Ruth Nettles

090392-WS

From:	Trina Collins [TCollins@RSBattorneys.com]
Sent:	Wednesday, November 18, 2009 4:36 PM
To:	Filings@psc.state.fl.us
Cc:	Jared Deason; Jennifer Brubaker; jphoy@uiwater.com; keweeks@uiwater.com; pcflynn@uiwater.com; dswain@milianswain.com; frankdenjup@att.net; Martin Friedman; Christian W. Marcelli; Trina Collins
Subject:	Filing in Docket No. 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida

Attachments: PSC Clerk 03 (Deficiency Response).ltr.pdf

- a. Martin S. Friedman, Esq. Christian W. Marcelli, Esq. Rose, Sundstrom & Bentley, LLP Sanlando Center 2180 W. State Road 434, Suite 2118 Longwood, FL 32779 Phone: (407) 830-6331 Fax: (407) 830-8522 Email: mfriedman@rsbattorneys.com cmarcelli@rsbattorneys.com
- b. Docket No.: 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida Filing the Utility's responses to the Commission Staff's October 28, 2009 correspondence identifying deficiencies in the MFRs.
- c. Utilities, Inc. of Pennbrooke
- d. 32 Pages.
- e. Letter to Commission Clerk and attachments 32 pages.

DOCUMENT NUMBER - DATE 11452 NOV 18 8 FPSC-COMMISSION CLE LAW OFFICES ROSE, SUNDSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE TALLAHASSEE, FLORIDA 32301

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REPLY TO CENTRAL FLORIDA OFFICE

<u>Central Florida Office</u> Sanlando Center 2180 W. State Road 434, Sutte 2118 Longwood, Florida 32779 (407) 830-6331 Fax (407) 830-8522

Martin S. Friedman, P.A. Bridget M. Grimsley Christian W. Marcelli Brian J. Street

November 18, 2009

<u>E-FILING</u>

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

RE: Docket No.: 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida <u>Our File No. 30057.177</u>

Dear Ms. Cole:

The following are the Utility's responses to the Commission Staff's October 28, 2009 correspondence identifying deficiencies in the MFRs:

Schedule A-17, Schedule of Working Capital Allowance Calculation

1. 1/8th O&M Expense for wastewater does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: That is correct. However, the total of water and wastewater O&M Expenses *does* match the Annual Report. The reason is that certain expenses are allocated between water and wastewater on an ERC basis. When preparing the annual report, the ratio of 2006 ERCs was used. In preparing the MFR, this was corrected and the ratio of 2008 ERCs was used. There was very little change from 2006 to 2008, but it was sufficient to make the allocations different. See also the response to Item No. 4. In summary:

DOCUMENT NUMBER-DATE 11452 NOV 18 8 FPSC-COMMISSION CLEEP Ann Cole, Commission Clerk Office of Commission Clerk Florida Public Service Commission Docket No. 090392-WS November 18, 2009 Page 2 of 9

	W	WW	
2006	54.06%	45.94%	
2008	54.02%	45.98%	

MFR
\$331,885
\$330,973
\$662,858

Water 1/8 th	\$ 42,165	\$ 41,486
	<u>\$ 40,692</u>	<u>\$ 41,372</u>
	\$ 82,857	\$ 82,858

Schedule A-18, Comparative Balance Sheet - Assets

2. Notes Receivable - Associated Costs For Prior Year Ending 12/31/2007 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: See the attached spreadsheet "Pennbrooke - MFR to AR Reconciliation," 12/31/07 Balances.

Ann Cole, Commission Clerk Office of Commission Clerk Florida Public Service Commission Docket No. 090392-WS November 18, 2009 Page 3 of 9

Schedule A-18, Comparative Balance Sheet - Equity Capital & Liabilities

3. Notes Receivable - Associated Costs For Prior Year Ending 12/31/2007 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: It is assumed that this item is meant to refer to Schedule A-19, Accounts Payable. See the attached spreadsheet "Pennbrooke - MFR to AR Reconciliation," 12/31/07 Balances.

Schedule B-1, Schedule of Water Net Operating Income

4. Operation Maintenance, Depreciation net of CIAC Amortization, Taxes Other Than Income, Provision for Income Taxes, Operating Expenses, and Net Operating Expenses for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: That is correct. However, the totals of water and wastewater *do* match the totals at Schedule F-3 of the Annual Report as shown on the attached spreadsheet, "Pennbrooke - MFR to AR Reconciliation," 12/31/08 Balances. See also the response to Item No. 1 for further explanation.

Schedule B-2, Schedule of Wastewater Net Operating, Income

5. Operation Maintenance, Depreciation net of CIAC Amortization, Taxes Other Than Income, Provision for Income Taxes, Operating Expenses, and Net Operating Expenses for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: See response to Item No.4.

Schedule B-5, Detail of Operation & Maintenance Expense by Month-Water

6. Operation and Maintenance expense account total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: See responses to Item No. 1 and Item No. 4.

Ann Cole, Commission Clerk Office of Commission Clerk Florida Public Service Commission Docket No. 090392-WS November 18, 2009 Page 4 of 9

Schedule B-6, Detail of Operation & Maintenance Expense by Month-Wastewater

7. Operation and Maintenance expense account total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: See responses to Item No. 1 and Item No. 4.

Schedule B-9, Contractual Services

8. Contractual Services total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: See responses to Item No. 1 and Item No. 4.

Schedule B-13, Net Depreciation Expense-Water

9. The total Depreciation Expense for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: See response to Item No. 4.

Schedule B-lk Net Depreciation Expense- Wastewater

10. Total Depreciation Expense for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: See response to Item No. 4.

Schedule B-15, Taxes Other Than Income (Final Rates)

11. Water and Wastewater Taxes Other Than Income total test year per books for 2008 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: See response to Item No. 4.

Ann Cole, Commission Clerk Office of Commission Clerk Florida Public Service Commission Docket No. 090392-WS November 18, 2009 Page 5 of 9

Schedule D-2, Reconciliation of Capital Structure to Requested Rate Base

12. The Accumulated Deferred Income Tax for Prior Year 12/31/07 and Test Year 12/31/08 does not match the balance recorded in the 2008 Annual Report.

<u>RESPONSE</u>: The difference between the balances in the MFR and the Annual Report is that the MFR balances include allocated portions of WSC deferred taxes. See the attached spreadsheet, "Pennbrooke - MFR to AR Reconciliation," Response to Item 12. To summarize:

<u>WSC</u>

	Ann Rpt	Alloc	MFR
Dec 07	\$85,162	\$96	\$ 85,258
Dec 08	\$71,085	\$388	\$ 71,085

Schedule E-3, Customer Monthly Billing Schedule

13. Water and Wastewater total customers per books for 2008 does not match the total customers recorded on W-9 and S-9 of the 2008 Annual Report. Also, for Water the total number of meters listed on W-13 is inconsistent with the number of water customers.

<u>RESPONSE</u>: The Annual Report includes inactive as well active accounts. The source for the customer count used in the MFR is the billing records and is the proper basis for this filing.

Schedule E-2, Revenue Schedule at Present and Proposed Rates

14. A recalculation of the total revenues at proposed rates as shown page 1, column (10), line 44 does not equal the total revenues shown of \$620,942.

<u>RESPONSE</u>: Due to an inadvertent error in the formulae at col. 10, line 8 and line 32, lines 5 and 28 were not included in the total. Correcting this error does not affect the calculated revenue requirement, but does change the rates that are necessary to generate the proposed final and interim revenue

Ann Cole, Commission Clerk Office of Commission Clerk Florida Public Service Commission Docket No. 090392-WS November 18, 2009 Page 6 of 9

requirements. Included with the Utility's response are revised E-1 Final/Interim page 1 of 2 (pages 69 and 106 of the MFR) and E-2 Final page 1 of 2 (page 72 of the MFR) and E-2 Interim page 1 of 2 (page 108 of the MFR) as well as revised affected tariff sheets.

15. The total number of gallons sold per usage block shown on page 1, column (4), lines 10 and 11 does not match the corresponding consolidated factor figures for each usage block on pages 1 and 2, column (7) of Schedule E-14.

<u>RESPONSE</u>: The number of gallons per usage block as shown on schedule E-2 does not match that shown on schedule E-14 because the number of gallons shown in each block on Schedule E-14 is rounded to the nearest 1,000 gallons, while the number shown on schedule E-2 represents actual gallons billed in a block. See the attached "Excerpted Schedule E-14," pages 1 and 2.

The total number of gallons per usage block show on page 1, column (4), for line 10 [94,508] and 11 [33,752] will never match the corresponding consolidated factor figures for each usage block of Schedule E-14. The total page 1, column (4), for line 12 [128,260] will tie to the totals of the 69101 E-14 Schedule, column (7) [128,140,000] and 69104 E-14 Schedule, column (7) [120,000]. The usage block totals in column (7) will never tie to the E-2 schedule. The following example illustrates this point:

A customer has a bill for 11,400 gallons of water, which when utilizing the range report for E-14 purposes rounds that usage to the nearest thousandth and would place that customer in the 11,000 gallon row. But what the consolidated factor column of the E-14 Schedule does not take into account is how the first 10,000 of the 11,000 gallons would be at the first usage block and how the remaining 1,000 gallons would be at the second usage block. This will happen for every instance where there is a graduated usage block. Thus, the totals will tie, but the consolidated factor column when evaluated by usage blocks will never tie to the E-2 schedules, except for the overall total.

The procedure used by the Utility in developing Schedule E-2 for this filing is the same procedure used by the Utility in all filings where block rates are a factor. Since this procedure is consistent with that previously accepted by the Commission, this item should not be considered a Ann Cole, Commission Clerk Office of Commission Clerk Florida Public Service Commission Docket No. 090392-WS November 18, 2009 Page 7 of 9

deficiency. However, this response is provided to avoid any delay in the approval of the official filing date.

16. The total number of gallons sold per usage block shown on page 1, column (4), lines 30 and 31 does not match the corresponding consolidated factor figures for each usage block on pages 6 and 7, column (7) of Schedule E-14.

<u>RESPONSE</u>: See response to Item No. 15.

17. The number of billable (capped) residential wastewater gallons sold shown on page 2, column (4) does not match the corresponding capped consolidated factor figure for residential wastewater usage on page 12, column (7) of Schedule E-14.

<u>RESPONSE</u>: See response to Item No. 15.

Schedule F-1, Gallons of Water Sold, Pumped and Unaccounted For in Thousands of Gallons

18. The number of gallons of water sold in column (3) does not match the corresponding total number of gallons sold shown on page 1; column (4) of Schedule E-2 does not match the amount recorded in the 2008 Annual Report.

RESPONSE: The MFR, as filed, at Schedule F-1, includes this note: "Re: Reconciliation with E-2 and F-9: Schedule E-2 shows sales of 158,791 vs 160,992 above. The 160,992 is determined by adding actual monthly sales for all rate codes, while the 158,791 comes from the billing analysis, which uses gallons rounded to the nearest thousand. F-1 and F-9 sales match." Thus this reconciliation has already been provided and is not a deficiency. However, this response is provided to avoid any delay in the approval of the official filing date. The difference between the amount shown in the Annual Report and MFR Schedule F-1 is attributed to adjustments made after the change from the Legacy to the CC&B system. See the attached spreadsheet, "Response to Item 18."

Schedule F-1, Equivalent Residential Connections - Water

19. The Total SFR Bills for Beginning and Ending in 2008 does not match the amount recorded in the 2008 Annual Report.

Ann Cole, Commission Clerk Office of Commission Clerk Florida Public Service Commission Docket No. 090392-WS November 18, 2009 Page 8 of 9

- **RESPONSE:** Schedule F-1 does not contain information on bills. It is assumed that the reference was to Schedule F-9. The Annual Report includes inactive as well active accounts, not bills. The source for the customer count used in the MFR is the billing records and is the proper basis for this filing. The SFR Bills for the end of 2008 should match those shown on Schedule E-3. Inadvertently, the number shown, 1317, reflects an earlier draft of Schedule E-3. The correct number is 1248. This is also true for Schedule F-10. Revised copies of Schedules F-9 and F-10 are attached hereto. No other schedules were affected.
- 20. The number of total gallons sold reported on Schedule E-2 does not match the total number of gallons sold reported by the Utility in its 2008 Annual Report.

<u>RESPONSE</u>: See response to Item No. 18.

21. The total test year revenues for the water system reported on page 1 of Schedule E-2 does not match the total water revenues reported by the Utility in its 2008 Annual Report.

RESPONSE: The total water revenues reported at W-9 of the Annual Report matches the total water revenues shown for book on MFR Schedule B-1 and B-4. Page 1 of Schedule E-2 includes this note: "Note 2: The per books revenue reflected on Sch B-1 includes revenues from a partial 13 month. Schedules E-2 and E-14 reflect the correct 12 month revenues. The difference between the actual per books revenue and the correct 12 months revenue appears as an adjustment on Sch B-3." Thus, this reconciliation has already been provided and is not a deficiency. However, this response is provided to avoid any delay in the approval of the official filing date.

22. The total test year revenues for the wastewater system reported on page 2 of Schedule E-2 does not match the total wastewater revenues reported by the Utility in its 2008 Annual Report.

RESPONSE: The total wastewater revenues reported at S-9 of the Annual Report matches the total wastewater revenues shown for book on MFR Schedules B-2 and B-4. Page 2 of Schedule E-2 includes this note: "Note 2: The per books revenue reflected on Schedule B-2 includes revenues from a partial 13 month. Schedules E-2 and E-14 reflect the correct 12 month revenues. The difference between the actual per books revenue and the correct 12 Ann Cole, Commission Clerk Office of Commission Clerk Florida Public Service Commission Docket No. 090392-WS November 18, 2009 Page 9 of 9

months revenue appears as an adjustment on Schedule B-3." Thus, this reconciliation has already been provided and is not a deficiency. However, this response is provided to avoid any delay in the approval of the official filing date.

23. There are no flat rate residential customers indicated on page 2 of Schedule E-2. However, there are flat rate revenues for residential customers reported by the Utility in its 2008 Annual Report.

<u>RESPONSE</u>: The annual report is incorrectly presented. See the attached spreadsheet "Pennbrooke - MFR to AR Reconciliation," Revised S9-A for a corrected S-9.

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

Very truly yours,

CHRISTIAN MARCELLI For the Firm

CWM/tlc Enclosures

 cc: Jared Deason, Division of Economic Regulation (w/enclosures)(via email) Jennifer Brubaker, Office of General Counsel (w/enclosures)(via email) John Hoy, Chief Regulatory Officer (w/enclosures)(via email) Ms. Kirsten Weeks (w/enclosures)(via email)
 Patrick C. Flynn, Regional Director (w/enclosures)(via email)
 Ms. Deborah Swain (w/enclosures)(via email)
 Mr. Frank Seidman (w/enclosures)(via email)

M:\1 ALTAMONTE\UTILITIES INC\PENNBROOKE\(.177) 2009 Rate Case\PSC Clerk 03 (Deficiency Response). kr.docx

Rose, Sundstrom & Bentley, LLP Sanlando Center, 2180 W. State Road 434, Suite 2118, Longwood, Florida 32779

Utilities, Iac. of Penabrooks DOCKET NO. 000392-WS RECONCILLATION OP MINIMUM FILING REQUIREMENT TO ANNUAL REPORT 1/23107 BALANCES

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	Description	Amount
MFR Account Number	Schedule A-5	
Schedule A-5	Organization	11,677
301.1	Organization Franchises	
302.1	Land & Land Rights	-
363.2 364.2	Structures & Improvements	150,758
304.2	Wells & Springs	87,460
307.2	Pumping Equipment	•
303,3	Land & Land Rights	2.542
301.3	Structures & Improvements	113,985
311.3	Pumping Equipment	
320.3	Water Treatment Equipment	567,687
311.4	Pumping Equipment	25,656
330.4	Distribution Reservoirs and Standpipes	618,362
331.4	Transmission and Distribution Mains	171,686
333.4	Services	97,789
334.4	Meters & Meter installations	57,770
335.4	Hydrants	21,961
303.5	Land & Land Rights	17,590
304.5	Structures & improvements	22,415
140 5	Office Furniture & Equipment	45,634
341.5	Transportation Equipment	13.092
343.5	Tools, Shop, & Garage Equipment	487
144.5	Laboratory Equipment	1,735
146.5	Communication Equipment	43,450
348.5	Other Tangible Plant	2.071,736
		2071,730
Schedule A-6		
•••	Organization	10.738
351.1	Collection Sewers - Force	352.578
360.2	Collection Sewers - Gravity	911.212
361.2	Other Plant & Mise. Equipment	• .
389.2	Structures & Improvements	92,685
354.3	Pumping Equipment	
371.3	Treatment & Disposal Equipment	397,562
380.4	Outfall Sewer Lines	20,694
382.4	Other Plant & Misc. Equipment	•
389.4	Pumping Equipment	•
371.5	Reuse Distribution Reservoirs	
374.5	Reuse Services	17.029
366.6	Reuse Meters and Installations	739
367.6	Reuse Transmission & Distribution System	486
375.6	Land & Land Rights	57.035
353.2	Structures & Improvements	814,020
354.7	Office Furniture & Equipment	19.079
390.5	Transportation Equipment	38,843
393.5	Tools, Shop, & Garage Equipment)1,143
344.5	Laboratory Equipment	414
396 5	Communication Equipment	1,476
390 2	C OT BELLEVICE AND A CONTRACT OF	2.745.733
	Total Water and Wastewater Plant	4,817,469
Schedule A-9		
108.2	Accumulated Depreciation - UPIS	13.117
301.1	301.1 - Accumulated Depreciation - Organization	56.844
304.2	304.2 - Accumulated Depreciation - Structures & Improvements	41.504
307.2	307.2 - Accumulated Depreciation - Wells & Springs	
104.3	304.3 - Accumulated Depreciation - Structures & Improvements	11
, 1	111.1 - Accumulated Depreciation - Pumping Equipment	29.35
311.3	326.1 Accumulated Depreciation - Water Treatment Equipment	262.85
320.3	120.4 - Accumulated Depreciation - Distribution Reservoirs & Stand Pipes	4.26
330.4	330 4 - Accumulated Depreciation - Transmission and Distribution Mains 331.4 - Accumulated Depreciation - Transmission and Distribution Mains	274.41
331.4	331.4 - Accumulated Depreciation - Services	68,94
333.4	533 6 - Accumutated Depreciation - Deriver and Mater Installation	48,95
334.4	3.34.4 - Accumulated Depreciation - Meters and Meter Installation	25.37
335.4	335.4 - Accumulated Depreciation - Hydrants	11.20
104,5	304.5 - Accumulated Depreciation - Structures & Improvements	9,81
104,5	340.5 - Accumulated Depreciation - Office Furniture & Equipment	

W-4(u): 301-348(f) S-4(u): 351-398(f)	Total Water Plant 2007 Total 2007 Plant Total 2007 Plant	2,661,418 4,817,469
W-6(a): 304-348(c) S-6(a): 354-398(c)	Total Water Accumulated Depreciation Total Depreciable Wastewater Plant in Service	933.087 850.908 1.783.995
The Annual Report however does not include if you add the associated amounts from the a-	the accumulated appreciation associated with water or wash occurrentioned accounts in the MFR then the annunts will it Balance Above 301.1 - Accumulated Depreciation - Organization 351.1 - Accumulated Depreciation - Organization	covator reganization c 1,783.995 13,117

Total Water Blant 2007

Description

Account Number - AR

Amount

2,156,051

Page 1 of	3
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Utilitias, Inc. of Paraty code DOCKET NO. 000392: WS RECONCILATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT 123107 HALANCES

MFR Account Number	Description	Amount	Account Number - AR	Description	Anwant
341.5	341.5 - Accomplated Depreciation - Transportation Equipment				
343.5	343.5 - Accumulated Depreciation - Tools, Shop, & Garage Equipment	3,952			
344.5	344.5 - Accumulated Depreciation - Laboratory Equipment	60			
346.5	346.5 • Accumulated Depreciation - Communication Equipment	3,857			
348.5	348.5 - Accumulated Depreciation - Other Tangible Plant	10,591			
		865,208			
Schedule A-10					
108.1	Schedule A-10 -				
	108.1 - Accumulated Depreciation - UPIS				
351.1	351.1 - Accumulated Depreciation - Organization	2.487			
353.2	353.2 - Accumulated Depreciation - Structures & Improvements				
360 2	360.2 - Accumulated Depreciation - Collection Sewers - Force	119.985			
361.2	361.2 - Accumulated Depreciation - Collection Sewers - Gravity	295,236			
354.4	354.4 - Accumulated Depreciation - Structures & Improvements	25.805			
380.4	380.4 - Accumulated Depreciation - Treatment & Disposal Equipment	102,368			
382.4	382.4 - Accumulated Depreciation - Outfail Lines				
366.6	366.6 - Accumulated Depreciation - Reuse Services	7,867			
367.6	367.6 - Accumulated Depreciation - Reuse Services	1,034			
375.6	175.6 Accomplated Depreciation - Reuse Meters and Installation	40			
354.7	375.6 - Accumulated Depreciation - Reuse Transmission and Distribution System	15			
390 5	354.7 - Accumulated Depreciation - Structures & Improvements	297.846			
	390.5 - Accumulated Depreciation - Office Furniture & Equipment	24.297			
391.5	391.5 - Accumulated Depreciation - Transportation Equipment	57,027			
393 5	393.5 - Accumulated Depreciation - Tools, Shop. & Gatage Equipment	384			
394.5	394.5 - Accumulated Depreciation - Laboratory Equipment				
396.5	396.5 - Accumulated Depreciation - Communication Equipment				
		934,391			
		754,591			
	TOTAL ACCUMULATED DEPRECIATION	1 700 700			
		1,799,599			
A-12; line 7; column (2)	Contributions in Aid of Construction				
A-12; line 13; column (2)	Contributions in Aid of Construction	895,085			
	Conditionalities in Alia of Construction	1,216,875	F-2(b): 271(d)	Contributions in Aid of Construction	2,111,960
		2.111.961			2.111,960
A-14; Line 7; column (2)					
	Accumulated Amonazation of Contributions in Aid of Construction	303,963			
A-14; Line 13; column (2)	Accomulated Amortization of Contributions in Aid of Construction	439,825	F-2(b): 272(d)	Accumuleted Amortization of Contributions in Aid o	743,788
		743,788			743,788
A-18: Line 2; column (2)	Construction Work in Process	115,474	F-7: 105(1)	Construction Work in Process	115.474
		115,474			115.474
					112.474
A-18; Line 3a: column (2)	Other Unitity Plant Adjustments	476,560	F-1(a): 114-115(d)	Utility Plant Acquisition Adjustment	476.560
		476,560	1-1(a). (14-11)(a)	Only a tan Acquisition Acjustneri	476,560
					+/6,560
			F-1(a): 131(c)		
A18 - Line 7: column (2)	Cash (including Special Deposits)	3.350		Cash	
		3.350	F-1(a): 132(c)	Special D-posits	3.350
		0.00			3.350
A18- Line 8, column (2)	Accounts Receivable; Cost. Net of Uncollectables	** ***			
		74,082	F-1(a): 141-144(c)	Accounts and Notes Receivable, Less	74,083
		74,082		Accumulated Provision for Uncollectable	74,083
A18 - Line 10; column (2)	Accounts Receivable Associated Companies			Accounts	
A19 - Line 9, column (2)	Notes & Accounts Payable to Associated Companies	283_064			
A 19 - Line 9; column (2)	Advances from Associated Companies	(902.452)			
	Advances from Associated Companies	567.368	F-2(a): line 233; column (d)	Accounts Payable to Associated Companies	(52.020)
		(52.020)			(52,020)
A-19 - Line 22: column (2)	Defense I Base Constant				
	Deferred Rate Case Expense	109,507			
A-19 - Line 23: coluinn (2)	Other Mise Del. Debits	3.054	F-1(b): 186(d)	Mise, Deferred Debits	112,559
		112,561			112,559
A IB-Land Land					
A-19: hne 1, column (2)	Common Stock Issued	1.000	F-2(a): 201(d)	Common Stock Issued	000,1
		1,000			1,000
					1,010
A-19; line 3, column (2)	Additional Paid In Capital	2.157,048	F-2(a): 211(e)	Other Paid - In Capital	2.157.048
				and a second	2.157,048

Utähins, inc. of Peerbrooks DOCKET NO. 000922-WS RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT 123107 BALANCES

MFR Account Number	Description	America	Account Number - AR	Description	2.157.048
A-19: line 4, column (2)	Relained Lanings	2,157,048 202,647 202,647	F-2(a): 214-215(c)	Retained itemings	202,649 202,649
A-19: line 7. column (2)	Accounts Payable	12,252	F-2(a): 231(e)	Accounts Payable	12,251
A-19; line 10, column (2)	Customer Deposits	6,565	F-2(a). 235(e)	Customer Deposits	<u>6,565</u> <u>6,565</u>
A-19: line 11. column (2)	Accrited Taxes	18,448 18,448	F-2(a); 236(c)	Accrued Taxes	18,448
A-19; line 13, column (2)	Accrued Interest on Other Liabilities	201	F-2(a): 237(c)	Accrued Interest	201
A-19; line 24, column (2)	Accumulated Deferred income Taxes	85,162	F-2(b): 281(e) & 283(e)	Accompanied Deferred Income Taxes	\$5.162 \$5.162

Amount

Uilliie, Inc. of Pennbrowke DOCKET NO. 090033-WS RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT 173708 BALANCES

	Account Number & Description	Amount		
MFR Location	Schedule A-5			
A-5; Line 2; column (3)	301.) - Organization	19,549		
A-5: Line 7: column (3)	304.2 - Seructures & Improvements	159.324		
A-5: Line 10: column (3)	307.2 - Wells & Springs	87.460		
A-5; Line 18; column (3)	304.3 - Structures & Improvements	6.525		
A-5; Line 19: column (3))11.3 - Pumping Equipment	117.931		
A-5; Line 20; column (3)	320.3 - Water Treatment Equipment	568.369		
A-5: Line 25, column (3)	311.4 - Pumping Equipment	2,975		
A-5: Line 26; column (3)	330.4 - Distribution Reservoirs and Standpiper	28,318		
A-5; Line 27; column (3)	3.11.4 - Transmission and Distribution Mains	619,006		
A-5; Line 28; culumn (3)	1334 - Services	171,686		
A-5; Line 29; column (3)	134.4 - Meters & Meter Installations	97.784		
A-5, Line 30; column (3)	335.4 - Hydrants	57,770		
A-5; Line 33: column (3)	303 5 - Land & Eand Rights	21.983		
A-5; Line 34; column (3)	304.5 - Structures & Improvements	33,504		
A-5; Une 35; column (3)	340.5 - Office Furnisate & Equipment	144,195		
A-5: Line 36: column (3)	141.5 - Transportation Equipment	43,125		
A-5: Line 38; column (3)	343.5 - Tools, Shop, & Garage Equipanent	16.901		
A-5; Line 39; column (5)	344.5 - Laboratory Equipment	487		
A-5; Line 41; column (3)	346.5 - Communication Equipment	1,783		
A-5; Line 43; column (3)	348.5 - Other Tangible Plant	43,450		
A-5; Line 45; column (5)	Sea Stronger Langerer hann	2.242.129		
		10.738		
A-6; [,ine 2; column (3)	351.1 - Organization	352.825		
A-6; Line 9; column (3)	360.2 - Collection Sewers - Force	911.653		
A-6; Line 10: column [3]	361.2 - Collection Sewers - Oravity	699		
A-6; Line 15; column (3)	389.2 - Other Plant & Misc. Equipment	95.477		
A-6, Line 18; column (3)	354.3 - Structures & Improvements	6,656		
A-6; Line 21; column (3)	371.3 - Pumping Equipment	402.178		
A-6; Line 27; column (3)	380.4 - Treatment & Disposal Equipment	21,547		
A-6: Line 29; column (3)	382.4 - Outfall Sewer Lines	1,242		
A-6; Line 30; column (3)	389.4 - Other Plant & Mise, Equipment	1,589		
A-6: Late 35: coloren (3)	371.5 - Pumping Equipment	1.018		
A-6; Line 36; column (3)	174.5 - Reuse Distribution Reservoirs	17,029		
A-6; Line 45; column (3)	366.6 - Reuse Services	739		
A-6; Line 46; culumn (3)	167.6 - Reuse Meters and Installations	4.217		
A-6: Line 48. column (3)	375.6 - Reuse Transmission & Distribution System	57,035		
A-6: Line 51; column (3)	353 7 - Land & Land Rights	827.770		
A-6; Line 52; column (3)	354.7 - Structures & Improvements	122.738		
A-6; Line 53; column (3)	390.7 - Office Furniture & Equipment	36.708		
A-6; Line 54; column (3)	391.7 - Transportation Equipment	14.386		
A-6; Line 56; column (3)	393.7 - Tools, Shop, & Garage Equipment	414		
A-6: Line 57: column (3)	394.7 - Laboratory Equipment	1.518		
A-6; Line 59; column (3)	396.7 - Communication Equipment	2.888.176		
		2008		
		5,130,105		
	Total Water and Wastewater Plant	3,130,103		
Schedule A-9				
	108.2 - Accumulated Depreciation - UPIS			
A-9; Line 2; column (3)	301.1 - Accumulated Depreciation - Organization	11,963		
A-9: Line 7: column (3)	304.2 - Accumulated Depreciation - Structures & Improvements	61.633		
A-9: Line 10: column (3)	107.2 - Accumulated Depreciation - Wells & Springs	44,419		
A-9; Line 18; column (3)	304.3 - Accumulated Depreciation - Structures & Improvements	430		
A-9; Line 19; column (3)	311.3 - Accumulated Depreciation - Pumping Equipment	35.177		
A-9; Line 20; column (3)	320.3 - Accumulated Depreciation - Water Treatment Equipment	288.679		
	304.4 - Accumulated Depreciation - Structures & Improvements	5×		
A-9; Line 24; colonna (3)	311.4 - Accumulated Depreciation - Pumping Equipment	89		
A-9; Line 25; column (3)	311.4 - Accumulated Depreciation - Franzing Equipment 330.4 - Accumulated Depreciation - Distribution Reservoirs & Stand Pipes	5.005		
A-9; Line 26; column (3)	331.4 - Accurate Depreciation - Distribution Reserving a statistic quart 331.4 - Accurate Beed Depreciation - Transmission and Distribution Mains	288,833		
A-9; Line 27: column (3)		73.232		
A-9: Line 28; column (3)	333.4 - Accumulated Depreciation - Services	53.N40		
A-9; Line 29; column (3)	334.4 - Accumulated Depreciation - Meters and Meter Installation	26,658		
A-9: Line 30: column (3)	335.4 - Accunitelated Depreciation - Hydrauts	18.475		
A-9: Line 33: column (3)	304.5 - Accumulated Depreciation - Structures & Improvements	13.526		
A-9; Line 35; column (3)	340.5 - Accumulated Depreciation - Office Furnitare & Equipment	10.352		
A-9: Line 38; column (3)	343.5 - Accumulated Depreciation - Tools, Shop, & Garage Equipment	10.352		
A-9: Line 39: column (3)	344.5 - Accumulated Depreciation - Laboratory Equipment			
A-9: Line 41: column (3)	346.5 - Accumulated Depreciation - Communication Equipment	3.987		

2008

Account Number - AR

W-4(a): 301-348(f) \$-4(a): 351-398(f) _

Total Water Plant 2008 Total Wastewater Plant 2008 Total 2008 Plant

Description

Amount

2,224,205 2,906,097 5,130,302

Ulilite, Inc. 47 Persibuoke DOCKET NO, DO032-WN RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT 120108 NALANCKS

		2008			
MFR Location	Account Number & Description	Amount	Account Number - AR	Description	Amount
A-9: Line 43; column (3)	348.5 - Accumulated Depreciation - Other Tangible Plant	10,591			
		947,007			
Scheduk: A-10	108.1 - Accurtulated Depreciation - UPIS				
A-10; Line 2; column (3)	351.1 - Accumulated Depreciation - Organization	2,847			
A-19: Line 9: column (3)	360.2 - Accumulated Depreciation - Collection Servers - Force	130,681			
A-10; Line 10; column (3)	361.2 - Accumulated Depreciation - Collection Sowers - Gravity	317.157			
A-10; Line 18: column (3)	354.4 - Accumulated Depreciation - Structures & Improvements	23.336			
A-10; Line 20; column (3)	373.3 - Accumulated Depreciation - Pumping Equipment	69			
A-10; Line 27; column (3)	380.4 - Accumulated Depreciation - Treatment & Disposal Equipment	98.023			
A-10; Line 29; column (3)	382.4 - Accumulated Depreciation - Outfall Lines	8.580			
A-10; Line 30; column (3)	389.4 - Accumulated Depreciation - Other Plant & Miscellaneous Equipment	14			
A-10; Line 35; column (3)	371.5 - Accumulated Depreciation - Pumping Equipment	12			
A-10: Line 36; column (3)	374.5 - Accumulated Depreciation - Reuse Distribution Reservoirs	22			
A-10; Line 45; column (3)	366.6 - Accumulated Depreciation - Reuse Services	1.628			
A-10; Line 46. column (3)	367.6 - Accumulated Depreciation - Reuse Meters and Installation	77			
A-10; Line 48; column (3)	375 6 - Accumulated Depreciation - Reuse Transmission and Distribution System	70			
A-10; Line 52: column (3)	354.7 - Accumulated Depreciation - Structures & Improvements	343,202			
A-10; Line 53; column (3)	390.7 - Accomptant Depreciation - Office Furniture & Equipment	62,803			
A-10; Line 54: column (3)	391.7 - Accountated Depreciation - Grade Furniture as Equipment				
		68.641			
A-10; Line 56; column (3)	393.7 - Accumulated Depreciation - Tools, Shop, & Garage Equipment	485			
		1,063,197	₩-6(b): 304-348(l)	Total Water Accumulated Depreciation.	992.215
			S-6(b): 354-398(t)	Total Wastewater Accumulated Depression	1,017.988
	Total Water and Wastewater Accumulated Depreciation	2.010.204			2.010.204
					····
A-12: Line 7: column (3)	271 - Contributions in Aid of Construction	650.127			
A-12; Line 13; column (3)	271 - Contributions in Aid of Construction	1.407.851	F-2(b): 271(x)	Contributions in Aid of Construction	2.057.979
		2,057,978	1-2(0): 277(C)	Comparations of Add or Constitution	2.057.979
		2,007,778			2,037.714
A-14; Line 7; column (3)	272 - Accumulated Amartization of Contributions in Aid of Construction				
A-14: Line 13: column (3)		326,365			
W-14: Pape 13: column (3)	272 - Accumulated Amerization of Contributions in Aid of Construction	470.221	F-2(b). 272(e)	Accumulated Amortization of Contributions in Aid of Construction	796.586
		796,586			796,586
	Schedule A-18				
A-18, Line 2, column (3)	Construction Work in Process	1,077	F-7: 105(I)	Construction Work in Process	1,077
		1.077			1.077
A-18, Line 3a, column (3)	Other Utility Plant Adjustments	476.560	F-1(a): 114-115(c)	Utility Plant Acquisition adjustment (Net)	476.560
		476,560			476,560
			F-1(a): 131(e)	Cash	
A-18. Line 7. column (3)	Cash	3.350	F-1(a): 132(e)	Special Deposits	3,350
		3.350			3.350
A-18. Line 8, column (3)	Customer Accounts Receivable	92,777	F-1(a): 141-144(o)	Accounts and Notes Receivable, Less	92.777
		92,777		Accumulated Provision for Uncollectable	92,777
				Accounts	
				Accounts	
A-18. Lute 10 column (3)	Accounts Receivable - Associated Companies	(417,377)	F-1(b): 145(c)	America Barris Ma from America Commission	(417,377)
	Menority Contraction - Manual Companies	(417,377)	F-1(0): (45(0)	Accounts Receivable from Associated Companies	(417.377)
		(437,377)			(417311)
A-18, Line 32, column (3)	Deferred Rate Case Expense	66,505	- 14 - 144 - 1		
A-18. Line 23. column (3)	Accumulated Deferred Income Taxes		F-1(b): 186(e)	Mise Deferred Debus	67.627
perior concign constituinty	Accumulated pretened monthe cases	67,628	F-1(b): 190(c)	Accumulated Deferred Income Taxes	67.627
		67,628			67,627
h lith three to an horizontal	and the first test				
A-19. Lute 1, column (3)	201 - Common Stock Issued	1,000	F-2(a): 201(e)	Common Stock Issued	1,000
		1.000			1.000
A-19. Lute 3. column (3)	211 - Additional Paid In Capital	2.164,929	F-2(a). 211(e)	Other Paul - In Capital	2.164.926
		2.164.920			2,164,926
A-19. Line 4: column (3)	215 - Retained Earnings	141,934	F-2(a): 214-215(e)	Retained L'arnings	141.934
		141,934			41,934
A-19. Lute 7: column (3)	Accounts Payable	16,928	F-2(a): 231(e)	Accounts Payable	16,928

UIBNICE, ISC. OF PERIOFUNKE DOCKET NO, 490392-WN RECONCILLATION OF MINIM UM FILING REQUIREMENT TO ANNUAL REPORT 129/108 BALANCES

MFR Location	Account Number & Description	200% Amosol	Account Number - AR	Description	Amount
		16,928			16.928
A-19, Line 9; column (3)	Advances from Associated Companies	567.368	F-2(a) 223(c)	Advances from Associated Companies	567.368
		567.368			567.368
A-19, Line 9; column (3)	233 - Accounts Payable to Associated Companies	(902.452)	P. M. J. 2027.	· · · · · · · · · · · · · · · · · · ·	
	235 - Herodana / Hymne to Associated Companies	(902,452)	F-2(a): 233(e)	Accounts Payable to Associated Companies	(902.452) (902.452)
		(102,152)			(902,432)
A-19. Line 10; column (3)	235 - Customer Deposits	3,901	F-2(a): 235(e)	Customer Deposits	3.901
	-	3,901			3.901
A-19, Line 11; column (3)	236 - Accrued Taxes	17,522	F-2(=): 236(e)	Actived Taxes	17.522
		17.522			17.522
A-19, Lune 13, column (3)	237 - Accraed Interest on Other Liabilities	513			
Providence (Channel (Ch	233 - Recirco Interest on Other Endlands	513	F-2(a): 237(c)	Accrucil Interest	513
					313
A-19. Line 24; column (3)	190 - Accumulated Deferred Income Taxes	71.085	F-2(h): 281(c) & 283(c)	Accumulated Deferred Income Taxes	71.085
		71,0K5	,		71.085
B-4: Line 2: column (1) B-4: Line 3: column (1)	161 1 Meterod Residential	# 359.848			
B-4; Line 3; column (1) B-4: Line 7; column (2)	461 2 Metered Councerial 522.1 Measured - Residential	÷ 31.068			
B-4: Line 8; column (2)	522.1 Measured Commercial	# 413.111			
B-4: Lute 19: column (2)	471 Misc Service Revenues-Water	# 4.125			
B-4: Line 22: column (1)	474 Other Water Revenues	# 411 # 372			
B-4: Line 19; column (2)	531 Mise Wastewater Revenues	# 350			
B-4: Line 23: columa (2)	536 Other Wastewater Revenues	4 316	F-3(a): 400(c)	Operating Revenues	809,601
		\$ 809,601	Polat: and(c)	Operating Revenues	809,601
					androt
Schedule B-5 & B-6	601 & 701 - Salaries & Wages - Employees	211,484			
Schedule B-5 & B-6	603 & 703 - Salaries & Wages - Officers, Etc.	27,266			
Schodule B-5 & B-6	604 & 704 - Employee Pensions & Benchits	50,395			
Schedule B-5 & B-6 Schedule B-5 & B-6	711 - Slodge Removal Expense	31,564			
Schedule B-5 & B-6	615 & 715 - Purchased Power 618 & 718 - Chemicals	77.661			
Schedule B-5 & B-6	620 & 720 - Materials & Supplies	44.719 37.213			
Schedule B-5 & B-6	731 & 631 - Contractual Services - Engineering	37.213			
Schedule B-5 & B-6	6.32 & 7.32 - Contractual Services - Accounting	2.852			
Schedule B-5 & B-6	733 & 633 - Contractual Services - Legal	3.397			
Schedule B-5 & B-6	735 & 635 - Contractual Services - Other	29.228			
Schedule B-5 & B-6	750 & 650 - Transponation Expense	18.395			
Schedule B-5 & B-6	759 & 659 - Insurance - Other	21,804			
Schedule B-5 & B-6	666 & 766 - Regulatory Commission Expense - Rate Case	43,002			
Schedule B-5 & 6-6	576 & 767 - Regulatory Commission Expense - Other	T.109			
Schedule B-5 & 8-6	770 & 670 - Bad Debt Expense	476			
Schedule B-5 & B-6	775 & 675 - Miscellancous Expense	62.293	F-3(a): 401(e)	Operating Expenses	662.859
		662.858			662,859
B-13: Line 2; Column (2)	301.1 - Depreciation Expense - Organization	(921)			
B-13: Line 7; Column (2)	304.2 - Depreciation Expense - Structures & Improvements	4,788			
B-13: Line 10: Column (2)	307.2 - Depreciation Expense - Wells & Springs	2.915			
B-13: Line 18: Column (2)	304.3 - Depreciation Expense - Structures & Improvements	209			
B-13; Line 19; Column (2)	311.3 - Depreciation Expense - Pumping Equipment	5,822			
B-13: Line 20; Column (2)	3203 - Depreciation Expense - Water Treatment Equipment	25,827			
B-13: Line 24: Column (2)	304.4 - Depreciation Expense - Structures & Improvements	58			
B-13; Line 25; Column (2)	311.4 - Depreciation Expense - Pumping Equipment	89			
8-13; Line 26; Column (2)	330.4 - Depreciation Expense - Distribution Reservoirs & Stand Papes	740			
B-13: Line 27; Column (2)	331.4 - Depreciation Expense - Transmission and Dutribution Mains	14.422			
B-13. Line 28: Column (2)	333.4 - Depreciation Expense - Services	4.292			
B-13: Line 29; Column (2)	334.4 - Depreciation Expense - Meters and Meter Installation	4.890			
B-13, Line 30; Column (21	335.4 - Depreciation Expense - Hydranis	1.281			
B-13, Line 34; Column (2)	304.5 - Depreciation Expense - Structures & Improvements	994			
B-13: Line 35; Column (2)	340.5 - Deprecisiona Expense - Office Furniture & Equipment	13,593			
B-13. Line 36; Column (2)	341.5 - Accumulated Depreciation - Transportation Equipment	4.615			
B-13; Line 38; Column (2)	343.5 - Depreciation Expense - Tools, Shop, & Garage Equipment	1,081			

Utilities, Inc. of Peachreake DOCKET NO. 198393-WS RECONCULATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT 123/108 BALANCES

		2008	Account Number - AR	Des.mption	Aniellot
MFR Location	Account Number & Description	Amount	Account Number - AR		
B-13: Line 41: Column (2)	346.5 - Depreciation Expense - Communication Equipment	25			
8-13; Line 43: Column (2)	348.5 - Depreciation Expense - Other Tangible Plant	-			
B-14; Line 2; Column (2)	351.1 - Depreciation Expense - Organization				
B-14; Line 9; Culumn (2)	360.2 - Depreciation Expense - Collection Sewers - Force	10.626			
8-14: Line 10: Culumn (2)	361.2 - Depreciation Expense - Collection Sewers - Gravity	22.035			
8-14: Line 18; Column (2)	354.4 - Depreciation Expense - Structures & Improvements	3.075			
8-14; Line 21; Column (2)	371.3 - Depreciation Expense - Pumping Equipment	69			
B-14, Line 27: Column (2)	380.4 • Depreciation Expense • Treatment & Disposal Equipment	(5,247)			
B-14, Line 29; Column (2)	382.4 - Depreciation Expense - Outfall Lines	713			
B-14: Line 30: Column (2)	389.4 - Depreciation Expense - Other Plant & Miscellancous Equipment	14			
B-14; Line 35; Column (2)	374.5 - Depreciation Expense - Pumping Equipment	12			
B-14; Line 36; Column (2)	374.5 - Depreciation Expense - Reuse Distribution Reservoirs	22			
B-14, Line 45; Column (2)	366.6 - Depreciation Expense - Reuse Services	605			
8-14, Line 46; Column (2)	367.6 - Depreciation Expense - Reuse Meters and Installation	37			
B-14; Line 48; Column (2)	375.6 - Depreciation Espense - Reuse Transmission and Distribution System	55			
B-14, Line 52; Column (2)	354.7 - Depreciation Expense - Structures & Improvements	47.472			
B-14; Lune 53; Column (2)	390.7 - Depreciation Expense - Office Furnaure & Equipment	11,571			
B-14; Line 54; Column (2)	391.7 - Depreciation Expense - Transportation Equipment	3,928			
B-14; Line 56; Column (2)	393.7 - Depreciation Expense - Tools, Shop, & Garage Equipment	920		Depreciation Expense	180,650
B-14; Line 59; Column (2)	397.7 - Depreciation Expense - Tools, Shop, & Garage Equipment	21	F-3(a): 403(e)	Depreciation Expense	180,650
		180.648			
		(30,317)			
B-13; Line 45; Colonia (2)	Amonization of CLAC	(30.317)	F-3(a):	Less: Amortization of CIAC	(71.385)
B-14: Line 63; Celunus (2)	Amortization of CIAC	(71,386)	1-2(*).		(71.3×5)
		(71,386)			
		17.318			
B-15: Line 1: Column (4)	Property Taxes - Water Payroll Taxes - Water	8,816			
B-15: Line 1: ('olumn (3)	Payrod Taxes - Water Regulatory Assessment Fees - Water	19,506			
B-15: Line 1: Column (2)	Other Taxes - Water	82			
B-15; Line 1: Column (5)	Property Taxes - Wastewater	14,74)			
B-15: Line 10: Column (4)	Payroll Taxes - Wastewater	7,504			38,883
B-15; Line 10; Column (3) B-15; Line 10; Column (2)	Regulatory Assessment Feet - Wastewater	16,603	S-3:408(d)	Total Taxes Other than Income	45,756
B-15; Line 10; Column (5)	Other Taxos - Wastewater	70	W-3:408(d)	Total Taxes Other than Income	K4.639
Berg, Line To, Contine (2)		84.640			
C-3: Lase 4; Column (3)	Other Interest Expense - Intercompany	14.639	t-3(c):427	Interest Expense	114.823
C-3; Lane 3; Column (3)	Interest on Short-Term Debt	184	(**** ¢).****	interest trajector	114.823
		114,823			
		2010	F-3(a): 420(e)	Allowance for Funds Used During Construction	2,046
C-3: Line 5, Column (3)	Line 4 - Allowance for Funds Used During Construction	(2.046)	r-3(a). =_0107		2,046
		(2,046)			
			W-3:410.10	Deferred Federal Income Taxes	(6,542)
			S-3:41010	Defende Federal Income Taxes	(5.560)
C-5: Line 21, column (3)	410.1 Deferred Federal Income Taxes	(12.101)	39,41010		(12,102)
		(12.101)			-
			W-3:410.11	Deferred State Income Taxes	(1.120)
		(2.07)1	S-3:410.11	Deferred State Income Taxes	(951)
C-5: Line 16, column (3)	410.11 - Deferred State Income Taxes	(2.071)	10.412.11		(2.071)
		(2.071)			
	and the beautiful to the second se	45.923	W-3:409.1	Income Taxes	(24,826)
C-2; Line 24, volumn (3)	409.1 - Federal Income Taxes	43.723	S-3:409.1	Income Taxes	(21.097) (45.923)
C-2; Line 18, solumn (3)	409 11 - State Income Taxes	45,923			(45.923)
	Schedule A-9 - Total Water Accumulated Depreciation	947,006			2,010.204
A-9; Line 44: Column (3)	Schedule A-9 - Total Depreciable Wastewater Plant in Service	1.063.198	F-1(a): (08-110(a)	Accumulated Depreciation & Amortization	2.010.204
A-10: Line 62; Cohimin (3)	Automatic of the stand sector of the sector	2,010.204			

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Utilities, Inc. of Pennbrooke Docket No. 090392-WS Response to Item No. 12

MONTH

Dec-07	85162.00	Annual Report
Adjustment 1	95.53	
Adjusted Dec-07	85257.53	MFR
Jan-08	81345.00	
Feb-08	81345.00	
Mar-08	85306.35	
Арг-08	85302.04	
May-08	85302.04	
Jun-08	85404.12	
Jul-08	85395.38	
Aug-08	85398.04	
Sep-08	85389.41	
Oct-08	85371.14	
Nov-08	85259.99	
D 00	71005 00	An and Dan ant
Dec-08	71085.00	Annual Report
Adjustment 2	388.46	
Adjusted Dec-08	71473.46	MFR

Utilities, Inc. of Pennbrooke Docket No. 090392-WS Response to Item No. 12 DEFERRED TAX ALLOCATION ADJUSTMENT 2008 FLORIDA RATE CASES

Per Books - WSC				Amount
	Federal - A/C 4387	State - A/C 4437	Total	Sh/ Allocate
Dec-07	(425,135)	(3,267)	(428,402)	(3,912.53)
Jan-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Feb-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Mar-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Apr-08	(425,135)	(3,267)	(428,402)	(3,912.53)
May-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Jun-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Jul-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Aug-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Sep-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Oct-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Nov-08	(425,135)	(3,267)	(428,402)	(3,912.53)
Dec-08	(460,116)	(11,369)	(471,485)	(4,306.00)
Pennbrooke ERCs				
00260	260100	1,465.0	0.493%	
00260	260101	1,247.0	0.420%	
		2,712.0	0.913%	
TOTAL ERCs		296949.9	100%	

Calculated Allocation for Simple Average Companies

	Pennbrooke
	.91% of WSC affiliate companies
2007 Calculated	(3,913)
2007 Per Books	(3,817)
	(96) Adjustment 1
2008 Calculated	(4,306)
2008 Per Books	(3,918)
	(388) Adjustment 2

Rate Schedule

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

Florida Public Service Commission

Schedule: E-1 Final/ Interim Page 1 of 2 Preparer: F. Seidman Revised: 11/27/09

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

	(1)			(2)		(3)		(4)		(5)
Line No	Class/Meter Size	Bill Code	_ <u>eff.</u>	Test Year <u>1/01/08-12/31/08</u>	_	Current Rates eff. 2/15/09		Interim Rates		Proposed Rates
1	Residential	(014)	<i>•</i>	* • • •						
2	5/8" 1 "	69101	\$	5.08	\$	5.20	\$	7.73	\$	8.75
3	-	69102	\$	12.70	\$	12.99	S	19.30	\$	21.87
4	1 1/2"	69103	S	25.39	\$	25.97	\$	38.58	\$	43.72
5	2*	69104	\$	40.62	\$	41.55	S	61.73	\$	69.95
6	3"	69105	\$	81.24	\$	83.10	\$	123.46	\$	139.90
7	4"	69106	\$	126.93	\$	129.84	\$	192.90	5 5	218.59
									\$	-
8	Charge par 1,000 gallons								5	-
9	Usage 0-10,000 gallons		\$	1.72	\$	1.76	\$	2.61	\$	2.96
10	Usage over 10,000 gallons		\$	2.15	\$	2.20	\$	3.27	\$	3.70
							\$	-	5 5	-
11	General Service								3- 5-	-
12	5/8*	69107	\$	5.08	\$	5,20	\$	7.73	\$	8.75
13	1"	69108	S	12.70	\$	12.99	ŝ	19.30	ŝ	21.87
14	1 1/2"	69109	\$	25.39	Ŝ	25.97	ŝ	38.58	s	43.72
15	2"	69110	\$	40.62	Ŝ	41.55	Š	61.73	ŝ	69.95
16	3"	69111	\$	81.24	s	83.10	\$	123.46	Š	139.90
17	4"	69112	\$	126.93	\$	129.84	\$	192.90	\$	218.59
18	Gallonage Charge								\$ \$	•
19	(per 1000 gallons)			\$ 1.83	\$	1.87	\$	2.78	\$	3.15
20	Irrigation - Residential								\$ \$	•
21	5/8" Residential	69113	\$	5.08	\$	5.20	\$	7.73	\$	8.75
22	Charge per 1,000 gallons								\$ \$	•
23	Usage 0-10,000 gallons		\$	1.72	\$	1.76	\$	2.61	ŝ	2.96
24	Usage over 10,000 gallons		ŝ	2.15		2.20	\$	3.27	S	3.70
25	Irrigation - General Service								\$ \$	-
26	5/8"	69117	\$	5.08	s	5.20	\$	7.73	ŝ	8.75
27	2"	69118	\$	40.62	ŝ	41.55	ŝ	61.73	Š	69.95
28	3"	69119	\$	81.24	ŝ	83.10	Š	123.46	Š	139.90
29	4"	69116	ŝ	126.93	\$	129.84	Š	192.90	\$	218.59
30	Gallonage Charge								5 5	•
31	(per 1000 gallons)		S	1.83	-	1.87	\$	2.78	s	3.15

Revenue Schedule at Present and Proposed Rates

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

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

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

(1)	(2)	(3) Total	(4)		(5)	(6)	Ртез	(7) sent Rates	(8)		(9)	(10)
Line		Billing Units	Total College (000)		st Year	Test Year Revenue	E	ffective 15/2009)	Annualized Revenues	Ρ	roposed Rates	Revenue at Proposed Rates
No	Class/Meter Size	see note l	Gallons (000)		Rates	Revenue	(2)	[5/2009]	Revenues		Raits	Fruposcu Kales
1	Residential - Base Charge											
2	5/8" Residential (69101)	14,724		5	5 08	74,798	\$	5 20	76,565	\$	8 87	130.571
3	1" Residential (69102)	•		\$	12 70		\$	12 99	•	\$	22 15	-
4	1 5" Residential (69103)	-		\$	25 39	-	\$	25 97	-	s	44 29	-
5	2" Residential (69104)	2		\$	40 62	81	\$	41 55	83	\$	70 86	142
6	3" Residential (69105)	-		\$	81 24	-	\$	83 10	-	\$	141 72	-
7	4" Residential (69106)			\$	126 93	-	\$	29 84		\$	221 43	
8	Total Residential	14,726				74,879			76,648			130.571
y.	Charge per 1,000 gallons											
10	Usage 0-10,000 gallons		94,508	5	1 72	162,554	\$	1 76	166,334	s	3 00	283.661
11	Usage over 10,000 gallons		33.752	\$	2.15	72.567	\$	2 20	74,254	\$	3 75	126,631
	ouge over totote gamme					235,121			240,588			410,293
12	Total Residential Service	14,726	128,260			310,000			317,236			540,864
13	Average Residential Bill					\$ 2105			21 54			36 73
14	General Service - Base Charge											
15	5/8" General Service (69107)	34		5	5 08	173	\$	5 20	177	\$	8 87	302
15	1" General Service (69108)			ŝ	12 70	-	ŝ	12 99	-	5	22 15	-
17	t 5" General Service (69109)	_		ŝ	25 39		s	25 97	-	ŝ	44 29	-
18	2" General Service (69110)	11	810	ŝ	40 62	447	s	41 55	457	\$	70 86	779
19	3" General Service (69111)		0.0	Š	81 24		s	83 10		ŝ	141 72	
		-		ŝ	126 93		ŝ	129 84		ŝ	221 43	
20 21	4" General Service (69112) Total General Service	45			120 75	620	•	127 54	634	•		1.081
22	General Service											
23	Charge per 1,000 gallons		1,103	\$	1 83	2,018	\$	1 87	2,063	\$	3 19	3,518
24	Total General Service	45	1.103	•	105	2,638	Ť		2,696	·		4,598
25	Average General Service Bill					\$ 58 62			59 92			102.19
26	Res Irrigation - Base Charge											
27	5/8" Res Irrigation (69113)	940		\$	5 08	4,775	s	5 20	4,888	\$	8 87	8,336
28	Total Irrigation (Residential)	940		•		4,775	•		4,888			8,336
29	Charge per 1,000 gallons											
30	Usage 0-10,000 gallons		7,010	\$	1 72	12,057	\$	1 76	12,338	\$	3 00	21,040
31	Usage over 10,000 gallons		3,898	ŝ	215	8.381	ŝ	2 20	8,576	\$	3 75	14,625
	-			•		20,438	-		20,913	-		
32	Total Irrigation (Residential)	940	10,908			25,213			25,801			35,665
33	Average Res Irrigation Bill					\$ 26 82			27.45			37 94
34	GS Irrigation - Base Charge											
35	5/8" General Service (69117)	320		\$	5 08	1.626	s	5 20	1,664	S	8 87	2,838
36	2" General Service (69118)	54		\$	40 62	2,193	\$	41 55	2,244	\$	70 86	3,826
37	3" General Service (69119)	33		\$	81 24	2,681	\$	83 10	2,742	\$	141 72	4,677
38	4" General Service (69116)	11 418		\$	126 93	1.396 7,896	\$	129 84	1,428 8,078	\$	221 43	2,436 13,776
20	Charge car 1 000 gallers		18,520	\$	1 83	33,892	\$	187	34,632	5	3 1 9	59,061
39 40	Charge per 1,000 gallons Total Irrigation (General Service)	418	18,520	,	1 83	41,788	3	187	42,711		517	72,838
41	Average GS Irrigation Bill					\$ 99.97			102 18			174 25
42	Other & Misc Revenues					782			1,165			1,165
						тта туу ултана уталару (1 969Жу р,						
43	Test Year Accruals					(34.188)			(34,188)			(34,188)
44	Total Calculated Annualized / Propose					346,233			355,422			620,942
45	Total Per Books (including accruals), a	adjusted for 12 month	hs (see note 2)			348,258			Diff fr Book			Diff fr B-I
46 47	Difference Percentage					2,025 0 58%			7,164			15 0 00%
	Total Per Books (including accruats)					\$ 391,699						

Note 1: In June, 2008 the billing system was changed Because of that, two bills went out in June for some customers, covering 2 months, and including 2 BFC's

From the many country of the mining system was changed because of was changed an adjustment equal to the junc additional to the mining of the

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

Rate Schedule

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

Schedule: E-1 Final/ Interim Page 1 of 2 Preparer: F. Seldman Revised: 11/27/09

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

	(1)			(2)		(3)		(4)		(5)
Line No	Class/Meter Size	Bill Code	-	`est Year)1/08-12/31/98		Current Rates eff. 2/15/09		Interim Rates		Proposed Rates
1	Residential									
2	5/8"	69101	\$	5.08	\$	5.20	\$	7.73	\$	8.7
3	1	6910 2	\$	12.70	s	12.99	\$	19.30	\$	21.8
4	1 1/2"	69103	S	25.39	\$	25.97	\$	38.58	\$	43.1
5	2"	69104	\$	40.62	\$	41.55	\$	61.73	\$	69.
6	3"	69105	\$	81.24	\$	83.10	\$	123.46	\$	139.
7	4"	69106	\$	126.93		129.84	\$	192.90		218.
8	Charge per 1,000 gallons									
9	Usage 0-10,000 gallons		\$	1.72	\$	1.76	\$	2.61	\$	2.
10	Usage over 10,000 gallons		\$	2.15	Ŝ	2.20	Š	3.27		3.
					•		\$	-	•	5
11	General Service									
12	5/8"	69107	\$	5.08	\$	5.20	\$	7.73	\$	8
13	1*	69108	\$	12.70	\$	12.99	\$	19.30	\$	21
14	1 1/2"	69109	\$	25.39	S	25.97	S	38.58	ŝ	43
15	2"	69110	\$		Ŝ	41.55	S	61.73	ŝ	69.
16	3"	69111	\$	81,24	ŝ	83.10	ŝ	123.46	\$	139
17	4"	69112	\$	126.93		129.84	Š	192.90		218
18	Gallonage Charge									
19	(per 1000 gailons)			\$ 1.83	\$	1.87	\$	2.78	\$	3.
20	Irrigation - Residential									
21	5/8" Residential	69113	\$	5.08	\$	5.20	S	7.73	\$	8.
22	Charge per 1,000 gallons		_							
23	Usage 0-10,000 gallons		S	1.72	\$	1.76	\$		5	2.
24	Usage over 10,000 gallons		\$	2.15	\$	2.20	\$	3.27	\$	3.
25	Irrigation - General Service									
26	5/8"	69117	\$	5.08		5.20	5	7.73		8,
27	2"	69118	\$	40.62	\$	41.55	\$	61.73	\$	69,
28	3"	69119	\$	81.24	\$	83.10	\$	123.46	5	139.
29	4 ^{**}	69116	\$	126.93	\$	129.84	\$	192.90	\$	218
30	Gallonage Charge									
31	(per 1000 gailons)		\$	1.83	\$	1.87	\$	2.78	\$	3.

Revenue Schedule at Present and Proposed Rates

Company: Utilities, Inc. of Pennbrooke Docket No.: 098392-WS Schedule Year-Ended: December 31, 2608 Water [X] or Sower [] Fl Florida Public Service Commission

Schedule: E-2 Interim Page 1 of 2 Preparer: F. Seidman Revised: 11/27/09

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 m

bit Using Like Total Total Series Partners Propert for transmitted Propert f	(1)	(2)	(3) Total	(4)		(3)	(6)	Pre	(7) sent Rates	(8)		(9)	(10)
s. SP Exactual (6910) 14.74 5 500 7.200 5 500 7.200 13 2 Preducting (6910) 2 8 2.070 -5 2.027 -5 2	Line No	Class/Motor Size									P		Revenue at Proposed Rates
s. SP Exactual (6910) 14.74 5 500 7.200 5 500 7.200 13 2 Preducting (6910) 2 8 2.070 -5 2.027 -5 2	1	Peridential Pase (There											
1 7 5 127 5 129 129	2		14 774			6 AP	74 700		6 20	~~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~			110.00
1. U* methania (19705) - 5 2.39 - 2 2.57 - 5 2.57 - 5 2.57 - 5 2.57 - 5 2.57 - 5 2.57 - 5 2.57 - 5 2.57 5 5 6.10 - 5 6.10 - 5 6.10 - 5 6.10 - 5 7.57 5 7.57 5 7.57 5 7.57 7 5 7.57 7 5 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 7 7.57 <td></td> <td></td> <td>14,724</td> <td></td> <td></td> <td></td> <td>14,198</td> <td>•</td> <td></td> <td>/0,202</td> <td>*</td> <td></td> <td>113,75</td>			14,724				14,198	•		/0,202	*		113,75
b 2* Residential (60103) 2 5 40.62 01 1 1.2 5 1.2 5 1.2 5 1.2 5 1.2 5 1.2 5 1.2 5 1.2 5 1.2 5 1.2	3		•		*		-			•	-		
3 7 5 8.1.24 5 8.5.10 7 8 12.2.59 12.2.5	4		•		2		-			-			
J Previdence (09100)	5	2" Residential (69104)	2		\$		81	\$	41.55	83	\$	61.73	12
5 Total Restancial 14.728 75.977 75.977 75.947 75	6	3" Residential (69105)	•		\$	81.24	-	\$	83.10	-	\$	123.46	
5 Total Restancial 14.728 75.977 75.977 75.947 75	7	4" Residential (69106)	-		\$	126.93	-	\$	129.84	•	s	192.90	
D Unge of 1000 gelon M4,500 S 1.72 100,554 S 1.76 100,554 S 2.16 100,554 S 2.16 100,554 S 2.16 100,554 S 2.17 100,554 S 2.26 3.27 100,574 2 Tool Backenda Sercies 10,727 123,560	8		14,726				74,879			76,648			113,87
D Unge of 1000 gelon M4,500 S 1.72 100,554 S 1.76 100,554 S 2.16 100,554 S 2.16 100,554 S 2.16 100,554 S 2.17 100,554 S 2.26 3.27 100,574 2 Tool Backenda Sercies 10,727 123,560													
1 Usage over 10.000 galom 33,572 \$ 2.15 72,567 \$ 2.20 72,254 \$ 3,272 10,237 2 Total Residential Barrice 11,228 112,269 23,151 22.00 71,234 \$ 3,272 3 Average Residential Barrice 11,228 112,269 21,154 23,212 4 State Charge 5 5,08 113 \$ 5,20 177 \$ 7,73 5 Moreant Service (9010) 11 \$ 10,20 \$ 12,20 \$ 12,20 \$ 12,20 7 Connent Service (9010) 11 \$ 10,20 \$ 12,20 \$ 12,20 \$ 12,20 7 Connent Service (90110) 11 \$ 10,20 \$ 12,20 \$ 12,20 \$ 12,20 7 Total Connent Service (90110) 11 \$ 10,20 \$ 12,20 \$ 12,20 \$ 12,20 10 Total Connent Service (90110) 10 \$ 12,20 \$ 12,20 \$ 12,20 \$ 12,20 11 Total Connent Service (90110) 10 \$ 12,20 \$ 12,20 \$ 12,20 \$ 12,20 12 Total Connent Service (90110) \$ 9,0 \$ 12,20 \$ 12,20 \$ 12,20 13 Connent Service (90110) \$ 9,0 \$ 12,00 \$ 12,00 \$ 12,00 <tr< td=""><td>9</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr<>	9												
1 Usage over 10.000 palont 33, 722 5 2.15 72,567 5 2.20 72,567 5 2.27 110,234 2 Total Parkdenial Service 11,224 112,340 111,340 111,340 111,340 111,340 3 Average Readerial Service 5 3.072 5 3.010 5 7,73 5 7,73 5 Officerial Service 5.010 113 5 5.20 1.77 5 7,73 7 100 Control Service (0910) 11 510 5 6.22,09 5 1123,04 5 7 100 Control Service (0911) - 5 612,09 - 5 112,00 7 100 Control Service (0911) - 5 612,44 - 5 613,00 7 100 Control Service (0911) - 5 122,09 - 5 112,04 7 100 Control Service (0911) - 5 122,09 - 5 123,04 7 100 Control Service (0911) - 5 122,09 - 5 123,04 7 100 Control Service (0911) - 5 100,00 5 123,05 1167 2,00	0	Usage 0-10,000 gallons		94,508	2	1.72	162,554	\$	1.76	166,334	8	2.61	247,12
2 Total Service 12,726 123,760 125,121 120,760 127,254 <th127,254< th=""> 127,254 <th1< td=""><td>1</td><td>Usage over 10,000 gallons</td><td></td><td>33,752</td><td>S</td><td>2.15</td><td>72,567</td><td>2</td><td>2.20</td><td></td><td>s</td><td></td><td></td></th1<></th127,254<>	1	Usage over 10,000 gallons		33,752	S	2.15	72,567	2	2.20		s		
2 Tool Residential Service 152,250 119,850 119,850 119,850 119,850 119,255 67,25 3 Average Residential Service S 120,50 119,850 119,255 67,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 57,20 52,27 52,20 52,57 <								-			•	0.27	
Oranal Service (9017) 34 5 5.06 173 5 5.20 177 5 7.75 7.75 1 * Consent Service (9018) - 5 1.250 - 5 1.250 - 5 1.250 1 * Consent Service (9018) - 5 1.250 - 5 1.250 - 5 1.250 1 * Consent Service (90110) 1 8 5 2.2592 - 5 1.250 2 * Consent Service (90112) - 5 1.26.90 - 5 1.25.92 2 * Consent Service (90112) - 5 1.26.92 - 5 1.25.92 2 * Consent Service (90112) - 5 1.26.92 - 5 1.25.92 2 * Consent Service - - 5 1.60 5 1.67 .2,060 5 2.78	2	Total Residential Service	14,726	128,260									471,31
a Constal Service 34 5 5.98 172 5 2.20 177 5 7.72 5 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02 37.02	13	Average Residential Bill					\$ 21.05			21.54			32.0
5 36 Channel Service (9917) 34 \$ 508 177 \$ 1209 - \$ 177 \$ 1000 - \$ 1209 - \$ 1000 - \$ 1209 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 - \$ 1000 \$ 10000 - \$ 1000<	4	General Service - Base Change											*****
6 P. Concerd Service (2010) - 5 12.700 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 12.300 1 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 1.300 1 3 1.200 1 5 1.300 1.300 1 3 3 1.200 1.300 1 3 1.200 1 3 1.300 1.300 1 3 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 <	15		34		c	5.08	172	•	8 30	144	•	7 4-	
1 1.5* Consent Service (6910) - s 25.30 - 25.37 .5 35.88 2* Consent Service (6911) - 8 0.5 4.125 4.7 8 4.125 4.7 8 0.175 0.175 0.175 3* Consent Service (0911) - 8 0.124 - 5 122.46 0.175 0.176 0.175 0.175 0.176 0.175 0.176 0.175 0.176 0.175 0.176 0.175 0.176 0.175 0.176 0.177 0.176 0.176 0.177 0.176 0.177 0.176 0.176 0.177 0.176 0.177 0.176 <							1/3	-					20
g P Charmed Service (69110) 11 810 \$ 40.53 447 \$ 41.55 477 \$ 61.73 47.55 47.75 5 57.05 47.75 5 57.05 47.75 5 57.05 47.75 5 57.05 47.75 5 57.05 47.75 5 57.05 47.75 5 57.05 47.75 5 57.05 47.75 5 57.05 47.73 5 57.05 47.75 5 57.05 47.75 5			-				-			-			
9 9° Chemeral Service (911) 4° Ceneral Service (912) 1° Ceneral Service (911) 1° Ceneral Service (912) 1° Ceneral Service (912) 1° Ceneral Service (911) 1° Ceneral Serv							-			-			
0 4* Cancrid Service	18		11	810			447	- 3	41.55	457	\$	61.73	67
0 4 ⁺ Central Service 4 ⁺ 5 125.9 5 129.84 5 129.84 5 129.84 631 130 130 2 Central Service 4 ⁺ 100 5 1.53 2.018 5 1.57 2.060 8 2.78 34 2 Central Service 4 ⁺ 1.00 5 1.53 2.018 5 1.57 2.060 8 2.78 34 5 Avurage General Service (9113) 540 5 5.08 4.773 5 5.20 4.888 5 7.73 7.73 7.75 9 Charge per 1.000 gallons 7.010 5 1.72 12.057 5 1.76 12.338 5 2.61 183 9 Charge per 1.000 gallons 7.010 5 1.72 12.057 5 1.76 12.338 5 2.61 183 10 use over trightion - Base Charge 7.010 5 1.72 12.057 5 1.76 12.338 5 2.61 183 3.26 183 3.20 3.318	19		-		\$	81.24	-	\$	83.10	-	5	123.46	
1 Totel Cenard Service 4 620 631 1 2 General Service 5 1.03 \$ 1.83 2.018 \$ 1.87 2.063 \$ 2.78	20	4" General Service (69112)	•		\$	126.93	-	5	129.84	-	ŝ		
3 Charge per 1.000 galloss	21	Total General Service	45				620	÷		634	•		94
4 Total General Service 1103 43 11033 1103 1103 <	2Z	General Service											
4 Total General Service 1103 43 11033 1103 1103 <	23	Charge per 1.000 gelloss		1 103	5	1 83	7.018	e	1 97	7.061		2 40	
5 Average Central Service Bill 3 38.62 59.52 89 6 Ret. Irrigation - Base Charge 940 \$ 3.08 4.775 \$ 5.00 4.688 \$ 7.73 7.73 7 57 Ret. Irrigation - Base Charge 940 \$ 3.08 4.775 \$ 5.20 4.688 \$ 7.73 7.73 9 Charge per 1,000 gallons 7,010 \$ 1.72 172,057 \$ 1.76 12,338 \$ 2.61 183 9 Charge per 1,000 gallons 7,010 \$ 1.72 172,057 \$ 1.76 12,338 \$ 2.61 183 1 Utage over 10,000 gallons 7,010 \$ 1.72 172,057 \$ 1.76 12,338 \$ 2.61 183 2 Total Irrigation (Raixdentia) 940 10,508 155,333 165,691 949 3 Average Res Inguison Bill 3 4682 173,45 16,64 \$ 7.72 2,4 4 GS Irrigation - Base Charge 5 5.08 1,626 \$ 5.20 1,664 \$ 7.72 2,4 5 7 Central Service (99117) 320 \$ 5.08 1,626 \$ 2.17.2 12,4 4.17.2 12,1 6 7 Central Service (99116) 11 \$ 4.052 1,62	24		45		•	1,00	7.632	\$	1.67		¥	2.18	4.64
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7 5/97 Berl. Intigation (Residential) 940. \$ 5.06 4.775. \$ 5.20 4.889. \$ 7.73 7.73 9 Charge per 1,000 gallons 7,010 \$ 1.72 12,057 \$ 1.76 12,338 \$ 2.61 183. 9 Charge per 1,000 gallons 7,010 \$ 1.72 12,057 \$ 1.76 12,338 \$ 2.61 183. 9 Charge per 1,000 gallons 3,3698 \$ 2.15 \$ 3,881 \$ 2.20 \$ 8,576 \$ 3.27 12,7 2 Total Irrigation (Residential) 540 10,000 26,431 36,5691 36,576 \$ 3.27 12,7 3 Average Res Irrigation Bill 3 26,623 27,455 36,6691 36,773 33,37 4 GS Irrigation - Base Charge 3 40,622 2,193 \$ 41,55 2,244 \$ 61,73 33,37 7 Charge Per 1,000 gallons 11 \$ 12,653 120,864 \$ 1,72 123,466 40,62 120,864 \$ 1,72 123,46 40,62 4 Ochard Bervice (59116) 11 \$ 12,653 120,864 \$ 1,72	76	Reg Impation Ress Channel											
8 Total krigetion (Residential) 90 1172 120 1173					_								
8 Total Ingation (Residential)					5	5.08		5	5.20	4,888	\$	7.73	7,2
0 Usage 0-10000 galters 7,010 \$ 1.72 12,057 \$ 1.76 12,338 \$ 2.61 183 1 Usage over 10,000 galters 3,898 \$ 2.15 3,381 \$ 2.20 8,576 \$ 3.27 12,3 2 Total Infigation (Residential) 540 10,508 25,213 15,591 36,64 \$ 37.73 2.4 3 Average Res Infigation - Base Charge 5 5.08 1,626 \$ 5.20 1,664 \$ 7.73 2.4 4 GS Infigation - Base Charge 5 5.08 1,626 \$ 5.20 1,664 \$ 7.73 2.4 5 9.7 General Service (59117) 320 \$ 5.08 1,276 \$ 123.46 40.62 2,2193 \$ 13.73 2,244 \$ 61.73 33 7 General Service (59116) 11 \$ 126.93 1,396 \$ 129.84 1,423 \$ 129.46 40.62 4 Central Service (59116) 11 \$ 126	28	Total Irrigation (Residential)	940				4,775			4,888			7.7
0 Usage 0-10000 galters 7,010 \$ 1.72 12,057 \$ 1.76 12,338 \$ 2.61 183 1 Usage over 10,000 galters 3,898 \$ 2.15 3,381 \$ 2.20 8,576 \$ 3.27 12,3 2 Total Infigation (Residential) 540 10,508 25,213 15,591 36,64 \$ 37.73 2.4 3 Average Res Infigation - Base Charge 5 5.08 1,626 \$ 5.20 1,664 \$ 7.73 2.4 4 GS Infigation - Base Charge 5 5.08 1,626 \$ 5.20 1,664 \$ 7.73 2.4 5 9.7 General Service (59117) 320 \$ 5.08 1,276 \$ 123.46 40.62 2,2193 \$ 13.73 2,244 \$ 61.73 33 7 General Service (59116) 11 \$ 126.93 1,396 \$ 129.84 1,423 \$ 129.46 40.62 4 Central Service (59116) 11 \$ 126	29	Charge per 1 000 cellops											
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2 Total Irrigation (Residential) 340 10,008 324,13 30,013					\$				1.76	12,338	\$	2.61	18,33
2 Total Irrigation (Residential) 940 10,908 36,438 20,913 36,438 20,913 36,438 <	31	Usage over 10,000 gallons		3,898	\$	2.15	8,381	\$	2.20	8,576	\$	3.27	12,74
2 Total irrigation (Residential) 940 10,908 25,213 25,213 25,601 36,745 3 Average Res Irrigation Bill \$ 26,627 27,455 40 4 GS Irrigation - Base Charge 508 1,676 \$ 5,20 1,664 \$ 7,73 2,4 5 SW General Service (69117) 320 \$ \$ 40,62 2,193 \$ 41,55 2,224 \$ 61,73 3,3 5 SW General Service (69117) 320 \$ \$ 40,62 2,193 \$ 41,55 2,224 \$ 61,73 3,3 3,3 \$ 81,24 2,681 \$ 83,10 2,742 \$ 10,44 4,04 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>20,438</td><td></td><td></td><td>20.913</td><td></td><td></td><td></td></td<>							20,438			20.913			
4 G3 Irrigation - Base Charge 7.73 2.4 5 5/8 General Service (59)17) 320 \$ 5.08 1.676 \$ 5.20 1.664 \$ 7.73 2.4 5 5/8 General Service (59)17) 320 \$ 5.08 1.676 \$ 5.20 1.664 \$ 7.73 2.4 5 7/8 General Service (59)18) 33 \$ 40.62 2.193 \$ 41.55 2.244 \$ 61.73 3.3 7 General Service (59)19) 33 \$ 81.24 2.681 \$ 83.10 2.742 \$ 123.46 40.62 4 18 \$ 126.93 1.396 \$ 120.84	32	Total Irrigation (Residential)	940	10,908									38,3
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8 4" General Service (69116) 11 \$ 126.93 1,396 \$ 129.84 1,428 \$ 162.90 21 9 Charge per 1,000 gallons 18.520 \$ 1.83 33,892 \$ 1.87 24,632 \$ 2.78 51,4 9 Total Irrigation (General Service) 418 18.520 \$ 1.83 33,892 \$ 1.87 24,632 \$ 2.78 51,4 9 Total Irrigation (General Service) 418 18.520 \$ 1.83 33,892 \$ 1.87 24,632 \$ 2.78 51,4 1 Average GS Irrigation Bill \$ 99.97 102.18 151 63,4 2 Other & Miso Revenues 782 1.165 11 3 Test Year Accruals (34,188) (34,188) (34,188) (34,188) 4 Total Calculated Annualized / Proposed Rates 346,233 355,422 544,0 5 Difference 2,025 7,164 0.0 7 Percentage 0.58% 0.0 0.0 Total Per Books (including accruals) per Schedule B-1 (see note 2) \$ 391,699 \$ 391,699	37		33		s	81.24	2,681	8	83.10	2.742	\$	123.46	4,03
418 7,596 8,773 12 c 9 Charge per 1,000 gallons 18,520 \$ 1.83 33,892 \$ 1.87 34,632 \$ 2.78 51,4 9 Total Irrigation (General Service) 418 18,520 \$ 1.83 33,892 \$ 1.87 34,632 \$ 2.78 51,4 1 Average GS Irrigation Bill \$ 99.97 102.18 151. 2 Othar & Miso Revenues 782 1,165 1,1 3 Test Year Accruals (34,188) (34,188) (34,188) (34,188) 4 Total Calculated Annualized / Proposed Rates 346,233 355,422 544,0 5 Total Per Books (including socruals), adjusted for 12 months (see note 2) 348,238 Diff. fr. Book Diff. fr. B-1 5 Difference 2,025 7,164 0.0 7 Total Per Books (including accruals) per Schedule B-1 (see note 2) \$ 391,699 0.0	38	4" General Service (69116)	11		\$	126.93		s	129 84				
S Charge per 1,000 gallons 18,520 1.83 33,892 \$ 1.87 34,632 8 2.78 51,4 Total Irrigation (General Service) 418 18,520 41,788 42,711 63,4 63,4 Average GS Irrigation All \$ 59.97 102.18 151 63,4 Char & Miso Revenues 792 1,165 1,1 Test Year Accruals (34,188) (34,188) (34,188) (34,188) Total Calculated Annualized / Proposed Rates 346,233 355,422 544,0 Difference 2,025 7,164 0.0 0.0 Total Per Books (including accruals) per Schedule B-1 (see note 2) \$ 391,699 0.0			418					•	323.04			172.50	12,00
Total Irrigation (General Service) 418 18,320 41,788 13,4274 44,744 Avenage GS Irrigation Bill 5 99,97 102,18 131 Cothar & Miso Revenues 792 1,165 11 Test Year Accruals (34,188) (34,188) (34,188) Total Calculated Annualized / Proposed Rates 346,233 355,422 544,0 Difference 2,025 7,164 0.0 Total Per Books (including accruals) per Schedule B-1 (see note 2) \$ 391,699 301,699	20				~								
Jordal Imigation (General Service) 418 18,520 41,788 42,711 634 I Average GS Irrigation Bill 5 99,97 102,18 151 2 Other & Miso Revenues 782 1,145 1,1 3 Test Year Accruals (34,188) (34,188) (34,188) 4 Total Calculated Annualized / Proposed Rates 346,233 355,422 544,0 5 Total Per Books (including accruals), adjusted for 12 months (see note 2) 348,258 Diff & Book Diff fr. B-1 5 Difference 2,025 7,164 0.0 7 Percentage 0.58% 0.0	39				- 5	1.83	33,892	\$	1.87	34,632	8	Z.78	51,45
Kversge OS intigation Fail \$ 99.97 102.18 151 2 Othar & Miso Revenues 782 1.165 1.1 3 Test Year Accruais (34,188) (34,188) (34,188) (34,188) 4 Total Calculated Annualized / Proposed Rates 346,233 355,422 544,0 5 Total Per Books (including scenals), adjusted for 12 months (see note 2) 348,238 Diff. fr. Book Diff. fr. B-1 5 Difference 2,025 7,164 0.0 7 Total Per Books (including accruais) per Schedule B-1 (see note 2) \$ 391,699 \$ 391,699	10	Total Irrigation (General Service)	428	18,520			41,788						63,45
2 Other & Miso Revenues 782 L165 3 Test Year Accruals (34,188) (34,188) (34,188) 4 Total Calculated Annualized / Proposed Rates (34,188) (34,188) (34,188) 5 Total Calculated Annualized / Proposed Rates (34,233 355,422 544,0 5 Total Per Books (including socruals), adjusted for 12 months (see note 2) 348,238 Diff. #. Book Diff. ft. B-1 5 Difference 2,025 7,164 0.0 7 Percentage 0.58% 0.0 7 Total Per Books (including accruals) per Schedule B-1 (see note 2) \$ 391,699	41	Average GS Imigation Bill					5 99.97			102.18			151.8
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1 Total Calculated Annualized / Proposed Rates 346,233 355,422 544,0 5 Total Per Books (including scenals), adjusted for 12 months (see note 2) 348,238 Diff. fr. Book Diff. fr. B-1 5 Difference 2,025 7,164 7 Percentage 0.58% 0.0 Total Per Books (including scenals), per Schedule B-1 (see note 2) \$ 391,699	3						(34,188)			(34,188)			(34.18
5 Total Per Books (including socraals), adjusted for 12 months (see note 2) 348,258 Diff. fr. Book Diff. fr. Bo1 5 Difference 2,025 7,164 7 Percentage 0.58% 0.0 Total Per Books (including socraals) per Schedule B-1 (see note 2) \$ 391,699 391,699	4	Total Calculated Annualized / Proposed	Rates										
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? Percentage 0.58% 0.0 Total Per Books (including accruals) per Schedule B-1 (see note 2) \$ 391,699	6		_,										LANT. IF. B-1
Total Par Books (including accruais) per Schedule B-1 (see note 2) \$ 391,699										7,164			
	1	t or Aomusike					0.58%						0.00
							\$ 391,699						

Difference between Total Par Books adjusted for 12 months and Total Per Books per B-1. \$ (43,441)

Note 4: 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 BPC's. In order to correctly reflect the number of bills for which a BPC was charged, an adjustment equal to the June bills has been included. See Seh E-14 for reconciliation.

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

FOURTH REVISED SHEET NO. 18.0 CANCELS THIRD REVISED SHEET NO 18.0

UTILITIES, INC. OF PENNBROOKE WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- <u>AVAILABILITY</u> Available throughout the area served by the Company.
- <u>APPLICABILITY</u> For water service to all customers for which no other schedule applies.
- <u>LIMITATIONS</u> Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -

<u>Meter Size</u>	Base Facility Charge
5/8" x 3/4	\$ 7.73
1" ·	\$ 19.30
1-1/2"	\$ 38.58
2"	\$ 61.73
3"	\$ 123.46
4"	\$ 192.90
Gallonage Charge	\$ 2.78
(Per 1,000 gallons)	¢ 2.78

MINIMUM CHARGE - Base Facility Charge

<u>TERMS OF PAYMENT</u> - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE -

<u>TYPE OF FILING</u> - Interim Rates – 2009 Rate Case

John Hoy ISSUING OFFICER Chief Regulatory Officer TITLE

FOURTH REVISED SHEET NO. 19.0 CANCELS THIRD REVISED SHEET NO 19.0

UTILITIES, INC. OF PENNBROOKE WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

<u>AVAILABILITY</u> - Available throughout the area served by the Company.

- <u>APPLICABILITY</u> For water service for all purposes in private residences and individually metered apartment units.
- <u>LIMITATIONS</u> Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Meter Size	Base Facility Charge
5/8" x 3/4 1"	\$ 7.73
1-1/2"	\$ 19.30 \$ 38.58
2" 3"	\$ 61.73 \$ 123.46
4 "	\$ 192.90

Gallonage Charge	
(Per 1,000 gallons)	
0 – 10,000 gallons	\$ 2.61
Over 10,000 gallons	\$ 3.27

MINIMUM CHARGE - Base Facility Charge

<u>TERMS OF PAYMENT</u> - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE

<u>TYPE OF FILING</u> - Interim Rates – 2009 Rate Case

John Hoy ISSUING OFFICER Chief Regulatory Officer TITLE

FIFTH REVISED SHEET NO. 18.0 CANCELS FOURTH REVISED SHEET NO 18.0

UTILITIES, INC. OF PENNBROOKE WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- <u>AVAILABILITY</u> Available throughout the area served by the Company.
- <u>APPLICABILITY</u> For water service to all customers for which no other schedule applies.
- <u>LIMITATIONS</u> Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -

Meter Size	Base Facility Charge
5/8" x 3/4	\$ 8.75
1"	\$ 21.87
1-1/2"	\$ 43.72
2"	\$ 69.95
3"	\$ 139.90
4"	\$ 218.59
Gallonage Charge	
(Per 1,000 gallons)	\$ 3.15

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT -

Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING -

Final Rates - 2009 Rate Case

John Hoy ISSUING OFFICER Chief Regulatory Officer TITLE

FIFTH REVISED SHEET NO. 19.0 CANCELS FOURTH REVISED SHEET NO 19.0

UTILITIES, INC. OF PENNBROOKE WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

<u>APPLICABILITY</u> - For water service for all purposes in private residences and individually metered apartment units.

<u>LIMITATIONS</u> - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -

Meter Size	Base Facility Charge				
5/8" x 3/4	\$ 8.75				
1"	\$ 21.87				
1-1/2"	\$ 43.72				
2"	\$ 69.95				
3"	\$ 139.90				
4"	\$ 218.59				
Gallonage Charge					
(Per 1,000 gallons)					
0 – 10,000 gallons	\$ 2.96				
Over 10,000 gallons	\$ 3.70				

MINIMUM CHARGE - Base Facility Charge

<u>TERMS OF PAYMENT</u> - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE

TYPE OF FILING - Final Rates - 2009 Rate Case

John Hoy ISSUING OFFICER Chief Regulatory Officer TITLE Company: Utilities, Inc. of Pennbrooke Docket N Test Year Ended: December 31, 2008

Water [x] or Sewer []

Customer Class: Residential

Preparer: Erin Povich

Meter Size: 5/8 (8) (5 (6) (7) (1) (2) (3) (4) Galijons Consolidated Factor [{(1)*(6)]+(5)] Reversed Bills Percentace Cumulative Number of Bills Cumulative Consum Consumption of Tolet Aile (1)*(2) Gallons Level 0 0.005 13,616 1 108 1108 n if Adjustment (0) 0.005 2,003 12,721 ¢ 895 9.939 0 730,000 730,000 11,991 12 721.000 1,000 730 24,712,000 19.299 10,954 3,770 2.074.000 1,037 Z7.837 9,888 8,938 3,198,000 6,002,000 35,666,000 1,066 950 854 3,000 4,000 4.836 45,554,000 35.55% 5,786 6,640 9,602,000 3,800,000 42.539 4,270,000 14,072,000 18,704,000 8 084 5.000 7,312 6,586 48.839 62 578 000 772 726 754 6,000 7.412 69,888,000 54.549 6,136 5 082.000 23 786 000 7,000 59.68% 29,818,000 35,875,000 5,832 5,159 6,032,000 76 474 000 8.000 8,692 82,306,000 87,465,000 64 739 673 638 557 532 389 357 331 9 565 6.057.000 9,000 68.26% 71.79% 6,380,000 10,203 42,255,000 4 521 10.000 3.964 3.432 48 382 000 91,986,000 11,000 10,760 95,950,000 99,382,000 74.88% 77.56% 11,292 6,384,000 5,057,000 54,766,000 59,823,000 64,821,000 3,043 13 000 102,425,000 2,686 79.939 4,998,000 14,000 12.038 \$2.03% \$3.87% 12,369 4,965,000 4,528,000 69,786,000 2.355 15.000 2,072 1,815 74 314 000 107 466.000 16,000 283 109,538,000 85.489 78 583 000 257 12 909 4 369 000 86.90% 88.14% 4,032,000 3,477,000 82,715,000 86,192,000 13,133 1.591 111,353,000 224 163 159 142 16 000 1,408 112.944,000 114,352,000 19,000 13.316 69.24% 90.21% 13,475 3,180,000 89 372 000 92,354,000 94,906,000 1,107 991 115 601 000 21 000 116,708,000 91.089 116 108 13,733 13,841 2.552.000 22,000 91.85 97.390.000 99,790,000 2,484,000 683 23.000 92.54% 93.15% 93.71% 118,582,000 119,365,000 783 24,000 25,000 100 13,941 2,400,000 14,010 14,085 714 69 75 1,725,000 101.515.000 1,950,000 639 578 103,465,000 120.079.000 26.000 120,718,000 94.219 105,112,000 27,000 81 59 40 46 45 14.146 94.669 1,652,000 14,205 106.764.000 519 121,296,000 28.000 121,615,000 107,924,000 479 95.065 29,000 14 245 95.44 14,291 433 1 380,000 109.304.000 95.789 1,395,000 110,699,000 388 356 122.727.000 31.000 123,115,000 96.085 1.024.000 32,000 14 368 32 35 23 22 20 18 19 18 20 19 96.36 1,155,000 782,000 14,403 112 878 000 321 33,000 298 276 123,792,000 113,660,000 96.615 34,000 35,000 14,426 96.849 97.059 14 448 770.000 114.430.000 256 238 14,468 720,000 115,150,000 124 366 000 36.000 124,622,000 97 255 37,000 14.486 666.000 115,816,000 97.44 722,000 14,505 116.538.000 219 38,000 125,079,000 117,240,000 201 181 97.619 39,000 14,523 97.77% 97.91% 40,000 14,543 14,562 800,000 118.040.000 779,000 162 149 118,819,000 125.461.000 41 000 125,623,000 98 049 119,365,000 42,000 14,575 13 15 15 8 98.159 14,590 645,000 660,000 120 010 000 134 125,772,000 43.000 119 120,670,000 125,906,000 98.265 44,000 14.605 98.35% 98.44% 126,025,000 14,513 14,620 360.000 121.030.000 121.352.000 322,000 104 96 93 87 81 72 69 65 61 126,136,000 46 000 126,240,000 98.529 47,000 14 628 376.000 98.599 144,000 294,000 121.872.000 126.336.000 14,631 48,000 3 126,429,000 98.66% 49,000 50,000 14.637 6 5 98.739 14,643 14,652 300 000 122,466.000 98.80 459,000 122,925,000 126 597 000 51.000 126,669,000 123,081,000 98 859 52,000 14.655 156.000 98.91 14,659 212,000 216,000 123 293.000 53,000 126,803,000 126,864,000 123,509,000 98.96 54,000 55,000 14,663 99.009 99.059 123,784,000 14.666 275.000 56 54 48 47 14,670 112,000 123,895,000 126.920.000 56,000 2 126,974,000 99.09 57,000 14.676 342,000 124,238.000 99.139 14,677 58.000 124,296,000 127,022,000 240,000 43 38 127,116,000 99.207 60,000 61,000 14.661 99.23% 14.686 305.000 124.841.000 99.26% 124,903,000 37 34 14,687 62,000 127,197,000 62.000 127,234,000 99.29% 189.000 63,000 14.690 99.329 14,694 256,000 130,000 126 348.000 30 28 27 64,000 127,298,000 125,478,000 99.349 14,696 65 000 99.36% 99.39% 14,697 14,700 66,000 66.000 125.544.000 201.000 58,000 125,745.000 24 23 127.353.000 67,000 127,377,000 99.409 125,813.000 000,83 14.701 99.429 99.449 14,702 127,400,000 69,000 125 882,000 22 69,000 127,422,000 127,443,000 127,481,000 70,000 125,952.000 21 19 18 16 15 14 70.000 99.46 71,000 14,705 142,000 99.499 14,706 14,708 73,000 148,000 126,167,000 126,315.000 127,499,000 99.507 74 000 127,515,000 99.519 75,000 14,709 75,000 126,390,000 99.549 14,710 77,000 79,000 125 467.000 77,000 126,546,000 13 12 127,573,000 99.569 79 000 127,599,000 99.589 81.000 14.712 81.000 126.627.000 99.61% 84,000 65,000 126,711.000 127,635,000 14,713 11 84,000 10 127,646,000 99.619 65,000 66,000 14.714 99.621 99.695 14,715 14,716 86 000 126.882.000 96,000 215,000 126,978,000 127 746.000 96,000 127,842,000 99.779 108,000 14.718 99.81 14,720 14,721 236,000 122,000 127 430.000 127,552,000 127,918,000 99.832 3 122.000 127.951,000 99.857 133,000 14.722 133,000 99.99 4,723 223.000 127 908.000 128,131,000 223,000 128 140 000 100.00 232,000 128,140,000 232,000 14,724 ng 2 months, and including 2 BFC's

Note: In June, 2008 the billing system was changed. Because of that, two bills went out in June for some customers, covering 2 mc 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.

69101 E-14 Schedule

Billing Analysis Schedules

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

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							Meter Size:
ustomer Class: Resid	ential						Meter Size.
(1)	(2)	(3)	(4) Gallons	(5)	(6)	(7) Consolidated	(8)
Consumption	Number of	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
Level	Bills	Bilts	(1) (2)	Gallons	Bills	[[(1) (6)]+(5)]	of Total
iil Adjustment (0)	0	0	0	0	2	0	0.0
0	0	0	0	0	2	0	0.0
23,000	1	1	23,000	23,000	1	46,000	38.3
97,000	1	2	97,000	120,000	0	120,000	100.00
	- hilling and an was	changed Recourt	e of the I have hille a	ant out in three for so	me cusiomers, coverà	ng 2 months, and including 2 E	FC's.

69104 E-14 Schedule

Utilities, Inc. of Pennbrooke Docket No. 090392-WS Response to Item No. 18

	2008	MFR	MFR
MONTH	ANNUAL	F-1	E-2
January	13.309	13.270	
February	11.964	11.925	
March	11.014	10.360	
April	13.072	13.061	
Мау	0.000	0.000	
June	26.700	26.471	
July	17.956	17.956	
August	10.925	10.925	
September	10.944	10.874	
October	17.253	16.870	
November	0.361	0.361	
December	29.097	28.919	
Total For Year	162.595	160.992	158.791
		0.99%	2.34%

The difference from the E-2 which shows sales of 158.791 gallons sold. The F-9 shows sales of 160.992 gallons sold.

The 160,992 us determined by adding the actual monthly sales data, while the 158.791 comes from the billing analysis which uses gallons rounded to the nearest thousandth.

The difference from the 2008 annual report and Schedule F-1 of the MFR equates to less than 1% of the total, and can be attributed to adjustments made after the switch from the Legacy system to CC&B.

The remaining miniscule difference can be attributed to the cutoff from the first billing in December and any adjustments associated with it.

Equivalent Residential Connections - Water

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

Schedule F-9 Page 1 of 1 Preparer: Seidman, F. Revised: 11/27/09

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.

	(1)	(2)	(3)	(4)	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line		1	otal SFR Bills		Gallons	SFR	Gallons	ERCs	% Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	<u>Sold</u>	(7)/(6)	in ERCs
1	2004	1,149	1,266	1,208	140,373,418	116,251	154,873,178	1,332	
2	2005	1,266	1,245	1.256	128.066.059	182.004	143.792.269	2,410	5.81%
4	2003	1,200	1,245	1,00	120,000,007	1-2,007		*,*10	0.0170
3	2006	1,245	1,245	1,245	156,141,356	125,415	177,896,316	1,418	0.62%
									A
4	2007	1,245	1,244	1,245	147,827,661	120,392	171,496,031	1,424	4.42%
5	2008	1,244	1,248	1,246	139,168,000	111,692	158,791,000	1,422	-9.20%
		-							
					Average Growth T	hrough 5-Year Peri	nd (CoL 8)		3.33%

Regression Analysis per Rule 25-30.431(2)(C)
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Y

<u>X</u>

Constant:	1324.82		
X Coefficient:	28.56	1.00	1,332 Actual
R^2:	0.73	2.00	1,410 Actual
		3.00	1,418 Actual
		4.00	1,424 Actual
		5.09	1,422 Actual
		10.00	1,610 Projecta
5 year growth			189
Annual average growth			38
Annual average growth @		3.33%	47

Equivalent Residential Connections - Wastewater

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

Florida Public Service Commission

Schedule F-10 Page 1 of 1 Preparer: Seidman, F. Revised: 11/27/09

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.

	(1)	(2)	(3)	(4)	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Lìne	. . ·		otal SFR Bills		W Gallons	SFR	Galloos	ERCs	% Іпст.
<u>No.</u>	Year	Beginning	Ending	Average	Sold to WW	<u>(5)/(4)</u>	Sold	(7)/(6)	in ERCs
1	2004	1,149	1,265	1,207	148,990,558	116,811	142,024,108	1,216	
2	2005	1,265	1,242	1,254	123,843,813	92,798	126,048,623	1,276	4.93%
3	2006	1,242	1,242	1,242	144,364,344	116,235	145,862,224	1,255	-1.64%
4	2007	1,242	1,241	1,242	137,936,552	111,105	139,543,402	1,256	D.09%
5	2008	1,241	1,248	1,245	128,247,000	103,051	129,350,000	1,255	-0.06%
					Average Growth II	hrough 5-Year Perl	od (Col. 8)	90 cr	1.66%

¥

Regression Analysis per Rule 25-30.431(2)(C)

X

Constant:	1225.77 -			
X Coefficient:	9.94	1.00	1,216	Actual
R^2:	0.26	2.00	1,376	Actual
		3.00	1,255	Actual
		4.08	1,256	Actual
		5.00	1,255	Actual
		10.00	1,325	Projected
5 year growth			70	
Annual average growth			14	
Annual average growth @		1.66%	21	

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY :

Lake County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS • (d)	AMOUNTS (e)
	WASTEWATER SALES	• • • • • • • • • • • • • • • • • • • •		
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues	1	· · · · · · · · · · · · · · · · · · ·	-
521	Total Flat Rate Revenues			\$
	Measured Revenues:	· · · · · · · · · · · · · · · · · · ·		
522.1	Residential Revenues			413,111
522.2	Commercial Revenues		······	4,125
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities	· · · · · · · · · · · · · · · · · · ·		
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$417,236_
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			
525	Interdepartmental Revenues		····	<u> </u>
	Total Wastewater Sales			\$417,236
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$ -
531	Sale of Sludge		·····	<u> </u>
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents		·····	
536	Other Wastewater Revenues			
	(Including Allowance for Funds Prudently	Invested or AFPI)		665
	Total Other Wastewater Revenues			\$ <u>665</u>

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

521.1 includes accruals