CLASS "A" OR "B"

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WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

WS861-04-AR Utilities, Inc. of Pennbrooke 200 Weathersfield Avenue Altamonte Springs, FL 32714-4027

466 W 400S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

31-Dec-04

Form PSC/WAW 3 (Rev. 12/99)

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EXECUTIVE SUMMARY

YEAR OF REPORT 31-Dec-04

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES X	NO	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	NO	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
YES X	NO	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
		1. 2. 3. 4. (Signature of Chief Executive Officer of the utility) *
		1. 2. 3. 4. (Signature of Chief Financial Officer of the utility) *

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE:

Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT 31-Dec-04

UTILITIES, INC	. OF PENNBROOKE	County:	Lake County
	(Exact Name of Utility)		
List below the exa	ct mailing address of the utility for which no	rmal correspondence should be sent:	
	ANDERS ROAD		
NORT	HBROOK IL 60062		
T-11	0.47, 400, 7.440		
Telephone:	847-498-6440		
E Mail Address:	NONE		
THED O'.	NONE		
WEB Site:	NONE	<u></u>	
Sunshine State On	e-Call of Florida, Inc. Member Number	PB1318	
NT 1 11	6		
	of person to whom correspondence concerning JOHN S HAYNES	ng this report should be addressed:	
	2335 SANDERS ROAD		
	NORTHBROOK IL 60062		
Telephone:	847-498-6440		
List below the add	ress of where the utility's books and records a	are located:	
	2335 SANDERS ROAD	are resured.	
	NORTHBROOK IL 60062		
T-11	0.477, 400, 7.4.40		
Telephone:	847-498-6440		
List below any gro	oups auditing or reviewing the records and op-	erations:	
PRICEWA	ATERHOUSECOOPERS		
Date of original or	ganization of the utility: 09/20/76		
_		· ·	
Check the appropr	iate business entity of the utility as filed with	the Internal Revenue Service	
Individ	ual Partnership Sub S Corporation	1120 Corporation	
		X	
	<u> </u>		
	orporation or person owning or holding direc	tly or indirectly 5% or more of the v	oting securities
of the utility:			D 4
	Name		Percent <u>Ownership</u>
1.	UTILITIES INC		
2.			
3.			
4.			
5			
6			
7. –			
8. 9.			-
9. 10			

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE PLONIDATOBLIC SERVICE COMMISSION											
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC								
LAWRENCE N SCHUMACHER	PRES/SEC/CFO		FINANCIAL								
LISA CROSSETT	VP OPERATIONS		OPERATIONS								
STEVE LUBERTOZZI	DIRECTOR OF REGULA	TORY	RATE CASE								
PATRICK FLYNN	REGIONAL DIRECTOR		OPERATIONS								
	:										

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

F.	Major transactions having a material effect on operations.
A.	Acquired by Utilities Inc. in 2003
B.	The Utility supplies water and sewer services.
C.	Maintain a high quality of service.
D.	There is only subdivisions that are serviced.
E.	There has been modest growth and we expect this pattern to continue as long as economic conditons hold.
F.	There have been no major transaction during the year.

YEAR OF REPORT 31-Dec-04

UTILITY NAME <u>UTILITIES, INC. OF PENNBROOKE</u>

PARENT / AFFILIATE ORGANIZATION CHART

12/31/2004

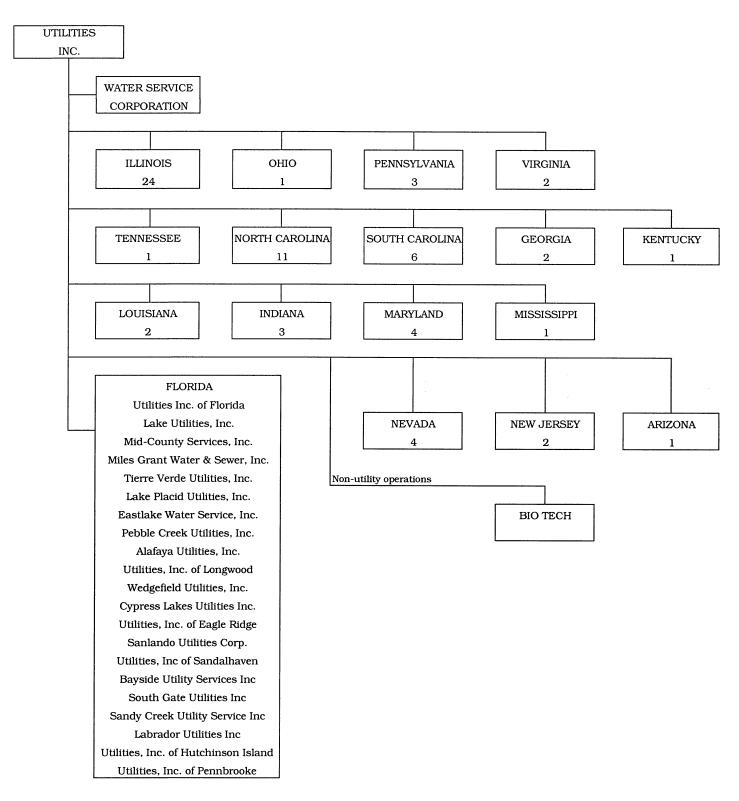
Complete below an organizational chart that show all 1	parents, subsidiaries and affiliates of the utility.

Current as of

The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

UTILITIES, INC. -- PARENT COMPANY WATER SERVICE CORP. -- SERVICE COMPANY SUPPLYING MOST SERVICES REQUIRED BY UTILITY. UTILITIES INC. of FLORIDA -- provides office personnel and administrative staff. SEE ATTACHED

Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.								
NAME (a)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)						
JAMES L CAMAREN	CEO		\$NONE					
LAWRENCE N SCHUMACHER	PRES/SEC/CFO		NONE					
LISA CROSSETT	VP		NONE					

COMPENSATION OF DIRECTORS

For each director, list the number received as a director from the respon			he compensation				
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)				
JAMES L CAMAREN	CEO	1	\$NONE				
LAWRENCE N SCHUMACHER	PRES/SEC/CFO	1					

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTITY
(a)	(b)	(c)	(d)
NO BUSINESS CONTRACTS,		\$	
AGREEMENTS OR OTHER			
ARRANGEMENTS WERE			
ENTERED INTO DURING THE			
CURRENT YEAR BY THE			
OFFICERS LISTED ON PAGE			
E6, THE DIRECTORS OR			
AFFILIATES.			
			ł
		L	<u> </u>

^{*} Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

	DDINGIBLE		
NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
	(0)	(c)	(d)
JAMES L CAMAREN UTILITIES INC & SUBSIDIARIES	CHADIMAN 6, CEO	DIRECTOR/OPPIORS	NORTHBROOK
UTILITIES INC & SUBSIDIARIES	CHARIMAN & CEO	DIRECTOR/OFFICER	NORTHBROOK IL
	·		
LAWARENCE N SCHUMACHER			
UTILITIES INC & SUBSIDIARIES	PRESIDENT	DIRECTOR/OFFICER	NORTHBROOK IL
·			
· · · · · · · · · · · · · · · · · · ·			

·			

YEAR OF REPORT 31-Dec-04

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. revenue and expenses segregated out as nonutility also.

ISES	NSES	ACCOUNT NUMBER (g)																
	EXPENSES	EXPENSES INCURRED (f)	\$															
	UES	ACCOUNT NUMBER (e)																
	REVENUES	REVENUES GENERATED (d)	\$															14, C 146
		ACCOUNT NUMBER (c)																1
	ASSETS	BOOK COST OF ASSETS (b)	\$															
		BUSINESS OR SERVICE CONDUCTED (a)	NO BUSINESS	WHICH ARE	A BYPRODUCT,	COPRODUCT	OR JOINT	PRODUCT	RESULTING	FROM	PROVIDING	WATER	AND/OR	SEWER	SERVICE.			

UTILITIES, INC. OF PENNBROOKE

UTILITY NAME:

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

-management, legal and accounting services

-computer services

-engineering & construction services

-repairing and servicing of equipment

-material and supplies furnished

-leasing of structures, land, and equipment

-rental transactions

-sale, purchase or transfer of various products

-repairing and servicing of e	quipment	-sale, purchase or transfer of various products		
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
WATER SERVICE CORP	Operators Salaries & Benefits	Continous	Purchase	30,529
	Insurance	Continous	Purchase	5,047
	Computer Operations	Continous	Purchase	982
	Supplies & Postage	Continous	Purchase	7,109
	Outside Services	Continous	Purchase	3,117
	Management Services	Continous	Purchase	26,528

YEAR OF REPORT 31-Dec-04

UTILITY NAME: <u>UTILITIES, INC. OF PENNBROOKE</u>

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		orred. and sale with "S".		c) - column (d))	(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.		FAIR MARKET VALUE	(f)	89								1	1	
		y. hased, sold or transfe te purchase with "P",	reported.	n reported. (column (n reported. In space b culate fair market valı		GAIN OR LOSS	(e)	\$										
nd Transfer of Assets	ctions follow:	Enter name of related party or company. Describe briefly the type of assets purchased, sold or transferred. Enter the total received or paid. Indicate purchase with "P" and sale with "S".	Enter the net book value for each item reported.	Enter the net profit or loss for each item reported. (column (c) - column (d))	Enter the fair market value for each item reported. In space beld schedule, describe the basis used to calculate fair market value.		NET BOOK VALUE	(p)	\$										
cific Instructions: Sale, Purchase and Transfer of Assets	The columnar instructions follow:	(a) Enter name of r(b) Describe briefly(c) Enter the total r		(e) Enter the net pr	(f) Enter the fair ma schedule, descri	SALEOR	PURCHASE PRICE	(c)	\$										
Part II. Specific Instructi	elating 3. fassets.	s of transactions to include: equipment	land and structures	securities	ın stock dividends ıns		DESCRIPTION OF ITEMS	(b)											
	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment	purchase, sale or transfer of land and structures	-purchase, sale or transfer of securities	 noncash transfers of assets noncash dividends other than stock dividends write-off of bad debts or loans 		NAME OF COMPANY OR RELATED PARTY	(a)		NO ASSETS WERE SOLD,	PURCHASED OR	TRANSFERRED WITH	A RELATED PARTY	DURING THE FISCAL	YEAR ENDED 31-Dec-04				
	-:	2																	

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHER	REF.	_	PREVIOUS	CURRENT
	ACCOUNT NAME	PAGE	'	YEAR	YEAR
NO.	ACCOUNT NAME				
(a)	(b)	(c)		(d)	(e)
	UTILITY PLANT			4 1 1 1 606	4 252 255
101-106	Utility Plant	F-7	\$	4,111,686	\$ 4,273,975
108-110	Less: Accumulated Depreciation and Amortization	F-8		1,202,009	1,336,690
	Net Plant		\$	2,909,677	\$2,937,285_
114-115	Utility Plant Acquisition adjustment (Net)	F-7		476,560	476,560
116 *	Other Utility Plant Adjustments				
	Total Net Utility Plant		\$	3,386,237	\$3,413,845_
	OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$		\$
122	Less: Accumulated Depreciation and Amortization		-		
	Net Nonutility Property		\$		\$
123	Investment In Associated Companies	F-10			
124	Utility Investments	F-10		branched det in any or or	
125	Other Investments	F-10	_	<i>y</i>	
126-127	Special Funds	F-10			
	Total Other Property & Investments		\$		\$
	CURRENT AND ACCRUED ASSETS				
131	Cash		\$	-	\$ -
132	Special Deposits	F-9		3,350	3,350
133	Other Special Deposits	F-9			
134	Working Funds		1		
135	Temporary Cash Investments				
141-144	Accounts and Notes Receivable, Less Accumulated				
	Provision for Uncollectible Accounts	F-11		58,688	56,571
145	Accounts Receivable from Associated Companies	F-12			
146	Notes Receivable from Associated Companies	F-12		_	-
151-153	Material and Supplies				
161	Stores Expense				
162	Prepayments		1	-	-
171	Accrued Interest and Dividends Receivable			_	
172 *	Rents Receivable				
173 *	Accrued Utility Revenues		-		
174	Misc. Current and Accrued Assets	F-12	_	-	-
	Total Current and Accrued Assets		\$_	62,038	\$59,921_

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$	\$
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Misc. Deferred Debits	F-14	-	-
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		2,343	5,726
	Total Deferred Debits		\$2,343_	\$5,726_
	TOTAL ASSETS AND OTHER DEBITS		\$3,450,618	\$3,479,492_
	TOTAL ASSETS AND OTHER DEBITS		\$3,450,618	\$3,479

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.		PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
	EQUITY CAPITAL					
201	Common Stock Issued	F-15	\$_	1,000	\$_	1,000
204	Preferred Stock Issued	F-15	l _			
202,205 *	Capital Stock Subscribed		l _			
203,206 *	Capital Stock Liability for Conversion		l _			
207 *	Premium on Capital Stock	<u> </u>	l _		l _	
209 *	Reduction in Par or Stated Value of Capital Stock		l _			
210 *	Gain on Resale or Cancellation of Reacquired	ļ				
	Capital Stock		l _		_	
211	Other Paid - In Capital		l _	1,799,000		1,808,735
212	Discount On Capital Stock		l _		 	
213	Capital Stock Expense					
214-215	Retained Earnings	F-16		67,564		197,393
216	Reacquired Capital Stock					
218	Proprietary Capital					
	(Proprietorship and Partnership Only)					
	Total Equity Capital		\$_	1,867,564	\$ [2,007,128
	LONG TERM DEBT					
221	Bonds	F-15	_			
222 *	Reacquired Bonds		_		_	
223	Advances from Associated Companies	F-17	_			
224	Other Long Term Debt	F-17				
	Total Long Term Debt		\$_	-	\$_	
	CURRENT AND ACCRUED LIABILITIES					
231	Accounts Payable		_	3,968		4,408
232	Notes Payable	F-18			_	
233	Accounts Payable to Associated Companies	F-18		(46,098)	l _	(109,187)
234	Notes Payable to Associated Companies	F-18				
235	Customer Deposits			1,717		7,777
236	Accrued Taxes	W/S-3		42,998	_	14,146
237	Accrued Interest	F-19		-	l	198
238	Accrued Dividends					
239	Matured Long Term Debt				_	
240	Matured Interest					
241	Miscellaneous Current & Accrued Liabilities	F-20				
	Total Current & Accrued Liabilities		\$_	2,585	\$_	(82,658)

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	\$	\$
252	Advances For Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits		-	-
	Total Deferred Credits		\$	\$
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$2,094,407	\$2,103,524
272	Accumulated Amortization of Contributions	. •		e e e e e e e e e e e e e e e e e e e
	in Aid of Construction	F-22	533,230	585,690
	Total Net C.I.A.C.		\$1,561,177	\$1,517,834_
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		\$16,073	\$30,686_
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other		3,219	6,502
	Total Accumulated Deferred Income Tax		\$19,292	\$37,188_
TOTAL E	QUITY CAPITAL AND LIABILITIES		\$3,450,618	\$3,479,492_

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	F	PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME Operating Revenues	F-3(b)	\$	161,962	\$	677,192
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)				
	Net Operating Revenues		\$	161,962	\$	677,192
401	Operating Expenses	F-3(b)	\$	23,424	\$	240,494
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$	38,278 (19,929)	\$	123,201 (52,460)
	Net Depreciation Expense		\$	18,349	\$	70,741
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		-		-
407	Amortization Expense (Other than CIAC)	F-3(b)		178		1,200
408	Taxes Other Than Income	W/S-3		14,985		93,304
409	Current Income Taxes	W/S-3		20,513		57,373
410.10	Deferred Federal Income Taxes	W/S-3		17,291	l _	18,840
410.11	Deferred State Income Taxes	W/S-3		(342)		(494)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		<u> </u>		-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	 		_	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		-	<u> </u>	
	Utility Operating Expenses		\$	94,398	\$_	481,458
	Net Utility Operating Income		\$	67,564	\$_	195,734
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)				
413	Income From Utility Plant Leased to Others					
414	Gains (losses) From Disposition of Utility Property		I _			
420	Allowance for Funds Used During Construction			-		1,007
Total Utili	ty Operating Income [Enter here and on Page F-3(c)]		\$	67,564	\$	196,741

^{*} For each account, Column e should agree with Cloumns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$362,760	\$314,432	\$
\$362,760_	\$314,432_	\$
\$ 87,794	\$ 152,700	\$ -
60,208 (22,071)	<u>62,993</u> (30,389)	
\$38,137_	\$32,604_	\$
931 49,984 45,594 14,972 (393)	269 43,320 11,779 3,868 (101)	
\$\$	\$\$	\$
\$125,741_	\$69,993_	\$
	- - - - 122	
\$126,626_	\$	\$

^{*} Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.	ACCOUNTNAME	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
Total Utili	Total Utility Operating Income [from page F-3(a)]		\$67,564_	\$196,741_
	OTHER INCOME AND DEDUCTIONS	*******		
415	Revenues-Merchandising, Jobbing, and			
	Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising			
	Jobbing, and Contract Work			
419	Interest and Dividend Income		-	(70)
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses		-	-
	Total Other Income and Deductions		\$ -	\$(70)
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes		7 ·	
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net		f	- 1
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income		\$	s
	INTEREST EXPENSE			
427	Interest Expense	F-19	\$	\$66,842_
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
	Total Interest Expense		\$	\$66,842_
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		\$	\$
	NET INCOME		\$67,564_	\$129,829_

Explain Extraordinary Income:		
NONE		

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,818,802	\$ 2,426,197
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	682,944	637,163
110	Accumulated Amortization	F-8	13,693	2,890
271	Contributions In Aid of Construction	F-22	886,649	1,216,875
252	Advances for Construction	F-20		
	Subtotal		\$ 235,516	\$569,269_
	Add:			
272	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22	237,120	348,570
	Subtotal		\$\$72,636	\$917,839_
4.00	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	<u>-</u>	_
115	Accumulated Amortization of			
*	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		10,974	19,088
	Other (Specify):			
	RATE BASE		\$483,610	\$936,926_
	NET UTILITY OPERATING INCOME		\$125,741	\$69,993_
ACHI	EVED RATE OF RETURN (Operating Income / Rate	e Base)	26.00%	7.47%

NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SCHEDULE OF CURRENT COST OF CAPITAL CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) Short Term Debt	\$ 609,046 	42.87% 0.00% 54.36% 0.55% 0.00% 0.00% 2.21% 0.00%	11.15% 0.00% 7.28% 6.00% 0.00% 0.00% 0.00%	4.78% 0.00% 3.96% 0.03% 0.00% 0.00% 0.00%
Total	\$1,420,537	100.00%		8.77%

(1)	If the utility's capital structure is not used, explain which capital structure is used.							
	. 1	. 4						

- (2) Should equal amounts on Schedule F-6, Column (g).
- (3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	11.15%
Commission order approving Return on Equity:	LEVERAGE FORMULA

APPROVED AFUDC RATECOMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	9.03%
Commission order approving AFUDC rate:	PSC-04-0262-PAA-WS

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

YEAR OF REPORT 31-Dec-04

UTILITIES, INC. OF PENNBROOKE

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	PER BOOK NON-UTILITY JURISDICTIONAL ADJUSTMENTS ADJUSTMENTS CAPITAL ADJUSTMENTS ADJUSTMENTS SPECIFIC PRO RATA STRUCTURE b) (c) (d) (e) (f) (f)	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	\$ 201,806,051 \$ 0 \$ \$ 1,420,537 \$	3LE
CONSISTENT WITH THE	PER BOOK NON-UTILIT BALANCE ADJUSTMEN (b)	88,963,597 112,803,215 7,777 - - 31,462	201,806,051	Explain below all adjustments made in Columns (e) and (f): NOT APPLICABLE
	CLASS OF CAPITAL I	Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	Total	(1) Explain below all adjustments r NOT APPLICABLE

UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$1,818,802_	\$2,426,197_	\$	\$4,244,999_
102	Utility Plant Leased to Other				<u>-</u>
103	Property Held for Future Use				<u>-</u>
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	24,506	4,470		28,976
106	Completed Construction Not Classified				
	Total Utility Plant	\$1,843,308	\$2,430,667	\$	\$4,273,975_

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustments approved by the Commission, include the Order Number.

For any acquisition adjustments approved by the Commission, include the Order Number.					
ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ <u>476,560</u>		\$	\$ <u>476,560</u>
Total Pla	ant Acquisition Adjustments	\$476,560_	\$	\$	\$476,560_
115	Accumulated Amortization Accruals charged during year	\$	\$	\$	\$
Total Ac	cumulated Amortization	\$	\$	\$	\$
Net Acqu	uisition Adjustments	\$476,560_	\$	\$	\$ 476,560

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

ACCUMULATED DEPR	ECIA	TION (ACCI.	100) AND ANION	OTHER THAN	1.11	10)
					REPORTING		
DESCRIPTION		WATER	w	ASTEWATER	SYSTEMS		TOTAL
(a)		(b)	\ \\ \'	(c)	(d)		(e)
ACCUMULATED DEPRECIATION	+	(8)		(c)	(u)		(c)
Account 108			l				
Balance first of year	\$	607,841	\$	578,785	\$	\$	1,186,626
Credit during year:	┿	007,012	Ψ_	270,702	*	+	1,100,020
Accruals charged to:							
Account 108.1 (1)	\$	60,208	\$	62,993	\$	\$	123,201
Account 108.2 (2)	1 '	,	-			-	-
Account 108.3 (2)	1		-			-	-
Other Accounts (specify):	1		-				-
		4,866				l _	4,866
							-
Salvage						_	<u>-</u>
Other Credits (Specify):							
m + 1 C - 1'		65.054		(2.002	Ф	_c	120.067
Total Credits	\$	65,074	\$	62,993	\$ -	\$	128,067
Debits during year:		(10.020)		4.615			(5.41.4)
Book cost of plant retired	┨ .	(10,029)	-	4,615		-	(5,414)
Cost of Removal Other Debits (specify):	┨ ・		-	 		-	-
Other Deolts (specify).							
			_				
Total Debits	\$	(10,029)	\$	4,615	\$ -	\$	(5,414)
	1						
Balance end of year	\$	682,944	\$_	637,163	\$	\$_	1,320,107
ACCUMULATED AMORTIZATION	+-				<u> </u>	 	
Account 110						Į	
Balance first of year	\$	12,762	\$	2,621	\$	\$	15,383
Credit during year:	T			<u> </u>			
Accruals charged to:						ĺ	
	\$	931	\$	269	\$	\$	1,200
Account 110.2 (2)							-
Other Accounts (specify):							_
	T						
Total credits	\$	931	\$	269	\$ -	\$	1,200
Debits during year:			Ī				
Book cost of plant retired	┨ .		_			-	-
Other debits (specify):							
Total Debits	\$	_	\$		\$ -	\$	
Balance end of year	\$	13,693	\$=	2,890	\$	\$=	16,583
					L	<u> </u>	

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT.	AMOUNT (e)	
NONE	\$		\$	
Total	\$		\$	

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$	\$	\$	\$
Total Nonutility Property	\$	\$	\$	\$

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)		
SPECIAL DEPOSITS (Account 132): ELECTRIC DEPOSIT City of Leesburg	\$		
Total Special Deposits	\$3,350_		
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$		
Total Other Special Deposits	\$		

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND	FACE OR PAR VALUE	YEAR END BOOK COST
(a) INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	(b) \$	\$
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): NONE	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125): NONE	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B NONE	Utilities: Account 127):	\$
Total Special Funds		\$

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$ 28,863 27,708	
Total Customer Accounts Receivable		\$ 56,571
OTHER ACCOUNTS RECEIVABLE (Account 142):	s	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):	\$	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 56,571
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$ - \$	
Others		
Total Additions Deduct accounts written off during year: Utility Accounts Others	\$ -	
Total accounts written off	\$ -	
Balance end of year		\$
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$56,571

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE		
Total		\$

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$
Total Miscellaneous Current and Accrued Liabilities	\$

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$	\$
Total Unamortized Debt Discount and Expense	\$	\$
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$	\$

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total Extraordinary Property Losses	\$

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
RATE CASE (NONE)	\$	\$
Total Deferred Rate Case Expense	\$	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE (NONE)	\$	\$
Total Other Deferred Debits	\$	\$
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$	\$
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	% %	\$1 1,000 \$1,000 \$
PREFERRED STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	% 	\$

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NONE	% % % % 		\$
Total			\$

^{*} For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT.	Show separately the state and federal income tax effect of items shown in Account No. 2	<u> </u>
NO.	DESCRIPTION	AMOUNTS
(a)	(b)	(c)
215	Unappropriated Retained Earnings:	(c)
213	Balance Beginning of Year	0 67.561
		\$ 67,564
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$
	Total Credits:	\$
	Dehite:	\$
	Total Debits:	\$
435	Balance Transferred from Income	\$ 129,829
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings Dividends Declared:	\$
437	Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	\$
215	Year end Balance	\$
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
Total Re	tained Earnings	\$197,393_
Notes to	Statement of Retained Earnings:	

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$

OTHER LONG-TERM DEBT ACCOUNT 224

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NONE	%		e e
NONE			\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	——————————————————————————————————————		
	%		
Total			\$

^{*} For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

NOTES PAYABLE ACCOUNTS 232 AND 234

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232):			
NONE	%		\$
	%		
The state of the s	%	***	
	%		
	%		
	%		
	% %		
			-
	<u>'</u>		
Total Account 232			 \$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
NONE	%		\$
	%		
	%		
	·%		
	%		
	% %		
Total Account 234			\$

^{*} For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION	TOTAL
(a)	(b)
WATER SERVICE CORPORATION	\$ 109,187
Total	\$109,187

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

ACCRUED INTEREST AND EXPENSE

NONE

ACCOUNTS 237 AND 427

(198)(198)(198) BALANCE END (1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. OF YEAR (2) Must agree to F-3 (c), Current $\boldsymbol{\Xi}$ Year Interest Expense S PAID DURING 66,842 66,842 66,842 INTEREST YEAR **ම** ↔ €9 ↔ ∽ INTEREST ACCRUED (198)(198) 66,842 66,644 66,842 66,842 66,842 **AMOUNT DURING YEAR** Ð S S ↔ ACCT. DEBIT 427 237 3 BEGINNING BALANCE OF YEAR **@** ↔ ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities UTILITIES INC INTERCOMPANY INTEREST Net Interest Expensed to Account No. 427 (2) Less Capitalized Interest Portion of AFUDC: DESCRIPTION OF DEBIT Total Account 237 (1) Total Account 237.1 Total Account 237.2 Total accrual Account 237 INTEREST EXPENSED: Customer Deposits MISC ITEMS

UTILITY NAME: <u>UTILITIES, INC. OF PENNBROOKE</u>

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
	(p)
NONE	€-
Total Miscellaneous Current and Accrued Liabilities	φ.

ADVANCES FOR CONSTRUCTION

		BALANCE END	OF YEAR	£)	- \$					· · · · · · · · · · · · · · · · · · ·
			CREDITS	(e)	\$					\$
	DEBITS		AMOUNT	(p)	\$					\$
		ACCT.	DEBIT	(c)						
ACCOUNT 252	BALANCE	BEGINNING	OF YEAR	(b)	\$					\$
			NAME OF PAYOR *	(a)	NONE					Total

^{*} Report advances separately by reporting group, designating water or wastewater in column (a).

OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1): NONE	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): NONE	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$877,648_	\$1,216,759_	\$	\$2,094,407_
Add credits during year:	\$9,001_	\$116_	\$	\$9,117_
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$886,649_	\$1,216,875_	\$	\$2,103,524

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$215,049_	\$318,181_	\$	\$533,230_
Debits during the year:	\$22,071	\$30,389	\$	\$52,460
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$\$	\$348,570	\$	\$585,690_

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

1.	The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.
	The reconciliation shall be submitted even though there is no taxable income for the year.
	Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO.	4	AMOUNT (c)
Net income for the year	F-3(c)	\$	129,829
Reconciling items for the year: Taxable income not reported on books: Tap Fees			9,116
Deductions recorded on books not deducted for return:	hiji katulo je t		; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;
Excess Tax Depreciation over Book Depreciation Current FIT Deferred FIT Deferred SIT			(54,253) 47,588 18,840 (494)
Income recorded on books not included in return: Interest During Construction			(1,007)
Deduction on return not charged against book income: Organization Exp			(9,655)
Federal tax net income		\$	139,964
Computation of tax : 139,964 34% 47,588			

WATER OPERATION SECTION

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	NUMBER	GROUP NUMBER
PENNBROOKE/LAKE	466 W	
		· · · · · · · · · · · · · · · · · · ·
	-	

SYSTEM NAME / COUNTY: Lake County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,818,802
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	682,944
110	Accumulated Amortization	F-8	13,693
271	Contributions In Aid of Construction	W-7	886,649
252	Advances for Construction	F-20	-
	Subtotal		\$235,516_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 237,120
	Subtotal		\$472,636_
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		10,974
	Other (Specify):		
	WATER RATE BASE		\$483,610_
	WATER OPERATING INCOME	W-3	\$125,741_
JRN (Water O _l	perating Income / Water Rate Base)		26.00%

NOTES:(1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Lake County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	C	URRENT YEAR (d)
	UTILITY OPERATING INCOME			262 562
400	Operating Revenues	W-9	\$	362,760
469	Less: Guaranteed Revenue and AFPI	W-9	_	
	Net Operating Revenues		\$	
401	Operating Expenses	W-10(a)	\$	87,794
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)		60,208 (22,071)
	Net Depreciation Expense		\$	38,137
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		931
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income		\$	21,093 27,122 1,769 - 49,984 45,594 14,972 (393) -
	Utility Operating Expenses		\$	237,019
	Utility Operating Income		\$	125,741
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		1	885
	Total Utility Operating Income		\$	126,626

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY Lake County

UTILITY NAME:

WATER UTILITY PLANT ACCOUNTS

21,115 57,318 610 3,816 39,174 15,998 37,536 84,392 606,509 158,750 93,076 1,818,802 102,125 483,976 13,509 99,997 901 CURRENT YEAR ↔ RETIREMENTS (10,029)1,329 1,124 296 (13,210)432 **ම** ↔ 77,146 **ADDITIONS** 940 4,686 4,733 3,350 2,788 24,234 8,077 1,976 11,227 5,001 9,091 142 901 € S 36,596 84,250 57,318 610 14,940 10,455 601,508 149,659 85,431 1,840 21,115 98.721 1,731,627 **PREVIOUS** 473,873 95,311 YEAR છ S Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels Office Furniture and Equipment **ACCOUNT NAME** Meters and Meter Installations Lake, River and Other Intakes Power Generation Equipment **Backflow Prevention Devices** Structures and Improvements Water Treatment Equipment Power Operated Equipment Communication Equipment TOTAL WATER PLANT Transportation Equipment Miscellaneous Equipment <u>e</u> Land and Land Rights Laboratory Equipment Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Organization Franchises Hydrants Services ACCT 304 306 310 334 336 346 NO. 302 307 308 309 311 320 330 333 335 339 340 342 343 344 345 347 348 331 341 (a) 301

Any adjustments made to reclassify property from one account to another must be footnoted NOTE:

W-4(a) GROUP

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY Lake County

UTILITY NAME:

WATER UTILITY PLANT MATRIX

	ĸi		GENERAL	PLANT		(h)	\$	Appropriate or control of the second	•	1				A SANCE SET OF THE SANCE OF THE	· 10. 10. 10. 10. 10. 10. 10. 10. 10. 10.		11000					STATE OF THE STATE		1000年1日日日		610	15,998		3,816	901		•	•	39,174	\$ 60,499	
	4.	TRANSMISSION	AND	DISTRIBUTION	PLANT	(g)	\$	ACTION SOUTH STREET	•	•	State of the second second	A STATE OF THE STA			the state of the s	Control of the second second			13,509	606,509	158,750	93,076	57,318	•	•		1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の						The state of the s	The second secon	\$ 929,162	
	£.		WATER	TREATMENT	PLANT	(f)	\$	GARAGE STATE OF THE STATE OF TH	•	•	Appendix 12 constant and an extension			Section of the Property of the	and the second second	The state of the s	1	483,976					Clarific Section 1		•		Bearing the second			は、大きなのでは、			THE REPORT OF THE PARTY OF THE	HEALTH STREET	\$ 483,976	
IMAIKIA	.2	SOURCE	OF SUPPLY	AND PUMPING	PLANT	(e)	Constitution of the second		21,115	766,66	•	•	84,392		•	1	102,125			Barbara Commence				THE PERSONAL PROPERTY.	1				ALC: NO STATE OF THE PARTY OF T			School of the State of the Stat			\$ 307,629	
WAIER UILLII FLANI MAIKIA	τ.		INTANGIBLE	PLANT		(d)	\$ 37,536	•	San		The state of the s	1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の		SENSON FEBRUARY SELECTION		Service Servic	1120 HARBERT SANSTREET E		The second secon					A STANDARD SEPTEMBER OF STREET	•	· · · · · · · · · · · · · · · · · · ·	Property (Special State Cont.)	The state of the s	11年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の		Control of the Contro	A STATE OF THE PROPERTY OF THE	A CALL SECTION	A STATE OF THE PROPERTY OF THE PARTY OF THE	\$ 37,536	
WAII			CURRENT	YEAR		(c)	\$ 37,536	•	21,115	766,66	•	•	84,392	•	•	•	102,125	483,976	13,509	606,509	158,750	93,076	57,318	•		610	15,998	•	3,816	901	1	1	1	39,174	\$ 1,818,802	
				ACCOUNT NAME		(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT	
			ACCT.	NO.		(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		

W-4(b) GROUP

UTIL	ITY	NA	ME:

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY: Lake County

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE SERVICE	AVERAGE NET	DEPRECIATION RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)			
304	Structures and Improvements	(c)	(d)	(e)
304	Collecting and Impounding Reservoirs			3.03%
305	Lake, River and Other Intakes			
				2.220/
307	Wells and Springs Infiltration Galleries and Tunnels			3.33%
308				
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			5.00%
320	Water Treatment Equipment			4.55%
330	Distribution Reservoirs and Standpipes			2.70%
331	Transmission and Distribution Mains	-		2.33%
333	Services	*****		2.50%
334	Meters and Meter Installations			5.00%
335	Hydrants			2.22%
336	Backflow Prevention Devices	<u>:. </u>		
339	Other Plant Miscellaneous Equipment		N. 1	
340	Office Furniture and Equipment			6.67%
341	Transportation Equipment			16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			6.25%
344	Laboratory Equipment			6.67%
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			10.00%
Water	Plant Composite Depreciation Rate *			

^{*} If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITIES, INC. OF PENNBROOKE

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

\$ (d) (e) \$ 2,986 \$ (29,175) \$ \$ 2,818 2,9175 \$ \$ \$ 2,818 29,175 \$ \$ 2,818 29,175 \$ \$ 2,818 29,175 \$ \$ 21,589 129,912 \$ \$ 164,186 37,82 129,467 \$ 214,225 3,782 (160,480) \$ 1,290 19,597 \$ 1,854 \$ \$ 1,854 \$ \$ 1,568 \$ \$ 1,568 \$ \$ 1,568 \$ \$ 4,866 \$ \$ 4,866 \$	ACCOUNT NAME	AME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d+e)
\$ 70,456 \$ \$ (29,175) \$ 935 2,818 29,175 -	(b)		(c)	(d)	(e)	(f)
935 2,818	Structures and Improvements					
935 2,818 29,175 1,639 4,956 34,186 41,372 21,589 129,912 164,186 32,484 13,865 209,467 82,454 4,431 (161,261) 82,454 4,431 (51,574) 119 569 (544) 1,854 - - 637 - - 637 - - 637 - - 637 - - 637 - - 637 - - 637 - - 60,208 \$ 4,866 \$	Collecting and Impounding Reservoirs				•	
935 2,818 29,175 1,639 4,956 34,186 1,639 21,589 129,912 1,64,186 323 34,186 8,142 323 (160,480) 8,142 3,782 209,467 8,142 3,782 209,467 82,454 4,431 (51,574) 662 1,290 19,597 - - - 119 569 (544) - - -	Lake, River and Other Intakes				•	•
1,639	Wells and Springs		935	2,818	29,175	31,993
1,639	Infiltration Galleries and Tunnels			-	•	1
1,639 4,956 34,186 34,186 129,912 (160,480) (160,480) (160,480) (160,480) (160,480) (160,480) (160,480) (161,261) (161,2	Supply Mains				•	•
1,639 4,956 34,186 41,372 21,589 129,912 164,186 323 (160,480) 8,142 33,782 209,467 214,225 3,782 209,467 82,454 4,431 (51,574) 662 1,290 19,597 119 569 (544) 121 177 - 121 177 - 637 - - 637 - - 637 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Power Generation Equipment				•	•
41,372 21,589 129,912 164,186 323 (160,480) 8,142 323 (160,480) 8,142 3,782 209,467 214,225 3,782 (161,261) 82,454 4,431 (51,574) 662 1,290 19,597 - - - - - - 637 - - 637 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <	Pumping Equipment		1,639	4,956	34,186	39,142
164,186 323 (160,480) (161,261) 8,142 13,865 209,467 214,225 3,782 (161,261) 82,454 4,431 (51,574) 662 1,290 19,597 - - - - 1,854 - - - - 637 - - - - - 637 - - -<	Water Treatment Equipment		41,372	21,589	129,912	151,501
8,142 13,865 209,467 214,225 3,782 (161,261) 82,454 4,431 (51,574) 662 1,290 19,597 119 569 (544) - 1,854 - 22,866 1,568 (14,437) 607,841 \$ 60,208 \$ 4,866 \$	Distribution Reservoirs and Standpipes		164,186	323	(160,480)	(160,157)
214,225 3,782 (161,261) 82,454 4,431 (51,574) 662 1,290 19,597 - - - - 1,854 - - - - 22,866 1,568 (14,437) 607,841 \$ 4,866 \$	Transmission and Distribution Mains		8,142	13,865	209,467	223,332
4,431 (51,574) 1,290 19,597 569 (544) 1,854 - 177 - - - 1,568 (14,437) \$ 60,208 \$ 4,866 \$ 4,866 \$	Services		214,225	3,782	(161,261)	(157,479)
1,290 19,597 569 - 1,854 - 177 - - -	Meters and Meter Installations		82,454	4,431	(51,574)	(47,143)
\$ 60,208 \$ 4,866 \$ \$	Hydrants	'	662	1,290	19,597	20,887
569 (544) 1,854 - 177 - - -	Backflow Prevention Devices	'			•	•
\$ 60,208	Other Plant Miscellaneous Equipment	'				•
1,854	Office Furniture and Equipment		119	569	(544)	25
121 - 27 - 637 - 22,866 1,568 - - <tr< td=""><td>Transportation Equipment</td><td></td><td>•</td><td>1,854</td><td>1</td><td>1,854</td></tr<>	Transportation Equipment		•	1,854	1	1,854
\$ 60,208 \$ \$ 4,866 \$ \$	Stores Equipment					
\$ 60,208 \$ 4,866 \$ \$	Tools, Shop and Garage Equipment		121	177	•	177
637 - 22,866 1,568 607,841 \$ 60,208 \$ 60,208 \$ 4,866	Laboratory Equipment		27	1	•	•
\$ 60,208 \$ 4,866 \$ \$	Power Operated Equipment				•	•
\$ 60,208 \$ 4,866 \$ \$	Communication Equipment		637	•	•	•
\$ (14,437)	Miscellaneous Equipment				1	1
\$ 60,208 \$ 4,866 \$	Other Tangible Plant		22,866	1,568	(14,437)	(12,869)
\$ 60,208 \$ 4,866 \$						
	TOTAL WATER ACCUMULATED DEPRECIATION \$_		607,841	No. 6		
]				

^{*} Specify nature of transaction Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to acquisition entry purchased system in 2003 and OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a) GROUP

UTILITIES, INC. OF PENNBROOKE

UTILITY NAME:

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

END OF YEAR **BALANCE AT** 34.879 298 637 9,997 32,928 15.064 39,452 3,733 231,474 56,746 144 682,944 44,267 191,749 21,549 27 (c+f-k) ↔ (10,029)296 1,329 1,124 432 (13,210)CHARGES ı (g-h+i) TOTAL 9 ↔ AND OTHER CHARGES REMOVAL COST OF Ξ ↔ SALVAGE AND INSURANCE \mathbf{E} ↔ (10,029)1,329 296 432 1,124 (13,210)RETIRED **PLANT 6** ↔ TOTAL WATER ACCUMULATED DEPRECIATION Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels **ACCOUNT NAME** Office Furniture and Equipment Meters and Meter Installations Lake, River and Other Intakes **Backflow Prevention Devices** Structures and Improvements Power Generation Equipment Water Treatment Equipment Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Laboratory Equipment Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Hydrants Services ACCT. 330 339 346 8 0 0 305 306 308 309 310 320 333 334 335 336 340 342 343 344 345 347 348 304 307 331 341 B 311

W-6(b)GROUP

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY: Lake County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$877,648_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	W-8(a) W-8(b)	\$
Total Credits		\$9,000_
Less debits charged during the year (All debits charged during the year must be explained below)		\$(1)
Total Contributions In Aid of Construction		\$886,649_

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.	
Explain all debits charged to Account 271 during the year below:	
rounding adjustment	
	_
	_

SYSTEM NAME / COUNTY: Lake County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER CONNECTIONS FEES		\$	\$ <u>9,000</u>
Total Credits			\$9,000

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER
Balance first of year	(b) \$ 215,049
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ <u>22,071</u>
Total debits	\$\$22,071
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$\$

W-8(a)	
GROUP	

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY: Lake County

WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
Total Credits		\$

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Water Operations

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-04

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Unmetered Water Revenues			- - -
Total Metered Sales	362,760	362,760	-
Total Fire Protection Revenue			- -
Other Sales to Public Authorities			-
Sales to Irrigation Customers			-
Sales for Resale			-
Interdepartmental Sales			- -
Total Other Water Revenue			- - -
Total Water Operating Revenue	362,760	362,760	- -
Less: Expense for Purchased Water from FPSC Regulated Utility			- - -
Net Water Operating Revenues	362,760	362,760	-

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY: Lake County

WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO.	YEAR END NUMBER OF	ANGVINE
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS	AMOUNT
(a)	(b) Water Sales:	(c)	(d)	(e)
460	Unmetered Water Revenue			\$
400	Metered Water Revenue:		ļ	Φ
461.1		1 175	1 200	259.006
461.1	Sales to Residential Customers	1,175	1,296	358,006
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	1,175	1,296	\$358,006
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection		Andrew Commence	
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	1,175	1,296	\$358,006_
	Other Water Revenues:			
469	Guaranteed Revenues (Including A	llowance for Funds Prud	dently Invested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			4,754
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues	1		
	Total Other Water Revenues			\$
	Total Water Operating Revenues			\$362,760

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

SYSTEM NAME / COUNTY: Lake County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)		CURRENT YEAR (c)	SU	.1 OURCE OF UPPLY AND EXPENSES - PERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$	8,675	\$	1,909	\$ 521
603	Salaries and Wages - Officers,	┤ "−	0,073	"	1,707	321
005	Directors and Majority Stockholders					
604	Employee Pensions and Benefits	- 1	5,024		1,105	301
610	Purchased Water	- 1	3,024	-	1,105	301
615	Purchased Power		24,402	<u> </u>		
616	Fuel for Power Purchased	-	27,702	-		
618	Chemicals	1 -	16,203		16,203	
620	Materials and Supplies	1 -	14,657	-	5,863	1,466
631	Contractual Services-Engineering	-	1,,007		2,002	
632	Contractual Services - Accounting	1 -	_	-	·····	
633	Contractual Services - Legal	1 -				
634	Contractual Services - Mgt. Fees	1 -				
635	Contractual Services - Testing	1 -		-	,,	
636	Contractual Services - Other	1 -	2,325	-		
641	Rental of Building/Real Property	-				
642	Rental of Equipment	1 -				***************************************
650	Transportation Expenses	1 -	2,378		523	143
656	Insurance - Vehicle	1 -				
657	Insurance - General Liability	1 -			**************************************	
658	Insurance - Workman's Comp.	1 -				
659	Insurance - Other	7 -	2,704		595	162
660	Advertising Expense] -			医环状 数毛化	
666	Regulatory Commission Expenses	7 -			精瓷块 海蛋盐	
	- Amortization of Rate Case Expense		-		影為基 是是於	7 4 5 7
667	Regulatory Commission ExpOther					
668	Water Resource Conservation Exp.] [
670	Bad Debt Expense		275		Bullet Barbar	
675	Miscellaneous Expenses		11,151			
	Total Water Utility Expenses	\$_	87,794	\$	26,198	\$

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-04

SYSTEM NAME / COUNTY:

Lake County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$1,909_	\$521_	\$3,036_	\$	\$	\$
1,105 24,402 523	143	1,758 6,156 0 832	214	1,163	1,162
				275 5,576	5,575
\$8	\$1,127	\$12,728	\$	\$7,014	\$6,737_

SYSTEM NAME / COUNTY : <u>PENNBROOKE/LAKE</u>

WEATHERSFIELD/TRAILWOOD/OAKLAND HILLS COMBINED

PUMPING AND PURCHASED WATER STATISTICS

	WATER PURCHASED FOR RESALE	FINISHED WATER PUMPED FROM WELLS	WATER USED FOR LINE FLUSHING, FIGHTING	TOTAL WATER PUMPED AND PURCHASED (Omit 000's)	*WATER SOLD TO CUSTOMERS	
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)	
(a)	(b)	(c)	(d)	(e)	(f)	
January		14.673	0.700	13.973	12.633	
February		11.558	0.686	10.872	11.083	
March		16.237	0.732	15.505	9.889	
April		18.108	0.690	17.418	11.932	
May		20.625	0.700	19.925	16.767	
June		15.990	0.600	15.390	15.904	
July		15.550	0.600	14.950	17.029	
August		13.070	0.450	12.620	12.929	
September		9.616	0.064	9.552	10.738	
October		13.561	0.090	13.471	9.407	
November		13.895	0.098	13.797	11.114	
December		11.888	0.055	11.833	12.242	
Total for Year		174.771	5.465	169.306	<u>151.667</u>	
*Reflects final accounts, adjustments, etc. as provided by year end summary. If water is purchased for resale, indicate the following: Vendor Point of delivery						
If water is s None	If water is sold to other water utilities for redistribution, list names of such utilities below: None					

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 Well #2	900 gpm 900 gpm	864,000 864,000	Groundwater Groundwater

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-04

 ${\bf SYSTEM\ NAME\ /\ COUNTY:\ \underline{PENNBROOKE/LAKE}}$

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	0.864 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Well head	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Aeration/Chlorinati	on/Iron Sequestring
LI	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet): 600 gpm	_ Manufacturer:	Mixed media/rapid sand filter

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-04

SYSTEM NAME / COUNTY:

PENNBROOKE/LAKE

WEATHERSFIELD/TRAILWOOD/OAKLAND HILLS/COMBINED

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	OF METER EQUIVALENTS (c x d) (e)
All Residential 5/8" 3/4" 1" 1 1/2" 2" 3" 3" 4" 4" 6"	Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound	1.0 1.0 1.5 2.5 5.0 8.0 15.0 16.0 17.5 25.0 30.0 50.0	1,256 32 3 3 3	1,256 32 24 45
6" 8" 8" 10" 10"	Turbine Compound Turbine Compound Turbine Turbine Turbine	62.5 80.0 90.0 115.0 145.0 215.0	n Meter Equivalents	1382.0

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC). Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same

period and divide the result by 365 days.

(b) If no historical flow data are available, use:

ERC = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:				
138.070/1256/366 =	300 gpd = 1 ERC			

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : <u>PENNBROOKE/LAKE</u>

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines
4. Future connection capacity (in ERCs *) upon service area buildout1,400
5. Estimated annual increase in ERCs *
6. Is the utility required to have fire flow capacity? Yes If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities. Fire hydrants throughout service area
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules. $\underline{N/A}$
b. Have these plans been approved by DEP?N/A
c. When will construction begin?N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?No
11. Department of Environmental Protection ID # 3354653
12. Water Management District Consumptive Use Permit #
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?

* An ERC is determined based on the calculation on the bottom of Page W-13.

WASTEWATER OPERATION SECTION

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
PENNBROOKE/LAKE	400S	
	-	

		44
	***************************************	-

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY:

Lake County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 2,426,197
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	637,163
110	Accumulated Amortization	F-8	2,890
271	Contributions In Aid of Construction	S-7	1,216,875
252	Advances for Construction	F-20	-
	Subtotal		\$569,269_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 348,570
	Subtotal		\$917,839_
114	Plus or Minus: Acquisition Adjustments (2)	F-7 F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-/	10,000
	Working Capital Allowance (3) Other (Specify):		19,088
	WASTEWATER RATE BASE		\$936,926_
WASTI	EWATER OPERATING INCOME	S-3	\$69,993_
ACHIEV	ED RATE OF RETURN (Wastewater Operating Income / Waste	ewater Rate Base)	7.47%

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY: Lake County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WA	ASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME	2.04		214 422
400	Operating Revenues	S-9A S-9A	- \$	314,432
530	Less: Guaranteed Revenue (and AFPI)	5-9A	 	
	Net Operating Revenues		\$	314,432
401	Operating Expenses	S-10A	\$	152,700
403	Depreciation Expense	S-6A		62,993
/4-1/	Less: Amortization of CIAC	S-8A		(30,389)
	Net Depreciation Expense		\$	32,604
406	Amortization of Utility Plant Acquisition Adjustment	F-7		_
407	Amortization Expense (Other than CIAC)	F-8		269
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			18,282
408.11	Property Taxes			23,506
408.12	Payroll Taxes			1,532
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		\$	43,320
409.1	Income Taxes		┨	11,779
410.10	Deferred Federal Income Taxes			3,868
410.11	Deferred State Income Taxes		_	(101)
411.10	Provision for Deferred Income Taxes - Credit			-
412.10	Investment Tax Credits Deferred to Future Periods		-	
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	244,439
	Utility Operating Income		\$	69,993
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9A	\$	
413	Income From Utility Plant Leased to Others]	
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			122
	Total Utility Operating Income		\$	70,115

UTILITIES, INC. OF PENNBROOKE

UTILITY NAME:

SYSTEM NAME / COUNTY Lake County

	WASTEW	WASTEWATER UTILITY PLANT ACCOUNTS	ANT ACCOUNTS		i
ACCT.		PREVIOUS			CURRENT
o Z	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(p)	©	(
351	Organization	\$ 10,738	- \$	S	\$ 10,738
352	Franchises	,	•		•
353	Land and Land Rights	57,035			57.035
354	Structures and Improvements	222,290	1,490	1,341	222,439
355	Power Generation Equipment			\ \ \	
360	Collection Sewers - Force	311,875	38,553		350.428
361	Collection Sewers - Gravity	859,353	215		859,568
362	Special Collecting Structures				
363	Services to Customers	•			
364	Flow Measuring Devices		1		
365	Flow Measuring Installations		3		
366	Reuse Services		1		
367	Reuse Meters and Meter Installations		1		
370	Receiving Wells				
371	Pumping Equipment		•		
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System		•		
380	Treatment and Disposal Equipment	896,684	10,495	3,274	903,905
381	Plant Sewers				
382	Outfall Sewer Lines	20,693			20,693
389	Other Plant Miscellaneous Equipment	•			
390	Office Furniture and Equipment	1,391	1		1,391
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	•	•		
394	Laboratory Equipment	•	•		
395	Power Operated Equipment		•		
396	Communication Equipment	•	•		
397	Miscellaneous Equipment		1		
398	Other Tangible Plant		_		
	l otal Wastewater Plant	\$ 2,380,059	\$ 50,753	4,615	\$ 2,426,197

Any adjustments made to reclassify property from one account to another must be footnoted. NOTE:

UTILITIES, INC. OF PENNBROOKE

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

	7.		GENERAL	PLANI	3	(ii)															2000		THE REAL PROPERTY.			STATE OF LAND ASSESSMENT OF THE PARTY OF THE		1.391		•	•	•			•			\$ 1,391	
	9:	RECLAIMED	WASTEWATER	DISTRIBUTION	(i)	9						33														STATE OF THE PERSON OF THE PER		Children Constanting	STREET, STREET,		Section of the Control of the Contro				All the second second			-	
	5:	RECLAIMED	WASTEWATER	IKEAIMENI PLANT	(1)	5		100 May					The second secon	The state of the s												Physical Systems		Control Control Section				The state of the s		The second second		The Part of the House and the Part of the			
TRIX	4.		TREATMENT	AIND DISPOSAL	(i)	S	- Children				The state of the s		The state of the s	2000 Contract of the Contract		THE PERSON NAMED IN		Sept.						903,905		20,693			The state of the s				100 miles	100 To 10				\$ 924,598	
WASTEWATER UTILITY PLANT MATRIX	€*		SYSTEM	PLANT	(E)	8					CANCEL STATE OF THE PARTY OF TH		Contract of the Contract of th	CHARLES TO STATE OF THE STATE O	Marie Carrier	The second second		With the second	•				4. 7.	TO THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN								The second secon			Section of the sectio	STATES AND STATES	3.2.	-	
WASTEWATER U	.2	AROLLO HA AOO	COLLECTION	INV	(h)	\$		57,035	222,439	1	350,428	895'658	•	•			•		Transport	· · · · · · · · · · · · · · · · · · ·				A STATE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN THE PERSON NAMED IN THE PE	2000年100日	TIPLE CONTRACTOR STATES			Philippine		Contract of the Contract of th	The state of the s		(1) 日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	A STATE OF THE PERSON NAMED IN COLUMN TO STATE OF THE PER	San		\$ 1,489,470	
	.1		IN I ANGIBLE DI ANT	LAN	(g)	\$ 10,738	.		A CONTRACTOR OF THE PARTY OF TH	A STATE OF THE PARTY OF THE PAR		THE PERSON NAMED IN	Charles Control of the Control of th	Section of the Party of the Par	経済を	THE RESERVE OF THE PERSON NAMED IN	の一名の世界の世界の		The second secon	· 20 出版。	The state of the s	West Control	The state of the s		· · · · · · · · · · · · · · · · · · ·	Charles and the second second		STATE OF THE PROPERTY OF THE P	45 Per 1980	STATE OF THE STATE	Section 1	entitles and the second of the			Control of the Contro			\$ 10,738	
		ACCOUNT NAME	ACCOUNT NAME		(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distritution System	Treatment and Disposal Equipment	Plant Sewers	Outfal. Sewer Lines	Other Plant Miscellaneous Equipment	OfficeFurniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant		l otal Wastewater Plant	
		TOO	NO.	5	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398			

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(b) GROUP

I	IT	II	TT.	$\Gamma \mathbf{V}$	N	AI	ME:
•	, ,		/L /L		7.4		V 1 12 4

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY: Lake County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements		(-)	3.13%
355	Power Generation Equipment	***		
360	Collection Sewers - Force			3.33%
361	Collection Sewers - Gravity			2.22%
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			
375	Reuse Transmission and			
	Distribution System			<u> </u>
380	Treatment and Disposal Equipment			5.56%
381	Plant Sewers			
382	Outfall Sewer Lines			2.86%
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewat	ter Plant Composite Depreciation Rate *			

^{*} If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITIES, INC. OF PENNBROOKE

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

			COMPONENT DES	MECHANION	
ACCT.		BALANCE		OTHER	TOTAL
NO.	ACCOUNT NAME	AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
(a)	(a)	OF YEAR (c)	Ð	(9)	(d+e)
354	Structures and Improvements	\$ 54.935	\$ 7.590	- (a) S	065 2 \$
355	Power Generation Equipment			•	
360	Collection Sewers - Force	76,584	9,862	•	9.862
361	Collection Sewers - Gravity	215,603	19,131	•	19.131
362	Special Collecting Structures				
363	Services to Customers			•	
364	Flow Measuring Devices				
365	Flow Measuring Installations			•	
366	Reuse Services			•	-
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
375	Reuse Transmission and				
	Distribution System			•	,
380	Treatment and Disposal Equipment	226,196	25,634	•	25,634
381	Plant Sewers	•			
382	Outfall Sewer Lines	5,110	689		689
389	Other Plant Miscellaneous Equipment			•	
390	Office Furniture and Equipment	328			
391	Transportation Equipment				
392	Stores Equipment	7.0		1	
393	Tools, Shop and Garage Equipment	29	87	1	87
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment	•		1	9
397	Miscellaneous Equipment				•
398	Other Tangible Plant				
Tota	Total Depreciable Wastewater Plant in Service	\$ 578,785	\$ 62,993	\$	\$ 62,993

Specify nature of transaction. Use () to denote reversal entries.

YEAR OF REPORT 31-Dec-04

UTILITIES, INC. OF PENNBROOKE

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	TO CITE THE PARTY OF THE PARTY	COLUMN TO THE COLUMN TWO IS NOT THE COLUMN TO THE COLUMN T	SOLEMENT WASTERNALEN ACCOMODALED BEI NECLATION	CALCED DEI NECIA	IION	
ACCT		TIM A MIT	TIME TO TAKE	COSTOF	E	
ACCI.		FLAINI	SALVAGE AND	KEMOVAL	TOTAL	BALANCE AT
Ö	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
3	•	Š	* ***	CHARGES	(g-h+i)	(c+f-j)
(g)	(g)	(g)	(h)	(i)	(j)	(k)
354	Structures and Improvements	\$ 1,341	\$	\$	\$ 1,341	\$ 61,184
355	Power Generation Equipment	•				
360	Collection Sewers - Force	1				86.446
361	Collection Sewers - Gravity				•	234.734
362	Special Collecting Structures					
363	Services to Customers	•				
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells	-			•	
371	Pumping Equipment					
375	Reuse Transmission and					
	Distribution System	•			•	
380	Treatment and Disposal Equipment	3,274			3,274	248,556
381	Plant Sewers	•				
382	Outfall Sewer Lines				•	5,799
389	Other Plant Miscellaneous Equipment		-			•
390	Office Furniture and Equipment	•				328
391	Transportation Equipment	•			3	
392	Stores Equipment	•				
393	Tools, Shop and Garage Equipment	•				116
394	Laboratory Equipment	•	-		•	
395	Power Operated Equipment	•				
396	Communication Equipment					
397	Miscellaneous Equipment	•				
398	Other Tangible Plant					
Total T	Total Denreciable Wastewater Plant in Service	\$ 4615	. I	¥	5191/	\$ 637.163
				-	C10,+	

Specify nature of transaction. Use () to denote reversal entries.

S-6(b) GROUP

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY: Lake County

Explain all debits charged to Account 271 during the year below:

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$1,216,759_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	S-8A S-8B	\$116
Total Credits		\$116_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction	•	\$1,216,875

11000		

SYSTEM NAME / COUNTY: Lake County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
SEWER CONNECTIONS FEES	5	\$	\$116
Total Credits			\$116_

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$318,181_
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$30,389
Total debits	\$30,389
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$348,570_

S-8(a) GROUP _____ SYSTEM NAME / COUNTY: Lake County

WASTEWATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
Total Credits		\$ -
Total Credits		\$

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-04

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Total Flat-Rate Revenues			- - -
Total Measured Revenues	314,432	314,432	-
Revenues from Public Authorities			-
Revenues from Other Systems			-
Interdepartmental Revenues			- -
Total Other Wastewater Revenues			-
Reclaimed Water Sales			- -
Total Wastewater Operating Revenue	314,432	314,432	- -
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			- - -
Net Wastewater Operating Revenues	314,432	314,432	-

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY: Lake County

WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(0)
(4)	(8)	(c)	(u)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues	1,138	1,244	\$ 310,312
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	1,138	1,244	\$310,312_
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues			1
522.3	Industrial Revenues		,	1 11/
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	1,138	1,244	\$310,312
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$
531	Sale of Sludge			-
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			-
536	Other Wastewater Revenues			
	(Including Allowance for Funds Pruden	tly Invested or AFPI)		4,120
	Total Other Wastewater Revenues	,		\$4,120

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

UTII	ITY	NA	ME:
------	------------	----	-----

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)
	RECLAIMED WATER SALES	(-)	(4)	(4)
540.1 540.2 540.3 540.4	Flat Rate Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues Industrial Reuse Revenues Reuse Revenues From Public Authorities			\$
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			\$
541.1 541.2 541.3 541.4	Measured Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues Industrial Reuse Revenues Reuse Revenues From Public Authorities			1
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other System	S		
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$314,432

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

YEAR OF REPORT 31-Dec-04

UTILITIES, INC, OF PENNBROOKE

UTILITY NAME:

SYSTEM NAME / COUNTY Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

	9.	TREATMENT & DISPOSAL	EXPENSES - MAINTENANCE	Ξ	\$ 1,497		003	320		10 To		E00 C	3,307								240	047										\$ 5,572	
	κċ	TREATMENT & DISPOSAL	EXPENSES - OPERATIONS	(h)	\$ 5,988		1 307	100,1	46,283	19,623		14,044	13,223								080	707						40.44		TO STATE OF THE PARTY OF THE PA		\$ 101,457	
	4.	PUMPING	EXPENSES - MAINTENANCE	(g)	\$ 624		218	017 1018 1018 1018 1018 1018 1018 1018 1	A STATE OF THE PARTY OF THE PAR			1 003	1,703								103							Salary.		2200000		\$ 2,928	
UNT MATRIX	г.	PUMPING	EXPENSES - OPERATIONS		2,495		523		Total State of the	6,541		7 934	1000								412							The second second				\$ 17,905	
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	7.	COLLECTION	EXPENSES- MAINTENANCE	(e)			305					5 289	62,6								247						100 mm (mm) (mm) (mm) (mm) (mm) (mm) (mm)	10 mg	10 Th 1000			\$ 7,338	
TEWATER UTILIT	Τ.	COLLECTION	OPERATIONS	(u)			131		187.47 p			1.322									62						40 40 40 40 40 40 40 40 40 40 40 40 40 4	A CONTRACT OF THE PERSON OF TH	The state of the s	A STATE OF THE STA		\$ 1,889	
WAS		CURRENT	I EAR	\$ 12.475			4,355		46,283	70,104	14.044	33,058	-					2,015			2,061				2,343			•	020	667	6,663	\$ 152,700	
		ACCOUNT NAME		Salares and Wages - Employees	Salaries and Wages - Officers	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Durchard Dance	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Renta of Building/Real Property	Renta of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	Demitter: Commission Free Case Expense	Rad Debt Evnence	The Local Lybridge	Misce laneous Expenses	Total Wastewater Utility Expenses	
		ACCT.	(a)	701	703		704	710	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	290	992	792	720	366	C//	Tot	

YEAR OF REPORT 31-Dec-04

UTILITIES, INC. OF PENNBROOKE

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

Lo Country

MAINTENANCE DISTRIBUTION RECLAIMED EXPENSES-3 69 DISTRIBUTION **OPERATIONS** RECLAIMED EXPENSES-WATER Ξ 69 MAINTENANCE RECLAIMED TREATMENT EXPENSES-WATER Ξ WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX **OPERATIONS** RECLAIMED **FREATMENT** EXPENSES-WATER \in S 1.0072,343 EXPENSES 4,831 8,181 ADMIN. & GENERAL Ξ S 7,430 239 1,008 CUSTOMER ACCOUNTS 4,832 EXPENSE Directors and Majority Stockholders - Amortization of Rate Case Expense Regulatory Commission Exp.-Other Contractual Services - Accounting Contractual Services-Engineering Regulatory Commission Expenses **Employee Pensions and Benefits** Salaries and Wages - Employees Contractual Services - Mgt. Fees Rental of Building/Real Property Salaries and Wages - Officers, Contractual Services - Testing ACCOUNT NAME Insurance - Workman's Comp. Purchased Sewage Treatment Total Wastewater Utility Expenses Contractual Services - Other Insurance - General Liability Contractual Services - Legal Sludge Removal Expense Fuel for Power Purchased Transportation Expenses Miscellaneous Expenses Materials and Supplies Advertising Expense Rental of Equipment Insurance - Vehicle Bad Debt Expense Purchased Power Insurance - Other Chemicals ACCT. 716 718 720 703 704 733 734 735 742 750 756 758 S S **B** 701 715 731 732 736 92 770 711 741 759 99/ 167 775

S-10(b) GROUP

YEAR OF REPORT 31-Dec-04

SYSTEM NAME / COUNTY:

PENNBROOKE/LAKE

WEATHERSFIELD/TRAILWOOD/OAKLAND HILLS COMBINED CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential 5/8"	Dist.	1.0	1,251	1,251
3/4"	Displacement	1.0	<u> </u>	1
1"	Displacement	1.5		
1 1/2"	Displacement	2.5		
2"	Displacement or Turbine	5.0		
	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0	-	
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		k .
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Wastewater System Meter Equival	lents		1,260

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC). Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE:

Total gallons treated includes both treated and purchased treatment.

ERC Calculation:			
31.952/366/1251 =	70	One (1) ERC = 70 gallons AADF	

YEAR OF REPORT 31-Dec-04

SYSTEM NAME / COUNTY: PENNBROOKE/LAKE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.180 mgd	
Basis of Permit Capacity (1)	AADF	
Manufacturer	Mack Industries	
Type (2)	Ext Air	
Hydraulic Capacity	0.180 mgd	
Average Daily Flow	<u>0.087</u> mgd	
Total Gallons of Wastewater Treated	31.952 mgd	
Method of Effluent Disposal	8 Ponds and golf course irrigation	

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

YEAR OF REPORT 31-Dec-04

SYSTEM NAME / COUNTY: PENNBROOKE/LAKE

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present number of ERCs* now being served1,244
2. Maximum number of ERCs* which can be served1.782
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildout
5. Estimated annual increase in ERCs* <u>5</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system 2004 - Inflow/infiltration study 2005 - Modify WWTP aeration system; WWTP safety improvements; install site fence; repair 44 manholes
2005 - Modify WWTP aeration system; WWTP safety improvements; install site fence; repair 44 manholes
 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Golf course, 0.051 mgd 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse?N/A
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP?
12. Department of Environmental Protection ID #FLA010570

* An ERC is determined based on the calculation on S-11.

S-13
GROUP ____
SYSTEM Pennbrooke