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UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K

(Mark One)

☒ ANNUAL REPORT PURSUANT TO SECTION 13 or 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934

For the fiscal year ended December 31, 2008

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

Commission File number 1-6659

AQUA AMERICA, INC.

(a Pennsylvania corporation)
762 W. Lancaster Avenue
Bryn Mawr, Pennsylvania 19010-3489
(610) 527-8000

I.R.S. Employer Identification Number 23-1702594

Securities registered pursuant to Section 12(b) of the Act:

Title of each class
Common stock, par value \$.50 per share

Name of each exchange on
which registered
New York Stock Exchange, Inc.

Securities registered pursuant to Section 12(g) of the Act: None.

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the
Securities Act. Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of
the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or
15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that
the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past
90 days. Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not
contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or
information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form
10-K. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated
filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and
"small reporting company" in Rule 12(b)-2 of the Exchange Act.

Large accelerated filer ☒
Non-accelerated filer ☐ (do not check if smaller reporting company)

Accelerated filer ☐
Small reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act).
Yes ☐ No ☒

The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant
as of June 30, 2008: \$2,137,830,358

For purposes of determining this amount only, registrant has defined affiliates as including (a) the
executive officers named in Part I of this 10-K report, (b) all directors of registrant, and (c) each
shareholder that has informed registrant by June 30, 2008, that it has sole or shared voting power of
5% or more of the outstanding common stock of registrant.

The number of shares outstanding of the registrant's common stock as of February 10, 2009:
135,413,407

DOCUMENTS INCORPORATED BY REFERENCE

- (1) Portions of registrant's 2008 Annual Report to Shareholders have been incorporated by
reference into Parts I and II of this Form 10-K.
- (2) Portions of the definitive Proxy Statement, relative to the May 8, 2009 annual meeting of
shareholders of registrant, to be filed within 120 days after the end of the fiscal year covered by this
Form 10-K Report, have been incorporated by reference into Part III of this Form 10-K.

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SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS

Certain statements in this Annual Report on Form 10-K ("10-K"), or incorporated by reference into this 10-K, are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934 that are made based upon, among other things, our current assumptions, expectations and beliefs concerning future developments and their potential effect on us. These forward-looking statements involve risks, uncertainties and other factors, many of which are outside our control, that may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by these forward-looking statements. In some cases you can identify forward-looking statements where statements are preceded by, followed by or include the words "believes," "expects," "anticipates," "plans," "future," "potential," "probably," "predictions," "continue" or the negative of such terms or similar expressions. Forward-looking statements in this 10-K, or incorporated by reference into this 10-K, include, but are not limited to, statements regarding:

- projected capital expenditures and related funding requirements;
- the availability and cost of capital;
- developments, trends and consolidation in the water and wastewater utility industries;
- dividend payment projections;
- opportunities for future acquisitions, the success of pending acquisitions and the impact of future acquisitions;
- the capacity of our water supplies, water facilities and wastewater facilities;
- the impact of geographic diversity on our exposure to unusual weather;
- the impact of conservation awareness of customers and more efficient plumbing fixtures and appliances on water usage per customer;
- our capability to pursue timely rate increase requests;
- our authority to carry on our business without unduly burdensome restrictions;
- our ability to obtain fair market value for condemned assets;
- the impact of fines and penalties;
- changes in laws, governmental regulations and policies, including environmental, health and water quality and public utility regulations and policies;
- the decisions of governmental and regulatory bodies, including decisions to raise or lower rates;
- the development of new services and technologies by us or our competitors;
- the availability of qualified personnel;
- the condition of our assets;
- the impact of legal proceedings;
- general economic conditions;
- acquisition-related costs and synergies; and
- the forward-looking statements contained under the heading "Forward-Looking Statements" in the section entitled "Management's Discussion and Analysis" from the portion of our 2008 Annual Report to Shareholders incorporated by reference herein and made a part hereof.

Because forward-looking statements involve risks and uncertainties, there are important factors that could cause actual results to differ materially from those expressed or implied by these forward-looking statements, including but not limited to:

- changes in general economic, business, credit and financial market conditions;
- changes in government regulations and policies, including environmental and public utility regulations and policies;
- changes in environmental conditions, including those that result in water use restrictions;
- abnormal weather conditions;
- changes in, or unanticipated, capital requirements;
- changes in our credit rating or the market price of our common stock;
- our ability to integrate businesses, technologies or services which we may acquire;
- our ability to manage the expansion of our business;
- the extent to which we are able to develop and market new and improved services;
- the effect of the loss of major customers;
- our ability to retain the services of key personnel and to hire qualified personnel as we expand;
- labor disputes;
- increasing difficulties in obtaining insurance and increased cost of insurance;
- cost overruns relating to improvements or the expansion of our operations;
- increases in the costs of goods and services;
- civil disturbance or terroristic threats or acts; and
- changes in accounting pronouncements.

Given these uncertainties, you should not place undue reliance on these forward-looking statements. You should read this 10-K and the documents that we incorporate by reference into this 10-K completely and with the understanding that our actual future results, performance and achievements may be materially different from what we expect. These forward-looking statements represent assumptions, expectations and beliefs only as of the date of this 10-K. Except for our ongoing obligations to disclose certain information under the federal securities laws, we are not obligated, and assume no obligation, to update these forward-looking statements, even though our situation may change in the future. For further information or other factors which could affect our financial results and such forward-looking statements, see "Risk Factors." We qualify all of our forward-looking statements by these cautionary statements.

PART I

Item 1. Business

The Company

Aqua America, Inc. (referred to as “Aqua America”, “we” or “us”) is the holding company for regulated utilities providing water or wastewater services to what we estimate to be approximately 3 million people in Pennsylvania, Ohio, North Carolina, Illinois, Texas, New Jersey, New York, Florida, Indiana, Virginia, Maine, Missouri and South Carolina. Our largest operating subsidiary, Aqua Pennsylvania, Inc., accounted for approximately 53% of our operating revenues for 2008 and as of December 31, 2008, provided water or wastewater services to approximately one-half of the total number of people we serve, and is located in the suburban areas north and west of the City of Philadelphia and in 24 other counties in Pennsylvania. Our other subsidiaries provide similar services in 12 other states. In addition, we provide water and wastewater services through operating and maintenance contracts with municipal authorities and other parties, and septage services, close to our utility companies’ service territories. Aqua America, which prior to its name change in 2004 was known as Philadelphia Suburban Corporation, was formed in 1968 as a holding company for its primary subsidiary, Aqua Pennsylvania, Inc., formerly known as Philadelphia Suburban Water Company. In the early 1990s we embarked on a growth through acquisition strategy focused on water and wastewater operations. Our most significant transactions to date have been the merger with Consumers Water Company in 1999, the acquisition of the regulated water and wastewater operations of Aqua Source, Inc. in 2003, the acquisition of Heater Utilities, Inc. in 2004, and the acquisition of New York Water Service Corporation in 2007. Since the early 1990’s, our business strategy has been primarily directed toward the regulated water and wastewater utility industry and has extended our regulated operations from southeastern Pennsylvania to include operations in 12 other states.

The following table reports our operating revenues by principal state for the Regulated segment and other for the year ended December 31, 2008:

	Operating Revenues (000's)	Operating Revenues (%)
Pennsylvania	\$ 331,082	52.8%
Texas	51,352	8.2%
Ohio	42,059	6.7%
Illinois	41,267	6.6%
North Carolina	35,156	5.6%
New Jersey	29,354	4.7%
New York	26,710	4.3%
Indiana	17,452	2.8%
Florida	16,826	2.7%
Virginia	12,087	1.9%
Maine	10,361	1.7%
Other states	1,456	0.1%
Regulated segment total	615,162	98.1%
Other	11,810	1.9%
Consolidated	<u>\$ 626,972</u>	<u>100.0%</u>

Information concerning revenues, net income, identifiable assets and related financial information of the Regulated segment and other for 2008, 2007, and 2006 is set forth in “Management’s Discussion and Analysis of Financial Condition and Results of Operations” and in Note 18 – Segment Information in the “Notes to Consolidated Financial Statements” from the portions of our 2008 Annual Report to

Shareholders filed as Exhibit 13.1 to this Form 10-K. The information from these sections of our 2008 Annual Report to Shareholders is incorporated by reference herein.

The following table summarizes our operating revenues, by utility customer class, for the Regulated segment and other for the year ended December 31, 2008:

	Operating Revenues (000's)	Operating Revenues (%)
Residential water	\$ 374,572	59.7%
Commercial water	90,062	14.4%
Fire protection	28,250	4.5%
Industrial water	19,873	3.2%
Other water	30,254	4.8%
Water	543,011	86.6%
Wastewater	58,873	9.4%
Other utility	13,278	2.1%
Regulated segment total	615,162	98.1%
Other	11,810	1.9%
Consolidated	<u>\$ 626,972</u>	<u>100.0%</u>

Our utility customer base is diversified among residential water, commercial water, fire protection, industrial water, other water, wastewater customers and other utility customers (consisting of certain operating contracts that are closely associated with the utility operations). Residential customers make up the largest component of our utility customer base, with these customers representing approximately 70% of our water and wastewater revenues. Substantially all of our water customers are metered, which allows us to measure and bill for our customers' water consumption. Water consumption per customer is affected by local weather conditions during the year, especially during the late spring and summer in our northern U.S. service territories. In general, during these seasons, an extended period of dry weather increases consumption, while above average rainfall decreases consumption. Also, an increase in the average temperature generally causes an increase in water consumption. On occasion, abnormally dry weather in our service areas can result in governmental authorities declaring drought warnings and water use restrictions in the affected areas, which could reduce water consumption. See "Water Supplies, Water Facilities and Wastewater Facilities" for a discussion of water use restrictions that may impact water consumption during abnormally dry weather. The geographic diversity of our utility customer base reduces the effect of our exposure to extreme or unusual weather conditions in any one area of our service territory.

Our growth in revenues over the past five years is primarily a result of increases in our utility customer base and in water and wastewater rates. The majority of the increase in utility customer base is due to customers added through acquisitions. In 2004, the utility customer growth rate was 11.5% and reflects the additional customers added through the Heater and Florida Water Services acquisitions. In 2006, the utility customer growth rate was 7.2%, including 44,792 customers associated with the New York Water Service Corporation acquisition which was completed on January 1, 2007. In 2008, 2007 and 2005, the utility customer growth rate due to acquisitions and other growth ventures was 2.0%, 2.6% and 3.5%, respectively. In 2008, our net customer count declined by 3,838 customers or 0.4% due to the sale or relinquishment of two utility systems in 2008, pursuant to our plan to evaluate and dispose of underperforming utility operations and one system that was turned over to the local city through condemnation. Overall, for the five-year period of 2004 through 2008, our utility customer base increased at an annual compound rate of 4.8%. If adjusted for the utility system dispositions during the past five years, the annual compound growth rate would have been 5.5%.

Acquisitions and Water Sale Agreements

With approximately 52,000 community water systems in the U.S. (83% of which serve less than 3,300 customers), the water industry is the most fragmented of the major utility industries (telephone, natural gas, electric, water and wastewater). The majority of these community water systems are government-owned, and the balance of the systems is privately-owned (or investor-owned). The nation's water systems range in size from large government-owned systems, such as the New York City water system that serves approximately 9 million people, to small systems, where a few customers share a common well. In the states where we operate, we believe there are approximately 22,000 community water systems of widely-varying size, with the majority of the population being served by government-owned water systems.

Although not as fragmented as the water industry, the wastewater industry in the U.S. also presents opportunities for consolidation. According to the U.S. Environmental Protection Agency's ("EPA") most recent survey of wastewater treatment facilities (which includes both government-owned and privately-owned facilities) in 2004, there are approximately 16,600 such facilities in the nation serving approximately 75% of the U.S. population. The remaining population represents individual homeowners with their own treatment facilities; for example, community on-lot disposal systems and septic tank systems. The vast majority of wastewater facilities are government-owned rather than privately-owned. The EPA survey also indicated that there are approximately 9,800 wastewater facilities in operation or planned in the 13 states where we operate. In 2006 and 2005, we acquired six businesses providing on-site septic tank pumping and other wastewater-related services. These businesses presently serve customers in eastern Pennsylvania, New Jersey, Delaware, New York and Maryland, and accounted for \$10,196,000 and \$10,209,000 of our operating revenues for the years ended December 31, 2008 and 2007.

Because of the fragmented nature of the water and wastewater utility industries, we believe that there are many potential water and wastewater system acquisition candidates throughout the United States. We believe the factors driving consolidation of these systems are:

- the benefits of economies of scale;
- increasingly stringent environmental regulations;
- the need for substantial capital investment;
- limited access to cost-effective financing; and
- the need for technological and managerial expertise.

We are actively exploring opportunities to expand our utility operations through acquisitions or other growth ventures. During the five-year period ended December 31, 2008, we completed 122 acquisitions or other growth ventures.

We believe that acquisitions will continue to be an important source of customer growth for us. We intend to continue to pursue acquisitions of government-owned and privately-owned water and wastewater systems that provide services in areas adjacent to our existing service territories or in new service areas. We engage in continuing activities with respect to potential acquisitions, including calling on prospective sellers, performing analyses and investigations of acquisition candidates, making preliminary acquisition proposals and negotiating the terms of potential acquisitions.

Water Supplies, Water Facilities and Wastewater Facilities

Our water utility operations obtain their water supplies from surface water sources such as reservoirs, lakes, ponds, rivers and streams, in addition to obtaining water from wells and purchasing water from other water suppliers. Approximately 10% of our water sales are purchased from other suppliers. It is our policy to obtain and maintain the permits necessary to obtain the water we distribute. Our supplies by principal service area are as follows:

- Pennsylvania – The principal supply of water is surface water from streams, rivers and reservoirs. Wells and interconnections with adjacent municipal authorities supplement these surface supplies. We operate 11 surface water treatment plants.
- Ohio – Water supply is obtained for customers in Lake County from Lake Erie. Customers in Mahoning County obtain their water from man-made lakes and the Ashtabula division is supplied by purchased water obtained through an interconnection with an adjacent water utility. Water supply is obtained for customers in Stark, Williams, Richland and Summit counties from wells, with the supplies in Stark and Summit counties complemented by an interconnect to purchase water from an adjacent municipality. In Trumbull County, customers are served from surface water sources through an interconnection from our Pennsylvania division.
- North Carolina – Water supply in approximately 700 non-contiguous divisions is obtained principally from wells, with several divisions purchasing water from neighboring municipalities.
- Illinois – Water supply is obtained for customers in Kankakee County from the Kankakee River and satellite wells, while customers in Vermilion County are supplied from Lake Vermilion and groundwater sources. In Will, Boone, Lake and Knox counties, our customers are served from wells. In some areas, such as Champaign County, water supply is supplemented with purchased water obtained through interconnections with adjacent water utilities.
- Texas – Water supply in 317 non-contiguous water systems is obtained principally from wells, supplemented in some cases by purchased water from adjacent water systems.
- Florida – Water supply in the majority of the 82 non-contiguous divisions is obtained principally from wells, supplemented in some cases by purchased water from adjacent water systems.
- New Jersey – Water supply is obtained principally from wells and the supply is supplemented with purchased water obtained through interconnections with adjacent water systems.
- New York – Water supply for seven systems is obtained from wells.
- Indiana – Water supply in two water systems is obtained principally from wells.
- Virginia – Water supply in 125 non-contiguous divisions is obtained from wells, one division's supply is from surface water, and 11 divisions supplement their supply with purchased water from a nearby water system.
- Maine – Eleven non-contiguous water systems obtain their water supply as follows: six systems use groundwater, four systems use surface water and one system purchases water from a neighboring municipal district.
- Missouri – Nine non-contiguous divisions are supplied by wells, and one division purchases water from a neighboring municipal system.

We believe that the capacities of our sources of supply, and our water treatment, pumping and distribution facilities are generally sufficient to meet the present requirements of our customers under normal conditions. We plan system improvements and additions to capacity in response to changing regulatory standards, changing patterns of consumption and increased demand from customer growth. The various state public utility commissions have generally recognized the operating and capital costs associated with these improvements in setting water rates.

On occasion, drought warnings and water use restrictions are issued by governmental authorities for portions of our service territories in response to extended periods of dry weather conditions. The timing and duration of the warnings and restrictions can have an impact on our water revenues and net income. In general, water consumption in the summer months is affected by drought warnings and restrictions to a higher degree because discretionary and recreational use of water is at its highest during the summer months. At other times of the year, warnings and restrictions generally have less of an effect on water consumption.

In 2008 and 2006, portions of central and northern Texas experienced drought conditions. This necessitated the imposition of water use restrictions on approximately a dozen of our water systems in Texas, and at times required supplemental water to be trucked into a small number of systems in the Fort Worth area. By the end of 2008, only our central Texas division remained under restriction. In 2008 and 2007, our operating subsidiaries

in North Carolina experienced drought conditions, which resulted in the imposition of temporary water use restrictions in these areas. By the end of 2008, drought conditions had significantly improved.

We believe that our wastewater treatment facilities are generally adequate to meet the present requirements of our customers under normal conditions. In addition, we own several sewer collection systems where the wastewater is treated at a municipally-owned facility. Projects are included in our capital plans to address inflow and infiltration in the collection systems, wet weather flows at our lift stations and treatment plants, and other conditions and requirements that can affect compliance. Changes in regulatory requirements may be reflected in revised permit limits and conditions when National Pollution Discharge Elimination System ("NPDES") permits are renewed, typically on a five-year cycle. Capital improvements are planned and budgeted to meet anticipated changes in regulations, needs for increased capacity related to projected growth and inflow and infiltration to collection systems. The various state public utility commissions have generally recognized the operating and capital costs associated with these improvements in setting wastewater rates for current customers and capacity charges for new customers.

Economic Regulation

Most of our water and wastewater utility operations are subject to regulation by their respective state regulatory commissions, which have broad administrative power and authority to regulate rates and charges, determine franchise areas and conditions of service, approve acquisitions and authorize the issuance of securities. The regulatory commissions also establish uniform systems of accounts and approve the terms of contracts with affiliates and customers, business combinations with other utility systems, loans and other financings, and the franchise areas that we serve. A small number of our operations are subject to rate regulation by county or city governments. The profitability of our utility operations is influenced to a great extent by the timeliness and adequacy of rate allowances we are granted by the respective regulatory commissions or authorities in the various states in which we operate.

Accordingly, we maintain a rate case management capability the objective of which is to provide that the tariffs of our utility operations reflect, to the extent practicable, the timely recovery of increases in costs of operations, capital, taxes, energy, materials and compliance with environmental regulations. We file rate increase requests to recover and earn a return on the capital investments that we make in improving or replacing our facilities and to recover expenses. In the states in which we operate, we are subject to economic regulation by the following state regulatory commissions:

<u>State</u>	<u>Regulatory Commission</u>
Pennsylvania	Pennsylvania Public Utility Commission
Ohio	The Public Utilities Commission of Ohio
North Carolina	North Carolina Utilities Commission
Illinois	Illinois Commerce Commission
Texas	Texas Commission on Environmental Quality
New Jersey	New Jersey Board of Public Utilities
New York	New York Public Service Commission
Florida	Florida Public Service Commission
Indiana	Indiana Utility Regulatory Commission
Virginia	Virginia State Corporation Commission
Maine	Maine Public Utilities Commission
Missouri	Missouri Public Service Commission
South Carolina	South Carolina Public Service Commission

Our water and wastewater operations are comprised of approximately 200 rate divisions, each of which requires a separate rate filing for the evaluation of the cost of service, including the recovery of investments, in connection with the establishment of tariff rates for that rate division. Eight of the states in which we operate permit some form of consolidated rates in varying degrees, and two states currently

permit us to fully consolidate state-wide rate filings within either our water or wastewater operations. Due to the length of time since the last rate increase for some of our systems and the large amount of capital improvements relative to the number of customers in some smaller systems, the proposed rate increase in some of these systems may be substantial. Also, as a result of the condition of some of the systems acquired and capital investments required to maintain compliance, some divisions are experiencing longer periods of regulatory lag. We can provide no assurance that the rate increases will be granted in a timely or sufficient manner to cover the investments and expenses for which we initially sought the rate increases.

In some regulatory jurisdictions, we may seek authorization to bill our utility customers in accordance with a rate filing that is pending before the respective regulatory commission. Furthermore, some regulatory commissions authorize the use of expense deferrals and amortization in order to provide for an impact on our operating income by an amount that approximates the requested amount in a rate request. The additional revenue billed and collected prior to the final ruling is subject to refund based on the outcome of the ruling. The revenue recognized and the expenses deferred by us reflect an estimate as to the final outcome of the ruling. If the request is denied completely or in part, we could be required to refund some or all of the revenue billed to date, and write-off some or all of the deferred expenses.

Six states in which we operate water utilities, and two states in which we operate wastewater utilities, permit us to add a surcharge to water or wastewater bills to offset the additional depreciation and capital costs associated with certain capital expenditures related to replacing and rehabilitating infrastructure systems. Prior to these surcharge mechanisms being approved, water and wastewater utilities absorbed all of the depreciation and capital costs of these projects between base rate increases without the benefit of additional revenues. The gap between the time that a capital project is completed and the recovery of its costs in rates is known as regulatory lag. The infrastructure rehabilitation surcharge mechanism is intended to substantially reduce regulatory lag, which often acted as a disincentive to water and wastewater utilities to rehabilitate their infrastructure. In addition, our subsidiaries in certain states use a surcharge or credit on their bills to reflect changes in certain costs, such as changes in state tax rates, other taxes and purchased water, until such time as the costs are incorporated into base rates.

Currently, Pennsylvania, Illinois, Ohio, New York, Indiana and Missouri allow for the use of infrastructure rehabilitation surcharges. These mechanisms typically adjust periodically based on additional qualified capital expenditures completed or anticipated in a future period. The infrastructure rehabilitation surcharge is capped at a percentage of base rates, generally at 5% to 9% of base rates, and is reset to zero when new base rates that reflect the costs of those additions become effective or when a utility's earnings exceed a regulatory benchmark. Infrastructure rehabilitation surcharges provided revenues of \$11,771,000 in 2008, \$11,507,000 in 2007 and \$7,873,000 in 2006.

In general, we believe that Aqua America, Inc. and its subsidiaries have valid authority, free from unduly burdensome restrictions, to enable us to carry on our business as presently conducted in the franchised or contracted areas we now serve. The rights to provide water or wastewater service to a particular franchised service territory are generally non-exclusive, although the applicable regulatory commissions usually allow only one regulated utility to provide service to a given area. In some instances, another water utility provides service to a separate area within the same political subdivision served by one of our subsidiaries. Therefore, as a regulated utility, there is little or no competition for the daily water and wastewater service we provide to our customers. Water and wastewater utilities may compete for new customers in new service territories. Competition for new territory generally comes from nearby utilities, either investor-owned or municipal-owned. There is also often competition for the acquisition of other utilities. Competition for the acquisition of other water or wastewater utilities may come from other investor-owned utilities, nearby municipally-owned utilities and sometimes from strategic or financial purchasers seeking to enter or expand in the water and wastewater industry. The addition of new service territory and the acquisition of other utilities by regulated utilities such as us are generally subject to review and approval by the applicable state regulatory commissions.

In the states where our subsidiaries operate, it is possible that portions of our subsidiaries' operations could be acquired by municipal governments by one or more of the following methods:

- eminent domain;
- the right of purchase given or reserved by a municipality or political subdivision when the original franchise was granted; and
- the right of purchase given or reserved under the law of the state in which the subsidiary was incorporated or from which it received its permit.

The price to be paid upon such an acquisition by the municipal government is usually determined in accordance with applicable law governing the taking of lands and other property under eminent domain. In other instances, the price may be negotiated, fixed by appraisers selected by the parties or computed in accordance with a formula prescribed in the law of the state or in the particular franchise or charter. We believe that our operating subsidiaries will be entitled to fair market value for any assets that are condemned, and we believe the fair market value will be in excess of the book value for such assets.

In some instances where there are municipally-owned water or wastewater systems near our operating divisions, the municipally-owned system may either have water distribution or wastewater collection mains that are located adjacent to the our division's mains or may construct new mains that parallel our mains. In these circumstances, on occasion the municipally-owned system may attempt to take over the customers who are connected to our mains, resulting in our mains becoming surplus or underutilized without compensation.

The City of Fort Wayne, Indiana (the "City") has authorized the acquisition by eminent domain of the northern portion of the utility system of one of the operating subsidiaries that we acquired in connection with the AquaSource acquisition in 2003. We had challenged whether the City was following the correct legal procedures in connection with the City's condemnation, but the Indiana Supreme Court, in an opinion issued in June 2007, supported the City's position. In October 2007, the City's Board of Public Works approved proceeding with its process to condemn the northern portion of our utility system at a preliminary price based on the City's valuation. In October, 2007 we filed an appeal with the Allen County Circuit Court challenging the Board of Public Works' valuation on several bases. In November 2007, the City Council authorized the taking of the northern portion of the Company's system and the payment of \$16,910,500 based on the City's valuation of this portion of the system. In January 2008, we reached a settlement agreement with the City to transition the northern portion of the system in February 2008 upon receipt of the City's initial valuation payment of \$16,910,500. The settlement agreement specifically states that the final valuation of the system will be determined through a continuation of the legal proceedings that were filed challenging the City's valuation. On February 12, 2008, we turned over the system to the City upon receipt of the initial valuation payment. The Indiana Utility Regulatory Commission also reviewed and acknowledged the transfer of the Certificate of Territorial Authority for the Company's northern system to the City. The proceeds received are in excess of the book value of the assets relinquished, and the proceeds were used to pay-down short-term debt. No gain has been recognized due to the contingency over the final valuation of the assets. Depending upon the outcome of the legal proceeding in the Allen County Circuit Court the Company may be required to refund a portion of the initial valuation payment, or we may receive additional proceeds. The northern portion of the system relinquished represented approximately 0.5% of Aqua America's total assets.

Despite the condemnation referred to above, our primary strategy continues to be to acquire additional water and wastewater systems, to maintain our existing systems where there is a business or a strategic benefit, and to actively oppose unilateral efforts by municipal governments to acquire any of our operations, particularly for less than the fair market value of our operations or where the municipal government seeks to acquire more than it is entitled to under the applicable law or agreement.

Environmental, Health and Safety Regulation

Provision of water and wastewater services is subject to regulation under the federal Safe Drinking Water Act, the Clean Water Act and related state laws, and under federal and state regulations issued under these laws. These laws and regulations establish criteria and standards for drinking water and for wastewater discharges. In addition, we are subject to federal and state laws and other regulations relating to solid waste disposal, dam safety and other operations. Capital expenditures and operating costs required as a result of water quality standards and environmental requirements have been traditionally recognized by state public utility commissions as appropriate for inclusion in establishing rates.

From time to time, Aqua America has acquired, and may acquire systems that have environmental compliance issues. In addition, environmental compliance and other issues arise in the course of regulatory changes and normal operations. Aqua America attempts to align capital budgeting and expenditures to address these issues in a timely manner. We believe that the capital expenditures required to address outstanding compliance issues have been budgeted in our capital program and represent less than 10% of our expected total capital expenditures over the next five years. We are parties to agreements with regulatory agencies in Pennsylvania, Texas, Florida, Indiana, Virginia and North Carolina under which we have committed to make certain improvements for environmental compliance. These agreements are intended to provide the regulators with assurance that problems covered by these agreements will be addressed, and the agreements generally provide protection from fines, penalties and other actions while corrective measures are being implemented. We are actively working directly with state environmental officials to implement or amend these agreements as necessary.

Safe Drinking Water Act - The Safe Drinking Water Act establishes criteria and procedures for the U.S. Environmental Protection Agency to develop national quality standards for drinking water. Regulations issued pursuant to the Safe Drinking Water Act and its amendments set standards on the amount of certain microbial and chemical contaminants and radionuclides allowable in drinking water. Current requirements under the Safe Drinking Water Act are not expected to have a material impact on our operations or financial condition as we have made and are making investments to meet existing water quality standards. We may, in the future, be required to change our method of treating drinking water at certain sources of supply if additional regulations become effective.

The EPA's issuance of a rule regulating radon in tap water has been postponed repeatedly since originally proposed in 1991. Limits for radon in tap water, if promulgated, would probably become effective 4 or 5 years after promulgation. The most likely scenario is that the rule might contain two standards and states would be encouraged to adopt Multi-Media Mitigation radon reduction programs to achieve cost-effective reductions in indoor air radon levels to qualify for the higher drinking water standard. Under this scenario, a small percentage of our wells, primarily in North Carolina, Pennsylvania and Virginia could require treatment, and the total cost of compliance could approximate \$5,000,000 over a five year period, or less than 1% of our planned capital program over this five year period.

The Safe Drinking Water Act provides for the regulation of radionuclides other than radon, such as radium and uranium. The Radionuclides Rule that became effective in 2003 left unchanged the existing standards for gross alpha and radium, but changed the monitoring protocol and added a maximum contaminant level for uranium. Under the new testing protocols, some of our groundwater facilities exceeded one or more of the radionuclide standards and required treatment. Treatment has been installed at 51 wells and 57 other wells have been replaced, modified or abandoned in 45 systems. Five wells remain to be treated and two wells are to be replaced, modified or abandoned in six systems in three states. Most of the remaining work will be performed in 2009 and 2010. None of the wells exceeding a maximum contaminant level are in active service. The future capital cost of compliance is expected to be less than \$2,000,000, or less than 1% of our planned capital program for 2009.

In order to remove or inactivate microbial organisms, rules were issued by the EPA to improve disinfection and filtration of potable water and reduce consumers' exposure to disinfectants and by-

products of the disinfection process. Aqua America will be installing filtration for one currently unfiltered surface water supply in Maine. The cost of this treatment is not expected to exceed \$7,000,000 and has been budgeted for 2009 and 2010. One system in Florida and seven in North Carolina have levels of disinfection by-products above the current maximum contaminant level requiring a compliance response which could result in a change to the type of treatment. Five of the systems in North Carolina purchase water from an adjacent supplier, and the resolution of the problem may depend upon the supplier's co-operation. Treatment modifications were completed in 2008 at one system in Texas and two in Florida. The total remaining capital costs to address all systems is estimated to be approximately \$1,500,000 over the next two years.

The EPA promulgated the Long Term 2 Enhanced Surface Water Treatment Rule and a Stage 2 Disinfection/Disinfection By-product Rule in January 2006. These rules are resulting in additional one-time special monitoring costs of approximately \$600,000 over a four-year period from 2007 to 2011. Monitoring for our larger systems began in 2006 and ended in 2008. Monitoring at some of the smaller systems is still underway. To date, none of the monitoring results has exceeded levels that would require modification of treatment. The required testing and any required corrective action is not expected to have a material impact on our results of operations or financial condition.

A rule lowering the limit on arsenic was promulgated in 2001 by the EPA and became effective in January 2006, with a provision for further time extensions for small systems. We achieved compliance by installing treatment or replacing supplies in one well system each in Pennsylvania, Maine, Ohio and North Carolina. One system in Texas is awaiting permitting for treatment, and one system recently acquired in 2008 in Pennsylvania will be equipped with treatment in 2009. The cost of the remaining capital improvements to fully achieve compliance with this regulation is not expected to exceed \$600,000.

Clean Water Act - The Clean Water Act regulates discharges from drinking water and wastewater treatment facilities into lakes, rivers, streams, and groundwater. It is our policy to obtain and maintain all required permits and approvals for the discharges from our water and wastewater facilities, and to comply with all conditions of those permits and other regulatory requirements. A program is in place to monitor facilities for compliance with permitting, monitoring and reporting for wastewater discharges. From time to time, discharge violations may occur which may result in fines. We are also parties to compliance agreements with regulatory agencies in several states where we operate while improvements are being made to address wastewater discharge compliance issues. These fines and penalties, if any, are not expected to have a material impact on our results of operations or financial condition. The required costs to comply with the agreements previously cited are included in our capital program, are not expected to be significant, and are expected to be recoverable in rates.

Recent changes in wastewater regulations in the state of Missouri will require improvements at certain of the 52 small wastewater systems we operate in that state. We presently estimate the cost of these improvements to be approximately \$1,500,000 over the next three years.

Solid Waste Disposal - The handling and disposal of residuals and solid waste generated from water and wastewater treatment facilities is governed by federal and state laws and regulations. A program is in place to monitor our facilities for compliance with regulatory requirements, and we are not aware of any significant environmental remediation costs necessary from our handling and disposal of waste material from our water and wastewater operations. However, we do anticipate capital expenditures of less than \$2,000,000, that have been included within our five-year capital budget, related to the expansion and/or replacement of some of our current waste disposal facilities in Pennsylvania and Ohio, to support our large surface water treatment facilities in these states. Our capital budget also includes funds for capital projects intended to reduce waste volume and extend the life of our disposal facilities.

Dam Safety - Our subsidiaries own eighteen major dams that are subject to the requirements of the federal and state regulations related to dam safety. All major dams undergo an annual engineering inspection. We believe that all eighteen dams are structurally sound and well-maintained.

We performed studies of our dams that identified two dams in Pennsylvania and three dams in Ohio requiring capital improvements resulting from the adoption by the Department of Environmental Protection in Pennsylvania; and by the Department of Natural Resources in Ohio, of revised formulas for determining the magnitude of a probable maximum flood. Capital improvements totaling \$776,000 were completed in 2008 to various dams. Capital improvements remain to be performed on one dam in Pennsylvania totaling approximately \$15,000,000 during the five year period 2009 to 2013. Expenditures in the aggregate during the five year period 2009 to 2013 are expected to be approximately 1% of our planned capital program over this same five year period. We continue to study alternatives for these remaining dams which may change the cost estimates of these capital improvements.

Safety Standards - Our facilities and operations may be subject to inspections by representatives of the Occupational Safety and Health Administration from time to time. We maintain safety policies and procedures to comply with the Occupational Safety and Health Administration's rules and regulations, but violations may occur from time to time, which may result in fines and penalties, which are not expected to be material. We endeavor to correct such violations promptly when they come to our attention.

Security

In light of concerns regarding security in the wake of the September 11, 2001 terrorist attacks, we have increased security measures at our facilities. These increased security measures were not made in response to any specific threat. We are in contact with federal, state and local authorities and industry trade associations regarding information on possible threats and security measures for water utility operations. The cost of the increased security measures, including capital expenditures, is expected to be recoverable in water rates and is not expected to have a material impact on our results of operations or financial condition.

Employee Relations

As of December 31, 2008, we employed a total of 1,638 full-time employees. Our subsidiaries are parties to 13 agreements with labor unions covering 516 employees. The agreements expire at various times between April 2009 and April 2011.

Available Information

We file annual, quarterly and current reports, proxy statements and other information with the Securities and Exchange Commission ("SEC"). You may read and copy any document we file with the SEC at the SEC's public reference room at 100 F Street, NE, Washington, DC 20549. Please call the SEC at 1-800-SEC-0330 for further information on the public reference room. You may also obtain our SEC filings from the SEC's Web site at www.sec.gov.

Our Internet Web site address is www.aquaamerica.com. We make available free of charge through our Web site's "Investor Relations" page all of our filings with the SEC, including our annual report on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K and other information. These reports and information are available as soon as reasonably practicable after such material is electronically filed with or furnished to the SEC.

Our Board of Directors has various committees including an audit committee, an executive compensation and employee benefits committee and a corporate governance committee. Each of these committees has a formal charter. We also have Corporate Governance Guidelines and a Code of Ethical Business Conduct. Copies of these charters, guidelines and codes, and any waivers or amendments to such codes which are

applicable to our executive officers, senior financial officers or directors, can be obtained free of charge from our Web site, www.aquaamerica.com.

In addition, you may request a copy of the foregoing filings, charters, guidelines and codes, and any waivers or amendments to such codes which are applicable to our executive officers, senior financial officers or directors, at no cost by writing or telephoning us at the following address or telephone number:

Investor Relations Department
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489
Telephone: 610-527-8000

The references to our Web site and the SEC's Web site are intended to be inactive textual references only, and the contents of those Web sites are not incorporated by reference herein and should not be considered part of this or any other report that we file with or furnish to the SEC.

Item 1A. Risk Factors

In addition to the other information included or incorporated by reference in this 10-K, the following factors should be considered in evaluating our business and future prospects. Any of the following risks, either alone or taken together, could materially and adversely affect our business, financial position or results of operations. If one or more of these or other risks or uncertainties materialize, or if our underlying assumptions prove to be incorrect, our actual results may vary materially from what we projected. There may be additional risks about which we do not presently know or that we currently believe are immaterial which could also impair our business, financial position and results of operations.

The rates we charge our customers are subject to regulation. If we are unable to obtain government approval of our requests for rate increases, or if approved rate increases are untimely or inadequate to cover and earn a return on our capital investments and to recover expenses, our profitability may suffer.

The rates we charge our customers are subject to approval by the public utility commissions or similar regulatory bodies in the states in which we operate. We file rate increase requests, from time to time, to recover our investments in utility plant and expenses. Our ability to maintain and meet our financial objectives is dependent upon the recovery of and return on our capital investments and expenses through the rates we charge our customers. Once a rate increase petition is filed with a public utility commission, the ensuing administrative and hearing process may be lengthy and costly, and the cost to the Company may not always be fully recoverable. The timing of our rate increase requests are therefore partially dependent upon the estimated cost of the administrative process in relation to the investments and expenses that we hope to recover through the rate increase to the extent approved. There may be long-term shifts in water usage or declines in water usage per customer as a result of an increase in conservation awareness, including the increased use of more efficient plumbing fixtures and appliances. These long-term shifts are normally taken into account by the public utility commissions in setting rates, whereas significant short-term changes in water usage may not be fully reflected in the rates we charge. We can provide no assurances that any future rate increase request will be approved by the appropriate state public utility commission; and, if approved, we cannot guarantee that these rate increases will be granted in a timely or sufficient manner to cover the investments, expenses, and return for which we initially sought the rate increase.

In some regulatory jurisdictions, we may seek authorization to bill our utility customers in accordance with a rate filing that is pending before the respective regulatory commission. Furthermore, some regulatory commissions authorize the use of expense deferrals and amortization in order to provide for an impact on our operating income by an amount that approximates the requested amount in a rate request. The additional revenue billed and collected prior to the final ruling is subject to refund based on the outcome of the ruling. The revenue recognized and the expenses deferred by us reflect an estimate as to the final outcome of the

ruling. If the request is denied completely or in part, we could be required to refund some or all of the revenue billed to date, and write-off some or all of the deferred expenses.

Our business requires significant capital expenditures that are dependent on our ability to secure appropriate funding. Disruptions in the capital and credit markets may limit our access to capital. If we are unable to obtain sufficient capital, or if the cost of borrowing increases, it may materially and adversely affect our financial condition and results of operations.

Our business is capital intensive. In addition to the capital required to fund our growth through acquisition strategy, on an annual basis, we spend significant sums for additions to or replacement of property, plant and equipment. We obtain funds for our capital expenditures from operations, contributions and advances by developers and others, equity issuances and debt issuances. Our ability to maintain and meet our financial objectives is dependent upon the availability of adequate capital. Current economic conditions and disruptions have caused substantial volatility in capital markets, and have increased the cost and significantly reduced the availability of credit from financing sources, which may continue or worsen in the future. If in the future, our credit facilities are not renewed or our short-term borrowings are called for repayment, we would have to seek alternative financing sources, although there can be no assurance that these alternative financing sources would be available on terms acceptable to us. In the event we are unable to obtain sufficient capital, we may need to reduce our capital expenditures and our ability to pursue acquisitions that we may rely on for future growth could be impaired. The reduction in capital expenditures may result in reduced potential earnings growth, affect our ability to meet environmental laws and regulations, and may limit our ability to improve or expand our utility systems to the level we believe appropriate. There is no guarantee that we will be able to obtain sufficient capital in the future on reasonable terms and conditions for expansion, construction and maintenance. In addition, delays in completing major capital projects could delay the recovery of the capital expenditures associated with such projects through rates. If the cost of borrowing increases, we might not be able to recover increases in our cost of capital through rates. The inability to recover higher borrowing costs through rates, or the regulatory lag associated with the time that it takes to begin recovery, may adversely affect our financial condition and results of operations.

Our inability to comply with debt covenants under our credit facilities could result in prepayment obligations.

We are obligated to comply with debt covenants under some of our loan and debt agreements. Failure to comply with covenants under our credit facilities could result in an event of default, which if not cured or waived, could result in us being required to repay or finance these borrowings before their due date, could limit future borrowings, result in cross default issues and increase borrowing costs.

General economic conditions may affect our financial condition and results of operations.

A general economic downturn such as the one the U.S. economy is currently experiencing may lead to a number of impacts on our business that may affect our financial condition and results of operations. Such impacts may include: a reduction in discretionary and recreational water use by our residential water customers, particularly during the summer months when such discretionary usage is normally at its highest; a decline in usage by industrial and commercial customers as a result of decreased business activity; an increased incidence of customers' inability to pay or delays in paying their utility bills, or an increase in customer bankruptcies, which may lead to higher bad debt expense and reduced cash flow; a lower natural customer growth rate due to a decline in new housing starts; and a decline in the number of active customers due to housing vacancies or abandonments. General economic turmoil may also lead to an investment market downturn, such as the one the U.S. economy is currently experiencing, which results in our pension plans' asset market values suffering a decline and significant volatility. As a result of a decline in our pension plans' asset market values, our required cash contributions to these plans and pension expense may increase in subsequent years.

Federal and state environmental laws and regulations impose substantial compliance requirements on our operations. Our operating costs could be significantly increased in order to comply with new or stricter regulatory standards imposed by federal and state environmental agencies.

Our water and wastewater services are governed by various federal and state environmental protection and health and safety laws and regulations, including the federal Safe Drinking Water Act, the Clean Water Act and similar state laws, and federal and state regulations issued under these laws by the United States Environmental Protection Agency and state environmental regulatory agencies. These laws and regulations establish, among other things, criteria and standards for drinking water and for discharges into the waters of the United States and states. Pursuant to these laws, we are required to obtain various environmental permits from environmental regulatory agencies for our operations. We cannot assure you that we will be at all times in total compliance with these laws, regulations and permits. If we violate or fail to comply with these laws, regulations or permits, we could be fined or otherwise sanctioned by regulators. Environmental laws and regulations are complex and change frequently. These laws, and the enforcement thereof, have tended to become more stringent over time. While we have budgeted for future capital and operating expenditures to maintain compliance with these laws and our permits, it is possible that new or stricter standards could be imposed that will require additional capital expenditures or raise our operating costs. Although these expenditures and costs may be recovered in the form of higher rates, there can be no assurance that the various state public utility commissions or similar regulatory bodies that govern our business would approve rate increases to enable us to recover such expenditures and costs. In summary, we cannot assure you that our costs of complying with, or discharging liability under, current and future environmental and health and safety laws will not adversely affect our business, results of operations or financial condition.

Our business is impacted by weather conditions and is subject to seasonal fluctuations, which could adversely affect demand for our water service and our revenues.

Demand for our water during the warmer months is generally greater than during cooler months due primarily to additional requirements for water in connection with irrigation systems, swimming pools, cooling systems and other outside water use. Throughout the year, and particularly during typically warmer months, demand will vary with temperature, rainfall levels and rainfall frequency. In the event that temperatures during the typically warmer months are cooler than normal, if there is more rainfall than normal, or rainfall is more frequent than normal, the demand for our water may decrease and adversely affect our revenues.

Drought conditions and government imposed water use restrictions may impact our ability to serve our current and future customers, and may impact our customers' use of our water, which may adversely affect our financial condition and results of operations.

We depend on an adequate water supply to meet the present and future demands of our customers. Drought conditions could interfere with our sources of water supply and could adversely affect our ability to supply water in sufficient quantities to our existing and future customers. An interruption in our water supply could have a material adverse effect on our financial condition and results of operations. Moreover, governmental restrictions on water usage during drought conditions may result in a decreased demand for our water, even if our water supplies are sufficient to serve our customers during these drought conditions, which may adversely affect our revenues and earnings.

An important element of our growth strategy is the acquisition of water and wastewater systems. Any future acquisitions we decide to undertake may involve risks.

An important element of our growth strategy is the acquisition and integration of water and wastewater systems in order to broaden our current, and move into new, service areas. We will not be able to acquire other businesses if we cannot identify suitable acquisition opportunities or reach mutually agreeable terms with acquisition candidates. It is our intent, when practical, to integrate any businesses we acquire with our existing operations. The negotiation of potential acquisitions as well as the integration of acquired

businesses could require us to incur significant costs and cause diversion of our management's time and resources. Future acquisitions by us could result in:

- dilutive issuances of our equity securities;
- incurrence of debt and contingent liabilities;
- failure to have effective internal control over financial reporting;
- recording goodwill and other intangible assets for which we may never realize its full value and may result in an asset impairment that may negatively affect our results of operations;
- fluctuations in quarterly results;
- other acquisition-related expenses; and
- exposure to unknown or unexpected risks and liabilities.

Some or all of these items could have a material adverse effect on our business and our ability to finance our business and comply with regulatory requirements. The businesses we acquire in the future may not achieve sales and profitability that would justify our investment, and any difficulties we encounter in the integration process, including in the integration of processes necessary for internal control and financial reporting, could interfere with our operations, reduce our operating margins and adversely affect our internal controls. In addition, as consolidation becomes more prevalent in the water and wastewater industries and competition for acquisitions increases, the prices for suitable acquisition candidates may increase to unacceptable levels and limit our ability to grow through acquisitions.

Our water and wastewater systems may be subject to condemnations or other methods of taking by governmental entities.

In the states where our subsidiaries operate, it is possible that portions of our subsidiaries' operations could be acquired by municipal governments by one or more of the following methods:

- eminent domain;
- the right of purchase given or reserved by a municipality or political subdivision when the original franchise was granted; and
- the right of purchase given or reserved under the law of the state in which the subsidiary was incorporated or from which it received its permit given or reserved by a municipality or political subdivision when the original franchise was granted.

The price to be paid upon such an acquisition by the municipal government is usually determined in accordance with applicable law governing the taking of lands and other property under eminent domain. In other instances, the price may be negotiated, fixed by appraisers selected by the parties or computed in accordance with a formula prescribed in the law of the state or in the particular franchise or charter. We believe that our operating subsidiaries will be entitled to receive fair market value for any assets that are condemned. However, there is no assurance that the fair market value received for assets condemned will be in excess of book value.

In some instances where there are municipally-owned water or wastewater systems near our operating divisions, the municipally-owned system may either have water distribution or wastewater collection mains that are located adjacent to the our division's mains or may construct new mains that parallel our mains. In these circumstances, on occasion the municipally-owned system may attempt to take over the customers who are connected to our mains, resulting in our mains becoming surplus or underutilized without compensation.

Contamination to our water supply may result in disruption in our services and litigation which could adversely affect our business, operating results and financial condition.

Our water supplies are subject to contamination, including contamination from naturally-occurring compounds, chemicals in groundwater systems, pollution resulting from man-made sources, such as man-

made organic chemicals, and possible terrorist attacks. In the event that a water supply is contaminated, we may have to interrupt the use of that water supply until we are able to substitute, where feasible, the flow of water from an uncontaminated water source. In addition, we may incur significant costs in order to treat the contaminated source through expansion of our current treatment facilities, or development of new treatment methods. If we are unable to substitute water supply from an uncontaminated water source, or to adequately treat the contaminated water source in a cost-effective manner, there may be an adverse effect on our revenues, operating results and financial condition. The costs we incur to decontaminate a water source or an underground water system could be significant and could adversely affect our business, operating results and financial condition and may not be recoverable in rates. We could also be held liable for consequences arising out of human exposure to hazardous substances in our water supplies or other environmental damage. Our insurance policies may not be sufficient to cover the costs of these claims.

In addition to the potential pollution of our water supply as described above, in the wake of the September 11, 2001 terrorist attacks and the ensuing threats to the nation's health and security, we have taken steps to increase security measures at our facilities and heighten employee awareness of threats to our water supply. We have also tightened our security measures regarding the delivery and handling of certain chemicals used in our business. We have and will continue to bear increased costs for security precautions to protect our facilities, operations and supplies. These costs may be significant. Despite these increased security measures, we may not be in a position to control the outcome of terrorist events should they occur.

Wastewater operations may entail significant risks.

Wastewater collection and treatment and septage pumping and hauling involve various unique risks. If collection or treatment systems fail or do not operate properly, or if there is a septage spill, untreated or partially treated wastewater could discharge onto property or into nearby streams and rivers, causing various damages and injuries, including environmental damage. Liabilities resulting from such damages and injuries could materially and adversely affect the Company's results of operations and financial condition.

Dams and reservoirs present unique risks.

Several of our water systems include impounding dams and reservoirs of various sizes. Although we believe our dams are structurally sound and well-maintained, the failure of a dam could result in significant downstream property damage or injuries for which we may be liable. We periodically inspect our dams and purchase liability insurance for such risks, but depending on the nature of the downstream damage and cause of the failure, our limits of coverage may not be sufficient. A dam failure could also result in damage to or disruption of our water treatment and pumping facilities that are often located downstream from our dams and reservoirs. Significant damage to these facilities could affect our ability to provide water to our customers and, consequently, our results of operations until the facilities and a sufficient raw water impoundment can be restored. The estimated costs to maintain our dams are included in our capital budget projections and, although such costs to date have been recoverable in rates, there can be no assurance that rate increases will be granted in a timely or sufficient manner to recover such costs in the future, if at all.

Work stoppages and other labor relations matters could adversely affect our operating results.

Approximately 30% of our workforce are unionized under 13 labor contracts (or contracts under negotiation) with labor unions, which expire over several years. We believe our labor relations are good, but in light of rising costs for healthcare and pensions, contract negotiations in the future may be difficult. We are subject to a risk of work stoppages and other labor relations matters as we negotiate with the unions to address these issues, which could affect our results of operations and financial condition. We cannot assure you that issues with our labor forces will be resolved favorably to us in the future or that we will not experience work stoppages.

Significant or prolonged disruptions in the supply of important goods or services from third parties could affect our business and results of operations.

We are dependent on a continuing flow of important goods and services from suppliers for our water and wastewater businesses. A disruption or prolonged delays in obtaining, important supplies or services, such as chemicals and electricity, could adversely affect our water or wastewater services and our ability to operate in compliance with all regulatory requirements, which could have a significant effect on our results of operations. In certain circumstances, we rely on third parties to provide certain important services (such as certain customer bill print and mail activities or utility service operations in some of our divisions) and a disruption in these services could materially and adversely affect our results of operations and financial condition.

We are increasingly dependent on the continuous and reliable operation of our information technology systems.

We rely on our information technology systems in connection with the operation of our business, especially with respect to customer service and billing, accounting and, in some cases, the monitoring and operation of our treatment, storage and pumping facilities. A loss of these systems or major problems with the operation of these systems could affect our operations and have a significant material adverse effect on our results of operations.

We depend significantly on the services of the members of our management team, and the departure of any of those persons could cause our operating results to suffer.

Our success depends significantly on the continued individual and collective contributions of our management team. The loss of the services of any member of our management team or the inability to hire and retain experienced management personnel could harm our operating results.

Item 1B. Unresolved Staff Comments.

None.

Item 2. Properties.

Our properties consist of transmission and distribution mains and conduits, water and wastewater treatment plants, pumping facilities, wells, tanks, meters, pipes, dams, reservoirs, buildings, vehicles, land, easements, rights and other facilities and equipment used for the operation of our systems, including the collection, treatment, storage and distribution of water and the collection and treatment of wastewater. Substantially all of our properties are owned by our subsidiaries, and a substantial portion of our property is subject to liens of mortgage or indentures. These liens secure bonds, notes and other evidences of long-term indebtedness of our subsidiaries. For certain properties that we acquired through the exercise of the power of eminent domain and certain other properties we purchased, we hold title for water supply purposes only. We own, operate and maintain over ten thousand miles of transmission and distribution mains, surface water treatment plants, and many well treatment stations and wastewater treatment plants. Some properties are leased under long-term leases.

The following table indicates our net property, plant and equipment, in thousands of dollars, as of December 31, 2008 in the principal states where we operate:

	Net Property, Plant and Equipment	
Pennsylvania	\$ 1,692,183	56.5%
North Carolina	235,328	7.8%
Illinois	224,751	7.5%
Ohio	208,617	7.0%
Texas	175,854	5.9%
New Jersey	148,758	5.0%
Indiana	108,823	3.6%
Florida	74,882	2.5%
Virginia	58,672	2.0%
New York	55,294	1.8%
Maine	44,526	1.5%
Inter-company eliminations and other states	(30,305)	(1.1)%
	<u>\$ 2,997,383</u>	<u>100.0%</u>

We believe that our properties are generally maintained in good condition and in accordance with current standards of good waterworks industry practice. We believe that our facilities are adequate and suitable for the conduct of our business and to meet customer requirements under normal circumstances.

Our corporate offices are leased from our subsidiary, Aqua Pennsylvania, Inc., and are located in Bryn Mawr, Pennsylvania.

Item 3. Legal Proceedings

There are various legal proceedings in which we are involved. Although the results of legal proceedings cannot be predicted with certainty, there are no pending legal proceedings, other than as set forth below, to which we or any of our subsidiaries is a party or to which any of our properties is the subject that we believe are material or are expected to have a material adverse effect on our financial position, results of operations or cash flows.

In 2004, our subsidiaries in Texas filed an application with the Texas Commission on Environmental Quality ("TCEQ") to increase rates over a multi-year period. On September 23, 2008, the TCEQ issued its final ruling with a unanimous decision approving this rate application. The final order had been appealed to the TCEQ by two parties, and the TCEQ has exercised its legal authority to take no action within the required period, therefore, affirming the TCEQ's approval decision. As a result, the parties have filed suit against the TCEQ in the Travis County District Court in an effort to appeal the order. In accordance with authorization from the TCEQ in 2004, our subsidiaries commenced billing for the requested rates and deferred recognition of certain expenses for financial statement purposes. In the event the TCEQ's final order is overturned on appeal, completely or in part, we could be required to refund some or all of the revenue billed to-date, and write-off some or all of the regulatory asset for the expense deferral. For more information, see the description under the section captioned "Management's Discussion and Analysis" and refer to Note 17 – Water and Wastewater Rates in the "Notes to Consolidated Financial Statements" from the portions of our 2008 Annual Report to Shareholders filed as Exhibit 13.1 to this 10-K.

The City of Fort Wayne, Indiana ("the City") has authorized the acquisition by eminent domain of the northern portion of the utility system of one of the operating subsidiaries in Indiana. We challenged whether the City was following the correct legal procedures in connection with the City's condemnation, but the Indiana Supreme Court, in an opinion issued in June 2007, supported the City's position. In October 2007, the City's Board of Public Works approved proceeding with its process to condemn the northern portion of our utility system at a preliminary price based on the City's valuation. In October 2007, we filed an appeal with the Allen County Circuit Court challenging the Board of Public Works' valuation on several bases. In November 2007, the City Council authorized the taking of this portion of our system and the payment of \$16,910,500 based on the City's valuation of the system. In January 2008, we reached a settlement agreement with the City to transition this portion of the system in February 2008 upon receipt of the City's initial valuation payment of \$16,910,500. The settlement agreement specifically states that the final valuation of the system will be determined through a continuation of the legal proceedings that were filed challenging the City's valuation. On February 12, 2008, we turned over the system to the City upon receipt of the initial valuation payment. The Indiana Utility Regulatory Commission also reviewed and acknowledged the transfer of the Certificate of Territorial Authority for our northern system to the City. The proceeds received are in excess of the book value of the assets relinquished. No gain has been recognized due to the contingency over the final valuation of the assets. Depending upon the outcome of the legal proceeding in the Allen County Circuit Court we may be required to refund a portion of the initial valuation payment, or may receive additional proceeds. The northern portion of the system relinquished represented approximately 0.5% of Aqua America's total assets.

A lawsuit was filed by a husband and wife who lived in a house abutting a percolation pond at a Pasco County, Florida wastewater treatment plant owned by one of the Company's subsidiaries, Aqua Utilities Florida, Inc. The lawsuit was originally filed in August 2006 in the Circuit Court for the Sixth Judicial Circuit in and for Pasco County, Florida and has been amended several times by the plaintiffs. The lawsuit alleges our subsidiary was negligent in the design, operation and maintenance of the plant, resulting in bodily injury to the plaintiffs and various damages to their property. The plaintiffs were recently allowed to routinely amend their complaint to include additional counts alleging nuisance and strict liability. In the third quarter of 2008, approximately thirty-five additional plaintiffs, associated with approximately eight other homes in the area, filed another lawsuit with the same court making similar allegations against our subsidiary with respect to the operation of the facility. They are represented by the same counsel as the original 2006 plaintiffs. Both lawsuits have been submitted to our insurance carriers, who have reserved their rights with respect to various portions of the plaintiffs' claims. Based on the ultimate outcome of the litigation, we may or may not have insurance coverage for parts or all of the claims. We believe that the plaintiffs' claims in both lawsuits are without foundation. At this time, it is impossible to estimate the likelihood of a loss in these matters or the extent of a loss should one occur.

Item 4. Submission of Matters to a Vote of Security Holders

No matters were submitted to a vote of security holders during the fourth quarter of 2008.

PART II

Item 5. Market for the Registrant's Common Stock, Related Stockholder Matters and Purchases of Equity Securities

Our common stock is traded on the New York Stock Exchange under the ticker symbol WTR. As of February 10, 2009, there were approximately 27,753 holders of record of our common stock.

The following table shows the high and low intraday sales prices for our common stock as reported on the New York Stock Exchange composite transactions reporting system and the cash dividends paid per share for the periods indicated:

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year
2008					
Dividend paid per common share	\$ 0.125	\$ 0.125	\$ 0.125	\$ 0.135	\$ 0.5100
Dividend declared per common share	0.125	0.125	0.260	-	0.5100
Price range of common stock					
- high	22.00	19.78	19.14	22.00	22.00
- low	17.96	15.76	14.46	12.20	12.20
2007					
Dividend paid per common share	\$ 0.115	\$ 0.115	\$ 0.125	\$ 0.125	\$ 0.4800
Dividend declared per common share	0.115	0.115	0.125	0.125	0.4800
Price range of common stock					
- high	24.03	23.50	26.62	24.39	26.62
- low	20.50	21.40	21.40	18.86	18.86

We have paid common dividends consecutively for 64 years. Effective August 5, 2008, our Board of Directors authorized an increase of 8.0% in the quarterly dividend rate over the amount Aqua America, Inc. paid in the previous quarter for the December 1, 2008 dividend. As a result of this authorization, beginning with the dividend payment in December 2008, the annualized dividend rate increased to \$0.54 per share. This is the 18th dividend increase in the past 17 years and the tenth consecutive year that we have increased our dividend in excess of five percent. We presently intend to pay quarterly cash dividends in the future, on March 1, June 1, September 1 and December 1, subject to our earnings and financial condition, restrictions set forth in our debt instruments, regulatory requirements and such other factors as our Board of Directors may deem relevant. During the past five years, our common dividends paid have averaged 63.0% of net income.

The following table summarizes the Company's purchases of its common stock for the quarter ending December 31, 2008:

Issuer Purchases of Equity Securities

Period	Total Number of Shares Purchased (1)	Average Price Paid per Share	Total Number of Shares Purchased as Part of Publicly Announced Plans or Programs	Maximum Number of Shares that May Yet Be Purchased Under the Plan or Programs (2)
October 1-31, 2008	-	\$ -	-	548,278
November 1-30, 2008	-	\$ -	-	548,278
December 1-31, 2008	5,058	\$ 19.59	-	548,278
Total	5,058	\$ 19.59	-	548,278

(1) These amounts consist of shares we purchased from our employees who elected to pay the exercise price of their stock options (and then hold shares of the stock) upon exercise by delivering to us (and, thus, selling) shares of Aqua America common stock in accordance with the terms of our equity compensation plans that were previously approved by our shareholders and disclosed in our proxy statements. This feature of our equity compensation plan is available to all employees who receive option grants under the plan. We purchased these shares at their fair market value, as determined by reference to the closing price of our common stock on the day prior to the option exercise.

(2) On August 5, 1997, our Board of Directors authorized a common stock repurchase program that was publicly announced on August 7, 1997, for up to 1,007,351 shares. No repurchases have been made under this program since 2000. The program has no fixed expiration date. The number of shares authorized for purchase was adjusted as a result of the stock splits effected in the form of stock distributions since the authorization date.

Item 6. Selected Financial Data

The information appearing in the section captioned "Summary of Selected Financial Data" from the portions of our 2008 Annual Report to Shareholders filed as Exhibit 13.1 to this Form 10-K is incorporated by reference herein.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

The information appearing in the section captioned "Management's Discussion and Analysis" from the portions of our 2008 Annual Report to Shareholders filed as Exhibit 13.1 to this Form 10-K is incorporated by reference herein.

Item 7A. Quantitative and Qualitative Disclosures About Market Risk

We are subject to market risks in the normal course of business, including changes in interest rates and equity prices. The exposure to changes in interest rates is a result of financings through the issuance of fixed-rate, long-term debt. Such exposure is typically related to financings between utility rate increases, since generally our rate increases include a revenue level to allow recovery of our current cost of capital. Interest rate risk is managed through the use of a combination of long-term debt, which is at fixed interest rates and short-term debt, which is at floating interest rates. As of December 31, 2008, the debt maturities by period, in thousands of dollars, and the weighted average interest rate for long-term debt are as follows:

	2009	2010	2011	2012	2013	Thereafter	Total	Fair Value
Long-term debt:								
Fixed rate	\$ 7,297	\$ 54,528	\$ 27,334	\$ 38,755	\$ 35,379	\$ 1,029,608	\$ 1,192,901	\$ 1,129,377
Variable rate	-	-	-	62,500	-	-	62,500	62,500
Total	<u>\$ 7,297</u>	<u>\$ 54,528</u>	<u>\$ 27,334</u>	<u>\$ 101,255</u>	<u>\$ 35,379</u>	<u>\$ 1,029,608</u>	<u>\$ 1,255,401</u>	<u>\$ 1,191,877</u>
Weighted average interest rate*	4.65%	6.40%	6.36%	2.17%	5.80%	5.41%	5.35%	

*Weighted average interest rate of 2012 maturities are as follows for long-term debt: fixed rate of 5.66% and variable rate of 0.68%.

From time to time, we make investments in marketable equity securities. As a result, we are exposed to the risk of changes in equity prices for the "available-for-sale" marketable equity securities. As of December 31, 2008, our carrying value of certain investments, in thousands of dollars, was \$640, which reflects the market value of such investments and is in excess of our original cost.

Item 8. Financial Statements and Supplementary Data

Information appearing under the captions "Consolidated Statements of Income and Comprehensive Income," "Consolidated Balance Sheets," "Consolidated Statements of Cash Flows," "Consolidated Statements of Capitalization," "Consolidated Statements of Common Stockholders' Equity" and "Notes to Consolidated Financial Statements" from the portions of our 2008 Annual Report to Shareholders filed as Exhibit 13.1 to this Form 10-K is incorporated by reference herein. Also, the information appearing in the sections captioned "Management's Report on Internal Control Over Financial Reporting" and "Report of Independent Registered Public Accounting Firm" from the portions of our 2008 Annual Report to Shareholders filed as Exhibit 13.1 to this Form 10-K is incorporated by reference herein.

Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure

None.

Item 9A. Controls and Procedures

(a) Evaluation of Disclosure Controls and Procedures – Our management, with the participation of our Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of our disclosure controls and procedures as of the end of the period covered by this report. Based on that evaluation, the Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures as of the end of the period covered by this report are effective to provide reasonable assurance that the information required to be disclosed by us in reports filed under the Securities Exchange Act of 1934 is (i) recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and (ii) accumulated and communicated to our management, including the Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding disclosure. A controls system cannot provide absolute assurance, however, that the objectives of the controls system are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within a company have been detected.

(b) Management's Report on Internal Control Over Financial Reporting – The information appearing in the section captioned "Management's Report on Internal Control Over Financial Reporting" from the portions of our 2008 Annual Report to Shareholders filed as Exhibit 13.1 to this Form 10-K is incorporated by reference herein.

(c) Changes in Internal Control Over Financial Reporting – No change in our internal control over financial reporting occurred during our most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Item 9B. Other Information

Amendments to By-Laws

On February 26, 2009, the Board of Directors of Aqua America, Inc. amended Section 7.09 (Contract Rights; Amendment or Repeal) and Section 7.11 (Reliance of Provisions) of the By-Laws of Aqua America (the "By-Laws") as follows:

- Section 7.09 was amended to clarify that any repeal, amendment or modification of Article VII (Indemnification of Directors, Officers, Etc.) of the By-Laws shall not adversely affect any right or protection of any indemnified representative (as such term is defined in Section 7.01(d)(2) of the By-Laws) in respect of any act or omission occurring prior to the time of such repeal, amendment or modification; and
- Section 7.11 was amended to clarify that the rights provided under Article VII of the By-Laws shall be deemed vested at the time the indemnified representative commences acting in such capacity.

A copy of the amendment is filed as Exhibit 3.3 to this Form 10-K and is incorporated by reference herein.

PART III

Item 10. Directors, Executive Officers and Corporate Governance

We make available free of charge within the "Investor Relations / Corporate Governance" section of our Internet Web site, at www.aquaamerica.com, and in print to any shareholder who requests, our Corporate Governance Guidelines, the Charters of each Committee of our Board of Directors, and our Code of Ethical Business Conduct. Requests for copies may be directed to Investor Relations Department, Aqua America, Inc., 762 W. Lancaster Avenue, Bryn Mawr, PA 19010-3489. Amendments to the Code, and any grant of a waiver from a provision of the Code requiring disclosure under applicable SEC rules will be disclosed on our Web site. The reference to our Web site is intended to be an inactive textual reference only, and the contents of such Web site are not incorporated by reference herein and should not be considered part of this or any other report that we file with or furnish to the SEC.

Directors of the Registrant, Audit Committee, Audit Committee Financial Expert and Filings under Section 16(a)

The information appearing in the sections captioned "Information Regarding Nominees and Directors," "Corporate Governance – Code of Ethics, – Board Committees, and – Audit Committee" and "Section 16(a) Beneficial Ownership Reporting Compliance" of the definitive Proxy Statement relating to our May 8, 2009, annual meeting of shareholders, to be filed within 120 days after the end of the fiscal year covered by this Form 10-K, is incorporated by reference herein.

Our Executive Officers

The following table and the notes thereto set forth information with respect to our executive officers, including their names, ages, positions with Aqua America, Inc. and business experience during the last five years:

<u>Name</u>	<u>Age</u>	<u>Position with Aqua America, Inc. (1)</u>
Nicholas DeBenedictis	63	Chairman, President and Chief Executive Officer (May 1993 to present); President and Chief Executive Officer (July 1992 to May 1993); Chairman and Chief Executive Officer, Aqua Pennsylvania, Inc. (July 1992 to present); President, Philadelphia Suburban Water Company (February 1995 to January 1999) (2)
Roy H. Stahl	56	Chief Administrative Officer and General Counsel (February 2007 to present); Executive Vice President and General Counsel (May 2000 to February 2007); Secretary (June 2001 to present); Senior Vice President and General Counsel (April 1991 to May 2000) (3)
David P. Smeltzer	50	Chief Financial Officer (February 2007 to present); Senior Vice President - Finance and Chief Financial Officer (December 1999 to February 2007); Vice President - Finance and Chief Financial Officer (May 1999 to December 1999); Vice President - Rates and Regulatory Relations, Philadelphia Suburban Water Company (March 1991 to May 1999) (4)
Christopher H. Franklin	44	Regional President, Aqua America - Southern Operations and Senior Vice President, Public Affairs and Customer Operations (January 2007 to present); Vice President, Public Affairs and Customer Operations (July 2002 to January 2007) (5)
Karl M. Kyriss	58	President, Aqua Mid-Atlantic Operations (February 2007 to present); President - Aqua Pennsylvania (March 2003 to present) and President, Mid-Atlantic Operations (May 2005 to February 2007) (6)
Robert G. Liptak, Jr.	61	President, Northern Operations (March 1999 to present); (7)
Robert A. Rubin	46	Vice President, Controller and Chief Accounting Officer (May 2005 to present); Controller and Chief Accounting Officer (March 2004 to May 2005); Controller (March 1999 to March 2004) (8)

- (1) In addition to the capacities indicated, the individuals named in the above table hold other offices or directorships with subsidiaries of the Company. Officers serve at the discretion of the Board of Directors.
- (2) Mr. DeBenedictis was Secretary of the Pennsylvania Department of Environmental Resources from 1983 to 1986. From December 1986 to April 1989, he was President of the Greater Philadelphia Chamber of Commerce. Mr. DeBenedictis was Senior Vice President for Corporate and Public Affairs of Philadelphia Electric Company from April 1989 to June 1992.
- (3) From January 1984 to August 1985, Mr. Stahl was Corporate Counsel, from August 1985 to May 1988 he was Vice President - Administration and Corporate Counsel of Aqua America, Inc., and from May 1988 to April 1991 he was Vice President and General Counsel of Aqua America, Inc.
- (4) Mr. Smeltzer was Vice President - Controller of Philadelphia Suburban Water Company from March, 1986 to March 1991.
- (5) Mr. Franklin was Director of Public Affairs from January 1993 to February 1997.

- (6) Mr. Kyriess was Vice President - Northeast Region of American Water Works Services Company from 1997 to 2003.
- (7) Mr. Liptak was President of Consumers Pennsylvania Water Company from 1980 to March 1999.
- (8) Mr. Rubin was Accounting Manager with Aqua America, Inc. from June 1989 to June 1994. He then served from June 1994 to March 1999 as Assistant Controller of Philadelphia Suburban Water Company.

Item 11. Executive Compensation

The information appearing in the sections captioned "Executive Compensation" and "Director Compensation" of the definitive Proxy Statement relating to our May 8, 2009, annual meeting of shareholders, to be filed within 120 days after the end of the fiscal year covered by this Form 10-K, is incorporated by reference herein.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

Ownership of Common Stock - The information appearing in the section captioned "Ownership of Common Stock" of the Proxy Statement relating to our May 8, 2009, annual meeting of shareholders, to be filed within 120 days after the end of the fiscal year covered by this Form 10-K, is incorporated by reference herein.

Securities Authorized for Issuance under Equity Compensation Plans - The following table provides information for our equity compensation plans as of December 31, 2008:

Equity Compensation Plan Information

	Number of securities to be issued upon exercise of outstanding options, warrants and rights	Weighted-average exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))
Plan Category	(a)	(b)	(c)
Equity compensation plans approved by security holders	3,543,573	\$18.83	2,466,333
Equity compensation plans not approved by security holders	0	0	0
Total	3,543,573	\$18.83	2,466,333

Item 13. Certain Relationships and Related Transactions, and Director Independence

The information appearing in the sections captioned "Corporate Governance – Director Independence" and "Policies and Procedures of Related Person Transactions" of the definitive Proxy Statement relating to our May 8, 2009, annual meeting of shareholders, to be filed within 120 days after the end of the fiscal year covered by this Form 10-K, is incorporated by reference herein.

Item 14. Principal Accountant Fees and Services

The information appearing in the section captioned "Proposal No. 3 – Services and Fees" of the definitive Proxy Statement relating to our May 8, 2009, annual meeting of shareholders, to be filed within 120 days after the end of the fiscal year covered by this Form 10-K, is incorporated by reference herein.

PART IV

Item 15. Exhibits and Financial Statement Schedules

Financial Statements. The following is a list of our consolidated financial statements and supplementary data incorporated by reference in Item 8 hereof:

Management's Report on Internal Control Over Financial Reporting

Report of Independent Registered Public Accounting Firm

Consolidated Balance Sheets - December 31, 2008 and 2007

Consolidated Statements of Income and Comprehensive Income - 2008, 2007 and 2006

Consolidated Statements of Cash Flows - 2008, 2007 and 2006

Consolidated Statements of Capitalization - December 31, 2008 and 2007

Consolidated Statements of Common Stockholders' Equity - December 31, 2008, 2007 and 2006

Notes to Consolidated Financial Statements

Financial Statement Schedules. All schedules to our consolidated financial statements are omitted because they are not applicable or not required, or because the required information is included in the consolidated financial statements or notes thereto.

Exhibits, Including Those Incorporated by Reference. A list of exhibits filed as part of this Form 10-K is set forth in the Exhibit Index hereto which is incorporated by reference herein. Where so indicated by footnote, exhibits which were previously filed are incorporated by reference. For exhibits incorporated by reference, the location of the exhibit in the previous filing is indicated in parentheses.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

AQUA AMERICA, INC.

By NICHOLAS DEBENEDICTIS
Nicholas DeBenedictis
Chairman, President and Chief Executive Officer

Date: February 26, 2009

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Roy H. Stahl, Chief Administrative Officer and General Counsel, and David P. Smeltzer, Chief Financial Officer, as true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities to sign this Report filed herewith and any or all amendments to said Report, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission granting unto said attorneys-in-fact and agents the full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the foregoing, as to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or his or her substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities and Exchange Act of 1934, this report on Form 10-K has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated.

NICHOLAS DEBENEDICTIS

Nicholas DeBenedictis
Chairman, President, Chief Executive Officer
and Director (Principal Executive Officer)

DAVID P. SMELTZER

David P. Smeltzer
Chief Financial Officer (Principal
Financial Officer)

ROBERT A. RUBIN

Robert A. Rubin
Vice President, Controller and
Chief Accounting Officer (Principal
Accounting Officer)

MARY C. CARROLL

Mary C. Carroll
Director

RICHARD H. GLANTON

Richard H. Glanton
Director

LON R. GREENBERG

Lon R. Greenberg
Director

WILLIAM P. HANKOWSKY

William P. Hankowsky
Director

DR. CONSTANTINE PAPADAKIS

Dr. Constantine Papadakis
Director

ELLEN T. RUFF

Ellen T. Ruff
Director

RICHARD L. SMOOT

Richard L. Smoot
Director

ANDREW J. SORDONI III

Andrew J. Sordoni III
Director

EXHIBIT INDEX

Exhibit No. Description

- 3.1 Restated Articles of Incorporation (as of December 9, 2004) (20) (Exhibit 3.1)
- 3.2 By-Laws, as amended (31) (Exhibit 3.2)
- 3.3 Amendments to Sections 7.09 and 7.11 of the Bylaws
- 4.1 Indenture of Mortgage dated as of January 1, 1941
 between Philadelphia Suburban Water Company and The
 Pennsylvania Company for Insurance on Lives and Granting
 Annuities(now First Pennsylvania Bank, N.A.), as Trustee, with
 supplements thereto through the Twentieth Supplemental Indenture
 dated as of August 1, 1983 (2) (Exhibits 4.1 through 4.16)
- 4.2 Agreement to furnish copies of other long-term debt
 instruments (1) (Exhibit 4.7)
- 4.3 Twenty-fourth Supplemental Indenture dated as of June 1,
 1988 (3) (Exhibit 4.5)
- 4.4 Twenty-fifth Supplemental Indenture dated as of
 January 1, 1990 (4) (Exhibit 4.6)
- 4.5 Twenty-sixth Supplemental Indenture dated as of November
 1, 1991 (5) (Exhibit 4.12)
- 4.6 Twenty-eighth Supplemental Indenture dated as of April 1,
 1993 (6) (Exhibit 4.15)
- 4.7 Twenty-ninth Supplemental Indenture dated as of March 30,
 1995 (7) (Exhibit 4.17)
- 4.8 Thirtieth Supplemental Indenture dated as of August 15,
 1995 (8) (Exhibit 4.18)
- 4.9 Thirty-first Supplemental Indenture dated as of July 1,
 1997 (10) (Exhibit 4.22)
- 4.10 Thirty-second Supplement Indenture, dated as of October 1, 1999 (12)
 (Exhibit 4.26)
- 4.11 Thirty-third Supplemental Indenture, dated as of November 15, 1999.
 (13) (Exhibit 4.27)
- 4.12 Revolving Credit Agreement between Philadelphia Suburban Water
 Company and PNC Bank National Association, First Union National
 Bank, N.A., Mellon Bank, N.A. dated as of December 22, 1999
 (13) (Exhibit 4.27)
- 4.13 First Amendment to Revolving Credit Agreement dated as of November 28,
 2000, between Philadelphia Suburban Water Company and PNC Bank,
 National Association, First Union National Bank, N.A., Mellon Bank,
 N.A. dated as of December 22, 1999 (14) (Exhibit 4.19)
- 4.14 Second Amendment to Revolving Credit Agreement dated as of December 18,
 2001, between Philadelphia Suburban Water Company (and its successor
 Pennsylvania Suburban Water Company) and PNC Bank, National
 Association, Citizens Bank of Pennsylvania, First Union National Bank,
 N.A., Fleet National Bank dated as of December 22, 1999 (15) (Exhibit 4.20)
- 4.15 Thirty-fourth Supplemental Indenture, dated as of October 15, 2001. (15) (Exhibit 4.21)
- 4.16 Thirty-fifth Supplemental Indenture, dated as of January 1, 2002. (15) (Exhibit 4.22)
- 4.17 Thirty-sixth Supplemental Indenture, dated as of June 1, 2002. (17) (Exhibit 4.23)

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
4.18	Thirty-seventh Supplemental Indenture, dated as of December 15, 2002. (18) (Exhibit 4.23)
4.19	Credit Agreement dated as of October 25, 2002, between Philadelphia Suburban Corporation and PNC Bank, National Association. (18) (Exhibit 4.24)
4.20	Third Amendment to Revolving Credit Agreement dated as of December 16, 2002, between Philadelphia Suburban Water Company (and its successor Pennsylvania Suburban Water Company) and PNC Bank, National Association, Citizens Bank of Pennsylvania, Fleet National Bank dated as of December 22, 1999. (18) (Exhibit 4.25)
4.21	Fourth Amendment to Revolving Credit Agreement dated as of December 24, 2002, between Philadelphia Suburban Water Company (and its successor Pennsylvania Suburban Water Company) and PNC Bank, National Association, Citizens Bank of Pennsylvania, Fleet National Bank, National City Bank dated as of December 22, 1999. (18) (Exhibit 4.26)
4.22	Note Purchase Agreement among the note purchasers and Philadelphia Suburban Corporation, dated July 31, 2003 (19) (Exhibit 4.27)
4.23	Credit Agreement dated as of July 31, 2003, between Philadelphia Suburban Corporation and PNC Bank, National Association (19) (Exhibit 4.28)
4.24	Fifth Amendment to Revolving Credit Agreement dated as of December 14, 2003, between Philadelphia Suburban Water Company (and its successor Pennsylvania Suburban Water Company) and PNC Bank, National Association, Citizens Bank of Pennsylvania, Fleet National Bank, National City Bank dated as of December 22, 1999. (22) (Exhibit 4.25)
4.25	Credit Agreement dated as of May 28, 2004, between Aqua America, Inc. and PNC Bank, National Association (21) (Exhibit 4.26)
4.26	Sixth Amendment to Revolving Credit Agreement dated as of December 12, 2004 between Aqua Pennsylvania, Inc. (formerly known as Pennsylvania Suburban Water Company, successor by merger to Philadelphia Suburban Water Company) and PNC Bank, National Association, Citizens Bank of Pennsylvania, Fleet National Bank, National City Bank dated as of December 22, 1999. (25) (Exhibit 4.27)
4.27	Thirty-eighth Supplemental Indenture, dated as of November 15, 2004. (25) (Exhibit 4.28)
4.28	Thirty-ninth Supplemental Indenture, dated as of May 1, 2005. (24) (Exhibit 4.29)
4.29	Seventh Amendment to Revolving Credit Agreement dated as of December 6, 2005 between Aqua Pennsylvania, Inc. (formerly known as Pennsylvania Suburban Water Company, successor by merger to Philadelphia Suburban Water Company) and PNC Bank, National Association, Citizens Bank of Pennsylvania, Bank of America, N.A. (formerly Fleet National Bank), National City Bank dated as of December 22, 1999. (16) (Exhibit 4.30)
4.30	Fortieth Supplemental Indenture, dated as of December 15, 2005. (16) (Exhibit 4.31)
4.31	Eighth Amendment to Revolving Credit Agreement dated as of December 1, 2006 between Aqua Pennsylvania, Inc. (formerly known as Pennsylvania Suburban Water Company, successor by merger to Philadelphia Suburban Water Company) and PNC Bank, National Association, Citizens Bank of Pennsylvania, Bank of America, N.A. (formerly Fleet National Bank), National City Bank dated as of December 22, 1999. (26) (Exhibit 4.32)
4.32	Ninth Amendment to Revolving Credit Agreement dated as of February 28, 2007 between Aqua Pennsylvania, Inc. (formerly known as Pennsylvania Suburban Water Company, successor by merger to Philadelphia Suburban Water Company) and PNC Bank, National Association, Citizens Bank of Pennsylvania, Bank of America, N.A. (formerly Fleet National Bank), National City Bank dated as of December 22, 1999. (31) (Exhibit 4.33)
4.33	Tenth Amendment to Revolving Credit Agreement dated as of December 6, 2007 between Aqua Pennsylvania, Inc. (formerly known as Pennsylvania Suburban Water Company, successor by merger to Philadelphia Suburban Water Company) and PNC

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
	Bank, National Association, Citizens Bank of Pennsylvania, Bank of America, N.A. (formerly Fleet National Bank), National City Bank dated as of December 22, 1999. (31) (Exhibit 4.34)
4.34	Forty-first Supplemental Indenture, dated as of January 1, 2007. (30) (Exhibit 4.1)
4.35	Forty-second Supplemental Indenture, dated as of December 1, 2007. (31) (Exhibit 4.36)
4.36	Eleventh Amendment to Revolving Credit Agreement dated as of December 4, 2008 between Aqua Pennsylvania, Inc. (formerly known as Pennsylvania Suburban Water Company, successor by merger to Philadelphia Suburban Water Company) and PNC Bank, National Association, and TD Bank, N.A., dated as of December 22, 1999.
4.37	Forty-third Supplemental Indenture, dated as of December 1, 2008.
10.1	1994 Equity Compensation Plan, as amended by Amendment effective August 5, 2003* (22) (Exhibit 10.5)
10.2	Placement Agency Agreement between Philadelphia Suburban Water Company and PaineWebber Incorporated dated as of March 30, 1995 (7) (Exhibit 10.12)
10.3	Bond Purchase Agreement among the Delaware County Industrial Development Authority, Philadelphia Suburban Water Company and Legg Mason Wood Walker, Incorporated dated August 24, 1995 (8) (Exhibit 10.13)
10.4	Construction and Financing Agreement between the Delaware County Industrial Development Authority and Philadelphia Suburban Water Company dated as of August 15, 1995 (8) (Exhibit 10.14)
10.5	Philadelphia Suburban Corporation Amended and Restated Executive Deferral Plan* (22) (Exhibit 10.9)
10.6	Philadelphia Suburban Corporation Deferred Compensation Plan Master Trust Agreement with PNC Bank, National Association, dated as of December 31, 1996* (9) (Exhibit 10.24)
10.7	Placement Agency Agreement between Philadelphia Suburban Water Company and A.G. Edwards and Sons, Inc., Janney Montgomery Scott Inc., HSBC Securities, Inc., and PaineWebber Incorporated (10) (Exhibit 10.26)
10.8	The Director Deferral Plan* (22) (Exhibit 10.13)
10.9	Bond Purchase Agreement among the Delaware County Industrial Development Authority, Philadelphia Suburban Water Company and Commerce Capital Markets dated September 29, 1999 (12) (Exhibit 10.37)
10.10	Construction and Financing Agreement between the Delaware County Industrial Development Authority and Philadelphia Suburban Water Company dated as of October 1, 1999 (12) (Exhibit 10.38)
10.11	Placement Agency Agreement between Philadelphia Suburban Water Company and Merrill Lynch & Co., PaineWebber Incorporated, A.G. Edwards & Sons, Inc., First Union Securities, Inc., PNC Capital Markets, Inc. and Janney Montgomery Scott, Inc., dated as of November 15, 1999 (13) (Exhibit 10.41)
10.12	Bond Purchase Agreement among the Delaware County Industrial Development Authority, Philadelphia

EXHIBIT INDEX

Exhibit No. Description

- Suburban Water Company and The GMS Group, L.L.C.,
dated October 23, 2001 (15) (Exhibit 10.35)
- 10.13 Construction and Financing Agreement between the Delaware
County Industrial Development Authority and Philadelphia
Suburban Water Company dated as of October 15, 2001 (15) (Exhibit 10.36)
- 10.14 Bond Purchase Agreement among the Bucks County Industrial
Development Authority, Pennsylvania Suburban Water Company
and Janney Montgomery Scott LLC, dated May 21, 2002
(17) (Exhibit 10.42)
- 10.15 Construction and Financing Agreement between the Bucks County
Industrial Development Authority and Pennsylvania Suburban
Water Company dated as of June 1, 2002 (17) (Exhibit 10.43)
- 10.16 Bond Purchase Agreement among the Delaware County Industrial
Development Authority, Pennsylvania Suburban Water Company,
and The GMS Group, L.L.C., dated December 19, 2002 (18) (Exhibit 10.44)
- 10.17 Construction and Financing Agreement between the Delaware County
Industrial Development Authority and Pennsylvania Suburban
Water Company dated as of December 15, 2002 (18) (Exhibit 10.45)
- 10.18 Aqua America, Inc. 2004 Equity Compensation Plan as amended by
Amendment effective February 22, 2007* (26) (Exhibit 10.29)
- 10.19 2008 Annual Cash Incentive Compensation Plan* (31) (Exhibit 10.35)
- 10.20 Bond Purchase Agreement among the Northumberland County Industrial
Development Authority, Aqua Pennsylvania, Inc., and Sovereign
Securities Corporation, LLC, dated November 16, 2004. (25) (Exhibit 10.31)
- 10.21 Aqua America, Inc. 2004 Equity Compensation Plan* (23)
- 10.22 2005 Executive Deferral Plan* (25) (Exhibit 10.33)
- 10.23 Bond Purchase Agreement among the Montgomery County Industrial Development Authority,
Aqua Pennsylvania, Inc. and Sovereign Securities Corporation, LLC, dated December 12,
2007. (31) (Exhibit 10.34)
- 10.24 2009 Annual Cash Incentive Compensation Plan*
- 10.25 Bond Purchase Agreement among the Delaware County Industrial Development
Authority, Aqua Pennsylvania, Inc. and Sovereign Securities Corporation, LLC,
dated May 10, 2005. (24) (Exhibit 10.36)
- 10.26 Bond Purchase Agreement among the Delaware County Industrial Development
Authority, Aqua Pennsylvania, Inc. and Sovereign Securities Corporation, LLC,
dated December 21, 2005. (16) (Exhibit 10.37)
- 10.27 Aqua America, Inc. Dividend Reinvestment and Direct Stock Purchase Plan* (29)
- 10.28 Aqua America, Inc. Amended and Restated Employee Stock Purchase Plan* (16) (Exhibit 10.39)
- 10.29 Form of Stock Option Agreement* (16) (Exhibit 10.40)
- 10.30 Acceleration of Payout of 2004 and 2005 Dividend Equivalent Awards; Grants of 2006 Dividend
Equivalent Awards; Performance Criteria for Acceleration of Payout of Dividend Equivalent
Awards* (28) (Exhibit 10.2)
- 10.31 Vesting of Restricted Stock Granted in 2005; Grants of Restricted Stock* (28) (Exhibit 10.3)
- 10.32 Non-Employee Directors' Compensation for 2009*
- 10.33 Non-Employee Directors' Compensation for 2008* (31) (Exhibit 10.43)
- 10.34 Bond Purchase Agreement among the Chester County Industrial Development

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
	Authority, Aqua Pennsylvania, Inc. and Sovereign Securities Corporation, LLC, dated December 21, 2006. (30) (Exhibit 10.2)
10.35	Bond Purchase Agreement among the Pennsylvania Economic Development Financing Authority, Aqua Pennsylvania, Inc. and Sovereign Securities Corporation, LLC, dated December 4, 2008.
10.36	Aqua America, Inc. 2004 Equity Compensation Plan (amended and restated as of January 1, 2009)*
10.37	Amendment to Incentive Stock Option and Dividend Equivalent Grant Agreements between Aqua America, Inc. and Nicholas DeBenedictis*
10.38	Amendment to Incentive Stock Option and Dividend Equivalent Grant Agreements between Aqua America, Inc. and Roy H. Stahl*
10.39	Amendment to Incentive Stock Option and Dividend Equivalent Grant Agreements between Aqua America, Inc. and David P. Smeltzer*
10.40	Amendment to Incentive Stock Option and Dividend Equivalent Grant Agreements between Aqua America, Inc. and Karl M. Kyriss*
10.41	Amendment to Incentive Stock Option and Dividend Equivalent Grant Agreements between Aqua America, Inc. and Christopher H. Franklin*
10.42	Change in Control and Severance Agreement between Aqua America, Inc. and Nicholas DeBenedictis*
10.43	Change in Control Agreement between Aqua America, Inc. and Roy H. Stahl*
10.44	Change in Control Agreement between Aqua America, Inc. and David P. Smeltzer*
10.45	Change in Control Agreement between Aqua America, Inc. and Karl M. Kyriss*
10.46	Change in Control Agreement between Aqua America, Inc. and Christopher H. Franklin*
10.47	Aqua America, Inc. Supplemental Pension Benefit Plan for Salaried Employees (As Amended and Restated Effective January 1, 2008)*
10.48	Aqua America, Inc. Supplemental Executive Retirement Plan for Nicholas DeBenedictis (As Amended and Restated Effective January 1, 2008)*
10.49	Form of Stock Option and Dividend Equivalent Grant Agreement*
10.50	Amendment 2008-1 to the Aqua America, Inc. Deferred Compensation Plan Master Trust Agreement dated as of December 15, 2008*
10.51	Aqua America, Inc. 2009 Executive Deferral Plan, As Amended and Restated Effective January 1, 2009* (32) (Exhibit 4.1)
13.1	Selected portions of Annual Report to Shareholders for the year ended December 31, 2008 incorporated by reference in Annual Report on Form 10-K for the year ended December 31, 2008.
21.1	Subsidiaries of Aqua America, Inc.

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
23.1	Consent of Independent Registered Public Accounting Firm – PricewaterhouseCoopers LLP
24.1	Power of Attorney (included on signature page)
31.1	Certification of Chief Executive Officer, pursuant to Rule 13a-14(a) under the Securities and Exchange Act of 1934
31.2	Certification of Chief Financial Officer, pursuant to Rule 13a-14(a) under the Securities and Exchange Act of 1934
32.1	Certification of Chief Executive Officer, pursuant to 18 U.S.C. Section 1350
32.2	Certification of Chief Financial Officer, pursuant to 18 U.S.C. Section 1350

Notes -
Documents Incorporated by Reference

- (1) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 1992.
- (2) Indenture of Mortgage dated as of January 1, 1941 with supplements thereto through the Twentieth Supplemental Indenture dated as of August 1, 1983 were filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 1983.
- (3) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 1988.
- (4) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 1989.
- (5) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 1991.
- (6) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 1993.
- (7) Filed as an Exhibit to Quarterly Report on Form 10-Q for the quarter ended March 31, 1995.
- (8) Filed as an Exhibit to Quarterly Report on Form 10-Q for the quarter ended September 30, 1995.
- (9) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 1996.
- (10) Filed as an Exhibit to Quarterly Report on Form 10-Q for the quarter ended June 30, 1997.
- (11) Filed as an Exhibit to Form 8-K filed August 7, 1997.
- (12) Filed as an Exhibit to Quarterly Report on Form 10-Q for the quarter ended September 30, 1999.
- (13) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 1999.
- (14) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 2000.
- (15) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 2001.
- (16) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 2005.
- (17) Filed as an Exhibit to Quarterly Report on Form 10-Q for the quarter ended June 30, 2002.
- (18) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 2002.
- (19) Filed as an Exhibit to Quarterly Report on Form 10-Q for the quarter ended September 30, 2003
- (20) Filed as an Exhibit to Form 8-K filed December 9, 2004.
- (21) Filed as an Exhibit to Quarterly Report on Form 10-Q for the quarter ended June 30, 2004.
- (22) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 2003.
- (23) Filed as Appendix C to definitive Proxy Statement dated April 2, 2004.
- (24) Filed as an Exhibit to Quarterly Report on Form 10-Q for the quarter ended June 30, 2005.
- (25) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 2004.
- (26) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 2006.
- (27) Filed as an Exhibit to Form 8-K filed March 7, 2005.
- (28) Filed as an Exhibit to Form 8-K filed March 13, 2006.
- (29) Filed as a Registration Statement on Form S-3 on August 8, 2008.
- (30) Filed an Exhibit to Quarterly Report on Form 10-Q for the quarter ended March 31, 2007.
- (31) Filed as an Exhibit to Annual Report on Form 10-K for the year ended December 31, 2007.
- (32) Filed as a Registration Statement on Form S-8 on December 10, 2008.

*Indicates management contract or compensatory plan or arrangement.

Exhibit 21.1

AQUA AMERICA, INC. AND SUBSIDIARIES

The following table lists the significant subsidiaries and other active subsidiaries of Aqua America, Inc. at December 31, 2008:

Aqua Pennsylvania, Inc. (Pennsylvania)
Aqua Resources, Inc. (Delaware)
Aqua Services, Inc. (Pennsylvania)
Aqua Ohio, Inc. (Ohio)
Aqua Illinois, Inc. (Illinois)
Aqua New Jersey, Inc. (New Jersey)
Aqua Maine, Inc. (Maine)
Aqua North Carolina, Inc. (North Carolina)
Aqua Texas, Inc. (Texas)
Aqua Indiana, Inc. (Indiana)
Aqua Utilities, Inc. (Texas)
Aqua Virginia, Inc. (Virginia)
Aqua Utilities Florida, Inc. (Florida)
Aqua Missouri, Inc. (Missouri)
Aqua South Carolina, Inc. (South Carolina)
Heater Utilities, Inc. (South Carolina)
Aqua New York, Inc. (New York)
New York Water Service Corporation (New York)
Aqua Wastewater Management, Inc. (Pennsylvania)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statements on Form S-3 (Nos. 333-61772, 333-42275, 333-104290, 333-122900, 333-130400, 333-152885 and 333-156058), on Form S-4 (No. 333-93243), and on Form S-8 (Nos. 333-148206, 333-61768, 333-70859, 033-52557, 033-53689, 333-81085, 333-107673, 333-113502, 333-116776, 333-126042 and 333-156047) of Aqua America, Inc. of our report dated February 26, 2009 relating to the consolidated financial statements and the effectiveness of internal control over financial reporting, which appears in the Annual Report to Shareholders, which is incorporated in this Annual Report on Form 10-K.

/S/ PRICEWATERHOUSECOOPERS LLP

PRICEWATERHOUSECOOPERS LLP
Philadelphia, Pennsylvania
February 26, 2009

CERTIFICATION

I, Nicholas DeBenedictis, certify that:

1. I have reviewed this annual report on Form 10-K of Aqua America, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 26, 2009

NICHOLAS DEBENEDICTIS

Nicholas DeBenedictis

Chairman, President and Chief Executive Officer

CERTIFICATION

I, David P. Smeltzer, certify that:

1. I have reviewed this annual report on Form 10-K of Aqua America, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 26, 2009

DAVID P. SMELTZER

David P. Smeltzer
Chief Financial Officer

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350**

In connection with the Annual Report on Form 10-K for the year ended December 31, 2008 of Aqua America, Inc. (the "Company") as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Nicholas DeBenedictis, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. Section 78m(a) or Section 78o(d)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

NICHOLAS DEBENEDICTIS

Nicholas DeBenedictis
Chairman, President and Chief Executive Officer
February 26, 2009

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350**

In connection with the Annual Report on Form 10-K for the year ended December 31, 2008 of Aqua America, Inc. (the "Company") as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, David P. Smeltzer, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. Section 78m(a) or Section 78o(d)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

DAVID P. SMELTZER

David P. Smeltzer
Chief Financial Officer
February 26, 2009

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON DC 20549

FORM 10-Q

(Mark One)

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 or 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934.

For the quarterly period ended June 30, 2009

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

For the transition period from _____ to _____

Commission File Number 1-6659

AQUA AMERICA, INC.

(Exact name of registrant as specified in its charter)

Pennsylvania

(State or other jurisdiction of
incorporation or organization)

23-1702594

(I.R.S. Employer
Identification No.)

762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania

(Address of principal executive offices)

19010-3489

(Zip Code)

(610) 527-8000

(Registrant's telephone number, including area code)

(Former Name, former address and former fiscal year, if changed since last report.)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☐ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12(b)-2 of the Exchange Act.:

Large accelerated filer ☒

Accelerated filer ☐

Non-accelerated filer ☐ (do not check if a smaller reporting company)

Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of July 21, 2009.

135,917,740.

AQUA AMERICA, INC. AND SUBSIDIARIES

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Part 1 – Financial Information
Item 1. Financial Statements

AQUA AMERICA, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In thousands of dollars, except per share amounts)
(UNAUDITED)

	June 30, 2009	December 31, 2008
Assets		
Property, plant and equipment, at cost	\$ 3,954,317	\$ 3,848,419
Less: accumulated depreciation	893,836	851,036
Net property, plant and equipment	3,060,481	2,997,383
Current assets:		
Cash and cash equivalents	13,822	14,944
Accounts receivable and unbilled revenues, net	84,851	84,523
Inventory, materials and supplies	9,723	9,822
Prepayments and other current assets	14,134	11,752
Total current assets	122,530	121,041
Regulatory assets	230,786	234,980
Deferred charges and other assets, net	51,106	50,603
Funds restricted for construction activity	24,519	52,931
Goodwill	40,842	41,007
	<u>\$ 3,530,264</u>	<u>\$ 3,497,945</u>
Liabilities and Stockholders' Equity		
Aqua America stockholders' equity:		
Common stock at \$.50 par value, authorized 300,000,000 shares, issued 136,596,294 and 136,053,467 in 2009 and 2008	\$ 68,297	\$ 68,026
Capital in excess of par value	632,140	623,407
Retained earnings	387,406	379,778
Treasury stock, 679,843 and 683,958 shares in 2009 and 2008	(12,662)	(12,751)
Accumulated other comprehensive income	260	(14)
Total Aqua America stockholders' equity	1,075,441	1,058,446
Noncontrolling interest	2,282	2,181
Total equity	<u>1,077,723</u>	<u>1,060,627</u>
Long-term debt, excluding current portion	1,227,744	1,248,104
Commitments and contingencies	-	-
Current liabilities:		
Current portion of long-term debt	27,659	7,297
Loans payable	97,078	80,589
Accounts payable	29,521	50,044
Accrued interest	19,533	16,070
Accrued taxes	11,740	15,362
Other accrued liabilities	20,241	23,809
Total current liabilities	205,772	193,171
Deferred credits and other liabilities:		
Deferred income taxes and investment tax credits	375,907	355,166
Customers' advances for construction	77,998	72,955
Regulatory liabilities	27,058	27,894
Other	118,745	120,333
Total deferred credits and other liabilities	599,708	576,348
Contributions in aid of construction	419,317	419,695
	<u>\$ 3,530,264</u>	<u>\$ 3,497,945</u>

See notes to consolidated financial statements beginning on page 8 of this report.

AQUA AMERICA, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME AND COMPREHENSIVE INCOME
(In thousands, except per share amounts)

(UNAUDITED)

	Six Months Ended June 30,	
	2009	2008
Operating revenues	\$ 321,820	\$ 290,034
Costs and expenses:		
Operations and maintenance	135,538	129,450
Depreciation	51,359	42,100
Amortization	5,819	2,185
Taxes other than income taxes	23,474	22,954
	<u>216,190</u>	<u>196,689</u>
Operating income	105,630	93,345
Other expense (income):		
Interest expense, net	33,437	34,193
Allowance for funds used during construction	(1,193)	(2,056)
Gain on sale of other assets	(213)	(553)
Income before income taxes	<u>73,599</u>	<u>61,761</u>
Provision for income taxes	29,375	24,888
Net income attributable to common shareholders	<u>\$ 44,224</u>	<u>\$ 36,873</u>
Net income attributable to common shareholders	\$ 44,224	\$ 36,873
Other comprehensive income, net of tax:		
Unrealized holding gain on investments	269	189
Reclassification adjustment for losses reported in net income	5	-
Comprehensive income	<u>\$ 44,498</u>	<u>\$ 37,062</u>
Net income per common share:		
Basic	\$ 0.33	\$ 0.28
Diluted	<u>\$ 0.33</u>	<u>\$ 0.28</u>
Average common shares outstanding during the period:		
Basic	<u>135,519</u>	<u>133,549</u>
Diluted	<u>135,880</u>	<u>133,988</u>
Cash dividends declared per common share	<u>\$ 0.270</u>	<u>\$ 0.250</u>

See notes to consolidated financial statements beginning on page 8 of this report.

AQUA AMERICA, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME AND COMPREHENSIVE INCOME (In thousands, except per share amounts)

(UNAUDITED)

	Three Months Ended June 30,	
	2009	2008
Operating revenues	\$ 167,333	\$ 150,751
Costs and expenses:		
Operations and maintenance	68,549	65,146
Depreciation	24,972	20,619
Amortization	3,064	1,012
Taxes other than income taxes	11,884	10,845
	<u>108,469</u>	<u>97,622</u>
Operating income	58,864	53,129
Other expense (income):		
Interest expense, net	16,809	17,063
Allowance for funds used during construction	(568)	(1,100)
Gain on sale of other assets	(80)	(553)
Income before income taxes	<u>42,703</u>	<u>37,719</u>
Provision for income taxes	16,850	15,167
Net income attributable to common shareholders	<u>\$ 25,853</u>	<u>\$ 22,552</u>
Net income attributable to common shareholders	\$ 25,853	\$ 22,552
Other comprehensive income, net of tax:		
Unrealized holding gain on investments	232	189
Reclassification adjustment for losses reported in net income	5	-
Comprehensive income	<u>\$ 26,090</u>	<u>\$ 22,741</u>
Net income per common share:		
Basic	\$ 0.19	\$ 0.17
Diluted	<u>\$ 0.19</u>	<u>\$ 0.17</u>
Average common shares outstanding during the period:		
Basic	135,631	133,683
Diluted	<u>135,939</u>	<u>134,060</u>
Cash dividends declared per common share	\$ 0.135	\$ 0.125

See notes to consolidated financial statements beginning on page 8 of this report.

AQUA AMERICA, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CAPITALIZATION
(In thousands of dollars, except per share amounts)

(UNAUDITED)

	June 30, 2009	December 31, 2008
Aqua America stockholders' equity:		
Common stock, \$.50 par value	\$ 68,297	\$ 68,026
Capital in excess of par value	632,140	623,407
Retained earnings	387,406	379,778
Treasury stock	(12,662)	(12,751)
Accumulated other comprehensive income	260	(14)
Total Aqua America stockholders' equity	<u>1,075,441</u>	<u>1,058,446</u>
Noncontrolling interest	2,282	2,181
Total equity	<u>1,077,723</u>	<u>1,060,627</u>
Long-term debt:		
Long-term debt of subsidiaries (substantially secured by utility plant):		
<u>Interest Rate Range</u>	<u>Maturity Date Range</u>	
0.00% to 0.99%	2012 to 2034	6,940
1.00% to 1.99%	2009 to 2035	21,533
2.00% to 2.99%	2019 to 2027	13,366
3.00% to 3.99%	2010 to 2025	29,168
4.00% to 4.99%	2020 to 2041	196,034
5.00% to 5.99%	2011 to 2043	318,936
6.00% to 6.99%	2011 to 2036	121,562
7.00% to 7.99%	2012 to 2025	31,749
8.00% to 8.99%	2021 to 2025	34,677
9.00% to 9.99%	2010 to 2026	70,806
10.00% to 10.99%	2018	6,000
		<u>850,771</u>
Notes payable to bank under revolving credit agreement, variable rate, due May 2012	62,500	62,500
Unsecured notes payable:		
Notes of 4.87%, due 2010 through 2023	135,000	135,000
Notes ranging from 5.00% to 5.99%, due 2013 through 2037	207,132	207,132
	<u>1,255,403</u>	<u>1,255,401</u>
Current portion of long-term debt	27,659	7,297
Long-term debt, excluding current portion	<u>1,227,744</u>	<u>1,248,104</u>
Total capitalization	<u>\$ 2,305,467</u>	<u>\$ 2,308,731</u>

See notes to consolidated financial statements beginning on page 8 of this report.

AQUA AMERICA, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF EQUITY
(In thousands of dollars)

(UNAUDITED)

	Common	Capital in Excess of Par Value	Retained Earnings	Treasury Stock	Accumulated Other Comprehensive Income	Noncontrolling Interest	Total
Balance at December 31, 2008	\$ 68,026	\$ 623,407	\$ 379,778	\$ (12,751)	\$ (14)	\$ 2,181	\$ 1,060,627
Net income	-	-	44,224	-	-	101	44,325
Unrealized holding gain on investments, net of income tax of \$146	-	-	-	-	269	-	269
Reclassification adjustment for losses reported in net income, net of income tax of \$2	-	-	-	-	5	-	5
Dividends paid	-	-	(36,596)	-	-	-	(36,596)
Sale of stock (353,542 shares)	167	5,340	-	389	-	-	5,896
Repurchase of stock (14,935 shares)	-	-	-	(300)	-	-	(300)
Equity compensation plan (59,500 shares)	30	(30)	-	-	-	-	-
Exercise of stock options (148,835 shares)	74	1,466	-	-	-	-	1,540
Stock-based compensation	-	1,903	-	-	-	-	1,903
Employee stock plan tax benefits	-	54	-	-	-	-	54
Balance at June 30, 2009	\$ 68,297	\$ 632,140	\$ 387,406	\$ (12,662)	\$ 260	\$ 2,282	\$ 1,077,723

See notes to consolidated financial statements beginning on page 8 of this report.

AQUA AMERICA, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOW
(In thousands of dollars)

(UNAUDITED)

	Six Months Ended June 30,	
	2009	2008
Cash flows from operating activities:		
Net income attributable to common shareholders	\$ 44,224	\$ 36,873
Adjustments to reconcile net income attributable to common shareholders to net cash flows from operating activities:		
Depreciation and amortization	57,178	44,285
Deferred income taxes	18,218	20,180
Provision for doubtful accounts	3,116	3,372
Stock-based compensation	1,830	2,029
Gain on sale of utility system	(1,009)	-
Gain on sale of other assets	(213)	(553)
Net increase in receivables, inventory and prepayments	(3,758)	(6,000)
Net decrease in payables, accrued interest, accrued taxes and other accrued liabilities	(12,116)	(20,099)
Other	(921)	(2,098)
Net cash flows from operating activities	106,549	77,989
Cash flows from investing activities:		
Property, plant and equipment additions, including allowance for funds used during construction of \$1,193 and \$2,056	(117,134)	(110,523)
Acquisitions of utility systems and other, net	(1,170)	(1,600)
Proceeds from the sale of utility system and other assets	1,937	17,060
Additions to funds restricted for construction activity	(4,901)	(951)
Release of funds previously restricted for construction activity	33,299	15,004
Other	(768)	73
Net cash flows used in investing activities	(88,737)	(80,937)
Cash flows from financing activities:		
Customers' advances and contributions in aid of construction	2,524	3,866
Repayments of customers' advances	(1,306)	(1,589)
Net proceeds of short-term debt	16,489	22,807
Proceeds from long-term debt	3,705	15,442
Repayments of long-term debt	(3,650)	(35,113)
Change in cash overdraft position	(7,328)	(8,714)
Proceeds from exercised stock options	1,540	1,436
Stock-based compensation windfall tax benefits	92	103
Proceeds from issuing common stock	5,896	27,637
Repurchase of common stock	(300)	(295)
Dividends paid on common stock	(36,596)	(33,383)
Proceeds from net cash settlements of forward equity sale agreement	-	11,011
Net cash flows from (used in) financing activities	(18,934)	3,208
Net increase (decrease) in cash and cash equivalents	(1,122)	260
Cash and cash equivalents at beginning of period	14,944	14,540
Cash and cash equivalents at end of period	\$ 13,822	\$ 14,800

See notes to consolidated financial statements beginning on page 8 of this report.

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands of dollars, except per share amounts)

(UNAUDITED)

Note 1

Basis of Presentation

The accompanying consolidated balance sheets and statements of capitalization of Aqua America, Inc. and subsidiaries (the "Company") at June 30, 2009, the consolidated statements of income and comprehensive income for the six months and three months ended June 30, 2009 and 2008, the consolidated statements of cash flow for the six months ended June 30, 2009 and 2008, and the consolidated statement of equity for the six months ended June 30, 2009, are unaudited, but reflect all adjustments, consisting of only normal recurring accruals, which are, in the opinion of management, necessary to present fairly the consolidated financial position, the consolidated changes in equity, the consolidated results of operations, and the consolidated cash flow for the periods presented. Because they cover interim periods, the statements and related notes to the financial statements do not include all disclosures and notes normally provided in annual financial statements and, therefore, should be read in conjunction with the Company's Annual Report on Form 10-K for the year ended December 31, 2008 and the Quarterly Report on Form 10-Q for the quarter ended March 31, 2009. The results of operations for interim periods may not be indicative of the results that may be expected for the entire year. Effective January 1, 2009, we adopted Statement of Financial Accounting Standards ("SFAS") No. 160, "Noncontrolling Interests in Consolidated Financial Statements — an amendment of ARB No. 51," which was retrospectively applied, and requires a noncontrolling interest to be separately presented as a component of stockholders' equity on the Consolidated Balance Sheet and Statement of Equity. In connection with the preparation of the consolidated financial statements and in accordance with the recently issued SFAS No. 165, "Subsequent Events," the Company evaluated subsequent events after the balance sheet date of June 30, 2009 through to the time the financial statements were filed with the Securities and Exchange Commission on August 6, 2009. See Note 12, *Recent Accounting Pronouncements*, for further information regarding the adoption of SFAS No. 160 and SFAS No. 165. Certain prior period amounts have been reclassified to conform to the current period presentation.

Note 2

Goodwill

The following table summarizes the changes in the Company's goodwill, by business segment:

	Regulated Segment	Other	Consolidated
Balance at December 31, 2008	\$ 36,887	\$ 4,120	\$ 41,007
Reclassifications to utility plant acquisition adjustment	(1,353)	-	(1,353)
Other	1,188	-	1,188
Balance at June 30, 2009	\$ 36,722	\$ 4,120	\$ 40,842

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued) (In thousands of dollars, except per share amounts) (UNAUDITED)

Note 3

Dispositions

The City of Fort Wayne, Indiana (the "City") has authorized the acquisition by eminent domain of the northern portion of the utility system of one of the Company's operating subsidiaries that the Company acquired in connection with the AquaSource acquisition in 2003. The Company challenged whether the City was following the correct legal procedures in connection with the City's condemnation, but the Indiana Supreme Court, in an opinion issued in June 2007, supported the City's position. In October 2007, the City's Board of Public Works approved proceeding with its process to condemn the northern portion of the Company's utility system at a preliminary price based on the City's valuation. The Company has filed an appeal with a local circuit court challenging the Board of Public Works' valuation on several bases. In November 2007, the City Council authorized the taking of the northern portion of the Company's system and the payment of \$16,911 based on the City's valuation of this portion of the system. In January 2008, the Company reached a settlement with the City to transition the northern portion of the system in February 2008 upon receipt of the City's initial valuation payment of \$16,911. The settlement agreement specifically states that the final valuation of the northern portion of the Company's system will be determined through a continuation of the legal proceedings that were filed challenging the City's valuation. On February 12, 2008, the Company turned over the northern portion of the system to the City upon receipt of the initial valuation payment. The Indiana Utility Regulatory Commission also reviewed and acknowledged the transfer of the Certificate of Territorial Authority for the northern portion of the system to the City. The proceeds received by the Company are in excess of the book value of the assets relinquished. No gain has been recognized due to the contingency over the final valuation of the assets. On March 16, 2009, oral argument was held on certain procedural aspects with respect to the valuation evidence that may be presented and whether the Company is entitled to a jury trial. The Company expects a ruling from the judge in the second half of 2009. Depending upon the outcome of the legal proceeding in the circuit court the Company may be required to refund a portion of the initial valuation payment, or may receive additional proceeds. The northern portion of the system relinquished represents approximately 0.5% of the Company's total assets.

In June 2009, the Company sold a water and wastewater utility system in Texas for net proceeds of \$1,601. The sale resulted in the recognition of a gain on the sale of these assets, net of expenses, of \$1,009. The gain is reported in the consolidated statement of income as a reduction to operations and maintenance expense.

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued) (In thousands of dollars, except per share amounts) (UNAUDITED)

Note 4 Long-term Debt and Loans Payable

In July 2009, the Company's Pennsylvania operating subsidiary Aqua Pennsylvania, Inc. issued \$58,000 of tax-exempt bonds, secured by a supplement to its first mortgage indenture, which are due in 2039 with an interest rate of 5.23%. The proceeds are restricted to funding certain capital projects during the period 2009 through 2012.

Note 5 Fair Value of Financial Instruments

The carrying amount of current assets and liabilities that are considered financial instruments approximates their fair value as of the dates presented. The carrying amount and estimated fair value of the Company's long-term debt are as follows:

	June 30, 2009	December 31, 2008
Carrying Amount	\$1,255,403	\$ 1,255,401
Estimated Fair Value	1,172,288	1,191,877

The fair value of long-term debt has been determined by discounting the future cash flows using current market interest rates for similar financial instruments of the same duration. The Company's customers' advances for construction and related tax deposits have a carrying value of \$77,988 as of June 30, 2009, and \$72,955 as of December 31, 2008. Their relative fair values cannot be accurately estimated because future refund payments depend on several variables, including new customer connections, customer consumption levels, and future rate increases. Portions of these non-interest bearing instruments are payable annually through 2024 and amounts not paid by the contract expiration dates become non-refundable. The fair value of these amounts would, however, be less than their carrying value due to the non-interest bearing feature.

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued) (In thousands of dollars, except per share amounts) (UNAUDITED)

Note 6

Net Income per Common Share

Basic net income per common share is based on the weighted average number of common shares outstanding. Diluted net income per common share is based on the weighted average number of common shares outstanding and potentially dilutive shares. The dilutive effect of employee stock options is included in the computation of diluted net income per common share. The dilutive effect of stock options is calculated using the treasury stock method and expected proceeds upon exercise of the stock options. The following table summarizes the shares, in thousands, used in computing basic and diluted net income per common share:

	Six Months Ended June 30,		Three Months Ended June 30,	
	2009	2008	2009	2008
Average common shares outstanding during the period for basic computation	135,519	133,549	135,631	133,683
Dilutive effect of employee stock options	361	449	308	377
Average common shares outstanding during the period for diluted computation	<u>135,880</u>	<u>133,998</u>	<u>135,939</u>	<u>134,060</u>

For the six and three months ended June 30, 2009, employee stock options to purchase 2,144,059 and 2,720,294 shares of common stock, respectively, were excluded from the calculations of diluted net income per share as the calculated proceeds from the options' exercise were greater than the average market price of the Company's common stock during these periods. For the six and three months ended June 30, 2008, employee stock options to purchase 1,650,796 and 2,245,247 shares of common stock, respectively, were excluded from the calculations of diluted net income per share as the calculated proceeds from the options' exercise were greater than the average market price of the Company's common stock during these periods.

Note 7

Stock-based Compensation

Under the Company's 2009 Omnibus Equity Compensation Plan (the "2009 Plan"), as approved by the shareholders to replace the 2004 Equity Compensation Plan (the "2004 Plan"), stock options, stock units, stock awards, stock appreciation rights, dividend equivalents, and other stock-based awards may be granted to employees, non-employee directors, and consultants and advisors. The 2009 Plan authorizes 5,000,000 shares for issuance under the plan. A maximum of 50% of the shares available for issuance under the 2009 Plan may be issued as restricted stock and the maximum number of shares that may be subject to grants under the plans to any one individual in any one year is 200,000. Awards under the 2009 Plan are made by a committee of the Board of Directors. At June 30, 2009, 4,986,000 shares underlying stock option and restricted stock awards were still available for grant under the 2009 Plan. No further grants may be made under the 2004 plan.

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued) (In thousands of dollars, except per share amounts) (UNAUDITED)

Stock Options— During the six months ended June 30, 2009 and 2008, the Company recognized compensation cost associated with stock options as a component of operations and maintenance expense of \$1,201 and \$1,500, respectively. During the three months ended June 30, 2009 and 2008, the Company recognized compensation cost associated with stock options as a component of operations and maintenance expense of \$658 and \$712, respectively. For the six months ended June 30, 2009 and 2008, the Company recognized income tax benefits associated with stock options in its income statement of \$235 and \$151, respectively. For the three months ended June 30, 2009 and 2008, the Company recognized income tax benefits associated with stock options in its income statement of \$134 and \$72, respectively. In addition, the Company capitalized compensation costs associated with stock options within property, plant and equipment of \$73 and \$212 during the six months ended June 30, 2009 and 2008, and \$0 and \$117 during three months ended June 30, 2009 and 2008, respectively.

The fair value of options was estimated at the grant date using the Black-Scholes option-pricing model. The per share weighted-average fair value at the date of grant for stock options granted during the six months ended June 30, 2009 and 2008 was \$4.37 and \$4.12 per option, respectively. There were no stock options granted during the three months ended June 30, 2009 and 2008. The following assumptions were used in the application of this valuation model:

	2009	2008
Expected term (years)	5.3	5.2
Risk-free interest rate	2.2%	3.0%
Expected volatility	31.3%	23.7%
Dividend yield	2.98%	2.24%

Historical information was the principal basis for the selection of the expected term and dividend yield. The expected volatility is based on a weighted-average combination of historical and implied volatilities over a time period that approximates the expected term of the option. The risk-free interest rate was selected based upon the U.S. Treasury yield curve in effect at the time of grant for the expected term of the option.

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued)

(In thousands of dollars, except per share amounts)

(UNAUDITED)

The following table summarizes stock option transactions for the six months ended June 30, 2009:

	Shares	Weighted Average Exercise Price	Weighted Average Remaining Life (years)	Aggregate Intrinsic Value
Options:				
Outstanding at beginning of period	3,543,573	\$ 18.83		
Granted	586,950	19.12		
Forfeited	(17,864)	20.81		
Expired	(25,920)	23.31		
Exercised	(148,835)	10.35		
Outstanding at end of period	<u>3,937,904</u>	<u>\$ 19.15</u>	6.4	\$ 5,603
Exercisable at end of period	<u>2,805,097</u>	<u>\$ 18.77</u>	5.3	<u>\$ 5,603</u>

Restricted Stock— During the six months ended June 30, 2009 and 2008, the Company recorded stock-based compensation related to restricted stock awards as a component of operations and maintenance expense in the amounts of \$629 and \$529, respectively. During the three months ended June 30, 2009 and 2008, the Company recorded stock-based compensation related to restricted stock awards as a component of operations and maintenance expense in the amounts of \$443 and \$339, respectively. The following table summarizes nonvested restricted stock transactions for the six months ended June 30, 2009:

	Number of Shares	Weighted Average Fair Value
Nonvested shares at beginning of period	74,251	\$ 21.88
Granted	59,500	18.58
Vested	(41,333)	21.46
Forfeited	-	-
Nonvested shares at end of period	<u>92,418</u>	<u>\$ 19.94</u>

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued) (In thousands of dollars, except per share amounts) (UNAUDITED)

Note 8

Pension Plans and Other Postretirement Benefits

The Company maintains qualified defined benefit pension plans, nonqualified pension plans and other postretirement benefit plans for certain of its employees. The net periodic benefit cost is based on estimated values and an extensive use of assumptions about the discount rate, expected return on plan assets, the rate of future compensation increases received by the Company's employees, mortality, turnover, and medical costs. The following tables provide the components of net periodic benefit costs:

	Pension Benefits			
	Six Months Ended		Three Months Ended	
	June 30,		June 30,	
	2009	2008	2009	2008
Service cost	\$ 2,174	\$ 2,306	\$ 1,050	\$ 1,153
Interest cost	6,263	6,098	3,150	3,049
Expected return on plan assets	(4,658)	(5,996)	(2,341)	(2,998)
Amortization of transition asset	(91)	(104)	(45)	(52)
Amortization of prior service cost	76	132	41	66
Amortization of actuarial loss	2,576	128	1,374	64
Capitalized costs	(1,320)	(1,287)	(649)	(667)
Settlement charge	641	-	641	-
Net periodic benefit cost	\$ 5,661	\$ 1,277	\$ 3,221	\$ 615

	Other Postretirement Benefits			
	Six Months Ended		Three Months Ended	
	June 30,		June 30,	
	2009	2008	2009	2008
Service cost	\$ 541	\$ 542	\$ 262	\$ 271
Interest cost	1,144	1,088	571	544
Expected return on plan assets	(845)	(896)	(423)	(448)
Amortization of transition obligation	52	52	26	26
Amortization of prior service cost	(140)	(140)	(70)	(70)
Amortization of actuarial loss	294	116	159	58
Amortization of regulatory asset	68	69	30	31
Capitalized costs	(180)	(255)	(88)	(132)
Net periodic benefit cost	\$ 934	\$ 576	\$ 467	\$ 280

The Company made cash contributions of \$9,030 to its defined benefit pension plans during the first six months of 2009 and intends to make cash contributions of \$7,869 to the plans during the remainder of 2009. In addition, the Company expects to make cash contributions of \$1,684 for the funding of its other postretirement benefit plans during the remainder of 2009.

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued) (In thousands of dollars, except per share amounts) (UNAUDITED)

Note 9

Water and Wastewater Rates

During the first six months of 2009, certain of the Company's operating divisions in New York, Indiana, Ohio, North Carolina and Florida were granted base rate increases designed to increase total operating revenues on an annual basis by approximately \$15,980.

On September 23, 2008, the Texas Commission on Environmental Quality ("TCEQ") issued its final ruling with a unanimous decision approving the rate application that was filed in 2004 by the Company's operating subsidiaries in Texas to increase rates, on an annualized basis, by \$11,920 over a multi-year period beginning in 2004. The application sought to increase annual revenues in phases and was accompanied by a plan to defer and amortize a portion of the Company's depreciation, operating and other tax expense over a similar multi-year period, such that the impact on operating income approximated the requested amount during the first years that the new rates were in effect. The Company commenced billing for the requested rates and implemented the deferral plan in 2004. As a result of the final order, the regulatory asset for the deferred operating costs and rate case expenses was set at \$13,697. Beginning January 1, 2009, the regulatory asset for the deferred operating costs and rate case expense will be recovered through two twenty-four month surcharge mechanisms. The final order was appealed to the TCEQ by two parties, and the TCEQ has exercised its legal authority to take no action within the required period, therefore affirming the TCEQ's approval decision. As a result, the appealing parties have filed suit against the TCEQ in an effort to appeal the order. The additional revenue billed and collected in connection with the case are subject to refund based on the outcome of the appeal. The revenue recognized and the expenses deferred by the Company reflect an estimate of the final outcome of the case. As of June 30, 2009, the Company has deferred \$8,574 of operating costs and \$2,155 of rate case expenses and recognized \$41,799 of revenue that is subject to refund based on the outcome of any appeals. Based on the Company's review of the present circumstances, no reserve is considered necessary for the revenue recognized to date.

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued)

(In thousands of dollars, except per share amounts)

(UNAUDITED)

Note 10

Taxes Other than Income Taxes

The following table provides the components of taxes other than income taxes:

	Six Months Ended June 30,		Three Months Ended June 30,	
	2009	2008	2009	2008
Property	\$ 12,518	\$ 12,908	\$ 6,355	\$ 6,050
Capital stock	1,246	1,541	641	767
Gross receipts, excise and franchise	4,206	3,779	2,254	1,822
Payroll	3,731	3,377	1,652	1,506
Other	1,773	1,349	982	700
Total taxes other than income	<u>\$23,474</u>	<u>\$22,954</u>	<u>\$11,884</u>	<u>\$10,845</u>

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued)

(In thousands of dollars, except per share amounts)

(UNAUDITED)

Note 11

Segment Information

The Company has identified fourteen operating segments and has one reportable segment named the Regulated segment. The reportable segment is comprised of thirteen operating segments for the Company's water and wastewater regulated utility companies which are organized by the states where we provide these services. In addition, one segment is not quantitatively significant to be reportable and is comprised of the businesses that provide on-site septic tank pumping, sludge hauling services and certain other non-regulated water and wastewater services. This segment is included as a component of "Other" in the tables below. Also included in "Other" are corporate costs that have not been allocated to the Regulated segment and intersegment eliminations.

The following tables present the Company's segment information:

	Three Months Ended June 30, 2009			Three Months Ended June 30, 2008		
	Regulated	Other	Consolidated	Regulated	Other	Consolidated
Operating revenues	\$164,308	\$ 3,025	\$ 167,333	\$147,604	\$ 3,147	\$ 150,751
Operations and maintenance expense	65,643	2,906	68,549	62,236	2,910	65,146
Depreciation	25,355	(383)	24,972	21,749	(1,130)	20,619
Operating income	58,755	109	58,864	52,074	1,055	53,129
Interest expense, net of AFUDC	16,155	86	16,241	15,595	368	15,963
Income tax	17,061	(211)	16,850	14,982	185	15,167
Net income attributable to common shareholders	25,626	227	25,853	22,046	506	22,552

	Six Months Ended June 30, 2009			Six Months Ended June 30, 2008		
	Regulated	Other	Consolidated	Regulated	Other	Consolidated
Operating revenues	\$316,039	\$ 5,781	\$ 321,820	\$284,073	\$ 5,961	\$ 290,034
Operations and maintenance expense	131,270	4,268	135,538	124,503	4,947	129,450
Depreciation	52,136	(777)	51,359	43,687	(1,587)	42,100
Operating income	104,188	1,442	105,630	91,454	1,891	93,345
Interest expense, net of AFUDC	32,052	192	32,244	30,993	1,144	32,137
Income tax	29,328	47	29,375	24,957	(69)	24,888
Net income attributable to common shareholders	43,009	1,215	44,224	36,053	820	36,873
Capital expenditures	116,364	770	117,134	110,375	148	110,523

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued) (In thousands of dollars, except per share amounts) (UNAUDITED)

	June 30, 2009	December 31, 2008
Total assets:		
Regulated	\$ 3,470,651	\$ 3,425,442
Other and eliminations	59,613	72,503
Consolidated	<u>\$ 3,530,264</u>	<u>\$ 3,497,945</u>

Note 12

Recent Accounting Pronouncements

In May 2009, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards ("SFAS") No. 165, "Subsequent Events." SFAS No. 165 establishes general standards of accounting for and disclosing events that occur after the balance sheet date, but before financial statements are issued. This statement requires the disclosure of the date through which the Company has evaluated subsequent events and the basis for that date. This statement is effective for periods ending after June 15, 2009. The Company adopted SFAS No. 165 as required on June 30, 2009, and this statement did not have a material impact on the Company's consolidated results of operations or consolidated financial position.

In April 2009, the FASB issued FASB Staff Position ("FSP") No. FAS 107-1, "Interim Disclosures about Fair Value of Financial Instruments." FSP No. FAS 107-1 amends FASB Statement No. 107, "Disclosures about Fair Value of Financial Instruments," to require disclosures about the fair value of financial instruments for interim reporting periods of publicly traded companies as well as in annual financial statements. This FSP also amends Accounting Principle Board (APB) Opinion No. 28, "Interim Financial Reporting," to require such disclosures in summarized financial information at interim reporting periods. This FSP is effective for interim reporting periods ending after June 15, 2009. We adopted the provisions of FSP No. FAS 107-1 as of June 30, 2009. See Note 5, *Fair Value of Financial Instruments*, for applicable disclosures.

In December 2007, the FASB issued SFAS No. 141(R), "Business Combinations," which replaced SFAS No. 141. SFAS No. 141(R) establishes principles for recognizing assets and liabilities acquired in a business combination, contractual contingencies and certain acquired contingencies to be measured at their fair values at the acquisition date. This statement requires that acquisition-related costs and restructuring costs be recognized separately from the business combination. SFAS No. 141(R) is effective for the Company's fiscal year beginning January 1, 2009. With the adoption of SFAS No. 141(R), the Company's accounting for business combinations changed on a prospective basis beginning with transactions closing in the first quarter of 2009.

AQUA AMERICA, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued) **(In thousands of dollars, except per share amounts)** **(UNAUDITED)**

In December 2007, the FASB issued SFAS No. 160, "Noncontrolling Interests in Consolidated Financial Statements — an amendment of ARB No. 51." This statement establishes accounting and reporting standards for the noncontrolling interest in a subsidiary, the amount of consolidated net income attributable to the parent and to the noncontrolling interest, changes in a parent's ownership interest and the valuation of retained noncontrolling equity investments when a subsidiary is deconsolidated. This statement requires expanded disclosures in the consolidated financial statements that clearly identify and distinguish between the interest of the parent and the interest of the noncontrolling owners. The Company adopted SFAS No. 160 as required on January 1, 2009, and this statement did not have a material impact on the Company's consolidated results of operations or consolidated financial position.

In September 2006, the FASB issued SFAS No. 157, "Fair Value Measurements." This statement defines fair value, establishes a framework for using fair value to measure assets and liabilities, and expands disclosures about fair value measurements. The statement applies when other statements require or permit the fair value measurement of assets and liabilities. This statement does not expand the use of fair value measurement. In February 2008, the FASB issued FSP No. 157-2, "Effective Date of FASB Statement No. 157" ("FSP 157-2"). FSP 157-2 delays the effective date of SFAS No. 157 for certain non-financial assets and liabilities to fiscal years beginning after November 15, 2008. The Company adopted SFAS No. 157 as required on January 1, 2008 for all financial assets and liabilities, and this statement did not have a material impact on the Company's consolidated results of operations or consolidated financial position. Effective January 1, 2009, the Company adopted SFAS No. 157 on all non-financial assets and liabilities, and the adoption did not have a material impact on the Company's consolidated results of operations or consolidated financial position.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operation

AQUA AMERICA, INC. AND SUBSIDIARIES

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

(In thousands of dollars, except per share amounts)

Forward-looking Statements

This Management's Discussion and Analysis of Financial Condition and Results of Operations and other sections of this Quarterly Report contain, in addition to historical information, forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These forward-looking statements address, among other things: our use of cash; projected capital expenditures; liquidity; possible acquisitions and other growth ventures; the completion of various construction projects; the projected timing and annual value of rate increases; the recovery of certain costs and capital investments through rate increase requests; the projected effects of recent accounting pronouncements, as well as information contained elsewhere in this report where statements are preceded by, followed by or include the words "believes," "expects," "anticipates," "plans," "intends," "will," "continue" or similar expressions. These statements are based on a number of assumptions concerning future events, and are subject to a number of uncertainties and other factors, many of which are outside our control. Actual results may differ materially from such statements for a number of reasons, including the effects of regulation, abnormal weather, changes in capital requirements and funding, acquisitions, and our ability to assimilate acquired operations. In addition to these uncertainties or factors, our future results may be affected by the factors and risk factors set forth in our Annual Report on Form 10-K for the fiscal year ended December 31, 2008. We undertake no obligation to update or revise forward-looking statements, whether as a result of new information, future events or otherwise.

General Information

Nature of Operations - Aqua America, Inc. ("we" or "us"), a Pennsylvania corporation, is the holding company for regulated utilities providing water or wastewater services to what we estimate to be approximately 3 million people in Pennsylvania, Ohio, North Carolina, Illinois, Texas, New Jersey, New York, Florida, Indiana, Virginia, Maine, Missouri, and South Carolina. Our largest operating subsidiary, Aqua Pennsylvania, Inc., provides water or wastewater services to approximately one-half of the total number of people we serve, which are located in the suburban areas north and west of the City of Philadelphia and in 24 other counties in Pennsylvania. Our other subsidiaries provide similar services in 12 other states. In addition, we provide water and wastewater service through operating and maintenance contracts with municipal authorities and other parties, and septage services, close to our utility companies' service territories. Aqua America, Inc., which prior to its name change in 2004 was known as Philadelphia Suburban Corporation, was formed in 1968 as a holding company for its primary subsidiary, Aqua Pennsylvania, Inc., formerly known as Philadelphia Suburban Water Company. In the early 1990's we embarked on a growth through acquisition strategy focused on water and wastewater operations. Our most significant transactions to date have been the merger with Consumers Water Company in 1999, the acquisition of the regulated water and wastewater operations of AquaSource, Inc. in 2003,

AQUA AMERICA, INC. AND SUBSIDIARIES

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS (continued) (In thousands of dollars, except per share amounts)

the acquisition of Heater Utilities, Inc. in 2004, and the acquisition of New York Water Service Corporation in 2007. Since the early 1990's, our business strategy has been primarily directed toward the regulated water and wastewater utility industry and has extended our regulated operations from southeastern Pennsylvania to include operations in 12 other states.

Financial Condition

During the first half of 2009, we had \$117,134 of capital expenditures, repaid debt and made sinking fund contributions and other loan repayments of \$3,650, and repaid \$1,306 of customer advances for construction. The capital expenditures were related to improvements to treatment plants, new and rehabilitated water mains, tanks, hydrants, and service lines, well and booster improvements, and other enhancements and improvements.

At June 30, 2009, we had \$13,822 of cash and cash equivalents compared to \$14,944 at December 31, 2008. During the first half of 2009, we used the proceeds from the issuance of common stock, internally generated funds and available working capital, to fund the cash requirements discussed above and to pay dividends.

At June 30, 2009, our \$95,000 unsecured revolving credit facility, which expires in May 2012, had \$18,946 available for borrowing. At June 30, 2009, we had short-term lines of credit of \$139,000, of which \$41,922 was available. One of our short-term lines of credit is an Aqua Pennsylvania \$70,000 364-day unsecured revolving credit facility with two banks. This facility is used to provide working capital and expires in December 2009. In addition, we have \$66,500 of short-term lines of credit maturing in August and December 2009.

Our short-term lines of credit of \$139,000 are subject to renewal on an annual basis. Although we believe we will be able to renew these facilities, there is no assurance that they will be renewed, or what the terms of any such renewal will be. The United States credit and liquidity crisis that started in 2008 which caused substantial volatility in capital markets, including credit markets and the banking industry, has increased the cost and significantly reduced the availability of credit from financing sources, which may continue or worsen in the future. If in the future, our credit facilities are not renewed or our short-term borrowings are called for repayment, we would have to seek alternative financing sources, although there can be no assurance that these alternative financing sources would be available on terms acceptable to us. In the event we are not able to obtain sufficient capital, we may need to reduce our capital expenditures and our ability to pursue acquisitions that we may rely on for future growth could be impaired.

The Company's consolidated balance sheet historically has had a negative working capital position whereby routinely our current liabilities exceed our current assets. Management believes that internally generated funds along with existing credit facilities and the proceeds from the issuance of long-term debt and common stock will be adequate to provide sufficient working capital to maintain normal operations and to meet our financing requirements for the balance of the year and the reasonably foreseeable future.

AQUA AMERICA, INC. AND SUBSIDIARIES

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS (continued) (In thousands of dollars, except per share amounts)

Results of Operations

Analysis of First Six Months of 2009 Compared to First Six Months of 2008

Revenues for the first six months increased \$31,786 or 11.0% primarily due to additional revenues associated with increased water and wastewater rates of \$33,462 and additional wastewater and water revenues of \$2,702 associated with a larger customer base due to acquisitions, offset partially by the loss of utility revenues of \$1,391 associated with utility systems sold, and decreased water consumption as compared to the first six months of 2008. The decrease in customer water consumption is largely due to unfavorable weather conditions in our service territories during the first half of 2009 that reduced water usage.

Operations and maintenance expenses increased by \$6,088 or 4.7% primarily due to increases in water production costs of \$2,456, operating costs associated with acquisitions of \$1,557, increased insurance and claims expense of \$1,087, additional expenses resulting from the write-off of previously deferred expenses related to our rate filing in North Carolina of \$996, and normal increases in other operating costs. In addition, pension expense increased as compared to the first six months of 2008, and most of the increased cost is recoverable in rates going forward. Offsetting these increases were the June 2009 gain on the sale of our utility system in Texas of \$1,009, decreases in fuel costs for our service vehicles of \$952, and reduced expenses of \$703 associated with the dispositions of utility systems. The increased water production costs, principally purchased water, power, and chemicals were associated with vendor price increases.

Depreciation expense increased \$9,259 or 22.0% due to an increase in depreciation rates, the utility plant placed in service since June 30, 2008, and additional expense of \$2,037 resulting from a rate case adjustment related to our rate filing in North Carolina.

Amortization increased \$3,634 primarily due to additional expense of \$2,983 resulting from the recovery of our costs associated with our rate filing in Texas and \$394 resulting from a rate case adjustment related to our rate filing in North Carolina, as well as the amortization of the costs associated with, and other costs being recovered in, various rate filings.

Taxes other than income taxes increased by \$520 or 2.3% primarily due to an increase in the assessment of taxes associated with water pumping fees and an increase in gross receipts, excise and franchise taxes, offset by a reduction in the assessment of property taxes.

Interest expense decreased by \$756 or 2.2% primarily due to decreased interest rates on short-term borrowings and long-term debt, offset partially by additional borrowings to finance capital projects.

AQUA AMERICA, INC. AND SUBSIDIARIES

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS (continued) (In thousands of dollars, except per share amounts)

Allowance for funds used during construction ("AFUDC") decreased by \$863 primarily due to a decrease in short-term interest rates, which are a component of the applied AFUDC rate, as well as a decrease in the average balance of utility plant construction work in progress, to which AFUDC is applied.

Gain on sale of other assets totaled \$213 during the half of 2009 and \$553 in the first half of 2008. The decrease of \$340 is due to the timing of sales of land and other property.

Our effective income tax rate was 39.9% in the first half of 2009 and 40.3% in the first half of 2008. The effective income tax rate decreased due to an increase in a tax credit for qualified domestic production activities in the first six months of 2009 versus the same period in 2008.

Net income attributable to common shareholders for the first half of 2009 increased by \$7,351 or 19.9%, in comparison to the same period in 2008 primarily as a result of the factors described above. On a diluted per share basis, earnings increased \$0.05 reflecting the change in net income attributable to common shareholders and a 1.4% increase in the average number of common shares outstanding. The increase in the number of shares outstanding is primarily a result of the issuance of 1,000,000 shares related to the settlement of the forward equity sale agreement in June 2008, and the additional shares sold or issued through our dividend reinvestment plan, equity compensation plan, and employee stock purchase plan.

Results of Operations

Analysis of Second Quarter of 2009 Compared to Second Quarter of 2008

Revenues for the quarter increased \$16,582 or 11.0% primarily due to additional revenues associated with increased water and wastewater rates of \$19,456 and additional wastewater and water revenues of \$1,396 associated with a larger customer base due to acquisitions, offset partially by the loss of utility revenues of \$561 associated with utility systems sold, and decreased water consumption as compared to the second quarter of 2008. The decrease in customer water consumption is largely due to unfavorable weather conditions in our service territories during the second quarter of 2009 that reduced water usage.

Operations and maintenance expenses increased by \$3,403 or 5.2% primarily due to increases in water production costs of \$1,152, operating costs associated with acquisitions of \$847, increased insurance and claims expense of \$491, and normal increases in other operating costs. In addition, pension expense increased as compared to the second quarter of 2008, and most of the increased cost is recoverable in rates going forward. Offsetting these increases were the gain on the sale of our utility system in Texas of \$1,009, decreases in fuel costs for our service vehicles of \$514, and reduced expenses of \$297 associated with the dispositions of utility systems. The increased water production costs, principally purchased water, power, and chemicals were associated with vendor price increases.

AQUA AMERICA, INC. AND SUBSIDIARIES

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS (continued) (In thousands of dollars, except per share amounts)

Depreciation expense increased \$4,353 or 21.1% due to an increase in depreciation rates, and the utility plant placed in service since June 30, 2008.

Amortization increased \$2,052 due to additional expense of \$1,792 resulting from recovery of our costs associated with our rate filing in Texas, and the amortization of the costs associated with, and other costs being recovered in, various rate filings.

Taxes other than income taxes increased by \$1,039 or 9.6% primarily due to an increase in gross receipts, excise and franchise taxes, an increase in the assessment of taxes associated with water pumping fees, and an increase in property taxes.

Interest expense decreased by \$254 or 1.5% primarily due to decreased interest rates on short-term borrowings and long-term debt, offset partially by additional borrowings to finance capital projects.

Allowance for funds used during construction ("AFUDC") decreased by \$532 primarily due to a decrease in short-term interest rates, which are a component of the applied AFUDC rate, as well as a decrease in the average balance of utility plant construction work in progress, to which AFUDC is applied.

Gain on sale of other assets totaled \$80 in the second quarter of 2009 and \$553 in the second quarter of 2008. The decrease of \$473 is due to the timing of sales of land and other property.

Our effective income tax rate was 39.5% in the second quarter of 2009 and 40.2% in the second quarter of 2008. The effective income tax rate decreased due to an increase in a tax credit for qualified domestic production activities in the second quarter of 2009 versus the same period in 2008.

Net income attributable to common shareholders for the quarter increased by \$3,301 or 14.6%, in comparison to the same period in 2008 primarily as a result of the factors described above. On a diluted per share basis, earnings increased \$0.02 reflecting the change in net income attributable to common shareholders and a 1.4% increase in the average number of common shares outstanding. The increase in the number of shares outstanding is primarily a result of the issuance of 1,000,000 shares related to the settlement of the forward equity sale agreement in June 2008, and the additional shares sold or issued through our dividend reinvestment plan, equity compensation plan, and employee stock purchase plan.

Impact of Recent Accounting Pronouncements

We describe the impact of recent accounting pronouncements in Note 12, *Recent Accounting Pronouncements*, of the consolidated financial statements.

AQUA AMERICA, INC. AND SUBSIDIARIES

Item 3. Quantitative and Qualitative Disclosures About Market Risk

We are subject to market risks in the normal course of business, including changes in interest rates and equity prices. There have been no significant changes in our exposure to market risks since December 31, 2008. Refer to Item 7A of the Company's Annual Report on Form 10-K for the year ended December 31, 2008 for additional information.

Item 4. Controls and Procedures

(a) Evaluation of Disclosure Controls and Procedures

Our management, with the participation of our Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of our disclosure controls and procedures as of the end of the period covered by this report. Based on that evaluation, the Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures as of the end of the period covered by this report are effective such that the information required to be disclosed by us in reports filed under the Securities Exchange Act of 1934 is (i) recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and (ii) accumulated and communicated to our management, including the Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding disclosure.

(b) Changes in Internal Control over Financial Reporting

No change in our internal control over financial reporting occurred during our most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Part II. Other Information

Item 1. Legal Proceedings

In 2004, our subsidiaries in Texas filed an application with the Texas Commission on Environmental Quality ("TCEQ") to increase rates over a multi-year period. On September 23, 2008, the TCEQ issued its final ruling with a unanimous decision approving this rate application. The final order was appealed to the TCEQ by two parties, and the TCEQ has exercised its legal authority to take no action within the required period, therefore affirming the TCEQ's approval decision. As a result, the appealing parties have filed suit against the TCEQ in the Travis County District Court in an effort to appeal the order. In accordance with authorization from the TCEQ in 2004, our subsidiaries commenced billing for the requested rates and deferred recognition of certain expenses for financial statement purposes. In the event the TCEQ's final order is overturned on appeal, completely or in part, we

AQUA AMERICA, INC. AND SUBSIDIARIES

could be required to refund some or all of the revenue billed to-date, and write-off some or all of the regulatory asset for the expense deferral. For more information, see the description under the section captioned "Management's Discussion and Analysis of Financial Condition and Results of Operations – Results of Operations" in our Annual Report on Form 10-K for the year ended December 31, 2008, and refer to "Note 9 – Water and Wastewater Rates" to the Consolidated Financial Statements of Aqua America, Inc. and subsidiaries in this Quarterly Report on Form 10-Q for the quarter ended June 30, 2009.

The City of Fort Wayne, Indiana ("the City") has authorized the acquisition by eminent domain of the northern portion of the utility system of one of the Company's operating subsidiaries in Indiana. We challenged whether the City was following the correct legal procedures in connection with the City's condemnation, but the Indiana Supreme Court, in an opinion issued in June 2007, supported the City's position. In October 2007, the City's Board of Public Works approved proceeding with its process to condemn the northern portion of our utility system at a preliminary price based on the City's valuation. In October 2007, we filed an appeal with a local circuit court challenging the Board of Public Works' valuation on several bases. In November 2007, the City Council authorized the taking of this portion of our system and the payment of \$16,910,500 based on the City's valuation of the system. In January 2008, we reached a settlement agreement with the City to transition this portion of the system in February 2008 upon receipt of the City's initial valuation payment of \$16,910,500. The settlement agreement specifically states that the final valuation of the northern portion of the system will be determined through a continuation of the legal proceedings that were filed challenging the City's valuation. On February 12, 2008, we turned over the northern portion of the system to the City upon receipt of the initial valuation payment. The Indiana Utility Regulatory Commission also reviewed and acknowledged the transfer of the Certificate of Territorial Authority for the northern portion of the system to the City. The proceeds received by the Company are in excess of the book value of the assets relinquished. No gain has been recognized due to the contingency over the final valuation of the assets. On March 16, 2009, oral argument was held on certain procedural aspects with respect to the valuation evidence that may be presented and whether we are entitled to a jury trial. We expect a ruling from the judge in the second half of 2009. Depending upon the outcome of the legal proceeding in the circuit court we may be required to refund a portion of the initial valuation payment, or may receive additional proceeds. The northern portion of the system relinquished represented approximately 0.5% of Aqua America, Inc.'s total assets.

A lawsuit was filed by a husband and wife who lived in a house abutting a percolation pond at a Pasco County, Florida wastewater treatment plant owned by one of the Company's subsidiaries, Aqua Utilities Florida, Inc. The lawsuit was originally filed in August 2006 in the circuit court for the Sixth Judicial Circuit in and for Pasco County, Florida and has been amended several times by the plaintiffs. The lawsuit alleges our subsidiary was negligent in the design,

AQUA AMERICA, INC. AND SUBSIDIARIES

operation and maintenance of the plant, resulting in bodily injury to the plaintiffs and various damages to their property. The plaintiffs filed an amended complaint in July 2008 to include additional counts alleging nuisance and strict liability. In the third quarter of 2008, approximately thirty-five additional plaintiffs, associated with approximately eight other homes in the area, filed another lawsuit with the same court making similar allegations against our subsidiary with respect to the operation of the facility. They are represented by the same counsel as the original 2006 plaintiffs. Both lawsuits have been submitted to our insurance carriers, who have reserved their rights with respect to various portions of the plaintiffs' claims. Based on the ultimate outcome of the litigation, we may or may not have insurance coverage for parts or all of the claims. We believe that the plaintiffs' claims in both lawsuits are without foundation. At this time, it is impossible to estimate the likelihood of a loss in these matters or the extent of a loss should one occur.

Two homeowners' associations comprised of approximately 170 homes located next to a wastewater plant owned by one of the Company's subsidiaries in Indiana are claiming that the subsidiary's prior management, before our acquisition of the subsidiary in 2003, allegedly entered into an agreement to cease the majority of operations at the wastewater plant and to remove most of the facilities located at the plant site by April 2009. The plant treats approximately 75% of wastewater flow from the subsidiary's 12,000 customers in the area. The Company has filed a formal request for review of the purported agreement with the Indiana Utility Regulatory Commission. If the purported agreement is ultimately determined to be valid, the subsidiary may be subject to liability to the homeowners for failure to remove the plant and/or, if the agreement is enforced, the subsidiary may be required to construct a new plant elsewhere and close and remove the existing plant. While the Company continues to assess the matter and any potential losses, we cannot currently estimate the likelihood of a loss in connection with this matter or the extent of a loss should one occur. Based on our current understanding of the controversy, this matter would not be covered by any of the Company's insurance policies.

There are no other pending legal proceedings to which we or any of our subsidiaries is a party or to which any of their properties is the subject that are material or are expected to have a material effect on our financial position, results of operations or cash flows.

Item 1A. Risk Factors

There have been no material changes to the risks disclosed in our Annual Report on Form 10-K for the year ended December 31, 2008 ("Form 10-K") under "Part 1, Item 1A – Risk Factors." The risks described in our Form 10-K are not the only risks facing the Company. Additional risks that we do not presently know or that we currently believe are immaterial could also impair our business, financial position, or future results and prospects.

AQUA AMERICA, INC. AND SUBSIDIARIES

Item 4. Submission of Matters to a Vote of Security Holders

The Annual Meeting of Shareholders of Aqua America, Inc. was held on May 8, 2009 at the Drexelbrook Banquet Facility & Corporate Events Center, Drexelbrook Drive and Valley Road, Drexel Hill, Pennsylvania, pursuant to the Notice sent on or about April 2, 2009 to all shareholders of record at the close of business on March 16, 2009. At that meeting:

- (1) The following nominees were elected as directors of Aqua America, Inc. for terms expiring in the year 2012 and received the votes set forth adjacent to their names below:

<u>Name of Nominee</u>	<u>For</u>	<u>Withheld</u>
Nicholas DeBenedictis	98,138,966	8,375,169
Richard H. Glanton	100,884,580	5,629,555
Lon R. Greenberg	100,587,804	5,926,331

Since the Board of Directors is divided into three classes with one class elected each year to hold office for a three-year term, the term of office for the following directors continued after the Annual Meeting: Mary C. Carroll; William P. Hankowsky; Ellen T. Ruff; Richard L. Smoot; and Andrew J. Sordoni, III.

- (2) The appointment of PricewaterhouseCoopers LLP as the independent registered public accountants for the fiscal year ending December 31, 2009 was ratified by the following vote of:

<u>For</u>	<u>Against</u>	<u>Abstain</u>
103,434,634	2,498,059	581,442

- (3) The 2009 Equity Compensation Plan was approved by the following vote of:

<u>For</u>	<u>Against</u>	<u>Abstain</u>	<u>Broker Non-Votes</u>
60,643,846	10,258,312	2,345,398	33,266,579

- (4) The shareholder proposal regarding the preparation and publication of a sustainability report was not adopted by the following vote of:

<u>For</u>	<u>Against</u>	<u>Abstain</u>	<u>Broker Non-Votes</u>
17,015,715	46,713,604	9,518,236	33,266,580

AQUA AMERICA, INC. AND SUBSIDIARIES

Item 6. Exhibits

<u>Exhibit No.</u>	<u>Description</u>
4.38	Forty-fourth Supplemental Indenture, dated as of July 1, 2009.
10.52	Bond Purchase Agreement among the Pennsylvania Economic Development Financing Authority, Aqua Pennsylvania, Inc., Jefferies and Company Inc., and Janney Montgomery Scott LLC, dated June 30, 2009.
31.1	Certification of Chief Executive Officer, pursuant to Rule 13a-14(a) under the Securities and Exchange Act of 1934.
31.2	Certification of Chief Financial Officer, pursuant to Rule 13a-14(a) under the Securities and Exchange Act of 1934.
32.1	Certification of Chief Executive Officer, pursuant to 18 U.S.C. Section 1350.
32.2	Certification of Chief Financial Officer, pursuant to 18 U.S.C. Section 1350.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be executed on its behalf by the undersigned thereunto duly authorized.

August 6, 2009

AQUA AMERICA, INC.
Registrant

Nicholas DeBenedictis
Nicholas DeBenedictis
Chairman, President and
Chief Executive Officer

David P. Smeltzer
David P. Smeltzer
Chief Financial Officer

EXHIBIT INDEX

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32.1	Certification of Chief Executive Officer, pursuant to 18 U.S.C. Section 1350.
32.2	Certification of Chief Financial Officer, pursuant to 18 U.S.C. Section 1350.



**STATE OF OHIO
DEPARTMENT OF TAXATION**

TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

AQUA OHIO, INC.

6650 SOUTH AVENUE

BOARDMAN, OH 44512

FEIN: 34-1121305
CLASS: WATER WORKS COMPANY
YEAR: 2009
COUNTY: ASHTABULA 4
DATE: October 05, 2009

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0180	HARPERSFIELD TWP-GENEVA AREA CSD	206,040
0210	JEFFERSON TWP-JEFFERSON VIL-JEFFERSON AREA LSD	1,734,090
ASHTABULA COUNTY TOTAL:		1,940,130

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



STATE OF OHIO
DEPARTMENT OF TAXATION
TAXPAYER COPY

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AQUA OHIO, INC.

6650 SOUTH AVENUE

BOARDMAN, OH 44512

FEIN: 34-1121305
CLASS: WATER WORKS COMPANY
YEAR: 2009
COUNTY: LAKE 43
DATE: October 05, 2009

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0020	CONCORD TWP-MENTOR EVSD	2,292,210
0030	CONCORD TWP-RIVERSIDE LSD	1,104,390
0060	KIRTLAND CITY-KIRTLAND LSD	3,422,650
0070	KIRTLAND HILLS VIL-KIRTLAND LSD	371,920
0080	KIRTLAND HILLS VIL-MENTOR EVSD	229,450
0100	MADISON TWP-MADISON LSD	6,540
0120	MENTOR ON THE LAKE CITY-MENTOR EVSD	3,264,110
0130	MENTOR CITY-MENTOR EVSD	13,118,760
0180	PAINESVILLE TWP-RIVERSIDE LSD	1,390,530
0210	WAITE HILL VIL-KIRTLAND LSD	198,310
0220	WAITE HILL VIL-WILLOUGHBY EASTLAKE CSD	13,660
LAKE COUNTY TOTAL:		25,412,530

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STATE OF OHIO
DEPARTMENT OF TAXATION
TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

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AQUA OHIO, INC.

FEIN: 34-1121305

CLASS: WATER WORKS COMPANY

6650 SOUTH AVENUE

YEAR: 2009

COUNTY: GEAUGA 28

BOARDMAN, OH 44512

DATE: October 05, 2009

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	AUBURN TWP-KENSTON LSD	195,810
GEAUGA COUNTY TOTAL:		195,810

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STATE OF OHIO
DEPARTMENT OF TAXATION
TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

AQUA OHIO, INC.

FEIN: 34-1121305

6650 SOUTH AVENUE

CLASS: WATER WORKS COMPANY

YEAR: 2009

COUNTY: SUMMIT 77

BOARDMAN, OH 44512

DATE: October 05, 2009

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0230	GREEN CITY-GREEN LSD	4,268,880
0346	NORTHFIELD CENTER TWP-NORDONIA HILLS CSD	72,260
0400	SAGAMORE HILLS TWP-NORDONIA HILLS CSD-NORTH HILLS WD	190,080
SUMMIT COUNTY TOTAL:		4,531,220

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



STATE OF OHIO
DEPARTMENT OF TAXATION

TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

AQUA OHIO, INC.

FEIN: 34-1121305

CLASS: WATER WORKS COMPANY

6650 SOUTH AVENUE

YEAR: 2009

COUNTY: WILLIAMS 86

BOARDMAN, OH 44512

DATE: October 05 , 2009

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0040	BRIDGEWATER TWP-NORTH CENTRAL LSD	402,390
0060	CENTER TWP-BRYAN CSD	56,450
WILLIAMS COUNTY TOTAL:		458,840

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

AQUA CHIO, INC.
 LAKE ERIE DIVISION
 PUCCO CASE NO. 09-1044-WW-AIR
 SUPPLEMENTAL DATA (C) (11)

Item (C) (11)

	2009											
	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC
RESIDENTIAL	22,129,733	19,300,147	16,537,928	18,323,890	19,062,841	23,621,471	25,532,313	23,309,332	22,656,497	20,695,762	20,476,811	20,820,892
COMMERCIAL	3,582,233	3,848,810	3,576,257	3,499,104	3,796,160	4,710,013	4,911,511	5,117,955	4,608,783	4,131,738	4,681,571	4,745,356
INDUSTRIAL	979,131	1,019,693	1,004,773	947,767	1,040,321	1,177,741	1,269,238	1,188,529	1,212,527	1,239,893	1,672,019	1,691,397
PUBLIC AUTHORITY	634,064	709,425	583,195	496,925	647,567	751,618	688,529	975,401	796,430	707,380	751,388	763,996
RESALE	693,222	774,960	592,219	600,134	741,136	812,687	971,818	826,390	826,016	650,388	936,669	956,917
TOTAL	28,018,382	25,653,035	22,297,372	23,867,821	25,288,115	31,073,529	33,353,409	31,417,607	30,100,254	27,325,160	28,518,458	28,978,497

AQUA OHIO, INC.
LAKE ERIE DIVISION
PUCO CASE NO. 09-1044-WW-AIR
SUPPLEMENTAL DATA (C) (12)

Item (C) (12)

(C) Supplemental Information

Item 12 - A summary explaining the forecasting method used by the Company as related to the test year data.

1. REVENUE

Revenues were developed from prior period statistics

2. GENERAL

Price level adjustments of 3% were used where applicable.

3. SALARIES AND WAGES

Wages under the contract increased 3% on 4-1-09. Budgeted labor expense reflects hourly employee progression steps. Non-bargaining wages are as of 4-1-09

4. EMPLOYEE BENEFITS

A. Hospitalization - latest rates in effect

B. Dental - latest rates in effect

5. PROPERTY INSURANCE

Increase for the increase in covered property each year.

6. UTILITIES-CHEMICALS

Based on current production levels with inflation adjustment

7. TRANSPORTATION

Based on current level of autos

8. GENERAL TAXES

Real and personal property taxes are calculated on the latest known tax base and the latest know tax rates. Excise tax is based on revenue.



UPDATED
BY DATE
L.A.M. 2-04
L.A.M. 2-05
L.A.M. 2-06
L.A.M. 2-09

LINE LEGEND

2" & SMALLER

4"
6"
8"
10" & 12"
14" & 16"
18" & 20"
24"
30"
36"

DATE 2-09-09
BY J. W. Warrick
CHECKED
APPROVED

AQUA
Ohio

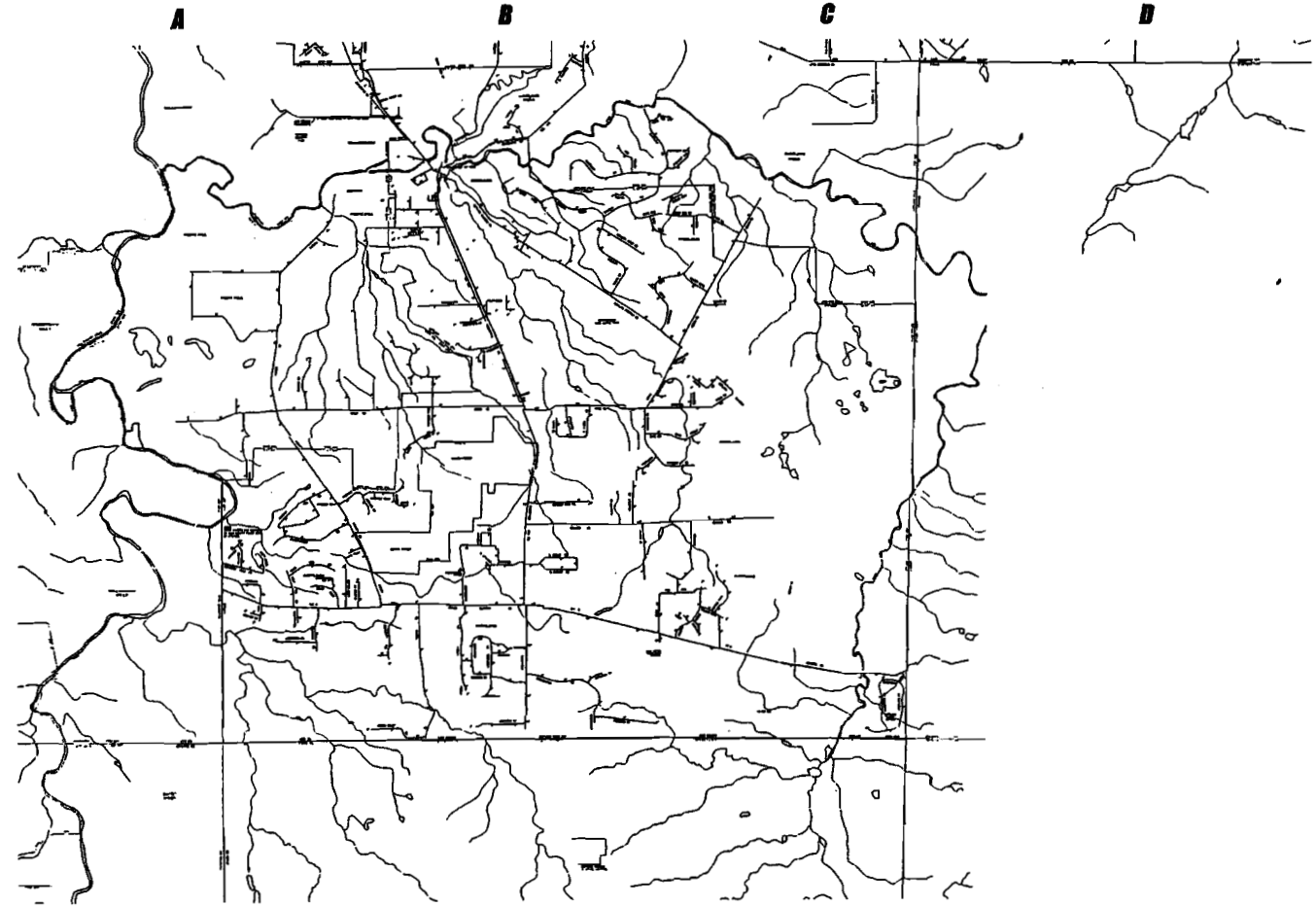
FOR THE USE OF THE ENGINEERING DEPT.
FOR THE STATE OF OHIO
FOR THE SOUTH AND WESTERN DIVISIONS

SCALE
1000' 2000' 4000' 6000'

FILE NO.

SOUTH COMPREHENSIVE MAP
LAKE SHORE DIVISION - LAKE

SHEET NO
5



[illegible]

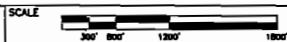
LINE LEGEND

3" & SMALLER
4"
6"
8"
10" & 12"
14" & 18"
18" & 20"
24"
30"

PRIVATE	FROM <u>Doug Warrick</u>	DATE <u>Sept. 1990</u>
	CHECK#	DATE

AQUA.
Ohio

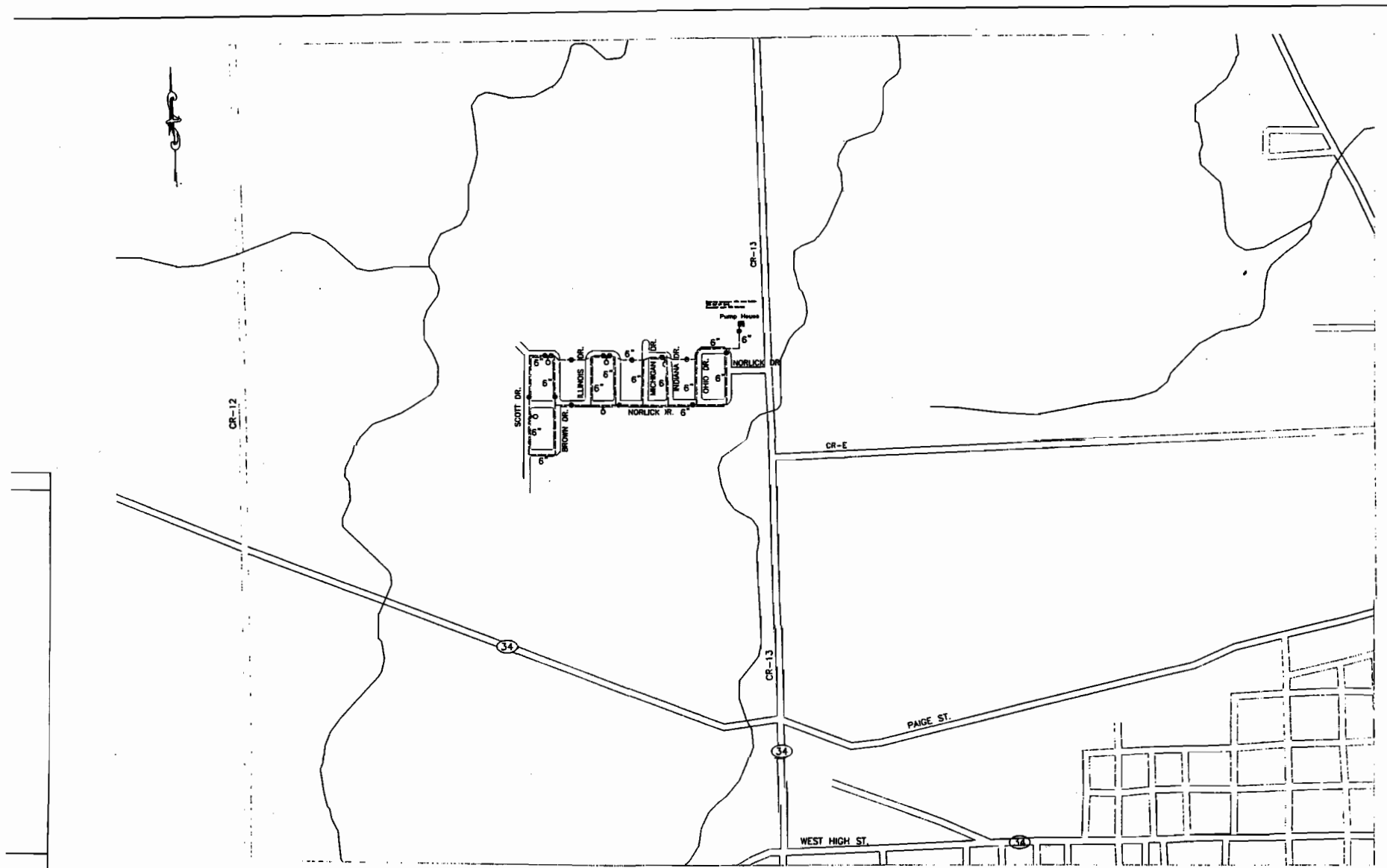
PREPARED BY:
SERVICE CENTER-ENGINEERING DEPT
8850 SOUTH AVE. BOARDMAN OHIO 44512

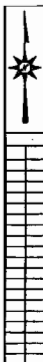


FILE NO.

JEFFERSON
LAKE SHORE DIVISION - ASHTABULA

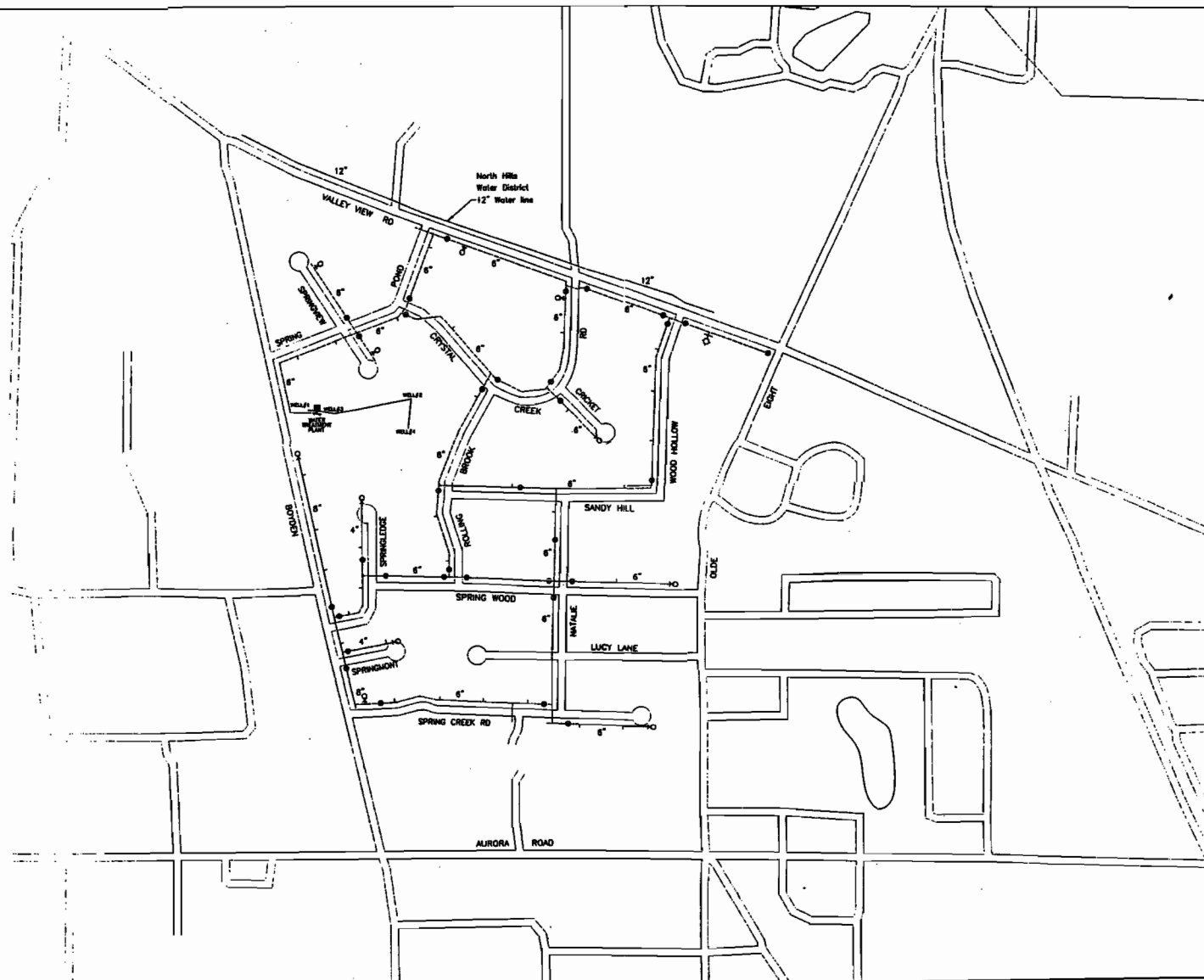
SHEET NO

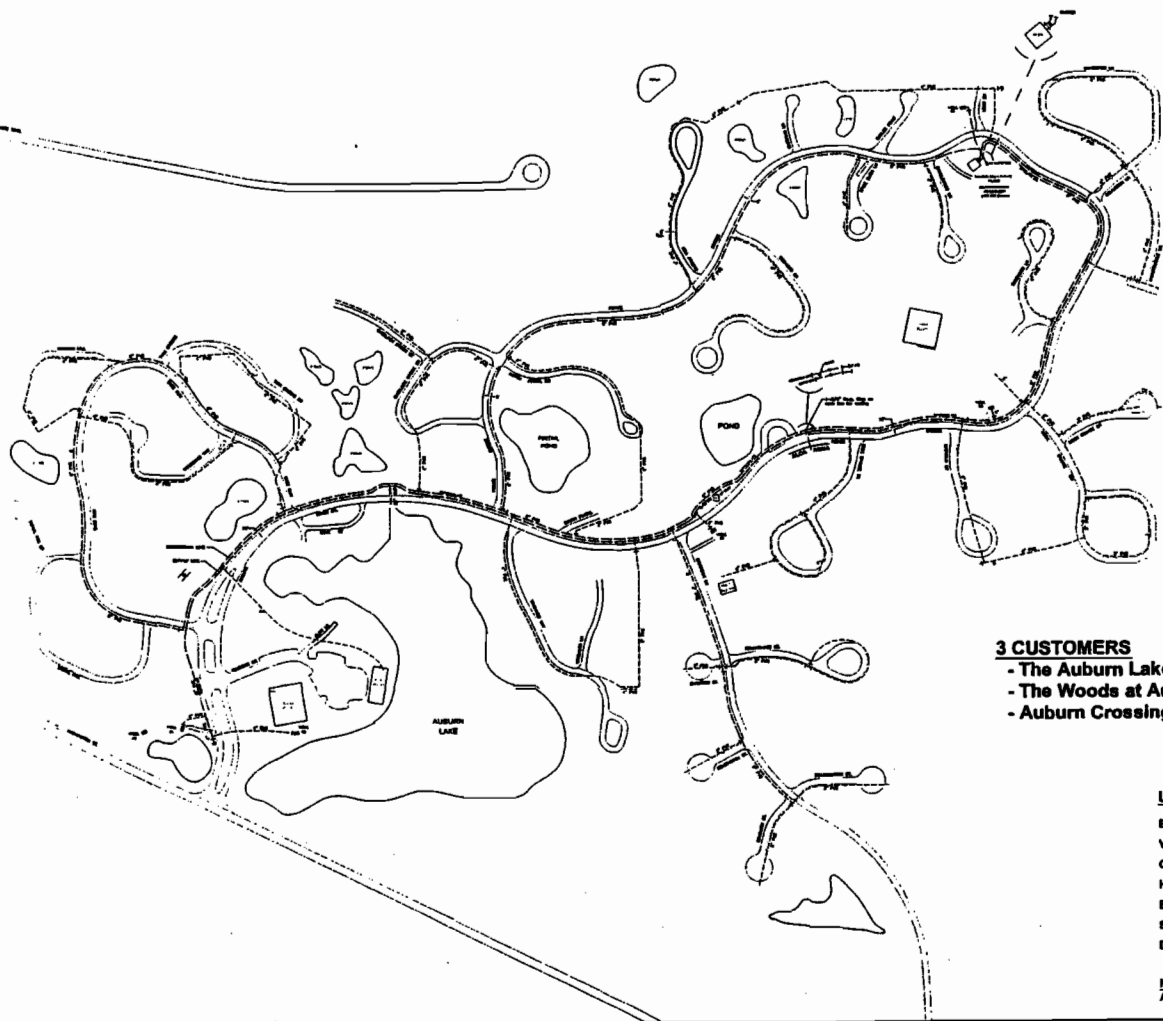




LEGEND

- HYDRANT
- GATE VALVE
- REDUCER
- BLOW OFF
- TAPPING GATE VALVE
- HYDRANT TEE
- 8" AND BELOW WATER MAIN
- 8" AND ABOVE WATER MAIN



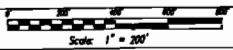


3 CUSTOMERS
 - The Auburn Lakes Condominium Association
 - The Woods at Auburn Lakes
 - Auburn Crossing

- LEGEND:**
- Blow Off
 - Valve
 - Closed Valve
 - Hydrant
 - Blow-Off Valve numbers
 - Supply Line Valve numbers
 - Distribution Valve numbers

NOTE:
 All distribution supply lines - PVC pipe

10/1/04	10/1/04
10/1/04	10/1/04



AQUA
 Ohio

DESIGNED BY:
 SERVICE CENTER-ENGINEERING & DESIGN
 1400 SOUTH AVE. BOARDMAN OHIO 44005

2/10/04

AUBURN LAKES DISTRIBUTION SYSTEM MAP



UPDATED	
BY	DATE
LAM	2-94
LAM	2-95
LAM	3-97
LAM	2-98
LAM	2-99

1

2

3

4

5

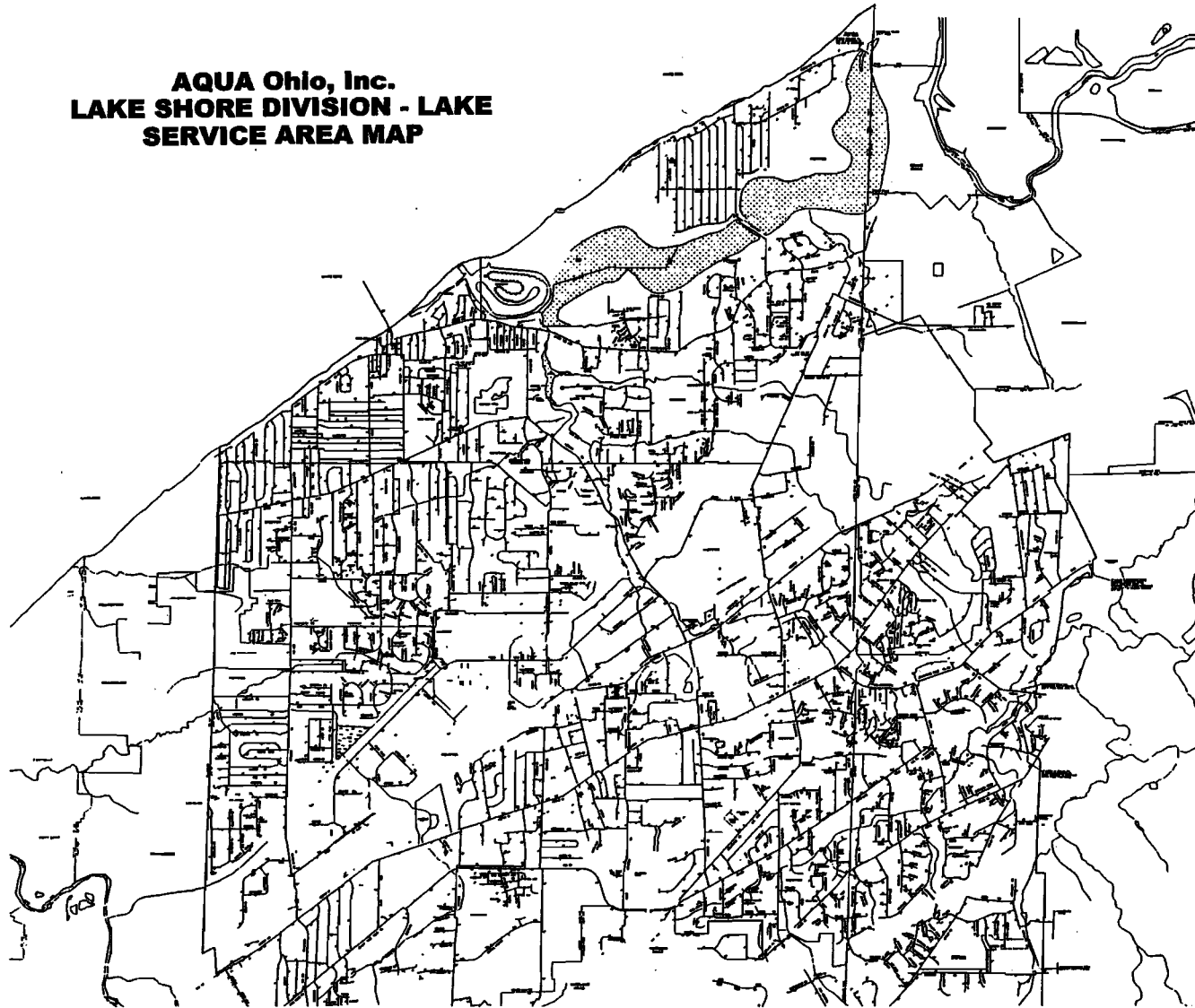
LINE LEGEND

1" & SMALLER

1"
2"
3"
1/2" & 1/4"
1/4" & 1/8"
1/8" & 1/16"
1/16" & 1/32"
1/32"
1/64"

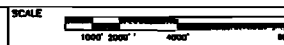
PROJECT	Drawn: <i>Shane W. Winters</i>	Date: <i>May, 1999</i>
	Checked:	Date:
	Approved:	Date:

AQUA Ohio, Inc.
LAKE SHORE DIVISION - LAKE
SERVICE AREA MAP



AQUA
Ohio

DESIGNED BY:
ENGINEER-ENGINEERING DEPT.
AREA ENGINEER: J. J. A. AQUA OHIO, INC.

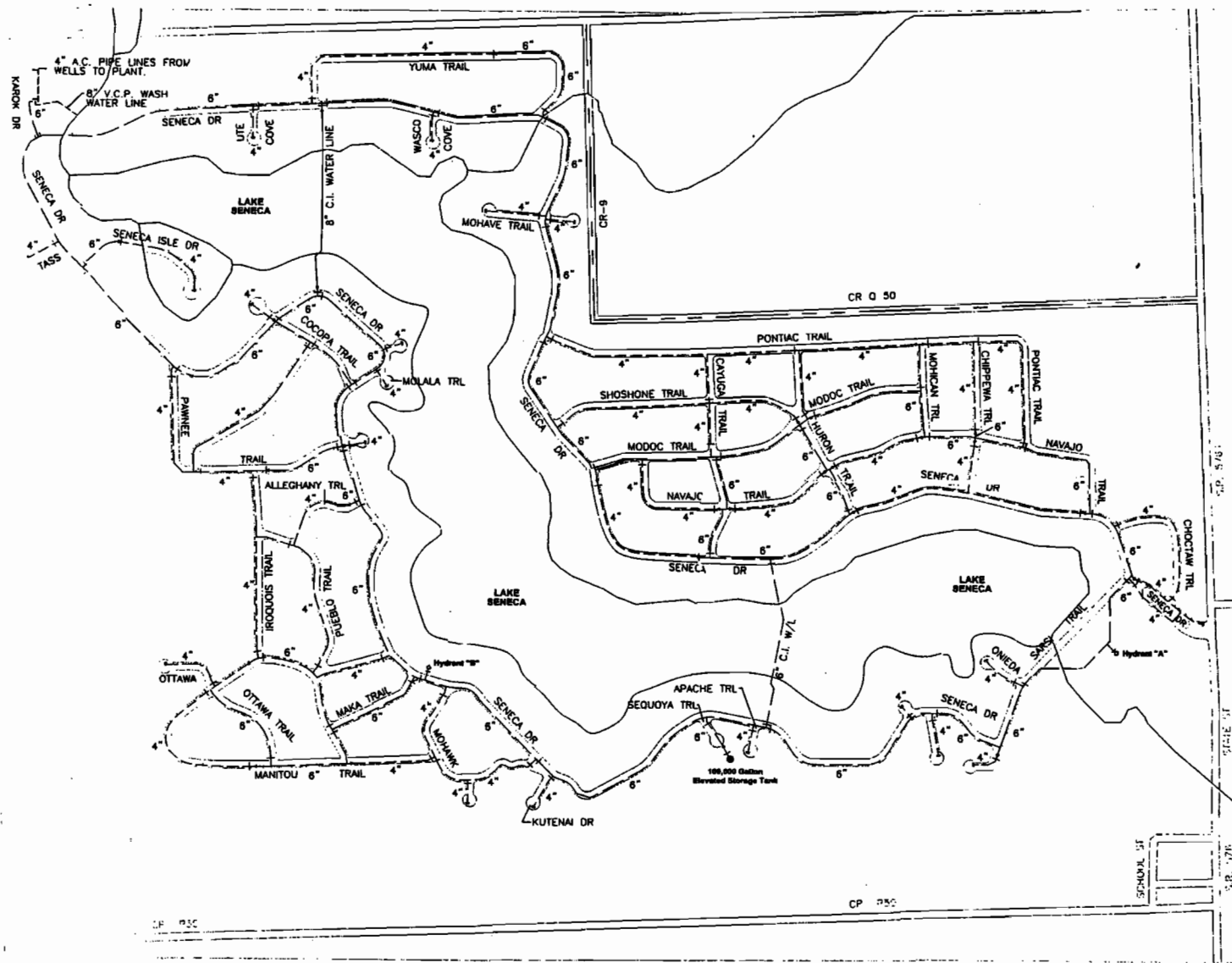


FILE NO.

NORTH COMPREHENSIVE MAP
LAKE SHORE DIVISION - LAKE

SHEET NO
4

ITM (2) 13



AQUA
Ohio

DESIGNED BY:
SERVICE DESIGN-ENGINEERING DEPT.
1437 SOUTH ATE BOARDING THIS LANE

SENECA DISTRIBUTION SYSTEM MAP

ITEM (C) 16 b, f, g.

AQUA OHIO, INC.

TCR
10/5/2009

LAKE ERIE DIVISION

RECAP OF DEFERRED DEPRECIATION - 2009

	TAX ACCELERATED DEPRECIATION	TAX STRAIGHT LINE DEPRECIATION
LSA	170,822	119,320
LSL	2,561,540	1,368,487
SH	18,469	14,341
AL	26,686	14,408
NOR	5,244	3,109
SEN	<u>40,518</u>	<u>25,643</u>
SUB TOTAL	2,823,279	1,545,308
SERVICE CENTER	775,803	658,323
LAKE ERIE ALLOCATION	<u>33.54%</u>	<u>33.54%</u>
ALLOCATION	<u>260,204</u>	<u>220,802</u>
MISC. REDUCTION IN BOOK		<u>(89,264)</u>
TOTAL LAKE ERIE	<u>3,083,483</u>	<u>1,676,846</u>

To Tie Taxable Income to Jurisdictional Taxable Income: C 4

Other Reconciling Items: Misc Deferred Items (248,351)

Aqua Ohio, Inc.
 RECAP OF BOOK / TAX DEPRECIATION
 FOR ACCOUNT 28301
 CURRENT YEAR 2008
 LAKE SHORE ASHTABULA

3/6/09
 11:22 AM
 WP/BT1-3-51
 BOOK / TAX

VINTAGE YEAR	PROPERTY CLASS	BOOK DEPRECIATION	TAX DEPRECIATION	DIFFERENCE	TAX RATE	TAX	2008 2,008.00 ADJUSTMENTS
2002	FIVE YEAR	0.00		0.00	35.00%	0.00	
	SEVEN YEAR	1,461.08	1,116.89	(344.19)	35.00%	(120.47)	
	TWENTY YEAR	496.60	3,680.14	3,183.54	35.00%	1,114.24	
2003	FIVE YEAR	525.88	132.52	(393.36)	35.00%	(137.68)	
	SEVEN YEAR	759.22	709.72	(50.50)	35.00%	(17.68)	
	TWENTY YEAR	3,586.64	5,572.25	1,985.61	35.00%	694.96	
2004	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR	1,086.20	484.74	(601.46)	35.00%	(210.51)	
	TWENTY YEAR	6,120.48	2,892.24	(3,228.24)	35.00%	(1,129.88)	
2005	FIVE YEAR	186.24	107.27	(78.97)	35.00%	(27.64)	
	SEVEN YEAR	571.68	1,011.41	439.73	35.00%	153.91	
	TWENTY YEAR	4,088.64	7,514.56	3,425.92	35.00%	1,199.07	
2006	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR	103.80	268.60	164.80	35.00%	57.68	
	TWENTY YEAR	2,966.40	8,675.19	5,708.79	35.00%	1,998.08	
2007	FIVE YEAR	7,767.63	15,185.78	7,418.15	35.00%	2,596.35	
	SEVEN YEAR	177.14	730.25	553.11	35.00%	193.59	
	TWENTY YEAR	3,933.84	6,698.70	2,764.86	35.00%	967.70	
2008	FIVE YEAR	11,615.64	32,536.80	20,921.16	35.00%	7,322.41	
	SEVEN YEAR	335.90	5,628.66	5,292.76	35.00%	1,852.47	
	TWENTY YEAR	564.71	14,830.03	14,265.32	35.00%	4,992.86	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2012	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
TOTAL		119,320.49	170,822.11	51,501.62		17,906.36	0.00 17,906.36

LAKE SHORE LAKE

Aqua Ohio, Inc.
 RECAP OF BOOK / TAX DEPRECIATION
 FOR ACCOUNT 28301
 CURRENT YEAR 2008

3/6/09
 11:22 AM
 WP/BT1-3-62
 BOOK / TAX

VINTAGE YEAR	PROPERTY CLASS	BOOK DEPRECIATION	TAX DEPRECIATION	DIFFERENCE	TAX RATE	2008	
						TAX	ADJUSTMENTS
2002	FIVE YEAR	834.26	0.00	(834.26)	35.00%	(291.99)	
	SEVEN YEAR	11,230.96	13,466.59	2,235.63	35.00%	782.47	
	TWENTY YEAR	11,137.60	14,856.32	3,718.72	35.00%	1,301.55	
2003	FIVE YEAR	33,536.78	8,487.12	(25,049.66)	35.00%	(8,767.38)	
	SEVEN YEAR	2,550.80	4,234.97	1,684.17	35.00%	589.46	
	TWENTY YEAR	90,547.30	89,931.28	(616.02)	35.00%	(215.61)	
	OWDA						
2004	FIVE YEAR	6,958.64	2,116.89	(4,841.75)	35.00%	(1,694.61)	
	SEVEN YEAR	21,507.28	12,326.78	(9,180.50)	35.00%	(3,213.18)	
	TWENTY YEAR	41,313.98	33,482.66	(7,831.32)	35.00%	(2,740.96)	
2005	FIVE YEAR	0.00	0.00	0.00	35.00%	0.00	
	SEVEN YEAR	3,515.22	6,087.29	2,572.07	35.00%	900.22	
	TWENTY YEAR	60,326.72	122,852.37	62,525.65	35.00%	21,883.98	
2006	FIVE YEAR	23,504.16	30,992.46	7,488.30	35.00%	2,620.91	
	SEVEN YEAR	1,964.64	4,954.75	2,990.11	35.00%	1,046.54	
	TWENTY YEAR	124,972.58	147,932.02	22,959.44	35.00%	8,035.80	
2007	FIVE YEAR	17,420.21	34,266.30	16,846.09	35.00%	5,896.13	
	SEVEN YEAR	1,845.42	5,125.62	3,280.20	35.00%	1,148.07	
	TWENTY YEAR	25,538.08	45,268.93	19,730.85	35.00%	6,905.80	
2008	FIVE YEAR	1,274.97	3,178.86	1,903.89	35.00%	666.36	
	SEVEN YEAR	2,077.25	13,927.58	11,850.33	35.00%	4,147.62	
	TWENTY YEAR	34,526.05	1,258,651.96	1,224,125.91	35.00%	428,444.07	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2012	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
TOTAL		1,368,487.12	2,561,540.49	1,230,327.56		428,068.59	428,068.59

SHEPARD HILLS

Aqua Ohio, Inc.
 RECAP OF BOOK / TAX DEPRECIATION
 FOR ACCOUNT 28301
 CURRENT YEAR 2008

2/9/09
 10:18 AM

WP/BT1-SH
 BOOK / TAX

VINTAGE YEAR	PROPERTY CLASS	BOOK DEPRECIATION	TAX DEPRECIATION	DIFFERENCE	TAX RATE	TAX	2008
							ADJUSTMENTS
2002	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR	6,479.97	8,973.76	2,493.79	35.00%	872.83	
2003	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR	2,311.66	1,169.21	(1,142.45)	35.00%	(399.86)	
2004	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2005	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR	1,250.00	2,186.41	936.41	35.00%	327.74	
	TWENTY YEAR	3,712.22	4,740.51	1,028.29	35.00%	359.90	
2006	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR	523.32	1,281.47	758.15	35.00%	265.35	
	TWENTY YEAR	63.68	117.79	54.11	35.00%	18.94	
2007	FIVE YEAR	0.00	0.00	0.00	35.00%	0.00	
	SEVEN YEAR	0.00	0.00	0.00	35.00%	0.00	
	TWENTY YEAR	0.00	0.00	0.00	35.00%	0.00	
2008	FIVE YEAR	0.00	0.00	0.00	35.00%	0.00	
	SEVEN YEAR	0.00	0.00	0.00	35.00%	0.00	
	TWENTY YEAR	0.00	0.00	0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2012	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
TOTAL		14,340.85	18,469.15	4,128.30		1,444.90	0.00

Auburn Lakes

Aqua Ohio, Inc.
 RECAP OF BOOK / TAX DEPRECIATION
 FOR ACCOUNT 28301
 CURRENT YEAR 2008

2/9/09
 10:18 AM

WP/BT1-AL
 BOOK / TAX

VINTAGE YEAR	PROPERTY CLASS	BOOK DEPRECIATION	TAX DEPRECIATION	DIFFERENCE	TAX RATE	2008	
						TAX	ADJUSTMENTS
2007	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR	280.00	979.49	699.49	35.00%	244.82	
	TWENTY YEAR	7,263.34	6,469.41	(793.93)	35.00%	(277.88)	
2008	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR	6,865.07	19,237.82	12,372.75	35.00%	4,330.46	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2012	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
TOTAL		14,408.41	26,686.72	12,278.31		4,297.40	0.00
		=====	=====	=====		=====	=====



Norlick Place

Aqua Ohio, Inc.
RECAP OF BOOK / TAX DEPRECIATION
FOR ACCOUNT 28301
CURRENT YEAR 20082/9/09
10:18 AM
WP/BT1-NP
BOOK / TAX

							2008
VINTAGE YEAR	PROPERTY CLASS	BOOK DEPRECIATION	TAX DEPRECIATION	DIFFERENCE	TAX RATE	TAX	ADJUSTMENTS
2002	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2003	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2004	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2005	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR	178.96	527.00	348.04	35.00%	121.81	
	TWENTY YEAR	2,886.08	4,647.54	1,761.46	35.00%	616.51	
2006	FIVE YEAR	0.00	0.00	0.00	35.00%	0.00	
	SEVEN YEAR	0.00	0.00	0.00	35.00%	0.00	
	TWENTY YEAR	0.00	0.00	0.00	35.00%	0.00	
2007	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR	44.36	70.13	25.77	35.00%	9.02	
2008	FIVE YEAR	0.00	0.00	0.00	35.00%	0.00	
	SEVEN YEAR	0.00	0.00	0.00	35.00%	0.00	
	TWENTY YEAR	0.00	0.00	0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2012	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
TOTAL		3,109.40	5,244.67	2,135.27		747.34	0.00

Seneca

Aqua Ohio, Inc.
 RECAP OF BOOK / TAX DEPRECIATION
 FOR ACCOUNT 28301
 CURRENT YEAR 2008

2/9/09
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WP/BT1-SEN
 BOOK / TAX

							2008
VINTAGE YEAR	PROPERTY CLASS	BOOK DEPRECIATION	TAX DEPRECIATION	DIFFERENCE	TAX RATE	TAX	ADJUSTMENTS
2002	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2003	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2004	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2005	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR	5,059.28	9,050.55	3,991.27	35.00%	1,396.94	
2006	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR	1,500.00	3,673.10	2,173.10	35.00%	760.59	
	TWENTY YEAR	17,258.12	25,306.30	8,048.18	35.00%	2,816.86	
2007	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR	1,410.68	1,977.05	566.39	35.00%	198.24	
2008	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR	414.82	511.19	96.37	35.00%	33.73	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2012	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
TOTAL		25,642.88	40,518.19	14,875.31		5,206.36	0.00

CORPORATE OFFICE

Aqua Ohio, Inc.
 RECAP OF BOOK / TAX DEPRECIATION
 FOR ACCOUNT 28301
 CURRENT YEAR 2008

3/2/09
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 BOOK / TAX

VINTAGE YEAR	PROPERTY CLASS	BOOK DEPRECIATION	TAX DEPRECIATION	DIFFERENCE	TAX RATE	TAX	2008
							ADJUSTMENTS
2002	FIVE YEAR	3,522.86	0.00	(3,522.86)	35.00%	(1,233.00)	
	SEVEN YEAR	761.66	1,121.56	359.90	35.00%	125.97	
	TWENTY YEAR			0.00	35.00%	0.00	
2003	FIVE YEAR	19,618.24	819.83	(18,798.41)	35.00%	(6,579.44)	
	SEVEN YEAR	626.76	544.48	(82.28)	35.00%	(28.80)	
	TWENTY YEAR			0.00	35.00%	0.00	
2004	FIVE YEAR	68,992.94	3,793.89	(65,199.05)	35.00%	(22,819.67)	
	SEVEN YEAR	176.80	143.49	(33.31)	35.00%	(11.66)	
	TWENTY YEAR			0.00	35.00%	0.00	
2005	FIVE YEAR	33,710.08	21,699.72	(12,010.36)	35.00%	(4,203.63)	
	SEVEN YEAR	210.02	393.41	183.39	35.00%	64.19	
	TWENTY YEAR	0.00	2,305.81	2,305.81	35.00%	807.03	
2006	FIVE YEAR	135,064.22	209,886.98	74,822.76	35.00%	26,187.97	
	SEVEN YEAR	7,269.20	12,714.79	5,445.59	35.00%	1,905.96	
	TWENTY YEAR	21,772.90	30,536.99	8,764.09	35.00%	3,067.43	
2007	FIVE YEAR	261,361.44	339,469.70	78,108.26	35.00%	27,337.89	
	SEVEN YEAR	(2,637.88)	(3,478.32)	(840.46)	35.00%	(294.16)	
	TWENTY YEAR	460.94	728.77	267.83	35.00%	93.74	
2008	FIVE YEAR	67,902.51	135,633.51	67,731.00	35.00%	23,705.85	
	SEVEN YEAR	1,251.85	3,577.77	2,325.92	35.00%	814.07	
	TWENTY YEAR	408.78	646.30	237.52	35.00%	83.13	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
2012	FIVE YEAR			0.00	35.00%	0.00	
	SEVEN YEAR			0.00	35.00%	0.00	
	TWENTY YEAR			0.00	35.00%	0.00	
TOTAL		658,323.40	775,802.97	117,479.57		41,332.84	41,332.84

AQUA OHIO, INC.
LAKE ERIE DIVISION
UTILITY PLANT IN SERVICE
CASE NO. 09-1044-WW-AIR

ITEM (C) (18)

11/13/09
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ACCOUNT NUMBER	ACCOUNT TITLE	BEG. BAL. 12/31/2006 07-0564-WW-AIR	ADDITIONS 1/07-12/07	RETIREMENTS 1/07-12/07	TRANSFERS 1/07-12/07	BALANCE 12/31/2007	ADDITIONS 1/08-12/08	RETIREMENTS 1/08-12/08	TRANSFERS 1/08-12/08	END. BAL. 12/31/2008
301	ORGANIZATION	31,385.26	29,148.72			60,533.98				60,533.98
302	FRANCHISE & CONSENTS	172,096.70				172,096.70		(26,402.13)		145,694.57
303	MISC. INTANGIBLE PLANT	61,621.28				61,621.28	63,211.36	(13,370.85)		111,461.79
310	LAND & LAND RIGHTS	206,989.96	171,132.04			378,122.00				378,122.00
311	STRUCTURES & IMPROVEMENTS	10,186.50	59,392.34			69,578.84				69,578.84
312	COLLECTING & IMPOUNDING RESERVOIRS	0.00				0.00				0.00
313	LAKE, RIVER & OTHER INTAKES	1,305,840.75	40,916.34			1,346,757.09	79,767.64			1,426,524.73
314	WELLS & SPRINGS	27,688.44	13,624.60	(527.09)		40,785.95		0.00		40,785.95
316	SUPPLY MAINS	145,160.05				145,160.05				145,160.05
320	LAND & LAND RIGHTS	4,893.66				4,893.66				4,893.66
321	STRUCTURES & IMPROVEMENTS	657,733.06		(800.00)		656,933.06	35,799.16	(4,348.29)		688,383.93
323	OTHER POWER PRODUCTION EQUIPMENT	493,408.88				493,408.88				493,408.88
325	ELECTRIC PUMPING EQUIPMENT	2,555,835.03	10,939.03	(6,764.35)		2,560,009.71	74,072.08	(1,803.00)		2,632,278.79
328	OTHER PUMPING EQUIPMENT	0.00				0.00				0.00
330	LAND & LAND RIGHTS	270,785.31				270,785.31				270,785.31
331	STRUCTURES & IMPROVEMENTS	1,531,812.59	48,753.82			1,580,566.41	54,438.66	(24,541.92)		1,610,463.15
332	WATER TREATMENT EQUIPMENT	8,345,546.85	50,504.73	(8,181.54)		8,387,870.04	313,715.95	(13,348.94)		8,688,237.05
340	LAND & LAND RIGHTS	331,268.99	78,343.52			409,612.51		(75.00)		409,537.51
341	STRUCTURES & IMPROVEMENTS	515,117.25	26,207.70			541,324.95	5,000.01			546,324.96
342	DISTRIBUTION RESERVOIRS & STANDPIPES	4,474,510.18	63,984.01			4,538,494.19	12,167.19	(3,225.76)		4,547,435.62
343	TRANSMISSION & DISTRIBUTION MAINS	40,908,389.06	1,768,078.47	(733.85)		42,675,733.68	2,467,364.84	(299,793.76)		44,843,304.76
345	SERVICES	5,983,475.93	509,624.59			6,493,100.52	828,460.24	(131,544.97)		7,190,015.79
346	METERS	2,728,765.69	116,677.39	(48,512.80)		2,796,930.28	106,798.77	(58,225.07)		2,845,503.98
347	METERS INSTALLATION	1,487,430.77	374,011.26	(21,971.21)		1,839,470.82	217,269.51	(27,394.59)		2,029,345.74
348	HYDRANTS	4,669,459.61	204,903.36	(3,358.71)		4,871,004.26	350,369.12	(55,033.63)		5,166,339.75
389	LAND & LAND RIGHTS	0.00				0.00				0.00

390	STRUCTURES & IMPROVEMENTS	0.00			0.00			0.00		
390-1	STRUCTURES & IMPROVEMENTS, LEASEHOLDS	83,721.93			83,721.93			83,721.93		
391-1	OFFICE FURNITURE & EQUIPMENT	122,090.21		(776.76)	121,313.45	5,408.32	(28,358.05)	98,363.72		
391-2	OFFICE FURNITURE & EQUIP - DATA PROCESS	63,492.88			63,492.88	3,667.50		67,160.38		
391-3	OFFICE FURNITURE & EQUIPMENT-COMPUTER:	207,819.84	54,442.76		262,262.60	820.13	(59,388.29)	203,694.44		
392	TRANSPORTATION EQUIPMENT - FULLY DEPR.	260,363.42		(108,260.77)	152,102.65		(80,075.80)	72,026.85		
392-1	TRANSPORTATION EQUIPMENT	526,044.92	100,094.97	(20,334.94)	605,804.95	165,115.42	(58,039.46)	712,880.91		
393	STORES EQUIPMENT	5,159.18			5,159.18			5,159.18		
394	TOOLS, SHOP & GARAGE EQUIPMENT	316,715.38	8,924.55	(8,055.69)	317,584.24	17,172.78	(27,420.15)	307,336.87		
395	LABORATORY EQUIPMENT	78,317.81	157.25		78,475.06			78,475.06		
396	POWER OPERATED EQUIPMENT	628,984.91	4,000.00		632,984.91		(23,070.00)	609,914.91		
397	COMMUNICATION EQUIPMENT	539,069.86	14,832.04		553,901.90	35,385.20	(990.55)	588,296.55		
398	MISCELLANEOUS EQUIPMENT	41,506.02			41,506.02		(639.75)	40,866.27		
TOTAL DISTRICT		79,792,888.16	3,748,693.49	(228,277.71)	0.00	83,313,103.94	4,836,003.88	(937,089.96)	0.00	87,212,017.86

AQUA OHIO, INC.
LAKE ERIE DIVISION
UTILITY PLANT IN SERVICE
CASE NO. 09-1044-WW-AIR

ITEM (C) (18)

11/13/09
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ACCOUNT NUMBER	ACCOUNT TITLE	BEG. BAL. 12/31/2008	ADDITIONS 1/09 - 3/09	RETIREMENTS 1/09 - 3/09	TRANSFERS 1/09 - 3/09	BALANCE 3/31/2009	ADDITIONS In service by 3/31/2009 but closed to plant later in '09	RETIREMENTS	TRANSFERS	END. BAL. 3/31/2009
301	ORGANIZATION	60,533.98				60,533.98				60,533.98
302	FRANCHISE & CONSENTS	145,694.57				145,694.57				145,694.57
303	MISC. INTANGIBLE PLANT	111,461.79	163.85			111,625.64				111,625.64
310	LAND & LAND RIGHTS	378,122.00				378,122.00				378,122.00
311	STRUCTURES & IMPROVEMENTS	69,578.84				69,578.84				69,578.84
312	COLLECTING & IMPOUNDING RESERVOIRS	0.00				0.00				0.00
313	LAKE, RIVER & OTHER INTAKES	1,426,524.73				1,426,524.73				1,426,524.73
314	WELLS & SPRINGS	40,785.95				40,785.95				40,785.95
316	SUPPLY MAINS	145,160.05				145,160.05				145,160.05
320	LAND & LAND RIGHTS	4,893.66				4,893.66				4,893.66
321	STRUCTURES & IMPROVEMENTS	688,383.93				688,383.93				688,383.93
323	OTHER POWER PRODUCTION EQUIPMENT	493,408.88				493,408.88				493,408.88
325	ELECTRIC PUMPING EQUIPMENT	2,632,278.79	1,848.44			2,634,127.23				2,634,127.23
328	OTHER PUMPING EQUIPMENT	0.00				0.00				0.00
330	LAND & LAND RIGHTS	270,785.31				270,785.31				270,785.31
331	STRUCTURES & IMPROVEMENTS	1,610,463.15	10,801.54			1,621,264.69				1,621,264.69
332	WATER TREATMENT EQUIPMENT	8,688,237.05	1,841.09	(2,842.56)		8,687,235.58				8,687,235.58
340	LAND & LAND RIGHTS	409,537.51				409,537.51				409,537.51
341	STRUCTURES & IMPROVEMENTS	546,324.96				546,324.96				546,324.96
342	DISTRIBUTION RESERVOIRS & STANDPIPES	4,547,435.62	2,281.38			4,549,717.00				4,549,717.00
343	TRANSMISSION & DISTRIBUTION MAINS	44,843,304.75	(113,094.91)			44,730,209.85				44,730,209.85
345	SERVICES	7,190,015.79	33,711.62			7,223,727.41				7,223,727.41
346	METERS	2,845,503.98	143,910.89			2,989,414.87				2,989,414.87
347	METERS INSTALLATION	2,029,345.74	265,327.46			2,294,673.20				2,294,673.20
348	HYDRANTS	5,166,359.75	16.82			5,166,356.57				5,166,356.57
389	LAND & LAND RIGHTS	0.00				0.00				0.00

390	STRUCTURES & IMPROVEMENTS	0.00			0.00				0.00	
390-1	STRUCTURES & IMPROVEMENTS, LEASEHOLD	83,721.93			83,721.93				83,721.93	
391-1	OFFICE FURNITURE & EQUIPMENT	98,363.72			98,363.72				98,363.72	
391-2	OFFICE FURNITURE & EQUIP - DATA PROCESS	67,160.38		(1,763.32)	65,397.06				65,397.06	
391-3	OFFICE FURNITURE & EQUIPMENT-COMPUTER	203,694.44			203,694.44				203,694.44	
392	TRANSPORTATION EQUIPMENT - FULLY DEPR	72,026.85			72,026.85		(46,826.01)		25,200.84	
392-1	TRANSPORTATION EQUIPMENT	712,880.91			712,880.91	65,072.73			777,953.64	
393	STORES EQUIPMENT	5,159.18			5,159.18				5,159.18	
394	TOOLS, SHOP & GARAGE EQUIPMENT	307,336.87	(0.06)	(1,462.00)	305,874.81				305,874.81	
395	LABORATORY EQUIPMENT	78,475.06			78,475.06				78,475.06	
396	POWER OPERATED EQUIPMENT	609,914.91			609,914.91	151,522.80			761,437.71	
397	COMMUNICATION EQUIPMENT	588,296.55			588,296.55				588,296.55	
398	MISCELLANEOUS EQUIPMENT	40,866.27			40,866.27				40,866.27	
TOTAL DISTRICT		87,212,017.86	346,808.12	(6,067.88)	0.00	87,552,758.10	216,595.53	(46,826.01)	0.00	87,722,527.62

AQUA OHIO, INC.
LAKE ERIE DIVISION
UTILITY PLANT IN SERVICE
CASE NO. 09-1044-VVW-AIR

ITEM (C) (18)

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ACCOUNT NUMBER	ACCOUNT TITLE	BEG. BAL. 12/31/2006 07-0564-VVW-AIR	ADDITIONS 1/07-12/07	RETIREMENTS 1/07-12/07	TRANSFERS 1/07-12/07	BALANCE 12/31/2007	ADDITIONS 1/08-12/08	RETIREMENTS 1/08-12/08	TRANSFERS 1/08-12/08	END. BAL. 12/31/2008
CORPORATE OFFICE										
303	MISC. INTANGIBLE PLANT	2,363,154.76	3,781,529.44			6,144,684.20	1,008,237.43			7,152,921.63
389	LAND & LAND RIGHTS	854,419.59		(160,822.78)		693,796.81				693,796.81
390	STRUCTURES & IMPROVEMENTS	727,838.91	18,219.20			746,058.11	32,314.80			778,372.91
390-1	STRUCTURES & IMPROVEMENTS, LEASEHOLD	1,067,801.69				1,067,801.69				1,067,801.69
391-1	OFFICE FURNITURE & EQUIPMENT	203,472.28				203,472.28		(942.26)		202,530.02
391-2	OFFICE FURNITURE & EQUIP - DATA PROCESS	211,761.79	33,899.89			245,661.68	211,991.77			457,653.45
391-3	OFFICE FURNITURE & EQUIPMENT-COMPUTER	240,243.37	73,622.94			313,866.31	27,112.26			340,978.57
392	TRANSPORTATION EQUIPMENT - FULLY DEPR.					0.00				0.00
392-1	TRANSPORTATION EQUIPMENT					0.00				0.00
393	STORES EQUIPMENT					0.00				0.00
394	TOOLS, SHOP & GARAGE EQUIPMENT	106,551.69				106,551.69				106,551.69
395	LABORATORY EQUIPMENT	55,109.98				55,109.98				55,109.98
396	POWER OPERATED EQUIPMENT					0.00				0.00
397	COMMUNICATION EQUIPMENT	77,222.09	(26,376.57)			50,845.52	25,036.90			75,880.42
398	MISCELLANEOUS EQUIPMENT	11,172.11				11,172.11				11,172.11
	TOTAL CORPORATE OFFICE	5,918,748.26	3,880,892.90	(160,822.78)	0.00	9,639,018.38	1,304,693.16	(942.26)	0.00	10,942,769.28
	TOTAL DISTRICT & CORPORATE OFFICE	85,711,436.42	7,629,586.39	(388,900.49)	0.00	92,952,122.32	6,140,697.04	(938,032.22)	0.00	98,154,787.14

AQUA OHIO, INC.
LAKE ERIE DIVISION
UTILITY PLANT IN SERVICE
CASE NO. 09-1044-WW-AIR

ITEM (C) (18)

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ACCOUNT NUMBER	ACCOUNT TITLE	BEG. BAL. 12/31/2008	ADDITIONS 1/09 - 3/09	RETIREMENTS 1/09 - 3/09	TRANSFERS 1/09 - 3/09	BALANCE 3/31/2009	ADDITIONS	RETIREMENTS	TRANSFERS	END. BAL. 3/31/2009
303	MISC. INTANGIBLE PLANT	7,152,921.63	149,777.51	(915,356.86)		6,387,342.28				6,387,342.28
389	LAND & LAND RIGHTS	693,796.81				693,796.81				693,796.81
390	STRUCTURES & IMPROVEMENTS	778,372.91				778,372.91				778,372.91
390-1	STRUCTURES & IMPROVEMENTS, LEASEHOLD	1,067,801.69				1,067,801.69				1,067,801.69
391-1	OFFICE FURNITURE & EQUIPMENT	202,530.02		(3,788.16)		198,741.86				198,741.86
391-2	OFFICE FURNITURE & EQUIP - DATA PROCESS	457,653.45	23,843.26	(67,132.95)		414,363.76				414,363.76
391-3	OFFICE FURNITURE & EQUIPMENT-COMPUTER	340,978.57	3,549.86	(78,063.58)		266,464.85				266,464.85
392	TRANSPORTATION EQUIPMENT - FULLY DEPR	0.00				0.00				0.00
392-1	TRANSPORTATION EQUIPMENT	0.00				0.00				0.00
393	STORES EQUIPMENT	0.00				0.00				0.00
394	TOOLS, SHOP & GARAGE EQUIPMENT	106,551.69		(25,497.33)		81,054.36				81,054.36
395	LABORATORY EQUIPMENT	55,109.98				55,109.98				55,109.98
396	POWER OPERATED EQUIPMENT	0.00				0.00				0.00
397	COMMUNICATION EQUIPMENT	75,880.42	38,717.69	(1,649.62)		112,948.49				112,948.49
398	MISCELLANEOUS EQUIPMENT	11,172.11		(1,184.89)		9,987.22				9,987.22
		10,942,759.28	215,888.32	(1,092,673.39)	0.00	10,065,984.21	0.00	0.00	0.00	10,065,984.21
		98,154,787.14	562,696.44	(1,098,741.27)	0.00	97,618,742.31	216,595.53	(46,826.01)	0.00	97,788,511.83

AQUA OHIO, INC.
LAKE ERIE DIVISION
DEPRECIATION RESERVE
CASE NO. 09-1044-WW-AIR

ITEM (C) (21)

11/13/09
09:30 AM

ACCOUNT NUMBER	ACCOUNT	BEG. BAL. 12/31/08	ACCRUALS 1/07-12/07	RETIREMENTS 1/07-12/07	TRANSFERS 1/07-12/07 Auburn Acq.	BALANCE 12/31/07	ACCRUALS 1/08-12/08	RETIREMENTS 1/08-12/08	TRANSFERS 1/08-12/08	END. BAL. 12/31/08
301	ORGANIZATION	0.00				0.00				0.00
302	FRANCHISE & CONSENTS	172,557.50	1,960.56			174,518.06	6,848.52	(28,402.13)		154,964.45
303	MISC. INTANGIBLE PLANT	54,289.36	2,379.72			56,668.08	3,006.99	(13,370.85)		46,304.22
310	LAND & LAND RIGHTS	0.00				0.00				0.00
311	STRUCTURES & IMPROVEMENTS	363.35	154.80		19,298.64	19,814.79	1,057.56			20,872.35
312	COLLECTING & IMPOUNDING RESERVOIRS	0.00				0.00				0.00
313	LAKE, RIVER & OTHER INTAKES	838,880.09	15,766.20			854,646.29	16,465.95			871,112.24
314	WELLS & SPRINGS	15,367.35	1,140.96	(527.09)	3,075.07	19,056.29	1,866.00	0.00		20,922.29
316	SUPPLY MAINS	31,110.34	1,930.56			33,040.90	1,787.16			34,828.06
320	LAND & LAND RIGHTS	0.00				0.00				0.00
321	STRUCTURES & IMPROVEMENTS	218,299.43	13,305.60	(9,429.81)		222,115.22	14,692.56	(4,348.39)		232,459.39
323	OTHER POWER PRODUCTION EQUIPMENT	116,188.06	14,950.32			131,138.40	14,950.32			146,088.72
325	ELECTRIC PUMPING EQUIPMENT	471,845.48	77,089.80	(6,784.35)	4,697.11	546,668.04	78,364.38	(4,645.56)		620,386.86
328	OTHER PUMPING EQUIPMENT	0.00				0.00				0.00
330	LAND & LAND RIGHTS	0.00				0.00				0.00
331	STRUCTURES & IMPROVEMENTS	434,364.41	34,294.36		19,458.00	488,114.79	35,102.87	(24,541.92)		499,675.74
332	WATER TREATMENT EQUIPMENT	3,288,709.14	225,948.93	(8,181.54)	8,358.08	3,514,834.61	227,334.81	(13,348.94)		3,728,820.48
340	LAND & LAND RIGHTS	0.00				0.00				0.00
341	STRUCTURES & IMPROVEMENTS	70,887.79	13,093.98			83,981.77	13,533.12			97,514.89
342	DISTRIBUTION RESERVOIRS & STANDPIPES	1,044,797.01	87,805.06		2,424.35	1,135,026.44	88,252.02	(3,225.76)		1,220,052.70
343	TRANSMISSION & DISTRIBUTION MAINS	3,203,935.19	347,751.99	(3,337.19)	32,357.62	3,580,707.61	374,566.73	(301,362.08)		3,653,912.26
345	SERVICES	2,342,224.25	210,402.18		82.84	2,552,709.27	227,247.90	(138,051.56)		2,643,905.61
346	METERS	1,148,328.92	131,155.02	(46,020.15)		1,233,463.79	133,748.67	(47,457.41)		1,319,755.05
347	METERS INSTALLATION	154,969.24	46,200.69	(21,971.21)		179,198.72	52,222.56	(22,467.69)		208,953.59
348	HYDRANTS	803,778.76	71,698.38	3,008.99		878,486.15	74,413.03	(55,033.63)		897,865.55
389	LAND & LAND RIGHTS	0.00				0.00				0.00
390	STRUCTURES & IMPROVEMENTS	0.00				0.00				0.00

AQUA OHIO, INC.
LAKE ERIE DIVISION
DEPRECIATION RESERVE
CASE NO. 09-1044-WW-AIR

ITEM (C) (21)

11/13/09
09:30 AM

ACCOUNT NUMBER	ACCOUNT	BEG. BAL. 12/31/06	ACCRUALS 1/07-12/07	RETIREMENTS 1/07-12/07	TRANSFERS 1/07-12/07 Auburn Acq.	BALANCE 12/31/07	ACCRUALS 1/08-12/08	RETIREMENTS 1/08-12/08	TRANSFERS 1/08-12/08	END. BAL. 12/31/08
390-1	STRUCTURES & IMPROVEMENTS, LEASEHOLD:	63,439.15	527.76			63,966.91	(527.76)			63,439.15
391-1	OFFICE FURNITURE & EQUIPMENT	58,557.97	6,014.64	(776.76)		63,795.85	5,134.16	(28,358.05)		40,571.96
391-2	OFFICE FURNITURE & EQUIP - DATA PROCESS	37,854.16	7,936.68			45,590.84	8,051.56	0.10		53,642.50
391-3	OFFICE FURNITURE & EQUIPMENT-COMPUTER:	241,177.48	22,521.84			263,699.32	20,758.08	(59,388.29)		225,069.11
392	TRANSPORTATION EQUIPMENT - FULLY DEPR.	260,363.42		(60,642.81)	11,938.36	211,656.97		(80,075.80)	108,011.02	239,592.19
392-1	TRANSPORTATION EQUIPMENT	259,423.83	77,490.94	(67,226.44)	(11,938.36)	257,751.97	86,202.75	(58,039.46)	(108,011.02)	177,904.24
393	STORES EQUIPMENT	7,006.63				7,006.63				7,006.63
394	TOOLS, SHOP & GARAGE EQUIPMENT	121,403.01	18,829.29	(8,055.69)		132,176.61	18,588.15	(27,155.15)		123,609.61
395	LABORATORY EQUIPMENT	53,581.65	4,609.74			58,191.39	4,614.36			62,805.75
396	POWER OPERATED EQUIPMENT	312,811.30	40,617.15			353,428.45	40,030.60	(23,070.00)		370,389.05
397	COMMUNICATION EQUIPMENT	279,362.73	54,427.74			333,790.47	56,212.14	(990.55)		389,012.06
398	MISCELLANEOUS EQUIPMENT	27,564.83	2,766.52			30,333.35	2,736.48	(639.75)		32,430.08
	TOTAL DISTRICT	16,152,982.87	1,532,773.45	(229,924.05)	89,747.71	17,545,579.98	1,608,261.67	(929,972.87)	0.00	18,223,868.78
	CORPORATE OFFICE									
303	MISC. INTANGIBLE PLANT	1,173,291.90	356,571.54			1,529,863.44	576,792.84			2,106,656.28
389	LAND & LAND RIGHTS	0.00				0.00				0.00
390	STRUCTURES & IMPROVEMENTS	0.00	20,617.95			20,617.95	19,098.33	(1,758.68)		37,956.62
390-1	STRUCTURES & IMPROVEMENTS, LEASEHOLD:	959,252.44	2,778.18			962,030.62	2,746.35			964,776.97
391-1	OFFICE FURNITURE & EQUIPMENT	122,486.24	10,071.84			132,558.08	10,071.84	(942.26)		141,687.66
391-2	OFFICE FURNITURE & EQUIP - DATA PROCESS	41,813.12	28,916.28			70,729.40	39,647.31			110,376.71
391-3	OFFICE FURNITURE & EQUIPMENT-COMPUTER:	193,439.71	50,682.12			244,121.83	62,738.94			306,860.77
392	TRANSPORTATION EQUIPMENT - FULLY DEPR.	0.00				0.00				0.00
392-1	TRANSPORTATION EQUIPMENT	1,815.71				1,815.71	(1,815.71)			0.00
393	STORES EQUIPMENT					0.00				0.00
394	TOOLS, SHOP & GARAGE EQUIPMENT	49,293.79	6,329.16			55,622.95	6,329.16			61,952.11
395	LABORATORY EQUIPMENT	43,253.28	3,240.48			46,493.76	3,240.48			49,734.24
396	POWER OPERATED EQUIPMENT	0.00				0.00				0.00
397	COMMUNICATION EQUIPMENT	1,149.04	5,743.86			6,892.90	6,962.16			13,855.06
398	MISCELLANEOUS EQUIPMENT	3,221.18	745.20			3,966.38	745.20			4,711.58
	TOTAL CORPORATE OFFICE	2,589,016.41	485,696.61	0.00	0.00	3,074,713.02	726,556.90	(2,701.92)	0.00	3,798,568.00
	TOTAL DISTRICT & CORPORATE OFFICE	18,741,999.28	2,018,470.06	(229,924.05)	89,747.71	20,620,293.00	2,334,818.57	(932,674.79)	0.00	22,022,436.78

OHIO WATER SERVICE COMPANY
LAKE ERIE DIVISION
DEPRECIATION RESERVE
CASE NO. 09-1044-WW-AIR

ITEM (C) (21)
11/13/09
09:30 AM

ACCOUNT NUMBER	ACCOUNT	BEG. BAL. 12/31/08	ACCRUALS 1/09 - 3/09	RETIREMENTS 1/09 - 3/09	TRANSFERS 1/09 - 3/09	BALANCE 3/31/09	ACCRUALS	RETIREMENTS	TRANSFERS	END. BAL. 3/31/09
301	ORGANIZATION	0.00	1,513.35		6,286.89	7,800.24				7,800.24
302	FRANCHISE & CONSENTS	154,964.45	188.76		(6,286.89)	148,876.34				148,876.34
303	MISC. INTANGIBLE PLANT	46,304.22	1,345.68			47,649.90				47,649.90
310	LAND & LAND RIGHTS	0.00				0.00				0.00
311	STRUCTURES & IMPROVEMENTS	20,872.35	264.39			21,136.74				21,136.74
312	COLLECTING & IMPOUNDING RESERVOIRS	0.00				0.00				0.00
313	LAKE, RIVER & OTHER INTAKES	871,112.24	4,436.37			875,548.61				875,548.61
314	WELLS & SPRINGS	20,922.29	466.47			21,388.76				21,388.76
316	SUPPLY MAINS	34,828.06	446.79			35,274.85				35,274.85
320	LAND & LAND RIGHTS	0.00				0.00				0.00
321	STRUCTURES & IMPROVEMENTS	232,459.39	3,486.83			235,946.22				235,946.22
323	OTHER POWER PRODUCTION EQUIPMENT	146,088.72	3,737.58			149,826.30				149,826.30
325	ELECTRIC PUMPING EQUIPMENT	620,386.86	20,000.76		2,842.56	643,230.18				643,230.18
328	OTHER PUMPING EQUIPMENT	0.00				0.00				0.00
330	LAND & LAND RIGHTS	0.00				0.00				0.00
331	STRUCTURES & IMPROVEMENTS	499,675.74	9,049.98			508,725.72				508,725.72
332	WATER TREATMENT EQUIPMENT	3,728,820.48	58,972.77		(2,842.56)	3,784,950.69				3,784,950.69
340	LAND & LAND RIGHTS	0.00				0.00				0.00
341	STRUCTURES & IMPROVEMENTS	97,514.89	3,414.54			100,929.43				100,929.43
342	DISTRIBUTION RESERVOIRS & STANDPIPES	1,220,052.70	22,121.52			1,242,174.22				1,242,174.22
343	TRANSMISSION & DISTRIBUTION MAINS	3,653,912.26	96,935.49			3,750,847.75				3,750,847.75
345	SERVICES	2,643,905.61	60,042.03			2,703,947.64				2,703,947.64
346	METERS	1,319,755.05	33,576.93			1,353,331.98				1,353,331.98
347	METERS INSTALLATION	208,953.59	14,194.71			223,148.30				223,148.30
348	HYDRANTS	897,865.55	19,304.70			917,170.25				917,170.25
389	LAND & LAND RIGHTS	0.00				0.00				0.00
390	STRUCTURES & IMPROVEMENTS	0.00				0.00				0.00

OHIO WATER SERVICE COMPANY
LAKE ERIE DIVISION
DEPRECIATION RESERVE
CASE NO. 09-1044-WW-AIR
11/13/09
09:30 AM

ACCOUNT NUMBER	ACCOUNT	BEG. BAL. 12/31/08	ACCRUALS 1/09 - 3/09	RETIREMENTS 1/09 - 3/09	TRANSFERS 1/09 - 3/09	BALANCE 3/31/09	ACCRUALS	RETIREMENTS	TRANSFERS	END. BAL. 3/31/09
390-1	STRUCTURES & IMPROVEMENTS, LEASEHOLD	83,439.15				83,439.15				83,439.15
391-1	OFFICE FURNITURE & EQUIPMENT	40,571.96	1,217.25			41,789.21				41,789.21
391-2	OFFICE FURNITURE & EQUIP - DATA PROCESS	53,642.50	2,098.77	(1,763.32)		53,977.95				53,977.95
391-3	OFFICE FURNITURE & EQUIPMENT-COMPUTER	225,069.11				225,069.11				225,069.11
392	TRANSPORTATION EQUIPMENT - FULLY DEPR	239,592.19				239,592.19				239,592.19
392-1	TRANSPORTATION EQUIPMENT	177,904.24	21,606.97	(46,826.01)		152,687.20				152,687.20
393	STORES EQUIPMENT	7,008.63				7,008.63				7,008.63
394	TOOLS, SHOP & GARAGE EQUIPMENT	123,609.61	4,563.96	(1,462.00)		126,711.57				126,711.57
395	LABORATORY EQUIPMENT	62,805.75	1,153.58			63,959.34				63,959.34
396	POWER OPERATED EQUIPMENT	370,389.05	10,673.49			381,062.54				381,062.54
397	COMMUNICATION EQUIPMENT	389,012.06	14,714.49			403,726.55				403,726.55
398	MISCELLANEOUS EQUIPMENT	32,430.08	681.45			33,111.53				33,111.53
	TOTAL DISTRICT	18,223,868.78	410,221.64	(50,051.33)	0.00	18,584,039.09	0.00	0.00	0.00	18,584,039.09
	CORPORATE OFFICE									
303	MISC. INTANGIBLE PLANT	2,106,656.28	169,259.64		176.30	2,276,092.22				2,276,092.22
389	LAND & LAND RIGHTS	0.00				0.00				0.00
390	STRUCTURES & IMPROVEMENTS	37,956.62	4,923.21			42,879.83				42,879.83
390-1	STRUCTURES & IMPROVEMENTS, LEASEHOLD	964,776.97	686.61			965,463.58				965,463.58
391-1	OFFICE FURNITURE & EQUIPMENT	141,687.66	2,506.32			144,193.98				144,193.98
391-2	OFFICE FURNITURE & EQUIP - DATA PROCESS	110,376.71	14,540.34		(176.30)	124,740.75				124,740.75
391-3	OFFICE FURNITURE & EQUIPMENT-COMPUTER	308,860.77	17,048.94			323,909.71				323,909.71
392	TRANSPORTATION EQUIPMENT - FULLY DEPR	0.00				0.00				0.00
392-1	TRANSPORTATION EQUIPMENT	0.00				0.00				0.00
393	STORES EQUIPMENT	0.00				0.00				0.00
394	TOOLS, SHOP & GARAGE EQUIPMENT	61,952.11	1,582.29			63,534.40				63,534.40
395	LABORATORY EQUIPMENT	49,734.24	810.12			50,544.36				50,544.36
396	POWER OPERATED EQUIPMENT	0.00				0.00				0.00
397	COMMUNICATION EQUIPMENT	13,855.06	1,897.02			15,752.08				15,752.08
398	MISCELLANEOUS EQUIPMENT	4,711.58	186.30			4,897.88				4,897.88
	TOTAL CORPORATE OFFICE	3,798,568.00	213,440.79	0.00	0.00	4,012,008.79	0.00	0.00	0.00	4,012,008.79
	TOTAL DISTRICT & CORPORATE OFFICE	22,022,436.78	623,662.43	(50,051.33)	0.00	22,596,047.88	0.00	0.00	0.00	22,596,047.88

GL200 Date: 07/31/09
Time: 14:45

JOB SUBMISSION PARAMETERS

ITEM (C) 31

User Name: jhmccas1
Job Name : GL200-JHM
Step Nbr : 1

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*
*      Chart Name: AQUACHART      Aqua Chart      *
*      Section:      All Accounts      *
*      Depth:      All      *
*      Detail: A      Account      *
*      Indent Desc: N      No      *
*      Report Option:      Standard      *
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Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev	Sign	ST	Post	Intf	Allow	Req	Acct	Dly	Restr	Bud
																	Edit
ASSETS	Assets and Other Debits	01	000001	000001		Yes	No								No		No
NET PLANT	Net Plant	02	000002	000002		Yes	No								No		No
NETUTL PLANT	Net Utility Plant	03	000003	000003		Yes	No								No		No
UTIL PLANT	Utility Plant	04	000004	000004		Yes	No								No		No
PPE	PPE	05	000005	000005		Yes	No								No		No
103000-0000	Property Held for Future Use					Sum	No	A	Sum	Yes	No						Dflt
104000-0000	Utility Plant Purchased/Sold					Sum	No	A	Sum	Yes	Yes						Dflt
106000-0000	PPE-Unclass Complete Construct					Sum	No	A	Sum	Yes	Yes						Dflt
106090-0000	PPE-Unclass Comp Cnstr-Closing					Sum	No	A	Dtl	Yes	Yes	890					Dflt
300000-0000	PPE-Utility Plant in Service					Sum	No	A		Yes	No						Dflt
301000-0000	PPE-ORGANIZATION					Sum	No	A		Yes							Dflt
302000-0000	PPE-FRANCHISES					Sum	No	A	Sum	Yes							Dflt
302100-0000	PPE-MISC. INTANGIBLE PLANT					Sum	No	A		Yes							Dflt
303000-0000	PPE-LAND & LAND RIGHTS MISC					Sum	No	A		Yes							Dflt
303110-0000	PPE-WATER RIGHTS					Sum	No	A		Yes							Dflt
303120-0000	PPE-RESERVOIR LAND					Sum	No	A		Yes							Dflt
303130-0000	PPE-OTHER SOURCE SUPPLY LAND					Sum	No	A		Yes							Dflt
303200-0000	PPE-POWER & PUMP LAND					Sum	No	A		Yes							Dflt
303300-0000	PPE-PURIFICATION LAND					Sum	No	A		Yes							Dflt
303400-0000	PPE-T&D LAND, RIGHT OF WAY					Sum	No	A		Yes							Dflt
303500-0000	PPE-DISTR RES & STANDPIPE LAND					Sum	No	A		Yes							Dflt
303610-0000	PPE-OFFICE LAND					Sum	No	A		Yes							Dflt
303620-0000	PPE-STORES, SHOP & GARAGE LAND					Sum	No	A		Yes							Dflt
303630-0000	PPE-MISC LAND					Sum	No	A		Yes							Dflt
304200-0000	PPE-POWER & PUMPING STRUCTURES					Sum	No	A		Yes							Dflt
304300-0000	PPE-PURIFICATION BUILDINGS					Sum	No	A		Yes							Dflt
304400-0000	PPE-T&D STRUCTURES/IMPRV					Sum	No	A		Yes							Dflt
304610-0000	PPE-OFFICE BLDG					Sum	No	A		Yes							Dflt
304620-0000	PPE-STORES, SHOP & GARAGE BLDG					Sum	No	A		Yes							Dflt
304630-0000	PPE-MISC STRUCTS/IMPRVES					Sum	No	A		Yes							Dflt
305000-0000	PPE-COLLECT & IMPOUND RESERVE					Sum	No	A		Yes							Dflt
306000-0000	PPE-LAKE, RIVER & OTHER INTAKE					Sum	No	A		Yes							Dflt
307000-0000	PPE-WELLS & SPRINGS					Sum	No	A		Yes							Dflt
308000-0000	PPE-INFILTRATION GALLERY & TUN					Sum	No	A		Yes							Dflt
308010-0000	PPE-UPIS-GENERAL					Sum	No	A		Yes	No						Dflt
309000-0000	PPE-SUPPLY MAINS					Sum	No	A		Yes							Dflt
310000-0000	PPE-POWER GENERATION EQUIP					Sum	No	A		Yes							Dflt
311000-0000	PPE-PUMPING EQUIPMENT					Sum	No	A		Yes							Dflt
311100-0000	PPE-HYDRAULIC PUMPING EQUIP					Sum	No	A		Yes							Dflt
311400-0000	PPE-T&D-PUMPING EQUIP					Sum	No	A		Yes							Dflt
320000-0000	PPE-WATER TREATMENT EQUIP					Sum	No	A		Yes							Dflt
330000-0000	PPE-DISTRIB RES & STANDPIPE					Sum	No	A		Yes							Dflt
331000-0000	PPE-T & D MAINS					Sum	No	A	Sum	Yes							Dflt
333000-0000	PPE-SERVICES					Sum	No	A		Yes							Dflt
334000-0000	PPE-METERS-PURCHASES					Sum	No	A		Yes							Dflt
334100-0000	PPE-CONVENTIONAL METERS					Sum	No	A		Yes							Dflt
334200-0000	PPE-4 WHEEL ENCODER METERS					Sum	No	A		Yes							Dflt
334300-0000	PPE-METER INTERFACE UNITS(MIU)					Sum	No	A		Yes							Dflt
334400-0000	PPE-ERT DEVICES					Sum	No	A	Dtl	Yes							Dflt
334500-0000	PPE-6 WHEEL ENCODER METERS					Sum	No	A		Yes							Dflt
334700-0000	PPE-OTHER METERS					Sum	No	A		Yes							Dflt
334800-0000	PPE-METER INSTALLATIONS					Sum	No	A		Yes							Dflt

GL200 Date 07/31/09
Time 14:45

Chart Name - AQUACHART Aqua Chart
Chart of Accounts Listing

Page 2

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
334900-0000	PPE-METER INCLUDING INSTALLS				Sum	No	A		Yes					Dflt
335000-0000	PPE-FIRE HYDRANTS				Sum	No	A		Yes					Dflt
336000-0000	PPE-BACKFLOW PREVENTION				Sum	No	A		Yes					Dflt
339000-0000	PPE-INTANG-OTH PLNT&MISC EQUIP				Sum	No	A		Yes					Dflt
339200-0000	PPE-SOS-OTH PLNT & MISC EQUIP				Sum	No	A		Yes					Dflt
339300-0000	PPE-WTRTRT-OTH PLNT&MISC EQUI				Sum	No	A		Yes					Dflt
339400-0000	PPE-T&D-OTH PLNT & MISC EQUI				Sum	No	A		Yes					Dflt
340000-0000	PPE-OFFICE FURN & EQUIP				Sum	No	A		Yes					Dflt
340100-0000	PPE-COMPUTER EQUIP 1				Sum	No	A		Yes					Dflt
340200-0000	PPE-COMPUTER EQUIP 2				Sum	No	A		Yes					Dflt
340412-0000	PPE-PERSONAL COMPUTERS				Sum	No	A		Yes					Dflt
340413-0000	PPE-PC SOFTWARE				Sum	No	A		Yes					Dflt
340414-0000	PPE-MAINFRAME COMPUTERS				Sum	No	A		Yes					Dflt
340415-0000	PPE-MAINFRAME SOFTWARE				Sum	No	A		Yes					Dflt
340416-0000	PPE-OTHER MACHINERY & EQUIPMT				Sum	No	A		Yes					Dflt
341100-0000	PPE-TRANSPORT EQUIP - AUTOS				Sum	No	A		Yes					Dflt
341200-0000	PPE-TRANSPORT EQUIP - GARAGE				Sum	No	A		Yes					Dflt
342000-0000	PPE-STORES EQUIP				Sum	No	A		Yes					Dflt
343000-0000	PPE-SHOP & GARAGE EQUIP				Sum	No	A		Yes					Dflt
343200-0000	PPE-TOOL AND WORK EQUIP				Sum	No	A		Yes					Dflt
344000-0000	PPE-LABORATORY EQUIP				Sum	No	A		Yes					Dflt
345000-0000	PPE-POWER OPERATED EQUIPMENT				Sum	No	A		Yes					Dflt
345100-0000	PPE-TRANSPORT EQUIP - MECH				Sum	No	A		Yes					Dflt
346000-0000	PPE-COMMUNICATION EQUIP				Sum	No	A		Yes					Dflt
347000-0000	PPE-MISC EQUIP				Sum	No	A		Yes					Dflt
348000-0000	PPE-OTHER TANGIBLE EQUP				Sum	No	A		Yes					Dflt
351000-0000	PPE-SW-ORGANIZATION				Sum	No	A	Dtl	Yes					Dflt
352000-0000	PPE-SW-INTANG-FRANCHISES				Sum	No	A	Dtl	Yes					Dflt
353000-0000	PPE-SW-GEN-LAND & LAND RIGHTS				Sum	No	A	Dtl	Yes					Dflt
353200-0000	PPE-SW-COLL-LAND & LAND RIGHTS				Sum	No	A	Dtl	Yes					Dflt
353300-0000	PPE-SW-PUMP-LAND & LAND RIGHTS				Sum	No	A	Dtl	Yes					Dflt
353400-0000	PPE-SW-T&D-LAND & LAND RIGHT				Sum	No	A	Dtl	Yes					Dflt
354000-0000	PPE-SW-GENRL-STRUCT & IMPRV				Sum	No	A	Dtl	Yes					Dflt
354200-0000	PPE-SW-COLL-STRUCT & IMPRV				Sum	No	A	Dtl	Yes					Dflt
354300-0000	PPE-SW-PUMP-STRUCT & IMPRV				Sum	No	A	Dtl	Yes					Dflt
354400-0000	PPE-SW-T&D-STRUCT & IMPR				Sum	No	A	Dtl	Yes					Dflt
354500-0000	PPE-SW-RCL WTRTRT-STRUCT&IMP				Sum	No	A	Dtl	Yes					Dflt
355200-0000	PPE-SW-COLL-POWER GEN EQUIP				Sum	No	A	Dtl	Yes					Dflt
355300-0000	PPE-SW-PUMP-POWER GEN EQUIP				Sum	No	A	Dtl	Yes					Dflt
355400-0000	PPE-SW-T&D-POWER GEN EQ				Sum	No	A	Dtl	Yes					Dflt
360000-0000	PPE-SW-COLLECTION FORCE				Sum	No	A	Dtl	Yes					Dflt
361000-0000	PPE-SW-COLLECTION GRAVITY				Sum	No	A	Dtl	Yes					Dflt
362000-0000	PPE-SW-SPEC COLLECTING STRUCT				Sum	No	A	Dtl	Yes					Dflt
363000-0000	PPE-SW-SERVICES TO CUSTOMERS				Sum	No	A	Dtl	Yes					Dflt
364000-0000	PPE-SW-FLOW MEASURING DEVICES				Sum	No	A	Dtl	Yes					Dflt
365000-0000	PPE-SW-FLOW MEASURING INSTALL				Sum	No	A	Dtl	Yes					Dflt
370000-0000	PPE-SW-RECEIVING WELLS				Sum	No	A	Dtl	Yes					Dflt
371300-0000	PPE-SW-PUMPING-PUMPING EQUIP				Sum	No	A	Dtl	Yes					Dflt
371500-0000	PPE-SW-T&D-PUMPING EQUIP				Sum	No	A	Dtl	Yes					Dflt
380400-0000	PPE-SW-T&D-TRT&DISP EQUIP				Sum	No	A	Dtl	Yes					Dflt
381400-0000	PPE-SW-T&D-PLANTS				Sum	No	A	Dtl	Yes					Dflt
381500-0000	PPE-SW-RCL WTRTRTMT-PLANTS				Sum	No	A	Dtl	Yes					Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
382000-0000	PPE-SW-OUTFALL LINES				Sum	No	A	Dtl	Yes					Dflt
389200-0000	PPE-SW-COLL-OTH PLT&MISC EQUIP				Sum	No	A	Dtl	Yes					Dflt
389300-0000	PPE-SW-PUMP-OTH PLT&MISC EQUIP				Sum	No	A	Dtl	Yes					Dflt
389400-0000	PPE-SW-T&D-OTH PLNT&MISC EQU				Sum	No	A	Dtl	Yes					Dflt
390000-0000	PPE-SW-OFFICE FURNITURE & EQ				Sum	No	A	Dtl	Yes					Dflt
390100-0000	PPE-SW-COMPUTER EQUIPMENT				Sum	No	A	Dtl	Yes					Dflt
390200-0000	PPE-SW-COMPUTER SOFTWARE				Sum	No	A	Dtl	Yes					Dflt
390412-0000	PPE-SW-PERSONAL COMPUTERS				Sum	No	A	Dtl	Yes					Dflt
390413-0000	PPE-SW-PC SOFTWARE				Sum	No	A	Dtl	Yes					Dflt
390414-0000	PPE-SW-MAINFRAME COMPUTERS				Sum	No	A	Dtl	Yes					Dflt
390415-0000	PPE-SW-MAINFRAME SOFTWARE				Sum	No	A	Dtl	Yes					Dflt
390416-0000	PPE-SW-OTHER MACH & EQUIP				Sum	No	A	Dtl	Yes					Dflt
391000-0000	PPE-SW-TRANSPORTATION EQUIP				Sum	No	A	Dtl	Yes					Dflt
392000-0000	PPE-SW-STORES EQUIP				Sum	No	A	Dtl	Yes					Dflt
393000-0000	PPE-SW-TOOL SHOP AND GARAGE				Sum	No	A	Dtl	Yes					Dflt
394000-0000	PPE-SW-LABORATORY				Sum	No	A	Dtl	Yes					Dflt
395000-0000	PPE-SW-POWER OPERATED EQUIP				Sum	No	A	Dtl	Yes					Dflt
396000-0000	PPE-SW-COMMUNICATION EQUIP				Sum	No	A	Dtl	Yes					Dflt
397000-0000	PPE-SW-MISC EQUIPMENT				Sum	No	A	Dtl	Yes					Dflt
398000-0000	PPE-SW-OTHER TANGIBLE PLANT				Sum	No	A	Dtl	Yes					Dflt

PPE	Total PPE													
UTIL PLT ACQ	UTIL PLT ACQ ADJ	05	000006	000006	Yes	No						No		No
114000-0000	U Plant Acq Adj				Sum	No	A		Yes					Dflt
114001-0000	Acquisition Incentive Adjustme				Sum	No	A	Dtl	Yes					Dflt
114010-0000	U Plant Acq Adj-W WHITELAND				Sum	No	A		Yes					Dflt
114020-0000	U Plant Acq Adj-MALVERN				Sum	No	A		Yes					Dflt
114030-0000	U Plant Acq Adj-GRANDSTAFF				Sum	No	A		Yes					Dflt
114040-0000	U Plant Acq Adj-CHESTERDALE				Sum	No	A		Yes					Dflt
114050-0000	U Plant Acq Adj-MEDIA				Sum	No	A		Yes					Dflt
114060-0000	U Plant Acq Adj-HATBORO				Sum	No	A		Yes					Dflt
114070-0000	U Plant Acq Adj-UTMA				Sum	No	A		Yes					Dflt
114080-0000	U Plant Acq Adj-NUI				Sum	No	A		Yes					Dflt
114090-0000	U Plant Acq Adj-SCHICKSHINN				Sum	No	A		Yes					Dflt
114091-0000	U Plant Acq Adj-White Rock				Sum	No	A	Dtl	Yes					Dflt
114092-0000	U Plant Acq Adj-Arianna				Sum	No	A	Dtl	Yes					Dflt
114093-0000	U Plant Acq Adj-AQS				Sum	No	A	Dtl	Yes					Dflt
114094-0000	U Plant Acq Adj-Jefferson Keig				Sum	No	A	Dtl	Yes					Dflt
114095-0000	U Plant Acq Adj- Maple Crest				Sum	No	A	Dtl	Yes					Dflt
114100-0000	U Plant Acq Adj-DLWB				Sum	No	A		Yes					Dflt
114101-0000	U Plant Acq Adj-Applewood				Sum	No	A	Dtl	Yes					Dflt
114102-0000	U Plant Acq Adj-Fieldcrest				Sum	No	A	Dtl	Yes					Dflt
114103-0000	U Plant Acq Adj-Meribah				Sum	No	A	Dtl	Yes					Dflt
114104-0000	U Plant Acq Adj-Canal Acres				Sum	No	A	Dtl	Yes					Dflt
114105-0000	U Plant Acq Adj-Pennsview				Sum	No	A	Dtl	Yes					Dflt
114106-0000	U Plant Acq Adj-Links at Getty				Sum	No	A	Dtl	Yes					Dflt
114107-0000	U Plant Acq Adj-Pine Beach				Sum	No	A	Dtl	Yes					Dflt
114108-0000	U Plant Acq Adj-Marienville				Sum	No	A	Dtl	Yes					Dflt
114109-0000	U Plant Acq Adjust-Thornhurst				Sum	No	A	Dtl	Yes					Dflt
114110-0000	U Plant Acq Adjust-Oneida				Sum	No	A	Dtl	Yes					Dflt
114111-0000	U Plant Acq Adjust-Cedar Lane				Sum	No	A	Dtl	Yes					Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
114112-0000	U Plant Acq Adjust-Eagle Rock				Sum	No	A	Dtl	Yes					Dflt
114113-0000	U Plant Acq Adjust-Sunrise/Win				Sum	No	A	Dtl	Yes					Dflt
114114-0000	U Plant Acq Adjust-Barrett				Sum	No	A	Dtl	Yes					Dflt
114115-0000	U Plant Acq Adjust-Hex Acres				Sum	No	A	Dtl	Yes					Dflt
114116-0000	U Plant Acq Adjust-Tambur				Sum	No	A	Dtl	Yes					Dflt
114117-0000	U Plant Acq Adjust-Stanton				Sum	No	A	Dtl	Yes					Dflt
114118-0000	U Plant Acq Adjust-Christian S				Sum	No	A	Dtl	Yes					Dflt
114119-0000	U Plant Acq Adjust-Meadowcrest				Sum	No	A	Dtl	Yes					Dflt
114120-0000	U Plant Acq Adjust-Wilbar				Sum	No	A	Dtl	Yes					Dflt
114121-0000	U Plant Acq Adjust-Pinecrest				Sum	No	A	Dtl	Yes					Dflt
114122-0000	U Plant Acq Adjust-Garbush				Sum	No	A	Dtl	Yes					Dflt
114123-0000	U Plant Acq Adjust-Thornhurst				Sum	No	A	Dtl	Yes					Dflt
114124-0000	U Plant Acq Adjust-Links at Ge				Sum	No	A	Dtl	Yes					Dflt
114125-0000	U Plant Acq Adjust-Riverside				Sum	No	A	Dtl	Yes					Dflt
114126-0000	U Plant Acq Adjust-UGS Water				Sum	No	A	Dtl	Yes					Dflt
114127-0000	U Plant Acq Adjust-Deerfield K				Sum	No	A	Dtl	Yes					Dflt
114128-0000	U Plant Acq Adjust-Oakland Bea				Sum	No	A	Dtl	Yes					Dflt
114129-0000	U Plant Acq Adjust-C S Water				Sum	No	A	Dtl	Yes					Dflt
114130-0000	U Plant Acq Adjust-C S Wastewa				Sum	No	A	Dtl	Yes					Dflt
114131-0000	U Plant Acq Adjust-Country Clu				Sum	No	A	Dtl	Yes					Dflt
114132-0000	U Plant Acq Adjust-Greenbriar				Sum	No	A	Dtl	Yes					Dflt
114133-0000	U Plant Acq Adjust-Estate of B				Sum	No	A	Dtl	Yes					Dflt
114134-0000	U Plant Acq Adjust-Floral Esta				Sum	No	A	Dtl	Yes					Dflt
114135-0000	U Plant Acq Adjust-Gettysburg				Sum	No	A	Dtl	Yes					Dflt
114136-0000	U Plant Acq Adjust-The Greens				Sum	No	A	Dtl	Yes					Dflt
114137-0000	U Plant Acq Adjust-Bridlewood				Sum	No	A	Dtl	Yes					Dflt
114138-0000	U Plant Acq Adjust-Greens at P				Sum	No	A	Dtl	Yes					Dflt
114139-0000	U Plant Acq Adjust-Barrett Wat				Sum	No	A	Dtl	Yes					Dflt
114140-0000	U Plant Acq Adjust-Lakeside Ac				Sum	No	A	Dtl	Yes					Dflt
114141-0000	U Plant Acq Adjust-Newlin Gree				Sum	No	A	Dtl	Yes					Dflt
114500-0000	U Plant Acq Adjust-Other				Sum	No	A	Dtl	Yes					Dflt
115000-0000	Accum Amort Util Plant Acq Adj				Sum	No	A		Yes					Dflt
115001-0000	Accum Amort Acquisition Incent				Sum	No	A	Dtl	Yes					Dflt

UTIL PLT ACQ Total UTIL PLT ACQ ADJ

UTIL PLANT Total Utility Plant

ACCUM DEPR	ACCUM DEPR	04	000007	000007	Yes	No						No		No
108000-0000	AD-General				Sum	No	A		Yes					Dflt
108042-0000	AD-POWER & PUMPING STRUCT				Sum	No	A		Yes					Dflt
108043-0000	AD-PURIFICATION BUILDINGS				Sum	No	A		Yes					Dflt
108050-0000	AD-COLLECTING & IMPOUNDING RES				Sum	No	A		Yes					Dflt
108060-0000	AD-LAKE, RIVERS & OTHER INTAKE				Sum	No	A		Yes					Dflt
108061-0000	AD-OFFICE BLDG				Sum	No	A		Yes					Dflt
108062-0000	AD-STORES, SHOP & GARAGE BLDG				Sum	No	A		Yes					Dflt
108063-0000	AD-MISC STRUCTS/IMPRVES				Sum	No	A		Yes					Dflt
108070-0000	AD-WELLS & SPRINGS				Sum	No	A		Yes					Dflt
108080-0000	AD-INFILTRATION GALLERIES AND				Sum	No	A		Yes					Dflt
108090-0000	AD-SUPPLY MAINS				Sum	No	A		Yes					Dflt
108100-0000	AD-OTHER POWER PROD. EQUIP				Sum	No	A		Yes					Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
108110-0000	AD-ELECTRIC PUMPING EQUIP				Sum	No	A		Yes					Dflt
108111-0000	AD-HYDRAULIC PUMPING EQUIP				Sum	No	A		Yes					Dflt
108200-0000	AD-PURIFICATION EQUIP				Sum	No	A		Yes					Dflt
108300-0000	AD-DISTRIBUTION RESERVS & STAND				Sum	No	A		Yes					Dflt
108310-0000	AD-MAINS & ACCESSORIES				Sum	No	A		Yes					Dflt
108330-0000	AD-SERVICES				Sum	No	A		Yes					Dflt
108340-0000	AD-METERS-PURCHASES				Sum	No	A		Yes					Dflt
108341-0000	AD-CONVENTIONAL METERS				Sum	No	A		Yes					Dflt
108342-0000	AD-4 WHEEL ENCODER METERS				Sum	No	A		Yes					Dflt
108343-0000	AD-METER INTERFACE UNITS (MIU)				Sum	No	A		Yes					Dflt
108344-0000	AD-ERT DEVICES				Sum	No	A		Yes					Dflt
108345-0000	AD-6 WHEEL ENCODER METERS				Sum	No	A		Yes					Dflt
108347-0000	AD-OTHER METERS				Sum	No	A		Yes					Dflt
108349-0000	AD-METER INCLUDING INSTALLS				Sum	No	A		Yes					Dflt
108350-0000	AD-FIRE HYDRANTS				Sum	No	A		Yes					Dflt
108360-0000	AD-BACKFLOW PREVENTION DEVIC				Sum	No	A		Yes					Dflt
108390-0000	AD-OTHER PLANT & MISC				Sum	No	A		Yes					Dflt
108400-0000	AD-OFFICE FURN & EQUIP				Sum	No	A		Yes					Dflt
108401-0000	AD-COMPUTER EQUIP				Sum	No	A		Yes					Dflt
108411-0000	AD-TRANSPORT EQUIP - AUTOS				Sum	No	A		Yes					Dflt
108412-0000	AD-TRANSPORT EQUIP - GARAGE				Sum	No	A		Yes					Dflt
108420-0000	AD-STORES EQUIP				Sum	No	A		Yes					Dflt
108430-0000	AD-SHOP & GARAGE EQUIP				Sum	No	A		Yes					Dflt
108432-0000	AD-TOOL AND WORK EQUIP				Sum	No	A		Yes					Dflt
108440-0000	AD-LABORATORY EQUIP				Sum	No	A		Yes					Dflt
108450-0000	AD-POWER OPERATED EQUIP				Sum	No	A		Yes					Dflt
108451-0000	AD-TRANSPORT EQUIP-MECH				Sum	No	A		Yes					Dflt
108460-0000	AD-COMMUNICATION EQUIP				Sum	No	A		Yes					Dflt
108470-0000	AD-MISC EQUIP				Sum	No	A		Yes					Dflt
108480-0000	AD-OTHER TANGIBLE EQUIP				Sum	No	A		Yes					Dflt
108510-0000	AD-ORGANIZATION SEWER				Sum	No	A		Yes					Dflt
108520-0000	AD-FRANCHISES SEWER				Sum	No	A		Yes					Dflt
108530-0000	AD-LAND AND LAND RIGHTS SW				Sum	No	A		Yes					Dflt
108540-0000	AD-STRUCTURES & IMPRV SEWER				Sum	No	A		Yes					Dflt
108550-0000	AD-POWER GENERATION EQUIP SW				Sum	No	A		Yes					Dflt
108600-0000	AD-COLLECTION SEWER FORCE				Sum	No	A		Yes					Dflt
108610-0000	AD-COLLECTION SEWER GRAVITY				Sum	No	A		Yes					Dflt
108620-0000	AD-SPECIAL COLLECTING STURC				Sum	No	A		Yes					Dflt
108630-0000	AD-SERVICES TO CUSTOMERS SW				Sum	No	A		Yes					Dflt
108640-0000	AD-FLOW MEASURING DEVICES				Sum	No	A		Yes					Dflt
108650-0000	AD-FLOW MEASURING INSTALL				Sum	No	A		Yes					Dflt
108670-0000	AD-REC WELLS				Sum	No	A	Sum	Yes					Dflt
108713-0000	AD-ELECT PUMPING EQUIP				Sum	No	A		Yes					Dflt
108715-0000	AD-TREATMENT PL-PUMPING EQUIP				Sum	No	A		Yes					Dflt
108800-0000	AD-TREATMENT AND DISPOSAL SW				Sum	No	A		Yes					Dflt
108810-0000	AD-PLANT SEWERS				Sum	No	A		Yes					Dflt
108820-0000	AD-OUTFALL SEWER LINES				Sum	No	A		Yes					Dflt
108890-0000	AD-OTHER PLANT AND MISC				Sum	No	A		Yes					Dflt
108900-0000	AD-OFFICE FURN & EQUIP SW				Sum	No	A		Yes					Dflt
108902-0000	AD-COMPUTER SOFTWARE				Sum	No	A		Yes					Dflt
108910-0000	AD-TRANSPORTATION EQUIPMENT				Sum	No	A		Yes					Dflt
108920-0000	AD-STORES EQUIP SW				Sum	No	A		Yes					Dflt

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Post	Intf Allow	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
108930-0000	AD-TOOL SHOP AND GARAGE SW				Sum	No	A			Yes				Dflt
108940-0000	AD-LABORATORY SW				Sum	No	A			Yes				Dflt
108950-0000	AD-POWER OPERATED EQUIP				Sum	No	A			Yes				Dflt
108960-0000	AD-COMMUNICATION EQUIP SW				Sum	No	A			Yes				Dflt
108980-0000	AD-OTHER TANGIBLE PLANT SW				Sum	No	A			Yes				Dflt
109042-0000	AD-CIAC-POWER & PUMPING STRUCT				Sum	No	A			Yes				Dflt
109043-0000	AD-CIAC-PURIFICATION BUILDINGS				Sum	No	A			Yes				Dflt
109070-0000	AD-CIAC-WELLS & SPRINGS				Sum	No	A			Yes				Dflt
109110-0000	AD-CIAC-ELECTRIC PUMPING EQUIP				Sum	No	A			Yes				Dflt
109200-0000	AD-CIAC PURIFICATION EQUIP				Sum	No	A			Yes				Dflt
109300-0000	AD-CIAC-DISTRIB RESRVS & STA				Sum	No	A			Yes				Dflt
109310-0000	AD-CIAC MAINS & ACCESSORIES				Sum	No	A			Yes				Dflt
109330-0000	AD-CIAC SERVICES				Sum	No	A			Yes				Dflt
109341-0000	AD-CIAC CONVENTIONAL METERS				Sum	No	A			Yes				Dflt
109350-0000	AD-CIAC FIRE HYDRANTS				Sum	No	A			Yes				Dflt
110310-0000	AD-CAC MAINS & ACCESSORIES				Sum	No	A			Yes				Dflt
111400-0000	AD-FAS143				Sum	No	A	Sum	Yes					Dflt
ACCUM DEPR		Total ACCUM DEPR												
ACCM AM UPIS	ACCUM AMORT UPIS	04	000008	000008	Yes	No						No	No	
110100-0000	Accum Amort-UPIS				Sum	No	A		Yes				Dflt	
110200-0000	Accum Amort-UP-Leased-Others				Sum	No	A		Yes				Dflt	
ACCUM AM UPIS		Total ACCUM AMORT UPIS												
NETUTL PLANT														
NETUTL PLANT		Total Net Utility Plant												
CWIP	CWIP	03	000009	000009	Yes	No						No	No	
105010-0000	CWIP				Sum	No	I	Sum	Yes	Yes			Dflt	
105020-0000	CWIP-Capital-Payroll-Rg				Sum	No	A	Sum	Yes	Yes	110	Yes	Dflt	
105029-0000	CWIP-Capital-Payroll-OT				Sum	No	A	Sum	Yes	Yes	110	Yes	Dflt	
105030-0000	CWIP-ACCOUNTS PAYABLE				Sum	No	A	Sum	No	Yes	120		Dflt	
105040-0000	CWIP-INVENTORY				Sum	No	A	Dtl	Yes	Yes	130		Dflt	
105050-0000	CWIP-TRANSPORTATION				Sum	No	A	Sum	Yes	Yes	140		Dflt	
105060-0000	CWIP-GENERAL OVERHEAD				Sum	No	A	Sum	Yes	Yes	150		Dflt	
105070-0000	CWIP-PAYROLL OVERHEAD				Sum	No	A	Sum	Yes	Yes	160		Dflt	
105080-0000	CWIP-AFUDC				Sum	No	A	Sum	Yes	Yes	170		Dflt	
105090-0000	CWIP-CLOSING				Sum	No	A	Sum	Yes	Yes	900		Dflt	
CWIP		Total CWIP												
NET PLANT														
NET PLANT		Total Net Plant												

Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
OTHER PPE	Total OTHER PPE														
INVESTMENTS	INVESTMENTS	03	000012	000012		Yes	No						No		No
124000-0000	Utility Investments					Sum	No	A		Yes					Dflt
125000-0000	Other Investments					Sum	No	A		Yes					Dflt
125100-0000	Equity Investment in CoBank					Sum	No	A	Sum	Yes					Dflt
INVESTMENTS	Total INVESTMENTS														
INVEST IN SUB	INVEST IN SUB	03	000013	000013		Yes	No						No		No
123000-0000	Investment in Assoc Companies					Sum	No	A		Yes					Dflt
INVEST IN SUB	Total INVEST IN SUB														
OTHER INVEST	OTHER INVESTMENTS	03	000014	000014		Yes	No						No		No
126000-0000	Sinking Funds					Sum	No	A		Yes					Dflt
127010-0000	Other Special Funds					Sum	No	A		Yes					Dflt
127020-0000	Oth Spec Funds-KEY BANK-DRIP					Sum	No	A		Yes					Dflt
127040-0000	Oth Spec Funds-ANNUITY -JVCP					Sum	No	A		Yes					Dflt
OTHER INVEST	Total OTHER INVESTMENTS														
CSV LIFE INS	CSV LIFE INS	03	000015	000015		Yes	No						No		No
127030-0000	Oth Spec Funds-CSV LIFE INSUR					Sum	No	A		Yes					Dflt
CSV LIFE INS	Total CSV LIFE INS														
OTHER PROP/I	Total Other Property and Inves														
CURRENT	Current and Accrued Assets	02	000016	000016		Yes	No						No		No
CASH IN BANK	CASH IN BANK	03	000017	000017		Yes	No						No		No
131200-0000	Cash					Sum	No	A		Yes					Dflt
131201-0000	Cash-1ST CITIZENS-SUSQ					Sum	No	A		Yes					Dflt
131202-0000	Cash-1ST NAT.TRUST-RC					Sum	No	A		Yes					Dflt
131203-0000	Cash-ANDOVER - OHIO					Sum	No	A	Sum	Yes					Dflt
131204-0000	Cash-CENTRAL BANK IL					Sum	No	A	Dtl	Yes					Dflt
131205-0000	Cash-CITIZENS-RC					Sum	No	A		Yes					Dflt
131206-0000	Cash-CITIZENS-SHENANGO					Sum	No	A		Yes					Dflt
131207-0000	Cash-CITIZENS-SUSQ					Sum	No	A		Yes					Dflt
131208-0000	Cash-DIME BANK-CHECKING					Sum	No	A		Yes					Dflt
131209-0000	Cash-DIME BANK-PENNVEST					Sum	No	A		Yes					Dflt
131210-0000	Cash-DIME BANK-SAVINGS					Sum	No	A		Yes					Dflt
131211-0000	Cash-FIDELITY S&L					Sum	No	A		Yes					Dflt
131212-0000	Cash-FIRST REPUBLIC					Sum	No	A		Yes					Dflt
131213-0000	Cash-FIRST UNION					Sum	No	A		Yes					Dflt
131214-0000	Cash-SKY BANK-B&F-OHIO					Sum	No	A	Sum	Yes					Dflt
131215-0000	Cash-MELLON					Sum	No	A		Yes					Dflt
131216-0000	Cash-CITIZENS - OHIO					Sum	No	A	Sum	Yes					Dflt
131217-0000	Cash-CITIZENS IL					Sum	No	A	Dtl	Yes					Dflt
131218-0000	Cash-NAT.CITY-SHENANGO					Sum	No	A		Yes					Dflt
131219-0000	Cash-NATL CITY BANK IL					Sum	No	A	Dtl	Yes					Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
131220-0000	Ohio NCB Cash Center Disb.				Sum	No	A	Sum	Yes					Dflt
131221-0000	Cash-NCB MAIN ACCT-OHIO				Sum	No	A	Sum	Yes					Dflt
131222-0000	Cash-NCB RETURN ACCT-OH				Sum	No	A	Sum	Yes					Dflt
131223-0000	Cash-NEW HAMPSHIRE				Sum	No	A		Yes					Dflt
131224-0000	Cash-O'HARA ESCROW				Sum	No	A		Yes					Dflt
131225-0000	Cash-PA PENN VEST				Sum	No	A		Yes					Dflt
131226-0000	Cash-PA PENN VEST				Sum	No	A		Yes					Dflt
131227-0000	Cash-PA PENN VEST				Sum	No	A		Yes					Dflt
131228-0000	Cash-PA PENN VEST SVD				Sum	No	A		Yes					Dflt
131229-0000	Cash-PENNVEST				Sum	No	A		Yes					Dflt
131230-0000	Cash-PNC				Sum	No	A		Yes					Dflt
131231-0000	Cash-PNC (Disbursement)				Sum	No	A		Yes					Dflt
131232-0000	Cash-PNC (NUI Escrow)				Sum	No	A		Yes					Dflt
131233-0000	Cash-PSC SERVICES, INC.				Sum	No	A		Yes					Dflt
131234-0000	Cash-Ohio-Lake National Bank				Sum	No	A	Sum	Yes					Dflt
131235-0000	Cash-Bank of Texas-30003614				Sum	No	A		Yes	No				Dflt
131236-0000	Cash-PNC-8606084938				Sum	No	A		Yes	No				Dflt
131237-0000	Cash-Wells Fargo 4945067114				Sum	No	A		Yes	No				Dflt
131238-0000	Cash-Bank One-644357576				Sum	No	A		Yes	No				Dflt
131239-0000	Cash-Bank One-644357874				Sum	No	A		Yes	No				Dflt
131240-0000	Cash-Bank of Amer-5487626552				Sum	No	A		Yes	No				Dflt
131241-0000	Cash-Mellon Bank-0031886				Sum	No	A		Yes	No				Dflt
131242-0000	Cash-Bank of Amer-5493630040				Sum	No	A		Yes	No				Dflt
131243-0000	Cash-Bank of Amer-5493630037				Sum	No	A		Yes	No				Dflt
131244-0000	Cash-Wells Fargo-4020001590				Sum	No	A		Yes	No				Dflt
131245-0000	Cash-Wells Fargo-Depositor				Sum	No	A		Yes	No				Dflt
131246-0000	Cash-Wells Fargo-4945067106				Sum	No	A		Yes	No				Dflt
131247-0000	Cash-Overnight Investments				Sum	No	A	Dtl	Yes	No				Dflt
131248-0000	Cash-NCBSV Cust Account				Sum	No	A	Sum	Yes	No				Dflt
131249-0000	Cash-Bank of America-Sunny Hil				Sum	No	A	Dtl	Yes					Dflt
131250-0000	CASH-PNC INVESTMENT SWEEP ACCO				Sum	No	A	Sum	Yes					Dflt
131251-0000	Cash-TD Bank-Money Market				Sum	No	A	Sum	Yes					Dflt
131252-0000	CASH-WAYNE MAIN ACCOUNT				Sum	No	A	Dtl	Yes	No				Dflt
131253-0000	CASH-WAYNE MONEY MARKET				Sum	No	A	Dtl	Yes	No				Dflt
131254-0000	CASH-WAYNE PENNVEST ESCROW				Sum	No	A	Dtl	Yes	No				Dflt
131255-0000	CASH-HONESDALE NATIONAL ESCROW				Sum	No	A	Dtl	Yes	No				Dflt
184302-0000	Clearing-PAYROLL-AS				Sum	No	A		Yes	No				Dflt
184314-0000	Clearing-AVATAR				Sum	No	A	Dtl	Yes	No				Dflt
184402-0000	Clearing-A/P				Sum	No	A		Yes	No				Dflt
184600-0000	CASH TRANS CLEARING				Sum	No	A		Yes					Dflt

CASH IN BANK	Total CASH IN BANK													

SPECIAL DEP	SPECIAL DEP	03	000018	000018	Yes	No						No		No
132000-0000	Special Deposits				Sum	No	A		Yes					Dflt
132010-0000	Other Special Dep-DIVIDENDS				Sum	No	A		Yes					Dflt
132020-0000	Other Special Dep-PERMITs				Sum	No	A		Yes					Dflt

SPECIAL DEP	Total SPECIAL DEP													

OTH SPL DEP	OTH SPL DEP	03	000019	000019	Yes	No						No		No
133000-0000	Other Special Deposits				Sum	No	A		Yes					Dflt

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal Sys	Restr Edit	
133010-0000	Oth Spec Dep-WORKER COMP				Sum	No A		Yes					Dflt
133020-0000	Oth Spec Dep-TANKS				Sum	No A		Yes					Dflt
133030-0000	Oth Spec Dep-POSTAGE				Sum	No A		Yes					Dflt
133040-0000	Oth Spec Dep-OWDA 4.5% Financi				Sum	No A	Sum	Yes					Dflt
OTH SPL DEP	Total OTH SPL DEP												
WORKING FUND	WORKING FUND	03	000020	000020	Yes	No					No	No	No
134000-0000	Working Funds				Sum	No A		Yes					Dflt
134010-0000	Working Funds-OFFICE FUNDS				Sum	No A		Yes					Dflt
134020-0000	Working Funds-1ST UNION REFDS				Sum	No A		Yes					Dflt
134030-0000	Working Funds-PNC BANK P/R				Sum	No A		Yes					Dflt
134040-0000	Working Funds-BM TRUST PERMIT				Sum	No A		Yes					Dflt
134050-0000	Working Funds-BM TRUST ROAR CR				Sum	No A		Yes					Dflt
134060-0000	Working Funds-BM TRUST WAYMART				Sum	No A		Yes					Dflt
134070-0000	Working Funds-BM TRUST WHITEHVN				Sum	No A		Yes					Dflt
WORKING FUND	Total WORKING FUND												
TEMP INVEST	TEMP INVEST	03	000021	000021	Yes	No					No	No	No
135000-0000	Temporary Cash Investments				Sum	No A		Yes					Dflt
TEMP INVEST	Total TEMP INVEST												
CUST A/R	CUST A/R	03	000022	000022	Yes	No					No	No	No
141000-0000	Customer Accounts Receivable				Sum	No A		Yes					Dflt
CUST A/R	Total CUST A/R												
OTHER AR	OTHER AR	03	000023	000023	Yes	No					No	No	No
142000-0000	Other A/R				Sum	No A		Yes					Dflt
142010-0000	Other A/R-SUBSCRIPTIONS				Sum	No A		Yes					Dflt
142020-0000	Other A/R-OFFICERS/EMPLOYEES				Sum	No A		Yes					Dflt
142030-0000	Other A/R-ZIPCHK				Sum	No A		Yes					Dflt
142040-0000	Other A/R-JOBGING				Sum	No A		Yes	No				Dflt
142050-0000	Other A/R-BUYPASS				Sum	No A		Yes					Dflt
142060-0000	Other A/R-Speedpay & Zip Check				Sum	No A	Sum	Yes					Dflt
142070-0000	Other A/R-UNDSBRSD TAX EARNING				Sum	No A		Yes					Dflt
142080-0000	Other A/R-Contract Ops				Sum	No A		Yes					Dflt
142090-0000	Other A/R-Received Not Applied				Sum	No A		Yes	No				Dflt
142091-0000	Other A/R-Banner Unapplied Cas				Sum	No A	Sum	Yes	No				Dflt
142100-0000	Other A/R-Svos. & Tech.				Sum	No A		Yes	No				Dflt
142200-0000	Other A/R-Connection Fee				Sum	No A		Yes	No				Dflt
142202-0000	Accounts Receivable - SIC Char				Sum	No A	Sum	Yes					Dflt
172000-0000	Rents Receivable				Sum	No A		Yes					Dflt
OTHER AR	Total OTHER AR												
RESERVE UN	RESERVE - UN	03	000024	000024	Yes	No					No	No	No
143000-0000	RESERVE-UNCOLLECTABLE ACCTS				Sum	No A		Yes					Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
RESERVE UN	Total RESERVE - UN													
INTERCO	ALL INTERCOMPANY	03	000025	000025	Yes	No						No		No
NONSYSINTCO	NON SYSTEM INTERCOMPANY	04	000026	000026	Yes	No						No	Yes	No
145010-0000	InterCompany Acct Co 10 - Corp				Sum	No	A	Dtl	Yes				Yes	Dflt
145011-0000	InterCompany Acct Co 11 - Serv				Sum	No	A	Dtl	Yes				Yes	Dflt
145012-0000	InterCompany Acct Co 12 - Cont				Sum	No	A	Dtl	Yes				Yes	Dflt
145013-0000	InterCompany Acct Co 13 - Bank				Sum	No	A	Dtl	Yes				Yes	Dflt
145014-0000	InterCompany Acct Co 14 - Reso				Sum	No	A	Dtl	Yes				Yes	Dflt
145015-0000	InterCompany Acct Co 15 - PA				Sum	No	A	Dtl	Yes				Yes	Dflt
145016-0000	InterCompany Acct Co 16 - Hawl				Sum	No	A	Dtl	Yes				Yes	Dflt
145017-0000	InterCompany Acct Co 17 - UMS				Sum	No	A	Dtl	Yes				Yes	Dflt
145023-0000	InterCompany Acct Co 23 - OH				Sum	No	A	Dtl	Yes				Yes	Dflt
145024-0000	InterCompany Acct Co 24 - IL				Sum	No	A	Dtl	Yes				Yes	Dflt
145025-0000	InterCompany Acct Co 25 - NJ				Sum	No	A	Dtl	Yes				Yes	Dflt
145026-0000	InterCompany Acct Co 26 - ME				Sum	No	A	Dtl	Yes				Yes	Dflt
145031-0000	InterCompany Acct Co 31 - TX				Sum	No	A	Dtl	Yes				Yes	Dflt
145032-0000	InterCompany Acct Co 32 - IN				Sum	No	A	Dtl	Yes				Yes	Dflt
145033-0000	InterCompany Acct Co 33 - FL				Sum	No	A	Dtl	Yes				Yes	Dflt
145034-0000	InterCompany Acct Co 34 - VA				Sum	No	A	Dtl	Yes				Yes	Dflt
145035-0000	InterCompany Acct Co 35 - NC				Sum	No	A	Dtl	Yes				Yes	Dflt
145036-0000	InterCompany Acct Co 36 - KY				Sum	No	A	Dtl	Yes				Yes	Dflt
145037-0000	InterCompany Acct Co 37 - MO				Sum	No	A	Dtl	Yes				Yes	Dflt
145038-0000	InterCompany Acct Co 38 - SC				Sum	No	A	Dtl	Yes				Yes	Dflt
145039-0000	InterCompany Acct Co 39 - NY				Sum	No	A	Dtl	Yes				Yes	Dflt
145090-0000	InterCompany Acct Co 90 - Temp				Sum	No	A	Dtl	Yes				Yes	Dflt
145095-0000	InterCompany Acct Co 95 - Elim				Sum	No	A	Dtl	Yes				Yes	Dflt
145096-0000	InterCompany Acct Co 96 - CAT				Sum	No	A	Dtl	Yes				Yes	Dflt
145120-0000	InterCompany Acct Co -PSC SERV				Sum	No	A	Dtl	Yes				Yes	Dflt
NONSYSINTCO	Total AR AFFILIATES													
SYSTEMINT	ALL SYSTEM INTER&ZONE	04	000027	000027	Yes	No						No		No
INTERCOMPANY	SYSTEM INTERCOMPANY	05	000028	000028	Yes	No						No	No	No
911000-0000	Sys IntComp Acct Co 10 - Corp				Sum	No	A	Dtl	Yes	No				Dflt
911100-0000	Sys IntComp Acct Co 11 - Serv				Sum	No	A	Dtl	Yes	No				Dflt
911200-0000	Sys IntComp Acct Co 12 - Cont				Sum	No	A	Dtl	Yes	No				Dflt
911300-0000	Sys IntComp Acct Co 13 - Bank				Sum	No	A	Dtl	Yes	No				Dflt
911400-0000	Sys IntComp Acct Co 14 - Aqua				Sum	No	A	Dtl	Yes	No				Dflt
911500-0000	Sys IntComp Acct Co 15 - PA				Sum	No	A	Dtl	Yes	No				Dflt
911600-0000	Sys IntComp Acct Co 16 - Hawl				Sum	No	A	Dtl	Yes	No				Dflt
911700-0000	Sys IntComp Acct Co 17 - UMS				Sum	No	A	Dtl	Yes	No				Dflt
911800-0000	Sys IntComp Acct Co 18 - Cust				Sum	No	A	Dtl	Yes	No				Dflt
912300-0000	Sys IntComp Acct Co 23 - OH				Sum	No	A	Dtl	Yes	No				Dflt
912400-0000	Sys IntComp Acct Co 24 - IL				Sum	No	A	Dtl	Yes	No				Dflt
912500-0000	Sys IntComp Acct Co 25 - NJ				Sum	No	A	Dtl	Yes	No				Dflt
912600-0000	Sys IntComp Acct Co 26 - ME				Sum	No	A	Dtl	Yes	No				Dflt
913100-0000	Sys IntComp Acct Co 31 - TX				Sum	No	A	Dtl	Yes	No				Dflt
913200-0000	Sys IntComp Acct Co 32 - IN				Sum	No	A	Dtl	Yes	No				Dflt
913300-0000	Sys IntComp Acct Co 33 - FL				Sum	No	A	Dtl	Yes	No				Dflt
913400-0000	Sys IntComp Acct Co 34 - VA				Sum	No	A	Dtl	Yes	No				Dflt
913500-0000	Sys IntComp Acct Co 35 - NC				Sum	No	A	Dtl	Yes	No				Dflt

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Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
913600-0000	Sys IntComp Acct Co 36 - KY				Sum	No	A	Dtl	Yes	No				Dflt
913700-0000	Sys IntComp Acct Co 37 - MO				Sum	No	A	Dtl	Yes	No				Dflt
913800-0000	Sys IntComp Acct Co 38 - SC				Sum	No	A	Dtl	Yes	No				Dflt
913900-0000	Sys IntComp Acct Co 39 - NY				Sum	No	A	Dtl	Yes	No				Dflt
914100-0000	Sys IntComp Acct Co 41 - NY				Sum	No	A	Dtl	Yes	No				Dflt
919000-0000	Sys IntComp Acct Co 90 - Temp				Sum	No	A	Dtl	Yes	No				Dflt
919500-0000	Sys IntComp Acct Co 95 - Elim				Sum	No	A	Dtl	Yes	No				Dflt
919600-0000	Sys IntComp Acct Co 96 - CAT				Sum	No	A	Dtl	Yes	No				Dflt

INTERCOMPANY	Total SYSTEM INTERCOMPANY													
INTRAZONE	SYSTEM ZONE	05	000029	000029	Yes	No						No		No
921212-0000	IntraZone Acct Co 12 Zone 12				Sum	No	A	Dtl	Yes	No				Dflt
921224-0000	IntraZone Acct Co 12 Zone 24				Sum	No	A	Dtl	Yes	No				Dflt
921225-0000	IntraZone Acct Co 12 Zone 25				Sum	No	A	Dtl	Yes	No				Dflt
921290-0000	IntraZone Acct Co 12 Zone 90				Sum	No	A	Dtl	Yes	No				Dflt
921295-0000	IntraZone Acct Co 12 Zone 95				Sum	No	A	Dtl	Yes	No				Dflt
921412-0000	IntraZone Acct Co 14 Zone 12				Sum	No	A	Dtl	Yes	No				Dflt
921415-0000	IntraZone Acct Co 14 Zone 15				Sum	No	A	Dtl	Yes	No				Dflt
921418-0000	IntraZone Acct Co 14 Zone 18				Sum	No	A	Dtl	Yes	No				Dflt
921419-0000	IntraZone Acct Co 14 Zone 19				Sum	No	A	Dtl	Yes	No				Dflt
921420-0000	IntraZone Acct Co 14 Zone 20				Sum	No	A	Dtl	Yes	No				Dflt
921424-0000	IntraZone Acct Co 14 Zone 24				Sum	No	A	Dtl	Yes	No				Dflt
921425-0000	IntraZone Acct Co 14 Zone 25				Sum	No	A	Dtl	Yes	No				Dflt
921490-0000	IntraZone Acct Co 14 Zone 90				Sum	No	A	Dtl	Yes	No				Dflt
921501-0000	IntraZone Acct Co 15 Zone 1				Sum	No	A	Dtl	Yes	No				Dflt
921502-0000	IntraZone Acct Co 15 Zone 2				Sum	No	A	Dtl	Yes	No				Dflt
921503-0000	IntraZone Acct Co 15 Zone 3				Sum	No	A	Dtl	Yes	No				Dflt
921504-0000	IntraZone Acct Co 15 Zone 4				Sum	No	A	Dtl	Yes	No				Dflt
921505-0000	IntraZone Acct Co 15 Zone 5				Sum	No	A	Dtl	Yes	No				Dflt
922301-0000	IntraZone Acct Co 23 Zone 1				Sum	No	A	Dtl	Yes	No				Dflt
922302-0000	IntraZone Acct Co 23 Zone 2				Sum	No	A	Dtl	Yes	No				Dflt
922303-0000	IntraZone Acct Co 23 Zone 3				Sum	No	A	Dtl	Yes	No				Dflt
922304-0000	IntraZone Acct Co 23 Zone 4				Sum	No	A	Dtl	Yes	No				Dflt
922305-0000	IntraZone Acct Co 23 Zone 5				Sum	No	A	Dtl	Yes	No				Dflt
922306-0000	IntraZone Acct Co 23 Zone 6				Sum	No	A	Dtl	Yes	No				Dflt
922307-0000	IntraZone Acct Co 23 Zone 7				Sum	No	A	Dtl	Yes	No				Dflt
922308-0000	IntraZone Acct Co 23 Zone 8				Sum	No	A	Dtl	Yes	No				Dflt
922309-0000	IntraZone Acct Co 23 Zone 9				Sum	No	A	Dtl	Yes	No				Dflt
922390-0000	IntraZone Acct Co 23 Zone 90				Sum	No	A	Dtl	Yes	No				Dflt
922395-0000	IntraZone Acct Co 23 Zone 95				Sum	No	A	Dtl	Yes	No				Dflt
922401-0000	IntraZone Acct Co 24 Zone 1				Sum	No	A	Dtl	Yes	No				Dflt
922402-0000	IntraZone Acct Co 24 Zone 2				Sum	No	A	Dtl	Yes	No				Dflt
922403-0000	IntraZone Acct Co 24 Zone 3				Sum	No	A	Dtl	Yes	No				Dflt
922404-0000	IntraZone Acct Co 24 Zone 4				Sum	No	A	Dtl	Yes	No				Dflt
922405-0000	IntraZone Acct Co 24 Zone 5				Sum	No	A	Dtl	Yes	No				Dflt
922406-0000	IntraZone Acct Co 24 Zone 6				Sum	No	A	Dtl	Yes	No				Dflt
922407-0000	IntraZone Acct Co 24 Zone 7				Sum	No	A	Dtl	Yes	No				Dflt
922408-0000	IntraZone Acct Co 24 Zone 8				Sum	No	A	Dtl	Yes	No				Dflt
922409-0000	IntraZone Acct Co 24 Zone 9				Sum	No	A	Dtl	Yes	No				Dflt
922410-0000	IntraZone Acct Co 24 Zone 10				Sum	No	A	Dtl	Yes	No				Dflt
922411-0000	IntraZone Acct Co 24 Zone 11				Sum	No	A	Dtl	Yes	No				Dflt

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Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
922412-0000	IntraZone Acct Co 24 Zone 12				Sum	No	A	Dtl	Yes	No				Dflt
922413-0000	IntraZone Acct Co 24 Zone 13				Sum	No	A	Dtl	Yes	No				Dflt
922414-0000	IntraZone Acct Co 24 Zone 14				Sum	No	A	Dtl	Yes	No				Dflt
922415-0000	IntraZone Acct Co 24 Zone 15				Sum	No	A	Dtl	Yes	No				Dflt
922490-0000	IntraZone Acct Co 24 Zone 90				Sum	No	A	Dtl	Yes	No				Dflt
922495-0000	IntraZone Acct Co 24 Zone 95				Sum	No	A	Dtl	Yes	No				Dflt
922501-0000	IntraZone Acct Co 25 Zone 1				Sum	No	A	Dtl	Yes	No				Dflt
922502-0000	IntraZone Acct Co 25 Zone 2				Sum	No	A	Dtl	Yes	No				Dflt
922503-0000	IntraZone Acct Co 25 Zone 3				Sum	No	A	Dtl	Yes	No				Dflt
922504-0000	IntraZone Acct Co 25 Zone 4				Sum	No	A	Dtl	Yes	No				Dflt
922505-0000	IntraZone Acct Co 25 Zone 5				Sum	No	A	Dtl	Yes	No				Dflt
922590-0000	IntraZone Acct Co 25 Zone 90				Sum	No	A	Dtl	Yes	No				Dflt
922595-0000	IntraZone Acct Co 25 Zone 95				Sum	No	A	Dtl	Yes	No				Dflt
922601-0000	IntraZone Acct Co 26 Zone 1				Sum	No	A	Dtl	Yes	No				Dflt
922602-0000	IntraZone Acct Co 26 Zone 2				Sum	No	A	Dtl	Yes	No				Dflt
922603-0000	IntraZone Acct Co 26 Zone 3				Sum	No	A	Dtl	Yes	No				Dflt
922604-0000	IntraZone Acct Co 26 Zone 4				Sum	No	A	Dtl	Yes	No				Dflt
922605-0000	IntraZone Acct Co 26 Zone 5				Sum	No	A	Dtl	Yes	No				Dflt
922606-0000	IntraZone Acct Co 26 Zone 6				Sum	No	A	Dtl	Yes	No				Dflt
922607-0000	IntraZone Acct Co 26 Zone 7				Sum	No	A	Dtl	Yes	No				Dflt
922608-0000	IntraZone Acct Co 26 Zone 8				Sum	No	A	Dtl	Yes	No				Dflt
922609-0000	IntraZone Acct Co 26 Zone 9				Sum	No	A	Dtl	Yes	No				Dflt
922610-0000	IntraZone Acct Co 26 Zone 10				Sum	No	A	Dtl	Yes	No				Dflt
922690-0000	IntraZone Acct Co 26 Zone 90				Sum	No	A	Dtl	Yes	No				Dflt
922695-0000	IntraZone Acct Co 26 Zone 95				Sum	No	A	Dtl	Yes	No				Dflt
923101-0000	IntraZone Acct Co 31 Zone 1				Sum	No	A	Dtl	Yes	No				Dflt
923102-0000	IntraZone Acct Co 31 Zone 2				Sum	No	A	Dtl	Yes	No				Dflt
923103-0000	IntraZone Acct Co 31 Zone 3				Sum	No	A	Dtl	Yes	No				Dflt
923104-0000	IntraZone Acct Co 31 Zone 4				Sum	No	A	Dtl	Yes	No				Dflt
923105-0000	IntraZone Acct Co 31 Zone 5				Sum	No	A	Dtl	Yes	No				Dflt
923106-0000	IntraZone Acct Co 31 Zone 6				Sum	No	A	Dtl	Yes	No				Dflt
923107-0000	IntraZone Acct Co 31 Zone 7				Sum	No	A	Dtl	Yes	No				Dflt
923108-0000	IntraZone Acct Co 31 Zone 8				Sum	No	A	Dtl	Yes	No				Dflt
923109-0000	IntraZone Acct Co 31 Zone 9				Sum	No	A	Dtl	Yes	No				Dflt
923190-0000	IntraZone Acct Co 31 Zone 90				Sum	No	A	Dtl	Yes	No				Dflt
923191-0000	IntraZone Acct Co 31 Zone 91				Sum	No	A	Dtl	Yes	No				Dflt
923192-0000	IntraZone Acct Co 31 Zone 92				Sum	No	A	Dtl	Yes	No				Dflt
923195-0000	IntraZone Acct Co 31 Zone 95				Sum	No	A	Dtl	Yes	No				Dflt
923196-0000	IntraZone Acct Co 31 Zone 96				Sum	No	A	Dtl	Yes	No				Dflt
923201-0000	IntraZone Acct Co 32 Zone 1				Sum	No	A	Dtl	Yes	No				Dflt
923202-0000	IntraZone Acct Co 32 Zone 2				Sum	No	A	Dtl	Yes	No				Dflt
923203-0000	IntraZone Acct Co 32 Zone 3				Sum	No	A	Dtl	Yes	No				Dflt
923204-0000	IntraZone Acct Co 32 Zone 4				Sum	No	A	Dtl	Yes	No				Dflt
923205-0000	IntraZone Acct Co 32 Zone 5				Sum	No	A	Dtl	Yes	No				Dflt
923206-0000	IntraZone Acct Co 32 Zone 6				Sum	No	A	Dtl	Yes	No				Dflt
923207-0000	IntraZone Acct Co 32 Zone 7				Sum	No	A	Dtl	Yes	No				Dflt
923208-0000	IntraZone Acct Co 32 Zone 8				Sum	No	A	Dtl	Yes	No				Dflt
923209-0000	IntraZone Acct Co 32 Zone 9				Sum	No	A	Dtl	Yes	No				Dflt
923210-0000	IntraZone Acct Co 32 Zone 10				Sum	No	A	Dtl	Yes	No				Dflt
923211-0000	IntraZone Acct Co 32 Zone 11				Sum	No	A	Dtl	Yes	No				Dflt
923212-0000	IntraZone Acct Co 32 Zone 12				Sum	No	A	Dtl	Yes	No				Dflt
923213-0000	IntraZone Acct Co 32 Zone 13				Sum	No	A	Dtl	Yes	No				Dflt

Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev	Sign	ST	Intf	Post	Allow	Req	Acct	Dly	Restr	Bud
												Units	Actv	Cat	Bal	Sys	Edit
923214-0000	IntraZone Acct Co 32 Zone 14					Sum	No	A	Dtl	Yes	No		No				Dflt
923290-0000	IntraZone Acct Co 32 Zone 90					Sum	No	A	Dtl	Yes	No		No				Dflt
923291-0000	IntraZone Acct Co 32 Zone 91					Sum	No	A	Dtl	Yes	No		No				Dflt
923292-0000	IntraZone Acct Co 32 Zone 92					Sum	No	A	Dtl	Yes	No		No				Dflt
923293-0000	IntraZone Acct Co 32 Zone 93					Sum	No	A	Dtl	Yes	No		No				Dflt
923294-0000	IntraZone Acct Co 32 Zone 94					Sum	No	A	Dtl	Yes	No		No				Dflt
923295-0000	IntraZone Acct Co 32 Zone 95					Sum	No	A	Dtl	Yes	No		No				Dflt
923301-0000	IntraZone Acct Co 33 Zone 1					Sum	No	A	Dtl	Yes	No		No				Dflt
923302-0000	IntraZone Acct Co 33 Zone 2					Sum	No	A	Dtl	Yes	No		No				Dflt
923303-0000	IntraZone Acct Co 33 Zone 3					Sum	No	A	Dtl	Yes	No		No				Dflt
923304-0000	IntraZone Acct Co 33 Zone 4					Sum	No	A	Dtl	Yes	No		No				Dflt
923305-0000	IntraZone Acct Co 33 Zone 5					Sum	No	A	Dtl	Yes	No		No				Dflt
923306-0000	IntraZone Acct Co 33 Zone 6					Sum	No	A	Dtl	Yes	No		No				Dflt
923307-0000	IntraZone Acct Co 33 Zone 7					Sum	No	A	Dtl	Yes	No		No				Dflt
923308-0000	IntraZone Acct Co 33 Zone 8					Sum	No	A	Dtl	Yes	No		No				Dflt
923309-0000	IntraZone Acct Co 33 Zone 9					Sum	No	A	Dtl	Yes	No		No				Dflt
923310-0000	IntraZone Acct Co 33 Zone 10					Sum	No	A	Dtl	Yes	No		No				Dflt
923311-0000	IntraZone Acct Co 33 Zone 11					Sum	No	A	Dtl	Yes	No		No				Dflt
923312-0000	IntraZone Acct Co 33 Zone 12					Sum	No	A	Dtl	Yes	No		No				Dflt
923313-0000	IntraZone Acct Co 33 Zone 13					Sum	No	A	Dtl	Yes	No		No				Dflt
923314-0000	IntraZone Acct Co 33 Zone 14					Sum	No	A	Dtl	Yes	No		No				Dflt
923315-0000	IntraZone Acct Co 33 Zone 15					Sum	No	A	Dtl	Yes	No		No				Dflt
923316-0000	IntraZone Acct Co 33 Zone 16					Sum	No	A	Dtl	Yes	No		No				Dflt
923317-0000	IntraZone Acct Co 33 Zone 17					Sum	No	A	Dtl	Yes	No		No				Dflt
923318-0000	IntraZone Acct Co 33 Zone 18					Sum	No	A	Dtl	Yes	No		No				Dflt
923319-0000	IntraZone Acct Co 33 Zone 19					Sum	No	A	Dtl	Yes	No		No				Dflt
923320-0000	IntraZone Acct Co 33 Zone 20					Sum	No	A	Dtl	Yes	No		No				Dflt
923390-0000	IntraZone Acct Co 33 Zone 90					Sum	No	A	Dtl	Yes	No		No				Dflt
923391-0000	IntraZone Acct Co 33 Zone 91					Sum	No	A	Dtl	Yes	No		No				Dflt
923392-0000	IntraZone Acct Co 33 Zone 92					Sum	No	A	Dtl	Yes	No		No				Dflt
923395-0000	IntraZone Acct Co 33 Zone 95					Sum	No	A	Dtl	Yes	No		No				Dflt
923401-0000	IntraZone Acct Co 34 Zone 1					Sum	No	A	Dtl	Yes	No		No				Dflt
923402-0000	IntraZone Acct Co 34 Zone 2					Sum	No	A	Dtl	Yes	No		No				Dflt
923403-0000	IntraZone Acct Co 34 Zone 3					Sum	No	A	Dtl	Yes	No		No				Dflt
923404-0000	IntraZone Acct Co 34 Zone 4					Sum	No	A	Dtl	Yes	No		No				Dflt
923405-0000	IntraZone Acct Co 34 Zone 5					Sum	No	A	Dtl	Yes	No		No				Dflt
923406-0000	IntraZone Acct Co 34 Zone 6					Sum	No	A	Dtl	Yes	No		No				Dflt
923407-0000	IntraZone Acct Co 34 Zone 7					Sum	No	A	Dtl	Yes	No		No				Dflt
923408-0000	IntraZone Acct Co 34 Zone 8					Sum	No	A	Dtl	Yes	No		No				Dflt
923409-0000	IntraZone Acct Co 34 Zone 9					Sum	No	A	Dtl	Yes	No		No				Dflt
923410-0000	IntraZone Acct Co 34 Zone 10					Sum	No	A	Dtl	Yes	No		No				Dflt
923411-0000	IntraZone Acct Co 34 Zone 11					Sum	No	A	Dtl	Yes	No		No				Dflt
923412-0000	IntraZone Acct Co 34 Zone 12					Sum	No	A	Dtl	Yes	No		No				Dflt
923413-0000	IntraZone Acct Co 34 Zone 13					Sum	No	A	Dtl	Yes	No		No				Dflt
923414-0000	IntraZone Acct Co 34 Zone 14					Sum	No	A	Dtl	Yes	No		No				Dflt
923415-0000	IntraZone Acct Co 34 Zone 15					Sum	No	A	Dtl	Yes	No		No				Dflt
923416-0000	IntraZone Acct Co 34 Zone 16					Sum	No	A	Dtl	Yes	No		No				Dflt
923417-0000	IntraZone Acct Co 34 Zone 17					Sum	No	A	Dtl	Yes	No		No				Dflt
923418-0000	IntraZone Acct Co 34 Zone 18					Sum	No	A	Dtl	Yes	No		No				Dflt
923419-0000	IntraZone Acct Co 34 Zone 19					Sum	No	A	Dtl	Yes	No		No				Dflt
923420-0000	IntraZone Acct Co 34 Zone 20					Sum	No	A	Dtl	Yes	No		No				Dflt
923421-0000	IntraZone Acct Co 34 Zone 21					Sum	No	A	Dtl	Yes	No		No				Dflt

Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
923480-0000	IntraZone Acct Co 34 Zone 80					Sum	No	A	Dtl	Yes	No				Dflt
923490-0000	IntraZone Acct Co 34 Zone 90					Sum	No	A	Dtl	Yes	No				Dflt
923501-0000	IntraZone Acct Co 35 Zone 1					Sum	No	A	Dtl	Yes	No				Dflt
923502-0000	IntraZone Acct Co 35 Zone 2					Sum	No	A	Dtl	Yes	No				Dflt
923503-0000	IntraZone Acct Co 35 Zone 3					Sum	No	A	Dtl	Yes	No				Dflt
923504-0000	IntraZone Acct Co 35 Zone 4					Sum	No	A	Dtl	Yes	No				Dflt
923505-0000	IntraZone Acct Co 35 Zone 5					Sum	No	A	Dtl	Yes	No				Dflt
923506-0000	IntraZone Acct Co 35 Zone 6					Sum	No	A	Dtl	Yes	No				Dflt
923507-0000	IntraZone Acct Co 35 Zone 7					Sum	No	A	Dtl	Yes	No				Dflt
923508-0000	IntraZone Acct Co 35 Zone 8					Sum	No	A	Dtl	Yes	No				Dflt
923509-0000	IntraZone Acct Co 35 Zone 9					Sum	No	A	Dtl	Yes	No				Dflt
923510-0000	IntraZone Acct Co 35 Zone 10					Sum	No	A	Dtl	Yes	No				Dflt
923511-0000	IntraZone Acct Co 35 Zone 11					Sum	No	A	Dtl	Yes	No				Dflt
923512-0000	IntraZone Acct Co 35 Zone 12					Sum	No	A	Dtl	Yes	No				Dflt
923513-0000	IntraZone Acct Co 35 Zone 13					Sum	No	A	Dtl	Yes	No				Dflt
923590-0000	IntraZone Acct Co 35 Zone 90					Sum	No	A	Dtl	Yes	No				Dflt
923591-0000	IntraZone Acct Co 35 Zone 91					Sum	No	A	Dtl	Yes	No				Dflt
923595-0000	IntraZone Acct Co 35 Zone 95					Sum	No	A	Dtl	Yes	No				Dflt
923596-0000	IntraZone Acct Co 35 Zone 96					Sum	No	A	Dtl	Yes	No				Dflt
923597-0000	IntraZone Acct Co 35 Zone 97					Sum	No	A	Dtl	Yes	No				Dflt
923601-0000	IntraZone Acct Co 36 Zone 1					Sum	No	A	Dtl	Yes	No				Dflt
923690-0000	IntraZone Acct Co 36 Zone 90					Sum	No	A	Dtl	Yes	No				Dflt
923701-0000	IntraZone Acct Co 37 Zone 1					Sum	No	A	Dtl	Yes	No				Dflt
923702-0000	IntraZone Acct Co 37 Zone 2					Sum	No	A	Dtl	Yes	No				Dflt
923703-0000	IntraZone Acct Co 37 Zone 3					Sum	No	A	Dtl	Yes	No				Dflt
923790-0000	IntraZone Acct Co 37 Zone 90					Sum	No	A	Dtl	Yes	No				Dflt
923791-0000	IntraZone Acct Co 37 Zone 91					Sum	No	A	Dtl	Yes	No				Dflt
923795-0000	IntraZone Acct Co 37 Zone 95					Sum	No	A	Dtl	Yes	No				Dflt
923801-0000	IntraZone Acct Co 38 Zone 1					Sum	No	A	Dtl	Yes	No				Dflt
923890-0000	IntraZone Acct Co 38 Zone 90					Sum	No	A	Dtl	Yes	No				Dflt
923901-0000	IntraZone Acct Co 39 Zone 1					Sum	No	A	Dtl	Yes	No				Dflt
923902-0000	IntraZone Acct Co 39 Zone 2					Sum	No	A	Dtl	Yes	No				Dflt
923903-0000	IntraZone Acct Co 39 Zone 3					Sum	No	A	Dtl	Yes	No				Dflt
923904-0000	IntraZone Acct Co 39 Zone 4					Sum	No	A	Dtl	Yes	No				Dflt
923905-0000	IntraZone Acct Co 39 Zone 5					Sum	No	A	Dtl	Yes	No				Dflt
923906-0000	IntraZone Acct Co 39 Zone 6					Sum	No	A	Dtl	Yes	No				Dflt
923910-0000	IntraZone Acct Co 39 Zone 10					Sum	No	A	Dtl	Yes	No				Dflt
923990-0000	IntraZone Acct Co 39 Zone 90					Sum	No	A	Dtl	Yes	No				Dflt
924000-0000	IntraZone Acct AS Conversion					Sum	No	A	Dtl	Yes	No				Dflt
924101-0000	IntraZone Acct Co 41 Zone 1					Sum	No	A	Dtl	Yes	No				Dflt
924190-0000	IntraZone Acct Co 41 Zone 90					Sum	No	A	Dtl	Yes	No				Dflt
924195-0000	IntraZone Acct Co 41 Zone 95					Sum	No	A	Dtl	Yes	No				Dflt
929001-0000	IntraZone Acct Co 90 Zone 1					Sum	No	A	Dtl	Yes	No				Dflt
929002-0000	IntraZone Acct Co 90 Zone 2					Sum	No	A	Dtl	Yes	No				Dflt
929003-0000	IntraZone Acct Co 90 Zone 3					Sum	No	A	Dtl	Yes	No				Dflt
929090-0000	IntraZone Acct Co 90 Zone 90					Sum	No	A	Dtl	Yes	No				Dflt

INTRAZONE Total SYSTEM ZONE

SYSTEMINT Total ALL SYSTEM INTER&ZONE

Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit

INTERCO	Total ALL INTERCOMPANY														
NOTE REC	NOTES REC	03	000030	000134		Yes	No						No	No	No
144000-0000	Notes Receivable					Sum	No	A	Dtl	Yes					Dflt

NOTE REC	Total NOTES REC														
NOTE REC AFF	NOTES REC AFF	03	000031	000030		Yes	No						No	No	No
146110-0000	Affil-NOTES REC Co 10 - Corp					Sum	No	A	Dtl	Yes					Dflt
146111-0000	Affil-NOTES REC Co 11 - Serv					Sum	No	A	Dtl	Yes					Dflt
146112-0000	Affil-NOTES REC Co 12 - Cont					Sum	No	A	Dtl	Yes					Dflt
146114-0000	Affil-NOTES REC Co 14 - Aqua R					Sum	No	A	Dtl	Yes					Dflt
146115-0000	Affil-NOTES REC Co 15 - PA					Sum	No	A	Dtl	Yes					Dflt
146116-0000	Affil-NOTES REC Co 16 - Hawl					Sum	No	A	Dtl	Yes					Dflt
146117-0000	Affil-NOTES REC Co 17 - UMS					Sum	No	A	Dtl	Yes					Dflt
146123-0000	Affil-NOTES REC Co 23 - OH					Sum	No	A	Dtl	Yes					Dflt
146124-0000	Affil-NOTES REC Co 24 - IL					Sum	No	A	Dtl	Yes					Dflt
146125-0000	Affil-NOTES REC Co 25 - NJ					Sum	No	A	Dtl	Yes					Dflt
146126-0000	Affil-NOTES REC Co 26 - ME					Sum	No	A	Dtl	Yes					Dflt
146131-0000	Affil-NOTES REC Co 31 - TX					Sum	No	A	Dtl	Yes					Dflt
146132-0000	Affil-NOTES REC Co 32 - IN					Sum	No	A	Dtl	Yes					Dflt
146133-0000	Affil-NOTES REC Co 33 - FL					Sum	No	A	Dtl	Yes					Dflt
146134-0000	Affil-NOTES REC Co 34 - VA					Sum	No	A	Dtl	Yes					Dflt
146135-0000	Affil-NOTES REC Co 35 - NC					Sum	No	A	Dtl	Yes					Dflt
146136-0000	Affil-NOTES REC Co 36 - KY					Sum	No	A	Dtl	Yes					Dflt
146137-0000	Affil-NOTES REC Co 37 - MO					Sum	No	A	Dtl	Yes					Dflt
146138-0000	Affil-NOTES REC Co 38 - SC					Sum	No	A	Dtl	Yes					Dflt
146139-0000	Affil-NOTES REC Co 39 - NY					Sum	No	A	Dtl	Yes					Dflt
146190-0000	Affil-NOTES REC Co 90 - ASI Co					Sum	No	A	Dtl	Yes	No				Dflt
146195-0000	Affil-NOTES REC Co 95 - Elim					Sum	No	A	Dtl	Yes					Dflt
146196-0000	Affil-NOTES REC Co 96 - CAT					Sum	No	A	Dtl	Yes					Dflt

NOTE REC AFF	Total NOTES REC AFF														
INT REC AFF	INT REC AFF	03	000032	000031		Yes	No						No	Yes	No
146210-0000	Affil-INTERST REC Co 10 - Corp					Sum	No	A	Dtl	Yes					Dflt
146211-0000	Affil-INTERST REC Co 11 - Serv					Sum	No	A	Dtl	Yes					Dflt
146212-0000	Affil-INTERST REC Co 12 - Cont					Sum	No	A	Dtl	Yes					Dflt
146215-0000	Affil-INTERST REC Co 15 - PA					Sum	No	A	Dtl	Yes					Dflt
146216-0000	Affil-INTERST REC Co 16 - Hawl					Sum	No	A	Dtl	Yes					Dflt
146217-0000	Affil-INTERST REC Co 17 - UMS					Sum	No	A	Dtl	Yes					Dflt
146223-0000	Affil-INTERST REC Co 23 - OH					Sum	No	A	Dtl	Yes					Dflt
146224-0000	Affil-INTERST REC Co 24 - IL					Sum	No	A	Dtl	Yes					Dflt
146225-0000	Affil-INTERST REC Co 25 - NJ					Sum	No	A	Dtl	Yes					Dflt
146226-0000	Affil-INTERST REC Co 26 - ME					Sum	No	A	Dtl	Yes					Dflt
146231-0000	Affil-INTERST REC Co 31 - TX					Sum	No	A	Dtl	Yes					Dflt
146232-0000	Affil-INTERST REC Co 32 - IN					Sum	No	A	Dtl	Yes					Dflt
146233-0000	Affil-INTERST REC Co 33 - FL					Sum	No	A	Dtl	Yes					Dflt
146234-0000	Affil-INTERST REC Co 34 - VA					Sum	No	A	Dtl	Yes					Dflt
146235-0000	Affil-INTERST REC Co 35 - NC					Sum	No	A	Dtl	Yes					Dflt
146236-0000	Affil-INTERST REC Co 36 - KY					Sum	No	A	Dtl	Yes					Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
146237-0000	Affil-INTERST REC Co 37 - MO				Sum	No	A	Dtl	Yes					Dflt
146238-0000	Affil-INTERST REC Co 38 - SC				Sum	No	A	Dtl	Yes					Dflt
146290-0000	Affil-INTERST REC Co 90 - ASI				Sum	No	A	Dtl	Yes					Dflt
146295-0000	Affil-INTERST REC Co 95 - Elim				Sum	No	A	Dtl	Yes					Dflt
146296-0000	Affil-INTERST REC Co 96 - CAT				Sum	No	A	Dtl	Yes					Dflt

INT REC AFF	Total INT REC AFF													
DIV REC AFF	DIV REC AFF	03	000033	000032	Yes	No						No	Yes	No
146310-0000	Affil-DIVIDND REC Co 10 - Corp				Sum	No	A	Dtl	Yes					Dflt
146311-0000	Affil-DIVIDND REC Co 11 - Serv				Sum	No	A	Dtl	Yes					Dflt
146312-0000	Affil-DIVIDND REC Co 12 - Cont				Sum	No	A	Dtl	Yes					Dflt
146315-0000	Affil-DIVIDND REC Co 15 - PA				Sum	No	A	Dtl	Yes					Dflt
146316-0000	Affil-DIVIDND REC Co 16 - Hawl				Sum	No	A	Dtl	Yes					Dflt
146317-0000	Affil-DIVIDND REC Co 17 - UMS				Sum	No	A	Dtl	Yes					Dflt
146323-0000	Affil-DIVIDND REC Co 23 - OH				Sum	No	A	Dtl	Yes					Dflt
146324-0000	Affil-DIVIDND REC Co 24 - IL				Sum	No	A	Dtl	Yes					Dflt
146325-0000	Affil-DIVIDND REC Co 25 - NJ				Sum	No	A	Dtl	Yes					Dflt
146326-0000	Affil-DIVIDND REC Co 26 - ME				Sum	No	A	Dtl	Yes					Dflt
146331-0000	Affil-DIVIDND REC Co 31 - TX				Sum	No	A	Dtl	Yes					Dflt
146332-0000	Affil-DIVIDND REC Co 32 - IN				Sum	No	A	Dtl	Yes					Dflt
146333-0000	Affil-DIVIDND REC Co 33 - FL				Sum	No	A	Dtl	Yes					Dflt
146334-0000	Affil-DIVIDND REC Co 34 - VA				Sum	No	A	Dtl	Yes					Dflt
146335-0000	Affil-DIVIDND REC Co 35 - NC				Sum	No	A	Dtl	Yes					Dflt
146336-0000	Affil-DIVIDND REC Co 36 - KY				Sum	No	A	Dtl	Yes					Dflt
146337-0000	Affil-DIVIDND REC Co 37 - MO				Sum	No	A	Dtl	Yes					Dflt
146338-0000	Affil-DIVIDND REC Co 38 - SC				Sum	No	A	Dtl	Yes					Dflt
146395-0000	Affil-DIVIDND REC Co 95 - Elim				Sum	No	A	Dtl	Yes					Dflt
146396-0000	Affil-DIVIDND REC Co 96 - CAT				Sum	No	A	Dtl	Yes					Dflt

DIV REC AFF	Total DIV REC AFF													
MATERIALS AN	MATERIALS AN	03	000034	000033	Yes	No						No		No
151000-0000	Plant Material & Supplies				Sum	No	A	Dtl	Yes					Dflt
151010-0000	Plant Material-Meters				Sum	No	A	Dtl	Yes	No				Dflt
151098-0000	Freight-Handling-Scrap-PO				Sum	No	A	Dtl	Yes	No		Yes		Dflt
151099-0000	Inspection Hold-PO				Sum	No	A	Dtl	Yes	No		Yes		Dflt

MATERIALS AN	Total MATERIALS AN													
UNBILLED REV	UNBILLED REV	03	000035	000034	Yes	No						No		No
173000-0000	Unbilled-METERED				Sum	No	A		Yes					Dflt
173100-0000	Unbilled-SURCHARGE				Sum	No	A		Yes					Dflt
173200-0000	Unbilled-UNMETERED				Sum	No	A		Yes					Dflt
173300-0000	Unbilled-DSIC				Sum	No	A		Yes					Dflt

UNBILLED REV	Total UNBILLED REV													
OTHER PREPAY	OTHER PREPAY	03	000036	000035	Yes	No						No		No
162000-0000	Other Prepaids				Sum	No	A	Sum	Yes	No				Dflt
162001-0000	Other Prepaids-PSC Services				Sum	No	A	Sum	Yes					Dflt
162005-0000	OTHER PPD-INSURANCE				Sum	No	A	Sum	Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
162010-0000	OTHER PPD-GROSS RECEIPTS				Sum	No	A		Yes					Dflt
162020-0000	OTHER PPD-FRANCHISE				Sum	No	A		Yes					Dflt
162030-0000	OTHER PPD-EXCISE				Sum	No	A		Yes					Dflt
162040-0000	OTHER PPD-SDWA ASSESSMENTS				Sum	No	A		Yes					Dflt
162050-0000	OTHER PPD-PUBLIC ADVOCATE				Sum	No	A		Yes					Dflt
162060-0000	OTHER PPD-TRUSTEE				Sum	No	A		Yes					Dflt
162070-0000	OTHER PPD-NJ ALLOCATION FEE				Sum	No	A		Yes					Dflt
162080-0000	OTHER PPD-RENTS				Sum	No	A		Yes					Dflt
162090-0000	OTHER PPD-POSTAGE				Sum	No	A		Yes					Dflt
162100-0000	OTHER PPD-INTEREST AROMA PARK				Sum	No	A		Yes					Dflt
162110-0000	OTHER PPD-Lab Fees				Sum	No	A	Sum	Yes					Dflt
162120-0000	OTHER PPD-PURTA				Sum	No	A		Yes					Dflt
162130-0000	OTHER PPD-REAL ESTATE TAX				Sum	No	A		Yes					Dflt
162140-0000	OTHER PPD-PUC ASSESSMENT				Sum	No	A		Yes					Dflt
162150-0000	OTHER PPD-SBA ASSESSMENT				Sum	No	A		Yes					Dflt
162160-0000	OTHER PPD-CONS ADVOC ASSMT				Sum	No	A		Yes					Dflt
162170-0000	OTHER PPD-ANWA DUES				Sum	No	A	Sum	Yes	No				Dflt
162180-0000	OTHER PPD-FIS SYSTEM				Sum	No	A	Sum	Yes	No				Dflt

OTHER PREPAY	Total OTHER PREPAY													
OTH CUR ASST	OTHER CUR ASSETS	03	000037	000036	Yes	No						No		No
174000-0000	Misc Current & Accrued Assets				Sum	No	A		Yes					Dflt
174161-0000	Receivable-Kyle, TX				Sum	No	A	Sum	Yes					Dflt
174163-0000	Receivable-Caesars, IN				Sum	No	A	Sum	Yes					Dflt
174165-0000	Receivable-Greenville, IN				Sum	No	A	Sum	Yes					Dflt
175000-0000	Interest Receivable				Sum	No	A	Sum	No	No				Dflt

OTH CUR ASST	Total OTHER CUR ASSETS													

CURRENT	Total Current and Accrued Asse													
NON CURRENT	Non-Current Assets	02	000038	000037	Yes	No						No		No
UNAMR DB EXP	UNAMORT DBST EXP	03	000039	000038	Yes	No						No		No
181000-0000	Unamortized Debt Expense				Sum	No	A	Sum	Yes	No				Dflt
182000-0000	Unamortized Debt Expense - Sta				Sum	No	A	Sum	Yes	No				Dflt

UNAMR DB EXP	Total UNAMORT DBST EXP													
RATE CASE	RATE CASE	03	000040	000039	Yes	No						No		No
186101-0000	Deferred Rate Case Exp-1				Sum	No	A	Sum	Yes	No				Dflt
186102-0000	Deferred Rate Case Exp-2				Sum	No	A	Sum	Yes	No				Dflt
186103-0000	Deferred Rate Case Exp-3				Sum	No	A	Sum	Yes	No				Dflt
186105-0000	Deferred Rate Case Exp-Util Ct				Sum	No	A		Yes	No				Dflt
186106-0000	Deferred Rate Case Exp-Sarasot				Sum	No	A		Yes	No				Dflt
186107-0000	Deferred Rate Case Exp-TX				Sum	No	A		Yes	No				Dflt

RATE CASE	Total RATE CASE													
PRELIMINARY	PRELIMINARY	03	000041	000040	Yes	No						No		No
183000-0000	PRELIM SURVEY-INVESTIGATION				Sum	No	A		Yes					Dflt

Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev	Sign	ST	Post	Intf	Allow	Units	Req	Acct	Dly	Restr	Bud
														Actv	Cat	Bal	Sys	Edit
183010-0000	PRELIM SURVEY-PAYROLL-Rg					Sum	No		A	Sum		Yes		Yes	111			Dflt
183019-0000	PRELIM SURVEY-PAYROLL-Ot					Sum	No		A	Sum		Yes		Yes	111			Dflt
183020-0000	PRELIM SURVEY-ACCTS PAY					Sum	No		A	Sum		Yes		Yes	121			Dflt
183030-0000	PRELIM SURVEY-INVENTORY					Sum	No		A	Dtl		Yes		Yes	131			Dflt
183040-0000	PRELIM SURVEY-TRANSPORTATION					Sum	No		A	Sum		Yes		Yes	141			Dflt
183050-0000	PRELIM SURVEY-GEN OVERHEAD					Sum	No		A	Sum		Yes		Yes	151			Dflt
183060-0000	PRELIM SURVEY-PR OVERHEAD					Sum	No		A	Sum		Yes		Yes	161			Dflt
183070-0000	PRELIM SURVEY-AFUDC					Sum	No		A	Sum		Yes		Yes	171			Dflt
PRELIMINARY	Total PRELIMINARY																	
REG ASSETS	REG ASSETS	03	000042	000041		Yes	No									No		No
186301-0000	Deferred Tank Painting-1					Sum	No		A			Yes						Dflt
186302-0000	Deferred Tank Painting-2					Sum	No		A			Yes						Dflt
186303-0000	Deferred Tank Painting-3					Sum	No		A			Yes						Dflt
186304-0000	Deferred Tank Painting-4					Sum	No		A			Yes						Dflt
186305-0000	Deferred Tank Painting-5					Sum	No		A			Yes						Dflt
186306-0000	Deferred Tank Painting-6					Sum	No		A			Yes						Dflt
186307-0000	Deferred Tank Painting-7					Sum	No		A			Yes						Dflt
186308-0000	Deferred Tank Painting-8					Sum	No		A			Yes						Dflt
186309-0000	Deferred Tank Painting-9					Sum	No		A			Yes						Dflt
186310-0000	Deferred Tank Painting-10					Sum	No		A			Yes						Dflt
186320-0000	Reg Asset-OPEB					Sum	No		A	Sum		Yes						Dflt
186325-0000	Reg Asset-EXC FUND/DEF-OPEB					Sum	No		A	Sum		Yes						Dflt
186326-0000	Reg Asset-FAS 158 (OPEB)					Sum	No		A	Sum		Yes		No				Dflt
186330-0000	Reg Asset-TAXES (FAS 109)					Sum	No		A			Yes						Dflt
186340-0000	Reg Asset-MERGER					Sum	No		A			Yes						Dflt
186350-0000	Reg Asset-PENSION (CWC)					Sum	No		A	Sum		Yes						Dflt
186351-0000	Deferred Pension Internal Rese					Sum	No		A	Sum		Yes		No				Dflt
186352-0000	Deferred Accrued Interest - Pe					Sum	No		A	Sum		Yes		No				Dflt
186360-0000	Reg Asset-PECO CTC					Sum	No		A			Yes						Dflt
186370-0000	Reg Asset-PENSION (Corp/Local)					Sum	No		A	Sum		Yes		No				Dflt
186375-0000	Reg Asset-FAS 158 (Pension)					Sum	No		A	Sum		Yes		No				Dflt
186380-0000	Reg Asset-PENSION/SERP AML					Sum	No		A	Sum		Yes		No				Dflt
186390-0000	Reg Asset-OTH DEF DB-INTAK CLN					Sum	No		A			Yes		No				Dflt
186391-0000	Reg Asset- Prelm Survey-CapX					Sum	No		A			Yes		No				Dflt
186392-0000	Reg Asset- Depreciation Study					Sum	No		A			Yes		No				Dflt
186393-0000	Reg Asset-LandOr Well Invest					Sum	No		A			Yes		No				Dflt
186394-0000	Reg Asset-IPP					Sum	No		A			Yes		No				Dflt
186395-0000	Reg Asset-Reg Asset-Round Rock					Sum	No		A			Yes		No				Dflt
186396-0000	Reg Asset-Regulatory Asset					Sum	No		A			Yes		No				Dflt
186397-0000	Reg Asset-Raintree					Sum	No		A			Yes		No				Dflt
186398-0000	Reg Asset-Deferred Depreciatio					Sum	No		A	Sum		Yes		No				Dflt
186399-0000	Reg Asset-OTHER					Sum	No		A			Yes						Dflt
186400-0000	Reg Asset-FAS143					Sum	No		A	Sum		Yes		No				Dflt
186500-0000	Reg Asset-FV Premium					Sum	No		A	Sum		Yes		No				Dflt
186600-0000	Reg Asset-Deloitte					Sum	No		A	Sum		Yes		No				Dflt
186700-0000	Reg Asset-Meritage					Sum	No		A	Sum		Yes		No				Dflt
186800-0000	Reg Asset-PURTA					Sum	No		A	Sum		Yes		No				Dflt
REG ASSETS	Total REG ASSETS																	

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
RESTRICT CSH	RESTRICTED CASH	03	000043	000042	Yes	No						No		No
133110-0000	Oth Spec Dep-Resticted Cash				Sum	No	A		Yes					Dflt
133120-0000	Oth Spec Dep-OWDA 5% FINANCING				Sum	No	A		Yes					Dflt

RESTRICT CSH	Total RESTRICTED CASH													
RWIP	RWIP	03	000044	000043	Yes	No						No		No
184000-0000	RWIP				Sum	No	A		Yes	Yes				Dflt
184010-0000	RWIP-PAYROLL-Rg				Sum	No	A	Sum	Yes	Yes	112			Dflt
184019-0000	RWIP-PAYROLL-Ot				Sum	No	A	Sum	Yes	Yes	112			Dflt
184020-0000	RWIP-ACCOUNTS PAYABLE				Sum	No	A	Sum	Yes	Yes	122			Dflt
184030-0000	RWIP-INVENTORY				Sum	No	A	Dtl	Yes	Yes	132			Dflt
184040-0000	RWIP-TRANSPORTATION				Sum	No	A	Sum	Yes	Yes	142			Dflt
184050-0000	RWIP-GENERAL OVERHEAD				Sum	No	A	Sum	Yes	Yes	152			Dflt
184060-0000	RWIP-PAYROLL OVERHEAD				Sum	No	A	Sum	Yes	Yes	162			Dflt
184070-0000	RWIP-CASH SALVAGE				Sum	No	A	Sum	Yes	Yes	847			Dflt
184080-0000	RWIP-ORGINAL COSTS				Sum	No	A	Sum	Yes	Yes	848			Dflt
184085-0000	RWIP-ACCUMULATED RESERVE				Sum	No	A	Sum	Yes	Yes	849			Dflt
184090-0000	RWIP-NON CASH SALVAGE				Sum	No	A	Sum	Yes	Yes	850			Dflt
184099-0000	RWIP-CLOSING				Sum	No	A	Sum	Yes	Yes	910			Dflt

RWIP	Total RWIP													
OTH DEF DBTS	OTHER DEFER DBTS	03	000045	000044	Yes	No						No		No
186200-0000	Other Deferred DB-MISC				Sum	No	A	Sum	Yes	No				Dflt
186210-0000	Other Deferred DB-SUSP-AMORTIZ				Sum	No	A		Yes	No				Dflt
186220-0000	Other Deferred DB-SUSP-AMR-RSP				Sum	No	A	Sum	Yes	No				Dflt
186230-0000	Other Deferred DB-CHRG-MERGER				Sum	No	A	Sum	Yes	No				Dflt
186240-0000	Other Deferred DB-K3 Union				Sum	No	A		Yes	No				Dflt
186250-0000	Other Deferred DB-VUL STUDY				Sum	No	A		Yes	No				Dflt
186260-0000	Other Deferred DB-AQUASOURCE				Sum	No	A		Yes	No				Dflt
186261-0000	L/T A/R Kyle, TX (1)				Sum	No	A	Sum	Yes	No				Dflt
186262-0000	L/T A/R Kyle, TX (2)				Sum	No	A	Sum	Yes	No				Dflt
186263-0000	L/T A/R Caesars, IN				Sum	No	A	Sum	Yes	No				Dflt
186264-0000	L/T A/R Reserve Caesars				Sum	No	A	Sum	Yes	No				Dflt
186265-0000	L/T A/R Greenville, IN				Sum	No	A	Sum	Yes	No				Dflt
186270-0000	Other Deferred DB-SERVICE LINE				Sum	No	A		Yes					Dflt
186280-0000	Other Def DB-ASI/CWC Med Plan				Sum	No	A		Yes	No				Dflt
186290-0000	Other Def DB-BRANDING/IDENTITY				Sum	No	A		Yes	No				Dflt
186291-0000	Def DB-Other Assets				Sum	No	A		Yes	No				Dflt

OTH DEF DBTS	Total OTHER DEFER DBTS													
OTH NCR ASST	OTHER NON-CUR ASSETS	03	000046	000045	Yes	No						No		No
184101-0000	Clearing-RETIREES HEALTH				Sum	No	A		Yes					Dflt
184201-0000	Clearing-JOBING				Sum	No	A		Yes					Dflt
184202-0000	Clearing-B&F-CHARGES				Sum	No	A		Yes					Dflt
184203-0000	Clearing-FRANCHISE TAX				Sum	No	A		Yes					Dflt
184204-0000	Clearing-SALES TAX W/H				Sum	No	A		Yes					Dflt
184205-0000	Clearing-B&F-LAWN				Sum	No	A		Yes					Dflt
184301-0000	Clearing-PAYROLL				Sum	No	A	Sum	Yes	No				Dflt
184401-0000	Clearing-CENTRAL COLLECTION				Sum	No	A		Yes					Dflt

COMMON STOCK	Total COMMON STOCK
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Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
PREM ON STCK	PREMIUM ON STOCK	04	000054	000052		Yes	No						No		No
207010-0000	Premium On Common Stock					Sum	No	A	Sum	Yes	No				Dflt
207020-0000	Premium On Preferred Stock					Sum	No	A		Yes					Dflt

PREM ON STCK	Total PREMIUM ON STOCK														
CAPITAL SURP	CAPITAL SURP	04	000055	000053		Yes	No						No		No
211000-0000	Other Paid-In Capital					Sum	No	A	Sum	Yes	No				Dflt
211100-0000	Other Paid-In Cap-TRAN COST					Sum	No	A		Yes	No				Dflt
211400-0000	Other Paid-In Cap-Compreh Inc					Sum	No	A		Yes	No				Dflt
211500-0000	Other Paid-In Cap-Stock Option					Sum	No	A	Sum	Yes	No				Dflt
211600-0000	Other Paid-In Cap-Restricted S					Sum	No	A	Sum	Yes	No				Dflt
213000-0000	Capital Stock Expense					Sum	No	A		Yes					Dflt
213020-0000	Capital Stock Exp-Preferred					Sum	No	A		Yes	No				Dflt

CAPITAL SURP	Total CAPITAL SURP														
RE	Retained Earnings	04	000056	000054		Yes	No						No		No
DISCOUNT	DISCOUNT	05	000057	000055		Yes	No						No		No
212000-0000	Discount on Capital Stock					Sum	No	A		Yes					Dflt

DISCOUNT	Total DISCOUNT														
RE PY	RE PY	05	000058	000056		Yes	No						No		No
214100-0000	Appropriated Retained Earnings					Sum	No	A		Yes					Dflt
215000-0000	Unappropriated Retained Earning					Sum	No	A		Yes					Dflt

RE PY	Total RE PY														
RE CY	RE CY	05	000059	000057		Yes	No						No		No
215100-0000	Undistrib Retained Earnings					Sum	No	A	Sum	Yes					Dflt
215101-0000	Undistributed RE (Manual)					Sum	No	A	Sum	Yes					Dflt

RE CY	Total RE CY														
DIVIDEND COM	DIVIDENDS COMMON	05	000060	000058		Yes	No						No		No
215300-0000	Dividend Appropriation Common					Sum	No	A		Yes					Dflt

DIVIDEND COM	Total DIVIDENDS COMMON														
EARN IN SUBS	EARNINGS IN SUBS	05	000061	000059		Yes	No						No		No
215200-0000	EARNINGS OF SUBSIDIARIES					Sum	No	A		Yes					Dflt

EARN IN SUBS	Total EARNINGS IN SUBS														
REACQ CAPSTK	REACQ CAP STOCK	05	000062	000060		Yes	No						No		No
216000-0000	Reacquired Capital Stock					Sum	No	A		Yes					Dflt

REACQ CAPSTK	Total REACQ CAP STOCK														
UNEARN COMP	UNEARNED COMPENSATION	05	000063	000135			No						No		No
219001-0000	RS Unearned Compensation					Sum	No	A	Sum	Yes					Dflt

[illegible]

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
CURRENT LIAB	Current and Accrued Liabilities	03	000070	000067	Yes	No						No		No
CURRENT PORT	CURRENT PORT	04	000071	000068	Yes	No						No		No
232510-0000	Current Portion Ltd-FMB				Sum	No	A		Yes					Dflt
232520-0000	Current Portion Ltd-PENNVEST				Sum	No	A		Yes					Dflt
232590-0000	Current Portion Ltd-OTHER				Sum	No	A		Yes					Dflt
CURRENT PORT	Total CURRENT PORT													
AP	AP	04	000072	000069	Yes	No						No		No
231000-0000	A/P				Sum	No	A		Yes					Dflt
231001-0000	A/P-Accrued Trade				Sum	No	A		Yes					Dflt
231002-0000	A/P-Accrued Purchased Water				Sum	No	A		Yes					Dflt
231003-0000	A/P-Accrued Electric				Sum	No	A		Yes					Dflt
231004-0000	A/P-Suspense				Sum	No	A		Yes					Dflt
231005-0000	A/P-Use Tax Payable				Sum	No	A	Dtl	Yes					Dflt
231006-0000	A/P-Refunds to Customers				Sum	No	A		Yes	No				Dflt
231007-0000	A/P-Cash Overdraft				Sum	No	A	Sum	Yes					Dflt
231100-0000	A/P-Discount Account				Sum	No	A		Yes					Dflt
231200-0000	A/P-Contractors Retainage				Sum	No	A		Yes					Dflt
231300-0000	A/P-Received, Not Invoiced				Sum	No	A		Yes					Dflt
231399-0000	A/P-Received, Not Inv-2003 Bal				Sum	No	A	Dtl	Yes					Dflt
231400-0000	A/P-Invoiced not Received				Sum	No	A		Yes					Dflt
231500-0000	A/P-Invoiced Cost Variance				Sum	No	A		Yes					Dflt
231601-0000	A/P-SAYRE ATA SURCHRG				Sum	No	A		Yes					Dflt
231602-0000	A/P-SEWER				Sum	No	A		Yes					Dflt
231603-0000	A/P-WATER				Sum	No	A		Yes					Dflt
231604-0000	A/P-GARBAGE				Sum	No	A		Yes					Dflt
231605-0000	A/P-OTHER				Sum	No	A	Sum	Yes	No				Dflt
231606-0000	A/P-ST Cash Ctr Collections				Sum	No	A	Dtl	Yes					Dflt
231607-0000	A/P-SEWER--GENEVA				Sum	No	A	Dtl	Yes					Dflt
231608-0000	A/P-SEWER--STRUTHERS				Sum	No	A	Dtl	Yes					Dflt
231609-0000	A/P-SEWER--MAHONING				Sum	No	A	Dtl	Yes					Dflt
231610-0000	A/P-SEWER--LOWELLVILLE				Sum	No	A	Dtl	Yes					Dflt
231611-0000	Customer Collections Due Devel				Sum	No	A	Dtl	Yes					Dflt
AP	Total AP													
CONSTRUCT AP	CONSTRUCT AP	04	000073	000070	Yes	No						No		No
231035-0000	A/P-Construction				Sum	No	A		Yes					Dflt
CONSTRUCT AP	Total CONSTRUCT AP													
DIV PAYABLE	DIV PAYABLE	04	000074	000071	Yes	No						No		No
238100-0000	Accrued Dividends				Sum	No	A		Yes					Dflt
DIV PAYABLE	Total DIV PAYABLE													
TAX ACC FED	TAXES ACC FED	04	000075	000072	Yes	No						No		No
236121-0000	Accrued Tax-Fed-UNALLOC				Sum	No	A		Yes					Dflt
236122-0000	Accrued Tax-Fed-FSC SERV				Sum	No	A		Yes					Dflt
236123-0000	Accrued Tax-Fed-NH				Sum	No	A		Yes					Dflt
236124-0000	Accrued Tax-Fed-Other				Sum	No	A		Yes					Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
236129-0000	Accrued Tax-Fed-AQS				Sum	No	A	Dtl	Yes					Dflt
236130-0000	Accrued Tax Federal-Options				Sum	No	A	Dtl	Yes					Dflt
236300-0000	Accrued Tax Federal-QPD				Sum	No	A	Sum	Yes					Dflt

TAX ACC FED	Total TAXES ACC FED													
TAX ACC STE	TAXES ACC STATE	04	000076	000073	Yes	No						No		No
236125-0000	Accrued Tax-ST-CN Income CNTRA				Sum	No	A		Yes					Dflt
236126-0000	Accrued Tax-ST-CN Income NH				Sum	No	A		Yes					Dflt
236127-0000	Accrued Tax-ST-CN Income				Sum	No	A		Yes					Dflt
236400-0000	Accrued Tax State-QPD				Sum	No	A	Sum	Yes					Dflt

TAX ACC STE	Total TAXES ACC STATE													
TAX ACC OTHR	TAXES ACC OTHER	04	000077	000074	Yes	No						No		No
236111-0000	Accrued Tax-Oth-PROPERTY				Sum	No	A		Yes					Dflt
236112-0000	Accrued Tax-Oth-PUC ASSESSMENT				Sum	No	A		Yes					Dflt
236113-0000	Accrued Tax-Oth-CAPITAL STOCK				Sum	No	A		Yes					Dflt
236114-0000	Accrued Tax-Oth-SALES/USE TAX				Sum	No	A		Yes					Dflt
236115-0000	Accrued Tax-Oth-GROSS RECEIPTS				Sum	No	A		Yes					Dflt
236116-0000	Accrued Tax-Oth-FRANCHISE SWR				Sum	No	A		Yes					Dflt
236117-0000	Accrued Tax-Oth-EXCISE				Sum	No	A		Yes					Dflt
236118-0000	Accrued Tax-Oth-WATER				Sum	No	A		Yes					Dflt
236119-0000	Accrued Tax-Oth-IL ICT				Sum	No	A		Yes					Dflt
236128-0000	Accrued Tax-Oth-PARENT FED				Sum	No	A		Yes					Dflt
236201-0000	Accrued Tax-Oth-EMPLOYER FICA				Sum	No	A		Yes					Dflt
236202-0000	Accrued Tax-Oth-EMPLOYEE FICA				Sum	No	A		Yes					Dflt
236203-0000	Accrued Tax-Oth-FUTA				Sum	No	A		Yes					Dflt
236204-0000	Accrued Tax-Oth-SUTA				Sum	No	A		Yes					Dflt
236205-0000	Accrued Tax-Oth-FIT W/H				Sum	No	A		Yes					Dflt
236206-0000	Accrued Tax-Oth-ME W/H				Sum	No	A		Yes					Dflt
236207-0000	Accrued Tax-Oth-PA W/H				Sum	No	A		Yes					Dflt
236208-0000	Accrued Tax-Oth-NJ W/H				Sum	No	A		Yes					Dflt
236209-0000	Accrued Tax-Oth-IL W/H				Sum	No	A		Yes					Dflt
236210-0000	Accrued Tax-Oth-OH W/H				Sum	No	A		Yes					Dflt
236211-0000	Accrued Tax-Oth-NC SIT W/H 2				Sum	No	A		Yes					Dflt
236212-0000	Accrued Tax-Oth-PHILA CWT W/H				Sum	No	A		Yes					Dflt
236213-0000	Accrued Tax-Oth-OCC PRIV W/H				Sum	No	A		Yes					Dflt
236214-0000	Accrued Tax-Oth-LOCAL W/H				Sum	No	A		Yes					Dflt
236215-0000	Accrued Tax-Oth-W/H				Sum	No	A		Yes					Dflt
236216-0000	Accrued Tax-Oth-VA W/H				Sum	No	A	Sum	Yes					Dflt
236217-0000	Accrued Tax-Oth-MO W/H				Sum	No	A	Sum	Yes					Dflt
236218-0000	Accrued Tax-Oth-IN W/H				Sum	No	A	Sum	Yes					Dflt
236219-0000	Accrued Tax-Oth-NY W/H				Sum	No	A	Sum	Yes					Dflt
236220-0000	Accrued Tax-Oth-OTHER				Sum	No	A		Yes					Dflt

TAX ACC OTHR	Total TAXES ACC OTHER													
INTEREST ACC	INTEREST ACC	04	000078	000075	Yes	No						No		No
237110-0000	Accrued Int LTD-FMB				Sum	No	A		Yes					Dflt
237120-0000	Accrued Int LTD-PENNVEST				Sum	No	A		Yes					Dflt
237190-0000	Accrued Int LTD-OTHER				Sum	No	A		Yes					Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
237250-0000	Accrued Int-Other-STD				Sum	No	A		Yes					Dflt
237280-0000	Accrued Int-Cust Dep W/WW				Sum	No	A		Yes	No				Dflt
237281-0000	Interest Due Customer Received				Sum	No	A	Sum	Yes					Dflt
237290-0000	Accrued Int-OTHER				Sum	No	A		Yes					Dflt

INTEREST ACC	Total INTEREST ACC													
ADVANCES	INTERCOMPANY ADVANCES	04	000079	000076	Yes	No						No	Yes	No
233000-0000	Advances - Assoc Cos				Sum	No	A	Dtl	Yes				Yes	Dflt
233012-0000	Advances - Assoc Cos-SES				Sum	No	A	Dtl	Yes				Yes	Dflt
233017-0000	Advances - Assoc Cos-UMS				Sum	No	A	Dtl	Yes				Yes	Dflt

ADVANCES	Total IC ADV AP													
OTHR CURLIAB	OTHER CUR LIAB	04	000080	000077	Yes	No						No		No
235010-0000	Customer Dep-UNCLAIMED				Sum	No	A		Yes					Dflt
235020-0000	Customer Dep-SECURITY				Sum	No	A		Yes					Dflt
235030-0000	Customer Dep-JOBING				Sum	No	A		Yes					Dflt
235040-0000	Customer Dep-UNCLAIMED ADV&REF				Sum	No	A		Yes					Dflt
235050-0000	Customer Dep-SERVICE LINE				Sum	No	A		Yes					Dflt
241001-0000	Accrued Liab-OTHER				Sum	No	A		Yes	No				Dflt
241002-0000	Accrued Liab-OTHER-FRANCHISE				Sum	No	A	Sum	Yes	No				Dflt
241003-0000	Accrued Liab-ADVANCED REVENUE				Sum	No	A		Yes					Dflt
241004-0000	Accrued Liab-ANTENNA LEASES				Sum	No	A		Yes					Dflt
241005-0000	Accrued Liab-LEGAL FEES				Sum	No	A		Yes					Dflt
241006-0000	Accrued Liab-AUDIT FEES				Sum	No	A	Sum	Yes	No				Dflt
241007-0000	Accrued Liab-DAMAGES				Sum	No	A		Yes					Dflt
241008-0000	Accrued Liab-PAVING MAINS				Sum	No	A		Yes					Dflt
241009-0000	Accrued Liab-MAINT.-SLUDGE				Sum	No	A		Yes					Dflt
241010-0000	Accrued Liab-SLUDGE HAULING				Sum	No	A		Yes					Dflt
241011-0000	Accrued Liab-UNCLAIMED CHECKS				Sum	No	A		Yes					Dflt
241012-0000	Accrued Liab-OPER CONTRCT SUSP				Sum	No	A		Yes					Dflt
241013-0000	Accrued Liab-TANK PAINTING				Sum	No	A		Yes					Dflt
241014-0000	Accrued Liab-404 Fees				Sum	No	A	Sum	Yes	No				Dflt
241015-0000	Accrued Liab-Consultants				Sum	No	A	Dtl	Yes					Dflt
241016-0000	Accrued Rent-PA				Sum	No	A	Dtl	Yes					Dflt
241017-0000	Accrued Rent-Ohio				Sum	No	A	Dtl	Yes					Dflt
241018-0000	Revenue Reserve				Sum	No	A	Sum	Yes					Dflt
243010-0000	DEFERRED COMP NON FUNDED - CUR				Sum	No	A	Sum	Yes					Dflt
243011-0000	Def Comp Funded - Current				Sum	No	A	Sum	Yes					Dflt
243020-0000	DEF COMP PLAN FUNDS				Sum	No	A		Yes					Dflt
243021-0000	Def Comp funds - Lincoln COLI				Sum	No	A	Sum	Yes					Dflt
243030-0000	ACCRUED BONUS				Sum	No	A		Yes					Dflt
243040-0000	ACCRUED DIVIDEND EQUIVALNET				Sum	No	A	Sum	Yes	No				Dflt
243050-0000	EMP W/H-OTHER				Sum	No	A		Yes					Dflt
243060-0000	EMP W/H-GARNISHMENT				Sum	No	A		Yes					Dflt
243070-0000	EMP W/H-UNION DUES				Sum	No	A		Yes					Dflt
243080-0000	EMP W/H-BONDS				Sum	No	A		Yes					Dflt
243090-0000	EMP W/H-UNITED WAY				Sum	No	A		Yes					Dflt
243100-0000	EMP W/H-STK (ESPP)				Sum	No	A		Yes					Dflt
243110-0000	EMP W/H-CRD UNION				Sum	No	A		Yes					Dflt
243120-0000	EMP W/H-PAC				Sum	No	A		Yes					Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
243125-0000	EMP W/H-FLEX SPENDING				Sum	No A		Yes					Dflt
243126-0000	Retiree Flexible Spending				Sum	No A	Sum	Yes					Dflt
243127-0000	EMP W/H-AFLAC				Sum	No A	Sum	Yes					Dflt
243128-0000	Flexible Spending - Ameriflex				Sum	No A	Sum	Yes					Dflt
243130-0000	ACCURED SALARIES AND WAGES				Sum	No A		Yes					Dflt
243131-0000	ACCURED VACATION - S&S				Sum	No A	Dtl	Yes					Dflt
243132-0000	ACCURED HOLIDAY - S&S				Sum	No A	Dtl	Yes					Dflt
243133-0000	ACCURED SICK - S&S				Sum	No A	Dtl	Yes					Dflt
243134-0000	ACCURED PERSONAL - S&S				Sum	No A	Dtl	Yes					Dflt
243135-0000	Accrued Payroll Tax - S&S				Sum	No A	Dtl	Yes					Dflt
243136-0000	Accrued 401K Exp - S&S				Sum	No A	Dtl	Yes					Dflt
243140-0000	PAYROLL CLEARING				Sum	No A		Yes	No				Dflt
243150-0000	TRANSPORT CLEARING				Sum	No A		Yes					Dflt
243151-0000	Accrued Car Lease				Sum	No A	Dtl	Yes					Dflt
246998-0000	Returns Suspense-PO				Sum	No A	Sum	Yes				Yes	Dflt
246999-0000	Error Suspense				Sum	No A	Sum	Yes					Dflt
253000-0000	Other Deferred Credits				Sum	No A		Yes					Dflt
253220-0000	Reg Liab-WANAKAH				Sum	No A		Yes					Dflt
261000-0000	Property Insurance Reserve				Sum	No A		Yes					Dflt
261001-0000	Accrued Insur Liab-RESERVE				Sum	No A		Yes					Dflt
261002-0000	Accrued Insur Liab-GENERAL				Sum	No A		Yes					Dflt
261003-0000	Accrued Insur Liab-UMBRELLA				Sum	No A		Yes					Dflt
261004-0000	Accrued Insur Liab-PROPERTY				Sum	No A		Yes					Dflt
261005-0000	Accrued Insur Liab-BXPC RISK				Sum	No A		Yes					Dflt
261006-0000	Accrued Insur Liab-HLTH & WELF				Sum	No A		Yes					Dflt
261007-0000	Accrued Insur Liab-WC				Sum	No A		Yes					Dflt
261008-0000	Accrued Insur Liab-VEHICLE				Sum	No A		Yes					Dflt
261009-0000	Accrued Insur Liab-FIDUCIARY				Sum	No A		Yes					Dflt
261010-0000	Accrued Insur Liab-LIFE				Sum	No A		Yes					Dflt
261011-0000	Accrued Insur Liab-LTD				Sum	No A		Yes					Dflt
261012-0000	Accrued Insur Liab-CANCER				Sum	No A		Yes					Dflt
261013-0000	Accrued Insur Liab-TRVL ACCDNT				Sum	No A		Yes					Dflt
261014-0000	Accrued Insur Liab-OTHER				Sum	No A		Yes					Dflt
261015-0000	Accrued Liab-HLTH SELF F				Sum	No A		Yes					Dflt
261016-0000	Accrued Liab-HLTH SELF-RESRV				Sum	No A		Yes					Dflt
261017-0000	Accrued Liab - Cobra				Sum	No A	Dtl	Yes					Dflt
262000-0000	Injuries & Damages Reserve				Sum	No A		Yes					Dflt
263000-0000	Pensions & Benefits Reserve				Sum	No A		Yes					Dflt
263001-0000	Reserve-JVCP ANNUITY				Sum	No A		Yes					Dflt
263002-0000	SERP Reserve - Current				Sum	No A	Sum	Yes					Dflt
263005-0000	OPEB Reserve - Current				Sum	No A	Sum	No	No				Dflt
263100-0000	EMPLOYER THRIFT CONTRIB LIAB				Sum	No A		Yes					Dflt
263101-0000	EMPLOYEE W/H-401k				Sum	No A		Yes					Dflt
263102-0000	EMPLOYEE 401K LOAN W/H				Sum	No A		Yes					Dflt
263103-0000	EMPLOYEE PROFIT SHARING				Sum	No A	Dtl	Yes					Dflt
265000-0000	Misc Operating Reserves				Sum	No A		Yes					Dflt

OTHER CURLIAB Total OTHER CUR LIAB

CURRENT LIAB Total Current and Accrued Liab

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
DEF NC LIAB	Deferred and Non-Current and L	03	000081	000078	Yes	No						No		No
ADV FOR CNST	ADV FOR CNST	04	000082	000079	Yes	No						No		No
252010-0000	Adv Cust-Construction				Sum	No	A	Sum	Yes	Yes	844			Dflt
252011-0000	Adv Cust-PRE-1986				Sum	No	A	Sum	Yes	Yes				Dflt
252012-0000	Adv Cust-LOAN MTH-UNTAX-MEDIA				Sum	No	A	Sum	Yes	Yes				Dflt
252013-0000	Adv Cust-LOAN METHD-NONTAX-GV				Sum	No	A	Sum	Yes	Yes				Dflt
252014-0000	Adv Cust-35FT-NOTAX				Sum	No	A	Sum	Yes	Yes				Dflt
252015-0000	Adv Cust-LOAN METHOD-MAINS				Sum	No	A	Sum	Yes	Yes				Dflt
252016-0000	Adv Cust-LOAN METH-HYDRANTS				Sum	No	A	Sum	Yes	Yes				Dflt
252019-0000	Adv Cust-LOAN MTH-35FT CONST				Sum	No	A	Sum	Yes	Yes	020			Dflt
252020-0000	Adv Cust-LOAN MTH-DEVLPR CONS				Sum	No	A	Sum	Yes	Yes				Dflt
252025-0000	Adv Cust-DEVELOPERS DEPOSIT				Sum	No	A	Sum	Yes	Yes	841			Dflt
252030-0000	Adv Cust-BOOKED PLANT				Sum	No	A	Sum	Yes	Yes				Dflt
252035-0000	Adv Cust-REFUNDS				Sum	No	A	Sum	Yes	Yes				Dflt
252040-0000	Adv Cust-RECEIPTS				Sum	No	A	Dtl	Yes	Yes				Dflt
252051-0000	Adv Cust-NON CASH BUILDER OR D				Sum	No	A	Sum	Yes	Yes	841			Dflt
252052-0000	Adv Cust-NON CASH DEVELOPER DE				Sum	No	A	Sum	Yes	Yes	841			Dflt
252053-0000	Adv Cust-NON CASH REFUNDABLE T				Sum	No	A	Sum	Yes	Yes	841			Dflt
252054-0000	Adv Cust- NON CASH RELATED FAC				Sum	No	A	Sum	Yes	Yes	841			Dflt
252055-0000	Adv Cust-CASH BUILDER OR DEVEL				Sum	No	A	Sum	Yes	Yes	844			Dflt
252056-0000	Adv Cust-CASH REFUNDABLE TAP F				Sum	No	A	Sum	Yes	Yes	844			Dflt
252057-0000	Adv Cust-CASH DEVELOPER DEPOSI				Sum	No	A	Sum	Yes	Yes	844			Dflt
252086-0000	Adv Cust-REFUNDS-1986				Sum	No	A	Dtl	Yes	Yes				Dflt
252087-0000	Adv Cust-REFUNDS-1987				Sum	No	A	Dtl	Yes	Yes				Dflt
252088-0000	Adv Cust-REFUNDS-1988				Sum	No	A	Dtl	Yes	Yes				Dflt
252089-0000	Adv Cust-REFUNDS-1989				Sum	No	A	Dtl	Yes	Yes				Dflt
252090-0000	Adv Cust-REFUNDS-1990				Sum	No	A	Dtl	Yes	Yes				Dflt
252091-0000	Adv Cust-REFUNDS-1991				Sum	No	A	Dtl	Yes	Yes				Dflt
252092-0000	Adv Cust-REFUNDS-1992				Sum	No	A	Dtl	Yes	Yes				Dflt
252093-0000	Adv Cust-REFUNDS-1993				Sum	No	A	Dtl	Yes	Yes				Dflt
252094-0000	Adv Cust-REFUNDS-1994				Sum	No	A	Dtl	Yes	Yes				Dflt
252095-0000	Adv Cust-REFUNDS-1995				Sum	No	A	Dtl	Yes	Yes				Dflt
252096-0000	Adv Cust-REFUNDS-1996				Sum	No	A	Dtl	Yes	Yes				Dflt
252097-0000	Adv Cust-REFUNDS-1997				Sum	No	A	Dtl	Yes	Yes				Dflt
252098-0000	Adv Cust-REFUNDS-1998				Sum	No	A	Dtl	Yes	Yes				Dflt
252100-0000	Adv Cust-CASH FOR CBS				Sum	No	A	Dtl	Yes	Yes	844			Dflt
252101-0000	Adv Cust-CASH/TAX MISC FOR CB				Sum	No	A	Dtl	Yes	Yes	844			Dflt
252102-0000	Adv Cust-CASH OTHER				Sum	No	A	Dtl	Yes	Yes	844			Dflt
252110-0000	Adv Cust-FIT ON ADVANCES				Sum	No	A	Sum	Yes	Yes				Dflt
252115-0000	Adv Cust-TAX DEPS-LOAN-MAINS				Sum	No	A	Sum	Yes	Yes				Dflt
252116-0000	Adv Cust-TAX DEPS-LOAN-HYDRANT				Sum	No	A	Sum	Yes	Yes				Dflt
252119-0000	Adv Cust-LOAN MTH-35FT TAX				Sum	No	A	Sum	Yes	Yes				Dflt
252120-0000	Adv Cust-LOAN MTH-DEVELOPR-TA				Sum	No	A	Sum	Yes	Yes				Dflt
252121-0000	Adv Cust-NON CASH TAX ON CAC				Sum	No	A	Sum	Yes	Yes				Dflt
252122-0000	Adv Cust-CASH TAX ON CAC				Sum	No	A	Sum	Yes	Yes				Dflt
253001-0000	Adv Cust-REL FACIL				Sum	No	A	Sum	Yes	Yes				Dflt
253002-0000	Adv Cust-REL FACIL-RECEIPTS				Sum	No	A	Sum	Yes	Yes				Dflt
253003-0000	Adv Cust-REL FACIL-REFUND				Sum	No	A	Sum	Yes	Yes				Dflt
253004-0000	Adv Cust-COLLECT DUE DEVELOPER				Sum	No	A	Sum	Yes	Yes				Dflt
253086-0000	Adv Cust-REL FACIL REFUND 1986				Sum	No	A	Sum	Yes	Yes				Dflt
253087-0000	Adv Cust-REL FACIL REFUND 1987				Sum	No	A	Sum	Yes	Yes				Dflt
253088-0000	Adv Cust-REL FACIL REFUND 1988				Sum	No	A	Sum	Yes	Yes				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
253089-0000	Adv Cust-REL FACIL REFUND 1989				Sum	No	A	Sum	Yes	Yes				Dflt
253090-0000	Adv Cust-REL FACIL REFUND 1990				Sum	No	A	Sum	Yes	Yes				Dflt
253091-0000	Adv Cust-REL FACIL REFUND 1991				Sum	No	A	Sum	Yes	Yes				Dflt
253092-0000	Adv Cust-REL FACIL REFUND 1992				Sum	No	A	Sum	Yes	Yes				Dflt
253093-0000	Adv Cust-REL FACIL REFUND 1993				Sum	No	A	Sum	Yes	Yes				Dflt
253094-0000	Adv Cust-REL FACIL REFUND 1994				Sum	No	A	Sum	Yes	Yes				Dflt
253095-0000	Adv Cust-REL FACIL REFUND 1995				Sum	No	A	Sum	Yes	Yes				Dflt
253096-0000	Adv Cust-REL FACIL REFUND 1996				Sum	No	A	Sum	Yes	Yes				Dflt
253097-0000	Adv Cust-REL FACIL REFUND 1997				Sum	No	A	Sum	Yes	Yes				Dflt
253098-0000	Adv Cust-REL FACIL REFUND 1998				Sum	No	A	Sum	Yes	Yes				Dflt

ADV FOR CNST Total ADV FOR CONST

REG LIAB	REG LIAB	04	000083	000080	Yes	No						No		No
253110-0000	Reg Liabilities				Sum	No	A		Yes					Dflt
253111-0000	Reg Liabilities-TANK PAINTING				Sum	No	A		Yes					Dflt
253112-0000	Reg Liab-Misc Op Reserve QIPS				Sum	No	A		Yes	No				Dflt
253113-0000	Reg Liab-PAS 158 Tax				Sum	No	A	Sum	Yes	No				Dflt
253114-0000	Reg Liab-Debt FV Discount				Sum	No	A	Sum	Yes	No				Dflt
253400-0000	Reg Liab-PAS143				Sum	No	A	Sum	Yes	No				Dflt

REG LIAB Total REG LIAB

LT DEF FIT	LT DEF FIT	04	000084	000081	Yes	No						No		No
282010-0000	Federal Deferred Tax-Depr				Sum	No	A		Yes					Dflt
282020-0000	Deferred FIT Depreciation				Sum	No	A		Yes					Dflt
282040-0000	Deferred FIT-Adv Deprec				Sum	No	A		Yes					Dflt
282050-0000	Deferred FIT Rel Fac Deprec				Sum	No	A		Yes					Dflt
282060-0000	Defd FIT Non Refnd Rel Fac Dep				Sum	No	A		Yes					Dflt
282070-0000	Deferred FIT Contr Deprec				Sum	No	A		Yes					Dflt
282080-0000	Defer Tax-Substituted				Sum	No	A		Yes					Dflt
282090-0000	Deferred FIT - Stock Option				Sum	No	A	Sum	Yes					Dflt
283010-0000	Federal Deferred Tax-NH				Sum	No	A		Yes					Dflt
283020-0000	Deferred FIT-Advances				Sum	No	A		Yes					Dflt
283030-0000	Deferred FIT-Reltd Facilities				Sum	No	A		Yes					Dflt
283040-0000	Deferred FIT-Contributions				Sum	No	A		Yes					Dflt
283050-0000	Federal Deferred Tax-Other				Sum	No	A		Yes					Dflt
283051-0000	Federal Deferred Tax-AQS				Sum	No	A	Dtl	Yes					Dflt
283080-0000	Maintenance				Sum	No	A		Yes					Dflt
283090-0000	Excise Tax				Sum	No	A		Yes					Dflt
283100-0000	Bad Debts				Sum	No	A		Yes					Dflt
283110-0000	Pensions				Sum	No	A		Yes					Dflt
283120-0000	Deferred Compensation				Sum	No	A		Yes					Dflt
283130-0000	Post Retirement Benefits				Sum	No	A		Yes					Dflt
283140-0000	Finance Costs				Sum	No	A		Yes					Dflt
283150-0000	Marysville Sale				Sum	No	A		Yes					Dflt
283160-0000	Washington C.H. Sale				Sum	No	A		Yes					Dflt
283170-0000	Perry Sale				Sum	No	A		Yes					Dflt
283180-0000	Ashtabula Sale				Sum	No	A		Yes					Dflt

LT DEF FIT Total LT DEF FIT

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
LT DEF SIT	LT DEF SIT	04	000085	000082	Yes	No						No		No
282030-0000	State Deferred Tax-Depr				Sum	No	A		Yes					Dflt
283060-0000	State Deferred Tax-Other				Sum	No	A		Yes					Dflt
283070-0000	State Deferred Tax-NH				Sum	No	A		Yes					Dflt
LT DEF SIT	Total LT DEF SIT													
UNAMORT ITC	UNAMORT ITC	04	000086	000083	Yes	No						No		No
255100-0000	ACCUM DEFER ITC-UTIL OPS				Sum	No	A		Yes					Dflt
255200-0000	ACCUM DEFER ITC-NONUTIL				Sum	No	A		Yes					Dflt
UNAMORT ITC	Total UNAMORT ITC													
CIAC	CIAC	04	000087	000084	Yes	No						No		No
271010-0000	CIAC-TAX DEPOSIT LOAN METHOD				Sum	No	I	Sum	Yes	Yes				Dflt
271020-0000	CIAC-TAX DEPOSIT FULL GROSS UP				Sum	No	A	Sum	Yes	Yes				Dflt
271030-0000	CIAC-RESIDNT FIRE TAX DEP FULL				Sum	No	A	Sum	Yes	Yes				Dflt
271060-0000	CIAC-NON CASH TAX ON CIAC				Sum	No	A	Sum	Yes	Yes	840			Dflt
271070-0000	CIAC-CASH TAX ON CIAC				Sum	No	A	Sum	Yes	Yes	842			Dflt
271110-0000	CIAC-NO TAX				Sum	No	A	Sum	Yes	Yes	840			Dflt
271111-0000	CIAC-NON TAXABLE 6/12/96 (CASH				Sum	No	A	Dtl	Yes	Yes				Dflt
271112-0000	CIAC-NON CASH NON TAXABLE CIA				Sum	No	A	Dtl	Yes	Yes				Dflt
271120-0000	CIAC-LOAD METHOD				Sum	No	A	Sum	Yes	Yes				Dflt
271130-0000	CIAC-FULL GROSS UP METHOD				Sum	No	A	Sum	Yes	Yes				Dflt
271131-0000	CIAC-GROSS UP ON CIAC				Sum	No	A	Dtl	Yes	Yes				Dflt
271140-0000	CIAC-RESID FIRE FULL GROSS UP				Sum	No	A	Sum	Yes	Yes				Dflt
271150-0000	CIAC				Sum	No	A	Sum	Yes	Yes	840			Dflt
271155-0000	CIAC-RECEIPTS				Sum	No	A	Sum	Yes	Yes	842			Dflt
271160-0000	CIAC-DEVELOPER MAINS				Sum	No	A	Sum	Yes	Yes	840			Dflt
271170-0000	CIAC-Availability Fee(current)				Sum	No	A	Sum	Yes	Yes				Dflt
271180-0000	CIAC-Availability Fee(prior)				Sum	No	A	Sum	Yes	Yes				Dflt
271200-0000	CIAC-NON TAXABLE TAP FEES AFTE				Sum	No	A	Dtl	Yes	Yes				Dflt
271301-0000	CIAC-NON CASH TRANSFERS FROM C				Sum	No	A	Dtl	Yes	Yes	840			Dflt
271302-0000	CIAC-NON CASH REFUNDABLE DEVEL				Sum	No	A	Dtl	Yes	Yes	840			Dflt
271303-0000	CIAC-NON CASH NON REFUNDABLE T				Sum	No	A	Dtl	Yes	Yes	840			Dflt
271304-0000	CIAC-CASH NON REFUNDABLE TAP F				Sum	No	A	Dtl	Yes	Yes	842			Dflt
271305-0000	CIAC-CASH THIRD PARTY DAMAGE T				Sum	No	A	Dtl	Yes	Yes	842			Dflt
271306-0000	CIAC-CASH DEVELOPER DEPOSITS F				Sum	No	A	Dtl	Yes	Yes	842			Dflt
271307-0000	CIAC-CASH CUSTOMER DEPOSITS FO				Sum	No	A	Dtl	Yes	Yes	842			Dflt
271308-0000	CIAC-CASH NON REFUNDABLE BUILD				Sum	No	A	Dtl	Yes	Yes	842			Dflt
271320-0000	CIAC-NONREFUND REL FACIL				Sum	No	A	Sum	Yes	Yes	842			Dflt
271420-0000	CIAC-PPL CIWC FACILITIES				Sum	No	A	Sum	Yes	Yes				Dflt
271450-0000	CIAC-PLANT FUNDS				Sum	No	A	Sum	Yes	Yes	840			Dflt
271500-0000	CIAC-TAXABLE CIAC (CASH)				Sum	No	A	Dtl	Yes	Yes				Dflt
271501-0000	CIAC-NON CASH CIAC (PROPERTY)				Sum	No	A	Dtl	Yes	Yes				Dflt
271510-0000	CIAC-CASH FOR CBS				Sum	No	A	Sum	Yes	Yes	842			Dflt
271520-0000	CIAC-CASH CBS OTHER				Sum	No	A	Sum	Yes	Yes	842			Dflt
271530-0000	CIAC-CASH/TAX MISC FOR CBS				Sum	No	A	Dtl	Yes	Yes	842			Dflt
271600-0000	CIAC-GROSS UP OF TAP FEES				Sum	No	A	Dtl	Yes	Yes				Dflt
271700-0000	CIAC-TAXABLE TAP FEES				Sum	No	A	Dtl	Yes	Yes				Dflt
271800-0000	CIAC-CONTRACT B4 FEB 1987				Sum	No	A	Dtl	Yes	Yes				Dflt
271810-0000	CIAC-MISC. CASH				Sum	No	A	Dtl	Yes	Yes	842			Dflt

Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit

CIAC	Total CIAC														
OTHER NC LIAB	OTHER NCUR LIAB	04	000088	000085		Yes	No						No		No
253200-0000	OPEB Reserve - Non Current					Sum	No	A	Sum	Yes					Dflt
253210-0000	Oth Def LB-CONT-UTMA REFUNDS					Sum	No	A		Yes					Dflt
253250-0000	Pension Reserve - Non Current					Sum	No	A	Sum	No					Dflt
253300-0000	AML Reserve (Pension/SERP) - N					Sum	No	A	Sum	Yes					Dflt
253310-0000	AML Reserve (Intangible Asset)					Sum	No	A	Sum	Yes					Dflt
253350-0000	SERP Reserve - Non Current					Sum	No	A	Sum	No					Dflt
253410-0000	Deferred Comp Plan - Non Curen					Sum	No	A	Sum	Yes					Dflt
253411-0000	Deferred Comp - Lincoln Non Cu					Sum	No	A	Sum	Yes					Dflt
253500-0000	L/T INSURANCE					Sum	No	A	Sum	Yes					Dflt
263200-0000	Reserve-OPEBS					Sum	No	A		Yes					Dflt
263201-0000	OPEB Internal Reserve					Sum	No	A	Sum	Yes					Dflt
263202-0000	Accrued Interest - OPEB Intern					Sum	No	A	Sum	Yes					Dflt
263300-0000	LOSS RESERVE ON RAINTREE CONTR					Sum	No	A	Sum	Yes					Dflt

OTHER NC LIAB	Total OTHER NCUR LIAB														

DEF NC LIAB	Total Deferred and Non-Current														
CIAC ACC AMR	CIAC ACC AMORT	03	000089	000086		Yes	No						No		No
272000-0000	Accum Amort of CIAC					Sum	No	A		Yes					Dflt

CIAC ACC AMR	Total CIAC ACC AMORT														

TOT LIAB	Total Total Liabilities														

LIAB/EQUITY	Total Liabilities and Equity C														
=====															
NETPROFIT	Net Profit	01	000087	000087		Yes	No						No		No
NETINCOME	Net Income	02	000088	000088		Yes	No						No		No
NIBT	Net Income Before Taxes	03	000089	000089		Yes	No						No		No
OPER INC	Operating Income	04	000090	000090		Yes	No						No		No
TOTREV	Revenue	05	000091	000091		Yes	No						No		No
OPREV	OPREV	06	000092	000092		Yes	No						No		No
OPREV-WTR	OPREV-WTR	07	000093	000093		Yes	No						No		No
460100-0000	Unmetered Rev-RESIDENTIAL					Sum	No	A		Yes	No				Dflt
460200-0000	Unmetered Rev-COMMERCIAL					Sum	No	A		Yes	No				Dflt
460300-0000	Unmetered Rev-INDUSTRIAL					Sum	No	A		Yes	No				Dflt
460400-0000	Unmetered Rev-PUBLIC AUTH					Sum	No	A		Yes	No				Dflt
460500-0000	Unmetered Rev-MULTI-FAMILY					Sum	No	A		Yes	No				Dflt
460600-0000	Unmetered Rev-OTHER					Sum	No	A		Yes	No				Dflt
460700-0000	Unmetered Rev-AVAILABILTY LOT					Sum	No	A		Yes	No				Dflt
460800-0000	Unmetered Rev-OTHER					Sum	No	A		Yes	No				Dflt
461100-0000	Metered Sales-Residential					Sum	No	A		Yes	No				Dflt
461200-0000	Metered Sales-Commercial					Sum	No	A		Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
461300-0000	Metered Sales-Industrial				Sum	No	A		Yes	No				Dflt
461400-0000	Metered Sales-Public Authority				Sum	No	A		Yes	No				Dflt
461500-0000	Metered Sales-Multi-Family				Sum	No	A		Yes	No				Dflt
461600-0000	Metered Sales-OTHER				Sum	No	A		Yes	No				Dflt
461700-0000	Sales Revenue - Revenue Reconc				Sum	No	I	Sum	Yes	No				Dflt
462000-0000	Metered Fire Protection Rev				Sum	No	A		Yes	No				Dflt
462100-0000	Public Fire Protection				Sum	No	A		Yes	No				Dflt
462105-0000	Garbage Rev				Sum	No	A	Dtl	Yes	No				Dflt
462200-0000	Private Fire Protection				Sum	No	A		Yes	No				Dflt
462210-0000	Sprinkler Revenue				Sum	No	A	Dtl	Yes	No				Dflt
463000-0000	Abatement				Sum	No	A		Yes	No				Dflt
464000-0000	Other Sales-Public Authority				Sum	No	A		Yes	No				Dflt
465000-0000	Sales-Irrigation Customers				Sum	No	A		Yes	No				Dflt
466000-0000	Sales for Resale-Metered				Sum	No	A		Yes	No				Dflt
467000-0000	Interdepartmental Sales				Sum	No	A		Yes	No				Dflt
468000-0000	Sales Revenue - Revenue Reconc				Sum	No	A	Sum	Yes	No				Dflt
470000-0000	Forfeited Discounts				Sum	No	A		Yes	No				Dflt
471000-0000	Misc Srv Rev				Sum	No	A		Yes	No				Dflt
471010-0000	Misc Srv Rev-RECONNECTION FEE				Sum	No	A		Yes	No				Dflt
471020-0000	Misc Srv Rev-CUST P MAINT CONT				Sum	No	A		Yes	No				Dflt
471030-0000	Misc Srv Rev-TEMP FACIL FEE				Sum	No	A		Yes	No				Dflt
471040-0000	Misc Srv Rev-THEFT SERV RECOV				Sum	No	A		Yes	No				Dflt
471050-0000	Misc Srv Rev-LATE PAYMENT FEES				Sum	No	A		Yes	No				Dflt
471060-0000	Misc Srv Rev-BAD CHECK FEE				Sum	No	A	Sum	Yes	No				Dflt
471070-0000	Misc Srv Rev-NEW ACCT FEE				Sum	No	A	Sum	Yes	No				Dflt
471080-0000	Misc Srv Rev-MISC				Sum	No	A		Yes	No				Dflt
471081-0000	Misc Srv Rev-Home Service				Sum	No	A	Sum	Yes	No				Dflt
471100-0000	Misc Srv Rev-DSIC IMPRV SURCH				Sum	No	A		Yes	No				Dflt
471200-0000	Misc Srv Rev-ST TAX ADJ SURCH				Sum	No	A		Yes	No				Dflt
472000-0000	Rents From Water Property				Sum	No	A		Yes	No				Dflt
473000-0000	Interdepartmental Rents				Sum	No	A		Yes	No				Dflt
474000-0000	Other Water Rev				Sum	No	A		Yes	No				Dflt
474010-0000	Other Water Rev-Franchise				Sum	No	A	Sum	Yes	No				Dflt
474020-0000	Other Water Rev-Spec Contract				Sum	No	A		Yes	No				Dflt
474030-0000	Other Water Rev-Rate Case				Sum	No	A		Yes	No				Dflt
474040-0000	Other Water Rev-Accrued Util				Sum	No	A		Yes	No				Dflt

OPREV-WTR	Total OPREV-WTR													
OPREV-SWR	OPREV-SWR	07	000094	000094	Yes	No						No		No
521100-0000	SW-Flat Rate Rev-Residential				Sum	No	A		Yes	No				Dflt
521200-0000	SW-Flat Rate Rev-Commercial				Sum	No	A		Yes	No				Dflt
521300-0000	SW-Flat Rate Rev-Industrial				Sum	No	A		Yes	No				Dflt
521400-0000	SW-Flat Rate Rev-Pub Authorit				Sum	No	A		Yes	No				Dflt
521500-0000	SW-Flat Rate Rev-Multi-Family				Sum	No	A		Yes	No				Dflt
521600-0000	SW-Flat Rate Rev-Other Sytems				Sum	No	A		Yes	No				Dflt
522100-0000	SW-Measured Rev-Residential				Sum	No	A		Yes	No				Dflt
522200-0000	SW-Measured Rev-Commercial				Sum	No	A		Yes	No				Dflt
522300-0000	SW-Measured Rev-Industrial				Sum	No	A		Yes	No				Dflt
522400-0000	SW-Measured Rev-Pub Authority				Sum	No	A		Yes	No				Dflt
522500-0000	SW-Measured Rev-Mult-Family				Sum	No	A		Yes	No				Dflt
523000-0000	SW-Rev-Public Authorities				Sum	No	A		Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
524000-0000	SW-Rev-Other Systems				Sum	No	A		Yes	No				Dflt
525000-0000	SW-Interdepartmental Revenues				Sum	No	A		Yes	No				Dflt
530000-0000	SW-Guaranteed Revenues				Sum	No	A		Yes	No				Dflt
531000-0000	SW-Sale of Sludge				Sum	No	A		Yes	No				Dflt
532000-0000	SW-Forfeited Discounts/Abate				Sum	No	A	Sum	Yes	No				Dflt
534000-0000	SW-Rents-WW Property				Sum	No	A		Yes	No				Dflt
535000-0000	SW-Interdepartmental Rents				Sum	No	A		Yes	No				Dflt
536000-0000	SW-Other WW Revenues				Sum	No	A		Yes	No				Dflt
536010-0000	SW-Other WW Rev-Rate Case				Sum	No	A		Yes	No				Dflt
536020-0000	SW-Other WW Rev-Accrued Util				Sum	No	A		Yes	No				Dflt
540100-0000	SW-Flat Rate Reuse Rev-Residn				Sum	No	A		Yes	No				Dflt
540200-0000	SW-Flat Rate Reuse Rev-Comm				Sum	No	A		Yes	No				Dflt
540300-0000	SW-Flat Rate Reuse Rev-Indust				Sum	No	A		Yes	No				Dflt
540400-0000	SW-Flat Rate Reuse Rev-Pub Ath				Sum	No	A		Yes	No				Dflt
540500-0000	SW-Flat Rate Reuse Rev-Other				Sum	No	A		Yes	No				Dflt
541100-0000	SW-Measured Reuse Rev-Resident				Sum	No	A		Yes	No				Dflt
541200-0000	SW-Measured Reuse Rev-Comm				Sum	No	A		Yes	No				Dflt
541300-0000	SW-Measured Reuse Rev-Indust				Sum	No	A		Yes	No				Dflt
541400-0000	SW-Measured Reuse Rev-Pub Auth				Sum	No	A		Yes	No				Dflt
544000-0000	SW-Measured Reuse Rev-Other				Sum	No	A		Yes	No				Dflt

OPREV-SWR Total OPREV-SWR

OPREV Total OPREV

NON OPER REV	NON-OPER REV	06	000095	000095	Yes	No						No		No
415000-0000	Rev-Merch,Job,Contract				Sum	No	A		Yes	No				Dflt
415010-0000	Rev-Contract-WW Billing				Sum	No	A		Yes	No				Dflt
415020-0000	Rev-Contract-Lab Services				Sum	No	A		Yes	No				Dflt
415030-0000	Rev-Contract-Base				Sum	No	A		Yes	No				Dflt
415040-0000	Rev-Contract-Cost Plus				Sum	No	A		Yes	No				Dflt
415050-0000	Rev-Contract-Passthru				Sum	No	A		Yes	No				Dflt
415100-0000	Rev--Timber				Sum	No	A		Yes	No				Dflt
415200-0000	Rev-Coal/Culm				Sum	No	A		Yes	No				Dflt
421020-0000	Nonutil Inc-Rental Prop				Sum	No	A		Yes	No				Dflt
421030-0000	Nonutil Inc-Antennae				Sum	No	A		Yes	No				Dflt
421040-0000	Nonutil Inc-Gas&Oil Royalties				Sum	No	A		Yes	No				Dflt
421050-0000	Nonutil Inc-Bottle Water				Sum	No	A		Yes	No				Dflt
421060-0000	Nonutil Inc-Street Lights				Sum	No	A		Yes	No				Dflt
421070-0000	Nonutil Inc-Garbage				Sum	No	A		Yes	No				Dflt
421080-0000	NU Inc-Allow Funds Prud Invest				Sum	No	A		Yes	No				Dflt
421500-0000	Nonutil Inc-Ums Interco Serv				Sum	No	A		Yes	No				Dflt
421501-0000	Nonutil Inc-Ums Outside Serv				Sum	No	A		Yes	No				Dflt
421900-0000	Nonutil Inc-Other				Sum	No	A		Yes	No				Dflt
421910-0000	Nonutil Inc-Home Services				Sum	No	A	Dtl	Yes	No				Dflt
421950-0000	Nonutil Inc-Other-Discounted				Sum	No	A		Yes	No				Dflt
475000-0000	Revenues From Other Systems				Sum	No	A		Yes	No				Dflt

NON OPER REV Total NON-OPER REV

Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev	Sign	ST	Intf	Post	Allow	Req	Acct	Dly	Restr	Bud
												Units	Actv	Cat	Bal	Sys	Edit
TOTREV	Total Revenue																
OPER EXP	Utility Costs & Expenses	05	000096	000096		Yes	No								No		No
OM	Operations & Maint	06	000097	000097		Yes	No								No		No
OM LABOR	OM LABOR	07	000098	000098		Yes	No								No		No
601110-0000	WT-Source Oper LBR-Employ-Rg					Sum	No		A			Yes	No				Dflt
601119-0000	WT-Source Oper LBR-Employ-OT					Sum	No		A			Yes	No				Dflt
601210-0000	WT-Source Maint LBR-Employ-Rg					Sum	No		A			Yes	No				Dflt
601219-0000	WT-Source Maint LBR-Employ-OT					Sum	No		A			Yes	No				Dflt
601310-0000	WT-WTRTRT Oper LBR-Employ-Rg					Sum	No		A			Yes	No				Dflt
601319-0000	WT-WTRTRT Oper LBR-Employ-OT					Sum	No		A			Yes	No				Dflt
601410-0000	WT-WTRTRT Maint LBR-Employ-Rg					Sum	No		A			Yes	No				Dflt
601419-0000	WT-WTRTRT Maint LBR-Employ-OT					Sum	No		A			Yes	No				Dflt
601510-0000	WT-T&D Oper LBR-Emp-Sys-GEN-Rg					Sum	No		A			Yes	No				Dflt
601519-0000	WT-T&D Oper LBR-Emp-Sys-GEN-OT					Sum	No		A			Yes	No				Dflt
601520-0000	WT-T&D Oper LBR-Emp-Sy-Main-Rg					Sum	No		A			Yes	No				Dflt
601529-0000	WT-T&D Oper LBR-Emp-Sy-Main-OT					Sum	No		A			Yes	No				Dflt
601530-0000	WT-T&D Oper LBR-Emp-Sy-Srv-Rg					Sum	No		A			Yes	No				Dflt
601539-0000	WT-T&D Oper LBR-Emp-Sy-Srv-OT					Sum	No		A			Yes	No				Dflt
601540-0000	WT-T&D Oper LBR-Emp-Sy-Mtr-Rg					Sum	No		A			Yes	No				Dflt
601549-0000	WT-T&D Oper LBR-Emp-Sy-Mtr-OT					Sum	No		A			Yes	No				Dflt
601550-0000	WT-T&D Oper LBR-Emp-Sy-Hyd-Rg					Sum	No		A			Yes	No				Dflt
601559-0000	WT-T&D Oper LBR-Emp-Sy-Hyd-OT					Sum	No		A			Yes	No				Dflt
601560-0000	WT-T&D Oper LBR-Emp-Lost Tm-Rg					Sum	No		A			Yes	No				Dflt
601569-0000	WT-T&D Oper LBR-Emp-Lost Tm-OT					Sum	No		A			Yes	No				Dflt
601570-0000	WT-T&D Oper LBR-Emp-Oth Wrk-Rg					Sum	No		A			Yes	No				Dflt
601579-0000	WT-T&D Oper LBR-Emp-Oth Wrk-OT					Sum	No		A			Yes	No				Dflt
601610-0000	WT-T&D Maint LBR-Emp-Sy-GEN-Rg					Sum	No		A			Yes	No				Dflt
601619-0000	WT-T&D Maint LBR-Emp-Sy-GEN-OT					Sum	No		A			Yes	No				Dflt
601620-0000	WT-T&D Maint LBR-Emp-Sy-Main-R					Sum	No		A			Yes	No				Dflt
601629-0000	WT-T&D Maint LBR-Emp-Sy-Main-O					Sum	No		A			Yes	No				Dflt
601630-0000	WT-T&D Maint LBR-Emp-Sy-Srv-Rg					Sum	No		A			Yes	No				Dflt
601639-0000	WT-T&D Maint LBR-Emp-Sy-Srv-OT					Sum	No		A			Yes	No				Dflt
601640-0000	WT-T&D Maint LBR-Emp-Sy-Mtr-Rg					Sum	No		A			Yes	No				Dflt
601649-0000	WT-T&D Maint LBR-Emp-Sy-Mtr-OT					Sum	No		A			Yes	No				Dflt
601650-0000	WT-T&D Maint LBR-Emp-Sy-Hyd-Rg					Sum	No		A			Yes	No				Dflt
601659-0000	WT-T&D Maint LBR-Emp-Sy-Hyd-OT					Sum	No		A			Yes	No				Dflt
601660-0000	WT-T&D Maint LBR-Emp-LostTm-Rg					Sum	No		A			Yes	No				Dflt
601669-0000	WT-T&D Maint LBR-Emp-LostTm-OT					Sum	No		A			Yes	No				Dflt
601670-0000	WT-T&D Maint LBR-Emp-OthWrk-Rg					Sum	No		A			Yes	No				Dflt
601679-0000	WT-T&D Maint LBR-Emp-OthWrk-OT					Sum	No		A			Yes	No				Dflt
601710-0000	WT-Cust Accts Labor-Employ-Rg					Sum	No		A			Yes	No				Dflt
601719-0000	WT-Cust Accts Labor-Employ-OT					Sum	No		A			Yes	No				Dflt
601810-0000	WT-A & G Labor-Employ-Rg					Sum	No		A			Yes	No				Dflt
601819-0000	WT-A & G Labor-Employ-OT					Sum	No		A			Yes	No				Dflt
603810-0000	WT-A & G Labor-Officers, Exec					Sum	No		A			Yes	No				Dflt
603820-0000	WT-A & G Labor-Bonuses					Sum	No		A	Dtl		Yes	No				Dflt
603830-0000	WT-A & G Labor-Dividend Equiv					Sum	No		A	Dtl		Yes	No				Dflt
603840-0000	WT-A & G Labor-Stock Option Co					Sum	No		A	Dtl		Yes	No				Dflt
603841-0000	WT-A & G Restricted Stock Amor					Sum	No		A	Dtl		Yes	No				Dflt
650520-0000	WT-Trans-T&D OP-Payrol-RG					Sum	No		A	Dtl		Yes	No				Dflt
650529-0000	WT-Trans-T&D OP-Payrol-OT					Sum	No		A	Dtl		Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
701110-0000	SW-Collect Oper-LBR-Employ-Rg				Sum	No	A		Yes	No				Dflt
701119-0000	SW-Collect Oper-LBR-Employ-OT				Sum	No	A		Yes	No				Dflt
701210-0000	SW-Collect Maint-LBR-Employ-Rg				Sum	No	A		Yes	No				Dflt
701219-0000	SW-Collect Maint-LBR-Employ-OT				Sum	No	A		Yes	No				Dflt
701310-0000	SW-Pump Oper-LBR-Employ-Rg				Sum	No	A		Yes	No				Dflt
701319-0000	SW-Pump Oper-LBR-Employ-OT				Sum	No	A		Yes	No				Dflt
701410-0000	SW-Pump Maint-LBR-Employ-Rg				Sum	No	A		Yes	No				Dflt
701419-0000	SW-Pump Maint-LBR-Employ-OT				Sum	No	A		Yes	No				Dflt
701510-0000	SW-T&D Oper-LBR-Employ-Rg				Sum	No	A	Dtl	Yes	No				Dflt
701519-0000	SW-T&D Oper-LBR-Employ-OT				Sum	No	A	Dtl	Yes	No				Dflt
701610-0000	SW-T&D Maint-LBR-Employ-Rg				Sum	No	A	Dtl	Yes	No				Dflt
701619-0000	SW-T&D Maint-LBR-Employ-OT				Sum	No	A	Dtl	Yes	No				Dflt
701710-0000	SW-Cust Accts-LBR-Employ-Rg				Sum	No	A	Dtl	Yes	No				Dflt
701719-0000	SW-Cust Accts-LBR-Employ-OT				Sum	No	A	Dtl	Yes	No				Dflt
701810-0000	SW-A&G-LBR-Employ-Rg				Sum	No	A		Yes	No				Dflt
701815-0000	SW-A & G Labor-Prevail Wages				Sum	No	A	Dtl	Yes	No				Dflt
701817-0000	SW-A & G Labor-Oncall Wages				Sum	No	A	Dtl	Yes	No				Dflt
701819-0000	SW-A&G-LBR-Employ-OT				Sum	No	A	Sum	Yes	No				Dflt
703810-0000	SW-A&G-LBR-Officers, Executives				Sum	No	A		Yes	No				Dflt
703820-0000	SW-A & G Labor-Bonuses				Sum	No	A	Dtl	Yes	No				Dflt
703830-0000	SW-A & G Labor-Dividend Equiv				Sum	No	A	Dtl	Yes	No				Dflt
703840-0000	SW-A & G Labor-Stock Option Co				Sum	No	A	Dtl	Yes	No				Dflt
703841-0000	SW-A & G Restricted Stock Amor				Sum	No	A	Dtl	Yes	No				Dflt

OM LABOR Total OM LABOR

OM EMP BEN	OM EMP BENEFITS	07	000099	000099	Yes	No						No		No
604810-0000	WT-A&G Empl-HEALTH PLANS				Sum	No	A	Dtl	Yes	No				Dflt
604811-0000	WT-A&G Empl-BCPPO				Sum	No	A	Dtl	Yes	No				Dflt
604812-0000	WT-A&G Empl-COBRA				Sum	No	A	Dtl	Yes	No				Dflt
604813-0000	WT-A&G Empl-DENTAL PLAN				Sum	No	A	Dtl	Yes	No				Dflt
604814-0000	WT-A&G Empl-GEIS				Sum	No	A	Dtl	Yes	No				Dflt
604815-0000	WT-A&G Empl-HIMARK				Sum	No	A	Dtl	Yes	No				Dflt
604816-0000	WT-A&G Empl-COBRA PREMIUMS				Sum	No	A	Dtl	Yes	No				Dflt
604817-0000	WT-A&G Empl-INS REIMBURS-RETIRE				Sum	No	A	Dtl	Yes	No				Dflt
604818-0000	WT-A&G Empl-TIME PAYMENT PREM				Sum	No	A	Dtl	Yes	No				Dflt
604819-0000	WT-A&G Empl-KEYSTONE POS PLAN				Sum	No	A	Dtl	Yes	No				Dflt
604820-0000	WT-A&G Empl-KEYSTONE HMO				Sum	No	A	Dtl	Yes	No				Dflt
604821-0000	WT-A&G Empl-US HEALTHCARE HMO				Sum	No	A	Dtl	Yes	No				Dflt
604822-0000	WT-A&G Empl-Insurance Payments				Sum	No	A	Dtl	Yes	No				Dflt
604823-0000	WT-A&G Empl-HRA Reimbursements				Sum	No	A	Dtl	Yes	No				Dflt
604830-0000	WT-A&G Empl-OTH POSTRET BEN				Sum	No	A	Dtl	Yes	No				Dflt
604831-0000	WT-A&G Empl-POSTRT BEN(FAS 106)				Sum	No	A	Dtl	Yes	No				Dflt
604832-0000	WT-A&G Empl-AMORTIZATION				Sum	No	A	Dtl	Yes	No				Dflt
604833-0000	WT-A&G Empl-Pension Paid				Sum	No	A	Dtl	Yes	No				Dflt
604834-0000	WT-A&G Empl-ANNUAL PHYSICALS				Sum	No	A	Dtl	Yes	No				Dflt
604835-0000	WT-A&G Empl-20 YEAR CLUB				Sum	No	A	Dtl	Yes	No				Dflt
604836-0000	WT-A&G Empl-EXCESS PLAN & SERP				Sum	No	A	Dtl	Yes	No				Dflt
604837-0000	WT-A&G Empl-CONTRIB THRIFT PL				Sum	No	A	Dtl	Yes	No				Dflt
604840-0000	WT-A&G Empl-GROUP LIFE INS				Sum	No	A	Dtl	Yes	No				Dflt
604841-0000	WT-A&G Empl-ST DISABILITY				Sum	No	A	Dtl	Yes	No				Dflt
604842-0000	WT-A&G Empl-LTD INSURANCE				Sum	No	A	Dtl	Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
604845-0000	WT-A&G Empl-EDUCATION				Sum	No A Dtl	Yes No						Dflt
604850-0000	WT-A&G Empl-WELFARE EXP-Gen				Sum	No A Dtl	Yes No						Dflt
604851-0000	WT-A&G Emp-BENEFIT STATEMENTS				Sum	No A Dtl	Yes No						Dflt
604852-0000	WT-A&G Emp-BACKGROUND CHECKS				Sum	No A Dtl	Yes No						Dflt
604853-0000	WT-A&G Emp-COFFEE & SUPPLIES				Sum	No A Dtl	Yes No						Dflt
604854-0000	WT-A&G Emp-DOT PHYSICALS				Sum	No A Dtl	Yes No						Dflt
604855-0000	WT-A&G Emp-EASE CONTRACT				Sum	No A Dtl	Yes No						Dflt
604856-0000	WT-A&G Emp-EMPLOYMENT ADV				Sum	No A Dtl	Yes No						Dflt
604857-0000	WT-A&G Emp-FLOWERS & FRUIT				Sum	No A Dtl	Yes No						Dflt
604858-0000	WT-A&G Emp-RETIREMENT GIFTS				Sum	No A Dtl	Yes No						Dflt
604859-0000	WT-A&G Emp-HEALTH FAIR				Sum	No A Dtl	Yes No						Dflt
604860-0000	WT-A&G Emp-RETIREMENT LUNCHS				Sum	No A Dtl	Yes No						Dflt
604861-0000	WT-A&G Emp-OCC HLTH FACILITIES				Sum	No A Dtl	Yes No						Dflt
604862-0000	WT-A&G Emp-PICNIC				Sum	No A Dtl	Yes No						Dflt
604863-0000	WT-A&G Emp-PRE-EMPLOYMENT PHYS				Sum	No A Dtl	Yes No						Dflt
604864-0000	WT-A&G Emp-PROF SERV - HR				Sum	No A Dtl	Yes No						Dflt
604865-0000	WT-A&G Emp-SEMINARS				Sum	No A Dtl	Yes No						Dflt
604866-0000	WT-A&G Emp-SERVICE AWARDS				Sum	No A Dtl	Yes No						Dflt
604867-0000	WT-A&G Emp-TUITION RFND-NONTAX				Sum	No A Dtl	Yes No						Dflt
604868-0000	WT-A&G Emp-VACCINATIONS				Sum	No A Dtl	Yes No						Dflt
604869-0000	WT-A&G Emp-WELLNESS PROGRAMS				Sum	No A Dtl	Yes No						Dflt
604870-0000	WT-A&G Emp-EMPLY X-MAS GIFTS				Sum	No A Dtl	Yes No						Dflt
604871-0000	WT-A&G Emp-EMPLOYMENT PROMOTN				Sum	No A Dtl	Yes No						Dflt
604880-0000	WT-A&G Def Comp Expense				Sum	No A Dtl	Yes No						Dflt
604881-0000	WT-A&G Def Comp Insurance Char				Sum	No A Dtl	Yes No						Dflt
604882-0000	WT-A&G Def Comp Cash Surrender				Sum	No A Dtl	Yes No						Dflt
604890-0000	WT-A&G Emp-INS-CAP ADJ				Sum	No A Dtl	Yes No						Dflt
604891-0000	WT-A&G Empl-INTERCO BENEFITS				Sum	No A Dtl	Yes No						Dflt
604899-0000	WT-A&G Empl-MISC				Sum	No A Dtl	Yes No						Dflt
704810-0000	SW-A&G Empl-HEALTH PLANS				Sum	No A Dtl	Yes No						Dflt
704811-0000	SW-A&G Emp-BCPPPO				Sum	No A Dtl	Yes No						Dflt
704812-0000	SW-A&G Emp-COBRA				Sum	No A Dtl	Yes No						Dflt
704813-0000	SW-A&G Emp-DENTAL PLAN				Sum	No A Dtl	Yes No						Dflt
704814-0000	SW-A&G Emp-GEIS				Sum	No A Dtl	Yes No						Dflt
704815-0000	SW-A&G Emp-HIMARK				Sum	No A Dtl	Yes No						Dflt
704816-0000	SW-A&G Emp-COBRA PREMIUMS				Sum	No A Dtl	Yes No						Dflt
704817-0000	SW-A&G Emp-INS REIMBURS-RETIRE				Sum	No A Dtl	Yes No						Dflt
704818-0000	SW-A&G Emp-TIME PAYMENT PREM				Sum	No A Dtl	Yes No						Dflt
704819-0000	SW-A&G Emp-KEYSTONE POS PLAN				Sum	No A Dtl	Yes No						Dflt
704820-0000	SW-A&G Emp-KEYSTONE HMO				Sum	No A Dtl	Yes No						Dflt
704821-0000	SW-A&G Emp-US HEALTHCARE HMO				Sum	No A Dtl	Yes No						Dflt
704822-0000	SW-A&G Empl-Insurance Payments				Sum	No A Dtl	Yes No						Dflt
704830-0000	SW-A&G Empl-OTH POSTRET BEN				Sum	No A Dtl	Yes No						Dflt
704831-0000	SW-A&G Emp-POSTRT BEN (FAS 106)				Sum	No A Dtl	Yes No						Dflt
704832-0000	SW-A&G Emp-AMORTIZATION				Sum	No A Dtl	Yes No						Dflt
704833-0000	SW-A&G Emp-Pension Paid				Sum	No A Dtl	Yes No						Dflt
704834-0000	SW-A&G Emp-ANNUAL PHYSICALS				Sum	No A Dtl	Yes No						Dflt
704835-0000	SW-A&G Emp-20 YEAR CLUB				Sum	No A Dtl	Yes No						Dflt
704836-0000	SW-A&G Empl-EXCESS PLAN & SERP				Sum	No A Dtl	Yes No						Dflt
704837-0000	SW-A&G Empl-CONTRIB THRIFT PL				Sum	No A Dtl	Yes No						Dflt
704840-0000	SW-A&G Empl-GROUP LIFE INS				Sum	No A Dtl	Yes No						Dflt
704841-0000	SW-A&G Empl-ST DISABILITY				Sum	No A Dtl	Yes No						Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Acctv	Acct Cat	Dly Bal	Restr Sys	Sud Edit
704842-0000	SW-A&G Empl-LTD INSURANCE				Sum	No	A	Dtl	Yes	No				Dflt
704845-0000	SW-A&G Empl-EDUCATION				Sum	No	A	Dtl	Yes	No				Dflt
704850-0000	SW-A&G Empl-WELFARE EXP-Gen				Sum	No	A	Dtl	Yes	No				Dflt
704851-0000	SW-A&G Emp-BENEFIT STATEMENTS				Sum	No	A	Dtl	Yes	No				Dflt
704852-0000	SW-A&G Emp-BACKGROUND CHECKS				Sum	No	A	Dtl	Yes	No				Dflt
704853-0000	SW-A&G Emp-COFFEE & SUPPLIES				Sum	No	A	Dtl	Yes	No				Dflt
704854-0000	SW-A&G Emp-DOT PHYSICALS				Sum	No	A	Dtl	Yes	No				Dflt
704855-0000	SW-A&G Emp-EASE CONTRACT				Sum	No	A	Dtl	Yes	No				Dflt
704856-0000	SW-A&G Emp-EMPLOYMENT ADV				Sum	No	A	Dtl	Yes	No				Dflt
704857-0000	SW-A&G Emp-FLOWERS & FRUIT				Sum	No	A	Dtl	Yes	No				Dflt
704858-0000	SW-A&G Emp-RETIREMENT GIFTS				Sum	No	A	Dtl	Yes	No				Dflt
704859-0000	SW-A&G Emp-HEALTH FAIR				Sum	No	A	Dtl	Yes	No				Dflt
704860-0000	SW-A&G Emp-RETIREMENT LUNCHS				Sum	No	A	Dtl	Yes	No				Dflt
704861-0000	SW-A&G Emp-OCC HLTH FACILITIES				Sum	No	A	Dtl	Yes	No				Dflt
704862-0000	SW-A&G Emp-PICNIC				Sum	No	A	Dtl	Yes	No				Dflt
704863-0000	SW-A&G Emp-PRE-EMPLOYMENT PHYS				Sum	No	A	Dtl	Yes	No				Dflt
704864-0000	SW-A&G Emp-PROF SERV - HR				Sum	No	A	Dtl	Yes	No				Dflt
704865-0000	SW-A&G Emp-SEMINARS				Sum	No	A	Dtl	Yes	No				Dflt
704866-0000	SW-A&G Emp-SERVICE AWARDS				Sum	No	A	Dtl	Yes	No				Dflt
704867-0000	SW-A&G Emp-TUITION RFND-NONTAX				Sum	No	A	Dtl	Yes	No				Dflt
704868-0000	SW-A&G Emp-VACCINATIONS				Sum	No	A	Dtl	Yes	No				Dflt
704869-0000	SW-A&G Emp-WELLNESS PROGRAMS				Sum	No	A	Dtl	Yes	No				Dflt
704870-0000	SW-A&G Emp-EMPLY X-MAS GIFTS				Sum	No	A	Dtl	Yes	No				Dflt
704871-0000	SW-A&G Emp-EMPLOYMENT PROMOTN				Sum	No	A	Dtl	Yes	No				Dflt
704890-0000	SW-A&G Emp-INS-CAP ADJ				Sum	No	A	Dtl	Yes	No				Dflt
704891-0000	SW-A&G Empl-INTERCO BENEFITS				Sum	No	A	Dtl	Yes	No				Dflt
704899-0000	SW-A&G Empl-MISC				Sum	No	A	Dtl	Yes	No				Dflt
OM EMP BEN	Total OM EMP BENEFITS													
OM PRCH WTR	OM PURCH WATER	07	000100	000100	Yes	No						No		No
610100-0000	WT-Purchased Water				Sum	No	A		Yes	No				Dflt
OM PRCH WTR	Total OM PURCH WATER													
OM PRCH WW T	OM PURCH WW TRMT	07	000101	000101	Yes	No						No		No
710500-0000	SW-Purchased WW-T&D-OPER				Sum	No	A	Sum	Yes	No				Dflt
OM PRCH WW T	Total OM PURCH WW TRMT													
OM SLUDGE	OM SLUDGE	07	000102	000102	Yes	No						No		No
711500-0000	SW-Sludge Removal-T&D-OPER				Sum	No	A		Yes	No				Dflt
711600-0000	SW-Sludge Removal-T&D-MAINT				Sum	No	A		Yes	No				Dflt
OM SLUDGE	Total OM SLUDGE													
OM PRCH PWR	OM PURCH POWER	07	000103	000103	Yes	No						No		No
615100-0000	WT-Purchased Power-SOURCE OPER				Sum	No	A		Yes	No				Dflt
615300-0000	WT-Purchased Power-TREAT OPER				Sum	No	A		Yes	No				Dflt
615500-0000	WT-Purchased Power-T&D OPER				Sum	No	A		Yes	No				Dflt
615700-0000	WT-Purchased Power-CUST ACCTS				Sum	No	A		Yes	No				Dflt
615800-0000	WT-Purchased Power-A & G EXPS				Sum	No	A		Yes	No				Dflt

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
616100-0000	WT-Fuel PWR Prod-SOURCE OPER				Sum	No	A		Yes	No				Dflt
616300-0000	WT-Fuel PWR Prod-TREAT OPER				Sum	No	A		Yes	No				Dflt
616500-0000	WT-Fuel PWR Prod-T&D OPER				Sum	No	A		Yes	No				Dflt
616700-0000	WT-Fuel PWR Prod-CUST ACCTS				Sum	No	A		Yes	No				Dflt
616800-0000	WT-Fuel PWR Prod-A & G EKPS				Sum	No	A		Yes	No				Dflt
715100-0000	SW-Purchased PWR-Collect Oper				Sum	No	A		Yes	No				Dflt
715110-0000	SW-Purchased PWR-Recl WT-Dist				Sum	No	A	Dtl	Yes	No				Dflt
715300-0000	SW-Purchased PWR-Pump Oper				Sum	No	A		Yes	No				Dflt
715500-0000	SW-Purchased PWR-T&D Oper				Sum	No	A	Dtl	Yes	No				Dflt
715700-0000	SW-Purchased PWR-Cust Accts				Sum	No	A	Dtl	Yes	No				Dflt
715800-0000	SW-Purchased PWR-A&G				Sum	No	A		Yes	No				Dflt
715900-0000	SW-Purchased PWR-Recl WT-Treat				Sum	No	A	Dtl	Yes	No				Dflt
716100-0000	SW-Fuel PWR Prod-Collect Oper				Sum	No	A		Yes	No				Dflt
716300-0000	SW-Fuel PWR Prod-Pump Oper				Sum	No	A		Yes	No				Dflt

OM PRCH PWR	Total OM PURCH POWER													
OM CHEMICALS	OM CHEMICALS	07	000104	000104	Yes	No						No	No	
618300-0000	WT-Chem-WTRTRT-OPER-GENERAL				Sum	No	A		Yes	No				Dflt
618310-0000	WT-Chem-WTRTRT-OPER-ALUM				Sum	No	A		Yes	No				Dflt
618315-0000	WT-Chem-WTRTRT-OPER-LIQUI ALUM				Sum	No	A		Yes	No				Dflt
618320-0000	WT-Chem-WTRTRT-OPER-CAUSTIC				Sum	No	A		Yes	No				Dflt
618325-0000	WT-Chem-WTRTRT-OPER-CHLORINE				Sum	No	A		Yes	No				Dflt
618330-0000	WT-Chem-WTRTRT-OPER-COAGULANTS				Sum	No	A		Yes	No				Dflt
618335-0000	WT-Chem-WTRTRT-OPER-FLUORIDE				Sum	No	A		Yes	No				Dflt
618340-0000	WT-Chem-WTRTRT-OPER-HYPOCHLORI				Sum	No	A		Yes	No				Dflt
618345-0000	WT-Chem-WTRTRT-OPER-POLYPHOSPH				Sum	No	A		Yes	No				Dflt
618350-0000	WT-Chem-WTRTRT-OPER-ZINC ORTHO				Sum	No	A		Yes	No				Dflt
618353-0000	WT-Chem-WTRTRT-OPER-POLYMER				Sum	No	A		Yes	No				Dflt
618355-0000	WT-Chem-WTRTRT-OPER-SODA ASH				Sum	No	A		Yes	No				Dflt
618357-0000	WT-Chem-WTRTRT-OPER-SODIUM THI				Sum	No	A		Yes	No				Dflt
618360-0000	WT-Chem-WTRTRT-OPER-PERCOL				Sum	No	A		Yes	No				Dflt
618363-0000	WT-Chem-WTRTRT-OPER-SOLAR SALT				Sum	No	A		Yes	No				Dflt
618365-0000	WT-Chem-WTRTRT-OPER-LIME				Sum	No	A		Yes	No				Dflt
618367-0000	WT-Chem-WTRTRT-OPER-COPPER SUL				Sum	No	A		Yes	No				Dflt
618370-0000	WT-Chem-WTRTRT-OPER-LEASE CARB				Sum	No	A		Yes	No				Dflt
618375-0000	WT-Chem-WTRTRT-OPER-CARBON				Sum	No	A		Yes	No				Dflt
618380-0000	WT-Chem-WTRTRT-OPER-CO2				Sum	No	A		Yes	No				Dflt
618385-0000	WT-Chem-WTRTRT-OPER-POTAPERM				Sum	No	A		Yes	No				Dflt
618390-0000	WT-Chem-WTRTRT-OPER-AMMONIA				Sum	No	A		Yes	No				Dflt
618395-0000	WT-Chem-WTRTRT-OPER-MISC Chem				Sum	No	A							

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
OM CHEMICALS	Total OM CHEMICALS													
OM SUPPLIES	OM SUPPLIES	07	000105	000105	Yes	No						No		No
620100-0000	WT-Mat&Sup-Source OPER				Sum	No	A		Yes	No				Dflt
620200-0000	WT-Mat&Sup-Source MAINT				Sum	No	A		Yes	No				Dflt
620300-0000	WT-Mat&Sup-WTRTRT OPER				Sum	No	A		Yes	No				Dflt
620400-0000	WT-Mat&Sup-WTRTRT MAINT				Sum	No	A		Yes	No				Dflt
620500-0000	WT-Mat&Sup-T&D OPER-Gen				Sum	No	A		Yes	No				Dflt
620501-0000	WT-Mat&Sup-T&D OPER-Mains				Sum	No	A		Yes	No				Dflt
620502-0000	WT-Mat&Sup-T&D OPER-Services				Sum	No	A		Yes	No				Dflt
620503-0000	WT-Mat&Sup-T&D OPER-Meters				Sum	No	A		Yes	No				Dflt
620504-0000	WT-Mat&Sup-T&D OPER-Hydrants				Sum	No	A		Yes	No				Dflt
620505-0000	WT-Mat&Sup-T&D OP-BLACKTOP MAT				Sum		A	Dtl	Yes	No				Dflt
620506-0000	WT-Mat&Sup-T&D OP-FRIEGHT				Sum		A	Dtl	Yes	No				Dflt
620507-0000	WT-Mat&Sup-T&D OP-MAINT OF OTH				Sum		A	Dtl	Yes	No				Dflt
620508-0000	WT-Mat&Sup-T&D OP-OBSOLETE INV				Sum		A	Dtl	Yes	No				Dflt
620509-0000	WT-Mat&Sup-T&D OP-INVENT PRICE				Sum		A	Dtl	Yes	No				Dflt
620510-0000	WT-Mat&Sup-T&D OP-SALT SUPPLY				Sum		A	Dtl	Yes	No				Dflt
620511-0000	WT-Mat&Sup-T&D OP-BUILDING SUP				Sum		A	Dtl	Yes	No				Dflt
620512-0000	WT-Mat&Sup-T&D OP-MAINT SUPPLY				Sum	No	A	Dtl	Yes	No				Dflt
620513-0000	WT-Mat&Sup-T&D OP-SAFETY SUPPL				Sum		A	Dtl	Yes	No				Dflt
620514-0000	WT-Mat&Sup-T&D OP-TOOL PURCH				Sum		A	Dtl	Yes	No				Dflt
620600-0000	WT-Mat&Sup-T&D MAINT-Gen				Sum	No	A		Yes	No				Dflt
620601-0000	WT-Mat&Sup-T&D MAINT-Mains				Sum	No	A		Yes	No				Dflt
620602-0000	WT-Mat&Sup-T&D MAINT-Services				Sum	No	A		Yes	No				Dflt
620603-0000	WT-Mat&Sup-T&D MAINT-Meters				Sum	No	A		Yes	No				Dflt
620604-0000	WT-Mat&Sup-T&D MAINT-Hydrants				Sum	No	A		Yes	No				Dflt
620605-0000	WT-Mat&Sup-T&DMNT-BLACKTOP MAT				Sum		A	Dtl	Yes	No				Dflt
620606-0000	WT-Mat&Sup-T&DMNT-FRIEGHT				Sum		A	Dtl	Yes	No				Dflt
620607-0000	WT-Mat&Sup-T&DMNT-MAINT OF OTH				Sum		A	Dtl	Yes	No				Dflt
620608-0000	WT-Mat&Sup-T&DMNT-OBSOLETE INV				Sum		A	Dtl	Yes	No				Dflt
620609-0000	WT-Mat&Sup-T&DMNT-INVENT PRICE				Sum		A	Dtl	Yes	No				Dflt
620610-0000	WT-Mat&Sup-T&DMNT-SALT SUPPLY				Sum		A	Dtl	Yes	No				Dflt
620611-0000	WT-Mat&Sup-T&DMNT-BUILDING SUP				Sum		A	Dtl	Yes	No				Dflt
620612-0000	WT-Mat&Sup-T&DMNT-MAINT SUPPLY				Sum	No	A	Dtl	Yes	No				Dflt
620613-0000	WT-Mat&Sup-T&DMNT-SAFETY SUPPL				Sum		A	Dtl	Yes	No				Dflt
620614-0000	WT-Mat&Sup-T&DMNT-TOOL PURCH				Sum		A	Dtl	Yes	No				Dflt
620700-0000	WT-Mat&Sup-Cust Accts				Sum	No	A		Yes	No				Dflt
620800-0000	WT-Mat&Sup-A & G				Sum	No	A		Yes	No				Dflt
620801-0000	WT-Mat&Sup-A&G-Build & Grounds				Sum	No	A	Dtl	Yes	No				Dflt
620802-0000	WT-MAT&SUP-A&G-PAPER				Sum	No	A	Sum	Yes	No				Dflt
620803-0000	WT-MAT&SUP-A&G-ENVELOPES				Sum	No	A	Sum	Yes	No				Dflt
620804-0000	WT-MAT&SUP-A&G-PHOTO				Sum	No	A	Sum	Yes	No				Dflt
720100-0000	SW-Mat&Sup-Collect Oper				Sum	No	A		Yes	No				Dflt
720101-0000	SW-Mat&Sup-Recl WT TRT-Maint				Sum	No	A	Dtl	Yes	No				Dflt
720110-0000	SW-Mat&Sup-Recl WT Dist-Oper				Sum	No	A	Dtl	Yes	No				Dflt
720120-0000	SW-Mat&Sup-Recl WT Dist-Maint				Sum	No	A	Dtl	Yes	No				Dflt
720200-0000	SW-Mat&Sup-Collect Maint				Sum	No	A		Yes	No				Dflt
720300-0000	SW-Mat&Sup-Pump Oper				Sum	No	A		Yes	No				Dflt
720400-0000	SW-Mat&Sup-Pump Maint				Sum	No	A		Yes	No				Dflt
720500-0000	SW-Mat&Sup-T&D Oper				Sum	No	A		Yes	No				Dflt
720512-0000	SW-Mat&Sup-T&D OP-MAINT SUPPLY				Sum		A	Dtl	Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
720600-0000	SW-Mat&Sup-T&D Maint				Sum	No	A		Yes	No				Dflt
720612-0000	SW-Mat&Sup-T&DMNT-MAINT SUPPLY				Sum		A	Dtl	Yes	No				Dflt
720700-0000	SW-Mat&Sup-Cust Accts				Sum	No	A		Yes	No				Dflt
720800-0000	SW-Mat&Sup-A&G				Sum	No	A		Yes	No				Dflt
720900-0000	SW-Mat&Sup-Recl WT TRT-Oper				Sum	No	A	Dtl	Yes	No				Dflt

OM SUPPLIES	Total OM SUPPLIES													
OM OS ENG	OM OS ENGINEER	07	000106	000106	Yes	No						No		No
631100-0000	WT-Cont Serv-Eng-Source OPER				Sum	No	A		Yes	No				Dflt
631200-0000	WT-Cont Serv-Eng-Source MAINT				Sum	No	A		Yes	No				Dflt
631300-0000	WT-Cont Serv-Eng-WTRTRT OPER				Sum	No	A		Yes	No				Dflt
631400-0000	WT-Cont Serv-Eng-WTRTRT MAINT				Sum	No	A		Yes	No				Dflt
631500-0000	WT-Cont Serv-Eng-T&D OPER				Sum	No	A		Yes	No				Dflt
631600-0000	WT-Cont Serv-Eng-T&D MAINT				Sum	No	A		Yes	No				Dflt
631700-0000	WT-Cont Serv-Eng-Cust Accts				Sum	No	A		Yes	No				Dflt
631800-0000	WT-Cont Serv-Eng-A & G				Sum	No	A		Yes	No				Dflt
731100-0000	SW-Cont Serv-Eng-Collect Oper				Sum	No	A		Yes	No				Dflt
731200-0000	SW-Cont Serv-Eng-Collect Maint				Sum	No	A		Yes	No				Dflt
731400-0000	SW-Cont Serv-Eng-Pump Maint				Sum	No	A		Yes	No				Dflt
731500-0000	SW-Cont Serv-Eng-T&D Oper				Sum	No	A		Yes	No				Dflt
731800-0000	SW-Cont Serv-Eng-A&G				Sum	No	A		Yes	No				Dflt

OM OS ENG	Total OM OS ENGINEER													
OM OS ACCNT	OM OS ACCOUNTING	07	000107	000107	Yes	No						No		No
632800-0000	WT-Cont Serv-Acct-A & G				Sum	No	A		Yes	No				Dflt
732800-0000	SW-Cont Serv-Acct-A&G				Sum	No	A		Yes	No				Dflt

OM OS ACCNT	Total OM OS ACCOUNTING													
OM OS LEGAL	OM OS LEGAL	07	000108	000108	Yes	No						No		No
633800-0000	WT-Cont Serv-Legl-A & G				Sum	No	A		Yes	No				Dflt
733800-0000	SW-Cont Serv-Legal-A&G				Sum	No	A		Yes	No				Dflt

OM OS LEGAL	Total OM OS LEGAL													
OM MGMT FEES	OM MGMT FEES	07	000109	000109	Yes	No						No		No
471090-0000	Misc Srv Rev-PARENT SERVICE				Sum	No	A		Yes	No				Dflt
471091-0000	Misc Srv Rev-PARENT SUNDRY BILL				Sum	No	A		Yes	No				Dflt
471092-0000	Misc Srv Rev-PARENT SUNDRY A/P				Sum	No	A		Yes	No				Dflt
471093-0000	Misc Svc Rev-Cust Accts				Sum	No	A	Sum	Yes	No				Dflt
471094-0000	Misc Serv Rev-ACO Direct				Sum	No	A	Sum	Yes	No				Dflt
634700-0000	Cust Services-Cust Accts				Sum	No	A	Sum	Yes	No				Dflt
634800-0000	WT-Cont Serv-Mgmt F-A & G				Sum	No	A		Yes	No				Dflt
634801-0000	WT-Region Mgmt Fees				Sum	No	A	Dtl	Yes	No				Dflt
634810-0000	State Billings Clearing				Sum	No	A	Sum	Yes	No				Dflt
634900-0000	WT-Corp Mgmt Fees Only				Sum	No	A	Dtl	Yes	No				Dflt
734700-0000	SW-Cust Services-Cust Accts				Sum	No	A	Sum	Yes	No				Dflt
734800-0000	SW-Cont Serv-MgtFee-A&G				Sum	No	A		Yes	No				Dflt
734801-0000	SW-Region Mgmt Fees				Sum	No	A	Dtl	Yes	No				Dflt
734900-0000	SW-Corp Mgmt Fees Only				Sum	No	A	Dtl	Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit

OM MGMT FEES	Total OM MGMT FEES													
OM OS LABTST	OM OS LAB TESTING	07	000110	000110	Yes	No						No		No
635300-0000	WT-Cont Serv-Testg-WTTRT OPER				Sum	No	A		Yes	No				Dflt
635400-0000	WT-Cont Serv-Testg-WTTRT MAINT				Sum	No	A		Yes	No				Dflt
635800-0000	WT-Cont Serv-Testg-A & G				Sum	No	A		Yes	No				Dflt
735300-0000	SW-Cont Serv-Test-Pump Oper				Sum	No	A		Yes	No				Dflt
735400-0000	SW-Cont Serv-Test-Pump Maint				Sum	No	A		Yes	No				Dflt
735500-0000	SW-Cont Serv-Test-T&D Oper				Sum	No	A		Yes	No				Dflt

OM OS LABTST	Total OM OS LAB TESTING													
OM OS OTHER	OM OS OTHER	07	000111	000111	Yes	No						No		No
636100-0000	WT-Cont Serv-Oth-Source OPER				Sum	No	A		Yes	No				Dflt
636200-0000	WT-Cont Serv-Oth-Source MAINT				Sum	No	A		Yes	No				Dflt
636300-0000	WT-Cont Serv-Oth-WTTRT OPER				Sum	No	A		Yes	No				Dflt
636310-0000	WT-Cont Serv-Oth-Basin-Lag Cln				Sum	No	A	Dtl	Yes	No				Dflt
636400-0000	WT-Cont Serv-Oth-WTTRT MAINT				Sum	No	A		Yes	No				Dflt
636500-0000	WT-Cont Serv-Oth-T&D OPER-Gen				Sum	No	A		Yes	No				Dflt
636501-0000	WT-Cont Serv-Oth-T&D OPER-Main				Sum	No	A		Yes	No				Dflt
636502-0000	WT-Cont Serv-Oth-T&D OPER-Serv				Sum	No	A		Yes	No				Dflt
636503-0000	WT-Cont Serv-Oth-T&D OPER-Metr				Sum	No	A		Yes	No				Dflt
636504-0000	WT-Cont Serv-Oth-T&D OPER-Hyd				Sum	No	A		Yes	No				Dflt
636600-0000	WT-Cont Serv-Oth-T&D MAINT-Gen				Sum	No	A		Yes	No				Dflt
636601-0000	WT-Cont Serv-Oth-T&D MAINT-Mai				Sum	No	A		Yes	No				Dflt
636602-0000	WT-Cont Serv-Oth-T&D MAINT-Srv				Sum	No	A		Yes	No				Dflt
636603-0000	WT-Cont Serv-Oth-T&D MAINT-Mtr				Sum	No	A		Yes	No				Dflt
636604-0000	WT-Cont Serv-Oth-T&D MAINT-Hyd				Sum	No	A		Yes	No				Dflt
636610-0000	WT-Cont Serv-Oth-Build&Grounds				Sum	No	A	Dtl	Yes	No				Dflt
636611-0000	WT-Cont Serv-Grounds Care				Sum	No	A	Dtl	Yes	No				Dflt
636620-0000	WT-Cont Serv-Oth-MAINT&Constr				Sum	No	A	Dtl	Yes	No				Dflt
636630-0000	WT-Cont Serv-Oth-Security				Sum	No	A	Dtl	Yes	No				Dflt
636640-0000	WT-Cont Serv-Oth-Temp Help				Sum	No	A	Dtl	Yes	No				Dflt
636700-0000	WT-Other ACO Direct costs				Sum	No	A	Dtl	Yes	No				Dflt
636710-0000	WT-WorkFlow Processing Fee				Sum	No	A	Dtl	Yes	No				Dflt
636720-0000	WT-WorkFlow Billing Postage				Sum	No	A	Dtl	Yes	No				Dflt
636730-0000	WT-ACO Allocation				Sum	No	A	Dtl	Yes	No				Dflt
636731-0000	WT-Struthers Cust Serv Allocat				Sum	No	A	Dtl	Yes	No				Dflt
636732-0000	WT-Other Non-ACO Cust Service				Sum	No	A	Dtl	Yes	No				Dflt
636740-0000	WT-ACO Lockbox Fees				Sum	No	A	Dtl	Yes	No				Dflt
636800-0000	WT-Cont Serv-Oth-A&G				Sum	No	A		Yes	No				Dflt
736100-0000	SW-Cont Serv-Oth-Collect Oper				Sum	No	A		Yes	No				Dflt
736200-0000	SW-Cont Serv-Oth-Collect Maint				Sum	No	A		Yes	No				Dflt
736300-0000	SW-Cont Serv-Oth-Pump Oper				Sum	No	A		Yes	No				Dflt
736400-0000	SW-Cont Serv-Oth-Pump Maint				Sum	No	A		Yes	No				Dflt
736500-0000	SW-Cont Serv-Oth-T&D Oper				Sum	No	A		Yes	No				Dflt
736503-0000	SW-Cont Serv-Oth-T&D Oper-Metr				Sum	No	A	Dtl	Yes	No				Dflt
736600-0000	SW-Cont Serv-Oth-T&D Maint				Sum	No	A		Yes	No				Dflt
736610-0000	SW-Cont Serv-Oth-Build&Grounds				Sum	No	A	Dtl	Yes	No				Dflt
736640-0000	SW-Cont Serv-Oth-Temp Help				Sum	No	A	Dtl	Yes	No				Dflt
736700-0000	SW-Other ACO Direct costs				Sum	No	A	Dtl	Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
736710-0000	SW-WorkFlow Processing Fee				Sum	No	A	Dtl	Yes	No				Dflt
736720-0000	SW-WorkFlow Billing Postage				Sum	No	A	Dtl	Yes	No				Dflt
736730-0000	SW-ACO Allocation				Sum	No	A	Dtl	Yes	No				Dflt
736731-0000	SW-Struthers Cust Serv Allocat				Sum	No	A	Dtl	Yes	No				Dflt
736732-0000	SW-Other Non-ACO Cust Service				Sum	No	A	Dtl	No	No				Dflt
736740-0000	SW-ACO Lockbox Fees				Sum	No	A	Dtl	Yes	No				Dflt
736800-0000	SW-Cont Serv-Oth-A&G				Sum	No	A		Yes	No				Dflt
736900-0000	SW-Cont Serv-Oth-Recl WT				Sum	No	A		Yes	No				Dflt

OM OS OTHER	Total OM OS OTHER													
OM OS CMPSVS	OM OS COMP SVS	07	000112	000112	Yes	No						No		No
636810-0000	WT-Cont Serv-Oth-A&G-HRDW MANT				Sum	No	A		Yes	No				Dflt
636820-0000	WT-Cont Serv-Oth-A&G-SFTW MANT				Sum	No	A		Yes	No				Dflt
636830-0000	WT-Cont Serv-Oth-A&G-DIS RECOV				Sum	No	A		Yes	No				Dflt
636840-0000	WT-Cont Serv-Oth-Lawson Supprt				Sum	No	A		Yes	No				Dflt
636850-0000	WT-Cont Serv-Oth-Misc Computer				Sum	No	A	Sum	Yes	No				Dflt
736810-0000	SW-Cont Serv-Oth-A&G-HRDW MANT				Sum	No	A		Yes	No				Dflt
736820-0000	SW-Cont Serv-Oth-A&G-SFTW MANT				Sum	No	A		Yes	No				Dflt
736830-0000	SW-Cont Serv-Oth-A&G-Dis Recov				Sum	No	A	Sum	Yes	No				Dflt
736840-0000	SW-Cont Serv-Oth-Lawson Supprt				Sum	No	A		Yes	No				Dflt

OM OS CMPSVS	Total OM OS COMP SVS													
OM LEASES	OM LEASES	07	000113	000113	Yes	No						No		No
641100-0000	WT-Rent Bldg/RP-Source OPER				Sum	No	A		Yes	No				Dflt
641200-0000	WT-Rent Bldg/RP-Source MAINT				Sum	No	A		Yes	No				Dflt
641300-0000	WT-Rent Bldg/RP-WTRTRT OPER				Sum	No	A		Yes	No				Dflt
641400-0000	WT-Rent Bldg/RP-WTRTRT MAINT				Sum	No	A		Yes	No				Dflt
641500-0000	WT-Rent Bldg/RP-T&D OPER				Sum	No	A		Yes	No				Dflt
641600-0000	WT-Rent Bldg/RP-T&D MAINT				Sum	No	A		Yes	No				Dflt
641700-0000	WT-Rent Bldg/RP-Cust Accts				Sum	No	A		Yes	No				Dflt
641800-0000	WT-Rent Bldg/RP-A & G				Sum	No	A		Yes	No				Dflt
642100-0000	WT-Rent Equip-Source OPER				Sum	No	A		Yes	No				Dflt
642200-0000	WT-Rent Equip-Source MAINT				Sum	No	A		Yes	No				Dflt
642300-0000	WT-Rent Equip-WTRTRT OPER				Sum	No	A		Yes	No				Dflt
642400-0000	WT-Rent Equip-WTRTRT MAINT				Sum	No	A		Yes	No				Dflt
642500-0000	WT-Rent Equip-T&D OPER				Sum	No	A		Yes	No				Dflt
642600-0000	WT-Rent Equip-T&D MAINT				Sum	No	A		Yes	No				Dflt
642700-0000	WT-Rent Equip-Cust Accts				Sum	No	A		Yes	No				Dflt
642800-0000	WT-Rent Equip-A & G				Sum	No	A		Yes	No				Dflt
741100-0000	SW-Rent Bldg/RP-Collect Oper				Sum	No	A		Yes	No				Dflt
741200-0000	SW-Rent Bldg/RP-Collect Maint				Sum	No	A		Yes	No				Dflt
741300-0000	SW-Rent Bldg/RP-Pump Oper				Sum	No	A		Yes	No				Dflt
741400-0000	SW-Rent Bldg/RP-Pump Maint				Sum	No	A		Yes	No				Dflt
741500-0000	SW-Rent Bldg/RP-T&D Oper				Sum	No	A		Yes	No				Dflt
741600-0000	SW-Rent Bldg/RP-T&D Maint				Sum	No	A		Yes	No				Dflt
741700-0000	SW-Rent Bldg/RP-Cust Accts				Sum	No	A		Yes	No				Dflt
741800-0000	SW-Rent Bldg/RP-A&G				Sum	No	A		Yes	No				Dflt
741900-0000	SW-Rent Bldg/RP-Recl WT				Sum	No	A		Yes	No				Dflt
742100-0000	SW-Rent Equip-Collect Oper				Sum	No	A		Yes	No				Dflt
742200-0000	SW-Rent Equip-Collect Maint				Sum	No	A		Yes	No				Dflt

Account	Description	Dep	Seq	ID	Relation	SL	Rev	Sign	ST	Post	Intf	Allow	Req	Acct	Dly	Restr	Bud
												Units	Actv	Cat	Bal	Sys	Edit
742300-0000	SW-Rent Equip-Pump Oper					Sum	No		A			Yes	No				Dflt
742400-0000	SW-Rent Equip-Pump Maint					Sum	No		A			Yes	No				Dflt
742500-0000	SW-Rent Equip-T&D Oper					Sum	No		A			Yes	No				Dflt
742600-0000	SW-Rent Equip-T&D Maint					Sum	No		A			Yes	No				Dflt
742700-0000	SW-Rent Equip-Cust Accts					Sum	No		A			Yes	No				Dflt
742800-0000	SW-Rent Equip-A&G					Sum	No		A			Yes	No				Dflt
<hr/>																	
OM LEASES	Total OM LEASES																
OM TRANS	OM TRANSPORTATION	07	000114	000114		Yes	No								No		No
650100-0000	WT-Trans-Source OPER					Sum	No		A	Sum	Yes	No					Dflt
650200-0000	WT-Trans-Source MAINT					Sum	No		A	Sum	Yes	No					Dflt
650300-0000	WT-Trans-WTRTRT OPER					Sum	No		A	Sum	Yes	No					Dflt
650315-0000	WT-TRANS-WTRTRT-LEASE					Sum	No		A	Sum	Yes	No					Dflt
650332-0000	WT-TRANS-WTRTRT-GASOLINE					Sum	No		A	Dtl	Yes	No					Dflt
650400-0000	WT-Trans-WTRTRT MAINT					Sum	No		A	Sum	Yes	No					Dflt
650500-0000	WT-Trans-T&D OP-GENERAL					Sum	No		A	Sum	Yes	No					Dflt
650511-0000	WT-Trans-T&D OP-OUTSIDE SVC					Sum	No		A	Dtl	Yes	No					Dflt
650512-0000	WT-Trans-T&D OP-CAR ALLOWANC					Sum	No		A	Dtl	Yes	No					Dflt
650513-0000	WT-Trans-T&D OP-CAR WASH TCK					Sum	No		A	Dtl	Yes	No					Dflt
650514-0000	WT-Trans-T&D OP-LICENSES					Sum	No		A	Dtl	Yes	No					Dflt
650515-0000	WT-Trans-T&D OP-LEASE					Sum	No		A	Dtl	Yes	No					Dflt
650531-0000	WT-Trans-T&D OP-DIESEL					Sum	No		A	Dtl	Yes	No					Dflt
650532-0000	WT-Trans-T&D OP-GASOLINE					Sum	No		A	Dtl	Yes	No					Dflt
650533-0000	WT-Trans-T&D OP-MOTOR OIL					Sum	No		A	Dtl	Yes	No					Dflt
650540-0000	WT-Trans-T&D OP-PARTS AUTO&MCH					Sum	No		A	Dtl	Yes	No					Dflt
650541-0000	WT-Trans-T&D OP-BATTERIES					Sum	No		A	Dtl	Yes	No					Dflt
650542-0000	WT-Trans-T&D OP-BACKHOE PART					Sum	No		A	Dtl	Yes	No					Dflt
650543-0000	WT-Trans-T&D OP-BRAKES					Sum	No		A	Dtl	Yes	No					Dflt
650544-0000	WT-Trans-T&D OP-TIRES					Sum	No		A	Dtl	Yes	No					Dflt
650545-0000	WT-Trans-T&D OP-TOOL PURCHASES					Sum	No		A	Dtl	Yes	No					Dflt
650551-0000	WT-Trans-T&D OP-CLEARING RES					Sum	No		A	Dtl	Yes	No		005			Dflt
650552-0000	WT-Trans-T&D OP-SUNDRY CLEARNG					Sum	No		A	Dtl	Yes	No					Dflt
650553-0000	WT-Trans-T&D OP-GAIN LEASED BQ					Sum	No		A	Dtl	Yes	No					Dflt
650554-0000	WT-Trans-T&D OP-GAIN SALE ASST					Sum	No		A	Dtl	Yes	No					Dflt
650555-0000	WT-Trans-T&D OP-CRASH																

Chart Section All

Account	Description	Dep	Seq	ID	Relation	SL	Rev	Sign	ST	Intf	Allow	Req	Acct	Dly	Restr	Bud
																Edit
OM TRANS	Total OM TRANSPORTATION															
OM INSURANCE	OM INSURANCE	07	000115	000115		Yes	No							No		No
656800-0000	WT-Ins-Vehicle-A & G					Sum	No	A			Yes	No				Dflt
657800-0000	WT-Ins-Gen Liab-A & G					Sum	No	A			Yes	No				Dflt
658800-0000	WT-Ins-Work Comp-A & G					Sum	No	A			Yes	No				Dflt
659800-0000	WT-Ins-Other-A & G					Sum	No	A			Yes	No				Dflt
756800-0000	SW-Ins-Vehicle-A&G					Sum	No	A			Yes	No				Dflt
757800-0000	SW-Ins-Gen Liab-A&G					Sum	No	A			Yes	No				Dflt
758800-0000	SW-Ins-Work Comp-A&G					Sum	No	A			Yes	No				Dflt
759800-0000	SW-Ins-Other-A&G					Sum	No	A			Yes	No				Dflt
OM INSURANCE	Total OM INSURANCE															
OM OTHER	OM OTHER	07	000116	000116		Yes	No							No		No
660800-0000	WT-Advertising-A & G					Sum	No	A			Yes	No				Dflt
668100-0000	WT-Water Preserv-Srce OPER					Sum	No	A			Yes	No				Dflt
675100-0000	WT-Misc-SRC OPER					Sum	No	A			Yes	No				Dflt
675200-0000	WT-Misc-SRC MAINT					Sum	No	A			Yes	No				Dflt
675300-0000	WT-Misc-WTRTRT OPER					Sum	No	A			Yes	No				Dflt
675400-0000	WT-Misc-WTRTRT MAINT					Sum	No	A			Yes	No				Dflt
675500-0000	WT-Misc-T&D OPER					Sum	No	A			Yes	No				Dflt
675558-0000	WT-Misc-T&D OPER-Mains					Sum	No	A			Yes	No				Dflt
675560-0000	WT-Misc-T&D OPER-Services					Sum	No	A			Yes	No				Dflt
675562-0000	WT-Misc-T&D OPER-Meters					Sum	No	A			Yes	No				Dflt
675564-0000	WT-Misc-T&D OPER-Hydrants					Sum	No	A			Yes	No				Dflt
675600-0000	WT-Misc-T&D MAINT					Sum	No	A			Yes	No				Dflt
675658-0000	WT-Misc-T&D MAINT-Mains					Sum	No	A			Yes	No				Dflt
675660-0000	WT-Misc-T&D MAINT-Services					Sum	No	A			Yes	No				Dflt
675662-0000	WT-Misc-T&D MAINT-Meters					Sum	No	A			Yes	No				Dflt
675664-0000	WT-Misc-T&D MAINT-Hydrants					Sum	No	A			Yes	No				Dflt
675700-0000	WT-Misc-Cust Accts					Sum	No	A			Yes	No				Dflt
675800-0000	WT-Misc-A&G					Sum	No	A			Yes	No				Dflt
675802-0000	WT-Misc-A&G-ACT&EVNT 100% D					Sum	No	A			Yes	No				Dflt
675803-0000	WT-Misc-A&G-Chamber Commerce					Sum	No	A	Sum		Yes	No				Dflt
675804-0000	WT-Misc-A&G-ACT&EVNT 50% D					Sum	No	A			Yes	No				Dflt
675805-0000	WT-Misc-A&G-Civic Org Events					Sum	No	A	Sum		Yes	No				Dflt
675808-0000	WT-Misc-A&G-COMM EXP					Sum	No	A			Yes	No				Dflt
675809-0000	WT-Misc-A&G-TOLL FREE					Sum	No	A	Dtl		Yes	No				Dflt
675810-0000	WT-Misc-A&G-DATA LINES					Sum	No	A			Yes	No				Dflt
675811-0000	WT-Misc-A&G-PC Support&SUPPLY					Sum	No	A	Sum		Yes	No				Dflt
675812-0000	WT-Misc-A&G-NETWORK SUPPORT					Sum	No	A			Yes	No				Dflt
675815-0000	WT-Misc-A&G-Computer Paper					Sum	No	A	Sum		Yes	No				Dflt
675816-0000	WT-Misc-A&G-CONTRIB					Sum	No	A			Yes	No				Dflt
675817-0000	WT-Misc-A&G-Toner					Sum	No	A	Sum		Yes	No				Dflt
675818-0000	WT-Misc-A&G-COPIES					Sum	No	A			Yes	No				Dflt
675819-0000	WT-Misc-A&G-Office Supplies					Sum	No	A	Sum		Yes	No				Dflt
675820-0000	WT-Misc-A&G-DIRECTORS					Sum	No	A			Yes	No				Dflt
675822-0000	WT-Misc-A&G-DISAST RECOV					Sum	No	A			Yes	No				Dflt
675824-0000	WT-Misc-A&G-DUES					Sum	No	A			Yes	No				Dflt
675825-0000	WT-Misc-A&G-Promotional Items					Sum	No	A	Sum		Yes	No				Dflt
675826-0000	WT-Misc-A&G-ENTERTAIN					Sum	No	A			Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
675827-0000	WT-Misc-A&G-FINES&PENALTIES				Sum	No	A		Yes	No				Dflt
675828-0000	WT-Misc-A&G-LIC&PER				Sum	No	A		Yes	No				Dflt
675830-0000	WT-Misc-A&G-MAIL&POST				Sum	No	A		Yes	No				Dflt
675831-0000	WT-Misc-A&G-MAIL OVERNIGHT				Sum	No	A	Sum	Yes	No				Dflt
675832-0000	WT-Misc-A&G-MAINT				Sum	No	A		Yes	No				Dflt
675834-0000	WT-Misc-A&G-MEALS 100% DED				Sum	No	A		Yes	No				Dflt
675836-0000	WT-Misc-A&G-MEALS 50% DED				Sum	No	A		Yes	No				Dflt
675840-0000	WT-Misc-A&G-SEMINARS				Sum	No	A		Yes	No				Dflt
675842-0000	WT-Misc-A&G-SUBSCRIPT				Sum	No	A		Yes	No				Dflt
675844-0000	WT-Misc-A&G-TRADE ASSC-PER EXP				Sum	No	A	Sum	Yes	No				Dflt
675846-0000	WT-Misc-A&G-TRV				Sum	No	A		Yes	No				Dflt
675847-0000	WT-Misc-A&G-TRV-Auto Mile Reim				Sum	No	A	Sum	Yes	No				Dflt
675848-0000	WT-Misc-A&G-TRV-RENTAL CAR				Sum	No	A	Sum	Yes	No				Dflt
675849-0000	WT-Misc-A&G-TRV-Airplane				Sum	No	A	Sum	Yes	No				Dflt
675850-0000	WT-Misc-A&G-TRV-HOTEL				Sum	No	A		Yes	No				Dflt
675855-0000	WT-Misc-A&G-HEAT OIL				Sum	No	A	Sum	Yes	No				Dflt
675856-0000	WT-Misc-A&G-UNIFORMS				Sum	No	A		Yes	No				Dflt
675857-0000	WT-Misc-A&G-Bond Trustee Fee				Sum	No	A	Sum	Yes	No				Dflt
675858-0000	WT-Misc-A&G-Bank Fees				Sum	No	A	Sum	Yes	No				Dflt
675859-0000	WT-Misc-A&G-CO Exp-All Other				Sum	No	A	Sum	Yes	No				Dflt
675860-0000	WT-Misc-A&G-Payroll Overhead				Sum	No	A	Sum	Yes	No				Dflt
675861-0000	WT-Misc-A&G-SERVICE CLEARING				Sum	No	A	Sum	Yes	No				Dflt
675862-0000	WT-Misc-A&G-Interco Billing				Sum	No	A	Sum	Yes	No				Dflt
675863-0000	WT-Misc-A&G-INTRACO CLEARING				Sum	No	A	Sum	Yes	No				Dflt
675864-0000	WT-Misc-A&G-Claims				Sum	No	A	Sum	Yes	No				Dflt
675865-0000	WT-Misc-A&G-AR/AP Adj				Sum	No	A	Sum	Yes	No				Dflt
675866-0000	WT-Misc-A&G-Utilities				Sum	No	A	Sum	Yes	No				Dflt
675867-0000	WT-Misc-A&G-Backflow Expenses				Sum	No	A	Sum	Yes	No				Dflt
675868-0000	WT-Misc-A&G-Gas Heat				Sum	No	A	Sum	Yes	No				Dflt
675869-0000	WT-Misc-A&G-Wireless Voice				Sum	No	A	Sum	Yes	No				Dflt
675870-0000	WT-Misc-A&G-Wireless Data				Sum	No	A	Sum	Yes	No				Dflt
675871-0000	WT-Misc-A&G-Local Voice				Sum	No	A	Sum	Yes	No				Dflt
675872-0000	WT-Misc-A&G-Security Comm.				Sum	No	A	Sum	Yes	No				Dflt
760800-0000	SW-Advertising-A&G				Sum	No	A		Yes	No				Dflt
775100-0000	SW-Misc-Coll Oper				Sum	No	A		Yes	No				Dflt
775200-0000	SW-Misc-Coll Maint				Sum	No	A		Yes	No				Dflt
775300-0000	SW-Misc-Pump Oper				Sum	No	A		Yes	No				Dflt
775400-0000	SW-Misc-Pump Maint				Sum	No	A		Yes	No				Dflt
775500-0000	SW-Misc-T&D Oper				Sum	No	A		Yes	No				Dflt
775600-0000	SW-Misc-T&D Maint				Sum	No	A		Yes	No				Dflt
775700-0000	SW-Misc-Cust Accts				Sum	No	A		Yes	No				Dflt
775800-0000	SW-Misc-A&G				Sum	No	A		Yes	No				Dflt
775802-0000	SW-Misc-A&G-ACT&EVNT 100% D				Sum	No	A		Yes	No				Dflt
775803-0000	SW-Misc-A&G-Chamber Commerce				Sum	No	A	Sum	Yes	No				Dflt
775804-0000	SW-Misc-A&G-ACT&EVNT 50% D				Sum	No	A		Yes	No				Dflt
775805-0000	SW-Misc-A&G-Civic Org Events				Sum	No	A	Sum	Yes	No				Dflt
775808-0000	SW-Misc-A&G-COMM EXP				Sum	No	A		Yes	No				Dflt
775809-0000	SW-Misc-A&G-TOLL FREE				Sum	No	A	Sum	Yes	No				Dflt
775810-0000	SW-Misc-A&G-DATA LINES				Sum	No	A		Yes	No				Dflt
775811-0000	SW-Misc-A&G-PC Support&SUPPLY				Sum	No	A	Sum	Yes	No				Dflt
775812-0000	SW-Misc-A&G-NETWORK SUPPORT				Sum	No	A		Yes	No				Dflt
775815-0000	SW-Misc-A&G-Computer Paper				Sum	No	A	Sum	Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
775816-0000	SW-Misc-A&G-CONTRIB				Sum	No	A		Yes	No				Dflt
775817-0000	SW-Misc-A&G-Toner				Sum	No	A	Sum	Yes	No				Dflt
775818-0000	SW-Misc-A&G-COPIES				Sum	No	A		Yes	No				Dflt
775819-0000	SW-Misc-A&G-Office Supplies				Sum	No	A	Sum	Yes	No				Dflt
775820-0000	SW-Misc-A&G-DIRECTORS				Sum	No	A		Yes	No				Dflt
775822-0000	SW-Misc-A&G-DISAST RECOV				Sum	No	A		Yes	No				Dflt
775824-0000	SW-Misc-A&G-DUES				Sum	No	A	Sum	Yes	No				Dflt
775825-0000	SW-Misc-A&G-Promotional Items				Sum	No	A	Sum	Yes	No				Dflt
775826-0000	SW-Misc-A&G-ENTERTAIN				Sum	No	A		Yes	No				Dflt
775827-0000	SW-Misc-A&G-FINES&PENALTIES				Sum	No	A		Yes	No				Dflt
775828-0000	SW-Misc-A&G-LIC&PER				Sum	No	A		Yes	No				Dflt
775830-0000	SW-Misc-A&G-MAIL&POST				Sum	No	A		Yes	No				Dflt
775831-0000	SW-Misc-A&G-MAIL OVERNIGHT				Sum	No	A	Sum	Yes	No				Dflt
775832-0000	SW-Misc-A&G-MAINT				Sum	No	A		Yes	No				Dflt
775834-0000	SW-Misc-A&G-MEALS 100% DED				Sum	No	A		Yes	No				Dflt
775836-0000	SW-Misc-A&G-MEALS 50% DED				Sum	No	A		Yes	No				Dflt
775840-0000	SW-Misc-A&G-SEMINARS				Sum	No	A		Yes	No				Dflt
775842-0000	SW-Misc-A&G-SUBSCRIPT				Sum	No	A		Yes	No				Dflt
775844-0000	SW-Misc-A&G-TRADE ASSC-PER EXP				Sum	No	A	Sum	Yes	No				Dflt
775846-0000	SW-Misc-A&G-TRV				Sum	No	A		Yes	No				Dflt
775847-0000	SW-Misc-A&G-TRV-Mile Reim				Sum	No	A	Sum	Yes	No				Dflt
775848-0000	SW-Misc-A&G-TRV-TRANSPOR				Sum	No	A		Yes	No				Dflt
775849-0000	SW-Misc-A&G-TRV-Airplane				Sum	No	A	Sum	Yes	No				Dflt
775850-0000	SW-Misc-A&G-TRV-HOTEL				Sum	No	A		Yes	No				Dflt
775855-0000	SW-Misc-A&G-HEAT OIL				Sum	No	A	Sum	Yes	No				Dflt
775856-0000	SW-Misc-A&G-UNIFORMS				Sum	No	A		Yes	No				Dflt
775857-0000	SW-Misc-A&G-Bond Trustee Fee				Sum	No	A	Sum	Yes	No				Dflt
775858-0000	SW-Misc-A&G-Bank Fees				Sum	No	A	Sum	Yes	No				Dflt
775859-0000	SW-Misc-A&G-CO Exp-All Other				Sum	No	A	Sum	Yes	No				Dflt
775860-0000	SW-Misc-A&G-Payroll Overhead				Sum	No	A	Sum	Yes	No				Dflt
775861-0000	SW-Misc-A&G-SERVICE CLEARING				Sum	No	A	Sum	Yes	No				Dflt
775862-0000	SW-Misc-A&G-Interco Billing				Sum	No	A	Sum	Yes	No				Dflt
775863-0000	SW-Misc-A&G-INTRACO CLEARING				Sum	No	A	Sum	Yes	No				Dflt
775864-0000	SW-Misc-A&G-Claims				Sum	No	A	Sum	Yes	No				Dflt
775865-0000	SW-Misc-A&G-AR/AP Adj				Sum	No	A	Sum	Yes	No				Dflt
775866-0000	SW-Misc-A&G-Utilities				Sum	No	A	Sum	Yes	No				Dflt
775900-0000	SW-Misc-Recl WT				Sum	No	A	Sum	Yes	No				Dflt

OM OTHER	Total OM OTHER													
OM BAD DEBT	OM BAD DEBT	07	000117	000117	Yes	No						No		No
670700-0000	WT-Bad Debt Expense-Cust Accts				Sum	No	A		Yes	No				Dflt
670710-0000	WT-Recovery of Bad Debt				Sum	No	A	Dt1	Yes	No				Dflt
770700-0000	SW-Bad Debt Exp-Cust Accts				Sum	No	A		Yes	No				Dflt
770710-0000	SW-Recovery of Bad Debt				Sum		A	Dt1	Yes	No				Dflt

OM BAD DEBT	Total OM BAD DEBT													
NON OPER EXP	NON-OPER EXP	07	000118	000118	Yes	No						No		No
416000-0000	Exp-Merch,Job,Contract				Sum	No	A	Sum	Yes	No				Dflt
416010-0000	Exp-Merch,Job,Contract-WW Bill				Sum	No	A		Yes	No				Dflt
416020-0000	Exp-Merch,Job,Contract-Lab Tst				Sum	No	A		Yes	No				Dflt

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
416030-0000	Exp-Non Oper Contract-Labor-Rg				Sum	No	A	Dtl	Yes	No				Dflt
416039-0000	Exp-Non Oper Contract-Labor-Ot				Sum	No	A	Dtl	Yes	No				Dflt
426020-0000	Misc NonUtil Exp-RENTAL PROP				Sum	No	A		Yes	No				Dflt
426030-0000	Misc NonUtil Exp-ANTENNAE				Sum	No	A		Yes	No				Dflt
426040-0000	Misc NonUtil Exp-DEVELOPER-Rg				Sum	No	A		Yes	No				Dflt
426049-0000	Misc NonUtil Exp-DEVELOPER-OT				Sum	No	A		Yes	No				Dflt
426050-0000	Misc NonUtil Exp-BOTTLE WATER				Sum	No	A		Yes	No				Dflt
426060-0000	Misc NonUtil Exp-CHARIT CONTR				Sum	No	A		Yes	No				Dflt
426070-0000	Misc NonUtil Exp-DEF COMP FEES				Sum	No	A		Yes	No				Dflt
426080-0000	Misc NonUtil Exp-ACQUISITIONS				Sum	No	A		Yes	No				Dflt
426090-0000	Misc NonUtil Exp-NON-CUST REL				Sum	No	A		Yes	No				Dflt
426100-0000	Misc NonUtil Exp-Street Lights				Sum	No	A		Yes	No				Dflt
426105-0000	Misc NonUtil Exp-Garbage				Sum	No	A	Sum	Yes	No				Dflt
426110-0000	Misc NonUtil Exp-Bill Mat&Serv				Sum	No	A		Yes	No				Dflt
426210-0000	Misc NonUtil-Acq-Payroll-Rg				Sum	No	A	Sum	Yes	No				Dflt
426219-0000	Misc NonUtil-Acq-Payroll-Ot				Sum	No	A	Sum	Yes	No				Dflt
426220-0000	Misc NonUtil-Acq-Trv & Pers				Sum	No	A	Sum	Yes	No				Dflt
426230-0000	Misc NonUtil-Acq-Prof Services				Sum	No	A	Sum	Yes	No				Dflt
426310-0000	Misc NonUtil-N-Cust-Payroll-Rg				Sum	No	A	Sum	Yes	No				Dflt
426319-0000	Misc NonUtil-N-Cust-Payroll-Ot				Sum	No	A	Sum	Yes	No				Dflt
426320-0000	Misc NonUtil-N-Cust-Trv & Pers				Sum	No	A	Sum	Yes	No				Dflt
426340-0000	Misc NonUtil-N-Cust-Act & Evnt				Sum	No	A	Sum	Yes	No				Dflt
426900-0000	Misc NonUtil Exp-OTHER				Sum	No	A		Yes	No				Dflt
426920-0000	Misc NonUtil-Other-Trv & Pers				Sum	No	A	Sum	Yes	No				Dflt
426930-0000	Misc NonUtil-Other-Prof Servic				Sum	No	A	Sum	Yes	No				Dflt
426940-0000	Misc NonUtil-Other-Promo Mat				Sum	No	A	Sum	Yes	No				Dflt

NON OPER EXP	Total NON-OPER EXP													

OM	Total Operations & Maint													
DEPRECIATION	DEPRECIATION	06	000119	000119	Yes	No						No		No
403000-0000	Deprec Exp-Utility Plant				Sum	No	A		Yes	No				Dflt
403010-0000	Deprec Exp-IS				Sum	No	A		Yes	No				Dflt
403020-0000	Deprec Exp-Other Phy Prop				Sum	No	A		Yes	No				Dflt
403030-0000	Depr Exp-Prop Held Future Use				Sum	No	A		Yes	No				Dflt
403200-0000	Deprec Exp-Utility Plant-SWR				Sum	No	A		Yes	No				Dflt
403220-0000	Deprec Exp-Other Phy Prop-SWR				Sum	No	A		Yes	No				Dflt

DEPRECIATION	Total DEPRECIATION													
AMORTIZATION	AMORTIZATION	06	000120	000120	Yes	No						No		No
406000-0000	Amort-Util Plant Acq Adj				Sum	No	A		Yes	No				Dflt
407100-0000	Amort-Limited Term Plant				Sum	No	A		Yes	No				Dflt
407200-0000	Amort-Property Losses				Sum	No	A		Yes	No				Dflt
407201-0000	Amort-Tank Painting				Sum	No	A		Yes	No				Dflt
407300-0000	Amort-Other Utility Plant				Sum	No	A		Yes	No				Dflt
407301-0000	Amort-CIAC				Sum	No	A		Yes	No				Dflt
407321-0000	Amort-CIAC-SWR				Sum	No	A		Yes	No				Dflt
407400-0000	Amort Regulatory Debits				Sum	No	A		Yes	No				Dflt
407500-0000	Amort-Regulatory Liabilities				Sum	No	A		Yes	No				Dflt

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Post	Intf	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
407600-0000	Amort-Transaction Costs				Sum	No	A			Yes	No				Dflt
407700-0000	Amort-Misc				Sum	No	A			Yes	No				Dflt
407721-0000	Amort-Misc-SWR				Sum	No	A			Yes	No				Dflt
428000-0000	Amort-Debt Disc & Expense				Sum	No	A			Yes	No				Dflt
429000-0000	Amort-Premium on Debt				Sum	No	A			Yes	No				Dflt
666800-0000	WT-Reg Com-Amort Rate Case-A&G				Sum	No	A			Yes	No				Dflt
667600-0000	WT-Reg Comm-Other-T&D MAINT				Sum	No	A			Yes	No				Dflt
667800-0000	WT-Reg Comm-Other-A & G				Sum	No	A			Yes	No				Dflt
766800-0000	SW-Reg Com-Amort Rate Case-A&G				Sum	No	A			Yes	No				Dflt
767800-0000	SW-Reg Comm-Other-A&G				Sum	No	A			Yes	No				Dflt
AMORTIZATION		Total AMORTIZATION													
OTHER TAXES	OTHER TAXES	06	000121	000121	Yes	No							No	No	
408101-0000	Assessment-PUC				Sum	No	A			Yes	No				Dflt
408102-0000	Assessment-Consumer Advocate				Sum	No	A			Yes	No				Dflt
408103-0000	Assessment-SBA				Sum	No	A			Yes	No				Dflt
408104-0000	Assessment-Pumping Fees				Sum	No	A			Yes	No				Dflt
408110-0000	Property Taxes				Sum	No	A			Yes	No				Dflt
408121-0000	Payroll Taxes-FICA				Sum	No	A			Yes	No				Dflt
408122-0000	Payroll Taxes-FUTA				Sum	No	A			Yes	No				Dflt
408123-0000	Payroll Taxes-SUTA				Sum	No	A			Yes	No				Dflt
408131-0000	Other Taxes-Water				Sum	No	A			Yes	No				Dflt
408132-0000	Other Taxes-Allocation Fees				Sum	No	A			Yes	No				Dflt
408139-0000	Other Taxes-Misc				Sum	No	A			Yes	No				Dflt
408201-0000	Other Taxes-Capital Stock				Sum	No	A			Yes	No				Dflt
408202-0000	Other Taxes-Invested				Sum	No	A			Yes	No				Dflt
408203-0000	Other Taxes-Excise Tax				Sum	No	A			Yes	No				Dflt
408204-0000	Other Taxes-PURTA				Sum	No	A			Yes	No				Dflt
408205-0000	Other Taxes-Franchise Tax				Sum	No	A			Yes	No				Dflt
408206-0000	Other Taxes-Gross Receipts Tax				Sum	No	A			Yes	No				Dflt
408209-0000	Other Taxes-Other Misc				Sum	No	A			Yes	No				Dflt
OTHER TAXES		Total OTHER TAXES													
OPER EXP		Total Utility Costs & Expenses													
OPER INC		Total Operating Income													
OTHR INC EXP	Other Income Expenses	04	000122	000122	Yes	No							No	No	
ALL INT EXP	All Interest Expense	05	000123	000123	Yes	No							No	No	
INTEREST EXP	INTEREST EXP	06	000124	000124	Yes	No							No	No	
427100-0000	Interest Expense-Associated Co				Sum	No	A	Sum	Yes	No					Dflt
427200-0000	Interest Expense-Short-Term De				Sum	No	A	Sum	Yes	No					Dflt
427300-0000	Interest Expense-Long-Term Deb				Sum	No	A	Sum	Yes	No					Dflt
427400-0000	Interest Expense-Customer Depo				Sum	No	A	Sum	Yes	No					Dflt
427500-0000	Interest Expense-Other				Sum	No	A	Sum	Yes	No					Dflt
INTEREST EXP		Total INTEREST EXP													

Chart Section All

Account	Description	Dep Seq	ID	Relation	SL	Rev Sign	ST	Intf Post	Allow Units	Req Actv	Acct Cat	Dly Bal	Restr Sys	Bud Edit
INTEREST INC	INTEREST INC	06	000125	000125	Yes	No						No		No
419010-0000	Interest Inc-Other				Sum	No	A		Yes	No				Dflt
419015-0000	Interest Inc-Banks				Sum	No	A		Yes	No				Dflt
419020-0000	Interest Inc-Deferred Comp				Sum	No	A		Yes	No				Dflt
419030-0000	Interest Inc-Service Lines				Sum	No	A		Yes	No				Dflt
INTEREST INC	Total INTEREST INC													
DIVIDEND INC	DIVIDEND INCOME	06	000126	000126	Yes	No						No		No
419900-0000	Dividend Income				Sum	No	A		Yes	No				Dflt
DIVIDEND INC	Total DIVIDEND INCOME													
AFUDC	AFUDC	06	000127	000127	Yes	No						No		No
420000-0000	Allow Funds Used During Const				Sum	No	A		Yes	No				Dflt
AFUDC	Total AFUDC													
ALL INT EXP	Total All Interest Expense													
OTHER NET	Other Net	05	000128	000128	Yes	No						No		No
UNDISTR EARN	UNDISTR EARNINGS	06	000129	000129	Yes	No						No		No
421999-0000	Undistributed Earnings				Sum	No	A		Yes	No				Dflt
439000-0000	Adj to R/E				Sum	No	A		Yes	No				Dflt
439001-0000	Adj R/E-Minority Interest				Sum	No	A		Yes	No				Dflt
UNDISTR EARN	Total UNDISTR EARNINGS													
ASSET SALE	ASSET SALE	06	000130	000130	Yes	No						No		No
414000-0000	Net Gain(Loss) Utility Prop				Sum	No	A		Yes	No				Dflt
414010-0000	NU Inc-Net Gain(Loss) Invest				Sum	No	A		Yes	No				Dflt
414020-0000	Gain (Loss) on Aquisition				Sum	No	A	Sum	Yes	No				Dflt
421010-0000	Nonutil Inc-Sale Of Prop				Sum	No	A		Yes	No				Dflt
ASSET SALE	Total ASSET SALE													
OTHER NET	Total Other Net													
OTHER INC EXP	Total Other Income Expenses													
NIBT	Total Net Income Before Taxes													
INCOME TAXES	INCOME TAXES	03	000131	000131	Yes	No						No		No
409101-0000	Federal Income Tax				Sum	No	A		Yes	No				Dflt
409102-0000	Federal Income Tax-OTHER				Sum	No	A		Yes	No				Dflt
409111-0000	State Income Tax				Sum	No	A		Yes	No				Dflt
409112-0000	State Income Tax-OTHER				Sum	No	A		Yes	No				Dflt
409121-0000	Local Income Tax				Sum	No	A		Yes	No				Dflt

Account	Description	Dep	Seq	ID	Relation	SL	Rev Sign	ST	Post	Intf Units	Allow Actv	Req Cat	Acct Bal	Dly Sys	Restr	Bud Edit
409300-0000	Federal Income Tax - QPD					Sum	No	A	Sum	Yes	No					Dflt
409400-0000	State Income Taxes - QPD					Sum	No	A	Sum	Yes	No					Dflt
410101-0000	Deferred Federal Income Taxes					Sum	No	A		Yes	No					Dflt
410102-0000	Deferred Federal Inc Taxes-AQS					Sum	No	A	Dtl	Yes	No					Dflt
410103-0000	Deferred Fed Tax - Options					Sum	No	A	Dtl	Yes	No					Dflt
410111-0000	Deferred State Income Taxes					Sum	No	A		Yes	No					Dflt
412100-0000	ITC-Def Future Periods					Sum	No	A		Yes	No					Dflt
412101-0000	ITC-Def Future Periods-State					Sum	No	A		Yes	No					Dflt
412110-0000	ITC-Restored to Oper Inc					Sum	No	A		Yes	No					Dflt

INCOME TAXES	Total INCOME TAXES															

NETINCOME	Total Net Income															

DIVIDEND EXP	DIVIDEND EXPENSE	02	000132	000132		Yes	No							No		No
437000-0000	Div Declared-Preferred Stock					Sum	No	A		Yes	No					Dflt

DIVIDEND EXP	Total DIVIDEND EXPENSE															

WATER	PUMPED WATER	02	000133	000133		Yes	No							No		No
800000-0000	Pumped Water					Sum	No	A	Dtl	Only	No					Dflt
811000-0000	Allocation Statistics Customer					Sum	No	A	Dtl	Only	No					Dflt
811100-0000	Allocation Statistics Customer					Sum	No	A	Dtl	Only	No					Dflt

WATER	Total PUMPED WATER															

NETPROFIT	Total Net Profit															
=====																

AQUA OHIO, Inc
LAKE SHORE DIVISION
CASE NO. 09-1044-WW-AIR
UTILITY PLANT IN SERVICE AT MARCH 31, 2009

ITEM (C) (24)
9/28/2009

<u>Vintage Year</u>	<u>Surviving Original Cost</u>
ACCOUNT NUMBER 301: ORGANIZATION	
1967	900.00
2002	10,635.90
2003	119.00
2005	19,730.36
2007	29,148.72
	<u>60,533.98</u>

ACCOUNT NUMBER 302: FRANCHISES

1964	6,389.26
1966	500.00
1968	5,313.00
1971	6,662.32
1972	25,888.39
1974	37,216.68
1976	12,867.88
1977	24,107.97
1979	2,393.45
1980	1,312.35
1981	2,343.23
1983	1,249.49
1985	1,106.31
1993	15,075.30
1994	827.65
1995	110.94
2000	2,330.35
	<u>145,694.57</u>

ACCOUNT NUMBER 303: MISCELLANEOUS INTANGIBLE PLANT

1993	2,971.90
1995	18,109.74
1996	720.57
1999	15,337.35
2000	5,400.00
2004	5,710.87
2008	63,211.36
2009	163.85
	<u>111,625.64</u>

ACCOUNT NUMBER 310: SOURCE OF SUPPLY LAND

1986	3,684.97
1988	82,749.98
1970	36,497.00
2002	84,697.09
2003	150,492.96
2005	20,000.00
	<u>378,122.00</u>

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ACCOUNT NUMBER 311: BUILDING & FIXTURES - SOURCE OF SUPPLY

1986	3,484.43
1988	50,219.82
1998	7,811.60
2000	1,041.86
2002	5,688.09
2005	1,333.04
	<u>69,578.84</u>

ACCOUNT NUMBER 313: LAKE, RIVER AND OTHER INTAKES

1957	921,154.60
1975	201,517.84
1977	21,151.89
1978	5,003.90
1980	1,015.99
1982	491.28
1983	9,150.96
1987	63,541.48
1990	1,715.96
1995	2,027.48
1996	33,479.35
1997	597.45
2000	5,346.01
2004	21,567.41
2005	17,316.83
2006	762.32
2007	40,916.34
2008	79,767.64
	<u>1,426,524.73</u>

ACCOUNT NUMBER 314: WELLS & SPRINGS

1967	6,736.00
1970	13,971.91
1982	92.00
1983	1,906.04
1986	1,770.00
1987	2,144.20
1988	2,242.48
2002	3,412.85
2005	3,931.03
2006	4,579.44
	<u>40,785.95</u>

ACCOUNT NUMBER 316: SUPPLY MAINS

1958	19,893.92
1959	1,525.77
1966	15,442.66
1971	5,957.73
1974	18,408.29
1976	23,079.13
1987	8,188.50
1988	706.23

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1993	10,199.34
1994	773.76
1995	814.43
1996	338.21
2006	39,832.08
	<u>145,160.05</u>

ACCOUNT NUMBER 320: PUMPING PLANT LAND

1938	2,181.46
1955	2,262.20
1982	450.00
	<u>4,893.66</u>

ACCOUNT NUMBER 321: BUILDING & FIXTURES - PUMPING PLANT

1939	7,608.98
1950	13,408.71
1957	120,906.92
1958	7,590.58
1959	124.50
1963	236.23
1964	820.43
1967	4,274.40
1970	2,436.29
1971	111.22
1973	16,761.18
1974	0.00
1975	934.69
1980	23,749.64
1982	3,603.60
1986	561.75
1987	52,854.97
1989	899.41
1990	823.40
1991	18,146.66
1993	50,174.82
1994	21,185.86
1995	122,496.18
1996	3,806.45
1997	1,889.00
2000	15,117.29
2001	12,425.40
2003	118,119.58
2005	19,082.92
2006	12,433.71
2008	35,799.16
	<u>688,383.93</u>

ACCOUNT NUMBER 323: OTHER POWER GENERATION EQUIPMENT

1983	11,986.09
1990	3,292.78
1999	446,188.88
2000	31,941.13
	<u>493,408.88</u>

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ACCOUNT NUMBER 325: PUMPING EQUIPMENT

1957	11,919.65
1961	12,882.02
1966	15,996.59
1967	9,480.94
1968	17,647.04
1970	1,231.00
1972	82,678.93
1973	16,214.82
1974	3,095.85
1975	839.86
1976	17,732.58
1977	25,276.08
1978	889.42
1979	500.00
1980	6,999.14
1981	48,036.45
1982	22,660.36
1983	1,377.27
1985	2,047.42
1986	736.51
1987	1,968.85
1988	23,385.47
1989	912.51
1990	86,837.31
1991	2,014.61
1992	10,752.96
1993	77,548.60
1994	36,788.06
1995	139,538.59
1996	79,923.49
1997	83,813.89
1998	4,877.44
1999	7,905.13
2000	124,123.95
2001	651,676.72
2002	53,506.93
2003	296,323.24
2004	8,205.17
2005	90,975.48
2006	494,305.97
2007	(15,419.59)
2008	74,072.08
2009	1,848.44
	<u>2,634,127.23</u>

ACCOUNT NUMBER 330: PURIFICATION LAND

1957	34,705.02
1968	23,403.59
1969	2,745.50
1971	11,255.33
1991	3,652.10
1998	3,528.00

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2005	191,495.77
	<u>270,785.31</u>

ACCOUNT NUMBER 331: BUILDING & FIXTURES - WATER TREATMENT

1957	206,857.42
1958	562.88
1962	2,131.83
1967	1,697.42
1968	95,645.67
1973	8,380.45
1974	136.67
1975	349.65
1976	1,797.84
1977	425.05
1978	245.12
1979	207.36
1980	891.53
1983	44,831.54
1984	17,752.84
1985	69,342.03
1986	71,667.48
1987	22,606.93
1988	81,967.23
1989	6,204.20
1990	3,413.02
1992	2,011.08
1993	169,233.73
1994	204,000.71
1995	20,748.59
1996	82,709.42
1997	966.00
2000	1,388.73
2001	79,230.72
2002	8,934.00
2003	64,589.67
2004	8,230.19
2005	8,147.00
2006	261,170.43
2007	7,550.06
2008	54,438.66
2009	10,801.54
	<u>1,621,264.69</u>

ACCOUNT NUMBER 332: WATER TREATMENT EQUIPMENT

1957	490,905.67
1967	20,767.44
1968	491,398.14
1970	6,888.00
1972	450.35
1974	2,301.53
1975	4,726.97
1976	37,196.84
1978	223.94
1979	26,597.89

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1980	247.00
1981	3,905.28
1982	293.00
1983	26,918.47
1984	16,259.45
1986	27,610.33
1987	13,919.10
1988	6,402.60
1989	483,649.20
1990	173,293.27
1991	723,154.68
1992	983,277.75
1993	3,704,507.43
1994	301,390.85
1995	53,148.21
1996	44,946.61
1997	22,340.01
1998	8,822.03
2000	3,143.82
2001	24,142.97
2002	15,066.29
2003	108,306.39
2004	38,942.40
2005	116,078.30
2006	363,436.27
2007	27,020.26
2008	313,715.95
2009	1,841.09
	<u>8,687,235.58</u>

ACCOUNT NUMBER 340: TRANSMISSION & DISTRIBUTION LAND

1956	650.00
1958	1,345.59
1959	7,390.81
1960	458.26
1961	973.05
1962	235.32
1967	1,549.66
1969	7,175.88
1971	10,737.00
1972	17,638.55
1980	458.28
1981	318.50
1982	1,243.00
1984	4,520.00
1985	24,245.11
1986	13,255.97
1987	3,659.11
1988	2,683.36
1989	39,217.04
1990	5,263.30
1991	1,363.93
1992	1,299.50
1993	971.53
1994	8,007.13

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1995	4,689.47
1996	1,772.27
1997	12,694.60
2000	116,157.06
2001	23,626.31
2005	17,594.40
2007	78,343.52
	<u>409,537.51</u>

ACCOUNT NUMBER 341: BUILDING & FIXTURES - TRANSMISSION & DISTR.

1970	14,002.00
1983	19,954.67
1985	3,906.35
2000	3,888.79
2001	351,540.96
2002	2,599.98
2003	66,958.26
2004	11,312.99
2005	35,370.48
2006	5,582.77
2007	26,207.70
2008	5,000.01
	<u>546,324.96</u>

ACCOUNT NUMBER 342: RESERVOIRS & STANDPIPES

1958	165,312.62
1959	131,210.07
1966	1,874.38
1967	30,250.00
1970	7,184.00
1971	156,745.99
1974	484.78
1977	213.47
1981	841,350.58
1982	950.62
1983	5,266.51
1984	5,660.83
1985	8,228.89
1986	2,621.94
1987	6,601.48
1989	298,113.55
1990	319,989.38
1991	823.20
1992	14,022.15
1994	1,060.50
1999	2,933.25
2000	5,464.52
2001	401,166.82
2002	33,757.31
2003	998,488.30
2004	42,838.34
2006	993,581.51
2007	59,073.44
2008	12,167.19

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2009	2,281.38
	4,549,717.00

ACCOUNT NUMBER 343: TRANSMISSION & DISTRIBUTION MAINS

1908	5,713.66
1927	15,471.72
1932	728.50
1938	1,693.32
1939	6,203.36
1948	16,303.69
1953	4,613.01
1956	30,187.82
1957	301,219.10
1958	51,844.50
1959	150,790.43
1960	75,440.11
1961	23,466.32
1962	54,677.35
1964	233,928.92
1965	92,904.01
1966	115,196.93
1967	128,056.49
1968	139,196.13
1969	152,082.41
1970	196,164.00
1971	265,519.91
1972	532,743.29
1973	207,054.41
1974	335,310.23
1975	160,070.73
1976	89,419.38
1977	195,203.30
1978	306,586.74
1979	146,012.86
1980	406,202.63
1981	433,341.38
1982	176,517.52
1983	637,081.21
1984	460,921.97
1985	2,045,565.23
1986	1,384,767.23
1987	1,464,448.40
1988	1,303,113.75
1989	954,056.84
1990	1,105,073.34
1991	573,680.24
1992	2,686,649.05
1993	882,714.31
1994	969,365.61
1995	614,904.90
1996	661,936.72
1997	727,574.11
1998	410,921.90
1999	1,393,450.31
2000	2,298,894.64

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2001	2,107,865.60
2002	967,542.23
2003	2,362,211.70
2004	2,042,394.66
2005	2,839,494.24
2006	4,779,414.55
2007	1,616,678.40
2008	2,467,364.84
2009	(113,094.91)
	<u>44,694,855.23</u>

ACCOUNT NUMBER 345: SERVICES

1967	97,201.00
1970	17,490.00
1976	4,926.64
1977	9,458.02
1978	20,990.60
1979	100,823.07
1980	90,550.65
1981	82,876.18
1982	58,316.83
1983	104,151.12
1984	108,216.15
1985	148,214.16
1986	224,921.22
1987	276,995.88
1988	248,453.32
1989	269,505.53
1990	294,669.69
1991	242,948.93
1992	463,596.70
1993	219,649.45
1994	252,382.30
1995	240,526.55
1996	199,153.73
1997	180,485.14
1998	198,020.36
1999	128,081.65
2000	145,250.66
2001	176,765.99
2002	178,215.95
2003	183,743.72
2004	175,853.12
2005	348,932.72
2006	361,060.77
2007	509,127.75
2008	828,460.24
2009	33,711.62
	<u>7,223,727.41</u>

ACCOUNT NUMBER 346: METERS

1970	4,282.00
1979	56.60
1980	3,894.52

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1981	1,672.29
1982	1,881.30
1983	1,193.42
1984	21,999.12
1985	23,538.36
1986	33,566.72
1987	87,824.29
1988	154,017.36
1989	199,736.57
1990	74,871.87
1991	42,816.16
1992	89,646.88
1993	104,974.44
1994	127,032.37
1995	120,699.31
1996	97,368.90
1997	264,109.36
1998	117,979.54
1999	120,578.54
2000	158,188.88
2001	76,641.47
2002	138,503.97
2003	289,236.82
2004	81,660.43
2005	72,818.99
2006	111,285.06
2007	116,629.67
2008	106,798.77
2009	143,910.89
	<u>2,989,414.87</u>

ACCOUNT NUMBER 347: METER INSTALLATIONS

1980	1,915.78
1981	1,145.34
1982	1,087.32
1983	994.45
1984	11,446.20
1985	9,287.08
1986	15,379.74
1987	37,868.16
1988	63,064.08
1989	68,904.74
1990	40,691.37
1991	24,530.04
1992	44,047.51
1993	51,312.23
1994	63,538.15
1995	50,469.01
1996	47,519.85
1997	111,499.07
1998	51,636.58
1999	24,017.10
2000	78,958.34
2001	38,103.72
2002	58,903.17

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2003	124,537.97
2004	57,527.99
2005	97,886.78
2006	297,130.47
2007	374,011.26
2008	217,269.51
2009	265,327.46
	<u>2,330,010.47</u>

ACCOUNT NUMBER 348: HYDRANTS

1939	713.18
1941	1,102.56
1947	817.16
1953	152.22
1956	2,174.36
1957	17,415.43
1958	2,311.50
1959	7,988.67
1960	3,343.51
1961	2,314.83
1962	2,362.87
1963	329.50
1964	25,564.62
1965	4,580.17
1966	8,419.36
1967	11,116.74
1968	15,046.79
1969	7,523.29
1970	2,354.78
1971	16,339.07
1972	13,521.15
1973	24,564.48
1974	31,708.64
1975	44,834.27
1976	18,733.99
1977	32,396.69
1978	40,058.06
1979	33,559.72
1980	40,096.22
1981	56,199.79
1982	50,031.74
1983	110,602.88
1984	72,552.89
1985	266,199.98
1986	222,500.15
1987	276,283.33
1988	241,107.21
1989	173,861.89
1990	168,500.94
1991	100,441.75
1992	372,582.10
1993	143,380.32
1994	136,937.92
1995	88,486.42
1996	131,188.16

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1997	122,491.17
1998	72,322.55
1999	180,028.22
2000	249,741.71
2001	192,309.91
2002	142,591.79
2003	125,503.54
2004	131,988.10
2005	174,631.98
2006	197,174.35
2007	204,903.36
2008	350,369.12
2009	16.82
	<u>5,166,373.92</u>

ACCOUNT NUMBER 390-1: BUILDING & FIXTURES - GENERAL - LEASED

1982	16,220.11
1983	4,100.75
1985	1,765.12
1988	3,534.94
1993	3,118.31
2002	46,784.41
2004	7,470.16
2005	445.35
	<u>83,439.15</u>

ACCOUNT NUMBER 391-1: OFFICE FURNITURE & EQUIPMENT

1955	1,068.71
1962	116.17
1963	5,565.99
1965	298.49
1970	133.00
1972	162.00
1973	341.70
1974	1,198.76
1976	194.04
1978	104.49
1979	167.43
1980	301.07
1981	76.96
1982	3,871.29
1983	72.00
1986	131.49
1987	3,287.83
1988	691.63
1989	1,303.89
1990	1,186.73
1991	439.57
1992	200.60
1993	14,190.96
1994	415.55
1995	6,256.94
1996	7,013.93
1997	14,468.18

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1998	8,173.63
1999	4,729.61
2000	1,435.76
2002	14,959.46
2005	397.54
2008	5,408.32
	<u>98,363.72</u>

ACCOUNT NUMBER 391-2: OFFICE FURNITURE & EQUIP. - INFORMATIONS SYSTEMS

1992	7,458.47
2001	33,502.98
2004	12,200.39
2005	(39.44)
2006	8,607.16
2008	3,667.50
	<u>65,397.06</u>

ACCOUNT NUMBER 391-3: OFFICE FURNITURE & EQUIP. - COMPUTERS

1993	20,502.72
1995	30,402.98
1998	18,323.88
1999	6,885.25
2000	17,041.10
2002	13,255.42
2003	14,067.17
2004	15,122.00
2005	2,366.21
2006	10,464.82
2007	54,442.76
2008	820.13
	<u>203,694.44</u>

ACCOUNT NUMBER 392: TRANSPORTATION EQUIP. - FULLY DEPRECIATED

1995	53,100.60
1996	18,926.25
2001	61,185.01
	<u>133,211.86</u>

ACCOUNT NUMBER 392-1: TRANSPORTATION EQUIPMENT

2003	192,364.54
2004	4,947.89
2006	142,347.07
2007	100,094.97
2008	165,115.42
2009	65,072.73
	<u>669,942.62</u>

ACCOUNT NUMBER 393: STORES EQUIPMENT

1959	70.44
1964	302.94
1967	339.69

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1968	491.91
1970	68.80
1972	1,435.38
1977	279.86
1978	245.58
1979	729.77
1980	160.89
1982	1,033.92
	<u>5,159.18</u>

ACCOUNT NUMBER 394: TOOLS, SHOP & GARAGE EQUIPMENT

1971	103.00
1972	485.00
1974	280.59
1977	2,023.40
1978	5,275.00
1979	158.00
1980	3,001.88
1981	3,073.50
1982	2,534.97
1983	4,619.68
1984	5,273.51
1985	14,278.89
1986	14,447.76
1987	19,637.79
1988	5,473.44
1989	9,678.57
1990	5,463.23
1991	6,788.12
1992	2,542.90
1993	30,394.99
1994	27,958.44
1995	14,616.41
1996	1,022.20
1997	1,197.74
1998	3,295.51
1999	2,308.48
2000	12,063.50
2001	11,985.92
2002	1,777.73
2003	14,234.48
2004	23,688.75
2005	27,646.87
2006	6,123.71
2007	8,924.55
2008	12,851.33
2009	664.97
	<u>305,874.81</u>

ACCOUNT NUMBER 395: LABORATORY EQUIPMENT

1977	139.14
1978	854.01
1979	332.92
1983	855.47

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1985	20,837.09
1986	1,469.28
1992	6,601.09
1993	7,734.96
1995	1,906.03
1997	14,331.23
1998	3,819.40
2000	3,088.38
2001	8,466.96
2002	518.58
2003	559.12
2004	2,448.86
2005	1,642.70
2006	2,712.59
2007	157.25
	<u>78,475.06</u>

ACCOUNT NUMBER 396: POWER OPERATED EQUIPMENT

1978	3,600.00
1979	3,138.56
1980	792.23
1988	774.05
1993	1,827.00
1994	58,103.26
1995	48,659.67
1996	67,225.80
1999	70,267.62
2000	65,794.18
2001	1,335.96
2002	92,515.30
2003	13,412.28
2004	155,424.84
2005	4,463.43
2006	22,580.73
2009	151,522.80
	<u>761,437.71</u>

ACCOUNT NUMBER 397: COMMUNICATIONS EQUIPMENT

1993	9,552.30
1994	999.85
1995	3,531.22
1996	21,634.65
1997	38,842.03
1998	11,059.88
1999	766.61
2000	29,670.94
2001	168,270.56
2002	85,883.82
2003	23,606.14
2004	94,226.48
2005	27,638.91
2006	22,678.70
2007	14,832.04
2008	35,385.20

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588,579.33

ACCOUNT NUMBER 398: MISCELLANEOUS EQUIPMENT

1970	4,801.00
1981	2,343.50
1987	1,798.65
1988	1,684.18
1993	694.54
1994	565.00
1999	6,327.80
2000	2,186.84
2002	3,427.78
2004	9,509.73
2005	7,527.25
	<u>40,866.27</u>

TOTAL

87,722,527.62

AQUA OHIO, Inc
LAKE SHORE DIVISION
CASE NO. 09-1044-WW-AIR

ITEM (C) (24)
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CONTRIBUTIONS IN SERVICE AT MARCH 31, 2009

<u>Vintage Year</u>	<u>Surviving Original Cost</u>
ACCOUNT NUMBER 313: LAKE, RIVER AND OTHER INTAKES	
1987	58,527.00
	<u>58,527.00</u>
ACCOUNT NUMBER 321: BUILDING & FIXTURES - PUMPING PLANT	
1993	31,594.00
1995	79,147.00
1997	1,680.00
	<u>112,421.00</u>
ACCOUNT NUMBER 325: PUMPING EQUIPMENT	
1988	22,071.00
1990	39,291.00
1995	14,637.00
1996	41,835.00
1997	72,486.00
	<u>190,320.00</u>
ACCOUNT NUMBER 331: BUILDING & FIXTURES - WATER TREATMENT	
1987	13,020.00
1988	42,840.00
1993	9,248.00
1994	76,307.60
1996	38,215.07
2003	5.93
	<u>179,636.60</u>
ACCOUNT NUMBER 332: WATER TREATMENT EQUIPMENT	
1987	11,760.00
1989	24,780.00
1990	172,628.00
1991	211,098.73
1992	191,733.67
1993	169,223.88
1996	43,858.00
2002	117.90
	<u>825,200.18</u>
ACCOUNT NUMBER 340: TRANSMISSION & DISTRIBUTION LAND	
1989	551.25
1991	1,100.00

AQUA OHIO, Inc
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1,651.25

ACCOUNT NUMBER 342: RESERVOIRS & STANDPIPES

1981	10,267.61
1989	241,581.79
1990	60.00
2002	86.21
	<u>251,995.61</u>

ACCOUNT NUMBER 343: TRANSMISSION & DISTRIBUTION MAINS

1956	1,720.83
1957	105,974.65
1958	26,244.95
1959	24,315.14
1960	26,736.94
1961	3,533.93
1962	19,985.61
1963	4,587.83
1964	9,412.57
1965	34,447.87
1966	23,547.88
1967	10,631.42
1968	77,305.98
1969	21,034.88
1970	7,876.74
1971	69,904.01
1972	3,739.48
1973	132,063.94
1974	30,295.23
1975	16,334.66
1976	67,031.23
1977	145,402.84
1978	117,536.44
1979	20,830.60
1980	80,099.82
1981	174,278.61
1982	120,005.85
1983	44,258.03
1984	490,498.50
1985	710,159.41
1986	1,096,286.62
1987	906,020.57
1988	977,920.30
1989	780,663.75
1990	1,002,490.66
1991	529,001.93
1992	1,668,758.53
1993	911,441.84

AQUA OHIO, Inc
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CONTRIBUTIONS IN SERVICE AT MARCH 31, 2009

1994	704,656.95
1995	429,807.63
1996	671,397.49
1997	700,521.80
1998	757,301.93
1999	1,592,518.47
2000	1,146,832.00
2001	837,471.46
2002	497,898.75
2003	533,780.86
2004	663,174.58
2005	334,464.67
2006	565,713.20
2007	957,470.40
2008	744,610.03
2009	13,357.22
	<u>21,643,357.51</u>

ACCOUNT NUMBER 345: SERVICES

1967	8,994.92
1970	4,415.33
1974	2,440.00
1975	15,761.62
1976	1,582.00
1977	3,840.00
1978	4,748.00
1979	3,900.00
1980	2,165.00
1981	7,726.61
1984	958.84
1985	473.81
1987	640.00
1990	42,660.25
1991	18,107.67
1992	70,987.37
1993	11,177.00
1994	4,531.00
1996	3,337.00
1997	112.71
2002	50,589.87
2003	7,110.00
2004	22,320.00
2005	23,028.00
2006	130,987.50
2007	170,732.93
2008	172,184.03
	<u>785,511.46</u>

AQUA OHIO, Inc
LAKE SHORE DIVISION
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CONTRIBUTIONS IN SERVICE AT MARCH 31, 2009

ACCOUNT NUMBER 348: HYDRANTS

1965	374.12
1966	668.82
1968	6,912.25
1969	1,176.90
1971	3,891.34
1973	3,606.66
1974	1,545.00
1975	773.96
1977	6,645.13
1978	1,337.12
1979	4,242.22
1980	636.92
1981	6,919.88
1982	17,803.32
1984	45,175.28
1985	62,625.09
1986	105,668.64
1987	113,360.95
1988	160,321.85
1989	131,642.14
1990	132,087.15
1991	75,967.10
1992	256,637.27
1993	101,398.07
1994	81,573.67
1995	45,995.91
1996	109,859.88
1997	69,887.02
2002	48,916.75
2003	4,980.00
2004	37,877.60
2005	21,825.00
2006	85,110.00
2007	111,037.00
2008	143,050.00
2009	
	<u>2,001,530.01</u>

ACCOUNT NUMBER 390-1: BUILDING & FIXTURES - GENERAL - LEASED

1982	2,000.00
	<u>2,000.00</u>
	<u>2,000.00</u>
TOTAL	<u>26,052,150.62</u>

AQUA OHIO, INC.
LAKE ERIE DIVISION
PUCO CASE NO. 09-1044-WW-AIR
EMPLOYEE LEVELS BY MONTH

Item (C) (25)

	Test Year		
	2007	2008	1-1-09 12-31-09
Jan	34	31	29
Feb	34	31	29
Mar	34	31	29
Apr	34	30	29
May	34	30	28
Jun	34	30	28
Jul	30	29	30
Aug	30	29	30
Sep	30	29	30
Oct	30	29	30
Nov	30	29	30
Dec	30	29	30

ITEM (C) (27)

AQUA OHIO, Inc
Calculation Of AFUDC Rate
October, 2008

Description	Prior Month Beginning Balance (Sep 2008)	Prior Month Ending Balance (Sep 2008)	Prior Month Average Balance (Sep 2008)	Prior Quarter-end Balance (Sep 2008)	Rate
Construction Work In Progress	6,082,495.76	3,528,843.95	4,805,669.86	3,528,843.95	N/A
Preliminary Survey (183000)	0.00	0.00	0.00	0.00	N/A
Utility Plant Held For Future Use (103000)	0.00	0.00	0.00	0.00	N/A

Total

6,082,495.76	3,528,843.95	4,805,669.86
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Short Term Debt 232004 - 232006	9,200,000.00	9,200,000.00	9,200,000.00	9,200,000.00	4.29%
Long Term Debt Balance	N/A	N/A	N/A	53,749,500.00	5.65%
Preferred Stock Balance	N/A	N/A	N/A	0.00	0.00%
Common Equity Balance	N/A	N/A	N/A	0.00	0.00%

LTD 9/30/08	Rate	% of Total
0.00	9.50%	0
4,549,500.00	9.50%	0.084643
5,300,000.00	9.80%	0.098606
10,260,000.00	4.50%	0.190885
11,975,000.00	5.00%	0.222793
5,530,000.00	5.00%	0.102885
5,350,000.00	4.90%	0.099536
10,785,000.00	4.50%	0.200653
53,749,500.00		0.056485

I. Prior Month Average S-T Debt	9,200,000.00	
Prior Month Average CWIP	4,805,669.86	191.44%

II. 100% - Result of Step I (If less than 0%, use 0%). 0.00%

III. Component	Ending Balance (Sep 2008)	Weight	Rate	Weighted Rate
Long Term Debt	53,749,500.00	100.00%	5.65%	5.65%
Preferred Stock	0.00	0.00%	0.00%	0.00%
Common Equity	0.00	0.00%	0.00%	0.00%
Total	53,749,500.00	100.00%		5.65%

IV. Component	Weight	Rate	Weighted Annual Rate
Short Term Debt	100.00%	4.29%	4.29%
Capital Mix	0.00%	5.65%	0.00%
Total	100.00%		4.29%

V. Annual Rate / 12 = Monthly Rate 0.3575%