

CLASS A
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Pennbrooke

Exact Legal Name of Utility
Docket No.: 120037-WS

VOLUME I



COM _____
APA _____
ECR 14 + 2 CD's
GCL _____
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SRC _____
ADM _____
OPC _____
CLK _____

FOR THE

Test Year Ended: September 30, 2011

DOCUMENT NUMBER-DATE

01833 MAR 29 2011

FPSC-COMMISSION CLERK

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

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CLASS A AND B WATER AND/OR SEWER UTILITIES
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MINIUM FILING REQUIREMENTS

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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	\$ 2,319,543	376,616 A	\$ 2,696,159	A-3, A-5
2	Utility Land & Land Rights	22,054	9 A	22,062	A-3, A-5
3	Less: Non-Used & Useful Plant		B	-	A-3, A-7
4	Construction Work in Progress	1,482	(1,482) C	-	A-3, A-18
5	Less: Accumulated Depreciation	(1,184,730)	75,098 D	(1,109,632)	A-3, A-9
6	Less: CIAC	(353,117)	(543,946) E	(897,063)	A-3, A-12
7	Accumulated Amortization of CIAC	248,942	141,471 F	390,413	A-3, A-14
8	Acquisition Adjustments	476,560	(476,560) G	-	A-3, A-18
9	Accum. Amort. of Acq. Adjustments			-	A-18
10	Advances For Construction			-	A-16
11	Working Capital Allowance	37,655	(705) H	36,950	A-3, A-17
12	Total Rate Base	\$ 1,568,389	\$ (429,499)	\$ 1,138,890	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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	\$ 3,000,682	\$ (13,337) A	\$ 2,987,344	A-3, A-6
2	Utility Land & Land Rights	28,518	7 A	28,525	A-3, 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	(1,249,707)	6,767 D	(1,242,941)	A-3, A-10
6	Less: CIAC	(1,733,772)	517,012 E	(1,216,760)	A-12
7	Accumulated Amortization of CIAC	840,579	(271,079) F	569,500	A-3, A-14
8	Acquisition Adjustments		G	-	A-3, A-18
9	Accum. Amort. of Acq. Adjustments			-	A-18
10	Advances For Construction			-	A-16
11	Working Capital Allowance	<u>35,792</u>	<u>(1,178)</u> H	<u>34,614</u>	A-3, A-17
12	Total Rate Base	<u>\$ 922,091</u>	<u>\$ 238,192</u>	<u>\$ 1,160,283</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: September 30, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 6
 Docket No.: 120037-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. Rollforward & Reclassification Adjustments (see A-3, p2)	900	(3,279)
3	2. Allocation Revisions (see A-3, p.2)	(7,613)	2,106
4	3. Transp. Adj. Related to Sal. Adj. (see A-3, page 2)	(14,609)	(12,157)
5	4. Pro Forma Adj. - Plant Improvements (see A-3, p.2)	397,947	-
6	Total Plant in Service	\$ 376,625	\$ (13,330)
7	<u>(B) Non-used and Useful Plant in Service</u> (see A-7)	\$ -	\$ -
8	<u>(C) CWIP</u> - Remove CWIP closed to plant	\$ (1,482)	\$ -
9	<u>(D) Accumulated Depreciation</u>		
10	1. Rollforward & Reclassification Adjustments (see A-3, p2)	(12,776)	8,608
11	2. Allocation Revisions (see A-3, p.2)	(23,647)	946
12	3. Transp. Adj. Related to Sal. Adj. (see A-3, page 2)	(19,589)	(16,320)
13	4. Pro Forma Adj. - Plant Improvements (see A-3, p.2)	(19,086)	-
14	Total Accumulated Depreciation	\$ (75,098)	\$ (6,767)
15	<u>(E) CIAC</u>		
16	1. Rollforward & Reclassification Adjustments (see A-3, p2)	\$ 543,946	\$ (517,012)
17	<u>(F) Accumulated Amortization of CIAC</u>		
18	1. Rollforward & Reclassification Adjustments (see A-3, p2)	\$ 141,471	\$ (271,079)
19	<u>(G) Acquisition Adjustments</u>		
20	1. Zero out acquisition adjustment (see A-18)	(476,560)	\$ -
21	<u>(H) Working Capital, Balance Sheet Method, see Sch. A-17</u>	\$ (705)	\$ (1,178)

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 6
 Docket No.: 090392-WS
 Preparer: F. Seidman

	<u>W</u>	<u>WW</u>	<u>T</u>
1 Rollforward & Reclassification Adjustments			
a. Plant in Service	900	(3,279)	(2,380)
b. Accum. Depreciation	12,776	(8,608)	4,169
c. CIAC	(543,946)	517,012	(26,934)
d. Accum Amort CIAC	141,471	(271,079)	(129,608)
Total Adjustment - Rate Base	<u>(388,799)</u>	<u>234,046</u>	<u>(154,753)</u>
2 Allocation Revisions			
a. Plant in Service	(7,613)	2,106	(5,508)
b. Accum. Depreciation	23,647	(946)	22,701
Total Adjustment - Rate Base	<u>16,034</u>	<u>1,160</u>	<u>17,193</u>
3 Transp. Exp. Adj. Related to Sal. Adj.			
PIS - 341.5/391.7 Transportation Equipment	(14,609)	(12,157)	(26,765)
Accum. Depr. - 341.5/391.7 Transportation Equipment	19,589	16,320	35,909
Total Adjustment - Rate Base	<u>4,980</u>	<u>4,164</u>	<u>9,144</u>
4 Pro Forma - Plant Improvements			
PIS - 307.2 Replace Well No. 1	390,968		390,968
PIS - 311.3 Replace Pumping Equip @ Well No. 1	26,065		26,065
PIS - 311.3 Retire Pumping Equip @ Well No. 1	(19,086)		(19,086)
Total Adjustment - PIS	<u>397,947</u>	-	<u>397,947</u>
A/D - 311.3 Retire Pumping Equip @ Well No. 1	19,086		19,086
Total Adjustment - Accumulated Depr.	<u>19,086</u>	-	<u>19,086</u>
Total Adjustment - Rate Base	<u>417,033</u>	-	<u>417,033</u>

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: September 30, 2011
 Interim | Final [X]
 Historic [X] Projected |

Schedule: A-3
 Page 3 of 6
 Docket No.: 120037-WS
 Preparer: F. Scidman

1 Rollforward & Reclassification Adjustments to Average Plant & Acc. Depr. Balances Since Last Test Year and Supplemental to Booked COA Adjustments

Naruc Acct	Description	Plant	Accum. Depr.	Depr Exp.
WATER PLANT				
301.10	*To catch up on A/D since the last rate case and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	\$ 1,189.43	\$ 3,042.99
301.10	*To rollforward A/D and to calculate depreciation expense on UR ledger UPIS.	0.00	(22.00)	(3,600.46)
304.20	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	\$ 5,908.11	\$ 11,725.71
304.20	*To correct for a missed COA of \$2,329.51 for UPIS during the last booking.			
304.20	*To correct a \$14.24 miscalculation in a COA for A/D during the last booking.			
304.20	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ 2,329.51	(211.34)	(26.38)
304.20	*To zero out the account since it has no matching asset.	\$ -	\$ 29.13	\$ (38.88)
304.20	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(45.72)	\$ 84.99
304.20	*To remove an incorrect entry from the last rate case.	0.00	(90.00)	180.00
304.30	*To correct an entry from the last rate case and to rollforward A/D and to calculate depreciation expense on UR ledger UPIS.	0.00	16.17	72.81
311.30	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ (603.50)	\$ 1,416.68	\$ (742.64)
311.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ (287.50)	\$ 19.86	\$ 39.48
311.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ (403.50)	\$ 3,705.78	\$ 13,102.37
330.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ (135.50)	(902.35)	(1,151.10)
331.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	\$ 104.17	\$ 53.91
333.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	\$ 1,948.72	\$ 3,896.98
334.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	\$ 0.04	\$ (0.03)
334.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(2.34)	(4.04)
335.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(8.50)	(3.57)
	Total Water	\$ 899.51	\$ 13,055.84	\$ 26,632.14
WASTEWATER PLANT				
351.10	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(1,162.14)	(847.55)
353.50	*To reclassify between accounts.	\$ 28,517.50	-	-
353.70	*To reclassify between accounts.	\$ (28,517.50)	-	-
354.30	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ (333.00)	(1,551.18)	(1,846.27)
354.40	*To zero out the account since it has no matching asset.	0.00	(44.00)	(88.00)
354.40	*To reclassify between accounts.	\$ 407,773.54	(219,795.42)	(330,497.79)
354.70	*To reclassify between accounts.	\$ (407,773.54)	210,803.33	312,184.52
354.70	*To zero out the account since it has no matching asset.	0.00	10,158.00	20,316.00
360.20	*To reclassify between accounts.	\$ (79,638.74)	41,460.11	60,638.57
360.20	*To zero out the account since it has no matching asset.	0.00	(528.50)	(1,057.00)
361.20	*To reclassify between accounts.	\$ (28,078.35)	4,637.18	6,036.42
361.20	*To reclassify between accounts.	\$ 28,078.35	(6,970.18)	(6,425.81)
362.20	*To zero out the account since it has no matching asset.	0.00	853.00	1,706.00
362.20	*To zero out the account since it has no matching asset.	\$ -	-	(3,060.05)
363.20	*To reclassify between accounts.	\$ 79,600.74	(35,711.33)	(51,572.97)
364.20	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	\$ 6.26	\$ (12.52)
366.60	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ (198.75)	(244.77)	1,001.25
366.60	*To zero out the account since it has no matching asset.	0.00	84.50	169.00
367.60	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ (277.13)	\$ 26.57	\$ 713.70
371.30	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(57.62)	(210.54)
371.50	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ (595.88)	\$ 1,100.25	(66.25)
374.50	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(0.09)	0.04
375.60	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(332.51)	(868.60)
380.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(88.18)	(89.04)
380.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ (1,836.38)	(2,974.92)	(11,015.14)
380.40	*To zero out the account since it has no matching asset.	0.00	18.50	37.00
380.40	*To zero out the account since it has no matching asset.	0.00	(7,908.50)	(15,817.00)
380.50	*To zero out the account since it has no matching asset.	\$ -	-	(32.00)
381.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(1.12)	(0.03)
382.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(0.75)	(0.93)
389.20	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(104.99)	2.84
389.40	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years.	\$ -	(46.28)	(70.00)
389.50	*To zero out the account since it has no matching asset.	\$ -	-	(731.32)
	Total Wastewater	\$ (3,279.13)	\$ (8,374.80)	\$ (21,503.46)

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: September 30, 2011
 Interim | Final [X]
 Historic [X] Projected |

Schedule: A-3
 Page 4 of 6
 Docket No.: 120037-WS
 Preparer: F. Seidman

1 Rollforward & Reclassification Adjustments to Average Plant & Acc. Depr. Balances Since Last Test Year and Supplemental to Booked COA Adjustments

Natue Acct.	Description	Plant	Accum. Depr	Depr. Exp.
	GENERAL PLANT (Allocate to W 54.52% & WW 45.48%)			
340.5/390.7	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years	\$ -	\$ (71.28)	\$ (121.96)
341.5/391.7	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years	\$ -	\$ (1.73)	\$ 1.26
341.5/391.7	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years	\$ -	\$ 161.71	\$ 332.82
341.5/391.7	*To zero out the account since it has no matching asset.	\$ -	\$ 13.43	\$ 27.00
343.5/393.7	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years	\$ -	\$ (0.10)	\$ 0.03
343.5/393.7	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years	\$ -	\$ 2.93	\$ 0.13
344.5/394.7	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years	\$ -	\$ (195.32)	\$ (59.92)
344.50	*To correct the average A/D since the COA's from the last case were booked during the test year, and to remove the COA that ran through depreciation expense that actually affected prior years	\$ -	\$ (740.59)	\$ (1,211.96)
345.5/395.7	*To zero out the account since it has no matching asset.	\$ -	\$ 318.50	\$ 637.00
		\$ -	\$ (512.46)	\$ (395.59)
	Total Plant	(2,379.62)	4,681.04	5,128.68
		decrease	decrease	increase

2 Rollforward & Reclassification Adjustments to Average CIAC & Acc. Amort. Balances Since Last Test Year and Supplemental to Booked COA Adjustments

Natue Acct.	Description	CIAC	Accum. Amort.	Amort. Exp.
	CIAC			
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	\$ (283,067.50)	\$ 137,878.66	\$ (347,155.01) T&D Mains
271.10	*To zero out the account since it has no matching CIAC.	(92,585.50)	0.00	(185,171.00) T&D Mains
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	\$ (66,403.00)	\$ 35,052.71	\$ (77,087.33) Service Lines
271.10	*To zero out the account since it has no matching CIAC	(21,820.00)	0.00	(43,640.00) Service Lines
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	(26,958.50)	12,538.55	(34,035.56) Hydrants
271.10	*To zero out the account since it has no matching CIAC	(8,394.00)	0.00	(16,788.00) Hydrants
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	0.00	(65,854.31)	557,556.25 Tang Plt - W
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	(45,038.14)	21,835.85	(56,165.66) Water Tap
271.10	*To zero out the account since it has no matching CIAC	320.50	0.00	641.00 Water Tap
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	0.00	19.54	13.03 Meter Fee
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	597,815.50	(315,533.68)	765,553.00 WW Struct & Improv
271.10	*To zero out the account since it has no matching CIAC.	302,087.00	0.00	604,174.00 WW Struct & Improv
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	(83,529.00)	48,193.02	(94,802.26) WW FM
271.10	*To zero out the account since it has no matching CIAC.	(53,936.50)	0.00	(107,873.00) WW FM
271.10	*To zero out the account since it has no matching CIAC	(152,662.50)	0.00	(305,325.00) WW Gravity
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	(15,535.80)	(43,229.41)	(481,618.01) WW Gravity
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	(2,402.50)	760.79	(4,071.72) Manholes
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	(74,882.00)	38,749.07	(88,985.15) WW Service
271.10	*To correct the average A/A since the COA's from the last case were booked during the test year, and to remove the COA that ran through amortization expense that actually affected prior years.	58.20	(19.22)	96.04 WW Tap
	Total CIAC	(26,933.74)	(129,608.43)	85,315.62
		increase	decrease	decrease
TOTALS		(29,313)	(124,927)	90,444

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: September 30, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 5 of 6
 Docket No.: 120037-WS
 Preparer: F. Seidman

SUMMARY OF PLANT ADJUSTMENTS

	WATER					WATER					WATER				
	Rollover Plant Adj.1	Alloc. Rev. Plant Adj.2	Realloc. Transp. Re Sal Adj. Plant Adj.3	ProForma Plant Adj.4	Total Plant Adj.	Rollover Acc. Dep Adj.1	Alloc. Rev. Acc. Dep Adj.2	Realloc. Transp. Re Sal Adj. Acc. Dep Adj.3	ProForma Acc. Dep Adj.4	Total A/D Adj.	Rollover Dep. Exp. Adj.1	Alloc. Rev. Dep. Exp. Adj.2	Realloc. Transp. Re Sal Adj. Acc. Dep Adj.3	ProForma Dep. Exp. Adj.4	Total Dep. Exp. Adj.
WATER															
INTANGIBLE PLANT															
301.1 Organization	-				-	(1,167)				(1,167)	(557)	(1)			(559)
302.1 Franchises		(45)			(45)		(2)			(2)					
399.1 Other Plant & Misc. Equipment					-					-					-
SOURCE OF SUPPLY AND PUMPING PLANT															
303.2 Land & Land Rights					-					-					-
304.2 Structures & Improvements	2,330				2,330	(5,590)				(5,590)	11,925				11,925
305.2 Collect. & Impound. Reservoirs					-					-					-
306.2 Lake, River & Other Intakes					-					-					-
307.2 Wells & Springs				390,968	390,968									13,032	13,032
308.2 Infiltration Galleries & Tunnels					-					-					-
309.2 Supply Mains					-					-					-
310.2 Power Generation Equipment					-					-					-
311.2 Pumping Equipment					-					-					-
339.2 Other Plant & Misc. Equipment					-					-					-
WATER TREATMENT PLANT															
303.3 Land & Land Rights					-					-					-
304.3 Structures & Improvements					-	(16)				(16)	73				73
311.3 Pumping Equipment	(603)			6,979	6,375	(1,417)			(19,086)	(20,502)	(743)			349	(394)
320.3 Water Treatment Equipment					-					-					-
339.3 Other Plant & Misc. Equipment					-					-					-
TRANSMISSION & DISTRIBUTION PLANT															
303.4 Land & Land Rights					-					-					-
304.4 Structures & Improvements					-					-					-
311.4 Pumping Equipment	(691)				(691)	(3,726)				(3,726)	13,142				13,142
330.4 Dist. Reservoirs & Standpipes	(136)				(136)	902				902	(1,151)				(1,151)
331.4 Trans. & Distribution Mains					-	(104)				(104)	54				54
333.4 Services					-	(1,949)				(1,949)	3,897				3,897
334.4 Meters & Meter Installations					-	2				2	(4)				(4)
335.4 Hydrants					-	9				9	(4)				(4)
339.4 Other Plant & Misc. Equipment					-					-					-
GENERAL PLANT															
303.5 Land & Land Rights		9			9										
304.5 Structures & Improvements		1,594			1,594		1,259			1,259		148			148
340.5 Office Furniture & Equipment		(9,727)			(9,727)		(24,177)			(24,138)	(66)	(851)			(917)
341.5 Transportation Equipment			(14,609)		(14,609)	(95)		(19,589)		(19,684)	197		1,092		1,289
342.5 Stores Equipment					-					-					-
343.5 Tools, Shop & Garage Equipment		323			323	(2)	257			256	0	(18)			(18)
344.5 Laboratory Equipment		68			68	510	66			576	(693)				(693)
345.5 Power Operated Equipment					-	(174)				(174)	347				347
346.5 Communication Equipment		164			164		(1,051)			(1,051)		(0)			(0)
347.5 Miscellaneous Equipment					-					-					-
348.5 Other Tangible Plant					-					-					-
TOTAL Water	900	(7,613)	(14,609)	397,947	376,625	(12,776)	(23,647)	(19,589)	(19,086)	(75,098)	26,416	(722)	1,092	13,381	40,168

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Utilities, Inc. of Pembroke
 Schedule Year Ended: September 30, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 6 of 6
 Docket No.: 120037-WS
 Preparer: F. Seidmann

SUMMARY OF PLANT ADJUSTMENTS

	Realloc. Transp.					Realloc. Transp.					Realloc. Transp.				
	Rollover Plant Adj. 1	Allo. Rev. Plant Adj. 2	Re Sal Adj. Plant Adj. 3	ProForma Plant Adj. 4	Total Plant Adj.	Rollover Ass. Dep. Adj. 1	Allo. Rev. Ass. Dep. Adj. 2	Re Sal Adj. Ass. Dep. Adj. 3	ProForma Ass. Dep. Adj. 4	Total Ass. Dep. Adj.	Rollover Dep. Exp. Adj. 1	Allo. Rev. Dep. Exp. Adj. 2	Re Sal Adj. Dep. Exp. Adj. 3	ProForma Dep. Exp. Adj. 4	Total Dep. Exp. Adj.
WASTEWATER															
INTANGIBLE PLANT															
351.1 Organization	-	-	-	-	-	1,162	-	-	-	1,162	(848)	-	-	-	(848)
352.1 Franchises	-	(37)	-	-	(37)	-	(2)	-	-	(2)	-	(1)	-	-	(1)
389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COLLECTION PLANT															
353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
355.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
360.2 Collection Sewers - Force	(79,639)	-	-	-	(79,639)	(40,932)	-	-	-	(40,932)	59,582	-	-	-	59,582
361.2 Collection Sewers - Gravity	(0)	-	-	-	(0)	1,480	-	-	-	1,480	1,317	-	-	-	1,317
362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	(3,060)	-	-	-	(3,060)
363.2 Services to Customers	79,601	-	-	-	79,601	35,711	-	-	-	35,711	(51,573)	-	-	-	(51,573)
364.2 Flow Measuring Devices	-	-	-	-	-	(6)	-	-	-	(6)	(13)	-	-	-	(13)
365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
389.2 Other Plant & Misc. Equipment	-	-	-	-	-	105	-	-	-	105	3	-	-	-	3
SYSTEM PUMPING PLANT															
353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
354.3 Structures & Improvements	(333)	-	-	-	(333)	1,595	-	-	-	1,595	(1,934)	-	-	-	(1,934)
355.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
371.3 Pumping Equipment	-	-	-	-	-	58	-	-	-	58	(211)	-	-	-	(211)
389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TREATMENT AND DISPOSAL PLANT															
353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
354.4 Structures & Improvements	407,774	-	-	-	407,774	219,795	-	-	-	219,795	(330,498)	-	-	-	(330,498)
355.4 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
380.4 Treatment & Disposal Equipment	(1,836)	-	-	-	(1,836)	10,953	-	-	-	10,953	(26,884)	-	-	-	(26,884)
381.4 Plant Sewers	-	-	-	-	-	1	-	-	-	1	(0)	-	-	-	(0)
382.4 Outfall Sewer Lines	-	-	-	-	-	1	-	-	-	1	(1)	-	-	-	(1)
389.4 Other Plant & Misc. Equipment	-	-	-	-	-	46	-	-	-	46	(70)	-	-	-	(70)
RECLAIMED WATER TREATMENT PLANT															
353.5 Land & Land Rights	28,518	-	-	-	28,518	-	-	-	-	-	-	-	-	-	-
354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
371.5 Pumping Equipment	(596)	-	-	-	(596)	(1,100)	-	-	-	(1,100)	(66)	-	-	-	(66)
374.5 Reuse Distribution Reservoirs	-	-	-	-	-	0	-	-	-	0	0	-	-	-	0
380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	(32)	-	-	-	(32)
381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	(731)	-	-	-	(731)
RECLAIMED WATER DISTRIBUTION PLANT															
352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
366.6 Reuse Services	(199)	-	-	-	(199)	160	-	-	-	160	1,170	-	-	-	1,170
367.6 Reuse Meters & Meter Installations	(277)	-	-	-	(277)	(27)	-	-	-	(27)	714	-	-	-	714
371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
375.6 Reuse Trans. & Dist. System	-	-	-	-	-	333	-	-	-	333	(869)	-	-	-	(869)
389.6 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GENERAL PLANT															
353.7 Land & Land Rights	(28,518)	7	-	-	(28,511)	-	-	-	-	-	-	-	-	-	-
354.7 Structures & Improvements	(407,774)	1,329	-	-	(406,444)	(220,961)	1,051	-	-	(219,911)	332,501	123	-	-	332,624
390.7 Office Furniture & Equipment	-	343	-	-	343	32	504	-	-	536	(55)	2	-	-	(53)
391.7 Transportation Equipment	-	-	(12,157)	-	(12,157)	(79)	-	(16,320)	-	(16,399)	164	914	-	-	1,079
392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
393.7 Tools, Shop & Garage Equipment	-	269	-	-	269	(1)	215	-	-	213	0	(15)	-	-	(15)
394.7 Laboratory Equipment	-	57	-	-	57	426	55	-	-	481	(578)	-	-	-	(578)
395.7 Power Operated Equipment	-	-	-	-	-	(145)	-	-	-	(145)	290	-	-	-	290
396.7 Communication Equipment	-	137	-	-	137	-	(876)	-	-	(876)	-	-	-	-	-
397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
398.7 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Wastewater	(3,279)	2,106	(12,157)	-	(13,330)	8,608	946	(16,320)	-	(6,767)	(21,683)	110	914	-	(20,659)
Total W & WW	(2,380)	(5,508)	(26,765)	397,947	363,295	(4,169)	(22,701)	(35,909)	(19,086)	(81,865)	4,733	(612)	2,007	13,381	19,509

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011

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	12/31/08 Balance	\$ 2,224,205	\$ 2,906,097
2	2009 Additions	53,608	70,902
3	2009 Retirements	-	-
4	2009 Adjustments (transposition)	-	9
5	12/31/09 Balance	2,277,813	2,977,008
6	2010 Additions	94,939	62,953
7	2010 Retirements	(13,650)	(3,211)
8	2010 Adjustments (transposition)	-	(36)
9	12/31/10 Balance	2,359,102	3,036,714
10	Additions thru 9/30/11	10,701	18,513
11	Retirements thru 9/30/11	-	-
12	Adjustments thru 9/30/11	-	-
13	9/30/11 Balance	<u>\$ 2,369,803</u>	<u>\$ 3,055,227</u>

NOTE: Balances, additions , retirements & adjustments reflect annual reports.

Balances in annual report and general ledger of total W&WW @12/31/2010 are in agreement.

Schedule of Wastewater Plant in Service By Primary Account
Simple Average

Florida Public Service Commission

Schedule: A-6

Page 1 of 1

Preparer: F. Seidman

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Schedule Year Ended: September 30, 2011
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.

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 9/30/10	(3) Test Year 9/30/11	(4) Simple Average	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	10,738	10,738	10,738	-	10,738		
3	352.1 Franchises				(37)	(37)		
4	389.1 Other Plant & Misc. Equipment				-	-		
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights				-	-		
7	354.2 Structures & Improvements				-	-		
8	355.2 Power Generation Equipment				-	-		
9	360.2 Collection Sewers - Force	355,448	196,488	275,968	(79,639)	196,329		
10	361.2 Collection Sewers - Gravity	913,366	913,366	913,366	(0)	913,366		
11	362.2 Special Collecting Structures				-	-		
12	363.2 Services to Customers	-	157,484	78,742	79,601	158,343		
13	364.2 Flow Measuring Devices	-	2,727	1,364	-	1,364		
14	365.2 Flow Measuring Installations				-	-		
15	389.2 Other Plant & Misc. Equipment	699	699	699	-	699		
16	<u>SYSTEM PUMPING PLANT</u>							
17	353.3 Land & Land Rights				-	-		
18	354.3 Structures & Improvements	100,215	72,628	86,422	(333)	86,089		
19	355.3 Power Generation Equipment				-	-		
20	370.3 Receiving Wells				-	-		
21	371.3 Pumping Equipment	21,757	84,386	53,071	-	53,071		
22	389.3 Other Plant & Misc. Equipment				-	-		
23	<u>TREATMENT AND DISPOSAL PLANT</u>							
24	353.4 Land & Land Rights				-	-		
25	354.4 Structures & Improvements	-	799,251	399,626	407,774	807,399		
26	355.4 Power Generation Equipment				-	-		
27	380.4 Treatment & Disposal Equipment	440,577	440,702	440,639	(1,836)	438,803		
28	381.4 Plant Sewers	75	75	75	-	75		
29	382.4 Outfall Sewer Lines	21,678	21,678	21,678	-	21,678		
30	389.4 Other Plant & Misc. Equipment	1,242	1,242	1,242	-	1,242		
31	<u>RECLAIMED WATER TREATMENT PLANT</u>							
32	353.5 Land & Land Rights	-	57,035	28,518	28,518	57,035		
33	354.5 Structures & Improvements				-	-		
34	355.5 Power Generation Equipment				-	-		
35	371.5 Pumping Equipment	1,589	397	993	(596)	397		
36	374.5 Reuse Distribution Reservoirs	3,039	3,039	3,039	-	-		
37	380.5 Treatment & Disposal Equipment				-	-		
38	381.5 Plant Sewers				-	-		
39	389.5 Other Plant & Misc. Equipment				-	-		
40	<u>RECLAIMED WATER DISTRIBUTION PLANT</u>							
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	16,631	16,830	(199)	16,631		
46	367.6 Reuse Meters & Meter Installations	739	184	461	(277)	184		
47	371.6 Pumping Equipment				-	-		
48	375.6 Reuse Trans. & Dist. System	14,076	15,554	14,815	-	-		
49	389.6 Other Plant & Misc. Equipment				-	-		
50	<u>GENERAL PLANT</u>							
51	353.7 Land & Land Rights	57,035	-	28,518	7	28,525		
52	354.7 Structures & Improvements	837,896	44,200	441,048	(406,444)	34,604		
53	390.7 Office Furniture & Equipment	132,240	139,742	135,991	343	136,334		
54	391.7 Transportation Equipment	52,490	57,883	55,187	(12,157)	43,030		
55	392.7 Stores Equipment				-	-		
56	393.7 Tools, Shop & Garage Equipment	16,521	17,060	16,790	269	17,060		
57	394.7 Laboratory Equipment	410	410	410	57	467		
58	395.7 Power Operated Equipment				-	-		
59	396.7 Communication Equipment	4,314	1,628	2,971	137	3,108		
60	397.7 Miscellaneous Equipment				-	-		
61	398.7 Other Tangible Plant				-	-		
62	TOTAL	\$ 3,003,172	\$ 3,055,227	\$ 3,029,199	\$ 15,187	\$ 3,044,387		\$ -

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.: 120037-WS
Test Year Ended: September 30, 2011

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	12/31/08 Balance	\$ 992,215	\$ 1,017,988
2	2009 Additions	101,582	111,808
3	2009 Retirements		
4	2009 Adjustments	-	-
5	12/31/09 Balance	1,093,797	1,129,796
6	2010 Additions	71,027	100,462
7	2010 Retirements	(13,650)	(3,211)
8	2010 Adjustments	-	-
9	12/31/10 Balance	1,151,174	1,227,047
10	Additions thru 9/30/11	71,263	71,535
11	Retirements thru 9/30/11		
12	Adjustments thru 9/30/11		
13	9/30/11 Balance	\$ 1,222,437	\$ 1,298,582

NOTE: Balances, additions, retirements & adjustments reflect annual reports.
Balances in annual report and general ledger of total W&WW @12/31/2010 are in agreement.

Schedule of Water Accumulated Depreciation By Primary Account
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Schedule Year Ended: September 30, 2011
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 9/30/10	(3) Test Year 9/30/11	(4) Simple Average	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	13,617	14,664	14,141	(1,167)	12,973		
3	302.1 Franchises	3	5	4	(2)	2		
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	70,343	63,441	66,892	(5,590)	61,302		
8	305.2 Collect. & Impound. Reservoirs				-	-		
9	306.2 Lake, River & Other Intakes				-	-		
10	307.2 Wells & Springs	49,537	53,266	51,401	-	51,401		
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	(7,478)	(6,572)	(7,025)	(16)	(7,041)		
19	311.3 Pumping Equipment	44,714	49,970	47,342	(20,502)	26,839		
20	320.3 Water Treatment Equipment	333,285	350,969	342,127	-	342,127		
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	29	-	29		
25	311.4 Pumping Equipment	350	430	390	(3,726)	(3,336)		
26	330.4 Dist. Reservoirs & Standpipes	6,600	8,474	7,537	902	8,439		
27	331.4 Trans. & Distribution Mains	314,172	328,611	321,392	(104)	321,287		
28	333.4 Services	80,752	81,196	80,974	(1,949)	79,025		
29	334.4 Meters & Meter Installations	62,564	67,910	65,237	2	65,240		
30	335.4 Hydrants	28,900	30,187	29,544	9	29,552		
31	339.4 Other Plant & Misc. Equipment				-	-		
32	<u>GENERAL PLANT</u>							
33	303.5 Land & Land Rights				-	-		
34	304.5 Structures & Improvements	12,648	14,568	13,608	1,259	14,868		
35	340.5 Office Furniture & Equipment	73,783	94,986	84,384	(24,138)	60,246		
36	341.5 Transportation Equipment	50,128	57,254	53,691	(19,684)	34,008		
37	342.5 Stores Equipment				-	-		
38	343.5 Tools, Shop & Garage Equipment	8,627	10,421	9,524	256	9,780		
39	344.5 Laboratory Equipment	33	98	65	576	642		
40	345.5 Power Operated Equipment				(174)	(174)		
41	346.5 Communication Equipment	3,872	311	2,092	(1,051)	1,041		
42	347.5 Miscellaneous Equipment				-	-		
43	348.5 Other Tangible Plant	572	2,188	1,380	-	1,380		
44	TOTAL	1,147,023	1,222,437	1,184,730	(75,098)	1,109,632		\$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Schedule Year Ended: September 30, 2011
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-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 9/30/10	(3) Test Year 9/30/11	(4) Simple Average	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
	<u>NOTE</u>							
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	2,847	3,963	3,405	1,162	4,567		
3	352.1 Franchises				(2)	(2)		
4	389.1 Other Plant & Misc. Equipment				-	-		
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights				-	-		
7	354.2 Structures & Improvements				-	-		
8	355.2 Power Generation Equipment				-	-		
9	360.2 Collection Sewers - Force	151,352	96,921	124,136	(40,932)	83,205		
10	361.2 Collection Sewers - Gravity	352,563	372,073	362,318	1,480	363,798		
11	362.2 Special Collecting Structures				-	-		
12	363.2 Services to Customers	-	58,804	29,402	35,711	65,113		
13	364.2 Flow Measuring Devices	-	(671)	(335)	(6)	(342)		
14	365.2 Flow Measuring Installations				-	-		
15	389.2 Other Plant & Misc. Equipment	-	36	18	105	123		
16	<u>SYSTEM PUMPING PLANT</u>							
17	353.3 Land & Land Rights				-	-		
18	354.3 Structures & Improvements	35,090	13,052	24,071	1,595	25,666		
19	355.3 Power Generation Equipment				-	-		
20	370.3 Receiving Wells				-	-		
21	371.3 Pumping Equipment	1,461	5,779	3,620	58	3,678		
22	389.3 Other Plant & Misc. Equipment				-	-		
23	<u>TREATMENT AND DISPOSAL PLANT</u>							
24	353.4 Land & Land Rights				-	-		
25	354.4 Structures & Improvements	-	355,740	177,870	219,795	397,665		
26	355.4 Power Generation Equipment				-	-		
27	380.4 Treatment & Disposal Equipment	132,767	177,610	155,189	10,953	166,142		
28	381.4 Plant Sewers	1	4	2	1	4		
29	382.4 Outfall Sewer Lines	9,841	10,564	10,202	1	10,203		
30	389.4 Other Plant & Misc. Equipment	124	263	194	46	240		
31	<u>RECLAIMED WATER TREATMENT PLANT</u>							
32	353.5 Land & Land Rights				-	-		
33	354.5 Structures & Improvements				-	-		
34	355.5 Power Generation Equipment				-	-		
35	371.5 Pumping Equipment	150	(190)	(20)	(1,100)	(1,120)		
36	374.5 Reuse Distribution Reservoirs	146	228	187	0	187		
37	380.5 Treatment & Disposal Equipment	403	1,418	911	-	911		
38	381.5 Plant Sewers				-	-		
39	389.5 Other Plant & Misc. Equipment				-	-		
40	<u>RECLAIMED WATER DISTRIBUTION PLANT</u>							
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	2,373	1,222	1,797	160	1,958		
46	367.6 Reuse Meters & Meter Installations	142	(1,117)	(488)	(27)	(514)		
47	371.6 Pumping Equipment				-	-		
48	375.6 Reuse Trans. & Dist. System				333	333		
49	389.6 Other Plant & Misc. Equipment				-	-		
50	<u>GENERAL PLANT</u>							
51	353.7 Land & Land Rights				-	-		
52	354.7 Structures & Improvements	397,762	66,863	232,312	(219,911)	12,402		
53	390.7 Office Furniture & Equipment	61,544	79,230	70,387	536	70,923		
54	391.7 Transportation Equipment	41,813	47,757	44,785	(16,399)	28,386		
55	392.7 Stores Equipment				-	-		
56	393.7 Tools, Shop & Garage Equipment	7,196	8,693	7,944	213	8,158		
57	394.7 Laboratory Equipment	27	82	55	481	535		
58	395.7 Power Operated Equipment				(145)	(145)		
59	396.7 Communication Equipment	3,230	260	1,745	(876)	869		
60	397.7 Miscellaneous Equipment				-	-		
61	398.7 Other Tangible Plant				-	-		
62	TOTAL	\$ 1,200,832	\$ 1,298,582	\$ 1,249,707	\$ (6,767)	\$ 1,242,941		\$ -

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.: 120037-WS
Test Year Ended: September 30, 2011

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	12/31/08 Balance	\$ 650,127	\$ 1,407,851
2	2009 Additions	172	-
3	2009 Retirements	-	-
4	2009 Adjustments	-	-
5	12/31/09 Balance	650,299	1,407,851
6	2010 Additions	1,892	-
7	2010 Retirements	-	-
8	2010 Adjustments	244,958	(191,092)
9	12/31/10 Balance	897,149	1,216,759
10	Additions thru 9/30/11	\$ (842,590)	\$ 842,934
11	Retirements thru 9/30/11	-	-
12	Adjustments thru 9/30/11	-	-
13	9/30/11 Balance	\$ 54,559	\$ 2,059,693

NOTE: Balances, additions , retirements & adjustments reflect annual reports.
Balances in annual report and general ledger of total W&WW @12/31/2010 are in agreement.

Schedule of Contributions in Aid of Construction By Classification
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Schedule Year Ended: September 30, 2011
Historic [X] or Projected []

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

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 9/30/10	(3) Test Year 9/30/11	(4) Simple Average	(5) Adjustments	(6) Adjusted Average
WATER						
1	Trans. & Dist. Mains	(165,818)	585,488	\$ 209,835	375,653	585,488
2	Service Lines	(36,380)	140,066	\$ 51,843	88,223	140,066
3	Hydrants	(14,913)	55,792	\$ 20,440	35,353	55,792
4	Other Tang. Plant	842,934	(842,934)	\$ -	-	-
5	Tap Fee	25,004	115,299	\$ 70,151	44,718	114,869
6	Meter Fees	849	849	\$ 849	-	849
7	Total	<u>\$ 651,675</u>	<u>\$ 54,559</u>	<u>\$ 353,117</u>	<u>\$ 543,946</u>	<u>\$ 897,063</u>
WASTEWATER						
8	Struct & Improv.	1,799,805	-	\$ 899,903	(899,903)	-
9	Force Main	(104,953)	169,978	\$ 32,513	137,466	169,978
10	Gravity Mains & Manholes	(287,117)	1,739,951	\$ 726,417	170,601	897,018
11	Services to Customers	-	149,764	\$ 74,882	74,882	149,764
12	Tap Fees	116	0	\$ 58	(58)	-
13	Total	<u>\$ 1,407,851</u>	<u>\$ 2,059,693</u>	<u>\$ 1,733,772</u>	<u>\$ (517,012)</u>	<u>\$ 1,216,760</u>

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
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011

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	12/31/08 Balance	\$ 326,365	\$ 470,221
2	2009 Additions	69,822	35,442
3	2009 Retirements	-	-
4	2009 Adjustments	-	-
5	12/31/09 Balance	396,187	505,663
6	2010 Additions	(143,031)	261,928
7	2010 Retirements	-	-
8	2010 Adjustments	244,958	(191,092)
9	12/31/10 Balance	498,114	576,499
10	Additions thru 9/30/11	(460,646)	570,523
11	Retirements thru 9/30/11	-	-
12	Adjustments thru 9/30/11	-	-
13	9/30/11 Balance	<u>\$ 37,468</u>	<u>\$ 1,147,022</u>

NOTE: Balances, additions , retirements & adjustments reflect annual reports.
Balances in annual report and general ledger of total W&WW @12/31/2010 are in agreement.

Schedule of Accumulated Amortization of CIAC By Classification
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Schedule Year Ended: September 30, 2011
Historic [X] or Projected []

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

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 9/30/10	(3) Test Year 9/30/11	(4) Simple Average	(5) Adjustments	(6) Adjusted Average
WATER						
1	Trans. & Dist. Mains	\$ 3,375	\$ 235,971	\$ 119,673	137,879	257,552
2	Service Lines	\$ 1,226	\$ 60,446	\$ 30,836	35,053	65,889
3	Hydrants	\$ 282	\$ 21,403	\$ 10,842	12,539	23,381
4	Other Tang. Plant	\$ 452,209	\$ (320,500)	\$ 65,854	(65,854)	-
5	Tap Fee	\$ 3,281	\$ 40,070	\$ 21,676	21,836	43,511
6	Meter Fees	\$ 44	\$ 78	\$ 61	20	80
7	Total	<u>\$ 460,416</u>	<u>\$ 37,468</u>	<u>\$ 248,942</u>	<u>\$ 141,471</u>	<u>\$ 390,413</u>
WASTEWATER						
8	Struct & Improv.	\$ 530,573	\$ 100,495	\$ 315,534	(315,534)	-
9	Force Main	\$ 646	\$ 78,568	\$ 39,607	48,193	87,800
10	Gravity Mains	\$ 2,887	\$ 903,231	\$ 453,059	(42,469)	410,590
11	Services to Customers	\$ -	\$ 64,720	\$ 32,360	38,749	71,109
12	Tap Fees	\$ 30	\$ 8	\$ 19	(19)	-
13	Total	<u>\$ 534,136</u>	<u>\$ 1,147,022</u>	<u>\$ 840,579</u>	<u>\$ (271,079)</u>	<u>\$ 569,500</u>

Recap Schedules: A-1,A-2,A-13

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011

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

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 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.: 120037-WS
Test Year Ended: September 30, 2011

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.: 120037-WS
 Test Year Ended: September 30, 2011

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 - 9/30/11</u>		
2	per Book O&M Expense	301,241	286,338
3	1/8th O&M Expense	37,655	35,792
4	per Book O&M Expense	301,241	286,338
5	Adjustments	(5,637)	(9,423)
6	Total Adjusted O&M Expense	295,604	276,915
7	1/8th Adjusted O&M Expense	36,950	34,614
8	Adjustment: Adjusted O&M less Book O&M	(705)	(1,178)
9	<u>Interim Rates - 9/13/11</u>		
10	per Book O&M Expense	301,241	286,338
11	1/8th O&M Expense	37,655	35,792
12	per Book O&M Expense	301,241	286,338
13	Adjustments	(16,433)	(18,448)
14	Total Adjusted O&M Expense	284,808	267,890
15	1/8th Adjusted O&M Expense	35,601	33,486
16	Adjustment: Adjusted O&M less Book O&M	(2,054)	(2,306)

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

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 9/30/10	(3) Test Year Ended 9/30/11	(4) Simple Average
1	Utility Plant in Service	\$ 5,316,562	\$ 5,425,030	\$ 5,370,796
2	Construction Work in Progress	2,964	(0)	1,482
3	Investments in Assoc. Cos.	-	-	-
3a	Other Utility Plant Adjustments	476,560	476,560	476,560
4	GROSS UTILITY PLANT	5,796,086	5,901,591	5,848,838
5	Less: Accumulated Depreciation	(2,347,855)	(2,521,019)	(2,434,437)
6	NET UTILITY PLANT	3,448,231	3,380,572	3,414,401
7	Cash	-	-	-
8	Accounts Rec'b - Cust., net of Uncoll.	88,908	96,064	92,486
9	Notes Receivable			
10	Accts. Rec'b - Assoc. Cos.	(320,091)	(295,035)	(307,563)
11	Notes Rec'b - Assoc. Cos.	-	-	-
12	Accts. Rec'b - Other	-	-	-
13	Accrued Interest Rec'b			
14	Prepayments/Deposits	3,350	3,350	3,350
15	Materials & Supplies	2,454	2,028	2,241
16	Miscellaneous Current & Accrued Assets	-	-	-
17	TOTAL CURRENT ASSETS	(225,379)	(193,593)	(209,486)
18	Net nonutility property			
19	Unamortized Debt Discount & Exp.	-	-	-
20	Prelim. Survey & Investigation Charges			
21	Clearing Accounts			
22	Deferred Rate Case Expense	137,146	86,526	111,836
23	Other Miscellaneous Deferred Debits	13,495	10,369	11,932
24	Accum. Deferred Income Taxes			
25	TOTAL OTHER ASSETS	150,641	96,895	123,768
26	TOTAL ASSETS	\$ 3,373,493	\$ 3,283,874	\$ 3,328,684

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

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 9/30/10	(3) Test Year Ended 9/30/11	(4) Simple Average
1	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued			
3	Additional Paid in Capital	2,164,920	2,196,599	2,180,760
4	Retained Earnings	243,108	274,654	258,881
5	Other Equity Capital			
6	TOTAL EQUITY CAPITAL	<u>2,409,028</u>	<u>2,472,253</u>	<u>2,440,641</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	94,947	21,572	58,260
8	Notes Payable	-	-	-
9	Notes & Accounts Payable - Assoc. Cos.	(902,452)	(902,452)	(902,452)
10	Customer Deposits	5,353	7,676	6,515
11	Accrued Taxes	29,322	33,960	31,641
13	Accrued Interest	420	812	616
14	Accrued Dividends	-	-	-
15	Misc. Current and Accrued Liabilities	-	-	-
16	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(772,410)</u>	<u>(838,432)</u>	<u>(805,421)</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	2,059,527	2,114,253	2,086,890
23	Less: Accum. Amortization of CIAC	(994,552)	(1,184,490)	(1,089,521)
24	Accumulated Deferred Income Taxes	<u>104,533</u>	<u>152,922</u>	<u>128,728</u>
25	Total Equity Capital and Liabilities	<u>\$ 3,373,493</u>	<u>\$ 3,283,874</u>	<u>\$ 3,328,684</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 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	\$ 425,271	\$ 66,306 (A)	\$ 491,577	\$ 162,305 (F)	\$ 653,882	B-4, B-3, E-2
2	Operation & Maintenance	301,241	(5,637) (B)	295,604	78,000 (G)	373,603	B-5, B-3
3	Depreciation, net of CIAC Amort	255,918	(161,663) (C)	94,255	-	94,255	B-13, B-3
4	Amortization						
5	Taxes Other Than Income	52,527	1,485 (D)	54,012	7,304 (H)	61,316	B-15, B-3
6	Provision for Income Taxes	21,055	(21,055) (E)	-	33,369 (I)	33,369	C-1, B-3
7	OPERATING EXPENSES	630,741	(186,871)	443,870	118,672	562,543	
8	NET OPERATING INCOME	\$ (205,471)	\$ 253,177	\$ 47,706	\$ 43,633	\$ 91,339	
9	RATE BASE	\$ 1,568,389		\$ 1,138,890		\$ 1,138,890	
10	RATE OF RETURN	--	%	4.19	%	8.02	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 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	\$ 488,552	\$ (75) (A)	\$ 488,478	\$ 116,169 (F)	\$ 604,646	B-4, B-3, E-2
2	Operation & Maintenance	286,338	(9,423) (B)	276,915	65,093 (G)	342,007	B-6, B-3
3	Depreciation, net of CIAC Amort.	(184,717)	266,490 (C)	81,772	-	81,772	B-14, B-3
4	Amortization			-	-	-	B-3
5	Taxes Other Than Income	43,814	4,774 (D)	48,588	5,228 (H)	53,815	B-15, B-3
6	Provision for Income Taxes	17,563	(17,563) (E)	-	33,996 (I)	33,996	C-1, B-3
7	OPERATING EXPENSES	162,997	244,278	407,275	104,316	511,591	
8	NET OPERATING INCOME	\$ 325,555	\$ (244,353)	\$ 81,203	\$ 11,852	\$ 93,055	
9	RATE BASE	\$ 922,091		\$ 1,160,283		\$ 1,160,283	
10	RATE OF RETURN	35.31 %		7.00 %		8.02 %	

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust for annualized revenue at current rates (see E-2)	66,306	(75)
3	Total adjustment to TY Revenue	66,306	(75)
4	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
5	1. Adjust to Annualize TY Salaries (see B-3, p.2)	(21,674)	(18,014)
6	2. Adjust Salaries for 2012 Increase (see B-3, p.2)	3,411	2,847
7	3. Adjust Salaries for Cap. Time (see B-3, p.2)	3,456	2,878
8	4. Adjust Pensions & Benefits (see B-3, p.2)	872	742
9	5. Adjust Transportation Exp. (see B-3, p.2)	3,057	2,557
10	6. Allocation Revisions (see B-3, p.2)	(543)	(433)
11	7. Adj. Purch. Power to reflect actual billing for TY usage	5,784	-
12	Total adjustment to O & M Expense	(5,637)	(9,423)
13	(C) <u>Depreciation Expense</u>		
14	1. Adjust Depr. Exp. for Reallocated Vehicle (See B-3, p.2)	1,092	914
15	2. Rollforward & Reclassification Adjustments (see B-3, p.2)	26,416	(21,683)
16	3. Proforma Adjustment to Dep Exp., Well Replacement (see B-3, p.2)	13,381	-
17	4. Non-used and useful depreciation (Page B-14)	-	-
18	5. Allocation Revisions (see B-3, p.2)	(721)	110
19	Total adjustment to Depreciation Expense	40,169	(20,658)
20	(C) <u>Amortization of CIAC Expense</u>		
21	1. Rollforward & Reclassification Adjustments (see B-3, p.2)	(201,832)	287,148
22	(D) <u>Taxes Other Than Income</u>		
23	1. Payroll Taxes		
24	Adjust for Salary Adjustments (see B-3, p.2)	(158)	(127)
25	2. Property Taxes		
26	Adjust to Adjusted TY Plant (see B-15)		
28	3. Regulatory Assessment Fees		
29	Adjust book RAF to RAF for revenues per Adjust (A) above	1,642	4,900
30	(see B-15)	-	-
31	4. Allocation Revisions (see B-3, p.2)	1	1
32	Total adjustment to Taxes Other	1,485	4,774
33	(E) <u>Provision for Income Taxes</u>		
34	Remove book income tax expense	(21,055)	(17,563)
35	(F) <u>Revenue Increase</u>		
36	Increase in revenue required by the Utility to realize a		
37	8.02 % rate of return	162,305	116,169
38	(G) <u>Rate Case Expenses</u>		
39	1/4 of Rate Case Expense (Page B-10)	78,000	65,093
40	(H) <u>Taxes Other Than Income</u>		
41	Regulatory Assessment Fees (RAFs)		
42	Adjust for requested revenue increase (Page B-15)	7,304	5,228
43	(I) <u>Provision for Income Taxes</u>		
44	Income Taxes (Page C-1)	33,369	33,996

Schedule of Adjustments to Expenses - Detail

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: September 30, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 2 of 2
 Docket No.: 120037-WS
 Preparer: F. Seidman

1 Adjust O&M Expense

	W	WW	Total
601/701 Salaries & Wages - Employees			
Annualize TY Salaries	(19,003)	(15,791)	(34,794)
Adj. for Apr. 2012 Increase	3,213	2,682	5,894
Adj. Cap. Time	3,456	2,878	6,334
	<u>(12,335)</u>	<u>(10,231)</u>	<u>(22,566)</u>
603/703 Salaries & Wages - Officers, Etc.			
Annualize TY Salaries	(2,671)	(2,224)	(4,894)
Adj. for Apr. 2012 Increase	199	166	364
	<u>(2,472)</u>	<u>(2,058)</u>	<u>(4,530)</u>
604/704 Employee Pensions & Benefits	872	742	1,614
650/750 Transportation Expenses	3,057	2,557	5,614
Total Adjustment - O&M Expenses	<u>(10,878)</u>	<u>(8,990)</u>	<u>(19,868)</u>

2 Allocation Revisions

Depreciation	(721)	110	(611)
RE & Property Tax	0.7	0.6	1.3
O&M Expenses			
Acct. 604/704	(1)	(1)	(2)
Acct. 614	(24)	-	(24)
Acct. 618/718	(357)	(298)	(655)
Acct. 620/720	(36)	(30)	(66)
Acct. 631/731	(4)	(4)	(8)
Acct. 632/732	6	5	11
Acct. 633/733	1	0	1
Acct. 635/735	5	4	9
Acct. 636/736	(102)	(85)	(187)
Acct. 641/741	0	0	0
Acct. 642/742	(0)	(0)	(0)
Acct. 659/759	(528)	(440)	(968)
Acct. 666/766	(1)	(1)	(2)
Acct. 667/767	(2)	(1)	(3)
Acct. 670/770	0	0	0
Acct. 675/775	500	417	917
Subtotal O&M	<u>(543)</u>	<u>(433)</u>	<u>(976)</u>
Total Allocation Revisions	<u>(1,264)</u>	<u>(322)</u>	<u>(1,586)</u>

3 403 - Depreciation Expense, reallocated vehicle 1,092 914 2,007

4 408 - Payroll Taxes re adjusted Salaries (158) (127) (285)

5 Rollforward Depreciation & Amortization Expense

a. Depreciation Expense	26,416	(21,683)	4,733
b. Amortization Expense	<u>(201,832)</u>	<u>287,148</u>	<u>85,316</u>
Total Adjustment	<u>(175,416)</u>	<u>265,465</u>	<u>90,049</u>

6 Pro Forma - Plant Improvements

307.2 - Add Dep. Expense - Replacement Well	13,032		13,032
311.3 - Remove Dep. Expense - Well No. 1	(954)		(954)
311.3 - Add Dep. Expense - Replacement Well	<u>1,303</u>		<u>1,303</u>
Net adjustment to dep. Expense	13,381	-	13,381

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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.

WATER SALES		(1)	WASTEWATER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue	10,003	521.1 Flat Rate - Residential		63,743
2	461.1 Metered - Residential	337,561	521.2 Flat Rate - Commercial		
3	461.2 Metered - Commercial	76,404	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		411,535
8	462.2 Private Fire Protection		522.2 Measured - Commercial		12,188
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>423,968</u>	525 Interdepartmental Sales		
15					
16	OTHER WATER REVENUES		TOTAL SEWER SALES		<u>487,466</u>
17	469 AFPI				
18	470 Forfeited Discounts		OTHER SEWER REVENUES		
19	471 Misc. Service Revenues		531 Misc Service Revenues		
20	472 Rents From Water Property		532 Forfeited Discounts		
21	473 Interdepartmental Rents		534 Rents From Sewer Property		
22	474 Other Water Revenues	1,302	535 Interdepartmental Rents		
23			536 Other Sewer Revenues		1,086
24			541 Measured Re-Use Revenues		
25					
26		<u>1,302</u>	TOTAL OTHER		
27			SEWER REVENUES		<u>1,086</u>
28					
29		<u>\$ 425,271</u>	TOTAL SEWER		
30			OPERATING REVENUES		<u>\$ 488,552</u>
31					

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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) October 2010	(3) Nov 2010	(4) Dec 2010	(5) Jan 2011	(6) Feb 2011	(7) March 2011	(8) April 2011	(9) May 2011	(10) June 2011	(11) July 2011	(12) August 2011	(13) Sept. 2011	(14) Total Annual
1	601 Salaries & Wages - Employees	7,886	10,524	11,570	11,279	9,087	10,948	11,395	9,609	8,057	7,000	8,995	9,003	\$ 115,352
2	603 Salaries & Wages - Officers, Etc.	539	530	582	706	706	769	997	794	794	792	1,043	1,038	9,289
3	604 Employee Pensions & Benefits	1,625	1,647	1,947	1,631	1,592	2,077	1,383	1,886	1,834	2,107	3,077	3,532	24,338
4	610 Purchased Water													-
5	615 Purchased Power	2,426	(3,923)	1,507	2,440	2,403	3,271	2,875	(1,956)	3,221	2,539	1,194	1,755	17,753
6	616 Fuel for Power Purchased													-
7	618 Chemicals	2,415	1,258	1,942	764	1,875	2,017	1,267	2,359	1,993	2,244	781	1,651	20,565
8	620 Materials & Supplies	3,056	1,072	600	813	1,007	538	696	742	761	3,164	1,243	1,409	15,101
9	631 Contractual Services - Engr.	3,289	574	(3,794)	-	-	-	-	-	-	-	4	-	73
10	632 Contractual Services - Acct.	184	185	184	197	125	161	161	(0)	181	160	220	220	1,979
11	633 Contractual Services - Legal	67	5	83	-	2	15	56	29	23	35	39	37	393
12	634 Contractual Services - Mgmt. Fees													-
13	635 Contractual Services - Testing													-
14	636 Contractual Services - Other	1,372	1,025	1,097	1,060	1,080	1,037	932	1,148	803	1,137	1,025	1,169	12,883
15	641 Rental of Building/Real Prop.	-	-	-	-	14	27	-	27	14	14	14	14	123
16	642 Rental of Equipment	-	-	-	-	-	-	11	-	-	-	-	-	11
17	650 Transportation Expenses	719	781	809	842	720	793	1,014	1,117	931	851	1,082	794	10,453
18	656 Insurance - Vehicle													-
19	657 Insurance - General Liability													-
20	658 Insurance - Worker's Comp.													-
21	659 Insurance - Other	827	1,002	1,036	980	891	1,082	1,001	1,156	1,053	1,011	1,055	982	12,076
22	660 Advertising Expense													-
23	666 Reg. Comm. Exp. - Rate Case Amort	6,216	2,556	2,607	2,542	2,542	2,480	2,480	1,450	1,402	1,415	1,403	1,406	28,499
24	667 Reg. Comm. Exp. - Other	90	101	769	-	1,503	429	-	7	106	362	479	360	4,204
25	668 Water Resource Conservation Exp.													-
26	670 Bad Debt Expense	(353)	221	168	65	12	57	21	77	68	(184)	(68)	36	119
27	675 Miscellaneous Expenses	3,045	2,381	843	3,020	2,089	2,220	1,821	2,322	3,002	2,214	2,797	2,274	28,029
28	TOTAL	\$ 33,402	\$ 19,939	\$ 21,951	\$ 26,339	\$ 25,650	\$ 27,921	\$ 26,109	\$ 20,766	\$ 24,242	\$ 24,860	\$ 24,384	\$ 25,679	\$ 301,241

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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) October 2010	(3) Nov 2010	(4) Dec 2010	(5) Jan 2011	(6) Feb 2011	(7) March 2011	(8) April 2011	(9) May 2011	(10) June 2011	(11) July 2011	(12) August 2011	(13) Sept. 2011	(14) Total Annual
1	701 Salaries & Wages - Employees	6,577	8,778	9,651	9,408	7,580	9,132	9,505	8,015	6,721	5,838	7,503	7,510	96,217
2	703 Salaries & Wages - Officers, Etc.	449	442	485	589	589	642	831	662	662	661	870	866	7,748
3	704 Employee Pensions & Benefits	1,355.55	1,374.11	1,623.96	1,360.59	1,328.18	1,732.53	1,153.78	1,573.02	1,529.44	1,757.18	2,566.52	2,945.88	20,301
4	710 Purchased Sewage Treatment													-
5	711 Sludge Removal Expense	1,056	-	-	950	-	-	475	475	-	1,425	-	1,425	5,806
6	715 Purchased Power	3,307	(1,916)	3,304	3,391	3,653	4,658	5,772	(3,401)	1,614	2,251	1,974	1,990	26,596
7	716 Fuel for Power Purchased													-
8	718 Chemicals	2,014	1,049	1,620	637	1,564	1,682	1,057	1,968	1,663	1,872	652	1,377	17,154
9	720 Materials & Supplies	3,885	2,101	1,146	677	1,310	1,058	800	1,335	565	2,469	1,636	2,089	19,070
10	731 Contractual Services - Engr.	2,743	479	(3,165)	-	-	-	-	-	-	-	4	-	61
11	732 Contractual Services - Acct.	154	154	154	164	105	134	134	(0)	151	134	184	184	1,651
12	733 Contractual Services - Legal	56	5	69	-	2	12	47	24	19	30	33	31	327
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Testing													-
15	736 Contractual Services - Other	1,144	855	915	884	901	865	777	957	670	948	855	975	10,746
16	741 Rental of Building/Real Prop.	-	-	-	-	11	23	-	23	11	11	11	11	103
17	742 Rental of Equipment	-	-	-	-	-	-	10	-	-	-	-	-	10
18	750 Transportation Expenses	600	651	675	702	601	662	846	932	777	710	903	662	8,719
19	756 Insurance - Vehicle													-
20	757 Insurance - General Liability													-
21	758 Insurance - Worker's Comp.													-
22	759 Insurance - Other	690	836	864	817	743	903	835	964	878	844	880	819	10,073
23	760 Advertising Expense													-
24	766 Reg. Comm. Exp. - Rate Case Amort	5,185	2,132	2,175	2,120	2,120	2,069	2,069	1,210	1,169	1,180	1,170	1,173	23,772
25	767 Reg. Comm. Exp. - Other	75	84	642	-	1,254	358	-	6	88	302	399	300	3,507
26	770 Bad Debt Expense	(294)	184	140	54	10	48	17	64	57	(154)	(57)	30	99
27	775 Miscellaneous Expenses	2,068	1,903	3,491	1,657	3,414	5,110	2,284	3,185	2,600	2,755	3,470	2,441	34,378
28	TOTAL	\$ 31,065	\$ 19,111	\$ 23,790	\$ 23,411	\$ 25,184	\$ 29,086	\$ 26,611	\$ 17,990	\$ 19,175	\$ 23,032	\$ 23,054	\$ 24,829	\$ 286,338

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

Schedule: B-7
 Page 1 of 1
 Preparer: K. Markwell, P. Flynn, N. Wynans, F. Seidman

#####

Line No.	(1) Account No. and Name	(2) Prior TY w/PSC Adj. 12/31/08	(3) Adjusted Current TY 9/30/11	(6) \$ Difference	(7) % Difference	Explanation
1	601/3 Salaries & Wages - Employees	\$ 64,060	100,545	45,774	71.45 %	The amount of salary expense requested in this test year is \$12,541 less than that requested for the 12/31/08 test year. The utility was able to do this primarily by consolidating its customer service centers to three national centers and reallocations. In spite of these efforts to reduce the cost to our customers, this benchmark analysis makes it appear that costs have increased by some 70+% in 3.75 years. This is an illusion because the Commission allowed no increase in salaries or related employee benefits in the utility's last case. Thus the benchmark is measuring 2011 costs against 2005 costs, not 2008 costs. In the last case, the Utility provided support for its requested increase through detailed workpapers by employee, showing their job description, duties, benefits to the Company and annual pay supported by W-2s. Yet the Commission concluded the Utility did not meet its burden of proof. That case did not go to hearing. The Company maintains it already has met its burden of proof and will continue to do so in this case by showing that all positions currently filled and allocated to Pennbrooke provide value and are required for Pennbrooke to provide safe, reliable, and effective service to its customers.
2	603 Salaries & Wages - Officers, Etc.	incl. above	9,289	9,289	incl above	
3	604 Employee Pensions & Benefits	13,872	25,209	11,337	81.73	
4	610 Purchased Water		-	-		
6	615 Purchased Power	37,445	23,513	(13,932)	(37.21)	Under benchmark. Reduction in the amount of kwh purch. in 2011.
7	616 Fuel for Power Purchased		(357)	(357)		
8	618 Chemicals	19,541	20,529	988	5.06	Under benchmark.
9	620 Materials & Supplies	7,077	15,101	8,024	113.38	Yearly variation in the number & types of repairs that occurred in the TY as well as the associated restoration expense.
10	631 Contractual Services - Engr.		69	69		No expense in 2008 TY. De minimis dollar amount in TY.
11	632 Contractual Services - Acct.	1,571	1,985	414	26.33	De minimis dollar amount.
12	633 Contractual Services - Legal	1,593	393	(1,200)	(75.32)	Under benchmark. Reduction in expense.
13	634 Contractual Services - Mgmt. Fees		-	-		
14	635 Contractual Services - Testing		5	5	-	No expense in 2008 TY. De minimis dollar amount in TY.
15	636 Contractual Services - Other	11,832	12,781	949	8.02	Under benchmark.
16	641 Rental of Building/Real Prop		123	123	new	
17	642 Rental of Equipment	2	11	9	467.77	De minimis dollar amount in previous and this TY, such that any change results in a distorted percent change.
18	650 Transportation Expenses	8,504	13,510	5,006	58.86	Reflects increase in cost of gasoline. Aging fleet results in a reduction in miles per gallon per truck which also impacts expenses.
19	656 Insurance - Vehicle		-	-		
20	657 Insurance - General Liability		-	-		
21	658 Insurance - Workman's Comp.		-	-		
22	659 Insurance - Other	12,113	11,548	(565)	(4.66)	Under benchmark. Reduction in expense.
23	660 Advertising Expense		-	-		
24	666 Reg. Comm. Exp. - Rate Case Amort. *		-	-		
25	667 Reg. Comm. Exp. - Other	308	4,203	3,895	1,264.51	Certain regulatory expenses, such as researching tariff changes, acquisition policies, etc., were incurred for the benefit of Florida companies and were allocated to each company out of the Florida Cost Center.
25	'668 Water Resource Conservation Expense		-	-		
26	670 Bad Debt Expense	184	119	(65)	(35.14)	Under benchmark. Reduction in expense.
27	675 Miscellaneous Expenses	32,602	28,529	(4,073)	(12.49)	Under benchmark. Reduction in expense.
28	TOTAL	\$ 210,704	\$ 267,105	\$ 65,690	31.18 %	
29	Total Customers	1,465.0	1,482.0	17.00	1.16 %	
30	Consumer Price Index - U	331.3	408.1	76.80	23.18 %	
31	Benchmark Index: Increase in Customer ERC's			1.0116		
32	Increase in CPI			1.2318		
33				1.2461		

34 * - Rate case expense is excluded as it is set by thePSC

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

Schedule: B-8
 Page 1 of 1
 Preparer: K. Markwell, P. Flynn, N. Wynans, F. Seidman

#####

Line No.	(1) Account No. and Name	(2) Prior TY w/PSC Adj. 12/31/08	(3) Adjusted Current TY 9/30/11	(6) \$ Difference	(7) % Difference	Explanation
1	701 /3 Salaries & Wages - Employees	\$ 61,479	83,929	30,197	49.12 %	The amount of salary expense requested in this test year is \$12,330 less than that requested for the 12/31/08 test year. The utility was able to do this primarily by consolidating its customer service centers to three national centers and reallocations. In spite of these efforts to reduce the cost to our customers, this benchmark analysis makes it appear that costs have increased by some 49+% in 3.75 years. This is an illusion because the Commission allowed no increase in salaries or related employee benefits in the utility's last case. Thus the benchmark is measuring 2011 costs against 2005 costs, not 2008 costs. In the last case, the Utility provided support for its requested increase through detailed workpapers by employee, showing their job description, duties, benefits to the Company and annual pay supported by W-2s. Yet the Commission concluded the Utility did not meet its burden of proof. That case did not go to hearing. The Company maintains it already has met its burden of proof and will continue to do so in this case by showing that all positions currently filled and allocated to Pennbrooke provide value and are required for Pennbrooke to provide safe, reliable, and effective service to its customers.
2	703 Salaries & Wages - Officers, Etc.	incl. above	7,748	7,748	incl. above	
3	704 Employee Pensions & Benefits	13,275	21,042	7,767	58.51	Under benchmark. Application of improved dewatering process resulted in a reduction in sludge volume hauled from the WWTP.
4	710 Purchased Sewage Treatment	-	-	-	-	
5	711 Sludge Removal Expense	31,564	5,806	(25,758)	(81.61)	Under benchmark. Reduction in the amount of kwh purch. in 2011, partly due to improvements made at LS #1.
6	715 Purchased Power	40,216	26,596	(13,620)	(33.87)	
7	716 Fuel for Power Purchased	-	-	-	-	Under benchmark. Reduction in expense.
8	718 Chemicals	16,624	16,856	232	1.40	
9	720 Materials & Supplies	21,826	19,040	(2,786)	(12.76)	Under benchmark. Reduction in expense.
10	731 Contractual Services - Engr.	-	57	57	-	
11	732 Contractual Services - Acct.	1,337	1,655	318	23.82	Under benchmark. Reduction in expense.
12	733 Contractual Services - Legal	1,356	328	(1,028)	(75.82)	
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	Under benchmark.
14	735 Contractual Services - Testing	-	4	4	-	
15	736 Contractual Services - Other	10,089	10,661	572	5.67	No expense in 2008 TY. De minimis dollar amount in TY.
16	741 Rental of Building/Real Prop.	-	103	103	-	
17	742 Rental of Equipment	2	9	7	373.59	De minimis dollar amount in previous and this TY, such that any change results in a distorted percent change.
18	750 Transportation Expenses	7,238	11,276	4,038	55.79	
19	756 Insurance - Vehicle	-	-	-	-	Reflects increase in cost of gasoline. Aging fleet results in a reduction in miles per gallon per truck which also impacts expenses.
20	757 Insurance - General Liability	-	-	-	-	
21	758 Insurance - Workman's Comp.	-	-	-	-	Under benchmark. Reduction in expense.
22	759 Insurance - Other	10,311	9,633	(678)	(6.58)	
23	760 Advertising Expense	-	-	-	-	Certain regulatory expenses, such as researching tariff changes, acquisition policies, etc., were incurred for the benefit of Florida companies and were allocated to each company out of the Florida Cost Center.
24	766 Reg. Comm. Exp. - Rate Case Amort. *	-	-	-	-	
25	767 Reg. Comm. Exp. - Other	262	3,506	3,244	1,238.00	Under benchmark. Reduction in expense.
26	770 Bad Debt Expense	156	100	(56)	(36.19)	
27	775 Miscellaneous Expenses	29,179	34,795	5,616	19.25	Under benchmark.
28	TOTAL	\$ 244,914	\$ 253,144	\$ 15,973	6.52 %	
29	Total Customers	1,247.0	1,237.0	(10.00)	- %	
30	Consumer Price Index - U	331.3	408.1	76.80	23.18 %	
31	Benchmark Index: Increase in Customer ERC's			1,0000		
32	Increase in CPI			1,2318		
33				1,2318		

34 * - Rate case expense is excluded as it is set by thePSC

Contractual Services

Florida Public Service Commission

Company: Utilities Inc of Pennbrooke
 Docket No.: 120037-W/S
 Test Year Ended: September 30, 2011

Schedule: B-9
 Page 1 of 1
 Preparer: Nicole Winans

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 breakdown 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	Computer Maintenance	Ashwood Computer Co., Inc; AT&T; Bomgar Corp.; Cardmember Service; CDW Computer Centers, Inc.; Citibusiness Centers, Inc.; Corvallis Microtechnology, Inc.; Great Basin Internet Serv. Inc.; Heartland Services, Inc.; IP Soft; M. Schuster; Microsoft Licensing, GP; New Edge Networks, Inc.; Oracle America, Inc.; Paetec; Paradigm System Solution, Inc.; OAS; RCM Data Corporation; Securtec; SHI Corp; Transcend United Technologies	15,489	Maintenance of all company servers
2	Computer Amort & Prog Cost	Cardmember Service; Frontier	(6.65)	Program Costs
3	Internet Supplier	Acceleration; AT&T; Atlantic Broadband; Brighthouse; Cardmember Service; Charter Communications; Citibusiness Card; Comcast; Country Cablevision; Frontier; McNabb Telephone Co.; Mediacom; Netritco; New Edge Networks Inc.; Northland Cable Co.; Paetec; T6 Wireless.Com; Verizon; Zito Media LP	2,036	Internet Services
4	Audit Fees	Pricewaterhousecoopers LLP	2,506	Audit Services
5	Employment Finders Fees	Management Recruiters of O'Hare	421	Permanent Employment Staffing
6	Engineering Fees	CHP Engineers, Inc.	135	Engineering Services which help facilitate Wastewater Treatment Plant operating permits.
7	Legal Fees	Baker & Daniels; Beers & Gordon, P.A.; Bracewell & Giuliani LLP; Haynesworth Sinkler Boyd, PA; Howard & Howard; Huntermaclean; King & Spalding; Lionel Sawyer & Collins; Morgan, Lewis & Bockius LLP; Rose, Sundstrom & Bentley; Sanford Law Office, PLLC; Schaun, Burney, Banks & Kenny; Sutherland Asbill & Brennan LL; Troutman Sanders LLP; Willoughby & Hofer, PA; Winston & Strawn	720	Various Legal Issues
8	Payroll Services	Automatic Data Processing, Inc.; Progressive Office Equipment	964	Payroll Services
9	Tax Return	Pricewaterhousecoopers LLP	1,124	Tax Return review
10	Temporary Employment Fee	AppleOne Employment Services; Federal Express; Lowman, David; Manpower; Office Team; Robert Half International, Inc	1,241	Temporary Employment Services
11	Test - Water	Aqua Pure Water/Sewage Svc, Inc.; Flowers Chemical Labs, Inc.	1,375	Laboratory analysis for regulatory required testing of facilities end product.
12	Test-Safe Water Drinking	Flowers Chemical Labs, Inc.	350	Laboratory analysis for regulatory required testing of facilities end product.
13	Test - Sewer	Aqua Pure Water/Sewage Svc, Inc.; Flowers Chemical Labs, Inc.; Tri-Tech Laboratories, Inc.	15,422	Laboratory analysis for regulatory required testing of facilities end product.
14	Other Outside Services	Affiliated Credit Svc Fee; B.H. Suhr & Company, Inc.; Badger Meter, Inc.; Casados, Jim; Citibusiness Card; Credit Bureau Central Fee; Dulanto, Carlos; Fisc Solutions; Infosend, Inc.; McCorkle Court Reporters, Inc.; Minuteman Press; Mopar Maniac; NFO Financial Svc Fee; Sunshine State One Call of FL	3,485	Other Outside Services
Total			\$ 45,260	

Calculation	
Total Booked	
Revenues for TY	907,643.76
2% of above total	\$ 18,153

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

Schedule: B-10
 Page 1 of 1
 Preparer: Nicole Winans

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	Rosa, Sundstrom & Bentley, LLP	Christian Marcelli	315.00	113	35,438	Legal Fees
2	Rose, Sundstrom & Bentley, LLP	Martin Friedman	340.00	113	38,250	Legal Fees
3	Rosa, Sundstrom & Bentley, LLP	n/a	-	-	7,000	Various Expenses (travel, photocopies, phone calls) associated with legal fees
4	M & R Consultants	Frank Seidman	150.00	240	36,150	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
5	Public Service Commission		n/a	n/a	4,000	Filing Fee
6	Water Service Corp.	Barrett, Jason	31.00	40	1,240	Assist w/MFRs, data requests, audit facilitation
7	Water Service Corp.	Ciecierski, Daniel	31.00	200	6,200	Assist w/MFRs, data requests, audit facilitation
8	Water Service Corp.	DiPasquale, Susan	38.05	40	1,522	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Durham, Rick	117.59	20	2,352	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.	Flynn, Patrick	81.00	200	16,200	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Gongre, Bryan	38.05	50	1,903	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Hanks, Peggy	38.05	20	761	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Hoy, John	132.00	40	5,280	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Krugler, Adrienne	49.00	50	2,450	Billing Analyst, Implementation of Rates
15	Water Service Corp.	Nedved, Spencer	29.00	125	3,625	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Povich, Erin	44.00	350	15,400	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Sasic, Karen	65.00	10	650	Assist w/MFRs, data requests, audit facilitation
18	Water Service Corp.	Valrie, Lawanda	22.00	120	2,640	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Weeks, Kirsten	56.00	250	14,000	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Williams, John III	61.00	30	1,830	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Winans, Nicole Denise	40.00	300	12,000	Assist w/MFRs, data requests, audit facilitation
22	Water Service Corp.		n/a	n/a	5,000	Customer notices, postage
23	Water Service Corp.		n/a	n/a	3,200	Travel, Hotel/Accommodation, Rental Care, Airfare
24	Water Service Corp.		n/a	n/a	-	Temp Services
25	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
26	Estimate Through				<u>\$ 229,090</u>	

27 PAA
 28 Commission Hearing

29 Amortization Period 4 Years
 30 Explanation if different from Section 367.0816, Florida

31 Amortization of Rate Case Expense:

	(A) Water	(B) Wastewater	(C) Total	
32				
33	Current rate case expense	\$ 124,877	\$ 104,213	\$ 229,090
34	Annual amortization expense, current case	31,219	26,053	57,272
35	Unamortized authorized exp - prior cases	46,780	39,039	85,820
36	Annual amortization expense	<u>\$ 78,000</u>	<u>\$ 65,093</u>	<u>\$ 143,092</u>

37 Method of allocation between systems:

38	Customers (ERCs)	1,482.00	1,237.00	2,719.00
39	Percent of average customers	<u>54.51%</u>	<u>45.49%</u>	<u>100.00%</u>

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011

Schedule: B-11
Page 1 of 1
Preparer: Nicole Winans

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.

- 1 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

Company: Utilities, Inc. of Pennbrooke
 Docket No.:
 Schedule Year Ended: September 30, 2011
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule B-12
 Page 1 of 13

Preparer: Erin Aquilino

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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2010 Amounts Allocated			54.19% Water	45.81% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
2	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,572	254,549	\$257,120	1,294	1,178
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$258	25,440	\$25,698	140	118
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	1.00%	99.00%	100.00%	ERC	(\$17)	(1,686)	(\$1,703)	(9)	(8)
8	601/603/701/703	Salaries	1.25%	98.75%	100.00%	ERC	\$4,009	317,617	\$321,625	2,172	1,836
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$2,972	293,667	\$296,639	1,611	1,361
10	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$677	68,535	\$69,213	367	310
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$338	33,365	\$33,704	183	155
13	633/733	Contractual Services - Legal	1.00%	99.00%	100.00%	ERC	\$122	12,068	\$12,190	66	56
14	636/736	Contractual Services - Other	1.08%	98.94%	100.00%	ERC	\$2,509	239,450	\$235,959	1,360	1,149
15	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$1,516	149,525	\$151,041	822	695
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
19	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$91	8,984	\$9,075	49	42
20	675/775	Miscellaneous Expenses	1.14%	98.86%	100.00%	ERC	\$137	11,840	\$11,977	74	63
21							\$15,185	\$1,407,353	\$1,422,538	8,229	6,956
Water Service Corp. Allocated RVP Expenses											
23	601/603/701/703	Salaries	1.73%	98.27%	100.00%	ERC	\$530	30,008	\$30,538	287	243
24	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	675/775	Miscellaneous Expenses	1.73%	98.27%	100.00%	ERC	\$3	193	\$197	2	2
28							\$	\$	\$	289	244
Water Service Corp. Allocated Regional Expenses											
31	601/603/701/703	Salaries	2.93%	97.07%	100.00%	ERC	\$296	9,816	\$10,112	160	136
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
33	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	675/775	Miscellaneous Expenses	2.93%	97.07%	100.00%	ERC	(\$473)	(15,698)	(\$16,171)	(257)	(217)
37							\$	\$	\$	(96)	(81)
Water Service Corp. Allocated State Expenses											
40	403	Depreciation Expenses	4.45%	95.55%	100.00%	ERC	\$1,284	\$27,583	\$28,867	695	588
41	408	Taxes Other than Income	4.41%	95.59%	100.00%	ERC	\$986	\$21,375	\$22,362	534	452
42	414	Taxes Other than Income	4.41%	95.59%	100.00%	ERC	(\$97)	(\$2,104)	(\$2,201)	(53)	(44)
43	601/603/701/703	Salaries	4.41%	95.59%	100.00%	ERC	(\$28)	(\$602)	(\$630)	(15)	(13)
44	604/704	Employee Benefits	4.41%	95.59%	100.00%	ERC	\$9	\$186	\$195	5	4
45	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	620/720	Materials and Supplies	4.45%	95.55%	100.00%	ERC	\$30	\$644	\$673	16	14
47	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	650/750	Transportation Expense	4.41%	95.59%	100.00%	ERC	\$1,319	\$28,592	\$29,911	715	604
51	666/766	Regulatory Commission Exp - Amort	4.41%	95.59%	100.00%	ERC	\$47	\$1,026	\$1,074	26	22
52	667/767	Reg. Commission Exp - Other	4.41%	95.59%	100.00%	ERC	\$137	\$2,973	\$3,110	74	63
53	675/775	Miscellaneous Expenses	4.41%	95.59%	100.00%	ERC	\$1,624	\$35,193	\$36,817	890	744
54							\$	\$	\$	2,878	2,433
Water Service Corp. Allocated U.I. Expenses											
58	March-01	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
59							\$	\$	\$	-	-
60							\$	\$	\$	-	-
61							\$	\$	\$	-	-
62							\$	\$	\$	-	-

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 Pennbrooke
 Docket No.:
 Schedule Year End: September 30, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

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 Pennbrooke
 Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2010				
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated			54.21% Water	45.79% Sewer
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,547	251,893	\$254,440	1,381	1,166
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$495	48,817	\$49,313	269	227
4	414	Gains/Losses from Disposition of Utility	1.00%	99.00%	100.00%	ERC	(\$164)	(16,175)	(\$16,339)	(88)	(75)
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	1.00%	99.00%	100.00%	ERC	(\$27)	(2,864)	(\$2,891)	(15)	(12)
8	601/603/701/703	Salaries	1.26%	98.74%	100.00%	ERC	\$4,008	314,399	\$318,407	2,173	1,835
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$3,021	297,692	\$300,713	1,638	1,384
10	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$475	46,787	\$47,262	257	217
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$339	33,365	\$33,704	184	155
13	633/733	Contractual Services - Legal	1.00%	99.00%	100.00%	ERC	\$10	989	\$999	5	5
14	636/736	Contractual Services - Other	1.08%	98.91%	100.00%	ERC	\$1,863	168,986	\$170,849	1,010	853
15	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$1,837	181,017	\$182,854	996	841
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
19	670/770	Bad Debt Expense	1.01%	99.99%	100.00%	ERC	\$2	174	\$176	1	1
20	675/775	Miscellaneous Expenses	1.01%	99.99%	100.00%	ERC	\$513	50,330	\$50,843	278	235
21							\$14,920	\$1,375,609	\$1,390,529	8,088	6,832
22											
Water Service Corp. Allocated RVP Expenses											
23											
24											
25	601/603/701/703	Salaries	1.74%	98.26%	100.00%	ERC	\$530	30,008	\$30,538	287	243
26	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	675/775	Miscellaneous Expenses	1.74%	98.26%	100.00%	ERC	\$3	191	\$194	2	2
30							\$ 533	\$ 30,199	\$ 30,732	289	244
31											
Water Service Corp. Allocated Regional Expenses											
32											
33	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$296	9,817	\$10,112	180	135
34	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	618/718	Chemicals	2.92%	97.08%	100.00%	ERC	\$655	21,724	\$22,379	355	300
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	650/750	Transportation Expense	2.92%	97.08%	100.00%	ERC	\$172	5,718	\$5,890	93	79
38	675/775	Miscellaneous Expenses	2.92%	97.08%	100.00%	ERC	\$436	14,454	\$14,890	236	199
39							\$ 1,558	\$ 51,713	\$ 53,271	845	713
40											
Water Service Corp. Allocated State Expenses											
41											
42	403	Depreciation Expense	4.45%	95.55%	100.00%	ERC	\$1,048	\$22,539	\$23,588	568	480
43	406	Taxes Other than Income	4.41%	95.59%	100.00%	ERC	\$1,042	\$22,814	\$23,856	565	477
44	414	Taxes Other than Income	4.41%	95.59%	100.00%	ERC	(\$145)	(\$3,153)	(\$3,298)	(79)	(67)
45	601/603/701/703	Salaries	4.41%	95.59%	100.00%	ERC	(\$43)	(\$941)	(\$984)	(24)	(20)
46	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
47	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	620/720	Materials and Supplies	4.52%	95.48%	100.00%	ERC	\$20	\$427	\$447	11	9
49	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	636/736	Contractual Services - Other	4.41%	95.59%	100.00%	ERC	\$10	\$220	\$230	6	5
51	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	650/750	Transportation Expense	4.41%	95.59%	100.00%	ERC	\$1,260	\$27,337	\$28,598	683	577
53	666/766	Regulatory Commission Exp - Amort	4.41%	95.59%	100.00%	ERC	\$47	\$1,026	\$1,074	26	22
54	667/767	Reg. Commission Exp. - Other	4.41%	95.59%	100.00%	ERC	\$184	\$4,000	\$4,184	100	84
55	675/775	Miscellaneous Expenses	4.41%	95.59%	100.00%	ERC	\$1,694	\$36,751	\$38,445	918	776
56							\$ 5,119	\$ 110,822	\$ 115,940	2,775	2,344
57											
Water Service Corp. Allocated UI Expenses											
58											
59											
60	March-01	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
61							\$ -	\$ -	\$0	-	-
62							\$ -	\$ -	\$0	-	-

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 Pennbrooke
 Docket No.:
 Schedule Year Ended: September 30, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 3 of 13

Preparer: Erin Aquilino

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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2010			54.19% Water	45.81% Sewer	
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated					
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total			
Water Service Corp. Allocated Expenses												
1	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,585	255,911	\$258,496	1,401	1,184	
2	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$381	37,590	\$37,971	207	175	
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	427	Interest Expense	-20.39%	120.39%	100.00%	ERC	\$824	(4,868)	(\$4,044)	447	378	
7	601/603/701/703	Salaries	1.24%	98.76%	100.00%	ERC	\$4,228	335,549	\$339,777	2,291	1,937	
8	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$3,571	352,252	\$355,823	1,935	1,636	
9	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$454	44,812	\$45,267	246	208	
10	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$338	33,386	\$33,704	183	155	
12	633/733	Contractual Services - Legal	1.00%	99.00%	100.00%	ERC	\$153	15,074	\$15,227	83	70	
13	636/736	Contractual Services - Other	1.13%	98.87%	100.00%	ERC	\$2,001	175,022	\$177,023	1,084	917	
14	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
15	650/750	Transportation Expenses	1.01%	98.99%	100.00%	ERC	\$0	40	\$41	0	0	
16	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$1,900	187,439	\$189,339	1,030	870	
17	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$66	6,486	\$6,551	36	30	
19	675/775	Miscellaneous Expenses	1.04%	98.96%	100.00%	ERC	\$559	53,232	\$53,790	303	256	
20							\$17,061	\$1,491,884	\$1,508,945	9,246	7,815	
21												
22	Water Service Corp. Allocated RVP Expenses											
23	601/603/701/703	Salaries	1.74%	98.26%	100.00%	ERC	\$530	30,008	\$30,538	287	243	
24	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
26	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
27	675/775	Miscellaneous Expenses	1.73%	98.27%	100.00%	ERC	\$6	471	\$479	4	4	
28							\$	538	\$ 30,478	\$ 31,017	292	247
29												
30	Water Service Corp. Allocated Regional Expenses											
31	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$298	9,817	\$10,112	160	135	
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
33	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
34	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
35	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
36	675/775	Miscellaneous Expenses	2.92%	97.08%	100.00%	ERC	(\$2,790)	(\$2,329)	(\$5,109)	(1,507)	(1,273)	
37							\$	(2,484)	\$ (62,512)	\$ (64,996)	(1,346)	(1,138)
38												
39	Water Service Corp. Allocated State Expenses											
40	403	Depreciation Expenses	4.44%	95.56%	100.00%	ERC	\$1,047	\$22,541	\$23,588	568	480	
41	408	Taxes Other than Income	4.40%	95.60%	100.00%	ERC	\$1,282	\$27,859	\$29,141	685	587	
42	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
43	601/603/701/703	Salaries	4.41%	95.59%	100.00%	ERC	(\$3)	(\$75)	(\$79)	(2)	(2)	
44	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
45	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
46	620/720	Materials and Supplies	4.40%	95.60%	100.00%	ERC	\$71	\$1,535	\$1,606	38	32	
47	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
48	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
49	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	650/750	Transportation Expense	4.40%	95.60%	100.00%	ERC	\$1,483	\$32,218	\$33,701	804	679	
51	668/768	Regulatory Commission Exp. - Amort	4.40%	95.60%	100.00%	ERC	\$47	\$1,026	\$1,074	26	22	
52	667/767	Reg. Commission Exp. - Other	4.40%	95.60%	100.00%	ERC	\$223	\$4,854	\$5,078	121	102	
53	675/775	Miscellaneous Expenses	4.40%	95.60%	100.00%	ERC	\$1,500	\$32,579	\$34,079	813	687	
54							\$	5,650	\$ 122,537	\$ 128,187	3,062	2,588
55												
56	Water Service Corp. Allocated UI Expenses											
57	March-01	Interest Expense	0.69%	99.31%	100.00%	Unallocated Rate Base	\$25,474	\$3,644,925	\$3,670,399	13,805	11,669	
58							\$	25,474	\$ 3,644,925	\$ 3,670,399	13,805	11,669
59												
60												
61												
62												

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 Pennbrooke
 Docket No.:
 Schedule Year Ended: September 30, 2011
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule B-12
 Page 4 of 13

Preparer: Erin Aquilino

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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2011				
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated			54.23% Water	45.77% Sewer
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,564	253,493	\$256,058	1,391	1,174
2	408	Taxes Other than Income	1.01%	98.99%	100.00%	ERC	\$792	77,998	\$78,790	429	362
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	1.01%	98.99%	100.00%	ERC	(\$20)	(2,008)	(\$2,028)	(11)	(9)
8	601/603/701/703	Salaries	1.21%	98.79%	100.00%	ERC	\$4,299	351,256	\$355,555	2,331	1,968
9	604/704	Employee Benefits	1.01%	98.99%	100.00%	ERC	\$2,992	294,680	\$297,672	1,622	1,369
10	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$999	98,116	\$99,115	542	457
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	632/732	Contractual Services - Accounting	1.01%	98.99%	100.00%	ERC	\$361	35,516	\$35,876	196	165
13	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
14	636/736	Contractual Services - Other	1.03%	98.97%	100.00%	ERC	\$1,945	186,044	\$187,989	1,055	890
15	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	650/750	Transportation Expenses	1.01%	98.99%	100.00%	ERC	\$4	414	\$418	2	2
17	659/759	Other Insurance	1.01%	98.99%	100.00%	ERC	\$1,797	176,979	\$178,776	974	822
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
19	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$6	590	\$596	3	3
20	675/775	Miscellaneous Expenses	1.01%	98.99%	100.00%	ERC	\$1,183	115,367	\$116,550	641	541
21							\$16,920	\$1,588,446	\$1,605,366	9,176	7,744
22											
Water Service Corp. Allocated RVP Expenses:											
23											
24											
25	601/603/701/703	Salaries	1.74%	98.26%	100.00%	ERC	\$530	30,008	\$30,538	287	243
26	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	650/750	Transportation Expenses	1.72%	98.28%	100.00%	ERC	\$1	45	\$46	0	0
29	675/775	Miscellaneous Expenses	1.73%	98.27%	100.00%	ERC	\$9	527	\$537	5	4
30							\$ 540	\$ 30,581	\$ 31,120	293	247
31											
Water Service Corp. Allocated Regional Expenses:											
32											
33	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$296	9,817	\$10,112	160	135
34	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	675/775	Miscellaneous Expenses	2.92%	97.08%	100.00%	ERC	\$2,075	68,925	\$71,000	1,125	950
39							\$ 2,371	\$ 78,742	\$ 81,112	1,285	1,085
40											
Water Service Corp. Allocated State Expenses:											
41											
42	403	Depreciation Expenses	4.45%	95.55%	100.00%	ERC	\$840	\$18,033	\$18,873	456	384
43	408	Taxes Other than Income	4.40%	95.60%	100.00%	ERC	\$1,580	\$34,313	\$35,893	857	723
44	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
45	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	620/720	Materials and Supplies	4.43%	95.57%	100.00%	ERC	\$10	\$226	\$237	6	5
49	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	650/750	Transportation Expense	4.40%	95.60%	100.00%	ERC	\$1,539	\$33,418	\$34,957	834	704
53	669/769	Regulatory Commission Exp. - Amort	4.40%	95.60%	100.00%	ERC	\$47	\$1,026	\$1,074	26	22
54	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
55	675/775	Miscellaneous Expenses	4.40%	95.60%	100.00%	ERC	\$527	\$11,451	\$11,979	286	241
56							\$ 4,544	\$ 98,468	\$103,012	2,464	2,080
57											
Water Service Corp. Allocated U.I. Expenses:											
58											
59											
60	March-01	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
61							\$ -	\$ -	\$0	-	-
62											

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 Pennbrooke
 Docket No.:
 Schedule Year Ended: September 30, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Florida Public Service Commission

Schedule B-12

Page 5 of 13

Preparer: Erin Aquilino

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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2011			54.25% Water	45.75% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	1.00%	98.00%	100.00%	ERC	\$2,565	253,593	\$256,158	1,391	1,174
2	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$696	68,568	\$69,264	378	318
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	1.01%	98.99%	100.00%	ERC	(\$23)	(2,275)	(\$2,298)	(13)	(11)
7	601/603/701/703	Salaries	1.24%	98.78%	100.00%	ERC	\$4,175	333,597	\$337,772	2,265	1,910
8	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$2,820	287,717	\$290,638	1,584	1,336
9	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$963	65,585	\$96,248	360	303
10	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$230	22,647	\$22,876	125	105
12	633/733	Contractual Services - Legal	1.00%	99.00%	100.00%	ERC	\$4	442	\$446	2	2
13	636/736	Contractual Services - Other	1.05%	98.95%	100.00%	ERC	\$1,937	182,335	\$184,273	1,051	886
14	641/741	Rental of Building/Real Property	1.00%	99.00%	100.00%	ERC	\$25	2,475	\$2,500	14	11
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$6	572	\$578	3	3
16	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$1,634	161,016	\$162,651	867	748
17	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$11	1,070	\$1,081	6	5
19	675/775	Miscellaneous Expenses	1.05%	98.95%	100.00%	ERC	\$1,749	164,560	\$166,309	949	800
20							<u>\$16,594</u>	<u>\$1,541,901</u>	<u>\$1,558,495</u>	<u>9,002</u>	<u>7,592</u>
21											
22											
Water Service Corp. Allocated RVP Expenses											
23	601/603/701/703	Salaries	1.73%	98.27%	100.00%	ERC	\$530	30,008	\$30,538	267	242
24	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	650/750	Transportation Expenses	1.71%	98.29%	100.00%	ERC	\$1	45	\$46	0	0
27	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28							<u>\$ 530</u>	<u>\$ 30,054</u>	<u>\$ 30,584</u>	<u>268</u>	<u>243</u>
29											
30											
Water Service Corp. Allocated Regional Expenses											
31	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$298	9,817	\$10,112	180	135
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
33	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	675/775	Miscellaneous Expenses	2.92%	97.08%	100.00%	ERC	\$351	11,849	\$12,000	190	161
37							<u>\$ 647</u>	<u>\$ 21,486</u>	<u>\$ 22,112</u>	<u>351</u>	<u>296</u>
38											
39											
Water Service Corp. Allocated State Expenses											
40	403	Depreciation Expenses	4.45%	95.55%	100.00%	ERC	\$840	\$18,033	\$18,873	456	384
41	408	Taxes Other than Income	4.40%	95.60%	100.00%	ERC	\$1,179	\$25,607	\$26,786	640	539
42	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
43	601/603/701/703	Salaries	4.40%	95.60%	100.00%	ERC	(\$7)	(\$151)	(\$157)	(4)	(3)
44	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
45	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	620/720	Materials and Supplies	4.40%	95.60%	100.00%	ERC	\$15	\$332	\$348	8	7
47	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	636/736	Contractual Services - Other	4.40%	95.60%	100.00%	ERC	\$37	\$798	\$834	20	17
49	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	650/750	Transportation Expense	4.40%	95.60%	100.00%	ERC	\$1,314	\$28,542	\$29,856	713	601
51	668/768	Regulatory Commission Exp - Amort	4.40%	95.60%	100.00%	ERC	\$47	\$1,026	\$1,074	26	22
52	667/767	Reg. Commission Exp - Other	4.40%	95.60%	100.00%	ERC	\$8	\$167	\$175	4	4
53	675/775	Miscellaneous Expenses	4.40%	95.60%	100.00%	ERC	\$301	\$6,534	\$6,835	183	138
54							<u>\$ 3,734</u>	<u>\$ 80,890</u>	<u>\$84,624</u>	<u>2,026</u>	<u>1,708</u>
55											
56											
57											
Water Service Corp. Allocated UI Expenses											
58	March-01	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
59							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
60											
61											
62											

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.:
 Schedule Year Ended: September 30, 2011
 Interim Final
 Historical Projected

Schedule B-12
 Page 6 of 13

Preparer: Erin Aquilino

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	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.23% Water	45.77% Sewer	
			Utilities, Inc. of Pennington	Other Companies/ Systems	Total		Historical Month Ending March 31, 2011					
							Utilities, Inc. of Pennington	Other Companies/ Systems	Total			
Water Service Corp. Allocated Expenses:												
2	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,526	250,235	\$252,762	1,370	1,156	
3	408	Taxes Other than Income	99.00%	1.00%	100.00%	ERC	\$869	85,787	\$86,656	471	398	
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	195.28%	-95.28%	100.00%	ERC	\$890	(434)	\$456	483	407	
8	601/603/701/703	Salaries	1.27%	98.73%	100.00%	ERC	\$4,446	345,210	\$349,656	2,411	2,035	
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$3,810	375,970	\$379,780	2,066	1,743	
10	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$658	64,396	\$65,054	357	301	
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$295	29,082	\$29,376	160	135	
13	633/733	Contractual Services - Legal	1.01%	98.99%	100.00%	ERC	\$6	626	\$633	3	3	
14	636/736	Contractual Services - Other	1.04%	98.96%	100.00%	ERC	\$1,890	180,439	\$182,329	1,025	865	
15	641/741	Rental of Building/Real Property	1.00%	99.00%	100.00%	ERC	\$50	4,950	\$5,000	27	23	
16	650/750	Transportation Expenses	1.01%	98.99%	100.00%	ERC	\$1	140	\$142	1	1	
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$1,985	195,869	\$197,854	1,076	908	
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
19	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$20	1,973	\$1,993	11	9	
20	675/775	Miscellaneous Expenses	1.11%	98.89%	100.00%	ERC	\$2,014	179,608	\$181,622	1,092	922	
21							<u>\$19,459</u>	<u>\$1,713,851</u>	<u>\$1,733,310</u>	<u>10,553</u>	<u>8,906</u>	
22	Water Service Corp. Allocated RVP Expenses:											
23	601/603/701/703	Salaries	1.73%	98.27%	100.00%	ERC	\$529	30,010	\$30,538	287	242	
24	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
26	650/750	Transportation Expenses	1.73%	98.27%	100.00%	ERC	\$14	802	\$816	8	6	
27	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
28							<u>\$</u>	<u>543</u>	<u>\$</u>	<u>31,354</u>	<u>294</u>	<u>248</u>
29	Water Service Corp. Allocated Regional Expenses:											
30	601/603/701/703	Salaries	2.82%	97.08%	100.00%	ERC	\$295	9,817	\$10,112	160	135	
31	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
32	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
33	620/720	Materials and Supplies	2.80%	97.10%	100.00%	ERC	\$1	22	\$23	0	0	
34	650/750	Transportation Expenses	2.94%	97.06%	100.00%	ERC	\$0	7	\$7	0	0	
35	675/775	Miscellaneous Expenses	2.82%	97.08%	100.00%	ERC	(\$225)	(7,475)	(\$7,700)	(122)	(103)	
36							<u>\$</u>	<u>71</u>	<u>\$</u>	<u>2,371</u>	<u>\$</u>	<u>2,443</u>
37	Water Service Corp. Allocated State Expenses:											
38	403	Depreciation Expenses	4.46%	95.54%	100.00%	ERC	\$913	\$19,581	\$20,494	495	418	
39	408	Taxes Other than Income	4.39%	95.61%	100.00%	ERC	\$1,051	\$22,876	\$23,927	570	481	
40	414	Taxes Other than Income	4.39%	95.61%	100.00%	ERC	(\$194)	(\$4,214)	(\$4,408)	(105)	(89)	
41	601/603/701/703	Salaries	4.39%	95.61%	100.00%	ERC	(\$49)	(\$1,072)	(\$1,122)	(27)	(23)	
42	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
43	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
44	620/720	Materials and Supplies	4.39%	95.61%	100.00%	ERC	\$27	\$587	\$614	15	12	
45	633/733	Contractual Services - Legal	4.39%	95.61%	100.00%	ERC	\$21	\$452	\$473	11	10	
46	636/736	Contractual Services - Other	4.39%	95.61%	100.00%	ERC	\$5	\$110	\$115	3	2	
47	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
48	650/750	Transportation Expense	4.39%	95.61%	100.00%	ERC	\$1,439	\$31,315	\$32,754	780	659	
49	666/766	Regulatory Commission Exp - Amort	4.39%	95.61%	100.00%	ERC	\$47	\$1,026	\$1,074	28	22	
50	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
51	675/775	Miscellaneous Expenses	4.39%	95.61%	100.00%	ERC	\$357	\$7,771	\$8,129	194	163	
52							<u>\$</u>	<u>3,618</u>	<u>\$</u>	<u>82,049</u>	<u>1,962</u>	<u>1,656</u>
53	Water Service Corp. Allocated UI Expenses:											
54	March-01	Interest Expense	0.62%	99.38%	100.00%	Unallocated Rate Base	\$20,407	\$3,262,380	\$3,282,787	11,067	9,339	
55							<u>\$</u>	<u>20,407</u>	<u>\$</u>	<u>3,282,787</u>	<u>11,067</u>	<u>9,339</u>

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 Pennbrooke
 Docket No.:
 Schedule Year Ended: September 30, 2011
 Interim Final
 Historical Projected

Schedule B-12
 Page 7 of 13

Preparer: Erin Aquilino

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 Pennbrooke
 Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages				Historical Month Ending April 30, 2011					
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total	Description of Allocation Method	Amounts Allocated			54.30% Water	45.70% Sewer	
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total			
Water Service Corp. Allocated Expenses												
1	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,560	253,391	\$255,950	1,390	1,170	
2	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$714	70,380	\$71,093	367	326	
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	419	Interest and Dividend Income	0.99%	99.01%	100.00%	ERC	(\$0)	(3)	(\$3)	(0)	(0)	
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	427	Interest Expense	1.00%	99.00%	100.00%	ERC	(\$18)	(1,743)	(\$1,760)	(10)	(8)	
7	601/603/701/703	Salaries	1.25%	98.75%	100.00%	ERC	\$5,184	409,928	\$415,112	2,815	2,369	
8	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$2,526	249,158	\$251,684	1,372	1,154	
9	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$763	75,123	\$75,886	414	349	
10	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$295	29,082	\$29,376	160	135	
12	633/733	Contractual Services - Legal	1.00%	99.00%	100.00%	ERC	\$103	10,163	\$10,267	56	47	
13	636/736	Contractual Services - Other	1.02%	98.98%	100.00%	ERC	\$1,700	165,209	\$166,909	923	777	
14	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
15	650/750	Transportation Expenses	1.01%	98.99%	100.00%	ERC	\$2	228	\$231	1	1	
16	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$1,835	181,053	\$182,889	997	839	
17	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$33	3,262	\$3,315	18	15	
19	675/775	Miscellaneous Expenses	1.03%	98.97%	100.00%	ERC	\$1,280	123,572	\$124,852	695	585	
20							<u>\$16,978</u>	<u>\$1,568,822</u>	<u>\$1,585,800</u>	<u>9,220</u>	<u>7,758</u>	
21												
22	Water Service Corp. Allocated RVP Expenses											
23	601/603/701/703	Salaries	1.73%	98.27%	100.00%	ERC	\$565	32,058	\$32,623	307	258	
24	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
26	650/750	Transportation Expenses	1.73%	98.27%	100.00%	ERC	\$6	330	\$336	3	3	
27	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
28							<u>\$ 571</u>	<u>\$ 32,388</u>	<u>\$ 32,959</u>	<u>310</u>	<u>261</u>	
29												
30	Water Service Corp. Allocated Regional Expenses											
31	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$305	10,111	\$10,416	165	139	
32	604/704	Employee Benefits	2.92%	97.08%	100.00%	ERC	\$6	185	\$191	3	3	
33	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
34	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
35	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
36	675/775	Miscellaneous Expenses	2.92%	97.08%	100.00%	ERC	(\$214)	(7,087)	(\$7,300)	(116)	(98)	
37							<u>\$ 97</u>	<u>\$ 3,210</u>	<u>\$ 3,307</u>	<u>53</u>	<u>44</u>	
38												
39	Water Service Corp. Allocated State Expenses											
40	403	Depreciation Expenses	4.45%	95.55%	100.00%	ERC	\$641	\$18,067	\$18,808	457	384	
41	408	Taxes Other than Income	4.40%	95.60%	100.00%	ERC	\$836	\$18,181	\$19,018	454	382	
42	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
43	601/603/701/703	Salaries	4.40%	95.60%	100.00%	ERC	\$25	\$537	\$561	13	11	
44	604/704	Employee Benefits	4.40%	95.60%	100.00%	ERC	\$6	\$120	\$125	3	3	
45	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
46	620/720	Materials and Supplies	4.40%	95.60%	100.00%	ERC	\$17	\$365	\$382	9	8	
47	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
48	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
49	642/742	Rental of Equipment	4.40%	95.60%	100.00%	ERC	\$21	\$454	\$475	11	10	
50	650/750	Transportation Expense	4.40%	95.60%	100.00%	ERC	\$1,703	\$37,023	\$38,726	925	778	
51	668/768	Regulatory Commission Exp. - Amort	4.40%	95.60%	100.00%	ERC	\$47	\$1,028	\$1,074	26	22	
52	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
53	675/775	Miscellaneous Expenses	4.40%	95.60%	100.00%	ERC	\$573	\$12,463	\$13,037	311	262	
54							<u>\$ 4,069</u>	<u>\$ 88,237</u>	<u>\$92,306</u>	<u>2,210</u>	<u>1,859</u>	
55												
56	Water Service Corp. Allocated UI Expenses											
57	March-01	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
58							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>	
59												

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.:
 Schedule Year Ended: September 30, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

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	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.31% Water	45.69% Sewer	
			Utilities, Inc. of Pennington	Other Companies/ Systems	Total		Historical Month Ending May 31, 2011					
							Utilities, Inc. of Pennington	Other Companies/ Systems	Total			
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,561	253,723	\$256,284	1,391	1,170	
2	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$555	54,822	\$55,378	302	254	
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	427	Interest Expense	1.00%	99.00%	100.00%	ERC	(\$16)	(1,579)	(\$1,594)	(9)	(7)	
7	601/603/701/703	Salaries	1.28%	98.72%	100.00%	ERC	\$4,372	338,363	\$342,735	2,374	1,998	
8	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$3,429	338,483	\$341,912	1,862	1,567	
9	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$782	74,696	\$75,478	414	348	
10	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	(\$1)	(\$1)	(\$2)	(0)	(0)	
12	633/733	Contractual Services - Legal	1.00%	99.00%	100.00%	ERC	\$53	5,184	\$5,237	29	24	
13	636/736	Contractual Services - Other	1.07%	98.93%	100.00%	ERC	\$2,086	192,119	\$194,205	1,133	953	
14	641/741	Rental of Building/Real Property	1.00%	99.00%	100.00%	ERC	\$50	4,950	\$5,000	27	23	
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$1	112	\$113	1	1	
16	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$2,121	209,357	\$211,478	1,152	969	
17	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$21	2,086	\$2,108	11	10	
19	675/775	Miscellaneous Expenses	1.05%	98.95%	100.00%	ERC	\$1,610	151,432	\$153,042	874	736	
20							\$17,605	\$1,623,698	\$1,641,303	9,561	8,044	
21												
22	Water Service Corp. Allocated RVP Expenses:											
23	601/603/701/703	Salaries	1.73%	98.27%	100.00%	ERC	\$504	28,618	\$29,122	274	230	
24	604/704	Employee Benefits	1.73%	98.27%	100.00%	ERC	\$7	388	\$395	4	3	
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
26	650/750	Transportation Expenses	1.72%	98.28%	100.00%	ERC	\$2	103	\$104	1	1	
27	675/775	Miscellaneous Expenses	1.73%	98.27%	100.00%	ERC	\$22	1,229	\$1,250	12	10	
28							\$ 534	\$ 30,337	\$ 30,872	290	244	
29												
30	Water Service Corp. Allocated Regional Expenses:											
31	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$304	10,111	\$10,415	165	139	
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
33	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
34	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
35	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
36	675/775	Miscellaneous Expenses	2.92%	97.08%	100.00%	ERC	(\$642)	(21,339)	(\$21,981)	(349)	(284)	
37							\$ (338)	\$ (11,227)	\$ (11,565)	(184)	(154)	
38												
39	Water Service Corp. Allocated State Expenses:											
40	403	Depreciation Expenses	4.43%	95.57%	100.00%	ERC	\$1,125	\$24,250	\$25,375	611	514	
41	408	Taxes Other than Income	4.40%	95.60%	100.00%	ERC	\$963	\$18,762	\$19,624	469	394	
42	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
43	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
44	604/704	Employee Benefits	4.40%	95.60%	100.00%	ERC	\$23	\$505	\$528	13	11	
45	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
46	620/720	Materials and Supplies	4.42%	95.58%	100.00%	ERC	\$46	\$988	\$1,034	25	21	
47	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
48	636/736	Contractual Services - Other	4.40%	95.60%	100.00%	ERC	\$10	\$220	\$230	6	5	
49	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	650/750	Transportation Expense	4.40%	95.60%	100.00%	ERC	\$2,046	\$44,499	\$46,545	1,111	935	
51	666/766	Regulatory Commission Exp - Amort	4.40%	95.60%	100.00%	ERC	\$47	\$1,026	\$1,074	26	22	
52	667/767	Reg. Commission Exp. - Other	4.40%	95.60%	100.00%	ERC	\$12	\$271	\$284	7	6	
53	675/775	Miscellaneous Expenses	4.40%	95.60%	100.00%	ERC	\$459	\$9,975	\$10,433	249	210	
54							\$ 4,632	\$ 100,497	\$105,128	2,515	2,116	
55												
56	Water Service Corp. Allocated UI Expenses:											
57	March-01	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
58							\$ -	\$ -	\$0	-	-	
59												
60												
61												
62	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 Pennbrooke
 Docket No.:
 Schedule Year Ended: September 30, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 9 of 13

Preparer: Erin Aquilino

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 Pennbrooke
 Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2011				
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated			54.31% Water	45.69% Sewer
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,558	253,427	\$255,985	1,389	1,169
2	408	Taxes Other than Income	1.00%	1.00%	100.00%	ERC	\$672	56,432	\$57,004	310	261
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	419	Interest and Dividend Income	0.00%	100.00%	100.00%	ERC	\$0	(1)	(\$1)	-	-
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	-30.24%	130.24%	100.00%	ERC	\$849	(3,659)	(\$2,807)	461	388
7	601/603/701/703	Salaries	1.27%	98.73%	100.00%	ERC	\$4,512	351,394	\$355,906	2,450	2,062
8	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$3,380	331,702	\$335,083	1,825	1,535
9	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$606	59,609	\$60,216	329	277
10	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$333	32,844	\$33,176	181	152
12	633/733	Contractual Services - Legal	1.00%	99.00%	100.00%	ERC	\$42	4,123	\$4,165	23	19
13	636/736	Contractual Services - Other	1.07%	98.93%	100.00%	ERC	\$1,488	135,117	\$136,585	797	671
14	641/741	Rental of Building/Real Property	1.00%	99.00%	100.00%	ERC	\$25	2,475	\$2,500	14	11
15	650/750	Transportation Expenses	1.01%	98.99%	100.00%	ERC	\$1	56	\$56	0	0
16	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$1,831	190,650	\$192,581	1,049	883
17	667/767	Regulatory Commission Expenses - Other	1.00%	99.00%	100.00%	ERC	\$6	565	\$571	3	3
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$38	3,595	\$3,632	20	17
19	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$1,725	170,312	\$172,038	938	789
20							\$18,026	\$1,588,644	\$1,606,670	9,789	8,236
Water Service Corp. Allocated RVP Expenses											
23	601/603/701/703	Salaries	1.73%	98.27%	100.00%	ERC	\$464	26,327	\$26,791	252	212
24	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	650/750	Transportation Expenses	1.72%	98.28%	100.00%	ERC	\$1	54	\$55	1	0
27	675/775	Miscellaneous Expenses	1.73%	98.27%	100.00%	ERC	\$18	1,025	\$1,043	8	8
28							\$ 463	\$ 27,406	\$ 27,889	262	221
Water Service Corp. Allocated Regional Expenses											
31	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$305	10,111	\$10,416	165	139
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
33	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37							\$ 305	\$ 10,111	\$ 10,416	165	139
Water Service Corp. Allocated State Expenses											
40	403	Depreciation Expenses	4.44%	95.56%	100.00%	ERC	\$1,132	\$24,385	\$25,517	615	517
41	408	Taxes Other than Income	4.40%	95.60%	100.00%	ERC	\$674	\$18,990	\$19,663	474	399
42	414	Taxes Other than Income	4.40%	95.60%	100.00%	ERC	(\$89)	(\$187)	(\$196)	(5)	(4)
43	601/603/701/703	Salaries	4.40%	95.60%	100.00%	ERC	(\$7)	(\$146)	(\$152)	(4)	(3)
44	604/704	Employee Benefits	4.41%	95.59%	100.00%	ERC	\$3	\$55	\$58	1	1
45	615/715	Purchased Power	4.63%	95.37%	100.00%	ERC	\$24	\$494	\$517	13	11
46	620/720	Materials and Supplies	4.39%	95.61%	100.00%	ERC	(\$62)	(\$1,357)	(\$1,419)	(34)	(26)
47	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	636/736	Contractual Services - Other	4.39%	95.61%	100.00%	ERC	\$5	\$110	\$115	3	2
49	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	650/750	Transportation Expense	4.40%	95.60%	100.00%	ERC	\$1,706	\$37,084	\$38,790	927	780
51	668/768	Regulatory Commission Exp - Amort	4.40%	95.60%	100.00%	ERC	\$47	\$1,026	\$1,074	26	22
52	667/767	Reg. Commission Exp - Other	4.40%	95.60%	100.00%	ERC	\$75	\$1,639	\$1,714	41	34
53	675/775	Miscellaneous Expenses	4.40%	95.60%	100.00%	ERC	\$595	\$12,943	\$13,538	323	272
54							\$ 4,384	\$ 95,036	\$99,420	2,381	2,003
Water Service Corp. Allocated UI Expenses											
57	March-01	Interest Expense	0.62%	99.38%	100.00%	Unallocated Rate Base	\$19,599	\$3,149,338	\$3,168,936	10,644	8,955
58							\$ 19,599	\$ 3,149,338	\$3,168,936	10,644	8,955

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 Pennbrooke
 Docket No.:
 Schedule Year Ended: September 30, 2011
 Interim Final
 Historical Projected

Schedule B-12

Page 10 of 13

Prepared: Erin Aquilino

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

Utilities, Inc. of Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2011					
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated			54.33% Water	45.67% Sewer	
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total			
Water Service Corp. Allocated Expenses												
1	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,567	254,804	\$257,371	1,395	1,172	
2	408	Taxes Other than Income	99.00%	1.00%	100.00%	ERC	\$564	55,825	\$56,389	307	258	
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	427	Interest Expense	1.00%	99.00%	100.00%	ERC	(\$32)	(3,141)	(\$3,172)	(17)	(15)	
7	601/603/701/703	Salaries	1.25%	98.75%	100.00%	ERC	\$4,469	353,310	\$357,778	2,428	2,041	
8	604/704	Employee Benefits	1.01%	98.99%	100.00%	ERC	\$3,689	362,527	\$366,216	2,004	1,685	
9	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$861	84,468	\$85,329	468	393	
10	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$294	29,082	\$29,376	160	134	
12	633/733	Contractual Services - Legal	1.00%	99.00%	100.00%	ERC	\$65	6,420	\$6,485	35	30	
13	636/736	Contractual Services - Other	1.01%	98.99%	100.00%	ERC	\$2,024	199,038	\$201,062	1,100	924	
14	641/741	Rental of Building/Real Property	1.00%	99.00%	100.00%	ERC	\$25	2,475	\$2,500	14	11	
15	650/750	Transportation Expenses	1.01%	98.99%	100.00%	ERC	\$2	168	\$169	1	1	
16	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$1,855	183,498	\$185,353	1,008	847	
17	667/767	Regulatory Commission Expenses - Other	1.00%	99.00%	100.00%	ERC	\$1	109	\$111	1	1	
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$8	766	\$774	4	4	
19	675/775	Miscellaneous Expenses	1.06%	98.94%	100.00%	ERC	\$687	63,914	\$64,601	373	314	
20							\$17,079	\$1,593,264	\$1,610,343	9,279	7,801	
21												
22	Water Service Corp. Allocated RVP Expenses											
23	601/603/701/703	Salaries	1.73%	98.27%	100.00%	ERC	\$462	26,329	\$26,791	251	211	
24	604/704	Employee Benefits	1.73%	98.27%	100.00%	ERC	\$174	9,828	\$10,102	95	80	
25	620/720	Materials and Supplies	1.73%	98.27%	100.00%	ERC	\$3	199	\$202	2	2	
26	650/750	Transportation Expenses	1.73%	98.27%	100.00%	ERC	\$1	51	\$52	0	0	
27	675/775	Miscellaneous Expenses	1.72%	98.28%	100.00%	ERC	\$15	855	\$870	8	7	
28							\$	656	\$	37,381	\$	38,017
29										356	300	
30	Water Service Corp. Allocated Regional Expenses											
31	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$304	10,112	\$10,416	165	139	
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
33	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
34	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
35	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
36	675/775	Miscellaneous Expenses	2.92%	97.08%	100.00%	ERC	\$146	4,854	\$5,000	79	67	
37							\$	450	\$	14,965	\$	15,416
38										244	205	
39	Water Service Corp. Allocated State Expenses											
40	403	Depreciation Expenses	4.42%	95.58%	100.00%	ERC	\$1,476	\$31,903	\$33,379	802	674	
41	408	Taxes Other than Income	4.39%	95.61%	100.00%	ERC	\$852	\$18,535	\$19,387	463	389	
42	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
43	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
44	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
45	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
46	620/720	Materials and Supplies	4.39%	95.61%	100.00%	ERC	\$23	\$496	\$519	12	10	
47	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
48	636/736	Contractual Services - Other	4.39%	95.61%	100.00%	ERC	\$90	\$1,315	\$1,375	33	28	
49	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	650/750	Transportation Expense	4.39%	95.61%	100.00%	ERC	\$1,558	\$33,891	\$35,449	846	711	
51	666/766	Regulatory Commission Exp - A-mort	4.39%	95.61%	100.00%	ERC	\$47	\$1,026	\$1,074	28	22	
52	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
53	675/775	Miscellaneous Expenses	4.39%	95.61%	100.00%	ERC	\$281	\$6,106	\$6,386	152	128	
54							\$	4,297	\$	83,272	\$	87,569
55										2,334	1,962	
56	Water Service Corp. Allocated UI Expenses											
57	March-01	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
58							\$	-	\$	-	\$	-
59										-	-	
60										-	-	
61										-	-	
62	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 Pennbrooke
 Docket No.:
 Schedule Year Ended: September 30, 2011
 Interim Final
 Historical Projected

Schedule B-12
 Page 11 of 13

Preparer: Erin Aquilino

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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2011				
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated			54.49% Water	45.51% Sewer
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,581	254,850	\$257,431	1,407	1,175
3	408	Taxes Other than Income	1.01%	98.99%	100.00%	ERC	\$578	56,647	\$57,225	314	262
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	1.01%	98.99%	100.00%	ERC	(\$41)	(4,018)	(\$4,059)	(22)	(19)
8	601/603/701/703	Salaries	1.24%	98.76%	100.00%	ERC	\$5,047	403,352	\$408,399	2,750	2,287
9	604/704	Employee Benefits	1.01%	98.99%	100.00%	ERC	\$5,623	553,175	\$558,798	3,064	2,558
10	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$672	65,953	\$66,625	366	306
11	631/731	Contractual Services - Engineering	1.01%	98.99%	100.00%	ERC	\$8	812	\$820	4	4
12	632/732	Contractual Services - Accounting	1.01%	98.99%	100.00%	ERC	\$404	39,772	\$40,176	220	184
13	633/733	Contractual Services - Legal	1.01%	98.99%	100.00%	ERC	\$72	7,125	\$7,197	39	33
14	636/736	Contractual Services - Other	1.05%	98.95%	100.00%	ERC	\$1,736	163,858	\$165,594	946	790
15	641/741	Rental of Building/Real Property	1.01%	98.99%	100.00%	ERC	\$25	2,488	\$2,493	14	11
16	650/750	Transportation Expenses	1.01%	98.99%	100.00%	ERC	\$24	2,364	\$2,388	13	11
17	659/759	Other Insurance	1.01%	98.99%	100.00%	ERC	\$1,935	190,400	\$192,335	1,054	881
18	667/767	Regulatory Commission Expenses - Other	1.01%	98.99%	100.00%	ERC	(\$8)	(759)	(\$767)	(4)	(4)
19	670/770	Bad Debt Expense	1.01%	98.99%	100.00%	ERC	\$5	464	\$469	3	2
20	675/775	Miscellaneous Expenses	1.02%	98.98%	100.00%	ERC	\$1,466	142,581	\$144,047	799	667
21							\$20,126	\$1,879,043	\$1,899,169	10,967	9,159
22											
23	Water Service Corp. Allocated RVP Expenses:										
24	601/603/701/703	Salaries	1.73%	98.27%	100.00%	ERC	\$462	26,329	\$26,791	252	210
25	604/704	Employee Benefits	1.72%	98.28%	100.00%	ERC	\$18	1,009	\$1,027	10	8
26	620/720	Materials and Supplies	1.72%	98.28%	100.00%	ERC	\$1	73	\$74	1	1
27	650/750	Transportation Expenses	1.71%	98.29%	100.00%	ERC	\$1	46	\$47	0	0
28	675/775	Miscellaneous Expenses	1.72%	98.28%	100.00%	ERC	\$8	465	\$474	4	4
29							\$490	\$27,922	\$28,412	267	223
30											
31	Water Service Corp. Allocated Regional Expenses:										
32	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$304	10,112	\$10,416	166	138
33	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	620/720	Materials and Supplies	2.92%	97.08%	100.00%	ERC	\$4	130	\$134	2	2
36	650/750	Transportation Expense	2.92%	97.08%	100.00%	ERC	\$75	2,510	\$2,586	41	34
37	675/775	Miscellaneous Expenses	2.92%	97.08%	100.00%	ERC	\$409	13,601	\$14,010	223	186
38							\$792	\$26,353	\$27,145	432	360
39											
40	Water Service Corp. Allocated State Expenses:										
41	403	Depreciation Expense	4.43%	95.57%	100.00%	ERC	\$1,161	\$25,033	\$26,194	633	528
42	408	Taxes Other than Income	4.39%	95.61%	100.00%	ERC	\$880	\$19,151	\$20,031	480	400
43	414	Taxes Other than Income	4.39%	95.61%	100.00%	ERC	(\$261)	(\$5,689)	(\$5,950)	(142)	(119)
44	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	604/704	Employee Benefits	4.39%	95.61%	100.00%	ERC	\$2	\$54	\$56	1	1
46	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	620/720	Materials and Supplies	4.46%	95.54%	100.00%	ERC	\$19	\$411	\$430	10	9
48	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	636/736	Contractual Services - Other	4.39%	95.61%	100.00%	ERC	\$144	\$3,140	\$3,285	79	66
50	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	650/750	Transportation Expense	4.39%	95.61%	100.00%	ERC	\$1,885	\$41,012	\$42,897	1,027	858
52	666/766	Regulatory Commission Exp - Amort	4.39%	95.61%	100.00%	ERC	\$47	\$1,028	\$1,074	26	21
53	667/767	Reg. Commission Exp - Other	4.39%	95.61%	100.00%	ERC	\$4	\$80	\$84	2	2
54	675/775	Miscellaneous Expenses	4.39%	95.61%	100.00%	ERC	\$347	\$7,542	\$7,889	188	158
55							\$4,227	\$81,761	\$85,988	2,304	1,924
56											
57	Water Service Corp. Allocated UI Expenses:										
58	March-01	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
59							\$0	\$0	\$0	-	-
60							\$0	\$0	\$0	-	-
61							\$0	\$0	\$0	-	-
62							\$0	\$0	\$0	-	-

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 Pennbrooke
 Docket No.:
 Schedule Year Ended: September 30, 2011
 Interim Final
 Historical Projected

Schedule B-12
 Page 12 of 13

Preparer: Erin Aquilino

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 Pennbrooke
 Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages			Historical Month Ending September 30, 2011					
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total	Description of Allocation Method	Amounts Allocated			54.51% Water	45.49% Sewer
				Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total	Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total	54.51% Water	45.49% Sewer
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$2,565	253,413	\$255,978	1,398	1,167
3	408	Taxes Other than Income	1.01%	98.99%	100.00%	ERC	\$557	54,903	\$55,461	304	254
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	1.01%	98.99%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	(0)
7	427	Interest Expense	-26.35%	126.35%	100.00%	ERC	\$842	(4,039)	(\$3,197)	459	383
8	601/603/701/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,983	401,154	\$406,136	2,716	2,287
9	604/704	Employee Benefits	1.01%	98.99%	100.00%	ERC	\$6,472	637,388	\$643,860	3,528	2,944
10	620/720	Materials and Supplies	1.02%	98.98%	100.00%	ERC	\$696	67,865	\$68,560	379	317
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	632/732	Contractual Services - Accounting	1.01%	98.99%	100.00%	ERC	\$404	39,773	\$40,176	220	184
13	633/733	Contractual Services - Legal	1.01%	98.99%	100.00%	ERC	\$69	6,754	\$6,822	37	31
14	636/736	Contractual Services - Other	1.02%	98.98%	100.00%	ERC	\$1,489	144,714	\$146,203	812	678
15	641/741	Rental of Building/Real Property	1.01%	98.99%	100.00%	ERC	\$25	2,468	\$2,493	14	11
16	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	659/759	Other Insurance	1.01%	98.99%	100.00%	ERC	\$1,802	177,458	\$179,260	982	820
18	667/767	Regulatory Commission Expenses - Other	1.01%	98.99%	100.00%	ERC	\$14	1,356	\$1,370	8	6
19	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$5	447	\$451	2	2
20	675/775	Miscellaneous Expenses	1.08%	98.92%	100.00%	ERC	\$1,603	147,108	\$148,711	874	729
21							\$21,524	\$1,930,751	\$1,952,275	11,732	9,792
Water Service Corp. Allocated RVP Expenses											
23	601/603/701/703	Salaries	1.72%	98.28%	100.00%	ERC	\$462	26,329	\$26,791	252	210
24	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	650/750	Transportation Expenses	1.73%	98.27%	100.00%	ERC	\$1	44	\$44	0	0
27	675/775	Miscellaneous Expenses	1.72%	98.28%	100.00%	ERC	\$55	3,152	\$3,208	30	25
28							\$ 518	\$ 29,525	\$ 30,043	282	236
Water Service Corp. Allocated Regional Expenses											
31	601/603/701/703	Salaries	2.91%	97.09%	100.00%	ERC	\$303	10,112	\$10,416	185	138
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
33	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	675/775	Miscellaneous Expenses	2.91%	97.09%	100.00%	ERC	\$262	8,738	\$9,000	143	119
37							\$ 586	\$ 18,850	\$ 19,416	308	257
Water Service Corp. Allocated State Expenses											
40	403	Depreciation Expenses	4.43%	95.57%	100.00%	ERC	\$1,063	\$22,945	\$24,008	580	484
41	408	Taxes Other than Income	4.38%	95.62%	100.00%	ERC	\$855	\$18,640	\$19,495	466	389
42	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
43	601/603/701/703	Salaries	4.38%	95.62%	100.00%	ERC	(\$52)	(\$1,142)	(\$1,194)	(29)	(24)
44	604/704	Employee Benefits	4.39%	95.61%	100.00%	ERC	\$8	\$124	\$130	3	3
45	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	620/720	Materials and Supplies	4.39%	95.61%	100.00%	ERC	\$24	\$516	\$539	13	11
47	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	636/736	Contractual Services - Other	4.33%	95.67%	100.00%	ERC	(\$1)	(\$13)	(\$13)	(0)	(0)
49	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	650/750	Transportation Expense	4.38%	95.62%	100.00%	ERC	\$1,455	\$31,737	\$33,193	793	662
51	668/768	Regulatory Commission on Exp - Amort	4.39%	95.61%	100.00%	ERC	\$47	\$1,027	\$1,074	26	21
52	667/767	Reg. Commis on Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	675/775	Miscellaneous Expenses	4.38%	95.62%	100.00%	ERC	\$293	\$6,386	\$6,679	160	133
54							\$ 3,690	\$ 80,220	\$ 83,910	2,011	1,679
Water Service Corp. Allocated UI Expenses											
58	March-01	Interest Expense	0.64%	99.36%	100.00%	Unallocated Rate Base	\$20,582	\$3,198,314	\$3,218,897	11,218	9,364
59							\$ 20,582	\$ 3,198,314	\$ 3,218,897	11,218	9,364

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.:
 Schedule Year Ended: September 30, 2011
 Interim Final
 Historical Projected

Schedule B-12
 Page 13 of 13

Preparer: Erin Aquilino

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	Allocation Percentages			Description of Allocation Method	Historical Test Year Ending September 30, 2011					
			Utilities, Inc. of Pennington	Other Companies/ Systems	Total		Amounts Allocated			54.51% Water	45.49% Sewer	
							Utilities, Inc. of Pennington	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Expenses</u>										
2	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$30,752	3,043,280	\$3,074,033	16,762	13,991	
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$7,030	693,207	\$700,237	3,832	3,198	
4	414	Gains/Losses from Disposition of Utility	1.00%	99.00%	100.00%	ERC	(\$164)	(16,175)	(\$16,339)	(89)	(75)	
5	419	Interest and Dividend Income	0.80%	99.20%	100.00%	ERC	(\$0)	(4)	(\$4)	(0)	(0)	
6	420	Allowance for Funds Used During Construction	1.01%	98.99%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	(0)	
7	427	Interest Expense	-11.11%	111.11%	100.00%	ERC	\$3,211	(32,109)	(\$28,898)	1,750	1,461	
8	601/603/701/703	Salaries	1.25%	98.75%	100.00%	ERC	\$53,731	4,255,127	\$4,308,858	29,286	24,445	
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$44,386	4,374,411	\$4,418,798	24,193	20,193	
10	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$8,286	815,946	\$824,232	4,516	3,770	
11	631/731	Contractual Services - Engineering	1.01%	98.99%	100.00%	ERC	\$8	812	\$820	4	4	
12	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$3,630	357,842	\$361,471	1,978	1,651	
13	633/733	Contractual Services - Legal	1.00%	99.00%	100.00%	ERC	\$699	68,968	\$69,667	361	318	
14	636/736	Contractual Services - Other	1.05%	98.95%	100.00%	ERC	\$22,649	2,126,333	\$2,148,981	12,345	10,304	
15	641/741	Rental of Building/Real Property	1.00%	99.00%	100.00%	ERC	\$228	22,260	\$22,486	123	103	
16	650/750	Transportation Expenses	1.01%	98.99%	100.00%	ERC	\$42	4,094	\$4,135	23	19	
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$22,149	2,184,261	\$2,206,411	12,073	10,077	
18	667/767	Regulatory Commission Expenses - Other	1.00%	99.00%	100.00%	ERC	\$13	1,271	\$1,284	7	6	
19	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$303	29,866	\$30,169	165	138	
20	675/775	Miscellaneous Expenses	1.05%	98.95%	100.00%	ERC	\$14,627	1,373,856	\$1,388,483	7,918	6,609	
21							\$211,477	\$19,303,267	\$19,514,744	115,265	96,211	
22												
23		<u>Water Service Corp. Allocated RVP Expenses</u>										
24												
25	601/603/701/703	Salaries	1.73%	98.27%	100.00%	ERC	\$6,096	346,040	\$352,136	3,323	2,774	
26	604/704	Employee Benefits	1.73%	98.27%	100.00%	ERC	\$199	11,325	\$11,524	108	90	
27	620/720	Materials and Supplies	1.72%	98.28%	100.00%	ERC	\$5	271	\$276	3	2	
28	650/750	Transportation Expenses	1.73%	98.27%	100.00%	ERC	\$27	1,520	\$1,547	15	12	
29	675/775	Miscellaneous Expenses	1.73%	98.27%	100.00%	ERC	\$142	8,108	\$8,251	78	65	
30							\$ 6,469	\$ 367,264	\$ 373,734	3,526	2,943	
31		<u>Water Service Corp. Allocated Regional Expenses</u>										
32												
33	601/603/701/703	Salaries	2.92%	97.08%	100.00%	ERC	\$3,599	119,570	\$123,169	1,961	1,637	
34	604/704	Employee Benefits	2.92%	97.08%	100.00%	ERC	\$6	185	\$191	3	3	
35	618/718	Chemicals	2.92%	97.08%	100.00%	ERC	\$655	21,724	\$22,379	357	298	
36	620/720	Materials and Supplies	2.92%	97.08%	100.00%	ERC	\$5	152	\$157	2	2	
37	650/750	Transportation Expense	2.92%	97.08%	100.00%	ERC	\$248	8,235	\$8,483	135	113	
38	675/775	Miscellaneous Expenses	2.93%	97.07%	100.00%	ERC	(\$658)	(21,705)	(\$22,361)	(357)	(298)	
39							\$ 3,856	\$ 128,162	\$ 132,018	2,102	1,754	
40		<u>Water Service Corp. Allocated State Expenses</u>										
41												
42	403	Depreciation Expense	4.44%	95.56%	100.00%	ERC	\$12,771	\$274,862	\$287,633	6,961	5,810	
43	408	Taxes Other than Income	4.40%	95.60%	100.00%	ERC	\$12,281	\$266,903	\$279,184	6,694	5,587	
44	414	Taxes Other than Income	4.40%	95.60%	100.00%	ERC	(\$706)	(\$15,347)	(\$16,053)	(385)	(321)	
45	601/603/701/703	Salaries	4.40%	95.60%	100.00%	ERC	(\$165)	(\$3,582)	(\$3,757)	(90)	(75)	
46	604/704	Employee Benefits	4.40%	95.60%	100.00%	ERC	\$48	\$1,045	\$1,093	26	22	
47	615/715	Purchased Power	4.63%	95.37%	100.00%	ERC	\$24	\$494	\$517	13	11	
48	620/720	Materials and Supplies	4.43%	95.57%	100.00%	ERC	\$239	\$5,169	\$5,409	130	109	
49	633/733	Contractual Services - Legal	4.39%	95.61%	100.00%	ERC	\$21	\$452	\$473	11	9	
50	636/736	Contractual Services - Other	4.40%	95.60%	100.00%	ERC	\$271	\$5,900	\$6,172	148	123	
51	642/742	Rental of Equipment	4.40%	95.60%	100.00%	ERC	\$21	\$454	\$475	11	10	
52	650/750	Transportation Expense	4.40%	95.60%	100.00%	ERC	\$18,708	\$406,670	\$425,378	10,197	8,511	
53	666/766	Regulatory Commission Exp - Amort	4.40%	95.60%	100.00%	ERC	\$567	\$12,317	\$12,884	309	256	
54	667/767	Reg. Commissi on Exp. - Other	4.40%	95.60%	100.00%	ERC	\$944	\$13,984	\$14,929	351	293	
55	675/775	Miscellaneous Expenses	4.40%	95.60%	100.00%	ERC	\$8,550	\$185,685	\$194,235	4,960	3,890	
56							\$ 53,274	\$ 1,155,036	\$ 1,208,310	29,037	24,237	
57												
58		<u>Water Service Corp. Allocated UI Expenses</u>										
59												
60	March-01	Interest Expense	0.85%	99.35%	100.00%	Unallocated Rate Base	\$86,062	\$13,254,937	\$13,340,999	46,908	39,153	
61							\$ 86,062	\$ 13,254,937	\$ 13,340,999	46,908	39,153	
62												

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.

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 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 9/30/11	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	1,046	(559)	487		
3	302.1 Franchises	2	-	2		
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	(6,883)	11,925	5,043		
8	305.2 Collect. & Impound. Reservoirs		-	-		
9	306.2 Lake, River & Other Intakes		-	-		
10	307.2 Wells & Springs	3,730	13,032	16,762		
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	906	73	979		
19	311.3 Pumping Equipment	7,102	(394)	6,708		
20	320.3 Water Treatment Equipment	19,261	-	19,261		
21	339.3 Other Plant & Misc. Equipment		-	-		
22	<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
23	303.4 Land & Land Rights		-	-		
24	304.4 Structures & Improvements	39	-	39		
25	311.4 Pumping Equipment	81	13,142	13,222		
26	330.4 Dist. Reservoirs & Standpipes	2,527	(1,151)	1,376		
27	331.4 Trans. & Distribution Mains	14,438	54	14,492		
28	333.4 Services	444	3,897	4,341		
29	334.4 Meters & Meter Installations	5,346	(4)	5,342		
30	335.4 Hydrants	1,287	(4)	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	956	148	1,104		
35	340.5 Office Furniture & Equipment	17,226	(917)	16,308		
36	341.5 Transportation Equipment	5,022	1,289	6,311		
37	342.5 Stores Equipment		-	-		
38	343.5 Tools, Shop & Garage Equipment	1,289	(18)	1,272		
39	344.5 Laboratory Equipment	65	(693)	(628)		
40	345.5 Power Operated Equipment		347	347		
41	346.5 Communication Equipment	(157)	(0)	(157)		
42	347.5 Miscellaneous Equipment		-	-		
43	348.5 Other Tangible Plant	1,616	-	1,616		
44	TOTAL	75,344	40,168	115,512		
45	LESS: AMORTIZATION OF CIAC	180,575	(201,832)	(21,258)		
46	NET DEPRECIATION EXPENSE - WATEF	\$ 255,918	\$ (161,664)	\$ 94,254		\$ -

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 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 9/30/11	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	1,116	(848)	268		
3	352.1 Franchises		(1)	(1)		
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	(53,031)	59,582	6,551		
10	361.2 Collection Sewers - Gravity	19,603	1,317	20,920		
11	362.2 Special Collecting Structures	3,060	(3,060)	-		
12	363.2 Services to Customers	55,744	(51,573)	4,171		
13	364.2 Flow Measuring Devices	81	(13)	68		
14	365.2 Flow Measuring Installations		-	-		
15	389.2 Other Plant & Misc. Equipment	36	3	39		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights		-	-		
18	354.3 Structures & Improvements	4,883	(1,934)	2,948		
19	355.3 Power Generation Equipment		-	-		
20	370.3 Receiving Wells		-	-		
21	371.3 Pumping Equipment	4,318	(211)	4,108		
22	389.3 Other Plant & Misc. Equipment		-	-		
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights		-	-		
25	354.4 Structures & Improvements	355,740	(330,498)	25,242		
26	355.4 Power Generation Equipment		-	-		
27	380.4 Treatment & Disposal Equipment	51,265	(26,884)	24,380		
28	381.4 Plant Sewers	2	(0)	2		
29	382.4 Outfall Sewer Lines	724	(1)	723		
30	389.4 Other Plant & Misc. Equipment	139	(70)	69		
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	88	(66)	22		
36	374.5 Reuse Distribution Reservoirs	82	0	82		
37	380.5 Treatment & Disposal Equipment	32	(32)	-		
38	381.5 Plant Sewers		-	-		
39	389.5 Other Plant & Misc. Equipment	731	(731)	-		
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	(754)	1,170	416		
46	367.6 Reuse Meters & Meter Installations	(704)	714	9		
47	371.6 Pumping Equipment		-	-		
48	375.6 Reuse Trans. & Dist. System	1,016	(869)	147		
49	389.6 Other Plant & Misc. Equipment		-	-		
50	GENERAL PLANT					
51	353.7 Land & Land Rights		-	-		
52	354.7 Structures & Improvements	(331,703)	332,624	921		
53	390.7 Office Furniture & Equipment	14,368	(53)	14,315		
54	391.7 Transportation Equipment	4,189	1,079	5,268		
55	392.7 Stores Equipment		-	-		
56	393.7 Tools, Shop & Garage Equipment	1,075	(15)	1,061		
57	394.7 Laboratory Equipment	55	(578)	(524)		
58	395.7 Power Operated Equipment		290	290		
59	396.7 Communication Equipment	(131)	-	(131)		
60	397.7 Miscellaneous Equipment		-	-		
61	398.7 Other Tangible Plant		-	-		
62	TOTAL	132,023	(20,659)	111,364		
63	LESS: AMORTIZATION OF CIAC	(316,740)	287,148	(29,592)		
64	NET DEPRECIATION EXPENSE - WASTE	\$ (184,717)	\$ 266,489	\$ 81,772		\$ -

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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	\$ 20,479	\$ 9,912	\$ 21,970	\$ 167	\$ 52,527
2	Adjustments to Test Year (Explain)					
3	Allocation Revisions			1		1
4	Proforma Payroll Tax adjustment		(158)			(158)
5	RAFs assoc. with adjusted annualized revenue	1,642				1,642
6	Total Test Year Adjustments	1,642	(158)	1	-	1,485
7	Adjusted Test Year	22,121	9,753	21,971	167	54,012
8	RAFs Assoc. with Revenue Increase	7,304	-	-	-	7,304
9	Total Balance	\$ 29,425	\$ 9,753	\$ 21,971	\$ 167	\$ 61,316
SEWER						
10	Test Year Per Books	\$ 17,082	\$ 8,268	\$ 18,325	\$ 139	\$ 43,814
11	Adjustments to Test Year (Explain)					
12	Allocation Revisions			1		1
13	Proforma Payroll Tax adjustment		(127)			(127)
14	RAFs assoc. with adjusted annualized revenue	4,900				4,900
15	Total Test Year Adjustments	4,900	(127)	1	-	4,774
16	Adjusted Test Year	21,981	8,141	18,326	139	48,588
17	RAFs Assoc. with Revenue Increase	5,228	-	-	-	5,228
18	Total Balance	\$ 27,209	\$ 8,141	\$ 18,326	\$ 139	\$ 53,815

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Interim [] Final [X]
 Historic [X] 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	\$ (9,618)	\$ 30,754	\$ 21,136	\$ 33,369	\$ 33,996
2	Deferred Income Tax Expense	C-5	48,236	-	\$ 48,236		
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		<u>\$ 38,618</u>	<u>\$ 30,754</u>	<u>\$ 69,372</u>	<u>\$ 33,369</u>	<u>\$ 33,996</u>

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.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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	Increase Sewer
1 Net Utility Operating Income (Sch. B-1 & B-2)	\$ 120,084	\$ 8,824	\$ 128,909	\$ 91,339	\$ 93,055
2 Other Income		-	-		
3 Adjustment (1)	33,785	(33,785)	-		
4 Add back Income Tax Expense	\$ 38,618	\$ (38,618)	-	33,369	33,996
5 Subtotal	192,487	(63,579)	128,909	124,708	127,051
6 Less: Interest Charges (Sch. C-3)	89,689	(16,949)	72,740	36,032	36,708
7 Taxable Income Per Books	102,799	(46,630)	56,169	88,676	90,342
8 Schedule M Adjustments:					
9 Permanent Differences (From Sch. C-4)	170	(170)	-	-	-
10 Timing Differences (From Sch. C-5)	128,187	(128,187)	-	-	-
11 Total Schedule M Adjustments	128,357	(128,357)	-	-	-
12 Taxable Income Before State Taxes	(25,559)	81,727	56,169	88,676	90,342
13 Less: State Income Tax Exemption	-	-	-	-	-
14 State Taxable Income	(25,559)	81,727	56,169	88,676	90,342
15 State Income Tax (5.5% of Line 14)	(1,406)	4,495	3,089	4,877	4,969
16 Limited by NOL			-		
17 Credits					
18 Current State Income Taxes	(1,406)	4,495	3,089	4,877	4,969
19 Federal Taxable Income (Line 12 - Line 18)	(24,153)	77,232	53,079	83,799	85,373
20 Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
21 Federal Income Taxes (Line 19 x Line 20)	(8,212)	26,259	18,047	28,492	29,027
22 Less: Investment Tax Credit Realized					
23 This Year (Sch. C-8)	-	-	-	-	-
24 Current Federal Inc. Taxes (Line 21 - Line 23)	(8,212)	26,259	18,047	28,492	29,027
25 Summary:					
26 Current State Income Taxes (Line 18)	(1,406)	4,495	3,089	4,877	4,969
27 Current Federal Income Taxes (Line 24)	(8,212)	26,259	18,047	28,492	29,027
28 Total Current Income Tax Expense (To C-1)	\$ (9,618)	\$ 30,754	\$ 21,136	\$ 33,369	\$ 33,996

(1) The "book year" for this filing is 9/30/11. The latest tax year is 12/31/10. Operating income factors are as of 9/30/11, whereas the current income tax expense, \$(9,618) at line 28, is as of 12/31/10, the latest tax year. The adjustment allows the tax calculation to reconcile to the current tax at 12/31/10.

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Preparer: Kirsten Markwell

Company: Pennbrooke Utilities, Inc.

Docket No.: 120037-WS

Test Year Ended: September 30, 2011

Historic [X] Projected []

Interim [X] Final [X]

Supporting Schedules: D-1, C-8

Recap Schedule: C-2

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	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	126	(126)	-		
7						
8	Other Interest Expense - Intercompany	89,563	(16,823)	72,740	36,032	36,708
9						
10	AFUDC	-	-	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-		
14						
15	Total Used For Tax Calculation	\$ 89,689	\$ (16,949)	\$ 72,740	\$ 36,032	\$ 36,708

18 * Adjustment to calculate interest per capital structure in Schedule D1.

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
26 <u>Balances From Schedule D-1</u>					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				---
33					
34 Common Equity	-				---
35					
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

Company: Pennbrooke Utilities, Inc.
 Docket No.: 120037-WS

Schedule: C-4
 Page 1 of 1

Test Year Ended: September 30, 2011
 Historic Projected

Preparer: Kirsten Markwell

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.		Total	Water	Sewer
1	Meals per below allocation	\$ 170	\$ 93	\$ 77
2				
3	Total	\$ 170	\$ 93	\$ 77
4	Allocation Methodology to water and wastewater systems is based upon number of ERCs at year end			
5	Total - Meals	341		
6	@50%	170		
7		<u>12/31/10 ERCs</u>		
8	Water	1,482.0	93	
9	Wastewater	1,237.0		77
10	TOTAL	<u>2,719.0</u>	<u>93</u>	<u>77</u>

Supporting Schedule: None
 Recap Schedules: C-2

Company: Pennbrooke Utilities, Inc.
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Historic Projected
 Interim Final

Schedule: C-5
 Page 1 of 1
 Preparer: Kirsten Markwell

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	Allocation to Water	Allocation to Sewer
1	Timing Differences:					
2						
3	Tax Depreciation and Amortization	\$ 137,433		\$ 137,433		
4	Book Depreciation and Amortization	71,201		71,201		
5						
6	Difference	66,231	-	66,231		
7						
8	Other Timing Differences (Itemize):					
9						
10	Tap Fees	(1,892)		(1,892)		
11	Interest during Construction	281		281		
12	Deferred Maintenance Additions	14,699		14,699		
13	Deferred Maintenance Amortization	(2,524)		(2,524)		
14	Deferred Rate Case Additions	52,418		52,418		
15	Deferred Rate Case Amortization	(42,264)		(42,264)		
16	Organization Expense Amortization	1,574		1,574		
17	Bad Debts	(11)		(11)		
18	Other (1)	39,676		39,676		
19	Total Timing Differences (To C-2)	128,187	-	128,187	69,869	58,318
20						
21	State Tax Rate	0.055	0.055	0.055		
22	State Deferred Taxes (Line 19 x Line 21)	7,051	-	7,051		
23	(Limited by NOL)					
24	State Deferred Tax	7,051	-	7,051		
25						
26	Timing Differences For Federal Taxes					
27	(Line 19 - 24)	121,136	-	121,136		
28	Federal Tax Rate	0.34	0.34	0.34		
29						
30	Federal Deferred Taxes (Line 27 x Line 28)	41,185	-	41,185		
31						
32	Add: State Deferred Taxes (Line 24)	7,051	-	7,051		
33						
34	Total Deferred Tax Expense (To C-1)	\$ 48,236	\$ -	\$ 48,236	26,291	21,945

(1) The "book year" for this filing is 9/30/11. The latest tax year is 12/31/10. The timing differences that result in deferred taxes are associated with the tax year, not the test year. The adjustment is necessary to reconcile Total Deferred tax, at line 34, to the "per book" tax year. 12/31/10.

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Pennbrooke Utilities, Inc.
 Docket No.: 120037-WS
 Test Year Ended: December 31, 2010
 Historic [X] Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: Kirsten Markwell

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	Account No. 4419 / 4369			Account No. 4421 / 4371				Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total		190.2 State	190.1 Federal	Total
1	July-05	-	-	-	1,286	7,516	8,802	July-05	(9,629)	(94,912)	(104,541)
2	2010	-	-	-	1,390	8,124	9,514	2010	(17,186)	(135,729)	(152,915)
3	9/30/2011	-	-	-	1,390	8,124	9,514	9/30/2011	(17,186)	(135,736)	(152,922)
4											
5											
6											
		Account No. 4425 / 4375			Account No. 4427 / 4377						
7	Year	State	Federal	Total	State	Federal	Total				
8	July-05	(5,858)	(34,227)	(40,085)	(27)	(152)	(179)				
9	2010	(6,416)	(37,490)	(43,906)	(696)	(4,064)	(4,760)				
10	9/30/2011	(6,416)	(37,490)	(43,906)	(696)	(4,064)	(4,760)				
11											
12											
13		Account No. 4433 / 4383			Account No. 4437 / 4387						
14	Year	State	Federal	Total	State	Federal	Total				
15	July-05	(2,283)	(16,374)	(18,657)	(2,770)	(51,807)	(54,577)				
16	2010	(2,876)	(16,374)	(19,250)	(8,612)	(86,060)	(94,672)				
17	9/30/2011	(2,876)	(16,374)	(19,250)	(8,612)	(86,067)	(94,679)				
18											
19											
20		Account No. 4435 / 4385									
21	Year	State	Federal	Total							
22	July-05	23	132	155							
23	2010	24	135	159							
24	9/30/2011	24	135	159							

Supporting Schedules: C-6, Pg 2 & 3
 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Labrador Utilities, Inc.

Schedule: C-6

Docket No.: 110264-WS

Page 2 of 3

Test Year Ended: December 31, 2010

Preparer: Kirsten Weeks

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. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000						
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
1	July-05	-				-	July-05	1,277	9			1,286
2	2010	-				-	2010	1,286	104			1,390
3	9/30/2011	-				-	9/30/2011	1,390	-			1,390
4												
5												
Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State 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
6	July-05	(3,657)	(2,201)			(5,858)	July-05	(70)	43			(27)
7	2010	(5,858)	(558)			(6,416)	2010	(27)	(669)			(696)
8	9/30/2011	(6,416)	-			(6,416)	9/30/2011	(696)	-			(696)
9												
10												
11												
12												
13												
Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation						
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
14	July-05	(1,690)	(593)			(2,283)	July-05	(121)	(2,649)			(2,770)
15	2010	(2,283)	(593)			(2,876)	2010	(2,770)	(5,842)			(8,612)
16	9/30/2011	(2,876)	-			(2,876)	9/30/2011	(8,612)	0			(8,612)
17												
18												
19												
20												
21												
Account No. 4435 - Deferred State Tax - Bad Debt												
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
22	July-05	-	23			23						
23	2010	23	1			24						
24	9/30/2011	24	-			24						
25												
26												
27												

Supporting Schedules: None

Recap Schedules: C-6, Pg 1

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 110264-WS
 Test Year Ended: December 31, 2010

Schedule: C-6
 Page 3 of 3
 Preparer: Kirsten Weeks

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. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
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
1	July-05	-	-	-	-	-	July-05	7,461	55	-	-	7,516
2	2010	-	-	-	-	-	2010	7,516	608	-	-	8,124
3	9/30/2011	-	-	-	-	-	9/30/2011	8,124	-	-	-	8,124
4												
5												
Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) 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
9	July-05	(21,368)	(12,859)	-	-	(34,227)	July-05	(406)	254	-	-	(152)
10	2010	(34,227)	(3,263)	-	-	(37,490)	2010	(152)	(3,912)	-	-	(4,064)
11	9/30/2011	(37,490)	-	-	-	(37,490)	9/30/2011	(4,064)	-	-	-	(4,064)
12												
13												
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
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
17	July-05	(16,374)	-	-	-	(16,374)	July-05	(36,137)	(15,670)	-	-	(51,807)
18	2010	(16,374)	-	-	-	(16,374)	2010	(51,807)	(34,253)	-	-	(86,060)
19	9/30/2011	(16,374)	-	-	-	(16,374)	9/30/2011	(86,060)	(7)	-	-	(86,067)
20												
21												
Account No. 4385 - Deferred Federal Tax - Bad Debt												
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
25	July-05	-	132	-	-	132						
26	2010	132	3	-	-	135						
27	9/30/2011	135	-	-	-	135						

Supporting Schedules: None
 Recap Schedules: C-6, Pg 1

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

Schedule: C-7
 Page 1 of 4
 Preparer: Kirsten Markwell

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

1 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
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

Schedule: C-7
 Page 2 of 4
 Preparer: Kirsten Markwell

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

Line No.	Year	8% ITC					10% ITC					Ending Balance
		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	
1		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

Company: Utilities, Inc. of Pennbrooke

Schedule: C-7

Docket No.: 120037-WS

Page 3 of 4

Test Year Ended: September 30, 2011

Preparer: Kirsten Marwell

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.

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011

Schedule: C-7
Page 4 of 4
Preparer: Kirsten Marwell

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

<u>Line No.</u>	
1	Not Applicable

Parent(s) Debt Information

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011

Schedule: C-8
 Page 1 of 1
 Preparer: Kisten Markwell

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 Penbrooke, 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

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Schedule Year Ended: September 30, 2011

Schedule: C-9
Page 1 of 1
Preparer: Kirsten Marwell

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.: 120037-WS
Test Year Ended: September 30, 2011

Schedule: C-10
Page 1 of 1
Preparer: Kirsten Markwall

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? | None |
| (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.: 120037-WS
Test Year Ended: September 30, 2011
Schedule Year Ended: September 30, 2011
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) Total Capital Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	
1	Long-Term Debt	1,087,780	47.31 %	6.65 %	3.15 %
2	Short-Term Debt		%	%	%
3	Preferred Stock	-			
4	Customer Deposits	6,515	0.28 %	6.00 %	0.02 %
5	Common Equity	1,076,227	46.81 %	10.37 %	4.85 %
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	128,651	5.60 %	0.00 %	%
8	Other (Explain)	-			
9	Total	<u>2,299,173</u>	<u>100.00 %</u>		<u>8.02 %</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-11-0287-PAA-WS.
Equity Ratio (from D-2): 49.73 %

Reconciliation of Capital Structure to Requested Rate Base
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011
Schedule Year Ended: September 30, 2011
Utility [] Parent [X]

Schedule: D-2 (Final)
Page 1 of 1
Preparer: Nicole Winans/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) Prior Year 9/30/10	(2) Test Year 9/30/11	(2) Simple Average	(4) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
					(3) Specific	(4) Prorata %	(5) Prorata Amount	
1	Long-Term Debt	180,000,000	180,000,000	180,000,000		50.27 %	(178,912,220)	1,087,780
2	Short-Term Debt	-	-	-		%		
3	Preferred Stock	-	-	-				
4	Common Equity	179,185,409	176,991,152	178,088,281		49.73 %	(177,012,054)	1,076,227
5	Customer Deposits	5,353	7,676	6,515				6,515
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	104,379	152,922	128,651				128,651
9	Other (explain)							
10								
11	Total	<u>359,295,142</u>	<u>357,151,751</u>	<u>358,223,446</u>	\$ -	100.00 %	<u>(355,924,274)</u>	<u>2,299,173</u>

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.
Customer deposits are actual for Utilities Inc. of Pennbrooke.

Preferred Stock Outstanding

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Utility [] or Parent [X]
 Historic [X] 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: Nicole Winans

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	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)
1	Not applicable.												

Note: Preferred stock is actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

Simple Average Cost of Short-Term Debt

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Utility [] or Parent [X]
 Historic [X] or Projected []

Schedule: D-4
 Page 1 of 1
 Preparer: Nicole Winans

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	\$118,257	Revolving Line of Credit	\$0	0.00%
2					
3	Total	\$118,257		\$0	0.00%

Note: Short term debt is actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011
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: Nicole Winans

	(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	7/19/06-	\$180,000,000	\$180,000,000	\$0	\$0	\$1,273,158	\$0	\$43,266	\$11,844,000	\$11,887,266	6.65%
2	installments beginning 2017	7/19/2035										
3												
4	Total		\$180,000,000	\$180,000,000	\$0	\$0	\$1,273,158	\$0	\$43,266	\$11,844,000	\$11,887,266	6.65%

Note: Long term debt is actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

Cost of Variable Rate Long-Term Debt
Simple Average

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011
Utility [] or Parent [X]
Historic [X] or Projected []

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.

Schedule: D-6
Page 1 of 1
Preparer: Nicole Winans

	(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 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - %

Note: Variable rate long term debt is actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: Nicole Winans

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Sep-10	5,050	-	\$303	5,353
2	Oct-10	5,353	808	-	6,161
3	Nov-10	6,161	69	-	6,230
4	Dec-10	6,230	133	-	6,363
5	Jan-11	6,363	303	-	6,666
6	Feb-11	6,666	-	-	6,666
7	Mar-11	6,666	245	-	6,911
8	Apr-11	6,911	-	(43)	6,868
9	May-11	6,868	404	-	7,272
10	Jun-11	7,272	202	-	7,474
11	Jul-11	7,474	-	(101)	7,373
12	Aug-11	7,373	92	-	7,465
13	Sep-11	7,465	211	-	7,676
14				Simple Average	\$6,515

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Water [X] or Sewer []

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No		Test Year eff. 8/10/10	Test Year eff. 12/3/10	Test Year eff. 6/23/11	Current Rates eff. 8/12/11	Interim Rates	Proposed Rates
1	Residential						
2	5/8" Residential	\$ 5.20	\$ 5.21	\$ 5.00	\$ 5.03	\$ 5.04	\$ 6.70
3	3/4" Residential	\$ 7.80	\$ 7.82	\$ 7.30	\$ 7.34	\$ 7.36	\$ 9.77
4	1" Residential	\$ 13.00	\$ 13.04	\$ 12.00	\$ 12.07	\$ 12.10	\$ 16.07
5	1.5" Residential	\$ 26.00	\$ 26.07	\$ 24.41	\$ 24.57	\$ 24.63	\$ 32.70
6	2" Residential	\$ 41.60	\$ 41.71	\$ 38.38	\$ 38.61	\$ 38.71	\$ 51.39
7	3" Residential	\$ 83.20	\$ 83.42	\$ 78.22	\$ 78.69	\$ 78.89	\$ 104.74
8	4" Residential	\$ 130.00	\$ 130.35	\$ 119.94	\$ 120.66	\$ 120.97	\$ 160.60
9	6" Residential	\$ 260.00	\$ 260.70	\$ 244.05	\$ 245.51	\$ 246.14	\$ 326.79
10							
11	General Service						
12	5/8" General Service	\$ 5.20	\$ 5.21	\$ 5.00	\$ 5.03	\$ 5.04	\$ 6.70
13	3/4" General Service	\$ 7.80	\$ 7.82	\$ 7.30	\$ 7.34	\$ 7.36	\$ 9.77
14	1" General Service	\$ 13.00	\$ 13.04	\$ 12.00	\$ 12.07	\$ 12.10	\$ 16.07
15	1.5" General Service	\$ 26.00	\$ 26.07	\$ 24.41	\$ 24.57	\$ 24.63	\$ 32.70
16	2" General Service	\$ 41.60	\$ 41.71	\$ 38.38	\$ 38.61	\$ 38.71	\$ 51.39
17	3" General Service	\$ 83.20	\$ 83.42	\$ 78.22	\$ 78.69	\$ 78.89	\$ 104.74
18	4" General Service	\$ 130.00	\$ 130.35	\$ 119.94	\$ 120.66	\$ 120.97	\$ 160.60
19	6" General Service	\$ 260.00	\$ 260.70	\$ 244.05	\$ 245.51	\$ 246.14	\$ 326.79
20							
21	Irrigation Residential						
22	5/8" Irrigation Residential	\$ 5.20	\$ 5.21	\$ 5.00	\$ 5.03	\$ 5.04	\$ 6.70
23	2" Irrigation Residential	\$ 41.60	\$ 41.71	\$ 38.38	\$ 38.61	\$ 38.71	\$ 51.39
24	3" Irrigation Residential	\$ 83.20	\$ 83.42	\$ 78.22	\$ 78.69	\$ 78.89	\$ 104.74
25	4" Irrigation Residential	\$ 130.00	\$ 130.35	\$ 119.94	\$ 120.66	\$ 120.97	\$ 160.60
26							
27	Irrigation General Service						
28	5/8" Irrigation General Service	\$ 5.20	\$ 5.21	\$ 5.00	\$ 5.03	\$ 5.04	\$ 6.70
29	2" Irrigation General Service	\$ 41.60	\$ 41.71	\$ 38.38	\$ 38.61	\$ 38.71	\$ 51.39
30	3" Irrigation General Service	\$ 83.20	\$ 83.42	\$ 78.22	\$ 78.69	\$ 78.89	\$ 104.74
31	4" Irrigation General Service	\$ 130.00	\$ 130.35	\$ 119.94	\$ 120.66	\$ 120.97	\$ 160.60
32							
33	Gallage Charge (per 1,000 Gallons)						
34	Residential/ Irrigation Usage 0-300	\$ 1.86	\$ 1.87	\$ 1.85	\$ 1.86	\$ 1.86	\$ 2.48
35	Residential/ Irrigation Usage 3000-	\$ 1.95	\$ 1.96	\$ 1.94	\$ 1.95	\$ 1.96	\$ 2.60
36	Residential/ Irrigation Usage 6000-	\$ 2.43	\$ 2.44	\$ 2.39	\$ 2.40	\$ 2.41	\$ 3.19
37	Residential/ Irrigation Usage over 1	\$ 2.92	\$ 2.93	\$ 2.86	\$ 2.88	\$ 2.89	\$ 3.83
38	General Service/ Irrigation Usage	\$ 2.28	\$ 2.29	\$ 2.21	\$ 2.22	\$ 2.23	\$ 2.95

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Water [] or Sewer [X]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No	Class/Meter Size	Test Year eff. 8/10/10	Test Year eff. 12/3/10	Test Year eff. 6/23/11	Current Rates eff. 8/12/11	Interim Rates	Proposed Rates
1	Residential						
2	5/8" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
3	3/4" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
4	1" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
5	1.5" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
6	2" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
7	3" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
8	4" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
9							
10	General Service						
11	5/8" General Service	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
12	3/4" General Service	\$ 19.73	\$ 19.78	\$ 18.96	\$ 19.06	\$ 20.77	\$ 23.80
13	1" General Service	\$ 32.88	\$ 32.96	\$ 31.32	\$ 31.49	\$ 34.31	\$ 39.00
14	1.5" General Service	\$ 65.75	\$ 65.91	\$ 63.29	\$ 63.63	\$ 69.33	\$ 78.80
15	2" General Service	\$ 105.20	\$ 105.46	\$ 100.22	\$ 100.76	\$ 109.79	\$ 124.78
16	3" General Service	\$ 210.40	\$ 210.93	\$ 202.74	\$ 203.83	\$ 222.09	\$ 252.41
17	4" General Service	\$ 328.75	\$ 329.57	\$ 313.19	\$ 314.88	\$ 343.09	\$ 389.93
18	6" General Service	\$ 657.50	\$ 659.14	\$ 632.93	\$ 636.35	\$ 693.36	\$ 788.02
19							
20	Gallage Charge (per 1,000 Gallons)						
21	Residential Usage (Max 6,000)	\$ 4.24	\$ 4.25	\$ 4.15	\$ 4.17	\$ 4.54	\$ 5.16
22	General Service Usage	\$ 5.09	\$ 5.10	\$ 4.98	\$ 5.01	\$ 5.46	\$ 6.20
23	Reuse Service	\$ 0.85	\$ 0.85	\$ 0.85	\$ 0.85	\$ 0.93	\$ 1.05

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 Water [X] or Sewer []

Schedule: E-2.W Final
 Page 1 of 3
 Preparer: Nicole Winans/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 for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Class/Meter Size	Billing Units Oct-Nov	Gallons (000) Oct-Nov	Rates eff. 8.10.10	Revenue Oct-Nov	Billing Units Dec-Jun	Gallons (000) Dec-Jun	Rates eff. 12.3.10	Revenue Dec-Jun
1	Residential - Base Charge								
2	5/8" Residential	2,450		\$ 5.20	12,740	8,664		\$ 5.21	45,139
3	Total Residential BFC	2,450			12,740	8,664			45,139
4	Charge per 1,000 gallons								
5	Usage 0-3,000 gallons		6,334	\$ 1.86	11,781		22,864	\$ 1.87	42,756
6	Usage 3,000-6,000 gallons		5,096	\$ 1.95	9,937		17,215	\$ 1.96	33,741
7	Usage 6,000-12,000 gallons		6,681	\$ 2.43	16,235		20,732	\$ 2.44	50,586
8	Usage over 12,000 gallons		4,383	\$ 2.92	12,798		16,805	\$ 2.93	49,239
9	Total Residential Consump. Charge				50,752				176,322
10	Total Residential Service	2,450	22,494		63,492	8,664	77,616		221,461
11	Average Residential Bill				\$ 25.91				\$ 25.56
12	General Service - Base Charge								
13	5/8" General Service	6		\$ 5.20	31	21		\$ 5.21	109
14	1.5" General Service	1		\$ 26.00	26	8		\$ 26.07	209
15	2" General Service	2		\$ 41.60	83	7		\$ 41.71	292
16	Total General Service	9			140	36			610
17	General Service								
18	Charge per 1,000 gallons		184	\$ 2.28	420		1,567	\$ 2.29	3,588
19	Total General Service	9	184		560	36	1,567		4,198
20	Average General Service Bill				\$ 62.21				\$ 116.62
21	Res. Irrigation - Base Charge								
22	5/8" Res. Irrigation	165		\$ 5.20	858	664		\$ 5.21	3,459
23	Total Irrigation BFC (Residential)	165			858	664			3,459
24	Charge per 1,000 gallons								
25	Usage 0-3,000 gallons		472	\$ 1.86	878		1,791	\$ 1.87	3,349
26	Usage 3,000-6,000 gallons		428	\$ 1.95	835		1,486	\$ 1.96	2,913
27	Usage 6,000-12,000 gallons		649	\$ 2.43	1,577		2,165	\$ 2.44	5,283
28	Usage over 12,000 gallons		781	\$ 2.92	2,281		2,645	\$ 2.93	7,750
29	Total Res. Irr. Consump. Charge				5,570				19,294
30	Total Irrigation (Residential)	165	2,330		6,428	664	8,087		22,754
31	Average Res Irrigation Bill				\$ 38.96				\$ 34.27
32	GS Irrigation - Base Charge								
33	5/8" General Service	58		\$ 5.20	302	203		\$ 5.21	1,058
34	2" General Service	10		\$ 41.60	416	51		\$ 41.71	2,127
35	3" General Service	6		\$ 83.20	499	21		\$ 83.41	1,752
36	4" General Service	2		\$ 130.00	260	7		\$ 130.35	912
		76			1,477	282			5,849
37	Charge per 1,000 gallons		4,368	\$ 2.28	9,959		18,014	\$ 2.29	41,252
38	Total Irrigation (General Service)	76	4,368		11,436	282	18,014		47,101
39	Average GS Irrigation Bill				\$ 150.47				\$ 167.02
40	Other & Misc Revenues				291				644
41	Test Year Refund				(70,201)				
42	Test Year Accruals				30,816				(31,251)
43	Total Calculated Annualized / Proposed Rates				42,822				264,907
44	Total Per Books (including accruals/refund)				42,211				260,636
45	Difference				611				4,271
46	Percentage				1.45%				1.64%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 Water [X] or Sewer []

Schedule: E-2 W Final
 Page 2 of 3
 Preparer: Nicole Winans/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 for each period.

1)	(2)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Class/Meter Size	Billing Units Jul-Aug	Gallons (000) Jul-Aug	Rates eff. 6.23.11	Revenue Jul-Aug	Total Billing Units Sep	Total Gallons (000) Sep	Test Year Rates eff. 8.12.11	Test Year Revenue Sep
1	Residential - Base Charge								
2	5/8" Residential	2,460		\$ 5.00	12,300	1,225		\$ 5.03	6,162
3	Total Residential BFC	2,460			12,300	1,225			6,162
4	Charge per 1,000 gallons								
5	Usage 0-3,000 gallons		6,128	\$ 1.85	11,337		3,080	\$ 1.86	5,729
6	Usage 3,000-6,000 gallons		4,709	\$ 1.94	9,135		2,472	\$ 1.95	4,820
7	Usage 6,000-12,000 gallons		5,478	\$ 2.39	13,092		3,169	\$ 2.40	7,606
8	Usage over 12,000 gallons		3,976	\$ 2.86	11,371		2,511	\$ 2.88	7,232
9	Total Residential Consump. Charge				44,936				25,386
10	Total Residential Service	2,460	20,291		57,236	1,225	11,232		31,548
11	Average Residential Bill				\$ 23.27				\$ 25.75
12	General Service - Base Charge								
13	5/8" General Service	6		\$ 5.00	30	3		\$ 5.03	15
14	1.5" General Service	2		\$ 24.41	49	1		\$ 24.57	25
15	2" General Service	2		\$ 38.38	77	1		\$ 38.61	39
16	Total General Service	10			156	5			78
17	General Service								
18	Charge per 1,000 gallons		236	\$ 2.21	522		132	\$ 2.22	293
19	Total General Service	10	236		677	5	132		371
20	Average General Service Bill				\$ 67.71				\$ 74.26
21	Res. Irrigation - Base Charge								
22	5/8" Res. Irrigation	189		\$ 5.00	945	95		\$ 5.03	478
23	Total Irrigation BFC (Residential)	189			945	95			478
24	Charge per 1,000 gallons								
25	Usage 0-3,000 gallons		538	\$ 1.85	995		267	\$ 1.86	497
26	Usage 3,000-6,000 gallons		468	\$ 1.94	908		237	\$ 1.95	462
27	Usage 6,000-12,000 gallons		672	\$ 2.39	1,606		354	\$ 2.40	850
28	Usage over 12,000 gallons		658	\$ 2.86	1,882		457	\$ 2.88	1,316
29	Total Res. Irr. Consump. Charge				5,391				3,125
30	Total Irrigation (Residential)	189	2,336		6,336	95	1,315		3,602
31	Average Res Irrigation Bill				\$ 33.52				\$ 37.92
32	GS Irrigation - Base Charge								
33	5/8" General Service	65		\$ 5.00	325	31		\$ 5.03	156
34	2" General Service	15		\$ 38.38	576	8		\$ 38.61	309
35	3" General Service	6		\$ 78.22	469	3		\$ 78.69	236
36	4" General Service	2		\$ 119.94	240	1		\$ 120.66	121
		88			1,610	43			822
37	Charge per 1,000 gallons		5,400	\$ 2.21	11,934		2,386	\$ 2.22	5,297
38	Total Irrigation (General Service)	88	5,400		13,544	43	2,386		6,118
39	Average GS Irrigation Bill				\$ 153.91				\$ 142.29
40	Other & Misc Revenues				336				32
41	Test Year Refund								
42	Test Year Accruals				491				2,609
43	Total Calculated Annualized / Proposed Rates				78,621				44,281
44	Total Per Books (including accruals/refund)				78,254				44,169
45	Difference				366				112
46	Percentage				0.47%				0.25%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-W5
 Schedule Year Ended: September 30, 2011
 Water [X] or Sewer []

Schedule: E-2 W Final
 Page 3 of 3
 Preparer: Nicole Winans/F. Saidman

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	(19) Test Year Revenue TY	(20) Total Billing Units TY	(21) Total Gallons (000) TY	(22) Annualized Revenues	(23) Proposed Interim Rates	(24) Revenue at Interim Rates	(25) Proposed Rates	(26) Revenue at Proposed Rates
1	Residential - Base Charge								
2	5/8" Residential	76,341	14,799		74,439	\$ 5.04	74,587	\$ 6.70	99,153
3	Total Residential BFC	76,341	14,799		74,439		74,587		99,153
4	Charge per 1,000 gallons								
5	Usage 0-3,000 gallons	71,603		38,406	71,435	\$ 1.86	71,435	\$ 2.48	95,247
6	Usage 3,000-6,000 gallons	57,634		29,492	57,509	\$ 1.96	57,804	\$ 2.60	76,679
7	Usage 6,000-12,000 gallons	87,519		36,060	86,544	\$ 2.41	86,905	\$ 3.19	115,031
8	Usage over 12,000 gallons	80,640		27,675	79,704	\$ 2.89	79,981	\$ 3.83	105,995
9	Total Residential Consump. Charge	297,396			295,193		296,125		392,953
10	Total Residential Service	373,737	14,799	131,633	369,632		370,712		492,106
11	Average Residential Bill	\$ 25.25			24.98		25.05		33.25
12	General Service - Base Charge								
13	5/8" General Service	186	36		181	\$ 5.04	181	\$ 6.70	241
14	1.5" General Service	308	12		295	\$ 24.63	296	\$ 32.70	392
15	2" General Service	491	12		463	\$ 38.71	465	\$ 51.39	617
16	Total General Service	984	60		939		942		1,250
17	General Service								
18	Charge per 1,000 gallons	4,823		2,119	4,704	\$ 2.23	4,725	\$ 2.85	6,251
19	Total General Service	5,807	60	2,119	5,643		5,667		7,501
20	Average General Service Bill	\$ 96.78			94.06		94.45		125.02
21	Res. Irrigation - Base Charge								
22	5/8" Res. Irrigation	5,740	1,113		5,598	\$ 5.04	5,610	\$ 6.70	7,457
23	Total Irrigation BFC (Residential)	5,740	1,113		5,598		5,610		7,457
24	Charge per 1,000 gallons								
25	Usage 0-3,000 gallons	5,719		3,068	5,706	\$ 1.86	5,705	\$ 2.48	7,609
26	Usage 3,000-6,000 gallons	5,117		2,619	5,107	\$ 1.96	5,133	\$ 2.60	6,809
27	Usage 6,000-12,000 gallons	9,315		3,840	9,216	\$ 2.41	9,254	\$ 3.19	12,250
28	Usage over 12,000 gallons	13,228		4,541	13,078	\$ 2.89	13,123	\$ 3.83	17,392
29	Total Res. Irr. Consump. Charge	33,380			33,108		33,218		44,060
30	Total Irrigation (Residential)	39,120	1,113	14,068	38,706		38,827		51,517
31	Average Res Irrigation Bill	\$ 35.15			34.78		34.89		46.29
32	GS Irrigation - Base Charge								
33	5/8" General Service	1,840	357		1,796	\$ 5.04	1,799	\$ 6.70	2,392
34	2" General Service	3,428	84		3,243	\$ 38.71	3,252	\$ 51.39	4,317
35	3" General Service	2,956	36		2,833	\$ 78.89	2,840	\$ 104.74	3,771
36	4" General Service	1,533	12		1,448	\$ 120.97	1,452	\$ 160.60	1,927
		9,757	489		9,320		9,343		12,407
37	Charge per 1,000 gallons	68,442		30,168	66,973	\$ 2.23	67,275	\$ 2.85	88,996
38	Total Irrigation (General Service)	78,199	489	30,168	76,293		76,617		101,402
39	Average GS Irrigation Bill	\$ 159.92			156.02		156.68		207.37
40	Other & Misc Revenues	1,302			1,302		1,302		1,302
41	Test Year Refund	(70,201)							
42	Test Year Accruals	2,666							
43	Total Calculated Annualized / Proposed Rates	430,630			491,576		493,125		653,829
44	Total Per Books (including accruals/refund)	425,270			Diff. fr. Book				
45	Difference	5,360			66,306				
46	Percentage	1.26%			15.59%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Account No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 Water [] or Sewer [X]

Schedule: E-2 WW Final
 Page 1 of 3
 Preparer: Nicole Winans/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 for each period.

(1) Line No.	(2) Class/Meter Size	(3) Billing Units Oct-Nov	(4) Gallons (000) Oct-Nov	(5) Rates eff. 8.10.10	(6) Revenue Oct-Nov	(7) Billing Units Dec-Jun	(8) Gallons (000) Dec-Jun	(9) Rates eff. 12.3.10	(10) Revenue Dec-Jun
1	Residential - Base Charge								
2	All Meters	2,450		\$ 13.15	32,218	8,664		\$ 13.18	114,192
3	Total Residential	2,450			32,218	8,664			114,192
4	Gallage Charge (per 1,000 Gallons, max. 6,000gal)								
5	Billable Gallons		11,430	\$ 4.24	48,463		40,079	\$ 4.25	170,336
6									
7	Total Residential Service	2,450	11,430		80,681	8,664	40,079		284,527
8	Average Residential Bill				\$ 32.93				\$ 32.84
9	General Service - Base Charge								
10	5/8" General Service	6		\$ 13.15	79	21		\$ 13.18	277
11	1.5" General Service	1		\$ 65.75	66	8		\$ 65.91	527
12	2" General Service	2		\$ 105.20	210	7		\$ 105.46	738
13	Total General Service	9			355	36			1,542
14	Gallage Charge (per 1,000 Gallons)								
15	General Service		184	\$ 5.09	937		1,567	\$ 5.10	7,992
16	Total General Service	9	184		1,292	36	1,567		9,534
17	Average General Service Bill				\$ 143.51				\$ 264.83
18	Other & Misc Revenues				228				518
19	Test Year Refund (netted against reserve)				(4,274)				
20	Test Year Accruals				(6,041)				2,774
21	Total Calculated Annualized / Proposed Rates				71,885				297,353
22	Total Per Books (including accruals)				71,956				295,579
23	Difference				(71)				1,774
24	Percentage				-0.10%				0.60%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 Water [] or Sewer [X]

Schedule: E-2 WW Final
 Page 2 of 3
 Preparer: Nicole Winans/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 for each period.

(1) Line No.	(2) Class/Meter Size	(11) Billing Units Jul-Aug	(12) Gallons (000) Jul-Aug	(13) Rates eff. 6.23.11	(14) Revenue Jul-Aug	(15) Total Billing Units Sep	(16) Total Gallons (000) Sep	(17) Test Year Rates eff. 8.12.11	(18) Test Year Revenue Sep
1	<u>Residential - Base Charge</u>								
2	All Meters	2,460		\$ 12.85	31,611	1,225		\$ 12.92	15,827
3	Total Residential	2,460			31,611	1,225			15,827
4	Gallonge Charge (per 1,000 Gallons; max. 6,000gal)								
5	Billable Gallons		10,837	\$ 4.15	44,974		5,552	\$ 4.17	23,152
6									
7	Total Residential Service	2,460	10,837		76,585	1,225	5,552		38,979
8	Average Residential Bill				\$ 31.13				\$ 31.82
9	<u>General Service - Base Charge</u>								
10	5/8" General Service	6		\$ 12.85	77	3		\$ 12.92	39
11	1.5" General Service	2		\$ 63.29	127	1		\$ 63.63	64
12	2" General Service	2		\$ 100.22	200	1		\$ 100.76	101
13	Total General Service	10			404	5			203
14	Gallonge Charge (per 1,000 Gallons)								
15	General Service		236	\$ 4.98	1,567		132	\$ 5.01	661
16	Total General Service	10	236		1,971	5	132		864
17	Average General Service Bill				\$ 197.11				\$ 172.89
18	Other & Misc Revenues				309				32
19	Test Year Refund (netted against reserve)								
20	Test Year Accruals				3,235				1,157
21	Total Calculated Annualized / Proposed Rates				82,100				41,032
22	Total Per Books (including accruals),				81,340				39,678
23	Difference				760				1,354
24	Percentage				0.93%				3.41%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 Water | or Sewer [X]

Schedule: E-2 WW Final
 Page 3 of 3
 Preparer: Nicole Winans/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 for each period.

(1) Line No.	(2) Class/Meter Size	(19) Test Year Revenue TY	(20) Total Billing Units TY	(21) Total Gallons (000) TY	(22) Annualized Revenues	(23) Proposed Interim Rates	(24) Revenue at Interim Rates	(25) Proposed Rates	(26) Revenue at Proposed Rates
1	<u>Residential - Base Charge</u>								
2	All Meters	193,847	14,799		191,203	\$ 14.08	208,370	\$ 16.00	236,784
3	Total Residential	193,847	14,799		191,203		208,370		236,784
4	Gallonge Charge (per 1,000 Gallons; max. 6,000gal)								
5	Billable Gallons	286,924		67,898	283,135	\$ 4.54	308,257	\$ 5.16	350,354
6									
7	Total Residential Service	480,771	14,799	67,898	474,338		516,627		587,138
8	Average Residential Bill	\$ 32.49			\$ 32.05		\$ 34.91		\$ 8.65
9	<u>General Service - Base Charge</u>								
10	5/8" General Service	472	36		465	\$ 14.08	507	\$ 16.00	576
11	1.5" General Service	783	12		764	\$ 69.33	832	\$ 78.80	946
12	2" General Service	1,250	12		1,209	\$ 109.79	1,317	\$ 124.78	1,497
13	Total General Service	2,505	60		2,438		2,656		3,019
14	Gallonge Charge (per 1,000 Gallons)								
15	General Service	11,157		2,119	10,616	\$ 5.46	11,570	\$ 6.20	13,138
16	Total General Service	13,661	60	2,119	13,054		14,226		16,157
17	Average General Service Bill	\$ 227.69			\$ 217.57		\$ 237.10		\$ 269.28
18	Other & Misc Revenues	1,086			1,086		1,086		1,086
19	Test Year Refund (netted against reserve)	(4,274)							
20	Test Year Accruals	1,125							
21	Total Calculated Annualized / Proposed Rates	492,370			488,478		531,939		604,381
22	Total Per Books (including accruals),	488,553			Diff. fr. Book				
23	Difference	3,817			(75)				
24	Percentage	0.78%			-0.02%				

Company: Utilities, Inc. of Pennbrooke

Schedule: E-3

Docket No.: 120037-WS

Page 1 of 1

Test Year Ended: September 30, 2011

Preparer: Nicole Winans

Water [X] or Sewer [X]

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

WATER

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

WASTEWATER

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

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Water [X] or Sewer [X]

Schedule: E-4
 Page 1 of 1
 Preparer: Nicole Winans

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.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus Hrs	After Hrs	Bus Hrs	After Hrs
<u>Water</u>					
1	Initial Connection Fee	\$ 21.00	\$ 42.00		
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00		
3	Violation Reconnection Fee	* Actual Cost	* Actual Cost		
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00		
<u>Wastewater</u>					
5	Initial Connection Fee	\$ 21.00	\$ 42.00		
6	Normal Reconnection Fee	\$ 21.00	\$ 42.00		
7	Violation Reconnection Fee	* Actual Cost	* Actual Cost		
8	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00		
9	* Actual cost equals the total cost incurred for services.				
10	The Company is not requesting a change in its Miscellaneous Service Charges at this time, therefore this schedule is not applicable.				

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Water [X] or Sewer [X]

Schedule: E-5
 Page 1 of 1
 Preparer: Nicole Winans

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	(5) Other Charges	(6) Total
<u>Water</u>					
1	\$ 735.00	\$ 126.00	\$ -	\$ 441.43	\$ 1,302.43
2	Other Charges as follows:				
3	Miscellaneous				
4	Meter Installation Fee				
5	NSF Check Charge				
6	Cut-Off Charge				
7				\$ 441.43	
<u>Wastewater</u>					
8	\$ 462.00	\$ 126.00	\$ -	\$ 498.29	\$ 1,086.29
9	Other Charges as follows:				
10	Miscellaneous				
11	Meter Installation Fee				
12	NSF Check Charge				
13	Cut-Off Charge				
14				\$ 498.29	

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

Schedule: E-6
 Page 1 of 1
 Preparer: Nicole Winans

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	5.25	Mueller	420 Glen Arbor Lane	1
2	5.25	Mueller	Pennbrooke Parkway, across from Countryside Boulevard	1
3	5.25	Mueller	821 Forest Breeze Path	1
4	5.25	Mueller	1026 Forest Breeze Path	1
5	5.25	Mueller	957 Forest Breeze Path	1
6	5.25	Mueller	910 Eagles Landing	1
7	5.25	Mueller	33212 Grand Cypress Way	1
8	5.25	Mueller	33130 Pennbrooke Parkway	1
9	5.25	Mueller	33408 Pennbrooke Parkway	1
10	5.25	Mueller	33605 Pennbrooke Parkway	1
11	5.25	Mueller	343 Bentwood Drive	1
12	5.25	Mueller	Front of Grand Hall on Pennbrooke Parkway	1
13	5.25	Mueller	1008 Eagles Landing	1
14	5.25	Mueller	1040 Eagles Landing	1
15	5.25	Mueller	1124 Eagles Landing	1
16	5.25	Mueller	Across from 1005 Meadowbend Drive	1
17	5.25	Mueller	1142 Meadowbend Drive	1
18	5.25	Mueller	529 Golfview Court	1
19	5.25	Mueller	201 Grand Vista Trail	1
20	5.25	Mueller	321 Grand Vista Trail	1
21	5.25	Mueller	413 Grand Vista Trail	1
22	5.25	Mueller	454 Grand Vista Trail	1
23	5.25	Mueller	818 Old Oaks Lane	1
24	5.25	Mueller	735 Old Oaks Lane	1
25	5.25	Clow	532 Grand Vista Trail	1
26	5.25	Clow	726 Grand Vista Trail	1
27	5.25	Clow	32942 Rambling Oaks Court	1
28	5.25	Clow	32855 Crooked Oaks Lane	1
29	5.25	Clow	636 Timbercrest Drive	1
30	5.25	Clow	626 Grand Vista Trail	1
31	5.25	Clow	32901 Enchanted Oaks Lane	1
32	5.25	MH	Rear entrance to Golf clubhouse	1
33	5.25	Mueller	Rear of 32819 Timberwood Drive	1
34	5.25	Mueller	32752 Timberwood Drive	1
35	5.25	Mueller	432 Ranchwood Drive	1
36	5.25	Mueller	402 Ranchwood Drive	1
37	5.25	Mueller	32850 Timberwood Drive	1
38	5.25	Mueller	32683 Oak Park Drive	1
39	5.25	Mueller	32643 Oak Park Drive	1
40	5.25	Mueller	32754 Westwood Loop	1
41	5.25	Mueller	32707 Westwood Loop	1
42	5.25	Mueller	32739 Westwood Loop	1
43	5.25	Mueller	32229 Summertree Circle	1
44	5.25	Mueller	32219 Sweetbriar Court	1
45	6.00	Darling	Oak Park Dr. Retention Pond	1
46	6.00	Darling	32618 Oak Park Drive	1
47	6.00	Darling	126 Willow Brook Drive	1
48	6.00	Darling	237 Willow Brook Drive	1
49	4.50	Darling	Countryside Boulevard @ main entrance	1
50	4.50	Darling	Next to tennis court (activity center)	1
51	4.50	Darling	405 Westwood Drive	1
52	4.50	Darling	306 Westwood Drive	1
53	4.50	Darling	143 Westwood Drive	1
54	4.50	Darling	Behind Gate House	1
55	4.50	Darling	709 Cottage Park Lane	1
56	4.50	Darling	640 NE Cottage Park Lane	1
57	4.50	Darling	606 Eastwood Lane	1
Total				57

Company: Utilities, Inc. of Pennbrooke

Schedule: E-7

Docket No.: 120037-WS Page 1 of 2

Page 1 of 1

Test Year Ended: September 30, 2011

Preparer: Nicole Winans

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	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.: 120037 Page 1 of 2
Schedule Year Ended: September 30, 2011

Schedule: E-8
Page 1 of 1
Preparer: Nicole Winans

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) Line No.	(2) Type	(3) Description
1		Utilities, Inc. of Pennbrooke does not have any agreements or contracts that have rates or conditions that differ from those on the approved tariffs; therefore this schedule is not applicable.
2		

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011

Schedule: E-9
 Page 1 of 1
 Preparer: Nicole Winans

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
----------	------------------------	---------------------	---------------	-------------------------------------	-----------------------

1 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.: 120037-WS
 Test Year Ended: September 30, 2011
 Water [X] or Sewer [X]

Schedule: E-10
 Page 1 of 1
 Preparer: Nicole Winans

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.

Line	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	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
Docket No.: 120037-WS
Test Year Ended: September 30, 2011
Water [X] or Sewer [X]
Historic [X] or Projected []

Schedule: E-11
Page 1 of 1
Preparer: Nicole Winans

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

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011
Water [X] or Sewer [X]

Schedule: E-12
Page 1 of 1
Preparer: Nicole Winans

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.

1 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.: 120037-WS
 Test Year Ended: September 30, 2011
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Nicole Winans

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 TY Revenue	Proposed Rates	Proj. Rev. Requirement

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

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Water [x] or Sewer [x]

Schedule: E-14
 Page 1 of 1
 Preparer: Nicole Winans

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 Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011

Schedule F-1
Page 1 of 1
Preparer: Seidman, 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 uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. 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 as metered	(1a) Total Gallons Pumped corrected (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Oct-10	20,243	20,185		14,936	0,012	5,237	25.95%
Nov-10	14,407	14,365		14,418	0,648	(0,701)	-4.88%
Dec-10	11,262	11,229		10,969	0,052	0,208	1.85%
Jan-11	11,451	11,417		12,144	0,018	(0,745)	-6.52%
Feb-11	11,046	11,013		9,629	0,229	1,155	10.49%
Mar-11	14,870	14,826		13,779	0,215	0,832	5.61%
Apr-11	16,847	16,798		16,958	0,033	(0,193)	-1.15%
May-11	23,766	23,698		18,740	0,038	4,919	20.76%
Jun-11	21,636	21,574		23,102	0,218	(1,746)	-8.09%
Jul-11	17,671	17,619		15,092	0,120	2,408	13.67%
Aug-11	15,000	14,956		13,127	0,012	1,817	12.15%
Sep-11	16,264	15,794		15,057	0,020	0,718	4.55%
Total	194,463	193,475	-	177,950	1,615	13,910	7.19%

(Above data in millions of gallons)

Notes:

(1) - Pennbrooke's Consumptive Use Permit requires that flowmeters be checked at least every 3 years. Meters are to be recalibrated if variance between actual and metered flow is greater than 5%. Pennbrooke tests regularly, approximately annually and adjusts the readings accordingly. Col. 1(a) reflects this correction. Variances have not exceeded 5%.

* Re Reconciliation with E-2 & F-9. Sch. E-2 shows sales of 177,988 vs. 177,950 shown above. The amount above is determined by adding actual monthly sales for all rate codes, while the amount on E-2 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.: 120037-WS
Test Year Ended: September 30, 2011

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		
Oct-10	2.481				2.481	none
Nov-10	2.569				2.569	
Dec-10	2.575				2.575	
Jan-11	3.029				3.029	
Feb-11	2.932				2.932	
Mar-11	3.188				3.188	
Apr-11	2.855				2.855	
May-11	2.219				2.219	
Jun-11	1.953				1.953	
Jul-11	1.820				1.820	
Aug-11	1.975				1.975	
Sep-11	1.893				1.893	
Total	<u>29.489</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>29.489</u>	<u>-</u>

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-W5
 Test Year Ended: September 30, 2011

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.	9/1/2011	979,000
	No unusual occurrences	
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) 5/26/2011	860,000
	(2) 5/20/2011	861,000
	(3) 5/27/2011	861,000
	(4) 5/22/2011	862,000
	(5) 5/29/2011	862,000
	AVERAGE	861,200
4 Average Daily Flow	Max Month	764,447
	Annual	530,067
5 Required Fire Flow [Lake County Code]		1200 gpm x 2 hrs
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

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 operation 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, 2011</u>	<u>102,839</u>
Average Annual Daily Flow (b)		<u>80,792</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 Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011

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		2,050 gpm
Firm Reliable well pumping capacity (largest well out), gpm		1,000 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.		17,152 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,		979,000 gpd
Peak hour demand = 2 x Max day/1440		1,360 gpm
Fire flow requirement		144,000 gpd
Unaccounted for water	7.19% of water pumped	38,305 gpd, avg
Acceptable unaccounted for	10.00%	53,278 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	979,000 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)	960,000 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	979,000 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.: 120037-WS
Test Year Ended: September 30, 2011

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>80,792</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>44.88%</u>
6		System essentially built out (F-7), Use	<u>100.00%</u>
7	(G)	Non-used and useful percentage	<u>55.12%</u>
8		System essentially built out (F-7), Use	<u>0.00%</u>

Note: Used & Useful Evaluation

In the last Docket No. 090392-WS the Commission, as it had in the previous Docket No. 060261-WS, evaluated used & useful in accordance with the factors outlined in Rule 25-30.432, F.A.C, and found it to be 100%. The number of customers has remained virtually unchanged from 2005 forward, dropping just a bit this year. The wastewater treated, including I&I, continues to be low: 64 gpd/ERC as compared to water gallons treated of 354 gpd/ERC. There is no indication of I&I problems. Used & useful should remain at 100%.

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

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011

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 No. 060261-WS.

Company: Utilities, Inc. of Pennbrooke
Docket No.: 120037-WS
Test Year Ended: September 30, 2011

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.: 120037-WS
 Test Year Ended: September 30, 2011

Schedule F-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) Year Ended	(3) Total SFR Bills			(5) SFR Gallons Sold	(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	9/2007	1,244	1,244	1,244	154,192,192	123,949	177,191,813	1,430	
2	9/2008	1,244	1,272	1,258	147,255,754	117,055	167,992,226	1,435	0.39%
3	9/2009	1,272	1,235	1,254	140,197,611	111,845	160,482,983	1,435	-0.02%
4	9/2010	1,235	1,237	1,236	123,371,037	99,815	143,972,083	1,442	0.52%
5	9/2011	1,237	1,225	1,231	145,668,819	118,334	177,949,589	1,504	4.25%
Average Growth Through 5-Year Period (Cd. 8)									2.58%

	<u>X</u>	<u>Y</u>
Regression Analysis per Rule 25-30.431(2)(C)		
Constant:	1425.94	
X Coefficient:	3.82	1.00 1,430 Actual
R^2:	0.88	2.00 1,435 Actual
		3.00 1,435 Actual
		4.00 1,442 Actual
		5.00 1,504 Actual
		10.00 1,464 Projected
5 year growth		(40)
Annual average growth		(8)
Annual average growth @	2.58%	39

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011

Schedule F-10
 Page 1 of 1
 Preparer: Seldman, 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		(4) Average	(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						
1	2004	1,241	1,241	1,241	141,895,594	114,340	143,669,045	1,257	
2	2005	1,241	1,272	1,257	135,794,665	108,074	137,041,085	1,268	0.92%
3	2006	1,272	1,235	1,254	128,145,872	102,230	129,210,872	1,264	-0.32%
4	2007	1,235	1,237	1,236	112,269,677	90,833	113,288,147	1,247	-1.32%
5	2008	1,237	1,225	1,231	131,603,349	106,908	133,722,469	1,251	0.29%
Average Growth Through 5-Year Period (Col. 8)									-0.22%

	<u>X</u>	<u>Y</u>	
Regression Analysis per Rule 25-30.431(2)(C)			
Constant:	1266.92		
X Coefficient:	-3.20	1.00	1,257 Actual
R^2:	0.20	2.00	1,268 Actual
		3.00	1,264 Actual
		4.00	1,247 Actual
		5.00	1,251 Actual
		10.00	1,235 Projected
5 year growth			(16)
Annual average growth			(3)
Annual average growth @	-0.22%		(3)

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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	\$ 2,319,543	(6,723) A	2,312,820	A-3, A-5
2	Utility Land & Land Rights	22,054	9 A	22,062	A-3, A-5
3	Less: Non-Used & Useful Plant		B	-	A-3, A-7
4	Construction Work in Progress	1,482	(1,482) C	-	A-3, A-18
5	Less: Accumulated Depreciation	(1,184,730)	(36,423) D	(1,221,153)	A-3, A-9
6	Less: CIAC	(353,117)	(543,946) E	(897,063)	A-12
7	Accumulated Amortization of CIAC	248,942	141,471 F	390,413	A-3, A-14
8	Acquisition Adjustments	476,560	(476,560) G	-	A-3, A-18
9	Accum. Amort. of Acq. Adjustments	-		-	A-18
10	Advances For Construction			-	A-16
11	Working Capital Allowance	37,655	(2,054) H	35,601	A-3, A-17
12	Total Rate Base	\$ 1,568,389	\$ (925,708)	\$ 642,681	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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	\$ 3,000,682	\$ (1,181) A	\$ 2,999,501	A-3, A-6
2	Utility Land & Land Rights	28,518	7 A	28,525	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	(1,249,707)	9,554 D	(1,240,153)	A-3, A-10
6	Less: CIAC	(1,733,772)	517,012 E	(1,216,760)	A-12
7	Accumulated Amortization of CIAC	840,579	(271,079) F	569,500	A-3, A-14
8	Acquisition Adjustments	-	G	-	A-3, A-18
9	Accum. Amort. of Acq. Adjustments	-		-	
10	Advances For Construction			-	A-16
11	Working Capital Allowance	35,792	(2,306) H	33,486	A-3, A-17
12	Total Rate Base	\$ 922,091	\$ 252,007	\$ 1,174,099	

Company: Utilities, Inc. of Pennbrooke
 Schedule Year Ended: September 30, 2011
 Interim Final
 Historic Projected

Schedule: A-3(Interim)
 Page 1 of 1
 Docket No.: 120037-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. Rollforward & Reclassification Adjustments (see A-3, p2)	900	(3,279)
3	2. Allocation Revisions (see A-3, p.2)	(7,613)	2,106
4	Total Plant in Service	\$ (6,714)	\$ (1,173)
5	<u>(B) Non-used and Useful Plant in Service</u> (see A-7)	\$ -	\$ -
6	<u>(C) CWIP - Remove CWIP closed to plant</u>	(1,482)	-
7	<u>(D) Accumulated Depreciation</u>		
8	1. Rollforward & Reclassification Adjustments (see A-3, p2)	(12,776)	8,608
9	2. Allocation Revisions (see A-3, p.2)	(23,647)	946
10	Total Accumulated Depreciation	\$ (36,423)	\$ 9,554
11	<u>(E) CIAC</u>		
12	1. Rollforward & Reclassification Adjustments (see A-3, p2)	\$ 543,946	\$ (517,012)
13	<u>(F) Accumulated Amortization of CIAC</u>		
14	1. Rollforward & Reclassification Adjustments (see A-3, p2)	\$ 141,471	\$ (271,079)
15	<u>(G) Acquisition Adjustments</u>		
16	1. Zero out acquisition adjustment (see A-18)	(476,560)	-
17	<u>(H) Working Capital, Balance Sheet Method, see Sch. A-17</u>	\$ (2,054)	\$ (2,306)

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 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	\$ 425,271	\$ 66,306 (A)	\$ 491,577	\$ 1,258 (F)	\$ 492,835	B-4, E-2
2	Operation & Maintenance	301,241	(16,433) (B)	284,808	-	284,808	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	255,918	(174,324) (C)	81,595	-	81,595	B-13, B-3(a)
4	Amortization			0	-	-	B-3(a)
5	Taxes Other Than Income	52,527	1,642 (D)	54,169	57 (G)	54,226	B-15, B-3(a)
6	Provision for Income Taxes	21,055	(21,055) (E)	-	19,635 (H)	19,635	C-1, B-3(a)
7	OPERATING EXPENSES	630,741	(210,169)	420,572	19,692	440,264	
8	NET OPERATING INCOME	\$ (205,471)	\$ 276,475	\$ 71,005	\$ (18,434)	\$ 52,571	
9	RATE BASE	\$ 1,568,389		\$ 642,681		\$ 642,681	
10	RATE OF RETURN	--	%	11.05	%	8.18	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Interim Final
 Historic 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	\$ 488,552	\$ (75) (A)	\$ 488,478	\$ 43,664 (F)	\$ 532,142	B-4, E-2
2	Operation & Maintenance	286,338	(18,448) (B)	267,890	-	267,890	B-5, B-3(a)
3	Depreciation, net of CIAC Amort	(184,717)	266,379 (C)	81,662	-	81,662	B-13, B-3(a)
4	Amortization	-		0	-	-	B-3(a)
5	Taxes Other Than Income	43,814	4,900 (D)	48,714	1,965 (G)	50,679	B-15, B-3(a)
6	Provision for Income Taxes	17,563	(17,563) (E)	-	35,870 (H)	35,870	C-1, B-3(a)
7	OPERATING EXPENSES	162,997	235,269	398,266	37,835	436,101	
8	NET OPERATING INCOME	\$ 325,555	\$ (235,344)	\$ 90,212	\$ 5,829	\$ 96,041	
9	RATE BASE	\$ 922,091		\$ 1,174,099		\$ 1,174,099	
10	RATE OF RETURN	35.31 %		7.68 %		8.18 %	

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>		
3	Adjust for annualized revenue at current rates (see E-2)	66,306	(75)
3	Total adjustment to TY Revenue	66,306	(75)
4	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
5	1. Adjust to Annualize TY Salaries (see B-3, p.2)	(21,674)	(18,014)
6	2. Allocation Revisions (see B-3, p.2)	(543)	(433)
7	3. Adj. Purch. Power to reflect actual billing for TY usage	5,784	-
8	Total adjustment to O & M Expense	(16,433)	(18,448)
9	(C) <u>Depreciation Expense</u>		
10	1. Adjust Depr. Exp. for Reallocated Vehicle (See B-3, p.2)	1,092	914
11	2. Rollforward & Reclassification Adjustments (see B-3, p2)	26,416	(21,683)
12	3. Non-used and useful depreciation (Page B-14)	-	-
13	4. Allocation Revisions (see B-3, p.2)	(721)	110
14	Total adjustment to Depreciation Expense	27,509	(20,769)
15	(C) <u>Amortization of CIAC Expense</u>		
16	1. Rollforward & Reclassification Adjustments (see B-3, p2)	(201,832)	287,148
17	(D) <u>Taxes Other Than Income</u>		
18	1. Regulatory Assessment Fees		
19	Adjust book RAF to RAF for revenues per Adjust (A) above	1,642	4,900
20	2. Allocation Revisions (see B-3, p.2)	1	1
21	Total Taxes Other adjustments	1,642	4,900
22	(E) <u>Provision for Income Taxes</u>		
23	Remove book income tax expense	(21,055)	(17,563)
24	(F) <u>Revenue Increase</u>		
25	Increase in revenue required by the Utility to realize a		
26	8.18 % rate of return	1,258	43,664
27	(G) <u>Taxes Other Than Income</u>		
28	Regulatory Assessment Fees (RAFs)		
29	Adjust for requested revenue increase (Page B-15)	57	1,965
30	(H) <u>Provision for Income Taxes</u>		
31	Adj to Income taxes per C-2	19,635	35,870

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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	20,479	9,912	21,970	167	52,527
2	Adjustments to Test Year (Explain)					
3	Allocation Revisions			1		1
4	RAFs assoc. with adjusted annualized revenue	1,642				
5						
6	Total Test Year Adjustments	1,642	-	1	-	1,643
7	Adjusted Test Year	22,121	9,912	21,971	167	54,170
8	RAFs Assoc. with Revenue Increase	57	-	-	-	57
9	Total Balance	\$ 22,178	\$ 9,912	\$ 21,971	\$ 167	\$ 54,227
SEWER						
10	Test Year Per Books	17,082	8,268	18,325	139	43,814
11	Adjustments to Test Year (Explain)					
12	Adjust for Fla allocations to Pennbrooke			1		1
13	RAFs assoc. with adjusted annualized revenue	4,900				4,900
14	Total Test Year Adjustments	4,900	-	1	-	4,901
15	Adjusted Test Year	21,981	8,268	18,326	139	48,714
16	RAFs Assoc. with Revenue Increase	1,965	-	-	-	1,965
17	Total Balance	\$ 23,946	\$ 8,268	\$ 18,326	\$ 139	\$ 50,679

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 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	Adjusted for Increase Sewer
1	Current Tax Expense	C-2	\$ (9,618)	\$ 36,823	\$ 27,205	\$ 19,635	\$ 35,870
2	Deferred Income Tax Expense	C-5	48,236	-	48,236		
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		\$ 38,618	\$ 36,823	\$ 75,441	\$ 19,635	\$ 35,870

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.: 120037-WS
 Schedule Year Ended: September 30, 2011
 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	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 120,084	\$ 8,824	\$ 128,909	\$ 52,571	\$ 96,041
2	Other Income	-	-	-	-	-
3	Adjustment (1)	33,785	(33,785)	-	-	-
4	Add: Income Tax Expense Per Books (Sch. B-1)	38,618	(38,618)	-	19,635	35,871
5	Subtotal	192,487	(63,579)	128,909	72,206	131,912
6	Less: Interest Charges (Sch. C-3)	89,689	(33,077)	56,612	20,026	36,586
7	Taxable Income Per Books	102,799	(30,502)	72,296	52,180	95,327
8	Schedule M Adjustments:					
9	Permanent Differences (From Sch. C-4)	170	(170)	-	-	-
10	Timing Differences (From Sch. C-5)	128,187	(128,187)	-	-	-
11	Total Schedule M Adjustments	128,357	(128,357)	-	-	-
12	Taxable Income Before State Taxes	(25,559)	97,855	72,296	52,180	95,327
13	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
14	State Taxable Income	(25,559)	97,855	72,296	52,180	95,327
15	State Income Tax (5.5% of Line 14)*	(1,406)	5,382	3,976	2,870	5,243
16	Limited by NOL	-	-	-	-	-
17	Credits	-	-	-	-	-
18	Current State Income Taxes	(1,406)	5,382	3,976	2,870	5,243
19	Federal Taxable Income (Line 12 - Line 18)	(24,153)	92,473	68,320	49,310	90,084
20	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
21	Federal Income Taxes (Line 19 x Line 20)	(8,212)	31,441	23,229	16,765	30,627
22	Less: Investment Tax Credit Realized	-	-	-	-	-
23	This Year (Sch. C-8)	-	-	-	-	-
24	Current Federal Inc. Taxes (Line 21 - Line 23)	(8,212)	31,441	23,229	16,765	30,627
25	Summary:					
26	Current State Income Taxes (Line 18)	(1,406)	5,382	3,976	2,870	5,243
27	Current Federal Income Taxes (Line 24)	(8,212)	31,441	23,229	16,765	30,627
28	Total Current Income Tax Expense (To C-1)	\$ (9,618)	\$ 36,823	\$ 27,205	\$ 19,635	\$ 35,870

(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.: 120037-WS
Test Year Ended: September 30, 2011
Schedule Year Ended: September 30, 2011
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 Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	
1	Long-Term Debt	845,296	41.10 %	6.65 %	2.73 %
2	Short-Term Debt		%	0.00	
3	Preferred Stock				
4	Customer Deposits	6,515	0.32 %	6.00	0.02
5	Common Equity	1,076,227	52.33 %	10.37	5.43
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	128,651	6.26 %		0.00
8	Other (Explain)	-			
9	Total	<u>2,056,689</u>	<u>100.00 %</u>		<u>8.18 %</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-11-0287-PAA-WS.

Equity Ratio (from D-2): 49.73 %

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.: 120037-WS
Test Year Ended: September 30, 2011
Schedule Year Ended: September 30, 2011
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)		(2)	(4) Reconciliation Adjustments			(6)
		Prior Year 12/31/07	Test Year 12/31/08	Thirteen Month Average	Specific	Prorata %	Prorata Amount	Reconciled To Requested Rate Base
1	Long-Term Debt	180,000,000	180,000,000	180,000,000		50.27 %	(179,154,704)	845,296
2	Short-Term Debt	0	0	0		%		
3	Preferred Stock							
4	Common Equity	179,185,409	176,991,152	178,088,281		49.73 %	(177,251,963)	836,318
5	Customer Deposits	5,353	7,676	6,515				6,515
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	104,379	152,922	128,651				128,651
9	Other (explain)							
10								
11	Total	<u>359,295,142</u>	<u>357,151,751</u>	<u>358,223,446</u>	<u>-</u>	<u>100.00 %</u>	<u>(356,406,667)</u>	<u>1,816,779</u>

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Pennbrooke's parent company, Utilities, Inc.
Customer deposits are actual for Utilities Inc. of Pennbrooke.

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Water [X] or Sewer []

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No		Test Year eff. 8/10/10	Test Year eff. 12/3/10	Test Year eff. 6/23/11	Current Rates eff. 8/12/11	Interim Rates	Proposed Rates
1	Residential						
2	5/8" Residential	\$ 5.20	\$ 5.21	\$ 5.00	\$ 5.03	\$ 5.04	\$ 6.70
3	3/4" Residential	\$ 7.80	\$ 7.82	\$ 7.30	\$ 7.34	\$ 7.36	\$ 9.77
4	1" Residential	\$ 13.00	\$ 13.04	\$ 12.00	\$ 12.07	\$ 12.10	\$ 16.07
5	1.5" Residential	\$ 26.00	\$ 26.07	\$ 24.41	\$ 24.57	\$ 24.63	\$ 32.70
6	2" Residential	\$ 41.60	\$ 41.71	\$ 38.38	\$ 38.61	\$ 38.71	\$ 51.39
7	3" Residential	\$ 83.20	\$ 83.42	\$ 78.22	\$ 78.69	\$ 78.89	\$ 104.74
8	4" Residential	\$ 130.00	\$ 130.35	\$ 119.94	\$ 120.66	\$ 120.97	\$ 160.60
9	6" Residential	\$ 260.00	\$ 260.70	\$ 244.05	\$ 245.51	\$ 246.14	\$ 326.79
10							
11	General Service						
12	5/8" General Service	\$ 5.20	\$ 5.21	\$ 5.00	\$ 5.03	\$ 5.04	\$ 6.70
13	3/4" General Service	\$ 7.80	\$ 7.82	\$ 7.30	\$ 7.34	\$ 7.36	\$ 9.77
14	1" General Service	\$ 13.00	\$ 13.04	\$ 12.00	\$ 12.07	\$ 12.10	\$ 16.07
15	1.5" General Service	\$ 26.00	\$ 26.07	\$ 24.41	\$ 24.57	\$ 24.63	\$ 32.70
16	2" General Service	\$ 41.60	\$ 41.71	\$ 38.38	\$ 38.61	\$ 38.71	\$ 51.39
17	3" General Service	\$ 83.20	\$ 83.42	\$ 78.22	\$ 78.69	\$ 78.89	\$ 104.74
18	4" General Service	\$ 130.00	\$ 130.35	\$ 119.94	\$ 120.66	\$ 120.97	\$ 160.60
19	6" General Service	\$ 260.00	\$ 260.70	\$ 244.05	\$ 245.51	\$ 246.14	\$ 326.79
20							
21	Irrigation Residential						
22	5/8" Irrigation Residential	\$ 5.20	\$ 5.21	\$ 5.00	\$ 5.03	\$ 5.04	\$ 6.70
23	2" Irrigation Residential	\$ 41.60	\$ 41.71	\$ 38.38	\$ 38.61	\$ 38.71	\$ 51.39
24	3" Irrigation Residential	\$ 83.20	\$ 83.42	\$ 78.22	\$ 78.69	\$ 78.89	\$ 104.74
25	4" Irrigation Residential	\$ 130.00	\$ 130.35	\$ 119.94	\$ 120.66	\$ 120.97	\$ 160.60
26							
27	Irrigation General Service						
28	5/8" Irrigation General Service	\$ 5.20	\$ 5.21	\$ 5.00	\$ 5.03	\$ 5.04	\$ 6.70
29	2" Irrigation General Service	\$ 41.60	\$ 41.71	\$ 38.38	\$ 38.61	\$ 38.71	\$ 51.39
30	3" Irrigation General Service	\$ 83.20	\$ 83.42	\$ 78.22	\$ 78.69	\$ 78.89	\$ 104.74
31	4" Irrigation General Service	\$ 130.00	\$ 130.35	\$ 119.94	\$ 120.66	\$ 120.97	\$ 160.60
32							
33	Gallage Charge (per 1,000 Gallons)						
34	Residential/ Irrigation Usage 0-300	\$ 1.86	\$ 1.87	\$ 1.85	\$ 1.86	\$ 1.86	\$ 2.48
35	Residential/ Irrigation Usage 3000-	\$ 1.95	\$ 1.96	\$ 1.94	\$ 1.95	\$ 1.96	\$ 2.60
36	Residential/ Irrigation Usage 6000-	\$ 2.43	\$ 2.44	\$ 2.39	\$ 2.40	\$ 2.41	\$ 3.19
37	Residential/ Irrigation Usage over 1	\$ 2.92	\$ 2.93	\$ 2.86	\$ 2.88	\$ 2.89	\$ 3.83
38	General Service/ Irrigation Usage	\$ 2.28	\$ 2.29	\$ 2.21	\$ 2.22	\$ 2.23	\$ 2.95

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Test Year Ended: September 30, 2011
 Water [] or Sewer [X]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No	Class/Meter Size	Test Year eff. 8/10/10	Test Year eff. 12/3/10	Test Year eff. 6/23/11	Current Rates eff. 8/12/11	Interim Rates	Proposed Rates
1	Residential						
2	5/8" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
3	3/4" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
4	1" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
5	1.5" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
6	2" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
7	3" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
8	4" Residential	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
9							
10	General Service						
11	5/8" General Service	\$ 13.15	\$ 13.18	\$ 12.85	\$ 12.92	\$ 14.08	\$ 16.00
12	3/4" General Service	\$ 19.73	\$ 19.78	\$ 18.96	\$ 19.06	\$ 20.77	\$ 23.60
13	1" General Service	\$ 32.88	\$ 32.96	\$ 31.32	\$ 31.49	\$ 34.31	\$ 39.00
14	1.5" General Service	\$ 65.75	\$ 65.91	\$ 63.29	\$ 63.63	\$ 69.33	\$ 78.80
15	2" General Service	\$ 105.20	\$ 105.46	\$ 100.22	\$ 100.76	\$ 109.79	\$ 124.78
16	3" General Service	\$ 210.40	\$ 210.93	\$ 202.74	\$ 203.83	\$ 222.09	\$ 252.41
17	4" General Service	\$ 328.75	\$ 329.57	\$ 313.19	\$ 314.88	\$ 343.09	\$ 389.93
18	6" General Service	\$ 657.50	\$ 659.14	\$ 632.93	\$ 636.35	\$ 693.36	\$ 788.02
19							
20	Gallage Charge (per 1,000 Gallons)						
21	Residential Usage (Max 6,000)	\$ 4.24	\$ 4.25	\$ 4.15	\$ 4.17	\$ 4.54	\$ 5.16
22	General Service Usage	\$ 5.09	\$ 5.10	\$ 4.98	\$ 5.01	\$ 5.46	\$ 6.20
23	Reuse Service	\$ 0.85	\$ 0.85	\$ 0.85	\$ 0.85	\$ 0.93	\$ 1.05

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-W5
 Schedule Year Ended: September 30, 2011
 Water [X] or Sewer []

Schedule: E-2 W Interim/Final
 Page 3 of 3
 Preparer: Nicole Winans/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 for each period.

(1) Line No.	(2) Class/Meter Size	(19) Test Year Revenue TY	(20) Total Billing Units TY	(21) Total Gallons (000) TY	(22) Annualized Revenues	(23) Proposed Interim Rates	(24) Revenue at Interim Rates	(25) Proposed Rates	(26) Revenue at Proposed Rates
1	Residential - Base Charge								
2	5/8" Residential	76,341	14,799		74,439	\$ 5.04	74,587	\$ 6.70	99,153
3	Total Residential BFC	76,341	14,799		74,439		74,587		99,153
4	Charge per 1,000 gallons								
5	Usage 0-3,000 gallons	71,603		38,406	71,435	\$ 1.86	71,435	\$ 2.48	95,247
6	Usage 3,000-6,000 gallons	57,634		29,492	57,509	\$ 1.96	57,804	\$ 2.60	76,679
7	Usage 6,000-12,000 gallons	87,519		36,060	86,544	\$ 2.41	86,905	\$ 3.19	115,031
8	Usage over 12,000 gallons	80,640		27,675	79,704	\$ 2.89	79,981	\$ 3.83	105,995
9	Total Residential Consump. Charge	297,396			295,193		295,125		382,953
10	Total Residential Service	373,737	14,799	131,633	369,632		370,712		492,106
11	Average Residential Bill	\$ 25.25			24.98		25.05		33.25
12	General Service - Base Charge								
13	5/8" General Service	186	35		181	\$ 5.04	181	\$ 6.70	241
14	1.5" General Service	308	12		295	\$ 24.63	296	\$ 32.70	392
15	2" General Service	491	12		463	\$ 38.71	465	\$ 51.39	617
16	Total General Service	984	60		939		942		1,250
17	General Service								
18	Charge per 1,000 gallons	4,823		2,119	4,704	\$ 2.23	4,725	\$ 2.95	6,251
19	Total General Service	5,807	60	2,119	5,643		5,667		7,501
20	Average General Service Bill	\$ 96.78			94.06		94.45		125.02
21	Res. Irrigation - Base Charge								
22	5/8" Res. Irrigation	5,740	1,113		5,598	\$ 5.04	5,610	\$ 6.70	7,457
23	Total Irrigation BFC (Residential)	5,740	1,113		5,598		5,610		7,457
24	Charge per 1,000 gallons								
25	Usage 0-3,000 gallons	5,719		3,068	5,706	\$ 1.86	5,706	\$ 2.48	7,609
26	Usage 3,000-6,000 gallons	5,117		2,619	5,107	\$ 1.96	5,133	\$ 2.60	6,809
27	Usage 6,000-12,000 gallons	9,315		3,840	9,216	\$ 2.41	9,254	\$ 3.19	12,250
28	Usage over 12,000 gallons	13,228		4,541	13,078	\$ 2.89	13,123	\$ 3.83	17,392
29	Total Res. Irr. Consump. Charge	33,380			33,108		33,218		44,060
30	Total Irrigation (Residential)	39,120	1,113	14,068	38,706		38,827		51,517
31	Average Res Irrigation Bill	\$ 35.15			34.78		34.89		46.29
32	GS Irrigation - Base Charge								
33	5/8" General Service	1,840	357		1,795	\$ 5.04	1,799	\$ 6.70	2,392
34	2" General Service	3,428	84		3,243	\$ 38.71	3,252	\$ 51.39	4,317
35	3" General Service	2,956	36		2,833	\$ 78.89	2,840	\$ 104.74	3,771
36	4" General Service	1,533	12		1,448	\$ 120.97	1,452	\$ 160.60	1,927
		9,757	489		9,320		9,343		12,407
37	Charge per 1,000 gallons	68,442		30,168	66,973	\$ 2.23	67,275	\$ 2.95	88,996
38	Total Irrigation (General Service)	78,189	489	30,168	76,293		76,617		101,402
39	Average GS Irrigation Bill	\$ 159.92			156.02		156.68		207.37
40	Other & Misc Revenues	1,302			1,302		1,302		1,302
41	Test Year Refund	(70,201)							
42	Test Year Accruals	2,666							
43	Total Calculated Annualized / Proposed Rates	430,630			491,576		493,125		653,829
44	Total Per Books (including accruals/refund)	425,270			Diff. fr Book				
45	Difference	5,360			66,306				
46	Percentage	1.26%			15.59%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 120037-WS
 Schedule Year Ended: September 30, 2011
 (Water [] or Sewer [X])

Schedule: E-2 WW Interim/Final
 Page 3 of 3
 Preparer: Nicole Winans/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 for each period.

(1) Line No.	(2) Class/Meter Size	(19) Test Year Revenue TY	(20) Total Billing Units TY	(21) Total Gallons (000) TY	(22) Annualized Revenues	(23) Proposed Interim Rates	(24) Revenue at Interim Rates	(25) Proposed Rates	(26) Revenue at Proposed Rates
1	Residential - Base Charge								
2	All Meters	193,847	14,799		191,203	\$ 14.08	208,370	\$ 16.00	236,784
3	Total Residential	193,847	14,799		191,203		208,370		236,784
4	Gallage Charge (per 1,000 Gallons, max. 6,000gal)								
5	Billable Gallons	286,924		67,898	283,135	\$ 4.54	308,257	\$ 5.16	350,354
6									
7	Total Residential Service	480,771	14,799	67,898	474,338		516,627		587,138
8	Average Residential Bill	\$ 32.49			\$ 32.05		\$ 34.91		\$ 8.65
9	General Service - Base Charge								
10	5/8" General Service	472	36		465	\$ 14.08	507	\$ 16.00	576
11	1.5" General Service	783	12		764	\$ 69.33	832	\$ 78.80	946
12	2" General Service	1,250	12		1,209	\$ 108.79	1,317	\$ 124.78	1,497
13	Total General Service	2,505	60		2,438		2,656		3,019
14	Gallage Charge (per 1,000 Gallons)								
15	General Service	11,157		2,119	10,616	\$ 5.46	11,570	\$ 6.20	13,138
16	Total General Service	13,661	60	2,119	13,054		14,228		16,157
17	Average General Service Bill	\$ 227.69			\$ 217.57		\$ 237.10		\$ 269.28
18	Other & Misc Revenues	1,086			1,086		1,086		1,086
19	Test Year Refund (netted against reserve)	(4,274)							
20	Test Year Accruals	1,125							
21	Total Calculated/Annualized / Proposed Rates	492,370			488,478		531,939		604,381
22	Total Per Books (including accruals)	488,563			Diff. fr. Book				
23	Difference	3,817			(75)				
24	Percentage	0.78%			-0.02%				