEPR-ORGANIZATION	(14,664)	A-9: 301.1	Accumulated Depreciation Organization	14,664
2030	ACC DEPR-ORGANIZATION	<u>(3,963)</u> <u>(18,626)</u>	A-10: 351.1	Accumulated Depreciation Organization	<u>\$ 3,963</u> <u>18,627</u>
1840	ACC DEPR-FRANCHISES	<u>(5)</u> <u>(5)</u>	A-9: 302.1 A-10: 352.1	Accumulated Depreciation Franchises Accumulated Depreciation Franchises	<u>5</u> <u>-</u> <u>5</u>
1845	ACC DEPR-STRUCT&IMPRV SRC SPLY	(63,441)	A-9: 304.2 A-9: 304.3 A-9: 304.4 A-9: 304.5	Accumulated Depreciation Structures and Improvements Accumulated Depreciation Structures and Improvements Accumulated Depreciation Structures and Improvements Accumulated Depreciation Structures and Improvements	63,441 (6,572) 58 14,568

UTILITIES, INC., OF PENNBROOKE
DOCKET NO. 120037-WS
RECONCILIATION OF TRIAL BALANCE TO MFR
TEST YEAR ENDING : September 30, 2011

Number Trial	Description	Amount	Account Number -	Description	Amount
1850	ACC DEPR-STRUCT&IMPRV WTP	6,572	A-10: 354.2	Accumulated Depreciation Structures and Improvements	
1855	ACC DEPR-STRUCT&IMPRV TRNS DST	(58)	A-10: 354.3	Accumulated Depreciation Structures and Improvements	13,052
1970	ACC DEPR-OFFICE STRUCTURE	(26,720)	A-10: 354.4	Accumulated Depreciation Structures and Improvements	355,740
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(13,052)	A-10: 354.5	Accumulated Depreciation Structures and Improvements	
2060	ACC DEPR-STRUCT/IMPRV TREAT PLT	(355,740)	A-10: 354.6	Accumulated Depreciation Structures and Improvements	
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	(54,711)	A-10: 354.7	Accumulated Depreciation Structures and Improvements	66,863
		<u>(507,150)</u>			<u>507,150</u>
1875	ACC DEPR-WELLS & SPRINGS	(53,266)	A-9: 307.2	Accumulated Depreciation Wells and Springs	53,266
		<u>(53,266)</u>			<u>53,266</u>
1910	ACC DEPR-WATER TREATMENT EQPT	(350,969)	A-9: 320.3	Accumulated Depreciation Water Treatment Equipment	350,969
		<u>(350,969)</u>			<u>350,969</u>
1915	ACC DEPR-DIST RESV & STANDPIPE	(8,474)	A-9: 330.4	Accumulated Depreciation Distribution Reservoirs and Standpipes	8,474
		<u>(8,474)</u>			<u>8,474</u>
1920	ACC DEPR-TRANS & DISTR MAINS	(328,611)	A-9: 331.4	Accumulated Depreciation Transmission and Distribution Mains	328,611
		<u>(328,611)</u>			<u>328,611</u>
1925	ACC DEPR-SERVICE LINES	(81,196)	A-9: 333.4	Accumulated Depreciation Services	81,196
		<u>(81,196)</u>			<u>81,196</u>
1930	ACC DEPR-METERS	(64,933)			
1935	ACC DEPR-METER INSTALLS	(2,978)	A-9: 334.4	Accumulated Depreciation Meters and Meter Installations	67,910
		<u>(67,910)</u>			<u>67,910</u>
1940	ACC DEPR-HYDRANTS	(30,187)	A-9: 335.4	Accumulated Depreciation Hydrants	30,187
		<u>(30,187)</u>			<u>30,187</u>
2155	ACC DEPR-TREAT/DISP EQP LAGOON	(289)	A-10: 380.4	Accumulated Depreciation Treatment and Disposal Equipment	177,610
2160	ACC DEPR-TREAT/DISP EQP TRT PLT	(177,321)	A-10: 380.5	Accumulated Depreciation Treatment and Disposal Equipment	1,418
		<u>(177,610)</u>			<u>179,028</u>
2280	ACC DEPR-REUSE DIST RESERVOIRS	(228)	A-10: 374.5	Reuse Distribution Reservoirs	228
2285	ACC DEPR-REUSE TRANS/DIST SYS	(1,418)	A-10: 375.6	Accumulated Depreciation Reuse Transmission and Distribution System	-
		<u>(1,647)</u>			<u>228</u>
2120	ACC DEPR-SERVICES TO CUSTOMERS	(58,804)	A-10: 360.2	Accumulated Depreciation Collection Sewers - Force	96,921
2105	ACC DEPR-SEWER FORCE MAIN	(96,921)	A-10: 363.2	Accumulated Depreciation Services to Customers	58,804
		<u>(155,725)</u>			<u>155,725</u>
2110	ACC DEPR-SEWER GRAVITY MAIN	(362,949)	A-10: 361.2	Accumulated Depreciation Collection Sewers - Gravity	372,073
2113	ACC DEPR-MANHOLES	(9,124)	A-10: 361.2	Accumulated Depreciation Manholes	
		<u>(372,073)</u>			<u>372,073</u>

UTILITIES, INC., OF PENNBROOKE
DOCKET NO. 120037-WS
RECONCILIATION OF TRIAL BALANCE TO MFR
TEST YEAR ENDING : September 30, 2011

Number Trial	Description	Amount	Account Number - MFR	Description	Amount
2270	ACC DEPR-REUSE SERVICES	<u>(1,222)</u> <u>(1,222)</u>	A-10: 366.6	Accumulated Depreciation Reuse Services	<u>1,222</u> <u>1,222</u>
2125	ACC DEPR-FLOW MEASURE DEVICES	<u>671</u> <u>671</u>	A-10: 364.2	Flow Measuring Devices	<u>(671)</u> <u>(671)</u>
2275	ACC DEPR-REUSE MTR/INSTALLS	<u>1,117</u> <u>1,117</u>	A-10: 367.6	Accumulated Depreciation Reuse Meters and Meter Installations	<u>(1,117)</u> <u>(1,117)</u>
2000	ACC DEPR-COMMUNICATION EQPT	<u>(571)</u> <u>(571)</u>	A-9: 346.5 A-10: 396.7	Accumulated Depreciation Communication Equipment Accumulated Depreciation Communication Equipment	<u>311</u> <u>260</u> <u>571</u>
1900	ACC DEPR-ELECT PUMP EQUIP WTP	(49,970)	A-9: 311.2 A-9: 311.3	Accumulated Depreciation Pumping Equipment Accumulated Depreciation Pumping Equipment	<u>49,970</u>
1905	ACC DEPR-ELECT PUMP EQUIP TRAN	(430)	A-9: 311.4 A-10: 371.3	Accumulated Depreciation Pumping Equipment Accumulated Depreciation Pumping Equipment	<u>430</u> <u>5,779</u>
2140	ACC DEPR-PUMP EQP PUMP PLT	(5,779)	A-10: 371.5	Accumulated Depreciation Pumping Equipment	<u>(190)</u>
2145	ACC DEPR-PUMP EQP RCLM WTP	<u>190</u> <u>(55,989)</u>	A-10: 371.6	Accumulated Depreciation Pumping Equipment	<u>55,989</u>
2010	ACC DEPR-OTHER TANG PLT WATER	<u>(2,188)</u> <u>(2,188)</u>	A-9: 348.5 A-10: 398.7	Accumulated Depreciation Other Tangible Plant Accumulated Depreciation Other Tangible Plant	<u>2,188</u> <u>2,188</u>
1990	ACC DEPR-LABORATORY EQUIPMENT	<u>(180)</u> <u>(180)</u>	A-9: 344.5 A-10: 394.7	Accumulated Depreciation Laboratory Equipment Accumulated Depreciation Laboratory Equipment	<u>98</u> <u>82</u> <u>180</u>
2300	ACC DEPR-TRANSPORTATION WTR	<u>(105,011)</u> <u>(105,011)</u>	A-9: 341.5 A-10: 391.7	Accumulated Depreciation Transportation Equipment Accumulated Depreciation Transportation Equipment	<u>57,254</u> <u>47,757</u> <u>105,011</u>
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(18,028)	A-9: 343.5	Accumulated Depreciation Tools, Shop and Garage Equipment	<u>10,421</u>
2230	ACC DEPR-TOOL SHOP & MISC EQPT	<u>(1,086)</u> <u>(19,114)</u>	A-10: 393.7	Accumulated Depreciation Tools, Shop and Garage Equipment	<u>8,693</u> <u>19,114</u>
1975	ACC DEPR-OFFICE FURN/EQPT	(18,044)			
2220	ACC DEPR-OFFICE FURN/EQPT	(30)			
2320	ACC DEPR-MAINFRAME COMP WTR	(8,392)			
2325	ACC DEPR-MINI COMP WTR	(31,628)			
2330	COMP SYS AMORTIZATION WTR	(109,670)	A-9: 340.5	Accumulated Depreciation Office Furniture and Equipment	<u>94,986</u>
2335	MICRO SYS AMORTIZATION WTR	(6,452)	A-10: 390.7	Accumulated Depreciation Office Furniture and Equipment	<u>79,230</u>

UTILITIES, INC., OF PENNBROOKE
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RECONCILIATION OF TRIAL BALANCE TO MFR
TEST YEAR ENDING : September 30, 2011

Number Trial	Description	Amount	Account Number -	Description	Amount
Balance		(174,216)	MFR		174,216
2170	ACC DEPR-PLANT SEWERS TRT PLT	(4)	A-10: 381.4	Accumulated Depreciation Plant Sewers	4
		(4)	A-10: 381.5	Accumulated Depreciation Plant Sewers	-
					4
2180	ACC DEPR-OUTFALL LINES	(10,564)	A-10: 382.4	Accumulated Depreciation Outfall Sewer Lines	10,564
		(10,564)			10,564
2190	ACC DEPR-OTHER PLT COLLECTION	(36)	A-10: 389.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	36
2200	ACC DEPR-OTHER PLT TREATMENT	(263)	A-10: 389.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	263
		(299)			299
6110	SALARIES-ACCTG/FINANCE	11,965			
6115	SALARIES-ADMIN	1,130			
6120	SALARIES-OFFICERS/STKHLDR	17,036			
6125	SALARIES-HR	2,402			
6130	SALARIES-MIS	2,902			
6135	SALARIES-LEADERSHIP OPS	11,823			
6140	SALARIES-REGULATORY	9,419			
6145	SALARIES-CUSTOMER SERVICE	10,571			
6146	SALARIES-BILLING	1,824			
6147	SALARIES-CORP SERVICE A	1,498	B-5: 601	Salaries and Wages - Employees	115,352
6150	SALARIES-OPERATIONS FIELD	174,658	B-5: 603	Salaries and Wages - Officers, Directors and Majority Stockholders	9,289
6155	SALARIES-OPERATIONS OFFICE	3,072	B-6: 701	Salaries and Wages - Employees	96,217
6165	CAPITALIZED TIME ADJUSTMENT	(19,694)	B-6: 703	Salaries and Wages - Officers, Directors and Majority Stockholders	7,748
		228,606			228,606
5625	401K/ESOP CONTRIBUTIONS	9,910			
5630	DENTAL PREMIUMS	5,124			
5635	DENTAL INS REIMBURSEMENTS	1,037			
5645	EMPLOYEE INS DEDUCTIONS	(9,741)			
5650	HEALTH COSTS & OTHER	273			
5655	HEALTH INS REIMBURSEMENTS	33,005			
5660	OTHER EMP PENSION/BENEFITS	668			
5665	PENSION CONTRIBUTIONS	2,299			
5670	TERM LIFE INS	1,638			
5675	TERM LIFE INS-OPT	(261)			
5680	DEPEND LIFE INS-OPT	(28)			
5690	TUITION	478	B-5: 604	Employee Pensions and Benefits	24,338
5820	TRAINING EXPENSE	237	B-6: 704	Employee Pensions and Benefits	20,301
		44,639			44,639
5785	ADVERTISING/MARKETING	55	B-5: 660	Advertising Expense	
		55	B-6: 760	Advertising Expense	-

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TEST YEAR ENDING : September 30, 2011

Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount
6410	SLUDGE HAULING	<u>5,806</u> <u>5,806</u>	B-6: 711	Sludge Removal Expense	<u>5,806</u> <u>5,806</u>
5465	ELEC PWR - WATER SYSTEM	17,753	B-5: 615	Purchased Power	17,753
5470	ELEC PWR - SWR SYSTEM	<u>26,596</u> <u>44,348</u>	B-6: 715	Purchased Power	<u>26,596</u> <u>44,349</u>
5480	CHLORINE	20,462			
5485	ODOR CONTROL CHEMICALS	1,637	B-5: 618	Chemicals	20,565
5490	OTHER TREATMENT CHEMICALS	<u>15,620</u> <u>37,719</u>	B-6: 718	Chemicals	<u>17,154</u> <u>37,719</u>
6020	ENGINEERING FEES	<u>135</u> <u>135</u>	B-5: 631 B-6: 731	Contractual Services-Engineering Contractual Services-Engineering	<u>73</u> <u>61</u> <u>134</u>
6010	AUDIT FEES	2,506	B-5: 632	Contractual Services - Accounting	1,979
6040	TAX RETURN REVIEW	<u>1,124</u> <u>3,630</u>	B-6: 732	Contractual Services - Accounting	<u>1,651</u> <u>3,630</u>
6025	LEGAL FEES	<u>720</u> <u>720</u>	B-5: 633 B-6: 733	Contractual Services - Legal Contractual Services - Legal	<u>393</u> <u>327</u> <u>720</u>
6090	RENT	<u>226</u> <u>226</u>	B-5: 641 B-6: 741	Rental of Building/Real Prop. Rental of Building/Real Prop.	<u>123</u> <u>103</u> <u>226</u>
6365	EQUIPMENT RENTALS	<u>21</u> <u>21</u>	B-5: 642 B-6: 742	Rental of Equipment Rental of Equipment	<u>11</u> <u>10</u> <u>21</u>
5750	INTERNET SUPPLIER	2,036			
5790	BANK SERVICE CHARGE	923			
5800	LETTER OF CREDIT FEE	4			
5805	LICENSE FEES	2			
5810	MEMBERSHIPS	1,059			
5815	PENALTIES/FINES	1			
5825	OTHER MISC EXPENSE	(956)			
5865	COPY MACHINE	31			
5895	SHIPPING CHARGES	808			
5930	OFFICE ELECTRIC	215			
5935	OFFICE GAS	76			

UTILITIES, INC., OF PENNBROOKE
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Number Trial		Account Number -	
Balance	Description	MFR	Amount
5940	OFFICE WATER		9
5950	OFFICE GARBAGE REMOVAL		1,933
5955	OFFICE LANDSCAPE / MOW / PLOW		14,814
5960	OFFICE ALARM SYS PHONE EXP		2,393
5965	OFFICE MAINTENANCE		642
5970	OFFICE CLEANING SERVICE		1,053
5975	OFFICE MACHINE/HEAT&COOL		(8)
5980	OTHER OFFICE UTILITIES		1
6185	TRAVEL LODGING		883
6190	TRAVEL AIRFARE		527
6195	TRAVEL TRANSPORTATION		286
6200	TRAVEL MEALS		341
6205	TRAVEL ENTERTAINMENT		35
6207	TRAVEL OTHER		387
6290	WATER-MAINT REPAIRS		149
6300	WATER-ELEC EQUIPT REPAIR		630
6310	WATER-OTHER MAINT EXP		5,235
6325	SEWER-MAINT REPAIRS		2,397
6335	SEWER-ELEC EQUIPT REPAIR		2,687
6345	SEWER-OTHER MAINT EXP		5,287
6355	DEFERRED MAINT EXPENSE		3,126
6360	COMMUNICATION EXPENSE		1,062
6385	UNIFORMS		63
6390	WEATHER/HURRICANE COSTS		602
5735	COMPUTER MAINTENANCE		15,489
5900	OTHER OFFICE EXPENSES		628
6305	WATER-PERMITS		1,000
6340	SEWER-PERMITS		-
5525	BILL STOCK		317
5530	BILLING COMPUTER SUPPLIES		(3)
5535	BILLING ENVELOPES		790
5540	BILLING POSTAGE		6,712
5545	CUSTOMER SERVICE PRINTING		392
5740	COMPUTER SUPPLIES		323
5745	COMPUTER AMORT & PROG COST		(7)
5860	CLEANING SUPPLIES		2,221
5870	HOLIDAY EVENTS/PICNICS		32
5875	KITCHEN SUPPLIES		118
5880	OFFICE SUPPLY STORES		758
5885	PRINTING/BLEUPRINTS		240
5890	PUBL SUBSCRIPTIONS/TAPES		340
6285	WATER-MAINT SUPPLIES		1,321
6320	SEWER-MAINT SUPPLIES		2,220
5495	METER READING		1
5855	ANSWERING SERVICE		331
5945	OFFICE TELECOM		12,343

UTILITIES, INC., OF PENNBROOKE
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Number Trial	Description	Amount	Account Number - MFR	Description	Amount
5985	TELEMETERING PHONE EXPENSE	17			
6265	TEST-SAFE WATER DRINKING	350			
6015	EMPLOY FINDER FEES	421			
6035	PAYROLL SERVICES	964	B-5: 675	Miscellaneous Expenses	28,029
6045	TEMP EMPLOY - CLERICAL	1,241	B-6: 775	Miscellaneous Expenses	34,378
6050	OTHER OUTSIDE SERVICES	3,485	B-5: 620	Materials and Supplies	15,101
6255	TEST-WATER	1,375	B-6: 720	Materials and Supplies	19,070
6260	TEST-EQUIP/CHEMICAL	2,578	B-5: 636	Contractual Services - Other	12,883
6270	TEST-SEWER	15,422	B-6: 736	Contractual Services - Other	10,746
		<u>120,153</u>			<u>120,207</u>
6215	FUEL	13,526			
6220	AUTO REPAIR/TIRES	5,207			
6225	AUTO LICENSES	439	B-5: 650	Transportation Expenses	10,453
6230	OTHER TRANS EXPENSES	-	B-6: 750	Transportation Expenses	8,719
		<u>19,172</u>			<u>19,172</u>
5715	INSURANCE-OTHER	22,149	B-5: 659	Insurance - Other	12,076
		<u>22,149</u>	B-6: 759	Insurance - Other	10,073
					<u>22,149</u>
6065	RATE CASE AMORT EXPENSE	52,271	B-5: 666	Amortization of Rate Case Expense	28,499
6070	MISC REG MATTERS COMM EXP	7,711	B-5: 667	Regulatory Commission Exp.-Other	4,204
		<u>59,982</u>	B-6: 766	Amortization of Rate Case Expense	23,772
			B-6: 767	Regulatory Commission Exp.-Other	3,507
					<u>59,982</u>
5505	AGENCY EXPENSE	303			
5510	UNCOLLECTIBLE ACCOUNTS	(46)	B-5: 670	Bad Debt Expense	119
5515	UNCOLL ACCOUNTS ACCRUAL	(39)	B-6: 770	Bad Debt Expense	99
		<u>218</u>			<u>218</u>
3340	CIAC-TRANS & DISTR MAINS	(585,488)			
3345	CIAC-SERVICE LINES	(140,066)			
3360	CIAC-HYDRANTS	(55,792)			
3430	CIAC-OTHER TANGIBLE PLT WATER	842,934	A-12	Water CIAC - Trans. & Dist. Mains	585,488
3435	CIAC-WATER-TAP	(115,299)	A-12	Water CIAC - Services	140,066
3455	CIAC-WTR PLT MTR FEE	(849)	A-12	Water CIAC - Meters & Meter Installation Fees	849
3520	CIAC-STRUCT/IMPRV GEN PLT	-	A-12	Water CIAC - Hydrants	55,792
3550	CIAC-SEWER FORCE MAIN	(169,978)	A-12	Water CIAC - Other - Tap Fees	115,299
3555	CIAC-SEWER GRAVITY MAIN	(1,735,146)	A-12	Water CIAC - Other Tang. Plant	(842,934)
3557	CIAC-MANHOLES	(4,805)	A-12	Wastewater CIAC - Force Main	169,978
3565	CIAC-SERVICES TO CUSTOMERS	(149,764)	A-12	Wastewater CIAC - Gravity Main & Manholes	1,739,951
3705	CIAC-SEWER-TAP	(0)	A-12	Wastewater CIAC - Service to Customers	149,764
		<u>(2,114,253)</u>			<u>2,114,253</u>

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Number Trial	Description	Amount	Account Number -	Description	Amount
Balance			MFR		
3885	ACC AMORT TRANS & DISTR MAINS	235,971			
3890	ACC AMORT SERVICE LINES	60,446	A-14	Amort - Water CIAC - Trans. & Dist. Mains	235,971
3905	ACC AMORT HYDRANTS	21,403	A-14	Amort - Water CIAC - Services	60,446.00
3975	ACC AMORT OTHER TANG PLT WATER	(320,500)	A-14	Amort - Water CIAC - Meters & Meter Installation Fees	78
3980	ACC AMORT WATER-CIAC TAP	40,070	A-14	Amort - Water CIAC - Hydrants	21,403
4005	ACC AMORT WTR PLT MTR FEE-NC	78	A-14	Amort - Water CIAC - Other - Tap Fees	40,070
4070	ACC AMORTSTRUCT/IMPRV GEN PLT	100,495	A-14	Amort - Water CIAC - Other Tang. Plant	(320,500)
4100	ACC AMORT SEWER FORCE MAIN	78,568	A-14	Amort - Wastewater CIAC - Struct & Improvement	100,495
4105	ACC AMORT SEWER GRAVITY MAIN	902,431	A-14	Amort - Wastewater CIAC - Force Main	78,568
4107	ACC AMORT MANHOLES	800	A-14	Amort - Wastewater CIAC - Gravity Main & Manholes	903,231
4115	ACC AMORT SERVICES TO CUSTOMERS	64,720	A-14	Amort - Wastewater CIAC - Service to Customers	64,720
4265	ACC AMORT SEWER-TAP	8	A-14	Amort - Wastewater CIAC - Tap Fees	8
		<u>1,184,490</u>			<u>1,184,490</u>
1665	WIP-CAP TIME WATER STORE TANK	136			
1666	WIP - INTEREST DURING CONSTR	282			
1667	WIP - ENGINEERING	31,319			
1672	WIP - PIPING	7,872			
1697	WIP - CLOSE CP TO GL LEGACY	-			
1698	WIP - J/E CLEARING LEGACY	-			
1699	WIP - TRANSFER TO FIXED ASSETS	(39,608)			
1745	WIP-CAP TIME OFFICE RENOVATION	-	A-18	Construction Work in Process	-
		<u>(0)</u>			<u>-</u>
2400	UTILITY PAA WTR PLANT AMORT	476,560	A-18	Utility Plant Acquisition adjustment (Net)	476,560
		<u>476,560</u>			<u>476,560</u>
2775	SPECIAL DEPOSITS	3,350	A-18	Miscellaneous Current & Accrued Assets	3,350
		<u>3,350</u>			<u>3,350</u>
2710	A/R ASSOC COS	(295,035)	A-18	Accts. Rec'b - Assoc. Cos.	(295,035)
		<u>(295,035)</u>			<u>(295,035)</u>
2755	INVENTORY	2,028	A-18	Materials & Supplies	2,028
		<u>2,028</u>			<u>2,028</u>
2675	A/R-CUSTOMER TRADE CC&B	77,190			
2680	A/R-CUSTOMER ACCRUAL	19,738			
2685	A/R-CUSTOMER REFUNDS	(391)	A-18	Accounts Rec'b - trade	96,064
		<u>96,537</u>			<u>96,064</u>
2690	ACCUM PROV UNCOLLECT ACCTS	(473)	A-18	Allowance for Bad Debts	-
		<u>(473)</u>			<u>-</u>

UTILITIES, INC., OF PENNBROOKE
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Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount
2906	RCIP - ATTY FEES	48,221			
2907	RCIP - CAPITALIZED TIME	34,430			
2908	RCIP - ADMINISTRATIVE EXPENSES	3,264			
2909	RCIP - TRAVEL	623			
2910	RCIP - CONSULTING FEES	34,130			
2914	RCIP - TRANSFER TO DEF	(120,668)			
2915	REG EXP BEING AMORT	94,208			
2920	RATE CASE BEING AMORT	131,116			
2930	RATE CASE ACCUM AMORT	(138,798)	A-18	Deferred Rate Case Expense	86,526
		<u>86,526</u>			<u>86,526</u>
2960	DEF CHGS-TANK MAINT&REP WTR	10,750			
2965	DEF CHGS-RELOCATION EXPENSES	-			
3000	DEF CHGS-OTHER WTR & SWR	3,949			
3005	DEF CHGS-VOC TESTING	75			
3040	DEF CHGS-TANK MAINT&REP SWR	1,800			
3110	AMORT - TANK MAINT&REP WTR	(3,197)			
3120	AMORT - RELOCATION EXP	-			
3155	AMORT - OTHER WTR & SWR	(1,145)			
3160	AMORT - VOC TESTING	(63)			
3195	AMORT - TANK MAINT&REP SWR	(1,800)	A-18	Other Miscellaneous Deferred Debits	10,369
		<u>10,369</u>			<u>10,369</u>
4760	COMMON STOCK	(1,000)	A-19	Common Stock Issued	1,000
		<u>(1,000)</u>			<u>1,000</u>
4780	PAID IN CAPITAL	(1,799,000)			
4785	MISC PAID IN CAPITAL	(397,599)	A-19	Additional Paid in Capital	2,196,599
		<u>(2,196,599)</u>			<u>2,196,599</u>
4998	RETAINED EARN-PRIOR YEARS	(274,654)	A-19	Retained Earnings	274,654
		<u>(274,654)</u>			<u>274,654</u>
4565	ADVANCES FROM UTILITIES INC	(567,368)	A-19	Advances From Associated Companies	567,368
		<u>(567,368)</u>			<u>567,368</u>
4515	A/P TRADE	(8,464)			
4525	A/P TRADE - ACCRUAL	(10,591)			
4527	A/P TRADE - RECD NOT VOUCHERED	(2,333)			
4545	A/P MISCELLANEOUS	(185)	A-19	Accounts Payable	21,572
		<u>(21,572)</u>			<u>21,572</u>
4535	A/P-ASSOC COMPANIES	902,452	A-19	Notes & Accounts Payable - Assoc. Cos.	(902,452)

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Number Trial	Description	Amount	Account Number -	Description	Amount
Balance			MFR		
		<u>902,452</u>			<u>(902,452)</u>
4595	CUSTOMER DEPOSITS	<u>(7,676)</u>	A-19	Customer Deposits	<u>7,676</u>
		<u>(7,676)</u>			<u>7,676</u>
4612	ACCRUED TAXES GENERAL	(19,686)			
4614	ACCRUED GROSS RECEIPT TAX	(15,293)			
4634	ACCRUED SALES TAX	(63)			
4635	ACCRUED USE TAX	(39)			
4661	ACCRUED ST INCOME TAX	<u>1,121</u>	A-19	Accrued Taxes	<u>33,960</u>
		<u>(33,960)</u>			<u>33,960</u>
4685	ACCRUED CUST DEP INTEREST	<u>(812)</u>	A-19	Accrued Interest	<u>812</u>
		<u>(812)</u>			<u>812</u>
4371	DEF FED TAX - TAP FEE POST 2000	8,124			
4375	DEF FED TAX - RATE CASE	(37,490)			
4377	DEF FED TAX - DEF MAINT	(4,064)			
4383	DEF FED TAX - ORGN EXP	(16,374)			
4385	DEF FED TAX - BAD DEBT	135			
4387	DEF FED TAX - DEPRECIATION	(86,067)			
4421	DEF ST TAX - TAP FEE POST 2000	1,390			
4425	DEF ST TAX - RATE CASE	(6,416)			
4427	DEF ST TAX - DEF MAINT	(696)			
4433	DEF ST TAX - ORGN EXP	(2,876)			
4435	DEF ST TAX - BAD DEBT	24			
4437	DEF ST TAX - DEPRECIATION	<u>(8,612)</u>	A-19	Accumulated Deferred Income Taxes	<u>152,922</u>
		<u>(152,922)</u>			<u>152,922</u>
5020	WATER REVENUE UNMETERED	(10,003)			
5025	WATER REVENUE-RESIDENTIAL	(334,895)			
5030	WATER REVENUE-ACCRUALS	(2,666)			
5035	WATER REVENUE-COMMERCIAL	(76,404)			
5100	SEWER REVENUE-RESIDENTIAL	(62,618)			
5105	SEWER REVENUE-ACCRUALS	(1,125)			
5140	SEWER REVENUE-RESIDENTIAL	(411,535)			
5155	SEWER REVENUE-COMMERCIAL	(12,188)	B1	Water Operating Revenues	425,271
5285	OTHER W/S REVENUES	<u>(2,389)</u>	B2	Wastewater Operating Revenues	<u>488,552</u>
		<u>(913,823)</u>			<u>913,823</u>
6445	DEPREC-ORGANIZATION	1,046			
6450	DEPREC-FRANCHISES	2			
6455	DEPREC-STRUCT & IMPRV SRC SUPPLY	(6,883)			

UTILITIES, INC., OF PENNBROOKE
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6460	DEPREC-STRUCT & IMPRV WTP	906			
6465	DEPREC-STRUCT & IMPRV DIST	39			
6485	DEPREC-WELLS & SPRINGS	3,730			
6510	DEPREC-ELEC PUMP EQP WTP	7,102			
6515	DEPREC-ELEC PUMP EQP TRANS DST	81			
6520	DEPREC-WATER TREATMENT EQPT	19,261			
6525	DEPREC-DIST RESV & STANDPIPES	2,527			
6530	DEPREC-TRANS & DISTR MAINS	14,438			
6535	DEPREC-SERVICE LINES	444			
6540	DEPREC-METERS	4,570			
6545	DEPREC-METER INSTALLS	776			
6550	DEPREC-HYDRANTS	1,287			
6580	DEPREC-OFFICE STRUCTURE	1,754			
6585	DEPREC-OFFICE FURN/EQPT	918			
6595	DEPREC-TOOL SHOP & MISC EQPT	2,147			
6600	DEPREC-LABORATORY EQUIPMENT	120			
6610	DEPREC-COMMUNICATION EQPT	(288)			
6620	DEPREC-OTHER TANG PLT WATER	1,616			
6640	DEPREC-ORGANIZATION	1,116			
6660	DEPREC-STRUCT/IMPRV PUMP	4,883			
6665	DEPREC-STRUCT/IMPRV TREAT PLT	355,740			
6680	DEPREC-STRUCT/IMPRV GEN PLT	(332,501)			
6710	DEPREC-SEWER FORCE MAIN/SRVC	(53,031)			
6715	DEPREC-SEWER GRAVITY MAIN/MANH	11,308			
6717	DEPREC-MANHOLES	8,295			
6720	DEPREC-SPECIAL COLL STRUCTURES	3,060			
6725	DEPREC-SERVICES TO CUSTOMERS	55,744			
6730	DEPREC-FLOW MEASURE DEVICES	81			
6745	DEPREC-PUMP EQP PUMP PLT	4,318			
6750	DEPREC-PUMP EQP RCLM WTP	88			
6760	DEPREC-TREAT/DISP EQUIP LAGOON	106			
6765	DEPREC-TREAT/DISP EQ TRT PLT	51,158			
6770	DEPREC-TREAT/DISP EQ RCLM WTP	32			
6775	DEPREC-PLANT SEWERS TRTMT PLT	2			
6785	DEPREC-OUTFALL LINES	724			
6795	DEPREC-OTHER PLT COLLECTION	36			
6805	DEPREC-OTHER PLT TREATMENT	139			
6810	DEPREC-OTHER PLT RCLM WTR TRT	731			
6825	DEPREC-OFFICE FURN/EQPT	(312)			
6835	DEPREC-TOOL SHOP & MISC EQPT	217			
6860	DEPREC-OTHER TANG PLT SEWER	-			
6875	DEPREC-REUSE SERVICES	(754)			
6880	DEPREC-REUSE MTR/INSTALLATIONS	(704)			
6885	DEPREC-REUSE DIST RESERVOIRS	82			
6890	DEPREC-REUSE TRANSM / DIST SYS	1,016			
6905	DEPREC-AUTO TRANS	9,211	B13	Water Depreciation Expense	75,344

UTILITIES, INC., OF PENNBROOKE
DOCKET NO. 120037-WS
RECONCILIATION OF TRIAL BALANCE TO MFR
TEST YEAR ENDING : September 30, 2011

Number Trial	Description	Amount	Account Number -	Description	Amount
6920	DEPREC-COMPUTER	<u>30,988</u> <u>207,367</u>	MFR B14	Wastewater Depreciation Expense	<u>132,023</u> <u>207,367</u>
7070	AMORT-TRANS & DISTR MAINS	518,710			
7075	AMORT-SERVICE LINES	117,226			
7090	AMORT-HYDRANTS	49,584			
7160	AMORT-OTHER TANGIBLE PLT WATER	(557,556)			
7165	AMORT-WATER-TAP	52,646			
7185	AMORT-WTR PLT MTR FEE	(34)			
7245	AMORT-STRUCT/IMPRV GEN PLT	(1,369,727)			
7275	AMORT-SEWER FORCE MAIN/SRVC	197,009			
7280	AMORT-SEWER GRAVITY MAIN/MANH	767,116			
7283	AMORT-MANHOLES	3,912			
7290	AMORT-SERVICES TO CUSTOMERS	85,044			
7425	AMORT-OTHER TANGIBLE PLT SEWER	-	B13	LESS: AMORTIZATION OF CIAC	180,575
7430	AMORT-SEWER-TAP	<u>(94)</u> <u>(136,165)</u>	B14	LESS: AMORTIZATION OF CIAC	<u>(316,740)</u> <u>(136,165)</u>
7510	FICA EXPENSE	15,549			
7515	FEDERAL UNEMPLOYMENT TAX	289			
7520	STATE UNEMPLOYMENT TAX	2,341			
7535	FRANCHISE TAX	306			
7540	GROSS RECEIPTS TAX	37,560			
7545	PERSONAL PROPERTY/ICT TAX	32,074			
7550	PROPERTY/OTHER GENERAL TAX	6,930	B1	Taxes Other Than Income	52,527
7555	REAL ESTATE TAX	<u>1,292</u> <u>96,341</u>	B2	Taxes Other Than Income	<u>43,814</u> <u>96,341</u>
7605	INCOME TAXES-FEDERAL	<u>(9,618)</u> <u>(9,618)</u>	C1	Current Tax Expense	<u>(9,618)</u> <u>(9,618)</u>
7595	DEF INCOME TAX-FEDERAL	41,187			
7600	DEF INCOME TAXES-STATE	<u>7,049</u> <u>48,236</u>	C1	Deferred Income Tax Expense	<u>48,236</u> <u>48,236</u>
7710	INTEREST EXPENSE-INTERCO	89,563	C3	Other Interest Expense - Intercompany	89,563
7735	S/T INT EXP BANK ONE	<u>126</u> <u>89,689</u>	C3	Interest on Short-Term Debt	<u>126</u> <u>89,689</u>