

Eric Fryson

120037-WS

From: Michele Parks [mparks@sflaw.com]
Sent: Wednesday, May 09, 2012 4:42 PM
To: Filings@psc.state.fl.us
Cc: Nicole Winans; Bart Fletcher
Subject: {BULK} Docket No.: 120037-WS; Application of Utilities, Inc., of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida

Importance: Low

Attachments: PSC Clerk 01 (Response to Deficiencies).ltr.pdf

- a. Martin S. Friedman, Esquire
 Sundstrom, Friedman & Fumero, LLP
 766 N. Sun Drive, Suite 4030
 Lake Mary, FL 32746
 PHONE: (407) 830-6331

FAX: (407) 830-8522

mfriedman@sflaw.com

- b. Docket No.: 120037-WS; Application of Utilities, Inc., of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida
- c. Utilities, Inc. of Pennbrooke
- d. Letter (3 pages) and Attachments (7 pages)
- e. Utility's response to Staff's Deficiency Letter dated April 27, 2012

MICHELE PARKS

Paralegal for Martin S. Friedman and Bridget M. Grimsley

**SUNDSTROM,
 FRIEDMAN & FUMERO, LLP**
 Attorneys | Counselors



SUNDSTROM, FRIEDMAN & FUMERO,
 LLP
 Attorneys at Law
 766 North Sun Drive, Suite 4030
 Lake Mary, Florida 32746
 T: 407.830.6331
 F: 407.830.8522
mparks@sflaw.com
www.sflaw.com

Tallahassee • Lake Mary • Boca Raton

Notice: This email message, and any attachments hereto, contains confidential information that is legally privileged. If you are not the intended recipient, you must not review, transmit, convert to hard copy, copy, use or disseminate this email or any attachments to it. If you have received this email in error, please notify us immediately by return mail or by telephone at (888)-877-6555 and delete the original and all copies of this transmission, including any attachments. Thank you.

FILE NUMBER DATE

02981 MAY-9 2012

FPSC-COMMISSION CLERK

5/9/2012



May 9, 2012

VIA E-FILING

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

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:

The following is in response to Staff's Deficiency Letter dated April 27, 2012, filed in the
above-referenced docket.

1. Regarding MFR Schedule A-15 (Annual AFUDC), the Utility is required to provide a
description of practices and authority of rate(s) used. Please revise MFR Schedule A-
15 to include a description of practices and authority in support of the stated AFUDC
rate, namely the Commission order granting said AFUDC rate.

RESPONSE: Please see the enclosed revised MFR Schedule A-15, which includes a
description of practices and authority in support of the stated AFUDC rate.

2. Regarding MFR Schedule B-7 and Schedule B-8 (Operation and Maintenance
Expense Comparison), the Utility is required to utilize the Consumer Price Index All
Urban Consumers Table (CPI - U) percentages published by the U.S. Department of
Labor. The CPI-U amounts found on MFR Schedules B-7 and B-8 are incorrect.
Please revise Schedules B-7 and B-8 to reflect 210.228 and 226.889 for December
2008 and September 2011, respectively.

RESPONSE: Please see the enclosed revised MFR Schedules B-7 and B-8; which
reflect the correct Consumer Price Index amounts, found on the tabs titled B-7 and
B-8 on line item 30 of each schedule, respectively.

DOCUMENT NUMBER DATE

0298 | MAY-9 2012

- a. In addition, the Utility is required to provide an explanation of all differences in excess of the benchmark factor for customer growth and inflation. When revising MFR Schedules B-7 and B-8, please provide an explanation for expenses in excess of the revised benchmark factor.

RESPONSE: Please see the enclosed revised MFR Schedules B-7 and B-8. The B-7 and B-8 Schedules have been updated to provide an explanation for expenses in excess of the revised benchmark factor. These items are highlighted.

- b. The Utility is required to fully complete all schedules. MFR Schedule B-8, Line 29, incorrectly indicates that there was no percentage difference in total customers. Please revise MFR Schedule B-8, Line 29, rounding to four decimal places, to accurately reflect the applicable percentage change.

RESPONSE: Please see the enclosed revised MFR Schedules B-7 and B-8 for the corrected percentage difference in total customers.

3. Regarding MFR Schedule E-3 (Customer Monthly Billing), the number of customers, as of December 31, 2010, provided by the Utility does not equal the number of water and wastewater customers reflected in its 2010 Annual Report. Pursuant to Rule 25-30.110(2), F.A.C., please provide the reconciliation of the number of customers in the 2010 Annual Report and MFR Schedule E-3.

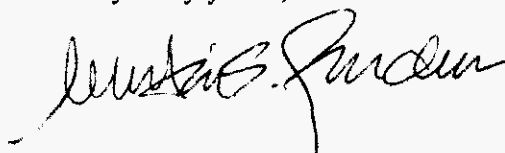
RESPONSE: The number of monthly water customers billed reflected on MFR Schedule E-3, page 1 of 1, water, column (6), line 3, will not tie to Annual Report Schedule W-9, column (d) year end number of customers because they measure different items. MFR Schedule E-3 reflects the number of bills that went out by customer class during a certain time period. It does not account for anomalies that occurred in the billing period. These could arise from a variety of reasons. If a customer moves, then they will have a final bill, if a new customer starts service then they will have a starting bill, now one premise has had two bills in one billing period. The two items are measuring different matters and because of this they will never tie. In addition the annual report will include inactive and active accounts, where as the MFR Schedule will only count active accounts for a particular billing period.

Ann Cole, Commission Clerk
Florida Public Service Commission
May 9, 2012
Page 3

The same is true for wastewater accounts and Annual Report Schedule S-9, column (d).

Please do not hesitate to contact me should the Staff have any questions about these responses.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/mp
Enclosures

cc: Nicole Winans, Regulatory Accountant (w/enclosures) (via e-mail)
Bart Fletcher, Division of Economic Regulation (w/enclosures) (via e-mail)

Schedule of Annual AFUDC Rates Used
Test Year Ended: September 30, 2011

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

Line
No.

- 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004
- 2 Order PSC-04-0262-PAA, Docket #031006-WS.
- 3
- 4 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

Note: Line item 30 has been updated to reflect the correct amount per the consumer price index. Correct amounts per the price index can be found on the tab titled "BLS Data Series". All highlighted (yellow) line items have been updated to provide an explanation for expenses in excess of the revised benchmark factor.

Operation & Maintenance Expense Comparison - Water
Test Year Ended: September 30, 2011

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

| Line No. | (1) Account No. and Name | (2) Prior TY w/PSC Adj. 12/31/08 | (3) Adjusted Current TY 9/30/11 | (6) \$ Difference | (7) % Difference | Explanation |
|----------|---------------------------------------------------------|-------------------------------------------|------------------------------------------|-------------------------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 601/3 Salaries & Wages - Employees | \$ 64,060 | 100,545 | 45,774 | 71.45 % | The amount of salary expense requested in this test year is \$12,541 less than that requested for the 12/31/08 test year. The utility was able to do this primarily by consolidating its customer service centers to three national centers and reallocations. In spite of these efforts to reduce the cost to our customers, this benchmark analysis makes it appear that costs have increased by some 70+% in 3.75 years. This is an illusion because the Commission allowed no increase in salaries or related employee benefits in the utility's last case. Thus the benchmark is measuring 2011 costs against 2005 costs, not 2008 costs. In the last case, the Utility provided support for its requested increase through detailed work papers by employee, showing their job description, duties, benefits to the Company and annual pay supported by W-2s. Yet the Commission concluded the Utility did not meet its burden of proof. That case did not go to hearing. The Company maintains it already has met its burden of proof and will continue to do so in this case by showing that all positions currently filled and allocated to Pennbrooke provide value and are required for Pennbrooke to provide safe, reliable, and effective service to its customers. |
| 2 | 603 Salaries & Wages - Officers, Etc. | incl above | 9,289 | 9,289 | incl above | |
| 3 | 604 Employee Pensions & Benefits | 13,872 | 25,209 | 11,337 | 81.73 | Under benchmark. Reduction in the amount of kwh purch in 2011 |
| 4 | 610 Purchased Water | - | - | - | - | |
| 6 | 615 Purchased Power | 37,445 | 23,513 | (13,932) | (37.21) | Under benchmark. |
| 7 | 616 Fuel for Power Purchased | - | (357) | (357) | - | |
| 8 | 618 Chemicals | 19,541 | 20,529 | 988 | 5.06 | Yearly variation in the number & types of repairs that occurred in the TY as well as the associated restoration expense. No expense in 2008 TY. De minimis dollar amount in TY. |
| 9 | 620 Materials & Supplies | 7,077 | 15,101 | 8,024 | 113.38 | |
| 10 | 631 Contractual Services - Engr | - | 69 | 69 | - | The cost of the Company's annual audit has increased since 2008. |
| 11 | 632 Contractual Services - Acct. | 1,571 | 1,985 | 414 | 26.33 | |
| 12 | 633 Contractual Services - Legal | 1,593 | 393 | (1,200) | (75.32) | Under benchmark. Reduction in expense. |
| 13 | 634 Contractual Services - Mgmt. Fees | - | - | - | - | |
| 14 | 635 Contractual Services - Testing | - | 5 | 5 | - | No expense in 2008 TY. De minimis dollar amount in TY. Expenses for items such as employment finder fees, payroll services, computer maintenance and internet supplier fees have increased since the last test year due to increased cost of services. |
| 15 | 636 Contractual Services - Other | 11,832 | 12,781 | 949 | 8.02 | |
| 16 | 641 Rental of Building/Real Prop | - | 123 | 123 | new | De minimis dollar amount in previous and this TY, such that any change results in a distorted percent change. |
| 17 | 642 Rental of Equipment | 2 | 11 | 9 | 467.77 | |
| 18 | 650 Transportation Expenses | 8,504 | 13,510 | 5,006 | 58.86 | Reflects increase in cost of gasoline & miles traveled. |
| 19 | 656 Insurance - Vehicle | - | - | - | - | |
| 20 | 657 Insurance - General Liability | - | - | - | - | Under benchmark. Reduction in expense. |
| 21 | 658 Insurance - Workman's Comp | - | - | - | - | |
| 22 | 659 Insurance - Other | 12,113 | 11,548 | (565) | (4.66) | Under benchmark. |
| 23 | 660 Advertising Expense | - | - | - | - | |
| 24 | 666 Reg. Comm. Exp. - Rate Case Amort * | - | - | - | - | Certain regulatory expenses, such as researching tariff changes, acquisition policies, etc., were incurred for the benefit of Florida companies and were allocated to each company out of the Florida Cost Center. |
| 25 | 667 Reg. Comm. Exp. - Other | 308 | 4,203 | 3,895 | 1,264.51 | |
| 25 | 668 Water Resource Conservation Expense | - | - | - | - | Under benchmark. Reduction in expense. |
| 26 | 670 Bad Debt Expense | 184 | 119 | (65) | (35.14) | |
| 27 | 675 Miscellaneous Expenses | 32,602 | 28,529 | (4,073) | (12.49) | Under benchmark |
| 28 | TOTAL | \$ 210,704 | \$ 267,105 | \$ 65,690 | 31.18 % | |
| 29 | Total Customers | 1,465,000 | 1,482,000 | 17,000 | 1,1604 % | |
| 30 | Consumer Price Index - U | 210.228 | 226.889 | 16.661 | 7.925 % | |
| 31 | Benchmark Index | | | 1,0116 | | |
| 32 | Increase in Customer ERC's | | | 1,0793 | | |
| 33 | Increase in CPI | | | 1,0918 | | |
| 34 | * Rate case expense is excluded as it is set by the PSC | | | | | |

Note: Line item 29 has been rounded to four decimal places, to accurately reflect the applicable percentage change. Line item 30 has been updated to reflect the correct amount per the consumer price index. Correct amounts per the price index can be found on the tab titled "BLS Data Series." All highlighted (yellow) line items have been updated to provide an explanation for expenses in excess of the revised benchmark factor.

Operation & Maintenance Expense Comparison - Wastewater
Test Year Ended: September 30, 2011

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

| Line No. | (1) Account No. and Name | (2) Prior TY w/PSC Adj. 12/31/08 | (3) Adjusted Current TY 9/30/11 | (6) \$ Difference | (7) % Difference | Explanation |
|----------|------------------------------------------------------------|-------------------------------------------|------------------------------------------|-------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 701 /3 Salaries & Wages - Employees | \$ 61,479 | 83,929 | 30,197 | 49.12 % | The amount of salary expense requested in this test year is \$12,330 less than that requested for the 12/31/08 test year. The utility was able to do this primarily by consolidating its customer service centers to three national centers and reallocations. In spite of these efforts to reduce the cost to our customers, this benchmark analysis makes it appear that costs have increased by some 49% in 3.75 years. This is an illusion because the Commission allowed no increase in salaries or related employee benefits in the utility's last case. Thus the benchmark is measuring 2011 costs against 2005 costs, not 2008 costs. In the last case, the Utility provided support for its requested increase through detailed work papers by employee, showing their job description, duties, benefits to the Company and annual pay supported by W-2s. Yet the Commission concluded the Utility did not meet its burden of proof. That case did not go to hearing. The Company maintains it already has met its burden of proof and will continue to do so in this case by showing that all positions currently filled and allocated to Pennbrooke provide value and are required for Pennbrooke to provide safe, reliable, and effective service to its customers. |
| 2 | 703 Salaries & Wages - Officers, Etc. | incl. above | 7,748 | 7,748 | incl. above | |
| 3 | 704 Employee Pensions & Benefits | 13,275 | 21,042 | 7,767 | 58.51 | |
| 4 | 710 Purchased Sewage Treatment | - | - | - | - | |
| 5 | 711 Sludge Removal Expense | 31,564 | 5,806 | (25,758) | (81.61) | Under benchmark. Application of improved dewatering process resulted in a reduction in sludge volume hauled from the WWTP. |
| 6 | 715 Purchased Power | 40,216 | 26,596 | (13,620) | (33.87) | Under benchmark. Reduction in the amount of kwh purch. in 2011, partly due to improvements made at LS #1. |
| 7 | 716 Fuel for Power Purchased | - | - | - | - | |
| 8 | 718 Chemicals | 16,624 | 16,856 | 232 | 1.40 | Under benchmark. Reduction in expense. |
| 9 | 720 Materials & Supplies | 21,826 | 19,040 | (2,786) | (12.76) | Under benchmark. Reduction in expense. |
| 10 | 731 Contractual Services - Engr. | - | 57 | 57 | - | No expense in 2008 TY. De minimis dollar amount in TY. |
| 11 | 732 Contractual Services - Acct. | 1,337 | 1,655 | 318 | 23.82 | The cost of the Company's annual audit expense has increased since 2008. |
| 12 | 733 Contractual Services - Legal | 1,356 | 328 | (1,028) | (75.82) | Under benchmark. Reduction in expense. |
| 13 | 734 Contractual Services - Mgmt. Fees | - | - | - | - | |
| 14 | 735 Contractual Services - Testing | - | 4 | 4 | - | |
| 15 | 736 Contractual Services - Other | 10,089 | 10,661 | 572 | 5.67 | Under benchmark. |
| 16 | 741 Rental of Building/Real Prop. | - | 103 | 103 | - | No expense in 2008 TY. De minimis dollar amount in TY. |
| 17 | 742 Rental of Equipment | 2 | 9 | 7 | 373.59 | De minimis dollar amount in previous and this TY, such that any change results in a distorted percent change. |
| 18 | 750 Transportation Expenses | 7,238 | 11,276 | 4,038 | 55.79 | Reflects increase in cost of gasoline & miles traveled. |
| 19 | 756 Insurance - Vehicle | - | - | - | - | |
| 20 | 757 Insurance - General Liability | - | - | - | - | |
| 21 | 758 Insurance - Workman's Comp. | - | - | - | - | |
| 22 | 759 Insurance - Other | 10,311 | 9,633 | (678) | (6.58) | Under benchmark. Reduction in expense. |
| 23 | 760 Advertising Expense | - | - | - | - | |
| 24 | 766 Reg. Comm. Exp. - Rate Case Amort. * | - | - | - | - | |
| 25 | 767 Reg. Comm. Exp. - Other | 262 | 3,506 | 3,244 | 1,238.00 | Certain regulatory expenses, such as researching tariff changes, acquisition policies, etc., were incurred for the benefit of Florida companies and were allocated to each company out of the Florida Cost Center. |
| 26 | 770 Bad Debt Expense | 156 | 100 | (56) | (36.19) | Under benchmark. Reduction in expense. |
| 27 | 775 Miscellaneous Expenses | 29,179 | 34,795 | 5,616 | 19.25 | Expenses for items such as supplies, maintenance and miscellaneous expenses have increased since the last test year due to increased cost of services |
| 28 | TOTAL | \$ 244,914 | \$ 253,144 | \$ 15,973 | 6.52 % | |
| 29 | Total Customers | 1,247.0000 | 1,237.0000 | (10.0000) | (0.8019) % | |
| 30 | Consumer Price Index - U | 210.228 | 226.889 | 16.661 | 7.925 % | |
| 31 | Benchmark Index: Increase in Customer ERC's | | | 0.9920 | | |
| 32 | Increase in CPI | | | 1.0793 | | |
| 33 | | | | 1.0706 | | |
| 34 | * - Rate case expense is excluded as it is set by the PSC. | | | | | |

Consumer Price Index - All Urban Consumers
Original Data Value

Series Id: CUUR0000SA0
Not Seasonally Adjusted
Area: U.S. city average
Item: All items
Base Period: 1982-84=100
Years: 2002 to 2012

| Year | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sept | Oct | Nov | Dec | Annual | HALF1 | HALF2 |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2002 | 177.1 | 177.8 | 178.8 | 179.8 | 179.8 | 179.9 | 180.1 | 180.7 | | 181.3 | 181.3 | | 179.9 | 178.9 | 180.9 |
| 2003 | 181.7 | 183.1 | 184.2 | 183.8 | 183.5 | 183.7 | 183.9 | 184.6 | | 185.0 | 184.5 | | 184.0 | 183.3 | 184.6 |
| 2004 | 185.2 | 186.2 | 187.4 | 188.0 | 189.1 | 189.7 | 189.4 | 189.5 | | 190.9 | 191.0 | | 188.9 | 187.6 | 190.2 |
| 2005 | 190.7 | 191.8 | 193.3 | 194.6 | 194.4 | 194.5 | 195.4 | 196.4 | | 199.2 | 197.6 | | 195.3 | 193.2 | 197.4 |
| 2006 | 198.3 | 198.7 | 199.8 | 201.5 | 202.5 | 202.9 | 203.5 | 203.9 | | 201.8 | 201.5 | | 201.6 | 200.6 | 202.6 |
| 2007 | 202.416 | 203.499 | 205.352 | 206.686 | 207.949 | 208.352 | 208.299 | 207.917 | | 208.936 | 210.177 | | 207.342 | 205.709 | 208.976 |
| 2008 | 211.080 | 211.693 | 213.528 | 214.823 | 216.632 | 218.815 | 219.964 | 219.086 | | 216.573 | 212.425 | 210.723 | 215.303 | 214.429 | 216.177 |
| 2009 | 211.143 | 212.193 | 212.709 | 213.240 | 213.856 | 215.693 | 215.351 | 215.834 | | 216.177 | 216.330 | | 214.537 | 213.139 | 215.935 |
| 2010 | 216.687 | 216.741 | 217.631 | 218.009 | 218.178 | 217.965 | 218.011 | 218.312 | | 218.711 | 218.803 | | 218.056 | 217.535 | 218.576 |
| 2011 | 220.223 | 221.309 | 223.467 | 224.906 | 225.964 | 225.722 | 225.922 | 226.545 | 226.839 | 226.421 | 226.230 | | 224.939 | 223.598 | 226.280 |
| 2012 | 226.665 | 227.663 | 229.392 | | | | | | | | | | | | |

Company: Utilities, Inc. of Pennbrooke

Docket No.: 120037-WS

Test Year Ended: September 30, 2011

Water [X] or Sewer [X]

Schedule: E-3

Page 1 of 1

Preparer: Nicole Winans

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

| WATER | | | | | | |
|----------|-----------------------|--------------------|---------------------------|-------------------|--------------|--------------|
| Line No. | (1) Month/ Year | (2) Residential | (3) General Service | (4) Irrigation | (5) Other | (6) Total |
| 1 | October | 1,230 | 2 | 94 | - | 1,326 |
| 2 | November | 1,220 | 7 | 147 | - | 1,374 |
| 3 | December | 1,253 | 3 | 112 | - | 1,368 |
| 4 | January | 1,247 | 8 | 160 | - | 1,415 |
| 5 | February | 1,231 | 5 | 130 | - | 1,366 |
| 6 | March | 1,230 | 2 | 108 | - | 1,340 |
| 7 | April | 1,232 | 8 | 166 | - | 1,406 |
| 8 | May | 1,231 | 5 | 135 | - | 1,371 |
| 9 | June | 1,240 | 5 | 135 | - | 1,380 |
| 10 | July | 1,226 | 5 | 133 | - | 1,364 |
| 11 | August | 1,234 | 5 | 144 | - | 1,383 |
| 12 | September | 1,225 | 5 | 138 | - | 1,368 |
| 13 | | | | | | |
| 14 | Total | 14,799 | 60 | 1,602 | - | 16,461 |

| WASTEWATER | | | | | | |
|------------|-----------------------|--------------------|---------------------------|-------------------|--------------|--------------|
| Line No. | (1) Month/ Year | (2) Residential | (3) General Service | (4) Irrigation | (5) Other | (6) Total |
| 15 | October | 1,230 | 2 | - | - | 1,232 |
| 16 | November | 1,220 | 7 | - | - | 1,227 |
| 17 | December | 1,253 | 3 | - | - | 1,256 |
| 18 | January | 1,247 | 8 | - | - | 1,255 |
| 19 | February | 1,231 | 5 | - | - | 1,236 |
| 20 | March | 1,230 | 2 | - | - | 1,232 |
| 21 | April | 1,232 | 8 | - | - | 1,240 |
| 22 | May | 1,231 | 5 | - | - | 1,236 |
| 23 | June | 1,240 | 5 | - | - | 1,245 |
| 24 | July | 1,226 | 5 | - | - | 1,231 |
| 25 | August | 1,234 | 5 | - | - | 1,239 |
| 26 | September | 1,225 | 5 | - | - | 1,230 |
| 27 | | | | | | |
| 28 | Total | 14,799 | 60 | - | - | 14,859 |

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

| |
|------------------------------------|
| YEAR OF REPORT 31-Dec-10 |
|------------------------------------|

SYSTEM NAME / COUNTY :

Lake County

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER OF CUSTOMERS (d) | AMOUNT (e) |
|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------|---------------|
| 460 | Water Sales: Unmetered Water Revenue | | | \$ - |
| 461.1 | Metered Water Revenue: Sales to Residential Customers | 1,474 | 1,473 | 331,573 |
| 461.2 | Sales to Commercial Customers | | | 57,052 |
| 461.3 | Sales to Industrial Customers | | | - |
| 461.4 | Sales to Public Authorities | | | - |
| 461.5 | Sales Multiple Family Dwellings | | | - |
| 461.6 | Other Revenues | | | - |
| Total Metered Sales | | 1,474 | 1,473 | \$ 388,625 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | - |
| 462.2 | Private Fire Protection | | | - |
| Total Fire Protection Revenue | | | | \$ - |
| 464 | Other Sales To Public Authorities | | | - |
| 465 | Sales To Irrigation Customers | | | - |
| 466 | Sales For Resale | | | - |
| 467 | Interdepartmental Sales | | | - |
| Total Water Sales | | 1,474 | 1,473 | \$ 388,625 |
| 469 | Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) | | | \$ - |
| 470 | Forfeited Discounts | | | - |
| 471 | Miscellaneous Service Revenues | | | - |
| 472 | Rents From Water Property | | | - |
| 473 | Interdepartmental Rents | | | - |
| 474 | Other Water Revenues | | | 2,211 |
| Total Other Water Revenues | | | | \$ 2,211 |
| Total Water Operating Revenues | | | | \$ 390,836 |

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
Accruals are recorded in account 461.1.

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

| |
|-----------------------------|
| YEAR OF REPORT 31-Dec-10 |
|-----------------------------|

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 | 1,252 | 1,245 | \$ 1,237 |
| 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 | 1,252 | 1,245 | \$ 1,237 |
| 522.1 | Measured Revenues: Residential Revenues | | | 460,550 |
| 522.2 | Commercial Revenues | | | 7,560 |
| 522.3 | Industrial Revenues | | | - |
| 522.4 | Revenues From Public Authorities | | | - |
| 522.5 | Multiple Family Dwelling Revenues | | | - |
| 522 | Total Measured Revenues | | | \$ 468,110 |
| 523 | Revenues From Public Authorities | | | - |
| 524 | Revenues From Other Systems | | | - |
| 525 | Interdepartmental Revenues | | | - |
| Total Wastewater Sales | | 1,252 | 1,245 | \$ 469,347 |
| 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) | | | 567 |
| Total Other Wastewater Revenues | | | | \$ 567 |

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