

**CLASS A
WATER AND/OR WASTEWATER UTILITIES**

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

090392-WS

OF

Utilities, Inc. of Pennbrooke
Docket No. 090392-WS

VOLUME II



FOR THE

Test Year Ended: December 31, 2008

DOCUMENT NUMBER-DATE

09977 SEP 28 8

FPSC-COMMISSION CLERK

**CLASS A
WATER AND/OR WASTEWATER UTILITIES**

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

OF

Utilities Inc. of Pennbrooke

Docket No. 060254-SU

VOLUME II



FOR THE

Test Year Ended: December 31, 2008

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 1 of 15

Preparer: Erin Povich

Customer Class: Residential, 69101

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [[1)*(6)]+(5)]	(8) Percentage of Total
Bill Adjustment (0)	1108	1108	0	0	13,616	0	0.00%
0	895	2,003	0	0	12,721	0	0.00%
1,000	730	2,733	730,000	730,000	11,991	12,721,000	9.93%
2,000	1,037	3,770	2,074,000	2,804,000	10,954	24,712,000	19.29%
3,000	1,066	4,836	3,198,000	6,002,000	9,888	35,666,000	27.83%
4,000	950	5,786	3,800,000	9,802,000	8,938	45,554,000	35.55%
5,000	854	6,640	4,270,000	14,072,000	8,084	54,492,000	42.53%
6,000	772	7,412	4,632,000	18,704,000	7,312	62,576,000	48.83%
7,000	726	8,138	5,082,000	23,786,000	6,586	69,888,000	54.54%
8,000	754	8,892	6,032,000	29,818,000	5,832	76,474,000	59.68%
9,000	673	9,565	6,057,000	35,875,000	5,159	82,306,000	64.23%
10,000	638	10,203	6,380,000	42,255,000	4,521	87,465,000	68.26%
11,000	557	10,760	6,127,000	48,382,000	3,964	91,986,000	71.79%
12,000	532	11,292	6,384,000	54,766,000	3,432	95,950,000	74.88%
13,000	389	11,681	5,057,000	59,823,000	3,043	99,382,000	77.56%
14,000	357	12,038	4,998,000	64,821,000	2,686	102,425,000	79.93%
15,000	331	12,369	4,965,000	69,786,000	2,355	105,111,000	82.03%
16,000	283	12,652	4,528,000	74,314,000	2,072	107,466,000	83.87%
17,000	257	12,909	4,369,000	78,683,000	1,815	109,538,000	85.48%
18,000	224	13,133	4,032,000	82,715,000	1,591	111,353,000	86.90%
19,000	183	13,316	3,477,000	86,192,000	1,408	112,944,000	88.14%
20,000	159	13,475	3,180,000	89,372,000	1,249	114,352,000	89.24%
21,000	142	13,617	2,982,000	92,354,000	1,107	115,601,000	90.21%
22,000	116	13,733	2,552,000	94,906,000	991	116,708,000	91.08%
23,000	108	13,841	2,484,000	97,390,000	883	117,699,000	91.85%
24,000	100	13,941	2,400,000	99,790,000	783	118,582,000	92.54%
25,000	69	14,010	1,725,000	101,515,000	714	119,365,000	93.15%
26,000	75	14,085	1,950,000	103,465,000	639	120,079,000	93.71%
27,000	61	14,146	1,647,000	105,112,000	578	120,718,000	94.21%
28,000	59	14,205	1,652,000	106,764,000	519	121,296,000	94.66%
29,000	40	14,245	1,160,000	107,924,000	479	121,815,000	95.06%
30,000	46	14,291	1,380,000	109,304,000	433	122,294,000	95.44%
31,000	45	14,336	1,395,000	110,699,000	388	122,727,000	95.78%
32,000	32	14,368	1,024,000	111,723,000	356	123,115,000	96.08%
33,000	35	14,403	1,155,000	112,878,000	321	123,471,000	96.36%
34,000	23	14,426	782,000	113,660,000	296	123,792,000	96.61%
35,000	22	14,448	770,000	114,430,000	276	124,090,000	96.84%
36,000	20	14,468	720,000	115,150,000	256	124,366,000	97.05%
37,000	18	14,486	666,000	115,816,000	238	124,622,000	97.25%
38,000	19	14,505	722,000	116,538,000	219	124,860,000	97.44%
39,000	18	14,523	702,000	117,240,000	201	125,079,000	97.61%
40,000	20	14,543	800,000	118,040,000	181	125,280,000	97.77%
41,000	19	14,562	779,000	118,819,000	162	125,461,000	97.91%
42,000	13	14,575	546,000	119,365,000	149	125,623,000	98.04%
43,000	15	14,590	645,000	120,010,000	134	125,772,000	98.15%
44,000	15	14,605	660,000	120,670,000	119	125,906,000	98.26%
45,000	8	14,613	360,000	121,030,000	111	126,025,000	98.35%
46,000	7	14,620	322,000	121,352,000	104	126,136,000	98.44%
47,000	8	14,628	376,000	121,728,000	96	126,240,000	98.52%
48,000	3	14,631	144,000	121,872,000	93	126,336,000	98.59%
49,000	6	14,637	294,000	122,166,000	87	126,429,000	98.66%
50,000	6	14,643	300,000	122,466,000	81	126,516,000	98.73%
51,000	9	14,652	459,000	122,925,000	72	126,597,000	98.80%
52,000	3	14,655	156,000	123,081,000	69	126,669,000	98.85%
53,000	4	14,659	212,000	123,293,000	65	126,738,000	98.91%
54,000	4	14,663	216,000	123,509,000	61	126,803,000	98.96%
55,000	5	14,668	275,000	123,784,000	56	126,864,000	99.00%

DOCUMENT NUMBER 09977 SEP 20 08
 FPSC-COMMISSION CLERK

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 2 of 15

Preparer: Erin Povich

Customer Class: Residential, 69101

Meter Size: 5/8"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)*(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor $[(1)*(6)]+(5)$	Percentage of Total
56,000	2	14,670	112,000	123,896,000	54	126,920,000	99.05%
57,000	6	14,676	342,000	124,238,000	48	126,974,000	99.09%
58,000	1	14,677	58,000	124,296,000	47	127,022,000	99.13%
60,000	4	14,681	240,000	124,536,000	43	127,116,000	99.20%
61,000	5	14,686	305,000	124,841,000	38	127,159,000	99.23%
62,000	1	14,687	62,000	124,903,000	37	127,197,000	99.26%
63,000	3	14,690	189,000	125,092,000	34	127,234,000	99.29%
64,000	4	14,694	256,000	125,348,000	30	127,268,000	99.32%
65,000	2	14,696	130,000	125,478,000	28	127,298,000	99.34%
66,000	1	14,697	66,000	125,544,000	27	127,326,000	99.36%
67,000	3	14,700	201,000	125,745,000	24	127,353,000	99.39%
68,000	1	14,701	68,000	125,813,000	23	127,377,000	99.40%
69,000	1	14,702	69,000	125,882,000	22	127,400,000	99.42%
70,000	1	14,703	70,000	125,952,000	21	127,422,000	99.44%
71,000	2	14,705	142,000	126,094,000	19	127,443,000	99.46%
73,000	1	14,706	73,000	126,167,000	18	127,481,000	99.49%
74,000	2	14,708	148,000	126,315,000	16	127,499,000	99.50%
75,000	1	14,709	75,000	126,390,000	15	127,515,000	99.51%
77,000	1	14,710	77,000	126,467,000	14	127,545,000	99.54%
79,000	1	14,711	79,000	126,546,000	13	127,573,000	99.56%
81,000	1	14,712	81,000	126,627,000	12	127,599,000	99.58%
84,000	1	14,713	84,000	126,711,000	11	127,635,000	99.61%
85,000	1	14,714	85,000	126,796,000	10	127,646,000	99.61%
86,000	1	14,715	86,000	126,882,000	9	127,656,000	99.62%
96,000	1	14,716	96,000	126,978,000	8	127,746,000	99.69%
108,000	2	14,718	216,000	127,194,000	6	127,842,000	99.77%
118,000	2	14,720	236,000	127,430,000	4	127,902,000	99.81%
122,000	1	14,721	122,000	127,552,000	3	127,918,000	99.83%
133,000	1	14,722	133,000	127,685,000	2	127,951,000	99.85%
223,000	1	14,723	223,000	127,908,000	1	128,131,000	99.99%
232,000	1	14,724	232,000	128,140,000	0	128,140,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 3 of 15

Preparer: Erin Povich

Customer Class: Residential, 69104

Meter Size: 2"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [[1)*(6)]+(5)]	(8) Percentage of Total
Bill Adjustment (0)	0	0	0	0	2	0	0.00%
0	0	0	0	0	2	0	0.00%
23,000	1	1	23,000	23,000	1	46,000	38.33%
97,000	1	2	97,000	120,000	0	120,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 4 of 15

Preparer: Erin Povich

Customer Class: General Service, 69107

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [((1)*(6))+ (5)]	(8) Percentage of Total
Bill Adjustment (0)	1	1	0	0	33	0	0.00%
0	1	2	0	0	32	0	0.00%
1,000	3	5	3,000	3,000	29	32,000	9.09%
2,000	3	8	6,000	9,000	26	61,000	17.33%
3,000	3	11	9,000	18,000	23	87,000	24.72%
4,000	2	13	8,000	26,000	21	110,000	31.25%
5,000	3	16	15,000	41,000	18	131,000	37.22%
6,000	2	18	12,000	53,000	16	149,000	42.33%
8,000	1	19	8,000	61,000	15	181,000	51.42%
9,000	3	22	27,000	88,000	12	196,000	55.68%
13,000	1	23	13,000	101,000	11	244,000	69.32%
15,000	1	24	15,000	116,000	10	266,000	75.57%
16,000	2	26	32,000	148,000	8	276,000	78.41%
17,000	1	27	17,000	165,000	7	284,000	80.68%
19,000	1	28	19,000	184,000	6	298,000	84.66%
20,000	1	29	20,000	204,000	5	304,000	86.36%
24,000	1	30	24,000	228,000	4	324,000	92.05%
26,000	2	32	52,000	280,000	2	332,000	94.32%
29,000	1	33	29,000	309,000	1	338,000	96.02%
43,000	1	34	43,000	352,000	0	352,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 5 of 15

Preparer: Erin Povich

Customer Class: General Service, 69110

Meter Size: 2"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [[(1)*(6)]+(5)]	(8) Percentage of Total
Bill Adjustment (0)	0	0	0	0	11	0	0.00%
0	0	0	0	0	11	0	0.00%
29,000	1	1	29,000	29,000	10	319,000	42.48%
33,000	2	3	66,000	95,000	8	359,000	47.80%
36,000	2	5	72,000	167,000	6	383,000	51.00%
42,000	1	6	42,000	209,000	5	419,000	55.79%
43,000	2	8	86,000	295,000	3	424,000	56.46%
95,000	1	9	95,000	390,000	2	580,000	77.23%
143,000	1	10	143,000	533,000	1	676,000	90.01%
218,000	1	11	218,000	751,000	0	751,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 6 of 15

Preparer: Erin Povich

Customer Class: Residential Irrigation, 69113

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (((1)*(6))+*(5))	(8) Percentage of Total
Bill Adjustment (0)	78	78	0	0	862	0	0.00%
0	42	120	0	0	820	0	0.00%
1,000	23	143	23,000	23,000	797	820,000	7.52%
2,000	34	177	68,000	91,000	763	1,617,000	14.82%
3,000	52	229	156,000	247,000	711	2,380,000	21.82%
4,000	57	286	228,000	475,000	654	3,091,000	28.34%
5,000	49	335	245,000	720,000	605	3,745,000	34.33%
6,000	36	371	216,000	936,000	569	4,350,000	39.88%
7,000	44	415	308,000	1,244,000	525	4,919,000	45.10%
8,000	43	458	344,000	1,588,000	482	5,444,000	49.91%
9,000	44	502	396,000	1,984,000	438	5,926,000	54.33%
10,000	37	539	370,000	2,354,000	401	6,364,000	58.34%
11,000	35	574	385,000	2,739,000	366	6,765,000	62.02%
12,000	43	617	516,000	3,255,000	323	7,131,000	65.37%
13,000	35	652	455,000	3,710,000	288	7,454,000	68.34%
14,000	33	685	462,000	4,172,000	255	7,742,000	70.98%
15,000	25	710	375,000	4,547,000	230	7,997,000	73.31%
16,000	22	732	352,000	4,899,000	208	8,227,000	75.42%
17,000	17	749	289,000	5,188,000	191	8,435,000	77.33%
18,000	24	773	432,000	5,620,000	167	8,626,000	79.08%
19,000	12	785	228,000	5,848,000	155	8,793,000	80.61%
20,000	19	804	380,000	6,228,000	136	8,948,000	82.03%
21,000	15	819	315,000	6,543,000	121	9,084,000	83.28%
22,000	7	826	154,000	6,697,000	114	9,205,000	84.39%
23,000	5	831	115,000	6,812,000	109	9,319,000	85.43%
24,000	8	839	192,000	7,004,000	101	9,428,000	86.43%
25,000	10	849	250,000	7,254,000	91	9,529,000	87.36%
26,000	4	853	104,000	7,358,000	87	9,620,000	88.19%
27,000	5	858	135,000	7,493,000	82	9,707,000	88.99%
28,000	7	865	196,000	7,689,000	75	9,789,000	89.74%
29,000	1	866	29,000	7,718,000	74	9,864,000	90.43%
30,000	4	870	120,000	7,838,000	70	9,938,000	91.11%
31,000	7	877	217,000	8,055,000	63	10,008,000	91.75%
32,000	5	882	160,000	8,215,000	58	10,071,000	92.33%
33,000	3	885	99,000	8,314,000	55	10,129,000	92.86%
34,000	5	890	170,000	8,484,000	50	10,184,000	93.36%
35,000	2	892	70,000	8,554,000	48	10,234,000	93.82%
36,000	2	894	72,000	8,626,000	46	10,282,000	94.26%
37,000	9	903	333,000	8,959,000	37	10,328,000	94.68%
38,000	1	904	38,000	8,997,000	36	10,365,000	95.02%
39,000	2	906	78,000	9,075,000	34	10,401,000	95.35%
40,000	3	909	120,000	9,195,000	31	10,435,000	95.66%
41,000	3	912	123,000	9,318,000	28	10,466,000	95.95%
44,000	4	916	176,000	9,494,000	24	10,550,000	96.72%
46,000	2	918	92,000	9,586,000	22	10,598,000	97.16%
47,000	3	921	141,000	9,727,000	19	10,620,000	97.36%
48,000	1	922	48,000	9,775,000	18	10,639,000	97.53%
49,000	1	923	49,000	9,824,000	17	10,657,000	97.70%
51,000	1	924	51,000	9,875,000	16	10,691,000	98.01%
53,000	2	926	106,000	9,981,000	14	10,723,000	98.30%
54,000	2	928	108,000	10,089,000	12	10,737,000	98.43%
55,000	1	929	55,000	10,144,000	11	10,749,000	98.54%

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: E-14

Docket No.: 090392-WS

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Test Year Ended: December 31, 2008

Water or Sewer

Preparer: Erin Povich

Customer Class: Residential Irrigation, 69113

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [[(1)*(6)]+(5)]	(8) Percentage of Total
56,000	1	930	56,000	10,200,000	10	10,760,000	98.64%
57,000	2	932	114,000	10,314,000	8	10,770,000	98.73%
61,000	1	933	61,000	10,375,000	7	10,802,000	99.03%
67,000	3	936	201,000	10,576,000	4	10,844,000	99.41%
70,000	1	937	70,000	10,646,000	3	10,856,000	99.52%
71,000	1	938	71,000	10,717,000	2	10,859,000	99.55%
83,000	1	939	83,000	10,800,000	1	10,883,000	99.77%
108,000	1	940	108,000	10,908,000	0	10,908,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 8 of 15

Preparer: Erin Povich

Customer Class: General Service - Irrigation, 69116

Meter Size: 4"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [((1)*(6))+ (5)]	(8) Percentage of Total
Bill Adjustment (0)	0	0	0	0	11	0	0.00%
0	0	0	0	0	11	0	0.00%
109,000	1	1	109,000	109,000	10	1,199,000	19.14%
303,000	1	2	303,000	412,000	9	3,139,000	50.10%
341,000	1	3	341,000	753,000	8	3,481,000	55.56%
455,000	1	4	455,000	1,208,000	7	4,393,000	70.12%
466,000	1	5	466,000	1,674,000	6	4,470,000	71.35%
569,000	1	6	569,000	2,243,000	5	5,088,000	81.21%
728,000	1	7	728,000	2,971,000	4	5,883,000	93.90%
740,000	1	8	740,000	3,711,000	3	5,931,000	94.67%
751,000	1	9	751,000	4,462,000	2	5,964,000	95.20%
871,000	1	10	871,000	5,333,000	1	6,204,000	99.03%
932,000	1	11	932,000	6,265,000	0	6,265,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: E-14

Docket No.: 090392-WS

Page 9 of 15

Test Year Ended: December 31, 2008

Water [x] or Sewer []

Preparer: Erin Povich

Customer Class: General Service - Irrigation, 69117

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [((1)*(6))+(5)]	(8) Percentage of Total
Bill Adjustment (0)	2	2	0	0	318	0	0.00%
0	66	68	0	0	252	0	0.00%
1,000	82	150	82,000	82,000	170	252,000	6.01%
2,000	40	190	80,000	162,000	130	422,000	10.07%
3,000	14	204	42,000	204,000	116	552,000	13.17%
4,000	14	218	56,000	260,000	102	668,000	15.94%
5,000	9	227	45,000	305,000	93	770,000	18.38%
6,000	9	236	54,000	359,000	84	863,000	20.60%
7,000	4	240	28,000	387,000	80	947,000	22.60%
8,000	12	252	96,000	483,000	68	1,027,000	24.51%
9,000	2	254	18,000	501,000	66	1,095,000	26.13%
10,000	1	255	10,000	511,000	65	1,161,000	27.71%
11,000	4	259	44,000	555,000	61	1,226,000	29.26%
12,000	4	263	48,000	603,000	57	1,287,000	30.72%
13,000	1	264	13,000	616,000	56	1,344,000	32.08%
14,000	5	269	70,000	686,000	51	1,400,000	33.41%
16,000	1	270	16,000	702,000	50	1,502,000	35.85%
17,000	3	273	51,000	753,000	47	1,552,000	37.04%
18,000	2	275	36,000	789,000	45	1,599,000	38.16%
19,000	2	277	38,000	827,000	43	1,644,000	39.24%
20,000	2	279	40,000	867,000	41	1,687,000	40.26%
21,000	2	281	42,000	909,000	39	1,728,000	41.24%
22,000	1	282	22,000	931,000	38	1,767,000	42.17%
23,000	1	283	23,000	954,000	37	1,805,000	43.08%
26,000	1	284	26,000	980,000	36	1,916,000	45.73%
32,000	1	285	32,000	1,012,000	35	2,132,000	50.88%
33,000	1	286	33,000	1,045,000	34	2,167,000	51.72%
38,000	1	287	38,000	1,083,000	33	2,337,000	55.78%
39,000	2	289	78,000	1,161,000	31	2,370,000	56.56%
40,000	2	291	80,000	1,241,000	29	2,401,000	57.30%
43,000	1	292	43,000	1,284,000	28	2,488,000	59.38%
44,000	1	293	44,000	1,328,000	27	2,516,000	60.05%
46,000	1	294	46,000	1,374,000	26	2,570,000	61.34%
47,000	1	295	47,000	1,421,000	25	2,596,000	61.96%
53,000	2	297	106,000	1,527,000	23	2,746,000	65.54%
55,000	1	298	55,000	1,582,000	22	2,792,000	66.63%
57,000	1	299	57,000	1,639,000	21	2,836,000	67.68%
59,000	1	300	59,000	1,698,000	20	2,878,000	68.69%
68,000	1	301	68,000	1,766,000	19	3,058,000	72.98%
72,000	1	302	72,000	1,838,000	18	3,134,000	74.80%
74,000	1	303	74,000	1,912,000	17	3,170,000	75.66%
75,000	1	304	75,000	1,987,000	16	3,187,000	76.06%
79,000	2	306	158,000	2,145,000	14	3,251,000	77.59%
80,000	1	307	80,000	2,225,000	13	3,265,000	77.92%
82,000	1	308	82,000	2,307,000	12	3,291,000	78.54%
88,000	1	309	88,000	2,395,000	11	3,363,000	80.26%
89,000	1	310	89,000	2,484,000	10	3,374,000	80.53%
90,000	1	311	90,000	2,574,000	9	3,384,000	80.76%
97,000	1	312	97,000	2,671,000	8	3,447,000	82.27%
108,000	1	313	108,000	2,779,000	7	3,535,000	84.37%
111,000	1	314	111,000	2,890,000	6	3,558,000	84.87%
130,000	1	315	130,000	3,020,000	5	3,670,000	87.59%
157,000	1	316	157,000	3,177,000	4	3,805,000	90.81%
167,000	1	317	167,000	3,344,000	3	3,845,000	91.77%
170,000	1	318	170,000	3,514,000	2	3,854,000	91.98%
262,000	1	319	262,000	3,776,000	1	4,038,000	96.37%
414,000	1	320	414,000	4,190,000	0	4,190,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Water [x] or Sewer []

Schedule: E-14
 Page 10 of 15
 Preparer: Erin Povich

Customer Class: General Service - Irrigation, 69118

Meter Size: 2"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (((1)*(6))+{5})	(8) Percentage of Total
Bill Adjustment (0)	1	1	0	0	53	0	0.00%
0	1	2	0	0	52	0	0.00%
2,000	1	3	2,000	2,000	51	104,000	2.17%
4,000	2	5	8,000	10,000	49	206,000	4.29%
5,000	5	10	25,000	35,000	44	255,000	5.31%
6,000	2	12	12,000	47,000	42	299,000	6.23%
7,000	3	15	21,000	68,000	39	341,000	7.11%
9,000	2	17	18,000	86,000	37	419,000	8.73%
12,000	1	18	12,000	98,000	36	530,000	11.04%
19,000	1	19	19,000	117,000	35	782,000	16.30%
20,000	1	20	20,000	137,000	34	817,000	17.02%
21,000	3	23	63,000	200,000	31	851,000	17.73%
23,000	1	24	23,000	223,000	30	913,000	19.02%
25,000	1	25	25,000	248,000	29	973,000	20.28%
27,000	1	26	27,000	275,000	28	1,031,000	21.48%
28,000	2	28	56,000	331,000	26	1,059,000	22.07%
32,000	1	29	32,000	363,000	25	1,163,000	24.23%
43,000	1	30	43,000	406,000	24	1,438,000	29.96%
50,000	1	31	50,000	456,000	23	1,606,000	33.47%
53,000	1	32	53,000	509,000	22	1,675,000	34.90%
57,000	1	33	57,000	566,000	21	1,763,000	36.74%
66,000	1	34	66,000	632,000	20	1,952,000	40.68%
80,000	1	35	80,000	712,000	19	2,232,000	46.51%
84,000	1	36	84,000	796,000	18	2,308,000	48.09%
94,000	1	37	94,000	890,000	17	2,488,000	51.84%
97,000	1	38	97,000	987,000	16	2,539,000	52.91%
105,000	1	39	105,000	1,092,000	15	2,667,000	55.57%
108,000	2	41	216,000	1,308,000	13	2,712,000	56.51%
113,000	1	42	113,000	1,421,000	12	2,777,000	57.87%
139,000	1	43	139,000	1,560,000	11	3,089,000	64.37%
146,000	1	44	146,000	1,706,000	10	3,166,000	65.97%
149,000	1	45	149,000	1,855,000	9	3,196,000	66.60%
151,000	1	46	151,000	2,006,000	8	3,214,000	66.97%
161,000	1	47	161,000	2,167,000	7	3,294,000	68.64%
170,000	1	48	170,000	2,337,000	6	3,357,000	69.95%
177,000	1	49	177,000	2,514,000	5	3,399,000	70.83%
232,000	1	50	232,000	2,746,000	4	3,674,000	76.56%
236,000	1	51	236,000	2,982,000	3	3,690,000	76.89%
441,000	1	52	441,000	3,423,000	2	4,305,000	89.71%
601,000	1	53	601,000	4,024,000	1	4,625,000	96.37%
775,000	1	54	775,000	4,799,000	0	4,799,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Pensacola

Docket No.: 090392-WS

Water [x] or Sewer []

Schedule: E-14

Preparer: Erin Povich

Meter Size: 3"

Customer Class: General Service - Irrigation, 69119

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

0	0	0	0	0	33	0	0.00%
Bill Adjustment (0)							
34,000	1	34,000	34,000	34,000	32	1,122,000	34.35%
36,000	1	36,000	70,000	70,000	31	1,186,000	36.31%
38,000	1	38,000	108,000	108,000	30	1,248,000	38.21%
45,000	1	45,000	153,000	153,000	29	1,458,000	44.64%
48,000	1	48,000	201,000	201,000	28	1,545,000	47.31%
51,000	1	51,000	252,000	252,000	27	1,629,000	49.88%
52,000	1	52,000	304,000	304,000	26	1,666,000	50.70%
56,000	1	56,000	360,000	360,000	25	1,760,000	53.89%
58,000	1	58,000	418,000	418,000	24	1,810,000	55.42%
61,000	1	61,000	479,000	479,000	23	1,882,000	57.62%
62,000	1	62,000	541,000	541,000	22	1,905,000	58.33%
63,000	1	63,000	604,000	604,000	21	1,927,000	59.00%
64,000	1	64,000	668,000	668,000	20	1,948,000	59.64%
68,000	1	68,000	736,000	736,000	19	2,028,000	62.09%
76,000	2	152,000	888,000	888,000	17	2,180,000	66.75%
78,000	1	78,000	966,000	966,000	16	2,214,000	67.79%
85,000	1	85,000	1,051,000	1,051,000	15	2,326,000	71.22%
86,000	1	86,000	1,137,000	1,137,000	14	2,341,000	71.68%
92,000	1	92,000	1,229,000	1,229,000	13	2,425,000	74.25%
96,000	1	96,000	1,325,000	1,325,000	12	2,477,000	75.84%
100,000	1	100,000	1,425,000	1,425,000	11	2,525,000	77.31%
104,000	1	104,000	1,529,000	1,529,000	10	2,569,000	78.66%
106,000	1	106,000	1,635,000	1,635,000	9	2,589,000	79.27%
114,000	1	114,000	1,749,000	1,749,000	8	2,661,000	81.48%
117,000	1	117,000	1,866,000	1,866,000	7	2,685,000	82.21%
123,000	1	123,000	1,989,000	1,989,000	6	2,727,000	83.50%
124,000	1	124,000	2,113,000	2,113,000	5	2,733,000	83.68%
134,000	1	134,000	2,247,000	2,247,000	4	2,783,000	85.21%
151,000	1	151,000	2,398,000	2,398,000	3	2,851,000	87.29%
271,000	1	271,000	2,669,000	2,669,000	2	3,211,000	98.32%
280,000	1	280,000	2,949,000	2,949,000	1	3,229,000	98.87%
317,000	1	317,000	3,266,000	3,266,000	0	3,266,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Water [] or Sewer [x]

Schedule: E-14
 Page 12 of 15
 Preparer: Erin Poyich

Customer Class: Residential, 69121

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (((1)*(6))+{(5)})	(8) Percentage of Total
Bill Adjustment (0)	1108	1,108	0	0	13,615	0	0.00%
0	895	2,003	0	0	12,720	0	0.00%
1,000	729	2,732	729,000	729,000	11,991	12,720,000	9.92%
2,000	1,037	3,769	2,074,000	2,803,000	10,954	24,711,000	19.27%
3,000	1,066	4,835	3,198,000	6,001,000	9,888	35,665,000	27.81%
4,000	950	5,785	3,800,000	9,801,000	8,938	45,553,000	35.52%
5,000	854	6,639	4,270,000	14,071,000	8,084	54,491,000	42.49%
6,000	772	7,411	4,632,000	18,703,000	7,312	62,575,000	48.79%
7,000	725	8,136	5,075,000	23,778,000	6,587	69,887,000	54.49%
8,000	753	8,889	6,024,000	29,802,000	5,834	76,474,000	59.63%
9,000	673	9,562	6,057,000	35,859,000	5,161	82,308,000	64.18%
10,000	638	10,200	6,380,000	42,239,000	4,523	87,469,000	68.20%
11,000	557	10,757	6,127,000	48,366,000	3,966	91,992,000	71.73%
12,000	532	11,289	6,384,000	54,750,000	3,434	95,958,000	74.82%
13,000	389	11,678	5,057,000	59,807,000	3,045	99,392,000	77.50%
14,000	357	12,035	4,998,000	64,805,000	2,688	102,437,000	79.87%
15,000	331	12,366	4,965,000	69,770,000	2,357	105,125,000	81.97%
16,000	283	12,649	4,528,000	74,298,000	2,074	107,482,000	83.81%
17,000	257	12,906	4,369,000	78,667,000	1,817	109,556,000	85.43%
18,000	224	13,130	4,032,000	82,699,000	1,593	111,373,000	86.84%
19,000	183	13,313	3,477,000	86,176,000	1,410	112,966,000	88.08%
20,000	159	13,472	3,180,000	89,356,000	1,251	114,376,000	89.18%
21,000	142	13,614	2,982,000	92,338,000	1,109	115,627,000	90.16%
22,000	116	13,730	2,552,000	94,890,000	993	116,736,000	91.02%
23,000	109	13,839	2,507,000	97,397,000	884	117,729,000	91.80%
24,000	100	13,939	2,400,000	99,797,000	784	118,613,000	92.49%
25,000	69	14,008	1,725,000	101,522,000	715	119,397,000	93.10%
26,000	74	14,082	1,924,000	103,446,000	641	120,112,000	93.66%
27,000	61	14,143	1,647,000	105,093,000	580	120,753,000	94.16%
28,000	59	14,202	1,652,000	106,745,000	521	121,333,000	94.61%
29,000	40	14,242	1,160,000	107,905,000	481	121,854,000	95.02%
30,000	46	14,288	1,380,000	109,285,000	435	122,335,000	95.39%
31,000	45	14,333	1,395,000	110,680,000	390	122,770,000	95.73%
32,000	32	14,365	1,024,000	111,704,000	358	123,160,000	96.03%
33,000	35	14,400	1,155,000	112,859,000	323	123,518,000	96.31%
34,000	23	14,423	782,000	113,641,000	300	123,841,000	96.56%
35,000	22	14,445	770,000	114,411,000	278	124,141,000	96.80%
36,000	20	14,465	720,000	115,131,000	258	124,419,000	97.02%
37,000	18	14,483	666,000	115,797,000	240	124,677,000	97.22%
38,000	19	14,502	722,000	116,519,000	221	124,917,000	97.40%
39,000	18	14,520	702,000	117,221,000	203	125,138,000	97.58%
40,000	20	14,540	800,000	118,021,000	183	125,341,000	97.73%
41,000	19	14,559	779,000	118,800,000	164	125,524,000	97.88%
42,000	13	14,572	546,000	119,346,000	151	125,688,000	98.00%
43,000	15	14,587	645,000	119,991,000	136	125,839,000	98.12%
44,000	15	14,602	660,000	120,651,000	121	125,975,000	98.23%
45,000	8	14,610	360,000	121,011,000	113	126,096,000	98.32%
46,000	7	14,617	322,000	121,333,000	106	126,209,000	98.41%
47,000	8	14,625	376,000	121,709,000	98	126,315,000	98.49%
48,000	3	14,628	144,000	121,853,000	95	126,413,000	98.57%
49,000	6	14,634	294,000	122,147,000	89	126,508,000	98.64%
50,000	6	14,640	300,000	122,447,000	83	126,597,000	98.71%
51,000	9	14,649	459,000	122,906,000	74	126,680,000	98.78%
52,000	3	14,652	156,000	123,062,000	71	126,754,000	98.84%
53,000	4	14,656	212,000	123,274,000	67	126,825,000	98.89%
54,000	4	14,660	216,000	123,490,000	63	126,892,000	98.94%
55,000	5	14,665	275,000	123,765,000	58	126,955,000	98.99%

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 090392-WS
 Water [] or Sewer [x]

Schedule: E-14
 Page 13 of 15
 Preparer: Erin Povich

Customer Class: Residential, 69121

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [((1)*(6))+ (5)]	(8) Percentage of Total
56,000	2	14,667	112,000	123,877,000	56	127,013,000	99.04%
57,000	6	14,673	342,000	124,219,000	50	127,069,000	99.08%
58,000	1	14,674	58,000	124,277,000	49	127,119,000	99.12%
60,000	4	14,678	240,000	124,517,000	45	127,217,000	99.20%
61,000	6	14,684	366,000	124,883,000	39	127,262,000	99.23%
62,000	1	14,685	62,000	124,945,000	38	127,301,000	99.26%
63,000	3	14,688	189,000	125,134,000	35	127,339,000	99.29%
64,000	4	14,692	256,000	125,390,000	31	127,374,000	99.32%
65,000	3	14,695	195,000	125,585,000	28	127,405,000	99.34%
66,000	1	14,696	66,000	125,651,000	27	127,433,000	99.37%
67,000	3	14,699	201,000	125,852,000	24	127,460,000	99.39%
68,000	1	14,700	68,000	125,920,000	23	127,484,000	99.41%
69,000	1	14,701	69,000	125,989,000	22	127,507,000	99.42%
70,000	1	14,702	70,000	126,059,000	21	127,529,000	99.44%
71,000	2	14,704	142,000	126,201,000	19	127,550,000	99.46%
73,000	1	14,705	73,000	126,274,000	18	127,588,000	99.49%
74,000	2	14,707	148,000	126,422,000	16	127,606,000	99.50%
75,000	1	14,708	75,000	126,497,000	15	127,622,000	99.51%
77,000	1	14,709	77,000	126,574,000	14	127,652,000	99.54%
79,000	1	14,710	79,000	126,653,000	13	127,680,000	99.56%
81,000	1	14,711	81,000	126,734,000	12	127,706,000	99.58%
84,000	1	14,712	84,000	126,818,000	11	127,742,000	99.61%
85,000	1	14,713	85,000	126,903,000	10	127,753,000	99.61%
86,000	1	14,714	86,000	126,989,000	9	127,763,000	99.62%
96,000	1	14,715	96,000	127,085,000	8	127,853,000	99.69%
108,000	2	14,717	216,000	127,301,000	6	127,949,000	99.77%
118,000	2	14,719	236,000	127,537,000	4	128,009,000	99.81%
122,000	1	14,720	122,000	127,659,000	3	128,025,000	99.83%
133,000	1	14,721	133,000	127,792,000	2	128,058,000	99.85%
223,000	1	14,722	223,000	128,015,000	1	128,238,000	99.99%
232,000	1	14,723	232,000	128,247,000	0	128,247,000	100.00%

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Pembroke
 Docket No.: 090392-WS
 Water [] or Sewer [x]

Schedule: E-14
 Page 14 of 15
 Preparer: Erin Povich

Customer Class: General Service, 69127

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [((1)*(6))+(5)]	(8) Percentage of Total
Bill Adjustment (0)	1	1	0	0	33	0	0.00%
0	1	2	0	0	32	0	0.00%
1,000	3	5	3,000	3,000	29	32,000	9.09%
2,000	3	8	6,000	9,000	26	61,000	17.33%
3,000	3	11	9,000	18,000	23	87,000	24.72%
4,000	2	13	8,000	26,000	21	110,000	31.25%
5,000	3	16	15,000	41,000	18	131,000	37.22%
6,000	2	18	12,000	53,000	16	149,000	42.33%
8,000	1	19	8,000	61,000	15	181,000	51.42%
9,000	3	22	27,000	88,000	12	196,000	55.68%
13,000	1	23	13,000	101,000	11	244,000	69.32%
15,000	1	24	15,000	116,000	10	266,000	75.57%
16,000	2	26	32,000	148,000	8	276,000	78.41%
17,000	1	27	17,000	165,000	7	284,000	80.68%
19,000	1	28	19,000	184,000	6	298,000	84.66%
20,000	1	29	20,000	204,000	5	304,000	86.36%
24,000	1	30	24,000	228,000	4	324,000	92.05%
26,000	2	32	52,000	280,000	2	332,000	94.32%
29,000	1	33	29,000	309,000	1	338,000	96.02%
43,000	1	34	43,000	352,000	0	352,000	100.00%

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

Florida Public Service Commission

Schedule: E-14

Page 15 of 15

Preparer: Erin Povich

Meter Size: 2"

Billing Analysis Schedules

Company: Utilities, Inc. of Pembroke

Docket No.: 090392-WS

Water [] or Sewer [x]

Customer Class: General Service, 69130

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)*(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)*(6)]+(5)	Percentage of Total
0	0	0	0	0	11	0	0.00%
Bill Adjustment (0)	0	0	0	0	11	0	0.00%
29,000	1	1	29,000	29,000	10	319,000	42.48%
33,000	2	3	66,000	95,000	8	359,000	47.80%
36,000	2	5	72,000	167,000	6	383,000	51.00%
42,000	1	6	42,000	209,000	5	419,000	55.79%
43,000	2	8	86,000	295,000	3	424,000	56.46%
96,000	1	9	96,000	390,000	2	580,000	77.23%
143,000	1	10	143,000	533,000	1	676,000	90.01%
218,000	1	11	218,000	751,000	0	751,000	100.00%

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