

CLASS A
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

090392-WS

OF

Utilities, Inc. of Pennbrooke

Docket No.: 080392-WS

VOLUME I



FOR THE

Test Year Ended: December 31, 2008

DOCUMENT NUMBER - DATE

09974 SEP 28 8

FPSC-COMMISSION CLERK

CLASS A
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

Utilities, Inc. of Pennbrooke

Docket No.: 090392-WS

VOLUME I



FOR THE

Test Year Ended: December 31, 2008

DOCUMENT NUMBER - CASE

09974 SEP 28 08

FPSC-COMMISSION CLERK

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Water Rate Base - Final
A-2	2	Wastewater Rate Base - Final
A-3	3 - 4	Adjustments to Rate Base - Final
A-4	5	Annual Plant Additions and Balances
A-5	6	Water Plant in Service by Primary Account
A-6	7	Wastewater Plant in Service by Primary Account
A-7	8	Summary of Non-Used & Useful Plant
A-8	9	Annual Accumulated Depreciation Additions and Balances
A-9	10	Water Accumulated Depreciation by Primary Account
A-10	11	Wastewater Accumulated Depreciation by Primary Account
A-11	12	Annual Additions and Balances to CIAC
A-12	13	CIAC by Type and Classification
A-13	14	Annual Additions and Balances of Amortization of CIAC
A-14	15	Accumulated Amortization of CIAC by Type and Classification
A-15	16	Schedule of AFUDC Rates Used
A-16	17	Annual Additions and Balances of Advances for Construction
A-17	18	Working Capital Allowance Calculation
A-18	19	Balance Sheet - Assets
A-19	20	Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	21	Net Operating Income Statement - Water - Final
B-2	22	Net Operating Income Statement - Wastewater - Final
B-3	23 - 24	Adjustments to Net Operating Income - Final
B-4	25	Test Year Operating Revenues
B-5	26	Water O&M Expenses by Month
B-6	27	Wastewater O&M Expenses by Month
B-7	28	Comparative O&M Expenses - Water
B-8	29	Comparative O&M Expenses - Wastewater
B-9	30	Analysis of Contractual Services
B-10	31	Rate Case Expense Analysis
B-11	32	Analysis of Maintenance Expense
B-12	33 - 43	Schedule of Allocated Expenses
B-13	44	Net Depreciation Expense - Water
B-14	45	Net Depreciation Expense - Wastewater
B-15	46	Taxes Other than Income - Final
<u>INCOME TAX</u>		
C-1	47	Reconciliation of Total Income Tax Provision - Final
C-2	48	State and Federal Income Tax Calculation - Current -Final
C-3	49	Schedule of Interest in Tax Expense Calculation
C-4	50	Book/Tax Differences - Permanent
C-5	51	Deferred Tax Expense - Final
C-6	52 - 54	Accumulated Deferred Income Taxes - Final
C-7	55 - 58	Investment Tax Credits
C-8	59	Parent(s) Debt Information
C-9	60	Income Tax Returns
C-10	61	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	62	Requested Cost of Capital - Final
D-2	63	Reconciliation of Capital Structure to Rate Base - Final
D-3	64	Preferred Stock Outstanding
D-4	65	Simple Average Cost Short-Term Debt
D-5	66	Long-Term Debt - Beginning & End of Year Average
D-6	67	Variable Rate Long-Term Debt Beginning & End of Year Average
D-7	68	Customer Deposits

DOCUMENT NUMBER - DATE

09974 SEP 28 08

FPSC-COMMISSION CLERK

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
<u>RATE SCHEDULES</u>		
E-1	69 - 70	Rate Schedule - Present and Final
E-2	71 - 72	Revenues at Test Year Rates
E-3	73	Customer Monthly Billing Schedule
E-4	74	Miscellaneous Service Charges
E-5	75	Miscellaneous Service Charge Revenue
E-6	76	Public Fire Hydrants Schedule
E-7	77	Private Fire Protection Service
E-8	78	Contracts and Agreements
E-9	79	Tax or Franchise Fee
E-10	80	Service Availability Charges
E-11	81	Guaranteed Revenues Received
E-12	82	Class A Utility Cost of Service Study
E-13	83	Projected Test Year Revenue Calculation
E-14	84	Billing Analysis (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	85	Gallons of Water Pumped
F-2	86	Gallons of Wastewater Treated
F-3	87	Water Treatment Plant Data
F-4	88	Wastewater Treatment Plant Data
F-5	89	Used and Useful Calculations - Water
F-6	90	Used and Useful Calculations - Wastewater
F-7	91	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	92	Margin Reserve Calculations - Water and Wastewater
F-9	93	Equivalent Residential Connections - Water
F-10	94	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	95	Water Rate Base - Interim
A-2 Interim	96	Wastewater Rate Base - Interim
A-3 Interim	97	Adjustments to Rate Base - Interim
B-1 Interim	98	Net Operating Income Statement - Water - Interim
B-2 Interim	99	Net Operating Income Statement - Wastewater - Interim
B-3 Interim	100	Adjustments to Net Operating Income - Interim
B-15 Interim	101	Taxes Other than Income - Interim
C-1 Interim	102	Reconciliation of Total Income Tax Provision - Interim
C-2 Interim	103	State and Federal Income Tax Calculation - Current - Interim
D-1 Interim	104	Requested Cost of Capital - Interim
D-2 Interim	105	Reconciliation of Capital Structure to Rate Base - Interim
E-1 Interim	106 - 107	Rate Schedule - Present, and Interim
E-2 Interim	108 - 109	Revenues at Test Year Rates - Interim

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Simple Average Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,134,960	436,532	A \$ 2,571,492	A-3, A-6
2	Utility Land & Land Rights	21,972	263	A 22,234	A-6
3	Less: Non-Used & Useful Plant			B -	A-3, A-7
4	Construction Work in Progress		-	C -	A-3, A-18
5	Less: Accumulated Depreciation	(906,138)	89,778	D (816,360)	A-3, A-10
6	Less: CIAC	(772,606)	(122,479)	E (895,085)	A-12
7	Accumulated Amortization of CIAC	315,164	16,315	F 331,479	A-3, A-14
8	Acquisition Adjustments	476,560	(476,560)	-	A-18
9	Accum. Amort. of Acq. Adjustments			-	A-18
10	Advances For Construction			-	A-16
11	Working Capital Allowance	41,486	(2,774)	G 38,712	A-3, A-17
12	Total Rate Base	\$ 1,311,398	\$ (58,926)	\$ 1,252,472	

DOCUMENT NUMBER-DATE

09974 SEP 28 8

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Simple Average Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,759,918	\$ 82,001	A \$ 2,841,920	A-3, A-6
2	Utility Land & Land Rights	57,035	223	A 57,258	A-6
3	Less: Non-Used & Useful Plant		-	B -	A-3, A-7
4	Construction Work in Progress		-	C -	A-3, A-18
5	Less: Accumulated Depreciation	(998,974)	(17,911)	D (1,016,885)	A-3, A-10
6	Less: CIAC	(1,312,363)	95,603	E (1,216,760)	A-12
7	Accumulated Amortization of CIAC	455,023	33,273	F 488,296	A-3, A-14
8	Acquisition Adjustments			-	-
9	Accum. Amort. of Acq. Adjustments			-	-
10	Advances For Construction			-	A-16
11	Working Capital Allowance	41,372	(2,361)	G 39,011	A-3, A-17
12	Total Rate Base	\$ 1,002,010	\$ 190,829	\$ 1,192,840	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 2
 Docket No.: 090392-WS
 Preparer: F. Seidman

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service</u>		
2	1. Adjust to Corporate & Regional Allocations (see A-3, p.2)	98,458	83,815
3	2. Rollforward Plant 2006-2008 (see A-3, p.2)	1,165	-
4	3. Remove 2006 Allocations Never Reversed (see A-3, p.2)	(39,410)	(5,672)
6	4. Correct for Apro. Distribution Percentages (see A-3, p.2)	(4,603)	(3,918)
7	5. Pro Forma Adj. - Plant Improvements (see A-3, p.2)	381,184	8,000
8	Total Plant in Service	\$ 436,794	\$ 82,225
9	<u>(B) Non-used and Useful Plant in Service</u>	\$ -	\$ -
10	<u>(C) Construction Work in Progress</u>		
11	CWIP not included in Rate Base	\$ -	\$ -
12	<u>(D) Accumulated Depreciation</u>		
13	1. Adjust to Corporate & Regional Allocations (see A-3, p.2)	(23,636)	(20,119)
14	2. Rollforward Plant 2006-2008 (see A-3, p.2)	20,231	(19,113)
15	3. Reverse Allocations to Pennbrooke (see A-3, p.2)	10,591	4,190
17	4. Correct for Apro. Distribution Percentages (see A-3, p.2)	17,776	15,131
18	5. Pro Forma Adj. - Plant Improvements (see A-3, p.2)	64,816	2,000
19	Total Accumulated Depreciation	\$ 89,778	\$ (17,911)
20	<u>(E) CIAC</u>		
21	1. Rollforward Plant 2006-2008 (see A-3, p.2)	\$ (122,479)	\$ 95,603
22	<u>(F) Accumulated Amortization of CIAC</u>		
23	1. Rollforward Plant 2006-2008 (see A-3, p.2)	\$ 16,315	\$ 33,273
24	<u>(G) Working Capital, Balance Sheet Method, see Sch. A-17</u>	\$ (2,774)	\$ (2,361)

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 2 of 2
 Docket No.: 090392-WS
 Preparer: F. Seidman

1 Adjust to Corporate & Regional Allocations			
Plant in Service	W	WW	Total
108.1	(23,636)	(20,119)	(43,755)
303.5/353.7	263	223	486
304.5/354.7	21,772	18,532	40,304
340.5/390.7	69,551	59,201	128,752
343.5/393.7	4,493	3,824	8,317
344.5/394.7	57	49	106
346.5/396.7	2,323	1,977	4,300
355.2	-	8	8
Total Adjustment	74,822	63,696	138,518
Plant in Service only	98,458	83,815	182,273
2 Rollforward Plant, Acc. Depr, CIAC & AACIAC, 2006-2008			
a. Plant in Service	1,165	-	1,165
b. Accum. Depreciation	20,231	(19,113)	1,118
c. CIAC	(122,479)	95,603	(26,876)
d. Accum Amort CIAC	16,315	33,273	49,588
Total Adjustment - Rate Base	(84,768)	109,763	24,995
3 Remove 2006 Allocations Never Reversed			
a. PIS - 348.5 Other Tangible Plant	(39,410)		(39,410)
b. PIS - 390.7 Desktop Computer	-	(5,672)	(5,672)
c. Accum Depr. - 348.5 Other Tangible Plant	10,591		10,591
d. Accum Depr. - 390.7 Desktop Computer	-	4,190	4,190
Total Adjustment - Rate Base	(28,819)	(1,482)	(30,301)
4 Correct for approp. Distribution Percentages			
PIS - 341.5/391.7 Transportation Equipment	(4,603)	(3,918)	(8,521)
Accum. Depr. - 341.5/391.7 Transportation Equipment	17,776	15,131	32,907
Total Adjustment - Rate Base	13,173	11,213	24,386
5 Pro Forma - Plant Improvements			
PIS - 307.2 Replace Well No. 1	408,750		408,750
PIS - 311.3 Replace Pumping Equip @ Well No. 1	27,250		27,250
PIS - 307.2 Retire Well No. 1	(43,730)		(43,730)
PIS - 311.3 Retire Pumping Equip @ Well No. 1	(19,086)		(19,086)
PIS - 320.3 WTP Electrical Improvements	10,000		10,000
PIS - 320.3 Retire WTP Electrical Components	(2,000)		(2,000)
PIS - 354.3 Lift Station Upgrade		10,000	10,000
PIS - 354.3 Retire Lift Station Components		(2,000)	(2,000)
Total Adjustment - PIS	381,184	8,000	389,184
A/D - 307.2 Retire Well No. 1	43,730		43,730
A/D - 311.3 Retire Pumping Equip @ Well No. 1	19,086		19,086
A/D - 380.4 Retire WTP Electrical Components	2,000		2,000
A/D - 354.32 Retire Lift Station Components		2,000	2,000
Total Adjustment - Accumulated Depr.	64,816	2,000	66,816

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-4
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years 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 by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/05 Balance	\$ 1,907,390	\$ 2,617,212
2	2006 Additions	214,789	29,324
3	2006 Retirements	(2,373)	(7,053)
4	2006 Adjustments	-	-
5	12/31/06 Balance	2,119,806	2,639,483
6	2007 Additions	36,245	21,935
7	2007 Retirements	-	-
8	2007 Adjustments	(114,173)	114,173
9	12/31/07 Balance	2,041,878	2,775,591
10	2008 Additions	74,285	238,548
11	2008 Retirements	-	-
12	2008 Adjustments	-	-
13	12/31/08 Balance	\$ 2,116,163	\$ 3,014,139

NOTE: Balances, additions & retirements for 2005 & 2006 reflect annual reports.

Balances & additions for 2007 & 2008 reflect general ledger. The sum of the water & wastewater balances are the same for the annual report & general ledger. The individual totals differ reflecting different allocations between them. See reconciliation accompanying filing.

Schedule of Water Plant in Service By Primary Account
Simple Average

Florida Public Service Commission

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

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-5
Page 1 of 1
Preparer: F. Seidman

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/071	(3) Test Year 2/31/08Av	(4) Simple Average	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	11,677	19,549	15,613		15,613		
3	302.1 Franchises	-	-	-		-		
4	399.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-		-		
7	304.2 Structures & Improvements	150,758	159,324	155,041		155,041		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	87,460	87,460	87,460	365,020	452,480		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	-	-	-		-		
14	311.2 Pumping Equipment	-	-	-		-		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-		-		
18	304.3 Structures & Improvements	2,542	6,525	4,534	1,165	5,698		
19	311.3 Pumping Equipment	113,985	117,931	115,958	8,164	124,122		
20	320.3 Water Treatment Equipment	567,687	568,369	568,028	8,000	576,028		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	-	-	-		-		
25	311.4 Pumping Equipment	-	2,975	1,488		1,488		
26	330.4 Dist. Reservoirs & Standpipes	25,656	28,318	26,987		26,987		
27	331.4 Trans. & Distribution Mains	618,362	619,006	618,684		618,684		
28	333.4 Services	171,686	171,686	171,686		171,686		
29	334.4 Meters & Meter Installations	97,789	97,789	97,789		97,789		
30	335.4 Hydrants	57,770	57,770	57,770		57,770		
31	339.4 Other Plant & Misc. Equipment	-	-	-		-		
32	GENERAL PLANT							
33	303.5 Land & Land Rights	21,961	21,983	21,972	263	22,234		
34	304.5 Structures & Improvements	17,590	33,504	25,547	21,772	47,319		
35	340.5 Office Furniture & Equipment	22,415	144,195	83,305	69,551	152,856		
36	341.5 Transportation Equipment	45,634	43,125	44,379	(4,603)	39,776		
37	342.5 Stores Equipment	-	-	-		-		
38	343.5 Tools, Shop & Garage Equipment	13,092	16,901	14,996	4,493	19,489		
39	344.5 Laboratory Equipment	487	487	487	57	544		
40	345.5 Power Operated Equipment	-	-	-		-		
41	346.5 Communication Equipment	1,735	1,783	1,759	2,323	4,082		
42	347.5 Miscellaneous Equipment	-	-	-		-		
43	348.5 Other Tangible Plant	43,450	43,450	43,450	(39,410)	4,040		
44	TOTAL	\$ 2,071,735	\$ 2,242,129	\$ 2,156,932	\$ 436,794	\$ 2,593,726		\$ -

Schedule of Wastewater Plant in Service By Primary Account
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Peabrooke
Docket No.: 090392-WS
Schedule Year Ended: December 31, 2008
Historic [X] Projected []

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-6
Page 1 of 1
Preparer: F. Scidman
Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/07	(3) Test Year 12/31/08	(4) Simple Average	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	10,738	10,738	10,738		10,738		
3	352.1 Franchises	-	-	-		-		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	-	-		-		
8	355.2 Power Generation Equipment	-	-	-	8	8		
9	360.2 Collection Sewers - Force	352,578	352,825	352,701	(157,429)	195,272		
10	361.2 Collection Sewers - Gravity	911,212	911,653	911,432		911,432		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	-	-	-	157,429	157,429		
13	364.2 Flow Measuring Devices	-	-	-		-		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	699	350		350		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	92,685	95,477	94,081	8,000	102,081		
19	355.3 Power Generation Equipment	-	-	-		-		
20	370.3 Receiving Wells	-	-	-		-		
21	371.3 Pumping Equipment	-	6,656	3,328		3,328		
22	389.3 Other Plant & Misc. Equipment	-	-	-		-		
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	-	-	-		-		
25	354.4 Structures & Improvements	-	-	-		-		
26	355.4 Power Generation Equipment	-	-	-		-		
27	380.4 Treatment & Disposal Equipment	397,562	402,178	399,870		399,870		
28	381.4 Plant Sewers	-	-	-		-		
29	382.4 Outfall Sewer Lines	20,694	21,547	21,120		21,120		
30	389.4 Other Plant & Misc. Equipment	-	1,242	621		621		
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	-	-	-		-		
33	354.5 Structures & Improvements	-	-	-		-		
34	355.5 Power Generation Equipment	-	-	-		-		
35	371.5 Pumping Equipment	-	1,589	794		794		
36	374.5 Reuse Distribution Reservoirs	-	1,018	509		-		
37	380.5 Treatment & Disposal Equipment	-	-	-		-		
38	381.5 Plant Sewers	-	-	-		-		
39	389.5 Other Plant & Misc. Equipment	-	-	-		-		
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	-	-	-		-		
42	353.6 Land & Land Rights	-	-	-		-		
43	354.6 Structures & Improvements	-	-	-		-		
44	355.6 Power Generation Equipment	-	-	-		-		
45	366.6 Reuse Services	17,029	17,029	17,029		17,029		
46	367.6 Reuse Meters & Meter Installations	739	739	739		739		
47	371.6 Pumping Equipment	-	-	-		-		
48	375.6 Reuse Trans. & Dist. System	486	4,217	2,352		-		
49	389.6 Other Plant & Misc. Equipment	-	-	-		-		
50	GENERAL PLANT							
51	353.7 Land & Land Rights	57,035	57,035	57,035	223	57,258		
52	354.7 Structures & Improvements	814,020	827,770	820,895	18,532	839,427		
53	390.7 Office Furniture & Equipment	19,079	122,738	70,909	53,529	124,438		
54	391.7 Transportation Equipment	38,843	36,708	37,775	(3,918)	33,857		
55	392.7 Stores Equipment	-	-	-		-		
56	393.7 Tools, Shop & Garage Equipment	11,143	14,386	12,765	3,824	16,589		
57	394.7 Laboratory Equipment	414	414	414	49	463		
58	395.7 Power Operated Equipment	-	-	-		-		
59	396.7 Communication Equipment	1,476	1,518	1,497	1,977	3,474		
60	397.7 Miscellaneous Equipment	-	-	-		-		
61	398.7 Other Tangible Plant	-	-	-		-		
62	TOTAL	\$ 2,745,733	\$ 2,888,173	\$ 2,816,953	\$ 82,225	\$ 2,899,178		\$ -

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

Schedule: A-7
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service			\$ -
2	Land			-
3	Accumulated Depreciation			-
4	Other (Explain)			-
5	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WASTEWATER				
6	Plant in Service		\$ -	\$ -
7	Land			-
8	Accumulated Depreciation			-
9	Other (Explain)			-
10	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-8
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years 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 by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/05 Balance	\$ 708,234	\$ 710,068
2	2006 Additions	123,089	77,200
3	2006 Retirements	(2,373)	(7,053)
4	2006 Adjustments	-	-
5	12/31/06 Balance	828,950	780,215
6	2007 Additions	104,137	70,693
7	2007 Retirements	-	-
8	2007 Adjustments	(67,818)	93,558
9	12/31/07 Balance	865,269	944,466
10	2008 Additions	81,737	118,732
11	2008 Retirements	-	-
12	2008 Adjustments	-	-
13	12/31/08 Balance	\$ 947,006	\$ 1,063,198

NOTE: Balances, additions & retirements for 2005 & 2006 reflect annual reports.
Balances & additions for 2007 & 2008 reflect general ledger. The sum of the water & wastewater balances are the same for the annual report & general ledger. The individual totals differ reflecting different allocations between them. See reconciliation accompanying filing.

Schedule of Water Accumulated Depreciation By Primary Account
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pensacola
Docket No.: 090392-WS
Schedule Year Ended: December 31, 2008
Historic [X] Projected []

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-9
Page 1 of 1
Preparer: F. Seidman

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/07	(3) Test Year 12/31/08	(4) Simple Average	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	13,177	11,963	12,570	(45)	12,525		
3	302.1 Franchises	-	-	-	-	-		
4	399.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-		
7	304.2 Structures & Improvements	56,844	61,633	59,238	(11,646)	47,592		
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-		
9	306.2 Lake, River & Other Intakes	-	-	-	-	-		
10	307.2 Wells & Springs	41,504	44,419	42,962	(43,727)	(765)		
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-		
12	309.2 Supply Mains	-	-	-	-	-		
13	310.2 Power Generation Equipment	-	-	-	-	-		
14	311.2 Pumping Equipment	-	-	-	-	-		
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-		
18	304.3 Structures & Improvements	113	430	272	137	408		
19	311.3 Pumping Equipment	29,355	35,177	32,266	(19,077)	13,189		
20	320.3 Water Treatment Equipment	262,852	288,679	275,765	(8,477)	267,289		
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-	-	-		
24	304.4 Structures & Improvements	-	58	29	(29)	-		
25	311.4 Pumping Equipment	-	89	45	15	60		
26	330.4 Dist. Reservoirs & Standpipes	4,265	5,005	4,635	1,168	5,803		
27	331.4 Trans. & Distribution Mains	274,411	288,833	281,622	(68)	281,554		
28	333.4 Services	68,940	73,232	71,086	(3,897)	67,189		
29	334.4 Meters & Meter Installations	48,951	53,840	51,396	4	51,399		
30	335.4 Hydrants	25,376	26,658	26,017	5	26,022		
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-		
32	GENERAL PLANT							
33	303.5 Land & Land Rights	-	-	-	-	-		
34	304.5 Structures & Improvements	11,209	18,475	14,842	6,846	21,688		
35	340.5 Office Furniture & Equipment	9,811	13,526	11,668	11,284	22,952		
36	341.5 Transportation Equipment	-	-	-	(17,776)	(17,776)		
37	342.5 Stores Equipment	-	-	-	-	-		
38	343.5 Tools, Shop & Garage Equipment	3,952	10,352	7,152	3,026	10,178		
39	344.5 Laboratory Equipment	60	60	60	94	154		
40	345.5 Power Operated Equipment	-	-	-	-	-		
41	346.5 Communication Equipment	3,857	3,987	3,922	1,969	5,891		
42	347.5 Miscellaneous Equipment	-	-	-	-	-		
43	348.5 Other Tangible Plant	10,591	10,591	10,591	(9,581)	1,010		
44	TOTAL	\$ 865,269	\$ 947,006	\$ 906,138	\$ (89,777)	\$ 816,361		\$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pensacola
Docket No.: 090392-WS
Schedule Year Ended: December 31, 2008
Historic [X] Projected []

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-10
Page 1 of 1
Preparer: F. Seidman

Recap Schedules: A-1, A-3

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/07	(3) Test Year 12/31/08	(4) Simple Average	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
	NOTE							
1	INTANGIBLE PLANT							
2	351.1 Organization	2,847	2,847	2,847	982	3,829		
3	352.1 Franchises	-	-	-	-	-		
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-		
7	354.2 Structures & Improvements	-	-	-	-	-		
8	355.2 Power Generation Equipment	-	-	-	-	-		
9	360.2 Collection Sewers - Force	119,985	130,681	125,333	(59,025)	66,309		
10	361.2 Collection Sewers - Gravity	295,236	317,157	306,197	(133)	306,064		
11	362.2 Special Collecting Structures	-	-	-	-	-		
12	363.2 Services to Customers	-	-	-	53,673	53,673		
13	364.2 Flow Measuring Devices	-	-	-	-	-		
14	365.2 Flow Measuring Installations	-	-	-	-	-		
15	389.2 Other Plant & Misc. Equipment	-	-	-	18	18		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-	-	-		
18	354.3 Structures & Improvements	25,805	28,886	27,346	(407)	26,938		
19	355.3 Power Generation Equipment	-	-	-	-	-		
20	370.3 Receiving Wells	-	-	-	-	-		
21	371.3 Pumping Equipment	-	69	34	93	127		
22	389.3 Other Plant & Misc. Equipment	-	-	-	-	-		
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	-	-	-	-	-		
25	354.4 Structures & Improvements	-	-	-	-	-		
26	355.4 Power Generation Equipment	-	-	-	-	-		
27	380.4 Treatment & Disposal Equipment	102,368	98,023	100,195	13,522	113,717		
28	381.4 Plant Sewers	-	-	-	-	-		
29	382.4 Outfall Sewer Lines	7,867	8,580	8,223	1	8,224		
30	389.4 Other Plant & Misc. Equipment	-	14	7	35	42		
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	-	-	-	-	-		
33	354.5 Structures & Improvements	-	-	-	-	-		
34	355.5 Power Generation Equipment	-	-	-	-	-		
35	371.5 Pumping Equipment	-	12	6	16	22		
36	374.5 Reuse Distribution Reservoirs	-	22	11	-	11		
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-		
38	381.5 Plant Sewers	-	-	-	-	-		
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-		
40	RECLAIMED WATER DISTRIBUTION PLAN							
41	352.6 Franchises	-	-	-	-	-		
42	353.6 Land & Land Rights	-	-	-	-	-		
43	354.6 Structures & Improvements	-	-	-	-	-		
44	355.6 Power Generation Equipment	-	-	-	-	-		
45	366.6 Reuse Services	1,034	1,628	1,331	(95)	1,236		
46	367.6 Reuse Meters & Meter Installations	40	77	58	-	58		
47	371.6 Pumping Equipment	-	-	-	-	-		
48	375.6 Reuse Trans. & Dist. System	15	70	42	666	708		
49	389.6 Other Plant & Misc. Equipment	-	-	-	-	-		
50	GENERAL PLANT							
51	353.7 Land & Land Rights	-	-	-	-	-		
52	354.7 Structures & Improvements	297,846	343,202	320,524	13,951	334,476		
53	390.7 Office Furniture & Equipment	24,297	62,803	43,550	5,415	48,964		
54	391.7 Transportation Equipment	57,027	68,641	62,834	(15,131)	47,703		
55	392.7 Stores Equipment	-	-	-	-	-		
56	393.7 Tools, Shop & Garage Equipment	384	485	434	2,576	3,010		
57	394.7 Laboratory Equipment	-	-	-	80	80		
58	395.7 Power Operated Equipment	-	-	-	-	-		
59	396.7 Communication Equipment	-	-	-	1,676	1,676		
60	397.7 Miscellaneous Equipment	-	-	-	-	-		
61	398.7 Other Tangible Plant	-	-	-	-	-		
62	TOTAL	\$ 934,750	\$ 1,063,198	\$ 998,974	\$ 17,912	\$ 1,016,885		\$ -

**Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

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

**Schedule: A-11
Page 1 of 1
Preparer: F. Seidman**

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years 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 by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/05 Balance	\$ 890,246	\$ 1,216,875
2	2006 Additions	2,666	-
3	2006 Retirements	-	-
4	2006 Adjustments	-	-
5	12/31/06 Balance	892,912	1,216,875
6	2007 Additions	4,840	-
7	2007 Retirements	-	-
8	2007 Adjustments (see note)	(2,667)	-
9	12/31/07 Balance	895,085	1,216,875
10	2008 Additions		
11	2008 Retirements		
12	2008 Adjustments, Docket No. 060261-WS	(244,958)	190,976
13	12/31/08 Balance	\$ 650,127	\$ 1,407,851

Note: Reconcile annual report balance to general ledger

Schedule of Contributions in Aid of Construction By Classification
Simple Average

Florida Public Service Commission

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

Schedule: A-12
Page 1 of 1
Preparer: F. Scidman

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/07	(3) Test Year 12/31/08	(4) Simple Average	(5) Adjustments	(6) Adjusted Average
WATER						
1	Trans. & Dist. Mains	\$ 19,353	\$ (165,818)	\$ (73,233)	658,721	585,488
2	Service Lines	\$ 7,260	\$ (36,380)	\$ (14,560)	154,626	140,066
3	Hydrants	\$ 1,875	\$ (14,913)	\$ (6,519)	62,311	55,792
4	Other Tang. Plant	\$ 842,934	\$ 842,934	\$ 842,934	(842,934)	-
5	Tap Fee	\$ 22,815	\$ 23,456	\$ 23,135	89,756	112,891
6	Meter Fees	\$ 849	\$ 849	\$ 849	-	849
7	Total	\$ 895,085	\$ 650,127	\$ 772,606	\$ 122,479	\$ 895,086
WASTEWATER						
8	Struct & Improv.	\$ 1,195,631	\$ 1,799,805	1,497,718	(1,497,718)	-
9	Force Main	\$ 2,920	\$ (104,953)	(51,017)	220,995	169,978
10	Gravity Mains & Manholes	\$ 18,208	\$ (287,117)	(134,454)	1,031,472	897,018
11	Services to Customers	\$ -	\$ -	-	149,764	149,764
12	Tap Fees	\$ 116	\$ 116	116	(116)	-
13	Total	\$ 1,216,875	\$ 1,407,851	\$ 1,312,363	\$ (95,603)	\$ 1,216,760

Note: The utility allocates CIAC to plant accounts on its books, as identified above by the line code and description.

Recap Schedules: A-1,A-2,A-11

**Schedule of Water and Wastewater Accumulated Amortization of CIAC Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base**

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

Schedule: A-13
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years 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 by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/05 Balance	\$ 259,266	\$ 378,979
2	2006 Additions	22,314	30,450
3	2006 Retirements	-	-
4	2006 Adjustments	-	-
5	12/31/06 Balance	281,580	409,429
6	2007 Additions	22,383	30,396
7	2007 Retirements	-	-
8	2007 Adjustments	-	-
9	12/31/07 Balance	303,963	439,825
10	2008 Additions	22,403	30,396
11	2008 Retirements	-	-
12	2008 Adjustments	-	-
13	12/31/08 Balance	\$ 326,366	\$ 470,221

Schedule of Accumulated Amortization of CIAC By Classification
Simple Average

Florida Public Service Commission

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

Schedule: A-14
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/07	(3) Test Year 12/31/08	(4) Simple Average	(5) Adjustments	(6) Adjusted Average
WATER						
1	Trans. & Dist. Mains	\$ 1,943	\$ 2,466	\$ 2,204	217,904	220,108
2	Service Lines	727	908	818	54,858	55,676
3	Hydrants	167	209	188	19,783	19,971
4	Other Tang. Plant	299,427	320,500	309,964	(309,964)	-
5	Tap Fee	1,692	2,263	1,978	33,724	35,702
6	Meter Fees	7	20	13	9	22
7	Total	\$ 303,963	\$ 326,365	\$ 315,164	\$ 16,315	\$ 331,479
WASTEWATER						
8	Struct & Improv.	\$ 437,649	\$ 467,539	\$ 452,594	(452,594)	-
9	Force Main	379	476	427	71,792	72,219
10	Gravity Mains	1,777	2,180	1,978	353,647	355,626
11	Services to Customers	-	-	-	60,451	60,451
12	Tap Fees	21	25	23	(23)	-
13	Total	\$ 439,825	\$ 470,221	\$ 455,023	\$ 33,273	\$ 488,295

Recap Schedules: A-1,A-2,A-11

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule: A-15
Page 1 of 1
Preparer: F. Scidman

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.

<u>Line</u>	
<u>No.</u>	
1	The AFUDC rate since the last rate case is 9.03%.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-16
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years 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 by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	None		

Recap Schedules: A-1, A-2, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M expenses divided by 8.

Line No		Water	Wastewater
1	<u>Final Rates - 12/31/08</u>		
2	per Book O&M Expense	331,885	330,973
3	1/8th O&M Expense	41,486	41,372
4	per Book O&M Expense	331,885	330,973
5	Adjustments	(22,189)	(18,887)
6	Total Adjusted O&M Expense	309,696	312,086
7	1/8th Adjusted O&M Expense	38,712	39,011
15	<u>Interim Rates - 12/31/08</u>		
16	per Book O&M Expense	331,885	330,973
17	1/8th O&M Expense	41,486	41,372
18	per Book O&M Expense	331,885	330,973
19	Adjustments	(3,175)	(2,703)
20	Total Adjusted O&M Expense	328,710	328,270
21	1/8th Adjusted O&M Expense	41,089	41,034

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule: A-18
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/07	(3) Test Year Ended 12/31/08	(4) Simple Average
1	Utility Plant in Service	\$ 4,817,468	\$ 5,130,302	\$ 4,973,885
2	Construction Work in Progress	115,474	1,077	58,276
3	Investments in Assoc. Cos.	-	-	-
3a	Other Utility Plant Adjustments	476,560	476,560	476,560
4	GROSS UTILITY PLANT	5,409,503	5,607,939	5,508,721
5	Less: Accumulated Depreciation	(1,800,019)	(2,010,204)	(1,905,111)
6	NET UTILITY PLANT	3,609,484	3,597,735	3,603,610
7	Cash	3,350	3,350	3,350
8	Accounts Rec'b - Cust., net of Uncoll.	74,082	92,777	83,430
9	Notes Receivable	-	-	-
10	Accts. Rec'b - Assoc. Cos.	(283,064)	(417,377)	(350,221)
11	Notes Rec'b - Assoc. Cos.	-	-	-
12	Accts. Rec'b - Other	-	-	-
13	Accrued Interest Rec'b	-	-	-
14	Prepayments/Deposits	-	-	-
15	Materials & Supplies	-	-	-
16	Miscellaneous Current & Accrued Assets	-	-	-
17	TOTAL CURRENT ASSETS	(205,632)	(321,250)	(263,441)
18	Net nonutility property	-	-	-
19	Unamortized Debt Discount & Exp.	-	-	-
20	Prelim. Survey & Investigation Charges	-	-	-
21	Clearing Accounts	-	-	-
22	Deferred Rate Case Expense	109,507	66,505	88,006
23	Other Miscellaneous Deferred Debits	3,054	1,123	2,089
24	Accum. Deferred Income Taxes	-	-	-
25	TOTAL OTHER ASSETS	112,561	67,627	90,094
26	TOTAL ASSETS	\$ 3,516,412	\$ 3,344,112	\$ 3,430,262

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule: A-19
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/07	(3) Test Year Ended 12/31/08	(4) Simple Average
1	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued			
3	Additional Paid in Capital	2,157,048	2,164,920	2,160,984
4	Retained Earnings	202,647	141,934	172,291
5	Other Equity Capital			
6	TOTAL EQUITY CAPITAL	<u>2,360,696</u>	<u>2,307,854</u>	<u>2,334,275</u>
7	Bonds			
8	Reacquired Bonds			
9	Advances From Associated Companies	567,368	567,368	567,368
10	Other Long-Term Debt	-	-	-
11	TOTAL LONG-TERM DEBT	<u>567,368</u>	<u>567,368</u>	<u>567,368</u>
7	Accounts Payable	12,252	16,928	14,590
8	Notes Payable	-	-	-
9	Notes & Accounts Payable - Assoc. Cos.	(902,452)	(902,452)	(902,452)
10	Customer Deposits	6,565	3,901	5,233
11	Accrued Taxes	18,448	17,522	17,985
13	Accrued Interest	201	513	357
14	Accrued Dividends			
15	Misc. Current and Accrued Liabilities	-	-	-
16	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(864,986)</u>	<u>(863,587)</u>	<u>(864,287)</u>
17	Advances for Construction	-	-	-
18	Prepaid Capacity Charges			
19	Accum. Deferred ITC's			
20	Operating Reserves			
21	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>-</u>	<u>-</u>	<u>-</u>
22	Contributions in Aid of Construction	2,111,961	2,057,979	2,084,970
23	Less: Accum. Amortization of CIAC	(743,788)	(796,586)	(770,187)
24	Accumulated Deferred Income Taxes	<u>85,162</u>	<u>71,085</u>	<u>78,123</u>
25	Total Equity Capital and Liabilities	<u>\$ 3,516,412</u>	<u>\$ 3,344,112</u>	<u>\$ 3,430,262</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 391,699	\$ (36,277) (A)	\$ 355,422	\$ 265,505 (G)	\$ 620,927	B-4, B-3, E-2
2	Operation & Maintenance	331,885	(22,189) (B)	309,696	31,052 (H)	340,748	B-5, B-3
3	Depreciation, net of CIAC Amort.	54,404	21,619 (C)	76,024	-	76,024	B-13, B-3
4	Amortization of Deferred Maint.	-	12,000 (D)	12,000	-	12,000	B-3
5	Taxes Other Than Income	45,721	(2,163) (E)	43,559	11,948 (I)	55,506	B-15, B-3
6	Provision for Income Taxes	(32,463)	32,463 (F)	-	34,573 (J)	34,573	C-1, B-3
7	OPERATING EXPENSES	399,548	41,730	441,278	77,573	518,851	
8	NET OPERATING INCOME	\$ (7,849)	\$ (78,008)	\$ (85,856)	\$ 187,932	\$ 102,076	
9	RATE BASE	\$ 1,311,398		\$ 1,252,472		\$ 1,252,472	
10	RATE OF RETURN	-	%	(6.85)	%	8.15	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 417,902	\$ (38,311) (A)	\$ 379,591	\$ 209,874 (G)	\$ 589,465	B-4, B-3, E-2
2	Operation & Maintenance	330,973	(18,887) (B)	312,086	26,430 (H)	338,517	B-6, B-3
3	Depreciation, net of CIAC Amort.	54,860	15,955 (C)	70,816	-	70,816	B-14, B-3
4	Amortization		- (D)	0	-	-	B-3
5	Taxes Other Than Income	38,918	1,627 (E)	40,545	9,444 (I)	49,989	B-15, B-3
6	Provision for Income Taxes	(27,633)	27,633 (F)	-	32,928 (J)	32,928	C-1, B-3
7	OPERATING EXPENSES	397,119	26,328	423,446	68,803	492,249	
8	NET OPERATING INCOME	\$ 20,783	\$ (64,639)	\$ (43,856)	\$ 141,072	\$ 97,216	
9	RATE BASE	\$ 1,002,010		\$ 1,192,840		\$ 1,192,840	
10	RATE OF RETURN	2.07 %		(3.68) %		8.15 %	

Schedule of Adjustments to Operating Income
Company: Utilities, Inc. of Pennbrooke
Schedule Year Ended: December 31, 2008
Interim [] Final [X]
Historic [X] or Projected []
Explana

Florida Public Service Commission
Schedule: B-3
Page 1 of 2
Docket No.: 090392-WS
Preparer: F. Seidman

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust book revenues to 12 months revenues, incl. Misc. revenues (see E-2)	(43,441)	(44,391)
3	Adjust for annualized revenue at current rates (see E-2)	7,164	6,080
4	Total adjustment to TY Revenue	(36,277)	(38,311)
5	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
6	1. Adjust Florida Allocations to Pennbrooke (see B-3, p.2)	403	343
8	2. Proforma Adjustment to Salaries (see B-3, p.2)	(8,386)	(7,137)
9	3. Proforma Adjustment to Officer's Salaries (see B-3, p.2)	(7,499)	(6,384)
10	4. Proforma Adjustment to Pensions & Benefits (see B-3, p.2)	(3,129)	(2,663)
11	5. Reclassification & Annualization of O&M Expenses (see B-3, p.2)	(3,099)	(2,638)
12	6. Correction to Transportation Exp Dist. (see B-3, p.2)	(479)	(408)
13	Total adjustment to O & M Expense	(22,189)	(18,887)
14	(C) <u>Depreciation Expense</u>		
15	1. Adjust Florida Allocations to Pennbrooke (see B-3, p.2)	(3,043)	(2,591)
16	2. Rollforwards Depreciation Expense, 2006-2008 (see B-3, p.2)	1,533	5,867
17	3. Proforma Adjustment to Dep Exp., Vehicles (see B-3, p.2)	1,038	884
18	4. Proforma Adjustment to Dep Exp., Well Replacement (see B-3, p.2)	12,976	320
19	Total adjustment to Depreciation Expense	12,503	4,480
20	(C) <u>Amortization of CIAC Expense</u>		
21	1. Rollforwards CIAC Amort. Expense, 2006-2008 (see B-3, p.2)	9,116	11,475
	(D) Amortization of Deferred Maintenance (See B-3, p.2)	12,000	-
22	(E) <u>Taxes Other Than Income</u>		
23	1. Payroll Taxes		
24	Proforma Adjustment (see B-3, p.2)	895	762
25	2. Property Taxes		
26	Allocate WSC & Regional RE & PP Tax to Pennbrooke (see B-3, p.2)		
27	Adjust Florida Allocations to Pennbrooke (see B-3, p.2)	454	386
28	3. Regulatory Assessment Fees		
29	Adjust book RAF to RAF for revenues per Adjust (A) above	(3,512)	479
30	(see B-15)	-	-
31	Total adjustment to Taxes Other	(2,163)	1,627
32	(F) <u>Provision for Income Taxes</u>		
33	Remove negative income tax expense	32,463	27,633
34	(G) <u>Revenue Increase</u>		
35	Increase in revenue required by the Utility to realize a		
36	8.15 % rate of return	265,505	209,874
37	(H) <u>Rate Case Expenses</u>		
38	1/4 of Rate Case Expense (Page B-10)	31,052	26,430
39	(I) <u>Taxes Other Than Income</u>		
40	Regulatory Assessment Fees (RAFs)		
41	Adjust for requested revenue increase (Page B-15)	11,948	9,444
42	(J) <u>Provision for Income Taxes</u>		
43	Income Taxes (Page C-1)	34,573	32,928

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: December 31, 2006
 Interim Final
 Historic Projected

Schedule: B-3
 Page 2 of 2
 Docket No.: 090392-WS
 Preparer: F. Seidman

	W	WW	Total
1 Adjust Florida Allocations to Pennbrooke			
O&M Expenses			
604/704 - Pensions & Benefits	42	36	78
618/718 - Chemicals	(1)	(0)	(1)
620/720 - Materials and Supplies	604	514	1,118
632/732 - Contractual Services - Acctg	30	26	56
633/733 - Contractual Services - Legal	(242)	(206)	(448)
636/736 - Contractual Services - Other	181	154	335
642/742 - Rental of Equipment	2	2	4
659/759 - Insurance Other	335	285	620
667/767 - Reg. Comm. Expense	(291)	(248)	(539)
670/770 - Bad Debt Expense	(1)	(0)	(1)
675/775 - Misc Expense	(257)	(219)	(476)
Total Adjustment - O&M Expenses	403	343	746
403 - Depreciation Expense	(3,043)	(2,591)	(5,634)
408 - Taxes Other than Income, RE & PP Taxes	454	386	840
410 - Deferred S.I.T.	149	127	276
Total Adjustment	(2,038)	(1,734)	(3,772)
2 Rollforward Depreciation & Amortization Expense, 2006-2008			
a. Depreciation Expense	1,533	5,867	7,400
b. Amortization Expense	9,116	11,475	20,591
Total Adjustment	10,649	17,342	27,991
3 Reclassification & Annualization of O&M Expenses			
a. Reclassify from Accts 618/718 to Accts 620/720, 675/775			
Accts 618/718	(1,224)	(1,042)	(2,265)
Accts 620/720	1,005	855	1,860
Accts 675/775	219	186	405
b. Annualize Accts 618/718 to 2008 Expense	(3,099)	(2,638)	(5,737)
Total Adjustment	(3,099)	(2,638)	(5,737)
4 Pro Forma Adjustments annualization & COL			
601/701 Salaries - Employees	(8,386)	(7,137)	(15,523)
603/703 Salaries - Officers	(7,499)	(6,384)	(13,883)
604/704 Pensions & Benefits	(3,129)	(2,663)	(5,792)
650/750 Transportation Expense (correct ERC dist. Pctg)	(479)	(408)	(887)
Total Adjustment - O&M Expenses	(19,493)	(16,592)	(36,085)
403 - Depreciation Expense, Vehicles, 341.5/391.7	1,038	884	1,922
408 - Taxes Other than Income, Payroll	895	762	1,657
5 Pro Forma - Plant Improvements			
307.2 - Remove Dep. Expense - Well No. 1	(1,458)		(1,458)
307.2 - Add Dep. Expense - Replacement Well	13,625		13,625
311.3 - Remove Dep. Expense - Well No. 1	(954)		(954)
311.3 - Add Dep. Expense - Replacement Well	1,363		1,363
320.3 - Remove Dep. Expense - WTP Elec. Components	(100)		(100)
320.3 - Add Dep. Expense - WTP Elec. Improvements	500		500
354.3 - Remove Dep. Expense - Lift Station Components		(80)	(80)
354.3 - Add Dep. Expense - Lift Station Upgrade		400	400
Net adjustment to dep. Expense	12,976	320	13,296
6 Pro Forma Deferred Maint.			
Hydro-tank Inspection, \$10,000 over 5 years	2,000		2,000
Recoat Storage Tank Interior, \$50,000 over 5 years	10,000		10,000
Total Adj. to Deferred Maint. Amortization	12,000		12,000

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule: B-4
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedules: B-1,B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

No.	WATER SALES		WASTEWATER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$ 359,848	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	31,068	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	\$ -
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	413,111
8	462.2 Private Fire Protection		522.2 Measured - Commercial	4,125
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	<u>390,916</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>417,236</u>
17	469 AFPI			
18	470 Forfeited Discounts		OTHER SEWER REVENUES	
19	471 Misc. Service Revenues	411	531 Misc Service Revenues	350
20	472 Rents From Water Property		532 Forfeited Discounts	
21	473 Interdepartmental Rents		534 Rents From Sewer Property	
22	474 Other Water Revenues	<u>372</u>	535 Interdepartmental Rents	
23			536 Other Sewer Revenues	316
24			541 Measured Re-Use Revenues	
25				
26		<u>782</u>	TOTAL OTHER	
27			SEWER REVENUES	<u>666</u>
28				
29		\$ <u>391,699</u>		
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ <u>417,902</u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan 2008	(3) Feb 2008	(4) March 2008	(5) April 2008	(6) May 2008	(7) June 2008	(8) July 2008	(9) August 2008	(10) Sept. 2008	(11) October 2008	(12) Nov 2008	(13) Dec 2008	(14) Total Annual
1	601 Salaries & Wages - Employees	9,150	8,935	9,073	12,776	9,494	9,138	9,443	9,038	12,368	9,621	7,905	7,302	\$ 114,242
2	603 Salaries & Wages - Officers, Etc.	-	-	4,279	1,573	1,051	1,078	1,131	1,084	1,106	1,155	1,117	1,154	14,729
3	604 Employee Pensions & Benefits	-	-	7,442	1,887	2,552	1,852	2,169	2,410	2,205	2,208	1,908	2,589	27,223
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	2,771	2,647	-	2,581	2,778	3,556	3,622	2,784	3,634	6,190	3,497	3,386	37,445
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	2,464	4,364	4,209	1,812	1,683	2,721	2,988	896	(2,150)	1,713	1,315	2,143	24,157
8	620 Materials & Supplies	17	30	2,982	1,042	949	2,498	2,399	2,476	990	2,020	419	427	16,249
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 Contractual Services - Acct.	-	-	637	137	(378)	220	141	140	447	140	318	(261)	1,541
11	633 Contractual Services - Legal	-	-	329	(6)	143	22	612	54	48	422	10	200	1,835
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
14	636 Contractual Services - Other	479	479	2,613	1,440	691	1,657	1,805	548	1,811	1,488	1,178	1,599	15,789
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	629	193	2,094	678	948	278	1,114	917	1,020	792	636	636	9,937
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Worker's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	-	-	3,363	819	922	1,255	1,222	1,283	1,011	(249)	754	1,398	11,778
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort	344	344	344	(722)	258	258	258	258	258	258	258	21,117	23,229
24	667 Reg. Comm. Exp. - Other	-	-	53	201	21	100	-	-	-	-	-	224	599
25	668 Water Resource Conservation Exp.	-	-	-	-	-	-	-	-	-	-	-	-	-
26	670 Bad Debt Expense	-	12	3	2	11	28	-	4	-	33	4	160	257
27	675 Miscellaneous Expenses	509	1,894	3,601	3,127	1,527	6,870	2,568	2,553	2,604	2,901	2,433	2,288	32,875
28														
29	TOTAL	\$ 16,362	\$ 18,899	\$ 41,021	\$ 27,348	\$ 22,651	\$ 31,532	\$ 29,472	\$ 24,444	\$ 25,353	\$ 28,690	\$ 21,753	\$ 44,360	\$ 331,885

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2008	(3) Feb 2008	(4) March 2008	(5) April 2008	(6) May 2008	(7) June 2008	(8) July 2008	(9) August 2008	(10) Sept. 2008	(11) October 2008	(12) Nov 2008	(13) Dec 2008	(14) Total Annual
1	701 Salaries & Wages - Employees	7,789	7,605	7,723	10,875	8,082	7,778	8,038	7,693	10,527	8,189	6,729	6,215	\$ 97,242
2	703 Salaries & Wages - Officers, Etc.	-	-	3,643	1,339	895	918	963	922	941	983	951	982	12,537
3	704 Employee Pensions & Benefits	-	-	6,335	1,606	2,172	1,577	1,846	2,051	1,877	1,879	1,624	2,204	23,172
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	4,615	1,846	5,365	-	4,615	4,970	5,325	-	-	4,260	(3,692)	4,260	31,564
6	715 Purchased Power	3,575	3,285	513	3,430	3,194	3,197	3,436	6,342	-	6,464	3,391	3,389	40,216
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	2,097	3,715	3,583	1,543	1,433	2,316	2,543	762	(1,830)	1,458	1,120	1,824	20,562
9	720 Materials & Supplies	1,216	408	2,429	1,244	988	3,736	2,657	1,954	820	3,589	1,279	643	20,964
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	-	-	542	117	(322)	188	120	120	381	119	271	(222)	1,311
12	733 Contractual Services - Legal	-	-	280	(5)	122	19	521	46	41	359	9	170	1,562
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	408	408	2,224	1,225	588	1,411	1,537	466	1,542	1,266	1,003	1,361	13,439
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
18	750 Transportation Expenses	535	165	1,782	577	807	237	949	781	868	674	542	541	8,458
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Worker's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	-	-	2,862	698	785	1,068	1,040	1,092	861	(212)	641	1,190	10,026
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort	292	292	292	(615)	219	219	219	219	219	219	219	17,975	19,773
25	767 Reg. Comm. Exp. - Other	-	-	45	171	18	85	-	-	-	-	-	190	510
26	770 Bad Debt Expense	-	10	3	2	10	24	-	3	-	28	4	136	219
27	775 Miscellaneous Expenses	433	1,612	3,065	2,594	1,232	7,025	2,138	1,977	3,006	2,333	2,251	1,752	29,418
28	TOTAL	\$ 20,960	\$ 19,347	\$ 40,686	\$ 24,801	\$ 24,837	\$ 34,769	\$ 31,331	\$ 24,429	\$ 19,253	\$ 31,610	\$ 16,342	\$ 42,609	\$ 330,973

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090393-WS
 Test Year Ended: December 31, 2006

Schedule: B-7
 Page 1 of 1
 Preparer: F. Seidman

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 1

Line No.	(1) Account No. and Name	(2) Prior TY w/PSC Adj. 12/31/05	(3) Adjusted Current TY 12/31/06	(6) \$ Difference	(7) % Difference	Explanation
1	601 /3 Salaries & Wages - Employees	\$ 68,466	113,086	44,620	65.17 %	The number of employees and available positions have increased over the past three years, as well as the associated cost of living increases with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Pennbrooke.
2	603 Salaries & Wages - Officers, Etc.	incl. above	incl. above	incl. above		
3	604 Employee Pensions & Benefits	13,273	24,136	10,863	81.84	The number of employees and available positions have increased over the past three years, as well as the associated cost of living increases with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Pennbrooke.
4	610 Purchased Water	-	-	-	-	
5	615 Purchased Power	26,987	37,445	10,458	38.75	Cost of power and power used has increased over the past three years.
7	616 Fuel for Power Purchased	-	-	-	-	
8	618 Chemicals	15,757	19,834	4,077	25.87	Unit price went up for sodium hypochlorite over time.
9	620 Materials & Supplies	17,084	17,858	774	4.53	Under the Threshold.
10	631 Contractual Services - Engr.	-	-	-	-	
11	632 Contractual Services - Acct.	-	1,571	1,571	100%	This cost did not exist in 2005.
12	633 Contractual Services - Legal	-	1,593	1,593	100%	See Note 1.
13	634 Contractual Services - Mgmt. Fees	-	-	-	-	
14	636 Contractual Services - Other	2,046	15,970	13,924	680.54	See Note 1.
15	641 Rental of Building/Real Prop.	-	-	-	-	
16	642 Rental of Equipment	-	2	2	100%	This cost did not exist in 2005.
17	650 Transportation Expenses	5,522	9,458	3,936	71.28	The number of employees and associated vehicles have increased over the past three years, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Pennbrooke.
18	656 Insurance - Vehicle	-	-	-	-	
19	657 Insurance - General Liability	-	-	-	-	
20	658 Insurance - Workman's Comp	-	-	-	-	
21	659 Insurance - Other	6,134	12,113	5,979	97.47	Insurance costs have increased over the past three years, but since the number of affiliate companies have decreased, the allocation costs to Utilities, Inc. of Pennbrooke actually increased (this account includes excess liability, general property, workman's comp and auto).
22	660 Advertising Expense	-	-	-	-	
23	666 Reg. Comm. Exp. - Rate Case Amort. *	-	-	-	-	
24	667 Reg. Comm. Exp. - Other	-	308	308	100%	This cost did not exist in 2005.
25	668 Water Resource Conservation Expense	20,845	-	(20,845)	-	We were obligated to spend money on WRC efforts in the 2003 rate case. The obligation disappeared in the last Final Order.
25	670 Bad Debt Expense	59	256	197	334.33	Bad debt expense has increased as a result of an increase in uncollectible accounts due to customers defaulting on payments.
26	675 Miscellaneous Expenses	11,393	32,837	21,444	188.22	Office supplies, office utilities, office maintenance and miscellaneous expense have increased substantially over the last three years due to the cost of living adjustments, more specifically expenses related to damage from hurricanes have increased, as well as the associated costs with the Company's website (did not have in 2003) and telecom plans have changed drastically for operators since 2003 to account for changes in technology
27	TOTAL	\$ 187,566	\$ 286,467	\$ 98,901	52.73 %	
28	Total Customers	1,458.5	1,465.0	6.50	0.45 %	
29	Consumer Price Index - L	283.4	331.3	47.93	16.91 %	
30	Benchmark Index: Increase in Customer ERC's			1,0045		
31	Increase in CPI			1,1691		
32				1,1743		

33 * - Rate case expense is excluded as it is set by the PSC

34 Note 1 - In order to compare accounts 732, 733 and 736, they should be combined because for the 12/21/08 Test Year several of the sub-accounts were grouped differently from the previous test year to better conform to the classification of accounts

Line No.	Note 1	Prior TY	Current TY	\$ Difference	% Difference	Explanation
37	632 Contractual Services - Acct.	-	1,570.96	1,570.96	1.00 %	See Total if applicable
38	633 Contractual Services - Legal	-	1,592.58	1,592.58	1.00 %	See Total if applicable
39	636 Contractual Services - Other	2,046.00	15,969.88	13,923.88	680.54 %	See Total if applicable

40 TOTAL

Line No.	Prior TY	Current TY	\$ Difference	% Difference
40	2,046	19,133	17,087	100.00 %

The costs of maintaining our computer/technological systems have increased dramatically over the past three years. Additionally, the hourly fees of the company's independent auditors and attorneys have increased over the past three years, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Pennbrooke.

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennington
 Docket No.: 090392-W3
 Test Year Ended: December 31, 2006

Schedule: B-8
 Page 1 of 1
 Preparer: F. Seidman

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 1

Line No.	(1) Account No. and Name	(2) Prior TY w/PSC Adj. 12/31/05	(3) Adjusted Current TY 12/31/06	(4) \$ Difference	(5) % Difference	(6) Explanation	
1	701/3 Salaries & Wages - Employees	\$ 64,485	96,259	31,774	49.27 %	The number of employees and available positions have increased over the past three years, as well as the associated cost of living increases with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Pennington.	
2	703 Salaries & Wages - Officers, Etc.	incl. above	incl. above	incl. above			
3	704 Employee Pensions & Benefits	12,027	20,545	8,518	70.82	The number of employees and available positions have increased over the past three years, as well as the associated health costs with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Pennington.	
4	710 Purchased Sewage Treatment	-	-	-			
5	711 Sludge Removal Expense	42,044	31,564	(10,480)	(24.93)	Better operation of the WWTP has led to a more efficient decanting process. The digester capacity is used more efficiently and the plant is running better on a consistent basis resulting in less frequent upset conditions.	
6	715 Purchased Power	25,367	40,216	14,849	58.54		
7	716 Fuel for Power Purchased	-	-	-	-	Cost of power and power used has increased over the past three years.	
8	718 Chemicals	16,027	16,882	855	5.34		
9	720 Materials & Supplies	24,802	22,333	(2,469)	(9.96)	Under the Threshold	
10	731 Contractual Services - Engr.	-	-	-	-	See Note 1	
11	732 Contractual Services - Acct.	-	1,337	1,337	100%		
12	733 Contractual Services - Legal	-	1,356	1,356	100%	See Note 1	
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	See Note 1	
14	736 Contractual Services - Other	2,818	13,593	10,775	382.38		
15	741 Rental of Building/Real Prop.	-	-	-	-	The number of employees and associated vehicles have increased over the past three years, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Pennington.	
16	742 Rental of Equipment	-	2	2			
17	750 Transportation Expenses	5,050	8,050	3,000	59.41	Insurance costs have increased over the past three years, but since the number of affiliate companies have decreased, the allocation costs to Utilities, Inc. of Pennington actually increased (this account includes excess liability, general property, workman's comp and auto).	
18	756 Insurance - Vehicle	-	-	-	-		
19	757 Insurance - General Liability	-	-	-	-		
20	758 Insurance - Workman's Comp	-	-	-	-		
21	759 Insurance - Other	5,608	10,311	4,703	83.86	This cost did not exist in 2005. Bad debt expense has increased as a result of an increase in uncollectible accounts due to customers defaulting on payments.	
22	760 Advertising Expense	-	-	-	-		
23	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-		
24	767 Reg. Comm. Exp. - Other	-	262	262			
25	770 Bad Debt Expense	55	218	163	296.59	Office Supplies, office utilities, office maintenance and miscellaneous expense have increased substantially over the last three years due to the cost of living adjustments, more specifically expenses related to damage from hurricanes have increased, as well as the associated costs with the Company's website (did not have in 2003) and telecom plans have changed drastically for operators since 2003 to account for changes in technology	
26	775 Miscellaneous Expenses	9,693	29,386	19,693	203.17		
27	TOTAL	\$ 207,976	\$ 292,314	\$ 84,338	40.55 %		
28	Total Customers	1,250.0	1,247.0	(3.00)	- %		
29	Consumer Price Index - U	283.4	331.3	47.93	16.91 %		
30	Benchmark Index: Increase in Customer ERC's			1,0000			
31	Increase in CPI			1,1691			
32				1,1691			
33	* - Rate case expense is excluded as it is set by thePSC						
34	Note 1	Prior TY	Current TY	\$ Difference	% Difference	Explanation	
35	632 Contractual Services - Acct.	-	1,337	1,337	100.00 %	See Total if applicable	
36	633 Contractual Services - Legal	-	1,356	1,356	100.00 %	See Total if applicable	
37	636 Contractual Services - Other	2,818	13,593	10,775	382.38 %	See Total if applicable	
38	TOTAL	2,818	16,286	13,468	100.00 %	The costs of maintaining our computer/technological systems have increased dramatically over the past three years. Additionally, the hourly fees of the company's independent auditors and attorneys have increased over the past three years, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Pennington.	

Contractual Services

Florida Public Service Commission

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

Schedule: B-9
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdowns by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Meter Reading	Ker's Bush Hog Service	11,364	Meter reading services
2	Computer Maintenance	Arlington Computer Products, Inc., Ashwood Computer Co, AT&T, Bandwith.com, Inc., Black Box Corporation, CDW Computer Centers, Inc., Corporate Express Imaging & Co., Convad Communications, Express Data Service, Hughes Network System, IP Soft, M. Schuster, Oracle USA, Inc., RCM Data Corporation, Securetec, Sensus Technologies, Inc., Vanguard Archives Inc, WebEx Communications, Whitelight Group LLC, Xerox Corporation	11,205	Computer maintenance services
3	Computer Amortization & Program Cost	Ashwood Computer Co.	342	Program Costs
4	Internet Supplier	AT&T, Burris, Paul D, CDW Computer Centers Inc., Convad Communications, Crossett, Lisa Ann, Lubertozzi, MPINET, Steven M, WebEx Communications	208	Internet Services
5	Accounting Studies	WSC Personnel	35	Accounting Services
6	Audit Fees	PriceWaterhouseCoopers, LLC.	1,624	Audit Services
7	Employment Finders Fees	Garelli Wong	1,301	Temporary Employment Services
8	Legal Fees	Baker & Daniels, Hunton & Williams, Law Office of David Beers, P.A., Lionel Sawyer & Collins, McNeese, Wallace & Nurick, Moore Camey Ryan & Lattanzi L, Ogletree, Deakins, Nash, Smoak, Rose Sundstrom & Bentley, Squire, Sanders, & Dempsey LLP, Vorys, Sater, Seymour & Pease LLP, Wildman, Harrold, Allen & Dixon, Winston & Strawn	3,396	Legal Services
9	Payroll Services	Automatic Data Processing, Inc.	699	Payroll Services
10	Tax Return Review	PriceWaterhouseCoopers, LLC.	1,192	Tax Return Services
11	Temporary Employment Fee	Ajilon Consulting, Ajilon Professional Staffing LLC, Benchmark Staffing, Inc., Casey Accounting & Finance Resources, Dosunmu, Adenike, Jackson Wabash, Office Team, Robert Half International Inc., Schultz, Karen, Staffing Now, Inc.	2,903	Temporary Employment Services
12	Other Outside Services	ATC Engineering Inc, Cohn, Michelle Sandra, Crowe Chizek and Company LLC, Daniel Delgado, John Haynes, Lacerte, Alice Lau, Brent Lawrence, Malcolm Firmie, Inc, US Bank Trust National Association, Whitelight Group LLC	1,206	Other Services
13	Total		\$ 35,477	

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	290	112.50	32,625	Legal Fees
2	Rose, Sundstrom & Bentley, LLP	Martin Friedman	320	112.50	36,000	Legal Fees
3	M&R Consultants	Frank Seidman	145	240.00	35,000	U&U Analysis, Prepare MFRs, assist w/data requests, audit facilitation
4	Public Service Commission		n/a	n/a	4,000	Filing Fee
5	Water Service Corp.	Ciecierski, Daniel	29	275	7,975	Assist w/MFRs, data requests, audit facilitation
6	Water Service Corp.	Casados, Jim	62	40	2,480	Billing Analyst, Implimentation of Rates
7	Water Service Corp.	DiPasquale, Susan	33.92	40	1,357	Assist w/MFRs, data requests, audit facilitation
8	Water Service Corp.	Durham, Rick	106.24	20	2,125	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Flynn, Patrick	33.92	200	6,784	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.	Gongre, Bryan	33.92	50	1,696	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Granite, Deborah	33	30	990	Billing Analyst, Implimentation of Rates
12	Water Service Corp.	Hanks, Peggy	33.92	20	678	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Hoy, John	111	40	4,440	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Krugler, Adrienne	40	10	400	Billing Analyst, Implimentation of Rates
15	Water Service Corp.	Marzouk, Michelle	15	20	300	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Povich, Erin	39	350	13,650	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Schiopu, Mircea	22	20	440	Customer Notices, Mailings, etc.
18	Water Service Corp.	Valrie, Lawanda	43.01	100	4,301	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Weeks, Kirsten	49	250	12,250	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Williams, John III	81.5	30	2,445	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.		n/a	n/a	2,336	Customer notices, postage
22	Water Service Corp.		n/a	n/a	286	Customer notices, stock
23	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
24	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
25	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
26	Water Service Corp.		n/a	n/a	-	Printing Services, copies
27	Water Service Corp.		n/a	n/a	-	Temp Services
28	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
29	Estimate Through				\$ 187,758	

30 PAA

31 Commission Hearing

32 Amortization Period 4 Years

33 Explanation if different from Section 367.0816, Florida

34 Amortization of Rate Case Expense:

	(A)	(B)	(C)
	Water	Wastewater	Total
35			
36	Current rate case expense	\$ 101,427	\$ 86,331
37	Annual amortization expense, current case	\$ 25,357	\$ 21,583
38	Unamortized authorized exp - prior cases	\$ 5,695	\$ 4,848
39	Annual amortization expense	\$ 31,052	\$ 26,430
			\$ 57,483

40 Method of allocation between systems:

41	Customers (ERCs)	1,465	1,247	2,712
42	Percent of average customers	54.02%	45.98%	100.00%

**Analysis of Major Maintenance Projects - Water & Sewer
For the Test Year and 2 Years Prior and 1 Year Subsequent**

Florida Public Service Commission

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

**Schedule: B-11
Page 1 of 1
Preparer: Dan Ciecierski**

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line
No.

Utilities, Inc. of Pennbrooke does not have any maintenance projects greater than 2% of test year revenues two years prior to the test year or budgeted one year after the test year.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Pembroke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12

Page 1 of 11

Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Pembroke
 Allocation Percentage

Line No.	G/L Acct No.	Description	Allocation Percentages		(3)	(4)	Historical Quarter Ending March 31, 2008				
			Utilities, Inc. of Pembroke	Other Companies/ Systems			Amounts Allocated			44.02% Water	45.98% Sewer
							Utilities, Inc. of Pembroke	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.92%	99.1%	100.0%	ERC	\$4,795	\$515,274	\$520,069	\$2,590	\$2,205
3	408	Taxes Other than Income	0.92%	99.1%	100.0%	ERC	\$1,394	\$149,386	\$150,780	\$753	\$641
4	601603701703	Salaries	1.92%	98.1%	100.0%	ERC	\$28,942	\$1,480,261	\$1,509,204	\$15,634	\$13,308
5	604704	Employee Benefits	0.92%	99.1%	100.0%	ERC	\$13,441	\$1,440,116	\$1,453,556	\$7,261	\$6,180
6	620720	Materials and Supplies	0.92%	0.00%	0.00%	ERC	\$2,723	\$291,800	\$294,523	\$1,471	\$1,252
7	631731	Contractual Services - Engineering	0.92%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
8	632732	Contractual Services - Accounting	0.92%	99.1%	100.0%	ERC	\$1,179	\$126,321	\$127,500	\$637	\$542
9	633733	Contractual Services - Legal	0.92%	99.1%	100.0%	ERC	\$55	\$5,894	\$5,949	\$30	\$25
10	636736	Contractual Services - Other	0.92%	99.1%	100.0%	ERC	\$3,733	\$399,946	\$403,678	\$2,016	\$1,716
11	650750	Transportation Expense	0.92%	99.1%	100.0%	ERC	(\$10)	(\$1,111)	(\$1,121)	(\$6)	(\$5)
12	670770	Bad Debt Expense	0.92%	99.1%	100.0%	ERC	\$5	\$584	\$589	\$3	\$3
13	675775	Miscellaneous Expenses	0.92%	99.1%	100.0%	ERC	\$4,387	\$470,014	\$474,401	\$2,370	\$2,017
14	659759	Other Insurance	0.92%	99.1%	100.0%	ERC	\$6,225	\$667,005	\$673,230	\$3,263	\$2,862
15							\$66,869	\$5,545,488	\$5,612,357	\$36,122	\$30,747
16											
Water Service Corp. Allocated RVP Expenses											
17											
18											
19	403	Depreciation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	601603701703	Salaries	2.59%	97.4%	100.0%	ERC	\$1,805	\$67,784	\$69,588	\$975	\$830
22	604704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	620720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	632732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	633733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	636736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	650750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	666766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	670770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30	675775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
31	659759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
32							\$1,805	\$67,784	\$69,588	\$975	\$830
33											
Water Service Corp. Allocated Regional Expenses											
34											
35	403	Depreciation Expense	3.30%	96.7%	100.0%	ERC	\$1	\$23	\$23	\$0	\$0
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	601603701703	Salaries	3.30%	96.7%	100.0%	ERC	\$314	\$9,195	\$9,510	\$170	\$144
38	604704	Employee Benefits	3.30%	96.7%	100.0%	ERC	\$336	\$9,831	\$10,167	\$181	\$154
39	620720	Materials and Supplies	3.30%	96.7%	100.0%	ERC	\$244	\$7,155	\$7,400	\$132	\$112
40	632732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	636736	Contractual Services - Other	3.30%	96.7%	100.0%	ERC	\$214	\$6,267	\$6,481	\$116	\$98
42	650750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
43	667767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
44	670770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
45	675775	Miscellaneous Expenses	3.30%	96.7%	100.0%	ERC	\$1,028	\$30,086	\$31,113	\$555	\$473
46							\$2,137	\$62,557	\$64,694	\$1,134	\$983
47											
Water Service Corp. Allocated State Expenses											
48											
49	403	Depreciation Expense	3.30%	96.7%	100.0%	ERC	\$93	\$2,723	\$2,816	\$50	\$43
50	408	Taxes Other than Income	3.30%	96.7%	100.0%	ERC	\$3,174	\$93,110	\$96,285	\$1,715	\$1,464
51	601603701703	Salaries	3.30%	96.7%	100.0%	ERC	(\$238)	(\$6,991)	(\$7,230)	(\$129)	(\$110)
52	604704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
53	618718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
54	620720	Materials and Supplies	3.48%	96.5%	100.0%	ERC	\$97	\$2,648	\$2,745	\$52	\$45
55	632732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
56	633733	Contractual Services - Legal	3.30%	96.7%	100.0%	ERC	\$555	\$16,268	\$16,823	\$300	\$255
57	636736	Contractual Services - Other	3.30%	96.7%	100.0%	ERC	\$3	\$93	\$96	\$2	\$1
58	642742	Rental Equipment	3.30%	96.7%	100.0%	ERC	\$126	\$3,700	\$3,826	\$68	\$58
59	650750	Transportation Expense	3.30%	96.7%	100.0%	ERC	\$5,319	\$156,012	\$161,331	\$2,873	\$2,446
60	667767	Reg. Commission Exp. - Other	3.30%	96.7%	100.0%	ERC	\$98	\$2,872	\$2,970	\$53	\$45
61	670770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
62	675775	Miscellaneous Expenses	3.30%	96.7%	100.0%	ERC	\$78	\$2,301	\$2,379	\$42	\$36
63	659759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
64							\$9,304	\$272,776	\$282,081	\$5,026	\$4,278
65											
66											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Penobscot
 Docket No.: 090392-W8
 Schedule Year Ended: December 31, 2008
 Interim | Final [x]
 Historical [x] Projected |

Schedule B-12

Page 2 of 11

Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Penobscot
 Allocation Percentage

Line No.	GL Acct. No.	Description	(1) Allocation Percentages		(3) Total	(4) Description of Allocation Method	(6) Historical Month Ending April 30, 2008			(8) Utilities, Inc. of Penobscot Allocation Percentage	
			Utilities, Inc. of Penobscot	Other Companies/ Systems			Amounts Allocated		54.02% Water	45.98% Sewer	
							Utilities, Inc. of Penobscot	Other Companies/ Systems			Total
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.92%	99.1%	100.0%	ERC	\$1,379	\$148,454	\$149,833	\$745	\$634
2	408	Taxes Other than Income	0.92%	99.1%	100.0%	ERC	\$256	\$27,408	\$27,663	\$138	\$117
3	601603/701/703	Salaries	0.82%	99.2%	100.0%	ERC	\$4,387	\$532,428	\$536,815	\$2,370	\$2,017
4	604/704	Employee Benefits	0.92%	99.1%	100.0%	ERC	\$3,490	\$374,386	\$377,877	\$1,885	\$1,605
5	620/720	Materials and Supplies	0.92%	99.1%	100.0%	ERC	\$1,253	\$134,414	\$135,667	\$677	\$576
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
7	632/732	Contractual Services - Accounting	0.92%	99.1%	100.0%	ERC	\$254	\$27,246	\$27,500	\$137	\$117
8	633/733	Contractual Services - Legal	0.92%	99.1%	100.0%	ERC	\$79	\$8,439	\$8,518	\$43	\$36
9	636/736	Contractual Services - Other	0.92%	99.1%	100.0%	ERC	\$651	\$69,790	\$70,441	\$351	\$299
10	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
11	670/770	Bad Debt Expense	0.92%	99.1%	100.0%	ERC	\$4	\$376	\$380	\$2	\$2
12	675/775	Miscellaneous Expenses	0.92%	99.1%	100.0%	ERC	\$828	\$88,795	\$89,623	\$447	\$381
13	659/759	Other Insurance	0.92%	99.1%	100.0%	ERC	\$1,517	\$162,719	\$164,236	\$819	\$698
14							\$14,097	\$1,574,456	\$1,588,552	\$7,615	\$6,482
Water Service Corp. Allocated RVP Expenses											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
19	601603/701/703	Salaries	2.59%	97.4%	100.0%	ERC	\$600	\$22,596	\$23,196	\$124	\$276
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30							\$600	\$22,596	\$23,196	\$124	\$276
Water Service Corp. Allocated Regional Expenses											
33	403	Depreciation Expenses	3.34%	96.7%	100.0%	ERC	\$0	\$8	\$8	\$0	\$0
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35	601603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	667/767	Reg. Commission Exp. - Other	3.30%	96.7%	100.0%	ERC	\$373	\$10,917	\$11,289	\$201	\$171
42	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
43	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
44							\$373	\$10,924	\$11,297	\$201	\$171
Water Service Corp. Allocated State Expenses											
47	403	Depreciation Expenses	3.29%	96.7%	100.0%	ERC	\$49	\$1,453	\$1,502	\$27	\$23
48	408	Taxes Other than Income	3.29%	96.7%	100.0%	ERC	\$1,187	\$4,852	\$36,039	\$643	\$546
49	601603/701/703	Salaries	3.29%	96.7%	100.0%	ERC	\$884	\$25,963	\$26,845	\$478	\$407
50	604/704	Employee Benefits	3.29%	96.7%	100.0%	ERC	\$3	\$97	\$100	\$2	\$2
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	620/720	Materials and Supplies	3.32%	96.7%	100.0%	ERC	\$78	\$2,265	\$2,343	\$42	\$36
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
54	633/733	Contractual Services - Legal	3.29%	96.7%	100.0%	ERC	(\$90)	(\$2,633)	(\$2,722)	(\$48)	(\$41)
55	636/736	Contractual Services - Other	3.29%	96.7%	100.0%	ERC	\$300	\$8,794	\$9,093	\$162	\$138
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
57	650/750	Transportation Expense	3.29%	96.7%	100.0%	ERC	\$1,256	\$36,866	\$38,122	\$678	\$577
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
59	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
60	675/775	Miscellaneous Expenses	3.29%	96.7%	100.0%	ERC	\$360	\$10,580	\$10,941	\$195	\$166
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
62							\$4,027	\$118,235	\$122,263	\$2,176	\$1,832

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Pensacola
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historical Projected

Schedule B-12

Page 3 of 11

Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Pensacola
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages		Description of Allocation Method	Historical Month Ending May 31, 2008			Allocation Percentage	
			Utilities, Inc. of Pensacola	Other Companies/ Systems		Utilities, Inc. of Pensacola	Other Companies/ Systems	Total	54.02% Water	45.98% Sewer
1		Water Service Corp. Allocated Expenses:								
2	403	Depreciation Expense	0.92%	99.1%	ERC	\$1,382	\$148,783	\$150,165	\$747	\$636
3	408	Taxes Other than Income	0.92%	99.1%	ERC	\$280	\$30,004	\$30,283	\$151	\$129
4	601/603/701/703	Salaries	0.67%	99.3%	ERC	\$2,398	\$356,547	\$358,946	\$1,296	\$1,103
5	604/704	Employee Benefits	0.92%	99.1%	ERC	\$4,702	\$504,296	\$508,997	\$2,540	\$2,162
6	620/720	Materials and Supplies	0.92%	99.1%	ERC	\$983	\$105,404	\$106,386	\$531	\$452
7	631/731	Contractual Services - Engineering	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
8	632/732	Contractual Services - Accounting	0.92%	99.1%	ERC	(\$700)	(\$75,133)	(\$75,833)	(\$370)	(\$322)
9	633/733	Contractual Services - Legal	0.92%	99.1%	ERC	\$265	\$28,424	\$28,689	\$143	\$122
10	636/736	Contractual Services - Other	0.92%	99.1%	ERC	\$1,223	\$131,226	\$132,449	\$661	\$563
11	650/750	Transportation Expenses	0.92%	99.1%	ERC	\$0	\$46	\$46	\$0	\$0
12	670/770	Reg. Commission Exp.	0.92%	99.1%	ERC	\$21	\$2,256	\$2,277	\$11	\$10
13	675/775	Miscellaneous Expenses	0.92%	99.1%	ERC	\$705	\$75,599	\$76,304	\$381	\$324
14	659/759	Other Insurance	0.92%	99.1%	ERC	\$1,707	\$183,104	\$184,811	\$922	\$785
15						<u>\$12,966</u>	<u>\$1,490,554</u>	<u>\$1,503,519</u>	<u>\$7,004</u>	<u>\$5,962</u>
16										
17		Water Service Corp. Allocated RVP Expenses								
18										
19	403	Depreciation Expenses	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
20	408	Taxes Other than Income	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	601/603/701/703	Salaries	2.59%	97.4%	ERC	\$600	\$22,596	\$23,196	\$324	\$276
22	604/704	Employee Benefits	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	620/720	Materials and Supplies	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	632/732	Contractual Services - Accounting	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	633/733	Contractual Services - Legal	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	636/736	Contractual Services - Other	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	650/750	Transportation Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	667/767	Reg. Commission Exp.	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	670/770	Bad Debt Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30	675/775	Miscellaneous Expenses	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
31	659/759	Other Insurance	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
32						<u>\$600</u>	<u>\$22,596</u>	<u>\$23,196</u>	<u>\$324</u>	<u>\$276</u>
33		Water Service Corp. Allocated Regional Expenses								
34										
35	403	Depreciation Expenses	3.34%	96.7%	ERC	\$0	\$8	\$8	\$0	\$0
36	408	Taxes Other than Income	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	601/603/701/703	Salaries	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	604/704	Employee Benefits	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	620/720	Materials and Supplies	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	632/732	Contractual Services - Accounting	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	636/736	Contractual Services - Other	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	650/750	Transportation Expense	3.30%	96.7%	ERC	\$13	\$387	\$400	\$7	\$6
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
44	670/770	Bad Debt Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
45	675/775	Miscellaneous Expenses	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
46						<u>\$13</u>	<u>\$395</u>	<u>\$408</u>	<u>\$7</u>	<u>\$6</u>
47		Water Service Corp. Allocated State Expenses								
48										
49	403	Depreciation Expenses	3.29%	96.7%	ERC	\$49	\$1,453	\$1,502	\$27	\$23
50	408	Taxes Other than Income	3.29%	96.7%	ERC	\$957	\$28,099	\$29,056	\$517	\$440
51	601/603/701/703	Salaries	3.29%	96.7%	ERC	\$990	\$29,069	\$30,059	\$535	\$455
52	604/704	Employee Benefits	0.00%	0.00%	ERC	\$23	\$667	\$690	\$12	\$10
53	618/718	Chemicals	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
54	620/720	Materials and Supplies	3.30%	96.7%	ERC	\$98	\$2,862	\$2,960	\$53	\$45
55	632/732	Contractual Services - Accounting	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
56	633/733	Contractual Services - Legal	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
57	636/736	Contractual Services - Other	3.29%	96.7%	ERC	\$55	\$1,628	\$1,684	\$30	\$26
58	642/742	Rental Equipment	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
59	650/750	Transportation Expense	3.29%	96.7%	ERC	\$1,588	\$46,624	\$48,212	\$858	\$730
60	667/767	Reg. Commission Exp. - Other	3.29%	96.7%	ERC	\$39	\$1,139	\$1,199	\$21	\$18
61	670/770	Bad Debt Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
62	675/775	Miscellaneous Expenses	3.29%	96.7%	ERC	\$385	\$11,302	\$11,687	\$208	\$177
63	659/759	Other Insurance	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
64						<u>\$4,185</u>	<u>\$122,864</u>	<u>\$127,049</u>	<u>\$2,261</u>	<u>\$1,924</u>
65										
66		Note: Some of the accounts listed above will not be directly to the general ledger because certain accounts have expenses directly booked to the company.								

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Pennington
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 4 of 11

Prepared: Erin Povlich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Pennington
 Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages		(3) Total	(4) Description of Allocation Method	(5)-(7) Historical Month Ending June 30, 2008			(8) 54.02% Water	(9) 45.98% Sewer
			Utilities, Inc. of Pennington	Other Companies/ Systems			Amounts Allocated		Total		
							Utilities, Inc. of Pennington	Other Companies/ Systems			
Water Service Corp. Allocated Expenses											
2	403	Depreciation Expense	0.94%	99.1%	100.0%	ERC	\$1,417	\$149,661	\$151,078	\$765	\$652
3	408	Taxes Other than Income	0.94%	99.1%	100.0%	ERC	\$290	\$30,461	\$30,750	\$156	\$133
4	601603/701/703	Salaries	0.72%	99.3%	100.0%	ERC	\$2,610	\$359,003	\$361,613	\$1,410	\$1,200
5	604/704	Employee Benefits	0.94%	99.1%	100.0%	ERC	\$3,416	\$359,319	\$362,735	\$1,845	\$1,571
6	620/720	Materials and Supplies	0.94%	99.1%	100.0%	ERC	\$2,645	\$278,225	\$280,870	\$1,429	\$1,216
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
8	632/732	Contractual Services - Accounting	0.94%	99.1%	100.0%	ERC	\$408	\$42,925	\$43,333	\$220	\$188
9	633/733	Contractual Services - Legal	0.94%	99.1%	100.0%	ERC	\$41	\$4,324	\$4,365	\$22	\$19
10	636/736	Contractual Services - Other	0.94%	99.1%	100.0%	ERC	\$768	\$80,825	\$81,594	\$415	\$353
11	650/750	Transportation Expense	0.94%	99.1%	100.0%	ERC	\$0	\$50	\$50	\$0	\$0
12	670/770	Reg. Commission Exp.	0.94%	99.1%	100.0%	ERC	\$52	\$5,495	\$5,547	\$28	\$24
13	675/775	Miscellaneous Expenses	0.94%	99.1%	100.0%	ERC	\$976	\$102,677	\$103,653	\$527	\$449
14	659/759	Other Insurance	0.94%	99.1%	100.0%	ERC	\$2,221	\$244,135	\$246,356	\$1,254	\$1,067
15							\$14,944	\$1,637,101	\$1,672,045	\$8,072	\$6,871
Water Service Corp. Allocated RVP Expenses											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	601603/701/703	Salaries	2.73%	97.3%	100.0%	ERC	\$632	\$22,564	\$23,196	\$342	\$291
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
32							\$632	\$22,564	\$23,196	\$342	\$291
Water Service Corp. Allocated Regional Expenses											
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	601603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
45	675/775	Miscellaneous Expenses	3.42%	96.6%	100.0%	ERC	\$7	\$208	\$216	\$4	\$3
46							\$7	\$208	\$216	\$4	\$3
Water Service Corp. Allocated State Expenses											
49	403	Depreciation Expenses	3.38%	96.6%	100.0%	ERC	\$5,647	\$161,575	\$167,223	\$3,051	\$2,597
50	408	Taxes Other than Income	3.35%	96.7%	100.0%	ERC	\$594	\$17,138	\$17,731	\$321	\$273
51	601603/701/703	Salaries	3.35%	96.7%	100.0%	ERC	(\$2,731)	(\$78,858)	(\$81,590)	(\$1,475)	(\$1,256)
52	604/704	Employee Benefits	3.35%	96.7%	100.0%	ERC	\$14	\$392	\$406	\$7	\$6
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
54	620/720	Materials and Supplies	3.39%	96.6%	100.0%	ERC	\$111	\$8,861	\$9,172	\$168	\$143
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
57	636/736	Contractual Services - Other	3.35%	96.7%	100.0%	ERC	\$420	\$12,120	\$12,540	\$227	\$193
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
59	650/750	Transportation Expense	3.35%	96.7%	100.0%	ERC	\$515	\$14,866	\$15,381	\$278	\$237
60	667/767	Reg. Commission Exp. - Other	3.35%	96.7%	100.0%	ERC	\$97	\$2,793	\$2,890	\$52	\$44
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
62	675/775	Miscellaneous Expenses	3.35%	96.7%	100.0%	ERC	\$8,497	\$245,340	\$253,837	\$4,590	\$3,907
63	659/759	Other Insurance	3.35%	96.7%	100.0%	ERC	\$2	\$65	\$68	\$1	\$1
64							\$13,365	\$384,227	\$397,590	\$7,220	\$6,144

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Pensacola
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 5 of 11

Preparer: Erin Povach

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Pensacola
 Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages		Description of Allocation Method	Historical Month Ending July 31, 2008				
			Utilities, Inc. of Pensacola	Other Companies/ Systems		Amounts Allocated			54.02% Water	45.98% Sewer
						Utilities, Inc. of Pensacola	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses										
1										
2	403	Depreciation Expense	0.91%	99.1%	ERC	\$1,998	\$217,883	\$219,882	\$1,079	\$919
3	408	Taxes Other than Income	0.95%	99.1%	ERC		\$33,679	\$34,001	\$174	\$148
4	601603701703	Salaries	0.88%	99.1%	ERC	\$3,225	\$365,223	\$368,448	\$1,742	\$1,483
5	604704	Employee Benefits	0.95%	99.1%	ERC	\$3,985	\$416,784	\$420,769	\$2,153	\$1,832
6	620720	Materials and Supplies	0.95%	99.1%	ERC	\$1,979	\$206,945	\$208,924	\$1,069	\$910
7	631731	Contractual Services - Engineering	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
8	632732	Contractual Services - Accounting	0.95%	99.1%	ERC	\$260	\$27,240	\$27,500	\$141	\$120
9	633733	Contractual Services - Legal	0.95%	99.1%	ERC	\$92	\$9,583	\$9,674	\$49	\$42
10	636736	Contractual Services - Other	0.95%	99.1%	ERC	\$1,887	\$197,268	\$199,255	\$1,019	\$868
11	650750	Transportation Expenses	0.94%	99.1%	ERC	\$1	\$107	\$108	\$1	\$0
12	670770	Bad Debt Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
13	675775	Miscellaneous Expenses	0.95%	99.1%	ERC	\$1,164	\$121,716	\$122,879	\$629	\$535
14	659759	Other Insurance	0.95%	99.1%	ERC	\$2,263	\$236,667	\$238,930	\$1,222	\$1,040
15						\$17,176	\$1,833,195	\$1,850,370	\$9,278	\$7,897
Water Service Corp. Allocated RVP Expenses										
17										
18										
19	403	Depreciation Expenses	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
20	408	Taxes Other than Income	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	601603701703	Salaries	2.74%	97.3%	ERC	\$648	\$22,975	\$23,623	\$350	\$298
22	604704	Employee Benefits	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	620720	Materials and Supplies	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	632732	Contractual Services - Accounting	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	633733	Contractual Services - Legal	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	636736	Contractual Services - Other	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	650750	Transportation Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	666766	Reg. Commission Exp.	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	670770	Bad Debt Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30	675775	Miscellaneous Expenses	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
31	659759	Other Insurance	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
32						\$648	\$22,975	\$23,623	\$350	\$298
Water Service Corp. Allocated Regional Expenses										
33										
34										
35	403	Depreciation Expenses	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	408	Taxes Other than Income	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	601603701703	Salaries	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	604704	Employee Benefits	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	620720	Materials and Supplies	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	632732	Contractual Services - Accounting	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	636736	Contractual Services - Other	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	650750	Transportation Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
43	667767	Reg. Commission Exp. - Other	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
44	670770	Bad Debt Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
45	675775	Miscellaneous Expenses	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
46						\$0	\$0	\$0	\$0	\$0
Water Service Corp. Allocated State Expenses										
47										
48										
49	403	Depreciation Expenses	3.45%	96.5%	ERC	\$1,257	\$35,172	\$36,428	\$679	\$578
50	408	Taxes Other than Income	3.44%	96.6%	ERC	\$912	\$25,628	\$26,540	\$493	\$419
51	601603701703	Salaries	3.44%	96.6%	ERC	(\$4,025)	(\$113,083)	(\$117,111)	(\$2,174)	(\$1,851)
52	604704	Employee Benefits	3.44%	96.6%	ERC	\$30	\$843	\$873	\$16	\$14
53	618718	Chemicals	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
54	620720	Materials and Supplies	3.44%	96.6%	ERC	\$42	\$1,172	\$1,214	\$23	\$19
55	632732	Contractual Services - Accounting	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
56	633733	Contractual Services - Legal	3.44%	96.6%	ERC	\$13	\$357	\$370	\$7	\$6
57	636736	Contractual Services - Other	3.44%	96.6%	ERC	\$431	\$12,109	\$12,540	\$233	\$198
58	642742	Rental Equipment	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
59	650750	Transportation Expense	3.44%	96.6%	ERC	\$2,062	\$57,928	\$59,990	\$1,114	\$948
60	667767	Reg. Commission Exp. - Other	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
61	670770	Bad Debt Expense	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
62	675775	Miscellaneous Expenses	3.44%	96.6%	ERC	\$1,428	\$40,106	\$41,534	\$771	\$656
63	659759	Other Insurance	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
64						\$2,145	\$60,232	\$62,381	\$1,161	\$988
65										
66										

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Pensacola
Docket No.: 090392-W8
Schedule Year Ended: December 31, 2008
Interim [] Final [x]
Historical [x] Projected []

Preparer: Erin Povlich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No.	G/L Asset No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2008			Utilities, Inc. of Pensacola Allocation Percentage	
			Utilities, Inc. of Pensacola	Other Companies/ Systems	Total		Amounts Allocated			54.02% Water	45.98% Sewer
							Utilities, Inc. of Pensacola	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.94%	99.1%	100.0%	ERC	\$2,776	\$291,555	\$294,331	\$1,500	\$1,277
2	408	Taxes Other than Income	0.95%	99.1%	100.0%	ERC	\$294	\$30,820	\$31,114	\$159	\$135
3	601/603/701/703	Salaries	0.93%	99.1%	100.0%	ERC	\$3,315	\$353,347	\$356,662	\$1,791	\$1,524
4	604/704	Employee Benefits	0.95%	99.1%	100.0%	ERC	\$4,407	\$461,886	\$466,293	\$2,381	\$2,026
5	620/720	Materials and Supplies	0.95%	99.1%	100.0%	ERC	\$871	\$91,268	\$92,139	\$470	\$400
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
7	632/732	Contractual Services - Accounting	0.95%	99.1%	100.0%	ERC	\$260	\$27,240	\$27,500	\$140	\$120
8	633/733	Contractual Services - Legal	0.95%	99.1%	100.0%	ERC	\$100	\$10,433	\$10,532	\$54	\$46
9	636/736	Contractual Services - Other	0.95%	99.1%	100.0%	ERC	\$829	\$86,879	\$87,708	\$448	\$381
10	650/750	Transportation Expenses	0.95%	99.1%	100.0%	ERC	\$1	\$97	\$98	\$1	\$0
11	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
12	675/775	Miscellaneous Expenses	0.95%	99.1%	100.0%	ERC	\$695	\$72,792	\$73,487	\$375	\$319
13	659/759	Other Insurance	0.95%	99.1%	100.0%	ERC	\$2,375	\$248,946	\$251,322	\$1,283	\$1,092
14							\$15,922	\$1,675,264	\$1,691,186	\$8,601	\$7,321
Water Service Corp. Allocated RVP Expenses											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
19	601/603/701/703	Salaries	2.74%	97.3%	100.0%	ERC	\$647	\$27,976	\$28,623	\$349	\$297
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	668/768	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30							\$647	\$22,976	\$23,623	\$349	\$297
Water Service Corp. Allocated Recreational Expenses											
33	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	620/720	Materials and Supplies	3.20%	96.7%	100.0%	ERC	\$0	\$0	\$0	\$0	\$0
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
43	675/775	Miscellaneous Expenses	3.44%	96.6%	100.0%	ERC	\$4	\$107	\$111	\$2	\$2
44							\$6	\$169	\$175	\$3	\$3
Water Service Corp. Allocated State Expenses											
47	403	Depreciation Expenses	3.40%	96.6%	100.0%	ERC	\$903	\$25,652	\$26,555	\$488	\$415
48	408	Taxes Other than Income	3.40%	96.6%	100.0%	ERC	\$1,015	\$28,843	\$29,858	\$548	\$467
49	601/603/701/703	Salaries	3.40%	96.6%	100.0%	ERC	\$668	\$18,980	\$19,648	\$361	\$307
50	604/704	Employee Benefits	3.40%	96.6%	100.0%	ERC	\$54	\$1,545	\$1,599	\$29	\$25
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	620/720	Materials and Supplies	3.40%	96.6%	100.0%	ERC	\$8	\$236	\$244	\$4	\$4
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
54	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
55	636/736	Contractual Services - Other	3.40%	96.6%	100.0%	ERC	\$185	\$5,265	\$5,450	\$100	\$85
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
57	650/750	Transportation Expense	3.40%	96.6%	100.0%	ERC	\$1,697	\$48,219	\$49,916	\$917	\$780
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
59	670/770	Bad Debt Expense	3.40%	96.6%	100.0%	ERC	\$7	\$193	\$200	\$4	\$3
60	675/775	Miscellaneous Expenses	3.40%	96.6%	100.0%	ERC	\$270	\$7,685	\$7,956	\$146	\$124
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
62							\$4,808	\$136,619	\$141,427	\$2,597	\$2,211

66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Pennington
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12

Page 7 of 11

Preparer: Erin Pavich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Pennington
 Allocation Percentage

Line No.	G/L Acct. No.	Description	(1) (2) (3)			(4) Description of Allocation Method	(5) (6) (7)			(8)	
			Utilities, Inc. of Pennington	Other Companies/ Systems	Total		Utilities, Inc. of Pennington	Other Companies/ Systems	Total	54.02% Water	45.98% Sewer
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.94%	99.1%	100.0%	ERC	\$2,082	\$218,855	\$220,937	\$1,125	\$957
2	408	Taxes Other than Income	0.95%	99.1%	100.0%	ERC	\$370	\$38,774	\$39,144	\$200	\$170
3	601/603/701/703	Salaries	0.93%	99.1%	100.0%	ERC	\$3,693	\$392,566	\$396,259	\$1,995	\$1,698
4	604/704	Employee Benefits	0.95%	99.1%	100.0%	ERC	\$4,079	\$427,570	\$431,649	\$2,204	\$1,876
5	620/720	Materials and Supplies	0.95%	99.1%	100.0%	ERC	\$1,835	\$192,356	\$194,191	\$991	\$844
6	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
7	633/733	Contractual Services - Legal	0.95%	99.1%	100.0%	ERC	\$828	\$86,792	\$87,620	\$447	\$381
8	636/736	Contractual Services - Other	0.04%	99.1%	100.0%	ERC	\$88	\$9,252	\$9,340	\$48	\$41
9	650/750	Transportation Expenses	0.95%	99.1%	100.0%	ERC	\$1,233	\$129,287	\$130,520	\$666	\$567
10	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
11	675/775	Miscellaneous Expenses	0.95%	99.1%	100.0%	ERC	\$1,194	\$325,149	\$326,343	\$645	\$549
12	659/759	Other Insurance	0.95%	99.1%	100.0%	ERC	\$1,872	\$196,257	\$198,129	\$1,011	\$861
13							\$17,276	\$1,816,857	\$1,834,133	\$9,332	\$7,944
Water Service Corp. Allocated RVP Expenses											
14	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
15	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
16	601/603/701/703	Salaries	2.73%	97.3%	100.0%	ERC	\$646	\$22,977	\$23,623	\$349	\$297
17	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
18	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
19	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
20	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27							\$646	\$22,977	\$23,623	\$349	\$297
Water Service Corp. Allocated Regional Expenses											
28	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
31	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
32	620/720	Materials and Supplies	3.25%	96.7%	100.0%	ERC	\$310	\$307	\$318	\$6	\$5
33	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
34	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	675/775	Miscellaneous Expenses	3.44%	96.6%	100.0%	ERC	\$41	\$1,149	\$1,190	\$22	\$19
39							\$51	\$1,456	\$1,508	\$28	\$24
Water Service Corp. Allocated State Expenses											
40	403	Depreciation Expenses	3.43%	96.6%	100.0%	ERC	\$3,165	\$32,787	\$35,952	\$629	\$536
41	408	Taxes Other than Income	3.40%	96.6%	100.0%	ERC	\$2,176	\$61,905	\$64,081	\$1,175	\$1,001
42	601/603/701/703	Salaries	3.40%	96.6%	100.0%	ERC	\$6,473	\$184,163	\$190,637	\$3,497	\$2,976
43	604/704	Employee Benefits	3.39%	96.6%	100.0%	ERC	\$3	\$97	\$100	\$2	\$2
44	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
45	620/720	Materials and Supplies	3.31%	96.7%	100.0%	ERC	(\$38)	(\$1,679)	(\$1,737)	(\$31)	(\$26)
46	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
47	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
48	636/736	Contractual Services - Other	3.40%	96.6%	100.0%	ERC	\$73	\$2,071	\$2,144	\$39	\$33
49	642/742	Rental Equipment	3.40%	96.6%	100.0%	ERC	(\$30)	(\$3,686)	(\$3,716)	(\$70)	(\$60)
50	650/750	Transportation Expense	3.40%	96.6%	100.0%	ERC	\$1,888	\$53,723	\$55,612	\$1,020	\$868
51	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
53	675/775	Miscellaneous Expenses	3.40%	96.6%	100.0%	ERC	\$3,010	\$85,644	\$88,654	\$1,626	\$1,384
54	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
55							\$14,602	\$415,015	\$429,617	\$7,888	\$6,714

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Pennington
 Docket No.: 090392-W8
 Schedule Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2008			Utilities, Inc. of Pennington Allocation Percentage	
			Utilities, Inc. of Pennington	Other Companies/ Systems	Total		Amounts Allocated			54.02% Water	45.98% Sewer
							Utilities, Inc. of Pennington	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.94%	99.1%	100.0%	ERC	\$2,730	\$288,301	\$291,031	\$1,475	\$1,255
2	408	Taxes Other than Income	0.94%	99.1%	100.0%	ERC	\$345	\$36,387	\$36,732	\$186	\$159
4	601/603/701/703	Salaries	-0.83%	100.8%	100.0%	ERC	\$3,362	(\$411,632)	(\$408,270)	\$1,816	\$1,546
5	604/704	Employee Benefits	0.94%	99.1%	100.0%	ERC	\$4,084	\$430,471	\$434,555	\$2,206	\$1,878
6	620/720	Materials and Supplies	0.94%	99.1%	100.0%	ERC	\$1,357	\$143,000	\$144,356	\$733	\$624
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
8	632/732	Contractual Services - Accounting	0.94%	99.1%	100.0%	ERC	\$258	\$27,242	\$27,500	\$140	\$119
9	633/733	Contractual Services - Legal	0.94%	99.1%	100.0%	ERC	\$306	\$32,290	\$32,596	\$165	\$141
10	636/736	Contractual Services - Other	0.94%	99.1%	100.0%	ERC	\$1,608	\$169,443	\$171,050	\$868	\$739
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
12	670/770	Bad Debt Expense	0.94%	99.1%	100.0%	ERC	\$60	\$6,351	\$6,411	\$33	\$28
13	675/775	Miscellaneous Expenses	0.94%	99.1%	100.0%	ERC	\$774	\$81,624	\$82,399	\$418	\$356
14	659/759	Other Insurance	0.94%	99.1%	100.0%	ERC	(\$461)	(\$48,637)	(\$49,098)	(\$249)	(\$212)
15							\$14,423	\$754,830	\$769,252	\$7,791	\$6,632
Water Service Corp. Allocated RVP Expenses											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	601/603/701/703	Salaries	2.67%	97.3%	100.0%	ERC	\$630	\$22,992	\$23,623	\$340	\$290
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30	675/775	Miscellaneous Expenses	2.67%	97.3%	100.0%	ERC	\$22	\$812	\$835	\$12	\$22
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
32							\$633	\$23,805	\$24,437	\$352	\$312
Water Service Corp. Allocated Regional Expenses											
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
46							\$0	\$0	\$0	\$0	\$0
Water Service Corp. Allocated State Expenses											
48	403	Depreciation Expenses	3.33%	96.7%	100.0%	ERC	\$1,007	\$29,235	\$30,242	\$544	\$463
49	408	Taxes Other than Income	3.30%	96.7%	100.0%	ERC	\$1,076	\$31,557	\$32,633	\$581	\$495
51	601/603/701/703	Salaries	3.30%	96.7%	100.0%	ERC	\$1,952	\$57,243	\$59,194	\$1,054	\$897
52	604/704	Employee Benefits	3.30%	96.7%	100.0%	ERC	\$3	\$97	\$100	\$2	\$2
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
54	620/720	Materials and Supplies	3.30%	96.7%	100.0%	ERC	\$51	\$1,484	\$1,535	\$27	\$23
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
57	636/736	Contractual Services - Other	3.30%	96.7%	100.0%	ERC	\$123	\$3,599	\$3,722	\$66	\$56
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
59	650/750	Transportation Expense	3.30%	96.7%	100.0%	ERC	\$1,466	\$43,009	\$44,476	\$792	\$674
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
62	675/775	Miscellaneous Expenses	3.30%	96.7%	100.0%	ERC	\$1,789	\$52,475	\$54,264	\$966	\$823
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
64							\$7,466	\$218,699	\$226,165	\$4,033	\$3,433

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Pennington
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historical Projected

Schedule B-12
 Page 9 of 11

Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct No.	Description	Allocation Percentage		Total	Description of Allocation Method	Utilities, Inc. of Pennington Allocation Percentage				
			Utilities, Inc. of Pennington	Other Companies/ Systems			Historical Month Ending November 30, 2008				
							Utilities, Inc. of Pennington	Other Companies/ Systems	Total	54.02% Water	45.98% Sewer
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.91%	99.1%	100.0%	ERC	\$2,232	\$242,491	\$244,723	\$1,206	\$1,026
3	408	Taxes Other than Income	0.91%	99.1%	100.0%	ERC	\$296	\$32,081	\$32,377	\$160	\$136
4	601/603/701/703	Salaries	0.91%	99.1%	100.0%	ERC	\$3,225	\$349,627	\$352,851	\$1,742	\$1,483
5	604/704	Employee Benefits	0.91%	99.1%	100.0%	ERC	\$3,532	\$383,003	\$386,535	\$1,908	\$1,624
6	620/720	Materials and Supplies	0.91%	99.1%	100.0%	ERC	\$531	\$57,562	\$58,093	\$287	\$244
7	631/731	Contractual Services - Engineering	0.91%	99.1%	100.0%	ERC	\$14	\$1,536	\$1,550	\$8	\$7
8	632/732	Contractual Services - Accounting	0.91%	99.1%	100.0%	ERC	\$588	\$63,787	\$64,375	\$318	\$271
9	633/733	Contractual Services - Legal	0.91%	99.1%	100.0%	ERC	\$19	\$2,028	\$2,047	\$10	\$9
10	636/736	Contractual Services - Other	0.91%	99.1%	100.0%	ERC	\$2,215	\$240,161	\$242,376	\$1,197	\$1,018
11	650/750	Transportation Expenses	0.88%	99.1%	100.0%	ERC	\$0	\$0	\$0	\$0	\$0
12	670/770	Bad Debt Expense	0.91%	99.1%	100.0%	ERC	\$8	\$8	\$8	\$0	\$0
13	675/775	Miscellaneous Expenses	0.91%	99.1%	100.0%	ERC	\$0	\$860	\$868	\$4	\$4
14	659/759	Other Insurance	0.91%	99.1%	100.0%	ERC	\$985	\$106,833	\$107,818	\$532	\$453
15							\$1,292	\$151,285	\$152,660	\$754	\$641
16							\$15,040	\$1,631,241	\$1,646,281	\$8,125	\$6,916
Water Service Corp. Allocated RVP Expenses											
17											
18											
19	403	Depreciation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	601/603/701/703	Salaries	2.55%	97.4%	100.0%	ERC	\$603	\$23,019	\$23,623	\$326	\$277
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30	675/775	Miscellaneous Expenses	2.55%	97.4%	100.0%	ERC	\$15	\$567	\$582	\$8	\$15
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
32							\$618	\$23,587	\$24,205	\$334	\$292
Water Service Corp. Allocated Regional Expenses											
33											
34											
35	403	Depreciation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	650/750	Transportation Expense	3.25%	96.8%	100.0%	ERC	\$0	\$12	\$12	\$0	\$0
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
45	675/775	Miscellaneous Expenses	3.17%	96.8%	100.0%	ERC	\$6	\$168	\$174	\$3	\$3
46							\$6	\$180	\$186	\$3	\$3
Water Service Corp. Allocated State Expenses											
47											
48											
49	403	Depreciation Expense	3.18%	96.8%	100.0%	ERC	\$961	\$29,281	\$30,242	\$319	\$442
50	408	Taxes Other than Income	3.14%	96.9%	100.0%	ERC	\$837	\$25,823	\$26,660	\$452	\$385
51	601/603/701/703	Salaries	3.14%	96.9%	100.0%	ERC	\$286	\$8,824	\$9,110	\$155	\$132
52	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
53	618/718	Chemicals	3.12%	96.9%	100.0%	ERC	\$1	\$24	\$25	\$0	\$0
54	620/720	Materials and Supplies	3.22%	96.8%	100.0%	ERC	\$55	\$1,641	\$1,695	\$29	\$25
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
57	636/736	Contractual Services - Other	3.14%	96.9%	100.0%	ERC	\$0	\$0	\$0	\$0	\$0
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	(\$1,056)	(\$32,579)	(\$33,636)	(\$571)	(\$486)
59	650/750	Transportation Expense	3.14%	96.9%	100.0%	ERC	\$0	\$0	\$0	\$0	\$0
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$1,178	\$36,313	\$37,491	\$636	\$541
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
62	675/775	Miscellaneous Expenses	3.14%	96.9%	100.0%	ERC	\$1,120	\$34,539	\$35,660	\$605	\$515
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
64							\$3,381	\$103,865	\$107,246	\$1,826	\$1,555
65											
66											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Penobscot
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historical Projected

Schedule B-12
 Page 10 of 11

Preparer: Erin Povlich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Penobscot
 Allocation Percentage

Line No.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated				
			Utilities, Inc. of Penobscot	Other Companies/ Systems	Total		Historical Month Ending December 31, 2008			Allocation Percentage	
							Utilities, Inc. of Penobscot	Other Companies/ Systems	Total	54.02% Water	45.98% Sewer
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.91%	99.1%	100.0%	ERC	\$2,992	\$325,060	\$328,052	\$1,616	\$1,376
3	408	Taxes Other than Income	0.91%	99.1%	100.0%	ERC	\$106	\$22,392	\$22,599	\$111	\$95
4	601/603/701/703	Salaries	0.91%	99.1%	100.0%	ERC	\$1,265	\$354,185	\$355,449	\$1,763	\$1,501
5	604/704	Employee Benefits	0.91%	99.1%	100.0%	ERC	\$4,775	\$518,045	\$522,820	\$2,579	\$2,196
6	620/720	Materials and Supplies	0.91%	99.1%	100.0%	ERC	\$708	\$76,863	\$77,571	\$383	\$326
7	631/731	Contractual Services - Engineering	0.91%	99.1%	100.0%	ERC	(\$14)	(\$1,536)	(\$1,550)	(\$8)	(\$7)
8	632/732	Contractual Services - Accounting	0.91%	99.1%	100.0%	ERC	(\$484)	(\$32,460)	(\$32,944)	(\$261)	(\$222)
9	633/733	Contractual Services - Legal	0.91%	99.1%	100.0%	ERC	\$103	\$11,199	\$11,303	\$56	\$47
10	636/736	Contractual Services - Other	0.91%	99.1%	100.0%	ERC	\$2,842	\$308,389	\$311,232	\$1,535	\$1,307
11	650/750	Transportation Expenses	0.91%	99.1%	100.0%	ERC	\$4	\$389	\$393	\$2	\$2
12	670/770	Bad Debt Expense	0.91%	99.1%	100.0%	ERC	\$42	\$4,609	\$4,652	\$23	\$20
13	675/775	Miscellaneous Expenses	0.91%	99.1%	100.0%	ERC	(\$876)	(\$95,146)	(\$96,023)	(\$473)	(\$403)
14	659/759	Other Insurance	0.91%	99.1%	100.0%	ERC	\$2,587	\$280,697	\$283,285	\$1,398	\$1,190
15							\$16,151	\$1,752,687	\$1,768,838	\$8,724	\$7,426
Water Service Corp. Allocated RVP Expenses											
17											
18											
19	403	Depreciation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	601/603/701/703	Salaries	2.55%	97.4%	100.0%	ERC	\$603	\$23,020	\$23,623	\$326	\$277
22	604/704	Employee Benefits	2.57%	97.4%	100.0%	ERC	\$1	\$20	\$21	\$0	\$0
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
32							\$603	\$23,040	\$23,644	\$326	\$277
Water Service Corp. Allocated Regional Expenses											
33											
34											
35	403	Depreciation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
46							\$0	\$0	\$0	\$0	\$0
Water Service Corp. Allocated State Expenses											
47											
48											
49	403	Depreciation Expense	3.18%	96.8%	100.0%	ERC	\$980	\$29,886	\$30,866	\$529	\$451
50	408	Taxes Other than Income	3.14%	96.9%	100.0%	ERC	\$801	\$27,819	\$28,720	\$487	\$414
51	601/603/701/703	Salaries	3.14%	96.9%	100.0%	ERC	(\$3,365)	(\$103,845)	(\$107,210)	(\$1,818)	(\$1,547)
52	604/704	Employee Benefits	3.14%	96.9%	100.0%	ERC	\$17	\$538	\$555	\$9	\$8
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
54	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
57	636/736	Contractual Services - Other	3.14%	96.9%	100.0%	ERC	\$118	\$3,629	\$3,747	\$64	\$54
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
59	650/750	Transportation Expense	3.14%	96.9%	100.0%	ERC	\$1,078	\$33,255	\$34,332	\$582	\$495
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
62	675/775	Miscellaneous Expenses	3.14%	96.9%	100.0%	ERC	\$1,229	\$37,930	\$39,159	\$664	\$565
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
64							\$958	\$29,212	\$30,170	\$518	\$441
65											

66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Penobscot
 Docket No.:
 Schedule Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 11 of 11

Preparer: Erin Povach

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages		(3)	(4)	Historical Year Ending December 31, 2008			Utilities, Inc. of Penobscot Allocation Percentage	
			Utilities, Inc. of Penobscot	Other Companies/ Systems			Total	Amounts Allocated		54.02% Water	45.98% Sewer
								Utilities, Inc. of Penobscot	Other Companies/ Systems		
Water Service Corp. Allocated Expenses											
1		403 Depreciation Expense	0.93%	99.1%	100.0%	ERC	\$23,783	\$2,546,317	\$2,570,099	\$12,847	\$10,936
2		408 Taxes Other than Income	0.83%	99.1%	100.0%	ERC	\$4,053	\$431,392	\$435,444	\$2,189	\$1,863
3	601/603/701/703	Salaries	1.39%	98.6%	100.0%	ERC	\$58,421	\$4,134,556	\$4,192,977	\$31,558	\$26,862
4	604/704	Employee Benefits	0.93%	99.1%	100.0%	ERC	\$49,911	\$5,315,876	\$5,365,786	\$26,961	\$22,949
5	620/720	Materials and Supplies	0.93%	99.1%	100.0%	ERC	\$14,885	\$1,577,835	\$1,592,720	\$8,041	\$6,844
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
7	632/732	Contractual Services - Accounting	0.94%	99.1%	100.0%	ERC	\$2,852	\$301,199	\$304,051	\$1,541	\$1,311
8	633/733	Contractual Services - Legal	0.93%	99.1%	100.0%	ERC	\$1,148	\$121,867	\$123,015	\$620	\$528
9	636/736	Contractual Services - Other	0.93%	99.1%	100.0%	ERC	\$16,990	\$1,813,313	\$1,830,303	\$9,178	\$7,812
10	650/750	Transportation Expense	0.93%	99.1%	100.0%	ERC	(\$4)	(\$414)	(\$418)	(\$2)	(\$2)
11	670/770	Bad Debt Expense	0.93%	99.1%	100.0%	ERC	\$193	\$20,530	\$20,723	\$104	\$89
12	675/775	Miscellaneous Expenses	0.93%	99.1%	100.0%	ERC	\$10,831	\$1,150,052	\$1,160,883	\$5,851	\$4,980
13	659/759	Other Insurance	0.93%	99.1%	100.0%	ERC	\$21,801	\$2,322,158	\$2,343,959	\$11,777	\$10,024
14							<u>\$204,862</u>	<u>\$19,731,681</u>	<u>\$19,936,544</u>	<u>\$10,665</u>	<u>\$94,197</u>
15											
16											
Water Service Corp. Allocated RVP Expenses											
17		403 Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
18		408 Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
19	601/603/701/703	Salaries	2.64%	97.4%	100.0%	ERC	\$7,414	\$273,499	\$280,913	\$4,005	\$3,409
20	604/704	Employee Benefits	2.57%	97.4%	100.0%	ERC	\$0	\$0	\$0	\$0	\$0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	675/775	Miscellaneous Expenses	2.62%	97.4%	100.0%	ERC	\$37	\$1,380	\$1,417	\$20	\$17
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30							<u>\$7,451</u>	<u>\$274,899</u>	<u>\$282,350</u>	<u>\$4,025</u>	<u>\$3,446</u>
31											
32											
Water Service Corp. Allocated Regional Expenses											
33		403 Depreciation Expenses	3.32%	96.7%	100.0%	ERC	\$1	\$38	\$39	\$1	\$1
34		408 Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35	601/603/701/703	Salaries	3.30%	96.7%	100.0%	ERC	\$314	\$9,195	\$9,510	\$170	\$144
36	604/704	Employee Benefits	3.30%	96.7%	100.0%	ERC	\$336	\$9,831	\$10,167	\$181	\$154
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$257	\$7,525	\$7,782	\$139	\$118
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	633/733	Contractual Services - Legal	3.30%	96.7%	100.0%	ERC	\$214	\$6,267	\$6,481	\$116	\$98
40	636/736	Contractual Services - Other	3.30%	96.7%	100.0%	ERC	\$14	\$399	\$412	\$7	\$6
41	650/750	Transportation Expense	3.30%	96.7%	100.0%	ERC	\$373	\$10,917	\$11,289	\$201	\$171
42	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
43	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
44	675/775	Miscellaneous Expenses	3.31%	96.7%	100.0%	ERC	\$1,085	\$31,718	\$32,804	\$586	\$499
45							<u>\$2,584</u>	<u>\$75,859</u>	<u>\$78,483</u>	<u>\$1,401</u>	<u>\$1,193</u>
46											
47											
Water Service Corp. Allocated State Expenses											
48		403 Depreciation Expenses	3.35%	96.6%	100.0%	ERC	\$12,112	\$349,216	\$361,328	\$6,543	\$5,569
49		408 Taxes Other than Income	3.31%	96.7%	100.0%	ERC	\$12,830	\$374,775	\$387,605	\$6,931	\$5,899
50	601/603/701/703	Salaries	4.00%	96.0%	100.0%	ERC	\$893	\$21,460	\$22,354	\$483	\$411
51	604/704	Employee Benefits	3.35%	96.7%	100.0%	ERC	\$148	\$4,277	\$4,425	\$80	\$68
52	618/718	Chemicals	3.12%	96.9%	100.0%	ERC	\$1	\$24	\$25	\$0	\$0
53	620/720	Materials and Supplies	3.37%	96.6%	100.0%	ERC	\$681	\$19,529	\$20,210	\$368	\$313
54	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
55	633/733	Contractual Services - Legal	3.30%	96.7%	100.0%	ERC	\$478	\$13,993	\$14,471	\$258	\$220
56	636/736	Contractual Services - Other	3.74%	96.3%	100.0%	ERC	\$651	\$16,730	\$17,380	\$352	\$299
57	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	(\$4)	\$4	\$0	(\$2)	(\$2)
58	650/750	Transportation Expense	3.31%	96.7%	100.0%	ERC	\$18,046	\$526,817	\$544,862	\$9,748	\$8,298
59	667/767	Reg. Commission Exp. - Other	3.32%	96.7%	100.0%	ERC	\$234	\$6,825	\$7,059	\$126	\$108
60	670/770	Bad Debt Expense	3.40%	96.6%	100.0%	ERC	\$7	\$193	\$200	\$4	\$3
61	675/775	Miscellaneous Expenses	3.33%	96.7%	100.0%	ERC	\$18,167	\$527,902	\$546,070	\$9,814	\$8,354
62	659/759	Other Insurance	3.35%	96.7%	100.0%	ERC	\$2	\$65	\$68	\$1	\$1
63							<u>\$64,246</u>	<u>\$1,861,745</u>	<u>\$1,925,988</u>	<u>\$34,705</u>	<u>\$29,540</u>
64											
65											
66											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/08	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	(921)	1,118	197		
3	302.1 Franchises					
4	399.1 Other Plant & Misc. Equipment					
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	4,788	9	4,797		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	2,915	12,167	15,083		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment					
15	339.2 Other Plant & Misc. Equipment					
16	<u>WATER TREATMENT PLANT</u>					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	209		209		
19	311.3 Pumping Equipment	5,822	408	6,230		
20	320.3 Water Treatment Equipment	25,827	400	26,227		
21	339.3 Other Plant & Misc. Equipment					
22	<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
23	303.4 Land & Land Rights					
24	304.4 Structures & Improvements	58	(58)	-		
25	311.4 Pumping Equipment	89	30	119		
26	330.4 Dist. Reservoirs & Standpipes	740		740		
27	331.4 Trans. & Distribution Mains	14,422	(28)	14,394		
28	333.4 Services	4,292		4,292		
29	334.4 Meters & Meter Installations	4,890		4,890		
30	335.4 Hydrants	1,281	2	1,284		
31	339.4 Other Plant & Misc. Equipment					
32	<u>GENERAL PLANT</u>					
33	303.5 Land & Land Rights					
34	304.5 Structures & Improvements	994	(174)	820		
35	340.5 Office Furniture & Equipment	13,593	(2,928)	10,665		
36	341.5 Transportation Equipment	4,615	1,038	5,653		
37	342.5 Stores Equipment					
38	343.5 Tools, Shop & Garage Equipment	1,081	12	1,093		
39	344.5 Laboratory Equipment		82			
40	345.5 Power Operated Equipment					
41	346.5 Communication Equipment	25	20	45		
42	347.5 Miscellaneous Equipment					
43	348.5 Other Tangible Plant	-	404	404		
44	TOTAL	84,721	12,503	97,224		
45	LESS: AMORTIZATION OF CIAC	(30,317)	9,116	(21,201)		
46	NET DEPRECIATION EXPENSE - WATER	\$ 54,404	\$ 21,619	\$ 76,023		\$ -

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

Schedule: B-14
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/08	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization		268	268		
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	355.2 Power Generation Equipment					
9	360.2 Collection Sewers - Force	10,626	(4,119)	6,507		
10	361.2 Collection Sewers - Gravity	22,035	(1,160)	20,875		
11	362.2 Special Collecting Structures					
12	363.2 Services to Customers		4,142	4,142		
13	364.2 Flow Measuring Devices					
14	365.2 Flow Measuring Installations					
15	389.2 Other Plant & Misc. Equipment		21	21		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights					
18	354.3 Structures & Improvements	3,075	1,048	4,123		
19	355.3 Power Generation Equipment					
20	370.3 Receiving Wells					
21	371.3 Pumping Equipment	69	186	254		
22	389.3 Other Plant & Misc. Equipment					
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights					
25	354.4 Structures & Improvements		(21,651)	(21,651)		
26	355.4 Power Generation Equipment					
27	380.4 Treatment & Disposal Equipment	(5,247)	27,483	22,236		
28	381.4 Plant Sewers					
29	382.4 Outfall Sewer Lines	713		713		
30	389.4 Other Plant & Misc. Equipment	14	70	85		
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights					
33	354.5 Structures & Improvements					
34	355.5 Power Generation Equipment					
35	371.5 Pumping Equipment	12	32	44		
36	374.5 Reuse Distribution Reservoirs	22		22		
37	380.5 Treatment & Disposal Equipment					
38	381.5 Plant Sewers					
39	389.5 Other Plant & Misc. Equipment					
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises					
42	353.6 Land & Land Rights					
43	354.6 Structures & Improvements					
44	355.6 Power Generation Equipment					
45	366.6 Reuse Services	605	(179)	426		
46	367.6 Reuse Meters & Meter Installations	37		37		
47	371.6 Pumping Equipment					
48	375.6 Reuse Trans. & Dist. System	55		55		
49	389.6 Other Plant & Misc. Equipment					
50	GENERAL PLANT					
51	353.7 Land & Land Rights					
52	354.7 Structures & Improvements	47,472	(148)	47,324		
53	390.7 Office Furniture & Equipment	11,571	(2,493)	9,078		
54	391.7 Transportation Equipment	3,928	884	4,812		
55	392.7 Stores Equipment					
56	393.7 Tools, Shop & Garage Equipment	920	10	930		
57	394.7 Laboratory Equipment		70	70		
58	395.7 Power Operated Equipment					
59	396.7 Communication Equipment	21	17	38		
60	397.7 Miscellaneous Equipment					
61	398.7 Other Tangible Plant					
62	TOTAL	95,929	4,481	100,410		
63	LESS: AMORTIZATION OF CIAC	(41,069)	11,475	(29,594)		
64	NET DEPRECIATION EXPENSE - WASTE	\$ 54,860	\$ 15,956	\$ 70,816		\$ -

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

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

Schedule: B-15
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 19,506	\$ 8,816	\$ 17,318	\$ 82	\$ 45,721
2	Adjustments to Test Year (Explain)					
3	Adjust for FL allocations to Pennbrooke			454		454
4	Proforma Payroll Tax adjustment		895			895
5	RAFs assoc. with adjusted annualized revenue	(3,512)				(3,512)
6	Total Test Year Adjustments	(3,512)	895	454	-	(2,163)
7	Adjusted Test Year	15,994	9,711	17,771	82	43,559
8	RAFs Assoc. with Revenue Increase	11,948	-	-	-	11,948
9	Total Balance	\$ 27,942	\$ 9,711	\$ 17,771	\$ 82	\$ 55,506
SEWER						
10	Test Year Per Books	\$ 16,603	\$ 7,504	\$ 14,741	\$ 70	\$ 38,918
11	Adjustments to Test Year (Explain)					
12	Adjust for FL allocations to Pennbrooke			386		386
13	Proforma Payroll Tax adjustment		762			762
14	RAFs assoc. with adjusted annualized revenue	479				479
15	Total Test Year Adjustments	479	762	386	-	1,627
16	Adjusted Test Year	17,082	8,266	15,127	70	40,545
17	RAFs Assoc. with Revenue Increase	9,444	-	-	-	9,444
18	Total Balance	\$ 26,526	\$ 8,266	\$ 15,127	\$ 70	\$ 49,989

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historic or Projected

Schedule: C-1
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Increase Sewer
1	Current Tax Expense	C-2	\$ (45,923)	\$ (27,203)	\$ (73,126)	\$ 34,573	\$ 32,928
2	Deferred Income Tax Expense	C-5	(13,161)	-	(13,161)		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9					
7	Total Income Tax Expense		\$ (59,084)	\$ (27,203)	\$ (86,287)	\$ 34,573	\$ 32,928

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Adjusted for Increase Sewer
1	\$ 12,934	\$ (142,646)	\$ (129,712)	\$ 102,076	\$ 97,216
2					
3	(13,236)	13,236	-		
4	\$ (60,096)	\$ 60,096	-	34,573	32,927
5	(60,398)	(69,314)	(129,712)	136,649	130,143
6	112,777	(27,410)	85,367	44,772	42,640
7	(173,174)	(41,904)	(215,079)	91,877	87,503
8	Schedule M Adjustments:				
9	444	(444)	-	-	-
10	37,662	(37,662)	-	-	-
11	38,106	(38,106)	-	-	-
12	(135,068)	(80,010)	(215,079)	91,877	87,503
13					
14	(135,068)	(80,010)	(215,079)	91,877	87,503
15	(7,429)	(4,401)	(11,829)	5,053	4,813
16	7,429	4,401	11,829		
17					
18	-	-	-	5,053	4,813
19	(135,068)	(80,010)	(215,079)	86,824	82,690
20	0.34	0.34	0.34	0.34	0.34
21	(45,923)	(27,203)	(73,127)	29,520	28,115
22					
23	-	-	-	-	-
24	(45,923)	(27,203)	(73,127)	29,520	28,115
25	Summary:				
26	-	-	-	5,053	4,813
27	(45,923)	(27,203)	(73,127)	29,520	28,115
28	\$ (45,923)	\$ (27,203)	\$ (73,127)	\$ 34,573	\$ 32,928

(1) The \$13,236 adjustment is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The \$13,236 represents an adjustment needed to tie to the taxable income used in the Company's tax schedule, such that the total current tax expense of (45,923) equals the per books current tax expense

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Pennbrooke

Docket No.: 090392-WS

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: John Hoy

Historic [X] or Projected []

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt			\$ -		
2	Amortization of Debt Premium, Disc. and Expense Net			-		
3	Interest on Short-Term Debt	\$ 184	130	314	161	153
4	Other Interest Expense - Intercompany	\$ 114,639	(27,541)	87,098	44,611	42,487
5	AFUDC	(2,046)	2,046	-		
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A				
7	Total Used For Tax Calculation	\$ 112,777	\$ (25,364)	\$ 87,412	\$ 44,772	\$ 42,640

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt	\$ -	-	This Schedule is not applicable		
9 Short-Term Debt	-				
10 Preferred Stock	-				
11 Common Equity	-				
12 Total	\$ -	\$ -	\$ -	\$ -	\$ -
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)	-				
15 Interest Adjustment (To Line 6)	\$ -				

Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Book/Tax Differences - Permanent

Florida Public Service Commission

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

Schedule: C-4
Page 1 of 1
Preparer: John Hoy

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line
No.

1 Meals and Entertainment

444

Deferred Income Tax Expense

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Historic or Projected Interim

Schedule: C-5
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depr and Amortization (Pennbrooke)	\$ 91,493		\$ 91,493	\$ 43,663	47,830
3	Book Depr and Amortization (Pennbrooke)	109,264	-	109,264	54,404	54,860
4	Difference	(17,771)	-	(17,771)	(10,741)	(7,030)
5	Other Timing Differences (Itemize):					
6	Tap Fees	-	641	641	641	
7	AFUDC	-	2,046	2,046	1,105	941
8	Def. Maint., Additions	446		446	241	205
9	Def. Maint., Amort.	(385)		(385)	(208)	(177)
10	Def. R.C. Additions	(65)		(65)	(35)	(30)
11	Def. R.C. Amort.	(43,505)		(43,505)	(23,501)	(20,004)
12	Organization, Amort.	1,762		1,762	952	810
13	Other (1)	21,856	-	21,856	11,806	10,050
14	Total Timing Differences (To C-2)	(37,662)	2,687	(34,975)	(19,740)	(15,235)
15	State Tax Rate	0.055	0.055	0.055	0.055	0.055
16	State Deferred Taxes (Line 15 x Line 14)	(2,071)	148	(1,923)	(1,086)	(838)
17	(Limited by NOL)	-	-	-	-	-
18	Timing Differences For Federal Taxes					
19	(Line 14 - Line 16)	(35,591)	2,539	(33,052)	(18,654)	(14,397)
20	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
21	Federal Deferred Taxes (Line 19 x Line 20)	(12,101)	863	(11,238)	(6,342)	(4,895)
22	Add: State Deferred Taxes (Line 16)	(2,071)	148	(1,923)	(1,086)	(838)
23	Total Deferred Tax Expense (To C-1)	\$ (14,172)	\$ 1,011	\$ (13,161)	\$ (7,428)	\$ (5,733)

(1) The other timing difference of 21,856 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The 21,856 represents differences in the book depreciation and amortization on the Company's tax schedule, as compared to the Company's books, adjusted by the affect of the tax rate, as well as expense allocations from the corporate and regional cost centers, such that the total deferred tax expense of (14,172) equals the per books deferred tax expense.

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No. 090392-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: John Hoy

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	(190.1/190.2) - Deferred Tax - Tap Fees			Net Deferred Income Taxes - TOTAL			
		State	Federal	Total	Year	190.2 State	190.1 Federal	Total
1	2006	1,157	6,763	7,920	2006	(4,572)	(64,936)	(69,508)
2	2007	1,277	7,461	8,738	2007	(6,302)	(78,860)	(85,162)
3	2008	1,277	7,461	8,738	2008	(4,261)	(66,824)	(71,085)
4								
5								
6								
		(190.1/190.2) - Deferred Tax - Rate Case			(190.1/190.2) - Deferred Tax - Maintenance Fee			
7	Year	State	Federal	Total	Year	State	Federal	Total
8	2006	(5,057)	(29,543)	(34,600)	2006	(82)	(482)	(564)
9	2007	(6,054)	(35,367)	(41,421)	2007	(66)	(387)	(453)
10	2008	(3,657)	(21,368)	(25,025)	2008	(70)	(406)	(476)
11								
12								
		(190.1/190.2) - Deferred Tax - Org			(190.1/190.2) - Deferred Tax - Depreciation			
14	Year	State	Federal	Total	Year	State	Federal	Total
15	2006	(1,062)	(12,706)	(13,768)	2006	472	(28,958)	(28,496)
16	2007	(1,593)	(15,808)	(17,401)	2007	134	(34,759)	(34,625)
17	2008	(1,690)	(16,374)	(18,064)	2008	(121)	(36,137)	(36,258)

Supporting Schedules: C-7, Pg 2 & 3
 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - Stat

Florida Public Service Commissio

Company: Utilities, Inc. of Pennbrook
 Docket No. 090392-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected |

Schedule: C-6
 Page 2 of 3
 Preparer: John Ho

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 4421 (190.2) - Deferred State Tax - Tap Fees						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2006	1,010	147			1,157
2	2007	1,157	120			1,277
3	2008	1,277	-			1,277
4						
5						
6						
Account No. 4425 (190.2) Deferred State Tax - Rate Case						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2006	(8)	(5,049)			(5,057)
11	2007	(5,057)	(997)			(6,054)
12	2008	(6,054)	2,397			(3,657)
13						
14						
Account No. 4427 (190.2) Deferred State Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2006	-	(82)			(82)
11	2007	(82)	16			(66)
12	2008	(66)	(4)			(70)
13						
14						
Account No. 4433 (190.2) Deferred State Tax - Org						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2006	(531)	(531)			(1,062)
20	2007	(1,062)	(531)			(1,593)
21	2008	(1,593)	(97)			(1,690)
17						
Account No. 4437 (190.2) Deferred State Tax - Depreciation						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2006	(303)	775			472
20	2007	472	(338)			134
21	2008	134	(255)			(121)

Supporting Schedules: Non-
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federa

Florida Public Service Commissio

Company: Utilities, Inc. of Pennbrook
 Docket No. 090392-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

Schedule: C-6
 Page 3 of 3
 Preparer: John Ho

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 4371 (190.1) Deferred Federal Tax - Tap Fees												
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
1	2006	5,907	856			6,763						
2	2007	6,763	698			7,461						
3	2008	7,461				7,461						
4												
5												
Account No. 4375 (190.1) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1) Deferred Federal Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2006	(48)	(29,495)			(29,543)	2006	-	(482)			(482)
11	2007	(29,543)	(5,824)			(35,367)	2007	(482)	95			(387)
12	2008	(35,367)	13,999			(21,368)	2008	(387)	(19)			(406)
13												
14												
Account No. 4383 (190.1) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1) Deferred Federal Tax - Depn						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2006	(9,604)	(3,102)			(12,706)	2006	(32,460)	3,492			(28,968)
20	2007	(12,706)	(3,102)			(15,808)	2007	(28,968)	(5,791)			(34,759)
21	2008	(15,808)	(566)			(16,374)	2008	(34,759)	(1,378)			(36,137)

Supporting Schedules: Non-
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Schedule: C-7
 Page 1 of 4
 Preparer: F. Scidman

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: C-7

Docket No.: 090392-WS

Page 2 of 4

Test Year Ended: December 31, 2008

Preparer: F. Seidman

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts

Line No.	Year	8% ITC					10% ITC				
		Amount Realized		Amortization			Amount Realized		Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year

The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: C-7

Docket No.: 090392-WS

Page 3 of 4

Test Year Ended: December 31, 2008

Preparer: John Hoy

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

**Line
No.**

1

The Utility has no investment tax credits; therefore, this schedule is not applicable

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: C-7

Docket No.: 090392-WS

Page 4 of 4

Test Year Ended: December 31, 2008

Preparer: John Hoy

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Line
No.

1

Not Applicable

Parent(s) Debt Information

Florida Public Service Commission

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

Schedule: C-8
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:			Weighted Cost
		Amount	% of Total	Cost Rate	
1	Long-Term Debt		%	%	%
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity - Common Stock				
5	Retained Earnings - Parent Only				
6	Deferred Income Tax				
7	Other Paid in Capital				
8	Total	\$ -	- %		- %
9	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Utilities Inc. of Pennbrooke, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 4.

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

**Schedule: C-9
Page 1 of 1
Preparer: John Hoy**

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

**Line
No.**

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule: C-10
Page 1 of 1
Preparer: John Hoy

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | |
|--|-------------|
| (1) What tax years are currently open with the Internal Revenue Service? | 2008 |
| (2) Is the treatment of customer deposits at issue with the IRS? | No |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital
Simple Average

Florida Public Service Commission

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

Schedule: D-1 (Final)
Page 1 of 1
Preparer: F. Seidman
Utility [] Parent [X]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.		(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,146,796	46.90 %	6.65 %	3.12 %
2	Short-Term Debt	207,936	8.50 %	5.23 %	0.44 %
3	Preferred Stock	-			
4	Customer Deposits	5,233	0.21 %	6.00 %	0.01 %
5	Common Equity	1,006,981	41.18 %	11.13 %	4.58 %
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	78,365	3.20 %	0.00 %	%
8	Other (Explain)	-			
9	Total	<u>2,445,312</u>	<u>100.00 %</u>		<u>8.15 %</u>

Note: Cost of Equity based on Order Nos. PSC-09-0430-PAA-WS: $8.58\% + 1.087/\text{Equity Ratio}$,
where $\text{Equity ratio} = \text{Equity}/(\text{Equity} + \text{Preferred} + \text{Long \& Short Term Debt}) = 42.64 \%$

Note: Long term debt, short term debt, preferred stock and common equity are actual for Mid-County Services, Inc.'s parent company, Utilities, Inc.

Reconciliation of Capital Structure to Requested Rate Base
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 090392-WS
Test Year Ended: December 31, 2008
Schedule Year Ended: December 31, 2008
Utility [] Parent [X]

Schedule: D-2 (Final)
Page 1 of 1
Preparer: F. Seidman

Historic [X] Projected []

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1)	(2)	Simple Average	(3) Reconciliation Adjustments		(5) Prorata Amount	(6) Reconciled To Requested Rate Base
		Prior Year 12/31/07	Test Year 12/31/08		Specific	Prorata %		
1	Long-Term Debt	180,000,000	180,000,000	180,000,000		48.56 %	(178,853,204)	1,146,796
2	Short-Term Debt	15,500,000	49,775,000	32,637,500		8.80 %	(32,429,564)	207,936
3	Preferred Stock	-	-	-				
4	Common Equity	158,372,419	157,737,014	158,054,717		42.64 %	(157,047,736)	1,006,981
5	Customer Deposits	6,565	3,901	5,233				5,233
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	85,258	71,473	78,365				78,365
9	Other (explain)							
10								
11	Total	<u>353,964,242</u>	<u>387,587,388</u>	<u>370,775,815</u>	\$ -	100.00 %	<u>(368,330,504)</u>	<u>2,445,312</u>

Preferred Stock Outstanding

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Utility or Parent
 Historic or Projected

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
 Page 1 of 1

Preparer: Dan Ciecierski

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
Line No.	Description, Coupon Rate, Years of Life	Issue Date											

1 Not Applicable

Recap Schedules: A-19,D-2

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Utility or Parent
 Historic or Projected

Schedule: D-4
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	Chase	\$ 1,706,286	Revolving Line of Credit	\$ 32,637,500	5.23%
2					
3		\$ 1,706,286		\$ 32,637,500	5.23%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 090392-WS
Test Year Ended: December 31, 2008
Utility [] or Parent [X]
Historic [X] or Projected []

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5
Page 1 of 1
Preparer: Dan Ciecierski

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Simple Average Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note due in	7/19/2006 -	\$ 180,000,000	\$ 180,000,000	\$ -	-	\$ 1,168,840	\$ -	\$42,434	\$ 11,844,000	\$ 11,886,434	6.65%
2	installments beginning 2017.	7/19/2035										
3												
4												
5												
6	Total		<u>\$ 180,000,000</u>	<u>\$ 180,000,000</u>	<u>-</u>	<u>-</u>	<u>\$ 1,168,840</u>	<u>\$ -</u>	<u>\$ 42,434</u>	<u>\$ 11,844,000</u>	<u>\$ 11,886,434</u>	<u>6.65 %</u>

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Variable Rate Long-Term Debt
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 090392-WS
Test Year Ended: December 31, 2008
Utility [] or Parent [X]
Historic [X] or Projected []

Schedule: D-6
Page 1 of 1
Preparer: Dan Ciecierski

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	13 Month Principal Amount Outstanding	13 Month Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate x Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate 12)/((4)-(6)-(7))
1	Not Applicable												

Total \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - %

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 090392-WS
Test Year Ended: December 31, 2008
Utility or Parent
Historic or Projected

Schedule: D-7
Page 1 of 1
Preparer: Dan Ciecierski

Explanation: Provide a schedule of customer deposits on a 13 month average basis.

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
1	12/31/07				6,565
2	1/31/08	6,565	202	-	6,767
3	2/29/08	6,767	303	-	7,070
4	3/31/08	7,070	101	-	7,171
5	4/30/08	7,171	303	-	7,474
6	5/31/08	7,474	-	-	7,474
7	6/30/08	7,474	-	2,963	4,511
8	7/31/08	4,511	-	700	3,811
9	8/31/08	3,811	52	-	3,863
10	9/30/08	3,863	252	-	4,115
11	10/31/08	4,115	-	167	3,948
12	11/30/08	3,948	65	-	4,013
13	12/31/08	4,013	-	112	3,901

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

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

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

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

Line No	Class/Meter Size	Bill Code	(2)		(3)		(4)		(5)	
			Test Year eff. 1/01/08-12/31/08	Current Rates eff. 2/15/09	Interim Rates	Proposed Rates				
1	Residential									
2	5/8"	69101	\$ 5.08	\$ 5.20	\$ 7.82	\$ 8.87				
3	1"	69102	\$ 12.70	\$ 12.99	\$ 19.55	\$ 22.15				
4	1 1/2"	69103	\$ 25.39	\$ 25.97	\$ 39.08	\$ 44.29				
5	2"	69104	\$ 40.62	\$ 41.55	\$ 62.52	\$ 70.86				
6	3"	69105	\$ 81.24	\$ 83.10	\$ 125.03	\$ 141.72				
7	4"	69106	\$ 126.93	\$ 129.84	\$ 195.36	\$ 221.43				
8	Charge per 1,000 gallons									
9	Usage 0-10,000 gallons		\$ 1.72	\$ 1.76	\$ 2.65	\$ 3.00				
10	Usage over 10,000 gallons		\$ 2.15	\$ 2.20	\$ 3.31	\$ 3.75				
11	General Service									
12	5/8"	69107	\$ 5.08	\$ 5.20	\$ 7.82	\$ 8.87				
13	1"	69108	\$ 12.70	\$ 12.99	\$ 19.55	\$ 22.15				
14	1 1/2"	69109	\$ 25.39	\$ 25.97	\$ 39.08	\$ 44.29				
15	2"	69110	\$ 40.62	\$ 41.55	\$ 62.52	\$ 70.86				
16	3"	69111	\$ 81.24	\$ 83.10	\$ 125.03	\$ 141.72				
17	4"	69112	\$ 126.93	\$ 129.84	\$ 195.36	\$ 221.43				
18	Gallage Charge									
19	(per 1000 gallons)		\$ 1.83	\$ 1.87	\$ 2.81	\$ 3.19				
20	Irrigation - Residential									
21	5/8" Residential	69113	\$ 5.08	\$ 5.20	\$ 7.82	\$ 8.87				
22	Charge per 1,000 gallons									
23	Usage 0-10,000 gallons		\$ 1.72	\$ 1.76	\$ 2.65	\$ 3.00				
24	Usage over 10,000 gallons		\$ 2.15	\$ 2.20	\$ 3.31	\$ 3.75				
25	Irrigation - General Service									
26	5/8"	69117	\$ 5.08	\$ 5.20	\$ 7.82	\$ 8.87				
27	2"	69118	\$ 40.62	\$ 41.55	\$ 62.52	\$ 70.86				
28	3"	69119	\$ 81.24	\$ 83.10	\$ 125.03	\$ 141.72				
29	4"	69116	\$ 126.93	\$ 129.84	\$ 195.36	\$ 221.43				
30	Gallage Charge									
31	(per 1000 gallons)		\$ 1.83	\$ 1.87	\$ 2.81	\$ 3.19				

Rate Schedule

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

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

Line No	(1) Class/Meter Size	Bill Code	(2)		(3)		(4)		(5)	
			Test Year eff. 1/01/08-12/31/08		Current Rates eff. 2/15/09		Interim Rates		Proposed Rates	
1	All Residential	69121-26	\$ 11.21	\$	11.47	\$	17.02	\$	17.25	
2	Charge per 1,000 gallons									
3	Cap @ 6,000 gals.		\$ 3.49	\$	3.57	\$	5.30	\$	5.37	
4	General Service									
5	5/8"	69127	\$ 11.21	\$	11.47	\$	17.02	\$	17.25	
6	1"	69128	\$ 28.04	\$	28.69	\$	42.56	\$	43.14	
7	1 1/2"	69129	\$ 56.07	\$	57.37	\$	85.11	\$	86.26	
8	2"	69130	\$ 89.70	\$	91.77	\$	136.14	\$	137.98	
9	3"	69131	\$ 179.41	\$	183.55	\$	272.30	\$	275.98	
10	4"	69132	\$ 280.33	\$	286.81	\$	425.48	\$	431.24	
11	Gallonge Charge									
12	(per 1000 gallons)		\$ 4.19	\$	4.29	\$	6.36	\$	6.45	
13	Reuse Gallonge Charge									
14	(per 1000 gallons)		\$ 0.09	\$	0.09	\$	0.09	\$	0.09	

Revenue Schedule at Present and Proposed Rates

FL Florida Public Service Commission

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

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

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

(1) Line No.	(2) Class/Meter Size	(3) Total Billing Units see note 1	(4) Total Gallons (000)	(5) Test Year Rates	(6) Test Year Revenue	(7) Present Rates Effective (2/15/2009)	(8) Annualized Revenues	(9) Proposed Rates	(10) Revenue at Proposed Rates
1	Residential - Base Charge								
2	5/8" Residential (69101)	14,724		\$ 5.08	74,798	\$ 5.20	76,365	\$ 8.87	130,571
3	1" Residential (69102)	-		\$ 12.70	-	\$ 12.99	-	\$ 22.15	-
4	1.5" Residential (69103)	-		\$ 25.39	-	\$ 25.97	-	\$ 44.29	-
5	2" Residential (69104)	2		\$ 40.62	81	\$ 41.55	83	\$ 70.86	142
6	3" Residential (69105)	-		\$ 81.24	-	\$ 83.10	-	\$ 141.72	-
7	4" Residential (69106)	-		\$ 126.93	-	\$ 129.84	-	\$ 221.43	-
8	Total Residential	14,726			74,879		76,648		130,571
9	Charge per 1,000 gallons								
10	Usage 0-10,000 gallons		94,508	\$ 1.72	162,554	\$ 1.76	166,334	\$ 3.00	283,661
11	Usage over 10,000 gallons		33,752	\$ 2.15	72,567	\$ 2.20	74,254	\$ 3.75	126,631
					235,121		240,588		410,293
12	Total Residential Service	14,726	128,260		310,000		317,236		540,864
13	Average Residential Bill					\$ 21.05	21.54		36.73
14	General Service - Base Charge								
15	5/8" General Service (69107)	34		\$ 5.08	173	\$ 5.20	177	\$ 8.87	302
16	1" General Service (69108)	-		\$ 12.70	-	\$ 12.99	-	\$ 22.15	-
17	1.5" General Service (69109)	-		\$ 25.39	-	\$ 25.97	-	\$ 44.29	-
18	2" General Service (69110)	11	810	\$ 40.62	447	\$ 41.55	457	\$ 70.86	779
19	3" General Service (69111)	-		\$ 81.24	-	\$ 83.10	-	\$ 141.72	-
20	4" General Service (69112)	-		\$ 126.93	-	\$ 129.84	-	\$ 221.43	-
21	Total General Service	45			620		634		1,081
22	General Service								
23	Charge per 1,000 gallons		1,103	\$ 1.83	2,018	\$ 1.87	2,063	\$ 3.19	3,518
24	Total General Service	45	1,103		2,638		2,696		4,598
25	Average General Service Bill					\$ 58.62	59.92		102.19
26	Res Irrigation - Base Charge								
27	5/8" Res. Irrigation (69113)	940		\$ 5.08	4,775	\$ 5.20	4,888	\$ 8.87	8,336
28	Total Irrigation (Residential)	940			4,775		4,888		8,336
29	Charge per 1,000 gallons								
30	Usage 0-10,000 gallons		7,010	\$ 1.72	12,057	\$ 1.76	12,338	\$ 3.00	21,040
31	Usage over 10,000 gallons		3,898	\$ 2.15	8,381	\$ 2.20	8,576	\$ 3.75	14,625
					20,438		20,913		35,665
32	Total Irrigation (Residential)	940	10,908		25,213		25,801		35,665
33	Average Res Irrigation Bill					\$ 26.82	27.45		37.94
34	GS Irrigation - Base Charge								
35	5/8" General Service (69117)	320		\$ 5.08	1,626	\$ 5.20	1,664	\$ 8.87	2,838
36	2" General Service (69118)	54		\$ 40.62	2,193	\$ 41.55	2,244	\$ 70.86	3,826
37	3" General Service (69119)	33		\$ 81.24	2,681	\$ 83.10	2,742	\$ 141.72	4,677
38	4" General Service (69116)	11		\$ 126.93	1,396	\$ 129.84	1,428	\$ 221.43	2,436
		418			7,896		8,078		13,776
39	Charge per 1,000 gallons								
40	Total Irrigation (General Service)	418	18,520	\$ 1.83	33,892	\$ 1.87	34,632	\$ 3.19	59,061
			18,520		41,788		42,711		72,838
41	Average GS Irrigation Bill					\$ 99.97	102.18		174.25
42	Other & Misc Revenues					782	1,165		1,165
43	Test Year Accruals					(34,188)	(34,188)		(34,188)
44	Total Calculated Annualized / Proposed Rates					346,233	355,422		620,942
45	Total Per Books (including accruals), adjusted for 12 months (see note 2)					348,258	Diff. fr. Book		Diff. fr. B-1
46	Difference					2,025	7,164		15
47	Percentage					0.58%			0.00%
	Total Per Books (including accruals) per Schedule B-1 (see note 2)					\$ 391,699			
	Difference between Total Per Books adjusted for 12 months and Total Per Books per B-1.					\$ (43,441)			

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Florida Public Service Commission

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

Schedule: E-2 Final
 Page 2 of 2
 Preparer: P. Seidman

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

(1) Line No.	(2) Class/Meter Size	(3) Total Billing Units see note 1	(4) Total Gallons (900)	(5) Test Year Rates	(6) Test Year Revenue	(7) Current Rates Effective 2.15.09	(8) Annualized Revenue	(9) Proposed Rates	(10) Revenue at Proposed Rates
1	Residential - Rate Charge								
2	All Meters	14,723		\$ 11.21	165,045	\$ 11.47	168,873	\$ 17.25	253,910
3	Total Residential	14,723			165,045		168,873		253,910
4	Gallage Charge (per 1,000 Gallons; max. 6,000gal)								
5	Billable Gallons:		67,717	\$ 3.49	236,332	\$ 3.57	241,750	\$ 5.37	363,484
6	Actual Gallons:		128,247						
7	Total Residential Service	14,723	67,717		401,377		410,623		617,394
8	Average Residential Bill				\$ 27.26		27.89		41.93
9	General Service - Rate Charge								
10	5/8" General Service	34	352	\$ 11.21	381	\$ 11.47	390	\$ 17.25	586
11	1" General Service	-	-	\$ 28.04	-	\$ 28.69	-	\$ 43.14	-
12	1.5" General Service	-	-	\$ 56.07	-	\$ 57.37	-	\$ 86.26	-
13	2" General Service	11	751	\$ 89.70	987	\$ 91.77	1,009	\$ 137.98	1,518
14	3" General Service	-	-	\$ 179.41	-	\$ 183.55	-	\$ 275.98	-
15	4" General Service	-	-	\$ 280.33	-	\$ 286.81	-	\$ 431.24	-
16	Total General Service	45	1,103		1,368		1,399		2,104
17	Gallage Charge (per 1,000 Gallons)								
18	General Service		1,103	\$ 4.19	4,622	\$ 4.29	4,732	\$ 6.45	7,115
19	Total General Service	45	1,103		5,989		6,131		9,219
20	Average General Service Bill				\$ 133.10		136.25		204.86
21	Other & Misc Revenues					666		284	284
22	Test Year Accruals					(37,447)		(37,447)	(37,447)
23	Total Calculated Annualized / Proposed Rates					370,586		379,591	589,450
24	Total Per Books (including accruals), adjusted for 12 months (see note 2)					373,511		Diff. fr. Book	Diff. fr. B-1
25	Difference					2,925		6,080	(15)
26	Percentage					0.78%			0.00%
	Total Per Books (including accruals) per Schedule B-2 (see note 2)				\$	417,902			
	Difference between Total Per Books adjusted for 12 months and Total Per Books per B-2.				\$	(44,391)			

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

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

Customer Monthly Billing Schedule

Florida Public Service Commission

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

Schedule: E-3
Page 1 of 1
Preparer: Dan Ciecierski

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Gen. Service Irrigation	(5) Residential Irrigation	(6) Other	(7) Total
1	January-09	1,241	4	35	77	-	1,357
2	February-09	1,238	4	38	78	-	1,358
3	March-09	1,242	4	38	78	-	1,362
4	April-09	1,237	4	38	79	-	1,358
5	May-09	1,239	4	38	79	-	1,360
6	June-09	2,216	2	6	156	-	2,380
7	July-09	1,330	4	42	79	-	1,455
8	August-09	1,224	4	38	78	-	1,344
9	September-09	1,272	4	38	77	-	1,391
10	October-09	1,239	7	69	80	-	1,395
11	November-09	30	-	-	2	-	32
12	December-09	1,218	4	38	77	-	1,337
13	Total	14,726	45	418	940	-	16,129

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Condo	(4) Condo	(6) Other	(7) Total
1	January-09	1,238	4	-	-	-	1,242
2	February-09	1,238	4	-	-	-	1,242
3	March-09	1,242	4	-	-	-	1,246
4	April-09	1,237	4	-	-	-	1,241
5	May-09	1,239	4	-	-	-	1,243
6	June-09	2,216	2	-	-	-	2,218
7	July-09	1,330	4	-	-	-	1,334
8	August-09	1,224	4	-	-	-	1,228
9	September-09	1,272	4	-	-	-	1,276
10	October-09	1,239	7	-	-	-	1,246
11	November-09	30	-	-	-	-	30
12	December-09	1,218	4	-	-	-	1,222
13	Total	14,723	45	-	-	-	14,768

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

Miscellaneous Service Charges

Florida Public Service Commission

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

Schedule: E-4
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
<u>Water</u>					
1	Initial Connection	\$ 21.00	N/A	\$ 21.00	\$ 42.00
2	Normal Reconnection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
3	Violation Reconnection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
4	Premises Visit	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
5	The proposed changes in the above fees mirror the charges allowed in the following docket:				
6	Wedgefield Utilities, Inc.				
7	Order No. PSC-08-0827-PAA-WS				
<u>Wastewater</u>					
1	Initial Connection	\$ 21.00	N/A	\$ 21.00	\$ 42.00
2	Normal Reconnection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
3	Violation Reconnection	Actual Cost	Actual Cost	* Actual Cost	Actual Cost
4	Premises Visit	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
5	* Actual cost equals the total cost incurred for services.				
6	The proposed changes in the above fees mirrors the charges allowed in the Lake Utility Services, Inc. last docket no. 070693-WS;				
7	Order No: PSC-09-0101-PAA-WS.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule: E-5
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
	<u>Water</u>					
1	\$ 354	\$ 341	\$ 23		\$ 66	783
2	Other Charges as follows:					
3	NSF Fees					57
4	Billing Adjustments					9
5						\$ 66

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

	<u>Wastewater</u>					
1	\$ 301	\$ 289	\$ 19		\$ 56	665
2	Other Charges as follows:					
3	NSF Fees					48
4	Other W/S Revenues					8
5						\$ 56

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

Public Fire Hydrants Schedule

Florida Public Service Com

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

Schedule: E-6
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Make	(4) Location	(5) Quantity
1	5	Mueller	420 Glen Arbor Lane	1
2	5	Mueller	Pennbrooke Parkway, across from Countryside Bouleva	1
3	5	Mueller	821 Forest Breeze Path	1
4	5	Mueller	1026 Forest Breeze Path	1
5	5	Mueller	957 Forest Breeze Path	1
6	5	Mueller	910 Eagles Landing	1
7	5	Mueller	33212 Grand Cypress Way	1
8	5	Mueller	33130 Pennbrooke Parkway	1
9	5	Mueller	33408 Pennbrooke Parkway	1
10	5	Mueller	33605 Pennbrooke Parkway	1
11	5	Mueller	343 Bentwood Drive	1
12	5	Mueller	Front of Grand Hall on Pennbrooke Parkway	1
13	5	Mueller	1008 Eagles Landing	1
14	5	Mueller	1040 Eagles Landing	1
15	5	Mueller	1124 Eagles Landing	1
16	5	Mueller	Across from 1005 Meadowbend Drive	1
17	5	Mueller	1142 Meadowbend Drive	1
18	5	Mueller	529 Golfview Court	1
19	5	Mueller	201 Grand Vista Trail	1
20	5	Mueller	321 Grand Vista Trail	1
21	5	Mueller	413 Grand Vista Trail	1
22	5	Mueller	454 Grand Vista Trail	1
23	5	Mueller	818 Old Oaks Lane	1
24	5	Mueller	735 Old Oaks Lane	1
25	5	Clow	532 Grand Vista Trail	1
26	5	Clow	726 Grand Vista Trail	1
27	5	Clow	32942 Rambling Oaks Court	1
28	5	Clow	32855 Crooked Oaks Lane	1
29	5	Clow	636 Timbercrest Drive	1
30	5	Clow	626 Grand Vista Trail	1
31	5	Clow	32901 Enchanted Oaks Lane	1
32	5	MH	Rear entrance to Golf clubhouse	1
33	5	Mueller	Rear of 32819 Timberwood Drive	1
34	5	Mueller	32752 Timberwood Drive	1
35	5	Mueller	432 Ranchwood Drive	1
36	5	Mueller	402 Ranchwood Drive	1
37	5	Mueller	32850 Timberwood Drive	1
38	5	Mueller	32683 Oak Park Drive	1
39	5	Mueller	32643 Oak Park Drive	1
40	5	Mueller	32754 Westwood Loop	1
41	5	Mueller	32707 Westwood Loop	1
42	5	Mueller	32739 Westwood Loop	1
43	5	Mueller	32229 Summertree Circle	1
44	5	Mueller	32219 Sweetbriar Court	1
45	6	Darling	Oak Park Dr. Retention Pond	1
46	6	Darling	32618 Oak Park Drive	1
47	6	Darling	126 Willow Brook Drive	1
48	6	Darling	237 Willow Brook Drive	1
49	5	Darling	Countryside Boulevard @ main entrance	1
50	5	Darling	Next to tennis court (activity center)	1
51	5	Darling	405 Westwood Drive	1
52	5	Darling	306 Westwood Drive	1
53	5	Darling	143 Westwood Drive	1
54	5	Darling	Behind Gate House	1
55	5	Darling	709 Cottage Park Lane	1
56	5	Darling	640 NE Cottage Park Lane	1
57	5	Darling	606 Eastwood Lane	1
			Total	57

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 090392-WS Page 1 of 2
Test Year Ended: December 31, 2008

Schedule: E-7
Page 1 of 1
Preparer: Dan Ciecierski

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

<u>(1)</u> <u>Line No.</u>	<u>(2)</u> <u>Size</u>	<u>(3)</u> <u>Type</u>	<u>(4)</u> <u>Quantity</u>
-------------------------------	---------------------------	---------------------------	-------------------------------

Utilities, Inc. of Pennbrooke does not operate any private fire hydrants at this time.

Contracts and Agreements Schedule

Florida Public Service Commission

**Company: Utilities, Inc. of Pennbrooke
Docket No.: 090392- Page 1 of 2
Schedule Year Ended: December 31, 2008**

**Schedule: E-8
Page 1 of 1
Preparer: Dan Ciecierski**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1)	(2)	(3)
Line No.	Type	Description

Utilities, Inc. of Pennbrooke does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

Schedule: E-9
Page 1 of 1
Preparer: F. Scidman

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
-----------------	------------------------------------	---------------------------------	-----------------------	---	-----------------------------------

The Utility does not pay any franchise taxes or fees, therefore, this schedule is not applicable.

Service Availability Charges Schedule

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

Schedule: E-10
 Page 1 of 1
 Preparer: Michelle Rochow

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1)	(2)	(3)
Type Charge	Present Charges	Proposed Charges

Utilities, Inc. of Pennbrooke is not proposing a change to its present service availability charges; therefore this schedule is not applicable.

- System Capacity Charge
 - Residential-per ERC (___ GPD)
 - All others-per Gallon/Day
- Plant Capacity Charge
 - Residential-per ERC (___ GPD)
 - or per Lot
 - All others-per Gallon/Day
 - or per ERC (___ GPD)
- Main Extension Charge
 - Residential-per ERC (___ GPD)
 - or-per Lot
 - Multifamily-per ERC (___ GPD)
 - or-per Unit
 - All others-per Gallon/Day
 - or-per Front Foot
- Flow Meter Installation
 - Residential
 - All others
- Plan Review Charge
- Inspection Charge
- Guaranteed Revenue Charge (Monthly)
 - With prepayment of Serv. Avail. Charges
 - Residential-per ERC (___ GPD)/Month
 - All others-per Gallon/Month
 - Without prepayment of Serv. Avail. Charges
 - Residential-per ERC (___ GPD)/Month
 - All others-per Gallon/Month
- Allowance for Funds Prudently Invested (AFPI)
 - Provide a table of payments by month and years.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: E-11

Docket No.: 090392-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Dan Ciecierski

Water or Sewer

Historic or Projected

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
-----------------	---------------------------------------	----------------------------	------------------------------------	----------------------	----------------------

Utilities, Inc. of Pennbrooke does not have any guaranteed revenue contracts; therefore, this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

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

Schedule: E-12
Page 1 of 1
Preparer: Dan Ciecierski

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line
No.

The Company does not serve any industrial customers whose utilization exceeds an average of 350,000 gpd.

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

Schedule: E-13
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TV Revenue	Proposed Rates	Proj. Rev. Requirement

1 The Utility is not utilizing a projected test year; therefore, this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
Page 1 of 1
Preparer: F. Seidman

Customer Class:

Meter Size: all

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
in Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Pembroke
Docket No: 890392-WS
Test Year Endor: December 31, 2008

Schedule F-1
Page 1 of 1
Preparer: Solomon, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other sum may include plant use, flooding of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other sum. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)-(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-08	12,745		13,270	0.211		
Feb-08	12,014		11,925	0.029	(0.736)	-5.78%
Mar-08	13,235		10,760	0.017	0.660	0.50%
Apr-08	14,269		13,061	0.026	2.838	21.60%
May-08	20,824		incl in June	0.040	1.182	8.28%
Jun-08	16,443		26,471	0.026		
Jul-08	11,997		17,956	0.018	(5,978)	28.79%
Aug-08	10,287		10,925	0.026	(0,068)	-0.82%
Sep-08	14,426		10,874	0.020	(0,186)	-1.11%
Oct-08	16,699		16,870	0.015	16,291	4.45%
Nov-08	16,676		0.361	0.023		
Dec-08	14,014		28,919	0.021	(14,926)	
Total	174,229		160,992	0.475	12,762	7.32%

(Above data in millions of gallons)
NOTE: a billing system changeover was implemented in May resulting in the May & June bills being combined. Also, there were 2 billings in Dec which included December & part of November. In both of these instances, UAW was calculated on a combined 2 month basis.

* Re Reconciliation with E-2 & F-9. Sch. E-2 shows sales of 158,791 vs. 160,992 shown above. The 160,992 is determined by adding actual monthly sales for all rate codes, while the 158,791 comes from the billing analysis, which uses gallons rounded to the nearest thousand. F-1 & F-9 sales match.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000,000)				Total Plant Flows	Total Purch. Sewage Treatment
	N/A	N/A	N/A	N/A		
Jan-08	3.287				3.287	none
Feb-08	3.150				3.150	
Mar-08	3.435				3.435	
Apr-08	3.099				3.099	
May-08	2.759				2.759	
Jun-08	2.628				2.628	
Jul-08	2.799				2.799	
Aug-08	2.933				2.933	
Sep-08	2.755				2.755	
Oct-08	2.780				2.780	
Nov-08	2.770				2.770	
Dec-08	3.012				3.012	
Total	<u>35.407</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>35.407</u>	

* Re Reconciliation with E-2 & F-10. The actual sales gallons shown on E-2 reconcile to total gallons shown on F-10, except for rounding. Water sold per the E-2 and F-10 schedules can never be reconciled to wastewater treated per F-2. The difference between them can be evaluated as is done on F-6. Additionally, the Pennbrooke community is very seasonal and there is a wide disparity between water consumed and wastewater treated. This is due to the year round use of landscape irrigation irrespective of occupancy and the willingness of customers to pay in spite of a conservation rate structure. Waster billed under the wastewater rate routinely exceeds the 6,000 gallon per month cap, even when homes are vacant, yet little is returned for treatment. Additionally, a significant number of homeowners have requested a separate irrigation meter. This reduces billed wastewater, but increases irrigation volume.

Water Treatment Plant Data

Florida Public Service Commission

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

**Schedule F-3
Page 1 of 1
Preparer: Seidman, F.**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		864,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/17/2008	1,044,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/1/2008 (2) 5/11/2008 (3) 5/17/2008 (4) 5/18/2008 (5) 5/22/2008	981,000 917,000 1,044,000 883,000 943,000
	AVERAGE	953,600
4 Average Daily Flow	Max Month Annual	671,742 477,340
5 Required Fire Flow [Lake County Code] The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		1200 gpm x 2 hrs

Wastewater Treatment Plant Data

Florida Public Service Commission

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

Schedule F-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	<u>MONTH</u>	<u>GPD</u>
1. Permitted Capacity, Treatment Plant (AADF)		<u>180,000</u>

The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.

2. Average Daily Flow Max Month (a)	<u>Mar, 2008</u>	<u>110,806</u>
Average Annual Daily Flow (b)		<u>97,005</u>

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Used and Useful Calculation:
Water Treatment Plant

Florida Public Service Commission

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

Schedule F-5
Page 1 of 1
Preparer: Seidman, F

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable)

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

Total well pumping capacity, gpm		1,800 gpm
Firm Reliable well pumping capacity (largest well out), gpm		900 gpm
Ground storage capacity, gal.		150,000 gallons
Usable ground storage (90%), gal.		135,000 gallons
Elevated Storage		0 gallons
Usable elevated storage		0 gallons
Hydropneumatic storage capacity, gal.		17,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		135,000 gallons
High service pumping capacity		4,800 gpm
Maximum day demand,		1,044,000 gpd
Peak hour demand = 2 x Max day/1440		1,450 gpm
Fire flow requirement		144,000 gpd
Unaccounted for water	7.32% of water pumped	34,965 gpd, avg
Acceptable unaccounted for	10.00%	47,734 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	1,044,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	144,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	864,000 gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land and structures accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	1,044,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	144,000 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	135,000 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

Schedule F-6
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.			
1	(A)	Used and useful flow, GPD (AADF)	<u>97,005</u>
2	(B)	Less: Excess I&I (No indication of excess I/I - see note))	-
3	(C)	Plus: Property needed for post test year period (See F-8)	-
4	(E)	Permitted capacity (see Note)	<u>180,000</u>
5	(F)	Used and useful percentage	<u>53.89%</u>
6		System essentially built out (F-7). Use	<u>100.00%</u>
7	(G)	Non-used and useful percentage	<u>46.11%</u>
8		System essentially built out (F-7). Use	<u>0.00%</u>

Note: Used & Useful Evaluation

In the last Docket No. 060261-WS the Commission evaluated used & useful and found it to be 100% used & useful. The Commission recognized the positive effect on flows of the 2004 collection system rehabilitation and the fact that the system is built out. Since that 2005 test year the number of customers has remained virtually unchanged. The wastewater gallons treated, including I&I remains a low 77 gpd/ERC as compared to water gallons treated of 326 gpd/ERC. There is no indication of I&I problems.

Recap Schedules: A-6,A-10,B-14

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5, A-6, A-9, A-10, B-13, B-14

Water Distribution & Wastewater Collection Systems

The service area is essentially built out. The distribution & collection systems should be considered 100% used & useful as they were in previous Docket 060261-WS.

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A request for an allowance related to growth in for the distribution and collection systems is not being made.
A request for an allowance related to growth in demand on the treatment facilities is not being made, however, as discussed on MFR Schedule F-6, the ability to meet changes in demand and consideration of the characteristics of this system are factors in evaluating U&U.

Equivalent Residential Connections - Water

Florida Public Service Commission

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

Schedule E-9
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Total SFR Bills		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2004	1,149	1,266	1,208	140,373,418	116,251	154,873,178	1,332		
2	2005	1,266	1,245	1,256	128,066,059	102,004	143,792,269	1,410	5.81%	
3	2006	1,245	1,245	1,245	156,141,356	125,415	177,896,316	1,418	0.62%	
4	2007	1,245	1,244	1,245	149,827,661	120,392	171,496,031	1,424	0.42%	
5	2008	1,144	1,317	1,280	139,168,000	108,704	158,791,000	1,461	2.55%	
Average Growth Through 5-Year Period (Col. 8)									4.70%	

	<u>X</u>	<u>Y</u>
Regression Analysis per Rule 25-30.431(2)(C)		
Constant:	1324.82	
X Coefficient:	28.56	1.00 1,332 Actual
R ² :	0.73	2.00 1,410 Actual
		3.00 1,418 Actual
		4.00 1,424 Actual
		5.00 1,461 Actual
		10.00 1,610 Projected
5 year growth		150
Annual average growth		30
Annual average growth @	4.70%	69

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1) Year	(3) Total SFR Bills			(5) SFR W Gallons Sold to WW	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	(3) Ending	(4) Average					
1	2004	1,149	1,265	1,207	140,990,558	116,811	142,024,108	1,216	
2	2005	1,265	1,242	1,254	123,843,813	98,798	126,048,623	1,276	4.93%
3	2006	1,242	1,242	1,242	144,364,344	116,235	145,862,224	1,255	-1.64%
4	2007	1,143	1,241	1,242	137,936,552	111,105	139,543,402	1,256	0.09%
5	2008	1,241	1,239	1,240	128,247,000	103,446	129,350,000	1,250	-0.44%
Average Growth Through 5-Year Period (Col. 8)								1,276	1.47%

	<u>X</u>	<u>Y</u>
Regression Analysis per Rule 25-30.431(2)(C)		
Constant:	1225.77	
X Coefficient:	9.94	1.00 1,216 Actual
R^2:	0.26	2.00 1,276 Actual
		3.00 1,255 Actual
		4.00 1,256 Actual
		5.00 1,250 Actual
		10.00 1,325 Projected
5 year growth		75
Annual average growth		15
Annual average growth @	1.47%	18

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic Projected

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Simple Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,134,960	55,348 A	2,190,308	A-3, A-6
2	Utility Land & Land Rights	21,972	263 A	22,234	A-6
3	Less: Non-Used & Useful Plant		B	-	A-3, A-7
4	Construction Work in Progress	-	- C	-	a-3, A-18
5	Less: Accumulated Depreciation	(906,138)	24,962 D	(881,176)	A-3, A-10
6	Less: CIAC	(772,606)	(122,479) E	(895,085)	A-12
7	Accumulated Amortization of CIAC	315,164	16,315 F	331,479	A-3, A-14
8	Acquisition Adjustments	476,560	(476,560)	-	A-18
9	Accum. Amort. of Acq. Adjustments	-		-	A-18
10	Advances For Construction			-	A-16
11	Working Capital Allowance	41,486	(397) G	41,089	A-3, A-17
12	Total Rate Base	\$ 1,311,398	\$ (502,549)	\$ 808,849	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic Projected

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Simple Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,759,918	\$ 74,001 A	\$ 2,833,920	A-3, A-6
2	Utility Land & Land Rights	57,035	223 A	57,258	A-6
3	Less: Non-Used & Useful Plant		- B	-	A-3, A-7
4	Construction Work in Progress	-	- C	-	a-3, A-18
5	Less: Accumulated Depreciation	(998,974)	(19,911) D	(1,018,885)	A-3, A-10
6	Less: CIAC	(1,312,363)	95,603 E	(1,216,760)	A-12
7	Accumulated Amortization of CIAC	455,023	33,273 F	488,296	A-3, A-14
8	Acquisition Adjustments	-		-	
9	Accum. Amort. of Acq. Adjustments	-		-	
10	Advances For Construction			-	A-16
11	Working Capital Allowance	<u>41,372</u>	<u>(338) G</u>	<u>41,034</u>	A-3, A-17
12	Total Rate Base	<u>\$ 1,002,010</u>	<u>\$ 182,852</u>	<u>\$ 1,184,863</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic Projected

Schedule: A-3(Interim)
 Page 1 of 1
 Docket No.: 090392-WS
 Preparer: F. Seidman

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service</u>		
2	1. Allocate Florida Allocations to Pennbrooke (see A-3, p.2)	98,458	83,815
3	2. Rollforward Plant 2006-2008 (see A-3, p.2)	1,165	
4	3. Reverse Allocations to Pennbrooke (see A-3, p.2)	(39,410)	(5,672)
5	4. Correct for Aprop. Distribution Percentages (see A-3, p.2)	(4,603)	(3,918)
6	Total Plant in Service	\$ 55,610	\$ 74,225
7	<u>(B) Non-used and Useful Plant in Service</u>	\$ -	\$ -
8	<u>(C) Construction Work in Progress</u>		
9	CWIP not included in Rate Base	\$ -	\$ -
10	<u>(D) Accumulated Depreciation</u>		
11	1. Adjust to Corporate & Regional Allocations (see A-3, p.2)	(23,636)	(20,119)
12	2. Rollforward Plant 2006-2008 (see A-3, p.2)	20,231	(19,113)
13	3. Reverse Allocations to Pennbrooke (see A-3, p.2)	10,591	4,190
14	4. Correct for Aprop. Distribution Percentages (see A-3, p.2)	17,776	15,131
15	Total Accumulated Depreciation	\$ 24,962	\$ (19,911)
16	<u>(E) CIAC</u>		
17	1. Rollforward Plant 2006-2008 (see A-3, p.2)	\$ (122,479)	\$ 95,603
18	<u>(F) Accumulated Amortization of CIAC</u>		
19	1. Rollforward Plant 2006-2008 (see A-3, p.2)	\$ 16,315	\$ 33,273
20	<u>(G) Working Capital, Balance Sheet Method, see Sch. A-17</u>	\$ (397)	\$ (338)

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historic or Projected

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 391,699	\$ (36,277) (A)	\$ 355,422	\$ 188,663 (F)	\$ 544,084	B-4, E-2
2	Operation & Maintenance	331,885	(3,175) (B)	328,710	-	328,710	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	54,404	7,606 (C)	62,010	-	62,010	B-13, B-3(a)
4	Amortization			0	-	-	B-3(a)
5	Taxes Other Than Income	45,721	(3,058) (D)	42,664	8,490 (G)	51,153	B-15, B-3(a)
6	Provision for Income Taxes	(32,463)	32,463 (E)	-	34,573 (H)	34,573	C-1, B-3(a)
7	OPERATING EXPENSES	399,548	33,836	433,383	43,063	476,446	
8	NET OPERATING INCOME	\$ (7,849)	\$ (70,113)	\$ (77,962)	\$ 145,600	\$ 67,638	
9	RATE BASE	\$ 1,311,398		\$ 808,849		\$ 808,849	
10	RATE OF RETURN	--	%	(9.64)	%	8.36	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Interim [X] Final []
 Historic [X] or Projected []

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 417,902	\$ (38,311) (A)	\$ 379,591	\$ 201,514 (F)	\$ 581,104	B-4, E-2
2	Operation & Maintenance	330,973	(2,703) (B)	328,270	-	328,270	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	54,860	15,635 (C)	70,496	-	70,496	B-13, B-3(a)
4	Amortization	-		0	-	-	B-3(a)
5	Taxes Other Than Income	38,918	865 (D)	39,783	9,068 (G)	48,851	B-15, B-3(a)
6	Provision for Income Taxes	(27,633)	27,633 (E)	-	34,407 (H)	34,407	C-1, B-3(a)
7	OPERATING EXPENSES	397,119	41,430	438,548	43,475	482,023	
8	NET OPERATING INCOME	\$ 20,783	\$ (79,741)	\$ (58,958)	\$ 158,039	\$ 99,081	
9	RATE BASE	\$ 1,002,010		\$ 1,184,863		\$ 1,184,863	
10	RATE OF RETURN	2.07 %		(4.98) %		8.36 %	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: December 31, 2008
 Interim [X] Final []
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3 (Interim)
 Page 1 of 1
 Docket No.: 090392-WS
 Preparer: F. Seidman

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust book revenues to 12 months revenues, incl. Misc. revenues (see E-2)	(43,441)	(44,391)
3	Adjust for annualized revenue at current rates (see E-2)	7,164	6,080
4	Total adjustment to TY Revenue	(36,277)	(38,311)
5	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
6	1. Adjust Florida allocations to Pennbrooke (see B-3, p.2)	403	343
7	2. Reclassification & Annualization of O&M Expenses (see B-3, p.2)	(3,099)	(2,638)
8	3. Correction to Transportation Exp Dist. (see B-3, p.2)	(479)	(408)
9	Total adjustment to O & M Expense	(3,175)	(2,703)
10	(C) <u>Depreciation Expense</u>		
11	1. Adjust Florida Allocations to Pennbrooke (see B-3, p.2)	(3,043)	(2,591)
12	2. Rollforwards Depreciation Expense, 2006-2008 (see B-3, p.2)	1,533	5,867
13	3. Non-used and useful depreciation (Page B-14)	-	884
14	Total adjustment to Depreciation Expense	(1,510)	4,160
15	(C) <u>Amortization of CIAC Expense</u>		
16	1. Rollforwards CIAC Amort. Expense, 2006-2008 (see B-3, p.2)	9,116	11,475
17	(D) <u>Taxes Other Than Income</u>		
18	1. Property Taxes		
19	Adjust Florida Allocations to Pennbrooke (see B-3, p.2)	454	386
20	2. Regulatory Assessment Fees		
21	Adjust book RAF to RAF for revenues per Adjust (A) above	(3,512)	479
22	Total Taxes Other adjustments	(3,058)	865
23	(E) <u>Provision for Income Taxes</u>		
24	Remove negative income tax expense	32,463	27,633
25	(F) <u>Revenue Increase</u>		
26	Increase in revenue required by the Utility to realize a		
27	8.36 % rate of return	188,663	201,514
28	(G) <u>Taxes Other Than Income</u>		
29	Regulatory Assessment Fees (RAFs)		
30	Adjust for requested revenue increase (Page B-15)	8,490	9,068
31	(H) <u>Provision for Income Taxes</u>		
32	Adj to Income taxes per C-2	23,489	34,407

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

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

Schedule: B-15
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	19,506	8,816	17,318	82	45,721
2	Adjustments to Test Year (Explain)					
3	Adjust for Fla allocations to Pennbrooke			454		454
4	RAFs assoc. with adjusted annualized revenue	(3,512)				
5						
6	Total Test Year Adjustments	(3,512)	-	454	-	(3,058)
7	Adjusted Test Year	15,994	8,816	17,771	82	42,664
8	RAFs Assoc. with Revenue Increase	8,490	-	-	-	8,490
9	Total Balance	\$ 24,484	\$ 8,816	\$ 17,771	\$ 82	\$ 51,153
SEWER						
10	Test Year Per Books	16,603	7,504	14,741	70	38,918
11	Adjustments to Test Year (Explain)					
12	Adjust for Fla allocations to Pennbrooke			386		386
13	RAFs assoc. with adjusted annualized revenue	479				479
14	Total Test Year Adjustments	479	-	386	-	865
15	Adjusted Test Year	17,082	7,504	15,127	70	39,783
16	RAFs Assoc. with Revenue Increase	9,068	-	-	-	9,068
17	Total Balance	\$ 26,150	\$ 7,504	\$ 15,127	\$ 70	\$ 48,851

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historic or Projected

Schedule: C-1(Interim)
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Increase Sewer
1	Current Tax Expense	C-2	\$ (45,923)	\$ (35,011)	\$ (80,934)	\$ 23,489	\$ 34,407
2	Deferred Income Tax Expense	C-5	(13,161)	-	(13,161)		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9					
7	Total Income Tax Expense		\$ (59,084)	\$ (35,011)	\$ (94,095)	\$ 23,489	\$ 34,407

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic or Projected

Schedule: C-2(Interim)
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Increase Sewer
1	\$ 12,934	\$ (142,646)	\$ (129,712)	\$ 67,638	\$ 99,081
2	-	-	-	-	-
3	(13,236)	13,236	-	-	-
4	(60,096)	60,096	-	23,489	34,408
5	(60,398)	(69,314)	(129,712)	91,127	133,489
6	112,777	(27,410)	85,367	28,706	42,051
7	(173,174)	(41,904)	(215,079)	62,420	91,438
8	Schedule M Adjustments:				
9	444	(444)	-	-	-
10	37,662	(37,662)	-	-	-
11	38,106	(38,106)	-	-	-
12	(135,068)	(80,010)	(215,079)	62,420	91,438
13	-	-	-	-	-
14	(135,068)	(80,010)	(215,079)	62,420	91,438
15	(7,429)	(4,401)	(11,829)	3,433	5,029
16	7,429	(7,429)	-	-	-
17	-	-	-	-	-
18	0	(11,830)	(11,829)	3,433	5,029
19	(135,069)	(68,181)	(203,249)	58,987	86,409
20	0.34	0.34	0.34	0.34	0.34
21	(45,923)	(23,181)	(69,105)	20,056	29,378
22	-	-	-	-	-
23	-	-	-	-	-
24	(45,923)	(23,181)	(69,105)	20,056	29,378
25	Summary:				
26	0	(11,830)	(11,829)	3,433	5,029
27	(45,923)	(23,181)	(69,105)	20,056	29,378
28	\$ (45,923)	\$ (35,011)	\$ (80,934)	\$ 23,489	\$ 34,407

(1) The \$13,236 adjustment is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The \$13,236 represents an adjustment needed to tie to the taxable income used in the Company's tax schedule, such that the total current tax expense of (45,923) equals the per books current tax expense.

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Requested Cost of Capital (Interim Rates)
Beginning and End of Year Average

Florida Public Service Commission

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

Revised
Schedule: D-1 (Interim)
Page 1 of 1
Preparer: F. Seidman
Utility [] Parent [X]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1 Long-Term Debt	927,509	42.42 %	6.65 %	2.82 %
2 Short-Term Debt	168,175	7.69 %	5.23	0.40
3 Preferred Stock				
4 Customer Deposits	5,233	0.24 %	6.00	0.01
5 Common Equity	1,006,981	46.06 %	11.13	5.13
6 Tax Credits - Zero Cost	-			
7 Accumulated Deferred Income Tax	78,365	3.58 %		0.00
8 Other (Explain)	-			
9 Total	<u>2,186,264</u>	<u>100.00 %</u>		<u>8.36 %</u>

Reconciliation of Capital Structure to Requested Rate Base
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 090392-WS
Test Year Ended: December 31, 2008
Schedule Year Ended: December 31, 2008
Utility [] Parent [X]
Historic [X] Projected []

Schedule: D-2 (Interim)
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1)	Test Year 12/31/08	(2)	(4) Reconciliation Adjustments			(6)
		Prior Year 12/31/07		Thirteen Month Average	(3) Specific	(4) Prorata %	(5) Prorata Amount	Reconciled To Requested Rate Base
1	Long-Term Debt	180,000,000	180,000,000	180,000,000		48.56 %	(179,072,491)	927,509
2	Short-Term Debt	15,500,000	49,775,000	32,637,500		8.80 %	(32,469,325)	168,175
3	Preferred Stock							
4	Common Equity	158,372,419	157,737,014	158,054,717	(158,054,717)	0.00 %	0	0
5	Customer Deposits	6,565	3,901	5,233				5,233
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	85,258	71,473	78,365				78,365
9	Other (explain)							
10								
11	Total	<u>353,964,242</u>	<u>387,587,388</u>	<u>370,775,815</u>	<u>(158,054,717)</u>	<u>57.36 %</u>	<u>(211,541,816)</u>	<u>1,993,711</u>

Note: Customer Deposits and Accum. Deferred Income Tax are actual for Mid-County Services, Inc.

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Rate Schedule

Florida Public Service Commission

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

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

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

Line No	(1) Class/Meter Size	Bill Code	(2) Test Year		(3) Current Rates		(4) Interim Rates		(5) Proposed Rates	
			eff. 1/01/08	12/31/08	eff. 2/15/09					
1	Residential									
2	5/8"	69101	\$	5.08	\$	5.20	\$	7.82	\$	8.87
3	1"	69102	\$	12.70	\$	12.99	\$	19.55	\$	22.15
4	1 1/2"	69103	\$	25.39	\$	25.97	\$	39.08	\$	44.29
5	2"	69104	\$	40.62	\$	41.55	\$	62.52	\$	70.86
6	3"	69105	\$	81.24	\$	83.10	\$	125.03	\$	141.72
7	4"	69106	\$	126.93	\$	129.84	\$	195.36	\$	221.43
8	Charge per 1,000 gallons									
9	Usage 0-10,000 gallons		\$	1.72	\$	1.76	\$	2.65	\$	3.00
10	Usage over 10,000 gallons		\$	2.15	\$	2.20	\$	3.31	\$	3.75
							\$			
11	General Service									
12	5/8"	69107	\$	5.08	\$	5.20	\$	7.82	\$	8.87
13	1"	69108	\$	12.70	\$	12.99	\$	19.55	\$	22.15
14	1 1/2"	69109	\$	25.39	\$	25.97	\$	39.08	\$	44.29
15	2"	69110	\$	40.62	\$	41.55	\$	62.52	\$	70.86
16	3"	69111	\$	81.24	\$	83.10	\$	125.03	\$	141.72
17	4"	69112	\$	126.93	\$	129.84	\$	195.36	\$	221.43
18	Gallonge Charge									
19	(per 1000 gallons)		\$	1.83	\$	1.87	\$	2.81	\$	3.19
20	Irrigation - Residential									
21	5/8" Residential	69113	\$	5.08	\$	5.20	\$	7.82	\$	8.87
22	Charge per 1,000 gallons									
23	Usage 0-10,000 gallons		\$	1.72	\$	1.76	\$	2.65	\$	3.00
24	Usage over 10,000 gallons		\$	2.15	\$	2.20	\$	3.31	\$	3.75
25	Irrigation - General Service									
26	5/8"	69117	\$	5.08	\$	5.20	\$	7.82	\$	8.87
27	2"	69118	\$	40.62	\$	41.55	\$	62.52	\$	70.86
28	3"	69119	\$	81.24	\$	83.10	\$	125.03	\$	141.72
29	4"	69116	\$	126.93	\$	129.84	\$	195.36	\$	221.43
30	Gallonge Charge									
31	(per 1000 gallons)		\$	1.83	\$	1.87	\$	2.81	\$	3.19

Rate Schedule

Florida Public Service Commission

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

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

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

Line No	(1) Class/Meter Size	Bill Code	(2)		(3)		(4)		(5)	
			Test Year eff. 1/01/08-12/31/08		Current Rates eff. 2/15/09		Interim Rates		Proposed Rates	
1	All Residential	69121-26	\$	11.21	\$	11.47	\$	17.02	\$	17.25
2	Charge per 1,000 gallons									
3	Cap @ 6,000 gals.		\$	3.49	\$	3.57	\$	5.30	\$	5.37
4	General Service									
5	5/8"	69127	\$	11.21	\$	11.47	\$	17.02	\$	17.25
6	1"	69128	\$	28.04	\$	28.69	\$	42.56	\$	43.14
7	1 1/2"	69129	\$	56.07	\$	57.37	\$	85.11	\$	86.26
8	2"	69130	\$	89.70	\$	91.77	\$	136.14	\$	137.98
9	3"	69131	\$	179.41	\$	183.55	\$	272.30	\$	275.98
10	4"	69132	\$	280.33	\$	286.81	\$	425.48	\$	431.24
11	Gallonge Charge									
12	(per 1000 gallons)		\$	4.19	\$	4.29	\$	6.36	\$	6.45
13	Reuse Gallonge Charge									
14	(per 1000 gallons)		\$	0.09	\$	0.09	\$	0.09	\$	0.09

Revenue Schedule at Present and Proposed Rates

Fl Florida Public Service Commission

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

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

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

(1) Line No.	(2) Class/Meter Size	(3) Total Billing Units see note 1	(4) Total Gallons (000)	(5) Test Year Rates	(6) Test Year Revenue	(7) Present Rates Effective (2/15/2009)	(8) Annualized Revenues	(9) Proposed Rates	(10) Revenue at Proposed Rates
1	Residential - Base Charge								
2	5/8" Residential (69101)	14,724		\$ 5.08	74,798	\$ 5.20	76,565	\$ 7.82	115,202
3	1" Residential (69102)	-		\$ 12.70	-	\$ 12.99	-	\$ 19.55	-
4	1.5" Residential (69103)	-		\$ 25.39	-	\$ 25.97	-	\$ 39.08	-
5	2" Residential (69104)	2		\$ 40.62	81	\$ 41.55	83	\$ 62.52	125
6	3" Residential (69105)	-		\$ 81.24	-	\$ 83.10	-	\$ 125.03	-
7	4" Residential (69106)	-		\$ 126.93	-	\$ 129.84	-	\$ 195.36	-
8	Total Residential	14,726			74,879		76,648		115,202
9	Charge per 1,000 gallons								
10	Usage 0-10,000 gallons		94,508	\$ 1.72	162,554	\$ 1.76	166,334	\$ 2.65	250,271
11	Usage over 10,000 gallons		33,752	\$ 2.15	72,567	\$ 2.20	74,254	\$ 3.31	111,725
12	Total Residential Service	14,726	128,260		310,000		317,236		477,198
13	Average Residential Bill				\$ 21.05		21.54		32.41
14	General Service - Base Charge								
15	5/8" General Service (69107)	34		\$ 5.08	173	\$ 5.20	177	\$ 7.82	266
16	1" General Service (69108)	-		\$ 12.70	-	\$ 12.99	-	\$ 19.55	-
17	1.5" General Service (69109)	-		\$ 25.39	-	\$ 25.97	-	\$ 39.08	-
18	2" General Service (69110)	11	810	\$ 40.62	447	\$ 41.55	457	\$ 62.52	688
19	3" General Service (69111)	-		\$ 81.24	-	\$ 83.10	-	\$ 125.03	-
20	4" General Service (69112)	-		\$ 126.93	-	\$ 129.84	-	\$ 195.36	-
21	Total General Service	45			620		634		954
22	General Service								
23	Charge per 1,000 gallons		1,103	\$ 1.83	2,018	\$ 1.87	2,063	\$ 2.81	3,103
24	Total General Service	45	1,103		2,638		2,696		4,057
25	Average General Service Bill				\$ 58.62		59.92		90.16
26	Res Irrigation - Base Charge								
27	5/8" Res. Irrigation (69113)	940		\$ 5.08	4,775	\$ 5.20	4,888	\$ 7.82	7,355
28	Total Irrigation (Residential)	940			4,775		4,888		7,355
29	Charge per 1,000 gallons								
30	Usage 0-10,000 gallons		7,010	\$ 1.72	12,057	\$ 1.76	12,338	\$ 2.65	18,564
31	Usage over 10,000 gallons		3,898	\$ 2.15	8,381	\$ 2.20	8,576	\$ 3.31	12,903
32	Total Irrigation (Residential)	940	10,908		20,438		20,913		31,467
33	Average Res Irrigation Bill				\$ 26.82		27.45		33.48
34	GS Irrigation - Base Charge								
35	5/8" General Service (69117)	320		\$ 5.08	1,626	\$ 5.20	1,664	\$ 7.82	2,504
36	2" General Service (69118)	54		\$ 40.62	2,193	\$ 41.55	2,244	\$ 62.52	3,376
37	3" General Service (69119)	33		\$ 81.24	2,681	\$ 83.10	2,742	\$ 125.03	4,126
38	4" General Service (69116)	11		\$ 126.93	1,396	\$ 129.84	1,428	\$ 195.36	2,149
		418			7,896		8,078		12,155
39	Charge per 1,000 gallons		18,520	\$ 1.83	33,892	\$ 1.87	34,632	\$ 2.81	52,109
40	Total Irrigation (General Service)	418	18,520		41,788		42,711		64,264
41	Average GS Irrigation Bill				\$ 99.97		102.18		153.74
42	Other & Misc Revenues				782		1,165		1,165
43	Test Year Accruals				(34,188)		(34,188)		(34,188)
44	Total Calculated Annualized / Proposed Rates				346,233		355,422		543,962
45	Total Per Books (including accruals), adjusted for 12 months (see note 2)				348,258		Diff. fr. Book		Diff. fr. B-1
46	Difference				2,025		7,164		(122)
47	Percentage				0.58%				-0.02%
	Total Per Books (including accruals) per Schedule B-1 (see note 2)				\$ 391,699				
	Difference between Total Per Books adjusted for 12 months and Total Per Books per B-1.				\$ (43,441)				

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Florida Public Service Commission

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

Schedule: E-2 Interim
 Page 2 of 2
 Preparer: V. Seidman

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Class/Meter Size	Total Billing Units see note 1	Total Gallons (000)	Test Year Rates	Test Year Revenue	Current Rates Effective 2.15.09	Annualized Revenue	Proposed Rates	Revenue at Proposed Rates
1	Residential - Base Charge								
2	All Meters	14,723		\$ 11.21	165,045	\$ 11.47	168,873	\$ 17.02	250,522
3	Total Residential	14,723			165,045		168,873		250,522
4	Gallage Charge (per 1,000 Gallons; max. 6,000gal)								
5	Billable Gallons:		67,717	\$ 3.49	236,332	\$ 3.57	241,750	\$ 5.30	358,635
6	Actual Gallons:		128,247						
7	Total Residential Service	14,723	67,717		401,377		410,623		609,157
8	Average Residential Bill				\$ 27.26		27.89		41.37
9	General Service - Base Charge								
10	5/8" General Service	34	352	\$ 11.21	381	\$ 11.47	390	\$ 17.02	579
11	1" General Service	-	-	\$ 28.04	-	\$ 28.69	-	\$ 42.56	-
12	1.5" General Service	-	-	\$ 56.07	-	\$ 57.37	-	\$ 85.11	-
13	2" General Service	11	751	\$ 89.70	987	\$ 91.77	1,009	\$ 136.14	1,498
14	3" General Service	-	-	\$ 179.41	-	\$ 183.55	-	\$ 272.30	-
15	4" General Service	-	-	\$ 280.33	-	\$ 286.81	-	\$ 425.48	-
16	Total General Service	45	1,103		1,368		1,399		2,076
17	Gallage Charge (per 1,000 Gallons)								
18	General Service		1,103	\$ 4.19	4,622	\$ 4.29	4,732	\$ 6.36	7,020
19	Total General Service	45	1,103		5,989		6,131		9,096
20	Average General Service Bill				\$ 133.10		136.25		202.13
21	Other & Misc Revenues				666		284		284
22	Test Year Accruals				(37,447)		(37,447)		(37,447)
23	Total Calculated Annualized / Proposed Rates				370,586		379,591	\$	581,090
24	Total Per Books (including accruals), adjusted for 12 months (see note 2)				373,511		Diff. fr. Book		Diff. fr. B-1 Final
25	Difference				2,925		6,080		(15)
26	Percentage				0.78%				0.00%
	Total Per Books (including accruals) per Schedule B-2 (see note 2)				\$ 417,902				
	Difference between Total Per Books adjusted for 12 months and Total Per Books per B-2.				\$ (44,391)				

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

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