

Eric Fryson

From: Dana Rudolf <drudolf@sfflaw.com>
Sent: Thursday, April 11, 2013 11:04 AM
To: Filings@psc.state.fl.us
Cc: Martin Friedman; Bart Fletcher; KEMarkwell@uiwater.com; UI Flynn, Patrick (pcflyn@uiwater.com); NDWinans@uiwater.com
Subject: Docket No. 120037-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida.
Attachments: PSC Clerk 21 (Proof of COA's).ltr.pdf

- a) Martin S. Friedman, Esquire
Sundstrom, Friedman & Fumero, LLP
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
Phone: (407) 830-6331
Fax: (407) 830-8522
mfriedman@sfflaw.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) 15 pages
- e) Proof of COAs

April 11, 2013

VIA E-FILING

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

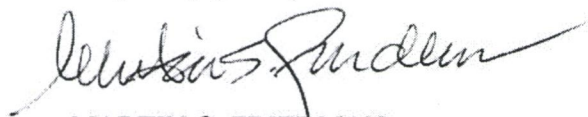
Re: Docket No.: 120037-WS; Application of Utilities, Inc. of Pennbrooke for an
Increase in Water and Wastewater Rates in Lake County, Florida
Our File No. 30057.205

Dear Ms. Cole:

Commission Order No. PSC-12-0667-PAA-WS requires that Utilities, Inc. of Pennbrooke provide proof that the Commission Ordered Adjustments ("COAs") have been made on its books and records. Enclosed is a copy of the bookkeeping entries reflecting the COAs.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/der
Enclosures

cc: Mr. Bart Fletcher, Division of Economic Regulation (via e-mail)
Kirsten Markwell, Regulatory Accounting Manager (via e-mail)
Patrick C. Flynn, Regional Director (via e-mail)
Nicole Winans, Regulatory Accountant (via e-mail)

DOCUMENT NUMBER-DATE

01880 APR 11 2013

R12108

Utilities Inc
Asset Transfer

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Gr. Date 3/31/2013

** FINAL **

*** PROCESSING OPTION MESSAGES ***

*** NO PROCESSING OPTION MESSAGES ****

Batch Number	151352				Doc. Type / Number / Co	AT	54024	00260
Asset Number	Description	Business Unit	Object	Subsidiary	Subledger / Type	LT	Amount	
06404	SEWER BLD & GROUNDS							
*** ASSET MASTER ACCOUNT CHANGES ***								
Asset Cost	FROM: STRUCT/IMPRV GEN PLT	260	1315					
	TO: STRUCT/IMPRV TREAT PLT	260	1300					
Accum Depreciation	FROM: ACC DEPR-STRUCT/IMPRV GEN PLT	260	2075					
	TO: ACC DEPR-STRUCT/IMPRV TREAT PL	260	2060					
Depreciation Exp.	FROM: DEPREC-STRUCT/IMPRV GEN PLT	260101	6680					
	TO: DEPREC-STRUCT/IMPRV TREAT PLT	260101	6665					
*** TRANSFER JOURNAL ENTRY ***								
Asset Cost	FROM: STRUCT/IMPRV GEN PLT	260	1315			AA	9,503.40-	
	TO: STRUCT/IMPRV TREAT PLT	260	1300			AA	9,503.40	
Accum Depreciation	FROM: ACC DEPR-STRUCT/IMPRV GEN PLT	260	2075			AA	884.71	
	TO: ACC DEPR-STRUCT/IMPRV TREAT PL	260	2060			AA	884.71-	
Asset Cost	FROM: STRUCT/IMPRV GEN PLT	260	1315			AU	305.00-	
064B	Warning: Ledger not in Default Coding							
	TO: STRUCT/IMPRV TREAT PLT	260	1300			AU	305.00	
Asset Cost	FROM: STRUCT/IMPRV GEN PLT	260	1315			D1	9,503.40-	
	TO: STRUCT/IMPRV TREAT PLT	260	1300			D1	9,503.40	
Accum Depreciation	FROM: ACC DEPR-STRUCT/IMPRV GEN PLT	260	2075			D1	2,041.82	
	TO: ACC DEPR-STRUCT/IMPRV TREAT PL	260	2060			D1	2,041.82-	
Asset Cost	FROM: STRUCT/IMPRV GEN PLT	260	1315			D2	9,503.40-	
	TO: STRUCT/IMPRV TREAT PLT	260	1300			D2	9,503.40	
Accum Depreciation	FROM: ACC DEPR-STRUCT/IMPRV GEN PLT	260	2075			D2	2,041.82	
	TO: ACC DEPR-STRUCT/IMPRV TREAT PL	260	2060			D2	2,041.82-	
Asset Cost	FROM: STRUCT/IMPRV GEN PLT	260	1315			D4	9,503.40-	
	TO: STRUCT/IMPRV TREAT PLT	260	1300			D4	9,503.40	
Accum Depreciation	FROM: ACC DEPR-STRUCT/IMPRV GEN PLT	260	2075			D4	2,041.82	

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

R12108

Utilities Inc
Asset Transfer

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G/L Date 3/31/2013

** FINAL **

TO: ACC DEPR-STRUCT/IMPRV TREAT PL 180 2060

D4 2,041.82

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Unilever Inc
General Ledger Post

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Batch Ty/Number	Q	132379	Post Out of Balance	N	Multi-Currency Conversion	Y							
Batch Date		4/9/2013	InterCo Settlement Mthd	2	Multi-Currency Inscr Co JE	N							
Document Ty	Number	Co	GL Date	R Y	Account Number Description	Cir Cod	Debit	Credit	Units	Sub Ledger	T y	Asset Number	Explanation Remark
JE	293627	00260	3/31/2013		00260 260.2930	USD	40,421.66					01003109	TO CORRECT JE 293397
					RATE CASE ACCUM AMORT								PENBROOKE COA ADJUST-120037-W
													1.0
JE	293627	00260	3/31/2013		00260 260102.6065	USD		40,421.66					TO CORRECT JE 293392
					RATE CASE AMORT EXPENSE								PENBROOKE COA ADJUST-120037-W
													2.0
					Ledger Type Totals	AA	40,421.66	10,421.66					

K09801

Utilities Inc
General Ledger Post

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Batch Ty/Number Batch Date	Q	152332 4/8/2013	Post Out of Balance Inter Co Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency Intco JE	Y N	Debit	Credit	Units	Sub- Ledger	T	Asset Number	Explanation Remark
Documen Ty Number	Co	GL Date	R V	Co	Account Number Description	Cur Cod							
JE 293618	00260	3/31/2013		00260	260.1835 ACC DEPR-ORGANIZATION	USD		332.06-				00108368	PENBROOKE COA ADJUST-120037-W ACC DEPR-ORGANIZATION 1.0
JE 293618	00260	3/31/2013		00260	260100.6445 DEPREC-ORGANIZATION	USD	332.06						PENBROOKE COA ADJUST-120037-W DEPREC-ORGANIZATION 2.0
JE 293618	00260	3/31/2013		00260	260.1845 ACC DEPR-STRUCT&IMPRV SRC SPLY	USD		35.57				00108371	PENBROOKE COA ADJUST-120037-W ACC DEPR-STRUCT&IMPRV SRC SPLY 3.0
JE 293618	00260	3/31/2013		00260	260100.6455 DEPREC-STRUCT & IMPRV SRC SUPP	USD		35.57-					PENBROOKE COA ADJUST-120037-W DEPREC-STRUCT & IMPRV SRC SUPP 4.0
JE 293618	00260	3/31/2013		00260	260.1055 STRUCT & IMPRV WTR TRT PLT	USD	2,329.51					00092248	PENBROOKE COA ADJUST-120037-W STRUCT & IMPRV WTR TRT PLT 5.0
JE 293618	00260	3/31/2013		00260	260100.6310 WATER-OTHER MAINT EXP	USD		2,329.51-					PENBROOKE COA ADJUST-120037-W WATER-OTHER MAINT EXP 6.0
JE 293618	00260	3/31/2013		00260	260.1850 ACC DEPR-STRUCT&IMPRV WTP	USD		286.42-				00092248	PENBROOKE COA ADJUST-120037-W ACC DEPR-STRUCT&IMPRV WTP 7.0
JE 293618	00260	3/31/2013		00260	260100.6460 DEPREC-STRUCT & IMPRV WTP	USD	286.42						PENBROOKE COA ADJUST-120037-W DEPREC-STRUCT & IMPRV WTP 8.0
JE 293618	00260	3/31/2013		00260	260.1875 ACC DEPR-WELLS & SPRINGS	USD		88.21-				00108373	PENBROOKE COA ADJUST-120037-W ACC DEPR-WELLS & SPRINGS 9.0
JE 293618	00260	3/31/2013		00260	260100.6485 DEPREC-WELLS & SPRINGS	USD	88.21						PENBROOKE COA ADJUST-120037-W DEPREC-WELLS & SPRINGS 10.0
JE 293618	00260	3/31/2013		00260	260.1900 ACC DEPR-ELECT PUMP EQUIP WTP	USD	1,788.00					00108374	PENBROOKE COA ADJUST-120037-W ACC DEPR-ELECT PUMP EQUIP WTP 11.0
JE 293618	00260	3/31/2013		00260	260100.6510 DEPREC-ELEC PUMP EQP WTP	USD		1,788.00-					PENBROOKE COA ADJUST-120037-W DEPREC-ELEC PUMP EQP WTP 12.0
JE 293618	00260	3/31/2013		00260	260.1905 ACC DEPR-ELECT PUMP EQUIP TRAN	USD		12				01001713	PENBROOKE COA ADJUST-120037-W ACC DEPR-ELECT PUMP EQUIP TRAN 13.0
JE 293618	00260	3/31/2013		00260	260100.6515 DEPREC-ELEC PUMP EQP TRANS DST	USD		12-					PENBROOKE COA ADJUST-120037-W DEPREC-ELEC PUMP EQP TRANS DST 14.0
JE 293618	00260	3/31/2013		00260	260.1910 ACC DEPR-WATER TREATMENT EQPT	USD		10.40-				00108375	PENBROOKE COA ADJUST-120037-W ACC DEPR-WATER TREATMENT EQPT 15.0
JE 293618	00260	3/31/2013		00260	260100.6520 DEPREC-WATER TREATMENT EQPT	USD	10.40						PENBROOKE COA ADJUST-120037-W DEPREC-WATER TREATMENT EQPT 16.0
JE 293618	00260	3/31/2013		00260	260.1915 ACC DEPR-DIST RESV & STANDPIPE	USD		653.12-				00108376	PENBROOKE COA ADJUST-120037-W ACC DEPR-DIST RESV & STANDPIPE 17.0
JE 293618	00260	3/31/2013		00260	260100.6525 DEPREC-DIST RESV & STANDPIPES	USD	653.12						PENBROOKE COA ADJUST-120037-W DEPREC-DIST RESV & STANDPIPES 18.0
JE 293618	00260	3/31/2013		00260	260.1920 ACC DEPR-DIST RESV & STANDPIPE	USD		77.21				00108377	PENBROOKE COA ADJUST-120037-W

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Batch Ty/Number Batch Date	G	132332 4/8/2013	Post Out of Balance IntraCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency IntraCo IF	Y N									
Document Ty Number	Co	GL Date	R V	Co	Account Number Description	Ccy Cod	Debit	Credit	Units	Sub- ledger	F y	Asset Number	Explanation Remark		
					ACC DEPR-TRANS & DISTR MAINS								ACC DEPR-TRANS & DISTR MAINS	19.0	
JE	293618	00260	3/31/2013	00260	260100.6530	USD		77.21-					PENBROOKE COA ADJUST-120037-W		
					DEPREC-TRANS & DISTR MAINS								DEPREC-TRANS & DISTR MAINS	20.0	
JE	293618	00260	3/31/2013	00260	260.1925	USD	.23					00104374	PENBROOKE COA ADJUST-120037-W		
					ACC DEPR-SERVICE LINES								ACC DEPR-SERVICE LINES	21.0	
JE	293618	00260	3/31/2013	00260	260100.6535	USD		.23-					PENBROOKE COA ADJUST-120037-W		
					DEPREC-SERVICE LINES								DEPREC-SERVICE LINES	22.0	
JE	293618	00260	3/31/2013	00260	260.1930	USD	.06					00104379	PENBROOKE COA ADJUST-120037-W		
					ACC DEPR-METERS								ACC DEPR-METERS	23.0	
JE	293618	00260	3/31/2013	00260	260100.6540	USD		.06-					PENBROOKE COA ADJUST-120037-W		
					DEPREC-METERS								DEPREC-METERS	24.0	
JE	293618	00260	3/31/2013	00260	260.1935	USD		.32-				00104380	PENBROOKE COA ADJUST-120037-W		
					ACC DEPR-METER INSTALLS								ACC DEPR-METER INSTALLS	25.0	
JE	293618	00260	3/31/2013	00260	260100.6545	USD	.32						PENBROOKE COA ADJUST-120037-W		
					DEPREC-METER INSTALLS								DEPREC-METER INSTALLS	26.0	
JE	293618	00260	3/31/2013	00260	260.1940	USD		6.72-				00104381	PENBROOKE COA ADJUST-120037-W		
					ACC DEPR-HYDRANTS								ACC DEPR-HYDRANTS	27.0	
JE	293618	00260	3/31/2013	00260	260100.6550	USD	6.72						PENBROOKE COA ADJUST-120037-W		
					DEPREC-HYDRANTS								DEPREC-HYDRANTS	28.0	
JE	293618	00260	3/31/2013	00260	260.1970	USD		10.30-				00104382	PENBROOKE COA ADJUST-120037-W		
					ACC DEPR-OFFICE STRUCTURE								ACC DEPR-OFFICE STRUCTURE	29.0	
JE	293618	00260	3/31/2013	00260	260100.6580	USD	10.30						PENBROOKE COA ADJUST-120037-W		
					DEPREC-OFFICE STRUCTURE								DEPREC-OFFICE STRUCTURE	30.0	
JE	293618	00260	3/31/2013	00260	260.1975	USD		2.36-				00104383	PENBROOKE COA ADJUST-120037-W		
					ACC DEPR-OFFICE FURN/EQPT								ACC DEPR-OFFICE FURN/EQPT	31.0	
JE	293618	00260	3/31/2013	00260	260100.6585	USD	2.36						PENBROOKE COA ADJUST-120037-W		
					DEPREC-OFFICE FURN/EQPT								DEPREC-OFFICE FURN/EQPT	32.0	
JE	293618	00260	3/31/2013	00260	260.1985	USD		.11-				00104385	PENBROOKE COA ADJUST-120037-W		
					ACC DEPR-TOOL SHOP & MISC EQPT								ACC DEPR-TOOL SHOP & MISC EQPT	33.0	
JE	293618	00260	3/31/2013	00260	260100.6595	USD	.11						PENBROOKE COA ADJUST-120037-W		
					DEPREC-TOOL SHOP & MISC EQPT								DEPREC-TOOL SHOP & MISC EQPT	34.0	
JE	293618	00260	3/31/2013	00260	260.1990	USD		165.36-				00104384	PENBROOKE COA ADJUST-120037-W		
					ACC DEPR-LABORATORY EQUIPMENT								ACC DEPR-LABORATORY EQUIPMENT	35.0	
JE	293618	00260	3/31/2013	00260	260100.6600	USD	165.36						PENBROOKE COA ADJUST-120037-W		
					DEPREC-LABORATORY EQUIPMENT								DEPREC-LABORATORY EQUIPMENT	36.0	
JE	293618	00260	3/31/2013	00260	260.2010	USD		134.61-				00104387	PENBROOKE COA ADJUST-120037-W		

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Utilities Inc
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Batch Ty/Number Batch Date	G	152332 4/8/2013	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo IE	Y N										
Document Ty Number	Co	GL Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T	Asset Number	Explanation Remark			
					ACC DEPR-OTHER TANG PLT WATER								ACC DEPR-OTHER TANG PLT WATER	37.0		
JE	293618	00260	3/31/2013	00260	260100.6620 USD		134.61						PENBROOKE COA ADJUST-120037-W			
					DEPREC-OTHER TANG PLT WATER								DEPREC-OTHER TANG PLT WATER	38.0		
JE	293618	00260	3/31/2013	00260	2602030 USD			738.37-					0010207 PENBROOKE COA ADJUST-120037-W			
					ACC DEPR-ORGANIZATION								ACC DEPR-ORGANIZATION	39.0		
JE	293618	00260	3/31/2013	00260	260101.6640 USD		738.37						PENBROOKE COA ADJUST-120037-W			
					DEPREC-ORGANIZATION								DEPREC-ORGANIZATION	40.0		
JL	293618	00260	3/31/2013	00260	2602055 USD			628.85-					0010209 PENBROOKE COA ADJUST-120037-W			
					ACC DEPR-STRUCT/IMPRV PUMP PLT								ACC DEPR-STRUCT/IMPRV PUMP PLT	41.0		
JE	293618	00260	3/31/2011	00260	260101.6660 USD		628.05						PENBROOKE COA ADJUST-120037-W			
					DEPREC-STRUCT/IMPRV PUMP								DEPREC-STRUCT/IMPRV PUMP	42.0		
JE	293618	00260	3/31/2013	00260	2602060 USD			54,842.57-					0010200 PENBROOKE COA ADJUST-120037-W			
					ACC DEPR-STRUCT/IMPRV TREAT PL								ACC DEPR-STRUCT/IMPRV TREAT PL	43.0		
JE	293618	00260	3/31/2013	00260	260101.6665 USD		54,842.57						PENBROOKE COA ADJUST-120037-W			
					DEPREC-STRUCT/IMPRV TREAT PLT								DEPREC-STRUCT/IMPRV TREAT PLT	44.0		
JE	293618	00260	3/31/2013	00260	2602075 USD		55,074.55						0010200 PENBROOKE COA ADJUST-120037-W			
					ACC DEPR-STRUCT/IMPRV GEN PLT								ACC DEPR-STRUCT/IMPRV GEN PLT	45.0		
JE	293618	00260	3/31/2013	00260	260101.6680 USD			55,074.55-					PENBROOKE COA ADJUST-120037-W			
					DEPREC-STRUCT/IMPRV GEN PLT								DEPREC-STRUCT/IMPRV GEN PLT	46.0		
JL	293618	00260	3/31/2013	00260	2601345 USD			546.19-					0010202 PENBROOKE COA ADJUST-120037-W			
					SEWER FORCE MAIN								SEWER FORCE MAIN	47.0		
JE	293618	00260	3/31/2013	00260	2601360 USD		546.19						0010201 PENBROOKE COA ADJUST-120037-W			
					SERVICES TO CUSTOMERS								SERVICES TO CUSTOMERS	48.0		
JE	293618	00260	3/31/2013	00260	2602105 USD		10,855.54						0010202 PENBROOKE COA ADJUST-120037-W			
					ACC DEPR-SEWER FORCE MAIN								ACC DEPR-SEWER FORCE MAIN	49.0		
JE	293618	00260	3/31/2013	00260	260101.6710 USD			10,855.54-					PENBROOKE COA ADJUST-120037-W			
					DEPREC-SEWER FORCE MAIN								DEPREC-SEWER FORCE MAIN/SRVC	50.0		
JE	293618	00260	3/31/2013	00260	2602120 USD			13,593.18-					0010201 PENBROOKE COA ADJUST-120037-W			
					ACC DEPR-SERVICES TO CUSTOMERS								ACC DEPR-SERVICES TO CUSTOMERS	51.0		
JE	293618	00260	3/31/2013	00260	260101.6725 USD		13,593.18						PENBROOKE COA ADJUST-120037-W			
					DEPREC-SERVICES TO CUSTOMERS								DEPREC-SERVICES TO CUSTOMERS	52.0		
JE	293618	00260	3/31/2013	00260	2601350 USD			81.07-					0010203 PENBROOKE COA ADJUST-120037-W			
					SEWER GRAVITY MAIN								SEWER GRAVITY MAIN	53.0		
JE	293618	00260	3/31/2013	00260	2601353 USD		81.07						0010204 PENBROOKE COA ADJUST-120037-W			
					MANHOLES								MANHOLES	54.0		
JE	293618	00260	3/31/2013	00260	2602110 USD		1,116.07						0010203 PENBROOKE COA ADJUST-120037-W			

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Utilities Inc
General Ledger Post

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Batch Ty/Number	Q	152332	Post Out of Balance	N	Multi-Currency Conversion	Y										
Batch Date		4/8/2013	InterCo Settlement Mthd	2	Multi-Currency Conversion	N										
Document Ty	Number	Co	GL Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-Ledger	T y	Asset Number	Explanation Remark		
						ACC DEPR-SEWER GRAVITY MAIN								ACC DEPR-SEWER GRAVITY MAIN	55.0	
JE	293618	00260	3/31/2013		00260	260101.6715 USD			1,116.07-					PENBROOKE COA ADJUST-120037-W		
						DEPREC-SEWER GRAVITY MAIN								DEPREC-SEWER GRAVITY MAIN/MANH	56.0	
JE	293618	00260	3/31/2013		00260	260.2113 USD			1,402.71-					00102034 PENBROOKE COA ADJUST-120037-W		
						ACC DEPR-MANHOLE								ACC DEPR-MANHOLE	57.0	
JE	293618	00260	3/31/2013		00260	260101.6717 USD		4,402.71						PENBROOKE COA ADJUST-120037-W		
						DEPREC-MANHOLE								DEPREC-MANHOLE	58.0	
JE	293618	00260	3/31/2013		00260	260.2123 USD		12.52						00097985 PENBROOKE COA ADJUST-120037-W		
						ACC DEPR-FLOW MEASURE DEVICES								ACC DEPR-FLOW MEASURE DEVICES	59.0	
JE	293618	00260	3/31/2013		00260	260101.6730 USD			12.52-					PENBROOKE COA ADJUST-120037-W		
						DEPREC-FLOW MEASURE DEVICES								DEPREC-FLOW MEASURE DEVICES	60.0	
JE	293618	00260	3/31/2013		00260	260.2140 USD		47.65						00090249 PENBROOKE COA ADJUST-120037-W		
						ACC DEPR-PUMP EQP PUMP PLT								ACC DEPR-PUMP EQP PUMP PLT	61.0	
JE	293618	00260	3/31/2013		00260	260101.6743 USD			47.65-					PENBROOKE COA ADJUST-120037-W		
						DEPREC-PUMP EQP PUMP PLT								DEPREC-PUMP EQP PUMP PLT	62.0	
JE	293618	00260	3/31/2013		00260	260.2145 USD		919.15						01002946 PENBROOKE COA ADJUST-120037-W		
						ACC DEPR-PUMP EQP RCLM WTP								ACC DEPR-PUMP EQP RCLM WTP	63.0	
JE	293618	00260	3/31/2013		00260	260101.6750 USD			919.15-					PENBROOKE COA ADJUST-120037-W		
						DEPREC-PUMP EQP RCLM WTP								DEPREC-PUMP EQP RCLM WTP	64.0	
JE	293618	00260	3/31/2013		00260	260.2155 USD			43.66-					00102038 PENBROOKE COA ADJUST-120037-W		
						ACC DEPR-TREAT/DISP EQP LAGOON								ACC DEPR-TREAT/DISP EQP LAGOON	65.0	
JE	293618	00260	3/31/2013		00260	260101.6760 USD		43.66						PENBROOKE COA ADJUST-120037-W		
						DEPREC-TREAT/DISP EQUIP LAGOON								DEPREC-TREAT/DISP EQUIP LAGOON	66.0	
JE	293618	00260	3/31/2013		00260	260.2160 USD		1,980.27						00102039 PENBROOKE COA ADJUST-120037-W		
						ACC DEPR-TREAT/DISP EQP TRT PL								ACC DEPR-TREAT/DISP EQP TRT PL	67.0	
JE	293618	00260	3/31/2013		00260	260101.6765 USD			1,980.27-					PENBROOKE COA ADJUST-120037-W		
						DEPREC-TREAT/DISP EQ TRT PLT								DEPREC-TREAT/DISP EQ TRT PLT	68.0	
JE	293618	00260	3/31/2013		00260	260.2170 USD			1.11-					00096821 PENBROOKE COA ADJUST-120037-W		
						ACC DEPR-PLANT SEWERS TRT PLT								ACC DEPR-PLANT SEWERS TRT PLT	69.0	
JE	293618	00260	3/31/2013		00260	260101.6775 USD		1.11						PENBROOKE COA ADJUST-120037-W		
						DEPREC-PLANT SEWERS TRTMT PLT								DEPREC-PLANT SEWERS TRTMT PLT	70.0	
JE	293618	00260	3/31/2013		00260	260.2180 USD			28-					00102040 PENBROOKE COA ADJUST-120037-W		
						ACC DEPR-OUTFALL LINES								ACC DEPR-OUTFALL LINES	71.0	
JE	293618	00260	3/31/2013		00260	260101.6785 USD		28						PENBROOKE COA ADJUST-120037-W		
						DEPREC-OUTFALL LINES								DEPREC-OUTFALL LINES	72.0	
JE	293618	00260	3/31/2013		00260	260.2190 USD			106.41-					01002905 PENBROOKE COA ADJUST-120037-W		

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Batch Ty/Number Batch Date	Q	152332 4/8/2013	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N								
Document Ty Number	Co	GL Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark	
					ACC DEPR-OTHER PLT COLLECTION								ACC DEPR-OTHER PLT COLLECTION	73.0
JE	293618	00260		3/31/2013	00260	260101.6795 USD	106.41						PENBROOKE COA ADJUST-120037-W	
					DEPREC-OTHER PLT COLLECTION								DEPREC-OTHER PLT COLLECTION	74.0
JE	293618	00260		3/31/2013	00260	260.2200 USD		11.28-				01001943	PENBROOKE COA ADJUST-120037-W	
					ACC DEPR-OTHER PLT TREATMENT								ACC DEPR-OTHER PLT TREATMENT	75.0
JE	293618	00260		3/31/2013	00260	260101.6805 USD		11.28					PENBROOKE COA ADJUST-120037-W	
					DEPREC-OTHER PLT TREATMENT								DEPREC-OTHER PLT TREATMENT	76.0
JR	293618	00260		3/31/2013	00260	260.2220 USD							00098217	PENBROOKE COA ADJUST-120037-W
					ACC DEPR-OFFICE FURN/EQPT								ACC DEPR-OFFICE FURN/EQPT	77.0
JE	293618	00260		3/31/2013	00260	260101.6825 USD		4.71					PENBROOKE COA ADJUST-120037-W	
					DEPREC-OFFICE FURN/EQPT								DEPREC-OFFICE FURN/EQPT	78.0
JE	293618	00260		3/31/2013	00260	260.2230 USD		2.86					00102942	PENBROOKE COA ADJUST-120037-W
					ACC DEPR-TOOL SHOP & MISC EQPT								ACC DEPR-TOOL SHOP & MISC EQPT	79.0
JR	293618	00260		3/31/2013	00260	260101.6835 USD							PENBROOKE COA ADJUST-120037-W	
					DEPREC-TOOL SHOP & MISC EQPT								DEPREC-TOOL SHOP & MISC EQPT	80.0
JE	293618	00260		3/31/2013	00260	260.2270 USD							00102035	PENBROOKE COA ADJUST-120037-W
					ACC DEPR-REUSE SERVICES								ACC DEPR-REUSE SERVICES	81.0
JE	293618	00260		3/31/2013	00260	260101.6875 USD		944.14					PENBROOKE COA ADJUST-120037-W	
					DEPREC-REUSE SERVICES								DEPREC-REUSE SERVICES	82.0
JE	293618	00260		3/31/2013	00260	260.2275 USD							00102036	PENBROOKE COA ADJUST-120037-W
					ACC DEPR-REUSE MTR/INSTALLS								ACC DEPR-REUSE MTR/INSTALLS	83.0
JE	293618	00260		3/31/2013	00260	260101.6880 USD		607.40					PENBROOKE COA ADJUST-120037-W	
					DEPREC-REUSE MTR/INSTALLATIONS								DEPREC-REUSE MTR/INSTALLATIONS	84.0
JE	293618	00260		3/31/2013	00260	260.2280 USD							00098869	PENBROOKE COA ADJUST-120037-W
					ACC DEPR-REUSE DIST RESERVOIRS								ACC DEPR-REUSE DIST RESERVOIRS	85.0
JE	293618	00260		3/31/2013	00260	260101.6885 USD							PENBROOKE COA ADJUST-120037-W	
					DEPREC-REUSE DIST RESERVOIRS								DEPREC-REUSE DIST RESERVOIRS	86.0
JE	293618	00260		3/31/2013	00260	260.2285 USD							00091024	PENBROOKE COA ADJUST-120037-W
					ACC DEPR-REUSE TRANS/DIST SYS								ACC DEPR-REUSE TRANS/DIST SYS	87.0
JE	293618	00260		3/31/2013	00260	260101.6890 USD							PENBROOKE COA ADJUST-120037-W	
					DEPREC-REUSE TRANSM / DIST SYS								DEPREC-REUSE TRANSM / DIST SYS	88.0
JE	293618	00260		3/31/2013	00260	260.3110 USD		7.83					01004952	PENBROOKE COA ADJUST-120037-W
					AMORT - TANK MAINT&REP WTR								AMORT - TANK MAINT&REP WTR	89.0
JE	293618	00260		3/31/2013	00260	260100.6355 USD							PENBROOKE COA ADJUST-120037-W	
					DEFERRED MAINT EXPENSE								DEFERRED MAINT EXPENSE	90.0
JR	293618	00260		3/31/2013	00260	260.3155 USD		35.54					01004954	PENBROOKE COA ADJUST-120037-W

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Batch Ty/Number Batch Date	O	152332 4/8/2013	Post List of Balance IntrCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N										
Document Ty Number	Co	GL Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark			
					AMORT - OTHER WTR & SWR								AMORT - OTHER WTR & SWR	91.0		
JE	293618	00260	3/31/2013	00260	260102.6355	USD		31.54					PENBROOKE COA ADJUST-120037-W			
					DEFERRED MAINT EXPENSE								DEFERRED MAINT EXPENSE	92.0		
JE	293618	00260	3/31/2013	00260	2603160	USD	.08					01004277	PENBROOKE COA ADJUST-120037-W			
					AMORT - VOC TESTING								AMORT - VOC TESTING	93.0		
JE	293618	00260	3/31/2013	00260	260102.6355	USD		.08					PENBROOKE COA ADJUST-120037-W			
					DEFERRED MAINT EXPENSE								DEFERRED MAINT EXPENSE	94.0		
JE	293618	00260	3/31/2013	00260	2603885	USD	28,388.66					01005328	PENBROOKE COA ADJUST-120037-W			
					ACC AMORT TRANS & DISTR MAINS								ACC AMORT TRANS & DISTR MAINS	95.0		
JE	293618	00260	3/31/2013	00260	260100.7070	USD		28,388.66					PENBROOKE COA ADJUST-120037-W			
					AMORT-TRANS & DISTR MAINS								AMORT-TRANS & DISTR MAINS	96.0		
JE	293618	00260	3/31/2013	00260	2603890	USD	7,193.38					01005329	PENBROOKE COA ADJUST-120037-W			
					ACC AMORT SERVICE LINES								ACC AMORT SERVICE LINES	97.0		
JE	293618	00260	3/31/2013	00260	260100.7075	USD		7,193.38					PENBROOKE COA ADJUST-120037-W			
					AMORT-SERVICE LINES								AMORT-SERVICE LINES	98.0		
JE	293618	00260	3/31/2013	00260	2603905	USD	2,597.83					01005330	PENBROOKE COA ADJUST-120037-W			
					ACC AMORT HYDRANTS								ACC AMORT HYDRANTS	99.0		
JE	293618	00260	3/31/2013	00260	260100.7090	USD		2,597.83					PENBROOKE COA ADJUST-120037-W			
					AMORT-HYDRANTS								AMORT-HYDRANTS	100.0		
JE	293618	00260	3/31/2013	00260	2604105	USD		243,675.65				01005363	PENBROOKE COA ADJUST-120037-W			
					ACC AMORT SEWER GRAVITY MAIN								ACC AMORT SEWER GRAVITY MAIN	101.0		
JE	293618	00260	3/31/2013	00260	260101.7280	USD	243,675.65						PENBROOKE COA ADJUST-120037-W			
					AMORT-SEWER GRAVITY MAIN								AMORT-SEWER GRAVITY MAIN/MANI	102.0		
JE	293618	00260	3/31/2013	00260	2603435	USD		.14				01005331	PENBROOKE COA ADJUST-120037-W			
					CIAC-WATER-TAP								CIAC-WATER-TAP	103.0		
JE	293618	00260	3/31/2013	00260	260100.6070	USD		.14					PENBROOKE COA ADJUST-120037-W			
					MISC REG MATTERS COMM EXP								MISC REG MATTERS COMM EXP	104.0		
JE	293618	00260	3/31/2013	00260	2603980	USD	4,880.78					01005331	PENBROOKE COA ADJUST-120037-W			
					ACC AMORT WATER-CIAC TAP								ACC AMORT WATER-CIAC TAP	105.0		
JE	293618	00260	3/31/2013	00260	260100.7165	USD		4,880.78					PENBROOKE COA ADJUST-120037-W			
					AMORT-WATER-TAP								AMORT-WATER-TAP	106.0		
JE	293618	00260	3/31/2013	00260	2604005	USD	13.03					01016139	PENBROOKE COA ADJUST-120037-W			
					ACC AMORT WTR PLT MTR FEE-NC								ACC AMORT WTR PLT MTR F	107.0		
JE	293618	00260	3/31/2013	00260	260100.7185	USD		13.03					PENBROOKE COA ADJUST-120037-W			
					AMORT-WTR PLT MTR FEE								AMORT-WTR PLT MTR FEE	108.0		
JE	293618	00260	3/31/2013	00260	2604070	USD		100,494.68				00102022	PENBROOKE COA ADJUST-120037-W			

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Batch Ty/Number Batch Date	G	152332 4/8/2013	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JR	Y N								
Documnet Ty Number	Co	OL Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark	
					ACC AMORTSTRUCT&IMPRV GEN P.L.T								ACC AMORT STRUCT & IMPRV GPLT	109.0
JE 293618	00260	3/31/2013		00260	260101.7245 AMORT-STRUCT&IMPRV GEN P.L.T	USD	100,494.68						PENBROOKE COA ADJUST-120037-W AMORT-STRUCT&IMPRV GEN P	110.0
JE 293618	00260	3/31/2013		00260	260.4100 ACC AMORT SEWER FORCE MAIN	USD	12,065.15						01005332 PENBROOKE COA ADJUST-120037-W ACC AMORT SEWER FORCE M	111.0
JE 293618	00260	3/31/2013		00260	260101.7275 AMORT-SEWER FORCE MAIN	USD		12,065.15					PENBROOKE COA ADJUST-120037-W AMORT-SEWER FORCE MAIN	112.0
JE 293618	00260	3/31/2013		00260	260.4107 ACC AMORT MANHOLES	USD	440.88						01005335 PENBROOKE COA ADJUST-120037-W ACC AMORT MANHOLES	115.0
JE 293618	00260	3/31/2013		00260	260101.7283 AMORT-MANHOLES	USD		440.88					PENBROOKE COA ADJUST-120037-W AMORT-MANHOLES	114.0
JE 293618	00260	3/31/2013		00260	260.4115 ACC AMORT SERVICES TO CUSTOMER	USD	8,359.64						01005338 PENBROOKE COA ADJUST-120037-W ACC AMORT SERVICES TO C	115.0
JE 293618	00260	3/31/2013		00260	260101.7290 AMORT-SERVICES TO CUSTOMERS	USD		8,359.64					PENBROOKE COA ADJUST-120037-W AMORT-SERVICES TO CUSTO	116.0
JE 293618	00260	3/31/2013		00260	260.3705 CIAC-SEWER-TAP	USD	20						00102025 PENBROOKE COA ADJUST-120037-W CIAC-SEWER-TAP	117.0
JE 293618	00260	3/31/2013		00260	260101.6070 MISC REG MATTERS COMM EXP	USD		20					PENBROOKE COA ADJUST-120037-W MISC REG MATTERS COMM EXP	118.0
JE 293618	00260	3/31/2013		00260	260.4265 ACC AMORT SEWER-TAP	USD		11.76					00102025 PENBROOKE COA ADJUST-120037-W ACC AMORT SEWER-TAP	119.0
JE 293618	00260	3/31/2013		00260	260101.7430 AMORT-SEWER-TAP	USD	11.76						PENBROOKE COA ADJUST-120037-W AMORT-SEWER-TAP	120.0
					Ledger Type Totals	AA	360,646.58	360,646.58						

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Batch Ty/Number Batch Date	GL 3/27/2013	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency IntersCo JR	Y N										
Documnt Ty Number	Co	GL Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- Ledger	T y	Asset Number	Explanation Remark		
JE 293392	00260	3/31/2013		00260	260.2920 RATE CASE BEING AMORT	USD		9,851.19-				01005109	PENBROOKE COA ADJUST-120037-W	1.0	
													PENBROOKE COA ADJUST-120037-W		
JE 293392	00260	3/31/2013		00260	260102.6070 MISC REG MATTERS COMM EXP	USD	9,851.19						PENBROOKE COA ADJUST-120037-W	2.0	
													PENBROOKE COA ADJUST-120037-W		
JE 293392	00260	3/31/2013		00260	260.2930 RATE CASE ACCUM AMORT	USD		33,020.68-				01005109	PENBROOKE COA ADJUST-120037-W	3.0	
													PENBROOKE COA ADJUST-120037-W		
JE 293392	00260	3/31/2013		00260	260102.6065 RATE CASE AMORT EXPENSE	USD	33,020.68						PENBROOKE COA ADJUST-120037-W	4.0	
													PENBROOKE COA ADJUST-120037-W		
					Ledger Type Totals	AA	42,871.87	42,871.87-							

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Batch Ty/Number	G	151346	Post Out of Balance	N	Multi-Currency Conversion	Y									
Batch Date		3/27/2013	Inter Co Settlement Mtd	2	Multi-Currency InterCo JII	N									
Document Ty	Number	Co	Ch. Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark	
JR	293391	00260	3/31/2013		00260	260.1300	USD		203.16-				00102030	PENNBROOKR COA ADJUSTMENT	
						STRUCT/IMPRV TREAT PLT								ADJUST 260.1315 FOR BAL OF ASS	1.0
JR	293391	00260	3/31/2013		00260	260.1315	USD	203.16						PENNBROOKR COA ADJUSTMENT	
						STRUCT/IMPRV GEN PLT								ADJUST 260.1315 FOR BAL OF ASS	2.0
						Ledger Type Totals	AA	203.16	203.16-						