

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

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H. RATE STRUCTURE & COST OF SERVICE

MFR	Description
RS1	Cost Of Service
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AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

H. Rate Structure & Cost of Service

RS1.

Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts. Special rates are defined as rates not contained in the currently effective tariff.

a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the rate of return produced by present and proposed rates by class of service.

b. Indicate if the method used for establishing the allocation factors in the cost of service study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the historic test year and 2 prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the company's cost of service study.

d. Explain thoroughly the methodology employed if the company distinguishes between transmission and distribution or collection mains in its allocation of costs.

e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service line weights reflected in the company's cost of service study.

g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

i. Provide a calculation of the company's base cost of water or wastewater per unit of consumption or usage.

j. Provide a detailed cost analysis that supports the company's customer charges, by meter size, showing all direct and indirect costs included.

- A. Please refer to the direct testimonies of Gregory R. Herbert and Constance E. Heppenstall and the accompanying Exhibit 5-A, Appendix A for water, and Exhibit 5-B, Appendix A for wastewater for the above cost of service study filing requirements including the details requested in items (a) through (j).

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
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H. Rate Structure & Cost of Service

- RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts. Special rates are defined as rates not contained in the currently effective tariff.
- A. Please refer to the direct testimonies of Gregory R. Herbert and Constance E. Heppenstall and the accompanying Exhibit 5-A, Appendix A for water, and Exhibit 5-B, Appendix A for wastewater for the above cost of service study filing requirements.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

TABLE OF CONTENTS TO MINIMUM FILING REQUIREMENTS

I. QUALITY OF SERVICE

MFR	Description
QS1	PA Safe Drinking Water Act
QS2	Operating Pressure Stds
QS3	Service Interruption
QS4	Customer Complaint Policy
QS5	Distribution System Mapping
QS6	Water Conservation
QS7	Meter Replacement

AQUA PENNSYLVANIA, INC.
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I. Quality of Service

- QS1. Indicate whether the company is in violation of any provision of the Pennsylvania Safe Drinking Water Act (SDWA) or any rule, regulation or order, or any condition of any permit, variance or exemption granted by the Pennsylvania Department of Environmental Protection (PA-DEP), or its predecessor.
- a. Provide information indicating whether the company is in compliance with SDWA provisions at 25 Pa. Code § 109.407 regarding general public notification requirements:
- (i) Provide a copy of each public notification given in accordance with this section, since the last rate proceeding.
- (ii) Provide a detailed explanation of all actions taken to remedy an acute violation, and to comply with the requirements prescribed by a variance or exemption.
- (iii) State whether any fines or penalties were assessed by PA-DEP, and indicate the amounts paid by the company.
- b. Provide the most recent copies of all annual consumer confidence reports issued pursuant to SDWA Amendments of 1996 since the last rate proceeding.
- (i) Provide any annual consumer confidence reports which reflect violations of State and Federal safe drinking water requirements.
- (ii) Explain how these violations were resolved.
- A. The Company is regularly subject to PADEP inspections and sanitary surveys which may result in findings that once identified are corrected or the Company works with PADEP to reach an acceptable solution.
- a. The Company is in compliance with the Chapter 109 regulations regarding public notification.
- (i) Copies of all public notices given in accordance with Chapter 109 regulations since the last rate proceeding were electronically submitted to the Secretary's Bureau as "QS1a.1 – Public Notices Consol - Attachment 1" and are available for review on the electronic docket associated with this filing. Table 1, which is in the front of "QS1a.1 - Public Notices Consol - Attachment 1", lists SDWA violations covered by these notices and the resolution of each item.

AQUA PENNSYLVANIA, INC.
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I. Quality of Service

(ii) Acute violations and the corrective actions:

1. Tier 1 PN's related to Boil Water Advisories - No remedy required - these are proactive requirements to protect public health if the Company believes low pressure, low disinfection levels, or other circumstances have the potential to introduce contamination into the water system.
2. Exceedance of HAL for managese - Hillcrest System - the distribution system was flushed, the well cleaned, and a problem corrective notice issued. Subsequent to the initial corrective actions, treatment was installed and there have not further concerns.
3. Breakdown in Chlorine disinfection in Honesdale (Fawn lake); White Haven (Hamilton System); White Haven (Factoryville System) - in all cases, the root cause of the low disinfection level was corrected.

The Company does not have any variances or exemptions from Chapter 109 regulations. The Company has applied for, and received, monitoring waivers for synthetic organic contaminants and asbestos for many systems where historical monitoring and/or other available information has demonstrated no occurrence or no susceptibility of the source to these contaminants.

(iii) Fines paid:

The Company paid a fine of \$4,000 on 11/16/2021 for failure to obtain a permit/failure to monitor bulk water hauler at the Friendship System

The Company paid a fine of \$10,000 on 4/7/2021 as a penalty for placing Secane and Fern Hill tanks into service without operating permits (2 NOVs).

b. Electronic copies of the 2022 CCRs (mailed in 2023) were electronically submitted to the Secretary's Bureau as "QS1b – CCRs Consol - Attachment 2." The 2020-2022 CCRs with violations (distributed between March 2021 and February 2024) were electronically submitted to the Secretary's Bureau as and "QS1b - CCRs with violations Consol - Attachment 3." Both attachments are available for review on the electronic docket associated with this filing. The CCRs are also posted on the internet at the following address: www.aquawater.com. The search function will retrieve CCRs by state, system name, town or zip code.

(i) Table 2, in the front of Attachment 3 (referenced in subpart b above), lists the 2020-2022 CCRs (distributed between March 2021 and February 2024) that reflected violations.

(ii) Table 2 also lists the resolution of each violation listed on 2020 through 2022 CCRs. The majority of the violations are for boil water notices and monitoring violations. All the violations have been addressed.

Table 1 - Public Notices Distributed Between March 1, 2021 and February 1, 2024

PWSID	SYSTEM NAME	DIVISION	TYPE OF NOTICE	DATE OF PUBLIC NOTICE	RESOLUTION
PA2400083	Applewood	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	10/27/2021	Collected routine sample on 2/8/21, and results were satisfactory.
PA1150126	Franklin	Southeast	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA1090078	Bensalem	Southeast	Tier 3 PN: Monitoring requirements not met for quarterly disinfection byproducts samples.	4/1 - 4/30/2023	Four of the 8 required disinfection byproducts samples were collected after the required deadline. Results were satisfactory.
PA1090001	Bristol	Southeast	Tier 3 PN: Monitoring requirements not met for quarterly synthetic organic contaminant samples.	3/1 - 3/31/2021	Collected samples in the 2nd - 4th quarters of 2020, and results were satisfactory.
PA2580010	Brooklyn	White Haven	Tier 3 PN: Monitoring requirement not met for 9-year entry point asbestos sample, due to laboratory error.	4/1 - 4/30/2023	Sampling was completed it 2022.
PA2350004	Chinchilla	White Haven	Tier 3 PN: Reporting requirement not met for monthly chlorine report	4/1 - 4/30/2022	Reported results to DEP.
PA2350004	Chinchilla	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	4/1 - 4/30/2022	Collected routine sample on 6/9/21, and results were satisfactory.
PA2350025	Glenburn	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	4/1 - 4/30/2022	Collected routine sample on 6/9/21, and results were satisfactory.
PA2350025	Glenburn	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level for Haloacetic Acids and Total Trihalomethanes.	9/24/2021	One well was taken offline for assessment to reduce potential for disinfection byproduct formation.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level (MCL) for Haloacetic Acids and Total Trihalomethanes	12/10/2021	A carbon filtration system was installed to improve water quality.
PA2350029	Sunset Hills	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	4/1 - 4/30/2022	Collected routine sample on 6/9/21, and results were satisfactory.
PA2350029	Sunset Hills	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2350034	Elmbrook	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2350055	Edgewood	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	4/1 - 4/30/2022	Collected routine sample on 6/9/21, and results were satisfactory.
PA2350055	Edgewood	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4490011	East Cameron	Roaring Creek Contiguous	Tier 1 PN: Boil water notice due to a water service line break which caused loss of positive pressure in the distribution system.	9/11/2021	The service line was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 9/14/2021
PA2350055	Edgewood	White Haven	Tier 3 PN: Monitoring requirement not met for daily entry point chlorine sample	10/27/2021	Collected routine sample on 1/22/21, and results were satisfactory.
PA2350057	Jefferson Heights	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2350070	Mount Cobb	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400029	Shickshinny Lake	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400053	Hex Acres	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2520037	Fawn Lake	Honesdale	Tier 1 PN: Boil water notice for 1000 customers due to chlorine disinfection levels which dropped below the state required minimum level.	3/16/2021	The disinfection system issue has been corrected. After satisfactory microbiological results, the boil water order was lifted on 3/18/2021.
PA2520037	Fawn Lake	Honesdale	Tier 3 PN: Monitoring requirements not met for monthly total coliform samples.	7/26/2023	Routine samples were collected in May 2023. Additional staff training was performed to prevent future violations.
PA2400078	Forest Park	White Haven	Tier 3 PN: Monitoring requirements not met for monthly total coliform samples.	9/28/2023	Routine samples were collected in May 2023. Additional staff training was performed to prevent future violations.
PA2400066	Wapwallopen	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400078	Forest Park	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.

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PA2400079	Penn Lake	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400085	Barrett	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400089	Garbush	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400095	Oakhill	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400102	Warden Place	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400111	Laurel Lakes	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	3/1 - 3/31/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2450044	Hamilton	White Haven	Tier 1 PN: Boil water notice due to chlorine disinfection levels which dropped below the state required minimum level.	7/8/2021	The disinfection system issue has been corrected. After satisfactory microbiological results, the boil water order was lifted on 7/10/2021.
PA2400147	Greenbriar	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2450054	Sun Valley	White Haven	Tier 3 PN: Monitoring requirement not met for triennial Dioxin sample	4/1 - 4/30/2022	Sample was collected in the 4th quarter of 2021, and results were satisfactory.
PA3060133	Hillcrest Estates	Southeast	Health Advisory Level (HAL) PN: Manganese exceeded the HAL in sample results received on 9/23/2021.	9/24/2021	The distribution system was flushed and the well was cleaned. A Problem Corrected notice was issued on 9/26/21. Additional treatment was installed at the well station to decrease manganese levels.
PA2450054	Sun Valley	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2450093	Robin Hood Lakes	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2520051	Twin Lakes Utilities (Receivership)	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2350057	Jefferson Heights	Honesdale	Tier 2 PN: Failure to conduct a Level 1 Assessment, required when repeat total coliform samples were not collected within the required timeframe following a routine total coliform-positive sample.	4/22/2021	Collected follow up samples for total coliform, and results were satisfactory. Level 1 Assessment was completed.
PA2521031	Woodledge	Honesdale	Tier 1 PN: Boil water notice due to well pump failure which caused loss of positive pressure in the distribution system.	8/29/2022	A new well pump was installed and service restored. After satisfactory microbiological results, the boil water order was lifted on 8/31/2022.
PA2580012	Hop Bottom	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA6430059	Lake Latonka	Shenango	Tier 2 PN: Failure to respond to a disinfection treatment breakdown, caused by a chlorine pump issue.	4/11/2023	The chlorine pump was repaired. Upon restart, it took 28 minutes for the analyzer to detect the chlorine. PN later issued to customers.
PA2640018	Honesdale	Honesdale	Tier 3 PN: Monitoring requirement not met for annual volatile organics sample.	4/1 - 4/30/2022	Collected VOC sample in 01/2022, and results were satisfactory.
PA2640022	Gouldsboro	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA7010057	Links at Gettysburg	Roaring Creek Remote	Tier 3 PN: Monitoring requirements not met for monthly total coliform distribution samples.	4/1 - 4/30/2023	Collected routine sample in December 2022. Results were satisfactory.
PA1460073	Main	Southeast	Tier 3 PN: Monitoring requirements not met for quarterly synthetic organic contaminant samples.	2/1 - 2/28/2021	Collected samples in the 2nd - 4th quarters of 2020, and results were satisfactory.
PA1460073	Main	Southeast	Tier 1 PN: Boil water notice due to loss of power which caused loss of positive pressure in the distribution system.	9/3/2021	System power and pressure were restored. After satisfactory microbiological results, the boil water order was lifted on 9/10/2021.
PA1460073	Main	Southeast	Tier 1 PN: Boil water notice for 5 customers due to a water main break which caused a loss of positive pressure in the distribution system.	12/14/2023	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 12/16/23.
PA2640031	Wayne County Prison	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.

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PA4190016	Mifflinville	Roaring Creek Remote	Tier 2 PN: Failure to conduct a Level 1 Assessment, required when repeat total coliform samples were not collected within the required timeframe following a routine total coliform-positive sample.	6/28/2021	A Level 1 Assessment was completed on 6/14/21.
PA4550009	Monroe Manor	Roaring Creek Remote	Tier 1 PN: Boil water notice for a section of the system due to a water main break which caused loss of positive pressure in the distribution system.	5/8/2023	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 5/10/2023.
PA2350070	Mount Cobb	Honesdale	Tier 1 PN: Boil water notice due to a water main break which caused a loss of positive pressure in the distribution system.	12/10/2023	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 12/13/23.
PA2641005	Pine Beach	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2660016	Washington Park	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3540071	Oneida	White Haven	Tier 1 PN: Boil water notice due to a water main break which caused loss of positive pressure in the distribution system.	8/23/2021	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 8/26/2021.
PA3540071	Oneida	White Haven	Tier 1 PN: Boil water notice due to a water main break from contractor activities which caused a loss of positive pressure in the distribution system.	9/7/2023	Service was restored. After satisfactory microbiological results, the boil water order was lifted on 9/9/23.
PA2660018	Bunker Hill	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2660036	Factoryville	White Haven	Tier 1 PN: Boil water notice due to a chemical feed pump failure which caused chlorine disinfection levels to drop below the state required minimum level.	11/14/2022	The chemical feed pump was repaired. After satisfactory microbiological results, the boil water order was lifted on 11/16/22.
PA3060030	Geigertown	Southeast	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3060133	Hillcrest Estates	Southeast	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3060133	Hillcrest Estates	Southeast	Tier 3 PN: Monitoring requirement not met for routine total coliform samples. Samples invalidated due to laboratory quality control error. Senn Trucking violation (PWSID 1156608).	12/1/2022	Public Notice issued to customers.
PA4490024	Roaring Creek	Roaring Creek Contiguous	Tier 1 PN: Boil Water Notice due to water main break.	5/17/2023	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 5/19/2023.
PA3060134	Stonecroft	Southeast	Tier 1 PN: Boil water notice due to well pump failure which caused loss of positive pressure in the distribution system.	2/5/2022	The well pump was repaired and service restored. After satisfactory microbiological results, the boil water order was lifted on 2/7/2022.
PA3540044	Shenandoah	Roaring Creek	Tier 1 PN: Boil water notice for a section of the system due to a water main break which caused loss of positive pressure in the distribution system.	8/19/2023	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 8/21/23.
PA6430054	Shenango	Shenango	Tier 1 PN: Boil water notice for 5 customers due to a water main break which caused a loss of positive pressure in the distribution system.	1/10/2024	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 1/12/24.
PA3390028	Country Club Gardens	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3390049	Maple Hills	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3390068	Springhouse Farms	White Haven	Tier 1 PN: Boil water notice for a section of the system due to a water main break which caused loss of positive pressure in the distribution system.	2/2/2022	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 2/5/2022.
PA3480030	Christian Springs	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4340018	Meribah	Roaring Creek Remote	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4490011	East Cameron	Roaring Creek Contiguous	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and results were satisfactory.

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PA4490024	Roaring Creek	Roaring Creek Contiguous	Tier 1 PN: Boil water notice for approximately 10 customers due to loss of positive pressure in the distribution system.	1/20/2022	Emergency construction work was performed and service restored. After satisfactory microbiological results, the boil water order was lifted on 1/25/2022.
PA2080028	Susquehanna	Susquehanna	Tier 3 PN: Monitoring requirements not met for quarterly synthetic organic contaminant samples.	3/1 - 3/31/2021	Collected samples in the 2nd - 4th quarters of 2020, and results were satisfactory.
PA4550008	Kratzerville	Roaring Creek Remote	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4550024	Pennsview	Roaring Creek Remote	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level (MCL) for Haloacetic Acids and Total Trihalomethanes	3/14/2022	Abandoned one well due to increased organics. Continued efforts to evaluate and permit additional improvements to water system, following installation of carbon filtration system. Though running annual average exceeded, 1st quarter 2022 results were below the MCL.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level (MCL) for Haloacetic Acids and Total Trihalomethanes	6/15/2022	Continued efforts to evaluate and permit additional improvements to water system, following installation of carbon filtration system. Though running annual average exceeded, 1st and 2nd quarter 2022 results were below the MCL.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level (MCL) for Haloacetic Acids and Total Trihalomethanes	9/16/2022	Continued efforts to evaluate and permit additional improvements to water system, following installation of carbon filtration system. Though running annual average exceeded the MCL, water quality has improved.
PA1150098	West Chester	Southeast	Tier 3 PN: Monitoring requirements not met for quarterly synthetic organic contaminant samples.	3/1 - 3/31/2021	Collected samples in the 2nd - 4th quarters of 2020, and results were satisfactory.
PA7210048	White Rock	Roaring Creek Remote	Tier 3 PN: Monitoring requirements not met for monthly total coliform distribution samples.	4/1 - 4/30/2023	Collected routine sample in December 2022. Results were satisfactory.
PA7010057	Links at Gettysburg	Roaring Creek Remote	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	4/1 - 4/30/2022	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.

Table 2 - CCRs with Violations Noted Distributed Between March 1, 2021 and February 1, 2024

PWSID	SYSTEM NAME	DIVISION	VIOLATION DESCRIPTION	CCR YEAR	RESOLUTION
PA2400083	Applewood	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	2021	Collected routine sample on 2/8/21, and results were satisfactory.
PA2400085	Barrett	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA1090078	Bensalem	Southeast	Tier 3 PN: Monitoring requirements not met for quarterly disinfection byproducts samples.	2022	Four of the 8 required disinfection byproducts samples were collected after the required deadline. Results were satisfactory.
PA1090001	Bristol	Southeast	Tier 3 PN: Monitoring requirements not met for quarterly synthetic organic contaminant samples.	2020	Collected samples in the 2nd - 4th quarters of 2020, and results were satisfactory.
PA2580010	Brooklyn	White Haven	Tier 3 PN: Monitoring requirement not met for 9-year entry point asbestos sample, due to laboratory error.	2022	Sampling was completed in 2022.
PA2660018	Bunker Hill	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2350004	Chinchilla	White Haven	Tier 3 PN: Reporting requirement not met for monthly chlorine report	2021	Reported results to DEP.
PA2350004	Chinchilla	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	2021	Collected routine sample on 6/9/21, and results were satisfactory.
PA3480030	Christian Springs	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level for Haloacetic Acids and Total Trihalomethanes.	2021	One well was taken offline for assessment to reduce potential for disinfection byproduct formation.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level (MCL) for Haloacetic Acids and Total Trihalomethanes	2021	A carbon filtration system was installed to improve water quality.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level (MCL) for Haloacetic Acids and Total Trihalomethanes	2022	Abandoned one well due to increased organics. Continued efforts to evaluate and permit additional improvements to water system, following installation of carbon filtration system. Though running annual average exceeded, 1st quarter 2022 results were below the MCL.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level (MCL) for Haloacetic Acids and Total Trihalomethanes	2022	Continued efforts to evaluate and permit additional improvements to water system, following installation of carbon filtration system. Though running annual average exceeded, 1st and 2nd quarter 2022 results were below the MCL.
PA6620021	Clarendon	Shenango	Tier 2 PN: Exceedance of the maximum contaminant level (MCL) for Haloacetic Acids and Total Trihalomethanes	2022	Continued efforts to evaluate and permit additional improvements to water system, following installation of carbon filtration system. Though running annual average exceeded the MCL, water quality has improved.
PA3390028	Country Club Gardens	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4490011	East Cameron	Roaring Creek Contiguous	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and results were satisfactory.
PA4490011	East Cameron	Roaring Creek Contiguous	Tier 1 PN: Boil water notice due to a water service line break which caused loss of positive pressure in the distribution system.	2021	The service line was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 9/14/2021
PA2350055	Edgewood	White Haven	Tier 3 PN: Monitoring requirement not met for daily entry point chlorine sample	2021	Collected routine sample on 1/22/21, and results were satisfactory.
PA2350055	Edgewood	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	2021	Collected routine sample on 6/9/21, and results were satisfactory.
PA2350055	Edgewood	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.

Table 2 - CCRs with Violations Noted Distributed Between March 1, 2021 and February 1, 2024

PA2350034	Elmbrook	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2660036	Factoryville	White Haven	Tier 1 PN: Boil water notice due to a chemical feed pump failure which caused chlorine disinfection levels to drop below the state required minimum level.	2022	The chemical feed pump was repaired. After satisfactory microbiological results, the boil water order was lifted on 11/16/22.
PA2520037	Fawn Lake	Honesdale	Tier 1 PN: Boil water notice for 1000 customers due to chlorine disinfection levels which dropped below the state required minimum level.	2021	The disinfection system issue has been corrected. After satisfactory microbiological results, the boil water order was lifted on 3/18/2021.
PA2400078	Forest Park	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA1150126	Franklin	Southeast	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400089	Garbush	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3060030	Geigertown	Southeast	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2350025	Glenburn	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	2021	Collected routine sample on 6/9/21, and results were satisfactory.
PA2350025	Glenburn	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2640022	Gouldsboro	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400147	Greenbriar	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2450044	Hamilton	White Haven	Tier 1 PN: Boil water notice due to chlorine disinfection levels which dropped below the state required minimum level.	2021	The disinfection system issue has been corrected. After satisfactory microbiological results, the boil water order was lifted on 7/10/2021.
PA2400053	Hex Acres	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3060133	Hillcrest Estates	Southeast	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3060133	Hillcrest Estates	Southeast	Health Advisory Level (HAL) PN: Manganese exceeded the HAL in sample results received on 9/23/2021.	2021	The distribution system was flushed and the well was cleaned. A Problem Corrected notice was issued on 9/26/21. Additional treatment was installed at the well station to decrease manganese levels.
PA3060133	Hillcrest Estates	Southeast	Tier 3 PN: Monitoring requirement not met for routine total coliform samples. Samples invalidated due to laboratory quality control error. Senn Trucking violation (PWSID 1156608).	2022	Public Notice issued to customers.
PA2640018	Honesdale	Honesdale	Tier 3 PN: Monitoring requirement not met for annual volatile organics sample.	2021	Collected VOC sample in 01/2022, and results were satisfactory.
PA2580012	Hop Bottom	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2350057	Jefferson Heights	Honesdale	Tier 2 PN: Failure to conduct a Level 1 Assessment, required when repeat total coliform samples were not collected within the required timeframe following a routine total coliform-positive sample.	2021	Collected follow up samples for total coliform, and results were satisfactory. Level 1 Assessment was completed.
PA2350057	Jefferson Heights	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4550008	Kratzerville	Roaring Creek Remote	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.

Table 2 - CCRs with Violations Noted Distributed Between March 1, 2021 and February 1, 2024

PA6430059	Lake Latonka	Shenango	Tier 3 PN: Reporting requirements not met for daily entry point chlorine.	2021	Reporting error was corrected and submitted to DEP.
PA2400111	Laurel Lakes	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA7010057	Links at Gettysburg	Roaring Creek Remote	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA7010057	Links at Gettysburg	Roaring Creek Remote	Tier 3 PN: Monitoring requirements not met for monthly total coliform distribution samples.	2022	Collected routine sample in December 2022. Results were satisfactory.
PA1460073	Main	Southeast	Tier 3 PN: Monitoring requirements not met for quarterly synthetic organic contaminant samples.	2020	Collected samples in the 2nd - 4th quarters of 2020, and results were satisfactory.
PA1460073	Main	Southeast	Tier 1 PN: Boil water notice due to loss of power which caused loss of positive pressure in the distribution system.	2021	System power and pressure were restored. After satisfactory microbiological results, the boil water order was lifted on 9/10/2021.
PA3390049	Maple Hills	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4340018	Meribah	Roaring Creek Remote	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4190016	Mifflinville	Roaring Creek Remote	Tier 2 PN: Failure to conduct a Level 1 Assessment, required when repeat total coliform samples were not collected within the required timeframe following a routine total coliform-positive sample.	2021	A Level 1 Assessment was completed on 6/14/21.
PA2350070	Mount Cobb	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400095	Oakhill	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3540071	Oneida	White Haven	Tier 1 PN: Boil water notice due to a water main break which caused loss of positive pressure in the distribution system.	2021	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 8/26/2021.
PA2640048	Paupackan Lake Est	Honesdale	Tier 3 PN: Reporting requirements not met for radiological samples at EP 105.	2021	Reported results to DEP after the required deadline. Results were satisfactory.
PA2400079	Penn Lake	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4550024	Pennsview	Roaring Creek Remote	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2641005	Pine Beach	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA4490024	Roaring Creek	Roaring Creek Contiguous	Tier 1 PN: Boil water notice for approximately 10 customers due to loss of positive pressure in the distribution system.	2022	Emergency construction work was performed and service restored. After satisfactory microbiological results, the boil water order was lifted on 1/25/2022.
PA2450093	Robin Hood Lakes	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400029	Shickshinny Lake	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA3390068	Springhouse Farms	White Haven	Tier 1 PN: Boil water notice for a section of the system due to a water main break which caused loss of positive pressure in the distribution system.	2022	The water main was fixed and service restored. After satisfactory microbiological results, the boil water order was lifted on 2/5/2022.
PA3060134	Stonecroft	Southeast	Tier 1 PN: Boil water notice due to well pump failure which caused loss of positive pressure in the distribution system.	2022	The well pump was repaired and service restored. After satisfactory microbiological results, the boil water order was lifted on 2/7/2022.
PA2450054	Sun Valley	White Haven	Tier 3 PN: Monitoring requirement not met for triennial Dioxin sample	2021	Sample was collected in the 4th quarter of 2021, and results were satisfactory.

Table 2 - CCRs with Violations Noted Distributed Between March 1, 2021 and February 1, 2024

PA2450054	Sun Valley	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2350029	Sunset Hills	White Haven	Tier 3 PN: Monitoring requirement not met for weekly distribution chlorine sample	2021	Collected routine sample on 6/9/21, and results were satisfactory.
PA2350029	Sunset Hills	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2080028	Susquehanna	Susquehanna	Tier 3 PN: Monitoring requirements not met for quarterly synthetic organic contaminant samples.	2020	Collected samples in the 2nd - 4th quarters of 2020, and results were satisfactory.
PA2520051	Twin Lakes Utilities (Receivership)	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400066	Wapwallopen	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2400102	Warden Place	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2660016	Washington Park	White Haven	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA2640031	Wayne County Prison	Honesdale	Tier 3 PN: Monitoring requirement not met for triennial disinfection byproducts sample	2021	Collected special samples in 4th quarter of 2021, and compliance samples in 3rd quarter 2022. Results were satisfactory.
PA1150098	West Chester	Southeast	Tier 3 PN: Monitoring requirements not met for quarterly synthetic organic contaminant samples.	2020	Collected samples in the 2nd - 4th quarters of 2020, and results were satisfactory.
PA7210048	White Rock	Roaring Creek Remote	Tier 3 PN: Monitoring requirements not met for monthly total coliform distribution samples.	2022	Collected routine sample in December 2022. Results were satisfactory.
PA2521031	Woodledge	Honesdale	Tier 1 PN: Boil water notice due to well pump failure which caused loss of positive pressure in the distribution system.	2022	A new well pump was installed and service restored. After satisfactory microbiological results, the boil water order was lifted on 8/31/2022.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

I. Quality of Service

QS2. Indicate whether the company is in compliance with 52 Pa. Code, § 65.6(a) regarding normal operating pressure standards, and with 52 Pa. Code, § 65.6(d) regarding pressure surveys at regular intervals.

a. Provide details on any water pressure problems, lasting longer than 5 days, which had occurred since the last rate proceeding in any part of the water transmission and distribution system.

b. Describe any action taken on a temporary basis, and the long term solutions developed to address any water pressure problems.

Response:

a. The Company believes that it is in compliance with 52 Pa. Code, § 65.6(a) regarding normal operating pressure standards. Pressures in our systems do exceed the parameters set forth in 52 Pa. Code, § 65.6(a). Concerns related to this were reviewed and disposed of in PA PUC Order dated May 12 2022 (pages 350 to 355).

The Company has not experienced any significant pressure problems lasting longer than five days since the last rate proceeding in any part of the water transmission and distribution system, with the exception of the Roaring Creek Division as noted below.

In 2023, Aqua's Roaring Creek division had difficulty finding and then repairing a main break due to its very remote location in an abandoned coal mine and below freezing weather conditions. Seven (7) customers were affected and experienced periodic water pressure problems for more than five (5) days. The Company addressed the water supply problem within seven (7) days by abandoning an old cast iron water main, constructing a new ductile iron main extension as well as designing, permitting and installing a booster pump station to serve the seven (7) impacted customers. Customers were provided with bottled water throughout the duration of this event.

b. The Company believes that it is in compliance with 52 Pa. Code, § 65.6(a) regarding normal operating pressure standards, and with 52 Pa. Code, § 65.6(d) regarding pressure surveys at regular intervals. Concerns related to this were reviewed and disposed of in PA PUC Order dated May 12 2022 (pages 350 to 355).

AQUA PENNSYLVANIA, INC.
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I. Quality of Service

- QS3. Provide support to demonstrate that water or wastewater service is being furnished on a continuous basis by supplying a summary of the company's records of each service interruption greater than 24 hours since the last rate proceeding.
- A. Except for the periodic low pressure issue in our Roaring Creek Division in 2023 that follows, since the last reporting period, there were no interruptions of service lasting more than 24 hours for water or wastewater service.

In 2023, Aqua's Roaring Creek division had difficulty finding and then repairing a main break due to it's very remote location in an abandoned coal mine and below freezing weather conditions. Seven (7) customers were affected and experienced periodic water pressure problems for more than five (5) days. The Company addressed the water supply problem within seven (7) days by abandoning an old cast iron water main, constructing a new ductile iron main extension as well as designing, permitting and installing a booster pump station to serve the seven (7) impacted customers. Customers were provided with bottled water throughout the duration of this event.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

I. Quality of Service

QS4. Provide a discussion of the company's policy, or provide a copy of the policy if in written form, on tracking and responding to customer complaints.

a. Provide a summary report demonstrating the company's compliance with 52 Pa. Code, § 65.3 regarding the full and prompt investigation of service or facility complaints and the recordkeeping requirements of such complaints.

A. Customer complaints are received through a variety of different channels. No matter which avenue the customer complaint or escalation is received it is routed to the appropriate party for investigation. Once the issue is received, the individual fielding the concern is instructed to record notes regarding the customer contact in the notes section of the CIS system. If the complaint cannot initially be resolved to the customer's satisfaction, they are instructed to escalate the issue to the next level of support for a solution. When necessary, the issue is escalated to supervisors and/or managers for handling. If these complaints involve activity from other departments then the supervisor/manager will seek information from those departments to help resolve the customer issue. Since 2021 we have reduced our PUC complaint response time from 10.67 to 1.16 days.

a. Service and facility complaints are handled in the same manner as outlined above. Anyone who fields the customer complaint is instructed to record notes regarding each customer contact in the notes section of the CIS system. All pertinent account records are maintained for a minimum of six years. *Additionally, we track PA customer complaints using an excel spreadsheet that enables us to conduct root cause analysis, identify trends and find solutions to prevent future complaints.*

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
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I. Quality of Service

QS5. Indicate whether the company is in compliance with 52 Pa. Code, § 65.4(b) regarding complete and current mapping of the entire distribution or collection system.

A.

The Company is in compliance with 52 Pa. Code §65.4(b) requiring maintenance of complete and current records of its distribution infrastructure. Aqua PA's Engineering Department headquartered in Bryn Mawr maintains record drawing files and digital GIS mapping that collectively show the size, character and location of all mains, street valves and key "as-built" features for the facilities located in its Pennsylvania operating regions. Each project involving a change to these facilities is inspected, and the inspector provides a marked up drawing and notes showing actual construction details and variations from the design conditions. These documents are used by a CAD Operator to prepare a record drawing of the project. This information is also used to update Aqua PA GIS mapping that show the location of all PA infrastructure within specific geographic grids covering all distribution infrastructure. The GIS mapping is the primary source used to initially locate Aqua PA pipelines, and when available, hyperlinks to a record drawing for the pipe allow easy access to additional information if needed. These drawings are maintained in Aqua PA's Engineering Office, and are made available to authorized individuals for use in on-going maintenance of Aqua PA facilities and in meeting utility location information requirements.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

I. Quality of Service

- QS6. Provide a summary report demonstrating the company's efforts in water conservation, since the last rate proceeding, pursuant to 52 Pa. Code, § 65.20.

Response:

The Company's water conservation program includes pro-active programs for Non-Revenue Water monitoring and reactions to the same, our LTIP, customer communications and tools, and resources focused on the same.

The company has metrics on each water system for NRW which are regularly monitored, reported on internally and used to plan operational and capital improvements.

The Company employs three full time leak detection operators in Southeast PA, and others are utilized on a part time basis. These technicians perform a survey of approximately 1,250 miles of distribution and transmission mains each year (i.e., each year 25% of Southeast PA is completed for leak survey). In some areas, outside leak detection companies may also be used. Leak detection efforts are prioritized on the systems with the highest Non Revenue Water (NRW). Discovered leaks are scheduled for repair through our work order system, often addressed within 24 to 48 hours. Systems are analyzed and prioritized for water loss control measures based on volume and production cost of the lost water. In some cases, small systems with few customers may have a high NRW percentage (e.g., >25%) but the value of water lost does not warrant extensive and costly leak detection efforts.

All Greater PA Divisions use a combination of in-house and 3rd party leak detection firms to proactively identify small leaks (e.g., customer service lines) and larger leaks.

In 2023, the Company added to its Non-Revenue Water program by selecting two "target systems" where a high level of resources would focus their attention to reduce the NRW. In 2023, the Roaring Creek system (GPA) and the West Chester system (SEPA) were selected as the targeted systems. By the end of 2023, the Roaring Creek system reduced NRW by 25% (from 99 gal/connection/day to 83 gal/connection/day) and the West Chester system reduced NRW by 30% (from 71 gal/connection/day to 55 gal/connection/day). For 2024, the two selected systems are Roaring Creek (GPA) and Upper Providence (SEPA). In addition, advanced work has begun on the Fawn Lake system (GPA-Honesdale) in anticipation of it being a targeted system in 2025.

The Company has a Water Main Renewal Program, which is a continuous program to replace pipes per our approved LTIP. Pipeline replacement projects are prioritized and selected through the use of information management systems. Specifically, the Company's AIMS (Asset Information Management System) is a web-based system that managers use for detailed information related to the water distribution system(s). Additionally, a GIS (Geographic Information System) allows managers to visually retrieve and display much of the same information using a map-based system including pipe size, pipe age, pipe material, and historic break locations.

The Company also utilizes Water-Use Tracking Reports, whereby Managers complete a monthly NRW report that tracks water supplied, water sold, unmetered uses, and losses for each system. The reports allow visibility into trends and outliers which could be indicative of real or apparent losses. The reports provide in-depth looks at each system as well as on a broader Divisional level. Managers also evaluate water uses that affect NRW % calculation. Specifically, line flushing, bulk water sales, fire company uses, leak estimation and authorized unmetered uses.

Specific projects are also implemented to help reduce water loss. Where feasible, District Meter Areas (DMA) are established to reduce pressure to the area. Pressure reduction serves to reduce water loss through small leaks and weeps in the system. Depending on system and storage constraints, pressure can be reduced throughout the day or just during off-peak times when demands are low.

All master meters are monitored by the Company since their accumulated volume is used to produce the send-out and consumption reports that are generated and monitored daily. Under-registration or over-registration of these meters will serve to distort the actual metered ratio used in unaccounted-for-water calculations. Meter calibration is accomplished by a portable flow meter which is placed at a nearby corporation stop and compared with the meter's flow totalizer. All meters found to be inaccurate are immediately scheduled for repair or replacement. The electronics of sendout meter installations at sources of supply are calibrated on an annual basis. Wells are a frequency of once per year. Surface water plants are quarterly (per PUC regulation). All sources are done by a qualified outside contractor.

In an effort to assist the customers with water conservation, the Company has transitioned from quarterly to monthly billing in all of its divisions; with the exception of a few recent acquisitions, thereby enabling customers to see unusual usage in their household over a 30 day period rather than upon receipt of a quarterly bill. Monthly billing allows customers to identify a potential leakage problem and correct it quickly. If a bill is extremely high (250% of the average trailing twelve months), a notice will print on the customers' bills alerting them to the high usage.

The Company is dedicated to customer education and awareness, which includes conservation. On their website, www.aquawater.com, Aqua has a "Guides & Tips" page with sections dedicated to conservation, in addition to messages shared elsewhere on the website. Additionally, the Company has LinkedIn, Facebook, Instagram and Twitter pages, as well as a blog and YouTube channel, where content about conservation topics are posted and shared. The company has also used print and digital advertising, TV and radio, press releases, local media hits and bill inserts. Across these channels, the Company shares education, tips, how-to guides and preventative communication around leaks, drought conditions, preventing frozen pipes, etc.

The Company has a program where we will pay the plumbing bills, typically for minor repairs, for customers with limited income. The objective is two-fold; to help customers avoid high water bills due to small leaks interior to their premises (e.g. leaking toilet or faucet) and to conserve water lost through such leaks.

In accordance with tariff requirements the Company has an active customer meter replacement program such that customer meters are targeted for replacement on a 20-year basis. This serves to reduce the contribution of underreporting meters to apparent NRW loss.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

I. Quality of Service

QS7. Provide a discussion of the company's policy regarding meter requirements, replacements and testing. State if the company's procedures are in compliance with 52 Pa. Code, § 65.8(b).

a. Provide meter test records as required in 52 Pa. Code, § 65.8(c) for the 50 meters most recently removed from service.

b. Provide a discussion of the company's policy and history of compliance with 52 Pa. Code, § 65.9 regarding adjustment of bills for meter error within the last year.

A. Yes, the Company exchanges meters within the required timeframe. Meter exchange is included in the five-year capital budget and the plan is reviewed annually. The status of annual meter replacements is reviewed monthly. The average age of meters in PA as of December 2023:

- 5/8" thru 1" is 8.5 years (max age requirement = 20 yrs.)
- 1.5" to 2" is 5 years. (max age requirement = 8 yrs.)
- 3" and larger is 6.2 years (max age requirement = 8 yrs.)

a. Please see the attached meter test records as required in 52 Pa. Code, § 65.8(c) for the 50 meters most recently removed from service.

b. The Company has not had to adjust any bills due to over registration within the last year (January 1, 2023 to December 31, 2023) due to meter inaccuracy.

Test Details

Test Date:	2/27/2024 9:11:09 AM	Test Name:	SEPA OUTTEST 3/4"
Job Number:		Remarks:	
Bench:	Series 5000	Bench Operator:	rmtlas
Volume Units:	Gallons	Flow Rate Units:	gallons per minute

Subtest Details

Name	Tank	Line	Exp Rate	Act Rate	Exp Vol	Act Vol*	Low Tol	High Tol
Lo flow	10 Gal	1"	.50	.536	10.00	10.013	5.00%	1.00%
Mid flow	10 Gal	1"	3.00	3.099	10.00	9.989	1.50%	1.50%
Hi flow	100 Gal	2"	25.00	14.982	100.00	100.156	1.50%	1.50%

Meter Details

Meter	Subtest	Comp*	Start	End	Volume*	Accuracy	Pass
#1 - 14121634 Failed Neptune/Trident T-10	Lo flow	No	608331.00	608339.10	8.10	80.8948	No
	Mid flow	No	608339.10	608349.10	10.00	100.1101	Yes
	Hi flow	No	608349.10	608449.30	100.20	100.0439	Yes
#2 - 62358544 Passed Sensus/Rockwell SRII	Lo flow	No	1359930.80	1359940.70	9.90	98.8714	Yes
	Mid flow	No	1359940.70	1359950.60	9.90	99.1090	Yes
	Hi flow	No	1359950.60	1360049.40	98.80	98.6461	Yes
#3 - 49301526 Passed Sensus/Rockwell SRII	Lo flow	No	1302690.80	1302700.90	10.10	100.8688	Yes
	Mid flow	No	1302700.90	1302710.90	10.00	100.1101	Yes
	Hi flow	No	1302710.90	1302811.80	100.90	100.7428	Yes
#4 - 62971111 Passed Sensus/Rockwell SRII	Lo flow	No	807731.70	807741.60	9.90	98.8714	Yes
	Mid flow	No	807741.60	807751.50	9.90	99.1090	Yes
	Hi flow	No	807751.50	807851.60	100.10	99.9440	Yes
#5 - 63044126 Passed Sensus/Rockwell SRII	Lo flow	No	1093648.50	1093658.50	10.00	99.8701	Yes
	Mid flow	No	1093658.50	1093668.40	9.90	99.1090	Yes
	Hi flow	No	1093668.40	1093768.40	100.00	99.8442	Yes
#6 - 62971560 Failed Sensus/Rockwell	Lo flow	No	738226.40	738236.30	9.90	98.8714	Yes
	Mid flow	No	738236.30	738246.30	10.00	100.1101	Yes
	Hi flow	No	738246.30	738257.70	11.40	11.3822	No

SRII							
#7 - 63043247 Passed Sensus/Rockwell SRII	Lo flow	No	2011071.60	2011081.50	9.90	98.8714	Yes
	Mid flow	No	2011081.50	2011091.50	10.00	100.1101	Yes
	Hi flow	No	2011091.50	2011191.40	99.90	99.7443	Yes
#8 - 60725094 Passed Sensus/Rockwell SRII	Lo flow	No	3266625.90	3266635.50	9.60	95.8753	Yes
	Mid flow	No	3266635.50	3266645.60	10.10	101.1112	Yes
	Hi flow	No	3266645.60	3266746.20	100.60	100.4433	Yes
#9 - 61079402 Passed Sensus/Rockwell SRII	Lo flow	No	625630.40	625640.20	9.80	97.8727	Yes
	Mid flow	No	625640.20	625650.20	10.00	100.1101	Yes
	Hi flow	No	625650.20	625749.70	99.50	99.3450	Yes
#10 - 61079487 Passed Sensus/Rockwell SRII	Lo flow	No	1297496.90	1297506.70	9.80	97.8727	Yes
	Mid flow	No	1297506.70	1297516.70	10.00	100.1101	Yes
	Hi flow	No	1297516.70	1297616.60	99.90	99.7443	Yes
#11 - 63044146 Passed Sensus/Rockwell SRII	Lo flow	No	134546.90	134556.90	10.00	99.8701	Yes
	Mid flow	No	134556.90	134566.90	10.00	100.1101	Yes
	Hi flow	No	134566.90	134667.40	100.50	100.3434	Yes
#12 - 6235850 Passed Sensus/Rockwell SRII	Lo flow	No	5821994.00	5822003.90	9.90	98.8714	Yes
	Mid flow	No	5822003.90	5822013.90	10.00	100.1101	Yes
	Hi flow	No	5822013.90	5822113.60	99.70	99.5447	Yes

In the Meter Details section, subtests shaded gray indicate the meter's accuracy was outside the specified tolerance for that subtest.

* Act Vol - The volume of water run through the meters during the subtest.
Volume - The volume of water registered by the meter during the subtest.
Comp - "Yes" if the meter has two registers, "No" otherwise.

Test Details

Test Date:	2/20/2024 2:51:35 PM	Test Name:	SEPA-OUTTEST-1"
Job Number:		Remarks:	
Bench:	Series 5000	Bench Operator:	rmtolias
Volume Units:	Gallons	Flow Rate Units:	gallons per minute

Subtest Details

Name	Tank	Line	Exp Rate	Act Rate	Exp Vol	Act Vol*	Low Tol	High Tol
Low Flow	10 Gal	1"	.75	.653	10.00	10.013	5.00%	1.00%
Mid low Rate	10 Gal	1"	4.00	4.217	10.00	10.013	1.50%	1.50%
Max Rate	100 Gal	2"	40.00	25.647	100.00	101.405	1.50%	1.50%

Meter Details

Meter	Subtest	Comp*	Start	End	Volume*	Accuracy	Pass
#1 - 60569771 Failed Sensus/Rockwell SRII	Low Flow	No	2810101.70	2810101.80	.10	0.9987	No
	Mid low Rate	No	2810101.80	2810111.90	10.10	100.8688	Yes
	Max Rate	No	2810111.90	2810213.20	101.30	99.8964	Yes
#2 - 62972903 Passed Sensus/Rockwell SRII	Low Flow	No	1399372.10	1399381.70	9.60	95.8753	Yes
	Mid low Rate	No	1399381.70	1399391.60	9.90	98.8714	Yes
	Max Rate	No	1399391.60	1399491.90	100.30	98.9103	Yes
#3 - 62975722 Passed Sensus/Rockwell SRII	Low Flow	No	743737.10	743747.10	10.00	99.8701	Yes
	Mid low Rate	No	743747.10	743757.20	10.10	100.8688	Yes
	Max Rate	No	743757.20	743858.50	101.30	99.8964	Yes
#4 - 62972759 Passed Sensus/Rockwell SRII	Low Flow	No	828361.90	828371.70	9.80	97.8727	Yes
	Mid low Rate	No	828371.70	828381.70	10.00	99.8701	Yes
	Max Rate	No	828381.70	828482.50	100.80	99.4033	Yes
#5 - 62972250 Failed Sensus/Rockwell SRII	Low Flow	No	4506861.90	4506871.80	9.90	98.8714	Yes
	Mid low Rate	No	4506871.80	4506881.60	9.80	97.8727	No
	Max Rate	No	4506881.60	4506912.40	30.80	30.3732	No
#6 - 63363876 Passed Sensus/Rockwell	Low Flow	No	514959.10	514969.20	10.10	100.8688	Yes
	Mid low Rate	No	514969.20	514979.30	10.10	100.8688	Yes
	Max Rate	No	514979.30	515080.70	101.40	99.9950	Yes

SRII							
#7 - 62972669 Passed Sensus/Rockwell SRII	Low Flow	No	1350568.10	1350578.00	9.90	98.8714	Yes
	Mid low Rate	No	1350578.00	1350588.10	10.10	100.8688	Yes
	Max Rate	No	1350588.10	1350688.10	100.00	98.6144	Yes
#8 - 62237155 Failed Sensus/Rockwell SRII	Low Flow	No	3313006.60	3313015.00	8.40	83.8909	No
	Mid low Rate	No	3313015.00	3313025.20	10.20	101.8675	No
	Max Rate	No	3313025.20	3313128.30	103.10	101.6715	No
#9 - 63363910 Passed Sensus/Rockwell SRII	Low Flow	No	4839467.70	4839477.80	10.10	100.8688	Yes
	Mid low Rate	No	4839477.80	4839487.90	10.10	100.8688	Yes
	Max Rate	No	4839487.90	4839589.20	101.30	99.8964	Yes
#10 - 62972906 Passed Sensus/Rockwell SRII	Low Flow	No	1254002.10	1254011.90	9.80	97.8727	Yes
	Mid low Rate	No	1254011.90	1254022.00	10.10	100.8688	Yes
	Max Rate	No	1254022.00	1254123.20	101.20	99.7978	Yes
#11 - 62789950 Passed Sensus/Rockwell SRII	Low Flow	No	2886058.10	2886068.10	10.00	99.8701	Yes
	Mid low Rate	No	2886068.10	2886078.20	10.10	100.8688	Yes
	Max Rate	No	2886078.20	2886179.40	101.20	99.7978	Yes
#12 - 62972914 Passed Sensus/Rockwell SRII	Low Flow	No	6698300.00	6698310.10	10.10	100.8688	Yes
	Mid low Rate	No	6698310.10	6698320.20	10.10	100.8688	Yes
	Max Rate	No	6698320.20	6698421.80	101.60	100.1922	Yes

In the Meter Details section, subtests shaded gray indicate the meter's accuracy was outside the specified tolerance for that subtest.

* Act Vol - The volume of water run through the meters during the subtest.
Volume - The volume of water registered by the meter during the subtest.
Comp - "Yes" if the meter has two registers, "No" otherwise.

Test Details

Test Date:	2/27/2024 8:07:30 AM	Test Name:	SEPA 5/8 OUTTEST
Job Number:		Remarks:	
Bench:	Series 2400A	Bench Operator:	rmotlas
Volume Units:	Gallons	Flow Rate Units:	gallons per minute

Subtest Details

Name	Tank	Line	Exp Rate	Act Rate	Exp Vol	Act Vol*	Low Tol	High Tol
Lo flow	10 Gal	1/2"	.25	.271	10.00	10.013	5.00%	1.50%
Mid Flow	10 Gal	1"	2.00	2.334	10.00	9.989	1.50%	1.50%
Hi Flow	100 Gal	2"	15.00	8.109	100.00	100.156	1.50%	1.50%

Meter Details

Meter	Subtest	Comp*	Start	End	Volume*	Accuracy	Pass
#1 - 17038317 Passed Neptune/Trident T-10	Lo flow	No	113441.40	113451.00	9.60	95.8753	Yes
	Mid Flow	No	113451.00	113461.00	10.00	100.1101	Yes
	Hi Flow	No	113461.00	113560.60	99.60	99.4448	Yes
#2 - 56569328 Failed Neptune/Trident T-10	Lo flow	No	651745.90	651753.20	7.30	72.9052	No
	Mid Flow	No	651753.20	651763.20	10.00	100.1101	Yes
	Hi Flow	No	651763.20	651863.10	99.90	99.7443	Yes
#3 - 61686061 Failed Sensus/Rockwell SRII	Lo flow	No	1078949.10	1078957.80	8.70	86.8870	No
	Mid Flow	No	1078957.80	1078967.90	10.10	101.1112	Yes
	Hi Flow	No	1078967.90	1079001.40	33.50	33.4478	No
#4 - 61497948 Failed Sensus/Rockwell SRII	Lo flow	No	702344.60	702354.10	9.50	94.8766	No
	Mid Flow	No	702354.10	702364.30	10.20	102.1123	No
	Hi Flow	No	702364.30	702465.20	100.90	100.7428	Yes
#5 - 63987704 Failed Sensus/Rockwell SRII	Lo flow	No	475247.20	475249.20	2.00	19.9740	No
	Mid Flow	No	475249.20	475259.40	10.20	102.1123	No
	Hi Flow	No	475259.40	475360.40	101.00	100.8426	Yes
#6 - 61497484 Failed Sensus/Rockwell	Lo flow	No	1256215.80	1256219.70	3.90	38.9493	No
	Mid Flow	No	1256219.70	1256229.80	10.10	101.1112	Yes
	Hi Flow	No	1256229.80	1256330.50	100.70	100.5431	Yes

SRII							
#7 - 62410711 Passed Sensus/Rockwell SRII	Lo flow	No	907524.70	907534.50	9.80	97.8727	Yes
	Mid Flow	No	907534.50	907544.60	10.10	101.1112	Yes
	Hi Flow	No	907544.60	907645.00	100.40	100.2436	Yes
#8 - 62411966 Passed Sensus/Rockwell SRII	Lo flow	No	111068.90	111078.50	9.60	95.8753	Yes
	Mid Flow	No	111078.50	111088.60	10.10	101.1112	Yes
	Hi Flow	No	111088.60	111189.60	101.00	100.8426	Yes
#9 - 63411578 Failed Sensus/Rockwell SRII	Lo flow	No	1745249.40	1745258.90	9.50	94.8766	No
	Mid Flow	No	1745258.90	1745269.00	10.10	101.1112	Yes
	Hi Flow	No	1745269.00	1745369.90	100.90	100.7428	Yes
#10 - 62958966 Failed Sensus/Rockwell SRII	Lo flow	No	1223836.80	1223846.10	9.30	92.8792	No
	Mid Flow	No	1223846.10	1223856.10	10.00	100.1101	Yes
	Hi Flow	No	1223856.10	1223955.50	99.40	99.2451	Yes
#11 - 61632263 Passed Sensus/Rockwell SRII	Lo flow	No	558668.80	558678.60	9.80	97.8727	Yes
	Mid Flow	No	558678.60	558688.70	10.10	101.1112	Yes
	Hi Flow	No	558688.70	558789.50	100.80	100.6429	Yes
#12 - 61629829 Passed Sensus/Rockwell SRII	Lo flow	No	676003.90	676013.70	9.80	97.8727	Yes
	Mid Flow	No	676013.70	676023.80	10.10	101.1112	Yes
	Hi Flow	No	676023.80	676124.00	100.20	100.0439	Yes
#13 - 61755279 Failed Sensus/Rockwell SRII	Lo flow	No	1247046.90	1247055.80	8.90	88.8844	No
	Mid Flow	No	1247055.80	1247065.80	10.00	100.1101	Yes
	Hi Flow	No	1247065.80	1247093.40	27.60	27.5570	No
#14 - 60625780 Passed Sensus/Rockwell SRII	Lo flow	No	1266396.00	1266405.90	9.90	98.8714	Yes
	Mid Flow	No	1266405.90	1266415.90	10.00	100.1101	Yes
	Hi Flow	No	1266415.90	1266516.40	100.50	100.3434	Yes
#15 - 61629313 Failed Sensus/Rockwell SRII	Lo flow	No	547331.30	547341.40	10.10	100.8688	Yes
	Mid Flow	No	547341.40	547351.60	10.20	102.1123	No
	Hi Flow	No	547351.60	547452.40	100.80	100.6429	Yes
	Lo flow	No	1217163.80	1217173.50	9.70	96.8740	Yes



An Essential Utilities Company

MARS Meter Management

Standard Test Report

#16 - 60297904 Passed Sensus/Rockwell SRII	Mid Flow	No	1217173.50	1217183.50	10.00	100.1101	Yes
	Hi Flow	No	1217183.50	1217284.40	100.90	100.7428	Yes
#17 - 62411061 Passed Sensus/Rockwell SRII	Lo flow	No	173547.20	173557.10	9.90	98.8714	Yes
	Mid Flow	No	173557.10	173567.20	10.10	101.1112	Yes
	Hi Flow	No	173567.20	173668.10	100.90	100.7428	Yes
#18 - 63989234 Failed Sensus/Rockwell SRII	Lo flow	No	1355300.90	1355308.30	7.40	73.9039	No
	Mid Flow	No	1355308.30	1355318.40	10.10	101.1112	Yes
	Hi Flow	No	1355318.40	1355419.10	100.70	100.5431	Yes
#19 - 63987729 Failed Sensus/Rockwell SRII	Lo flow	No	4049237.00	4049243.20	6.20	61.9195	No
	Mid Flow	No	4049243.20	4049253.20	10.00	100.1101	Yes
	Hi Flow	No	4049253.20	4049353.30	100.10	99.9440	Yes
#20 - 60298739 Passed Sensus/Rockwell SRII	Lo flow	No	766483.80	766493.70	9.90	98.8714	Yes
	Mid Flow	No	766493.70	766503.80	10.10	101.1112	Yes
	Hi Flow	No	766503.80	766604.70	100.90	100.7428	Yes

In the Meter Details section, subtests shaded gray indicate the meter's accuracy was outside the specified tolerance for that subtest.

* Act Vol - The volume of water run through the meters during the subtest.
Volume - The volume of water registered by the meter during the subtest.
Comp - "Yes" if the meter has two registers, "No" otherwise.

Test Details

Test Date:	2/28/2024 8:31:41 AM	Test Name:	SEPA 11/2" Outtest
Job Number:		Remarks:	
Bench:	Series 2400B	Bench Operator:	rmotlas
Volume Units:	Gallons	Flow Rate Units:	gallons per minute

Subtest Details

Name	Tank	Line	Exp Rate	Act Rate	Exp Vol	Act Vol*	Low Tol	High Tol
Low Flow	10 Gal	1"	1.50	1.629	10.30	10.325	5.00%	1.00%
Inter Rate	100 Gal	1"	8.00	8.334	100.00	99.988	1.50%	1.50%
MaxRate	100 Gal	2"	50.00	45.32	100.00	100.156	1.50%	1.50%

Meter Details



An Essential Utilities Company

MARS Meter Management

Standard Test Report

Meter	Subtest	Comp*	Start	End	Volume*	Accuracy	Pass
#1 - 60406362 Failed Sensus/Rockwell W-120 (1.5")	Low Flow	No	2214.00	2214.00	.00	0.0000	No
	Inter Rate	No	2214.00	2316.00	102.00	102.0122	No
	MaxRate	No	2316.00	2417.00	101.00	100.8426	Yes
#2 - 70226934 Passed Sensus/Rockwell SR	Low Flow	No	1714532.00	1714542.00	10.00	96.8523	Yes
	Inter Rate	No	1714542.00	1714641.00	99.00	99.0118	Yes
	MaxRate	No	1714641.00	1714741.00	100.00	99.8442	Yes
#3 - 13036662 Failed Neptune/Trident T-10	Low Flow	No	6569996.00	6569996.00	.00	0.0000	No
	Inter Rate	No	6569996.00	6570006.00	10.00	10.0012	No
	MaxRate	No	6570006.00	6570105.00	99.00	98.8458	Yes
#4 - 15111592 Passed Neptune/Trident T-10	Low Flow	No	52309.00	52319.00	10.00	96.8523	Yes
	Inter Rate	No	52319.00	52419.00	100.00	100.0120	Yes
	MaxRate	No	52419.00	52518.00	99.00	98.8458	Yes
#5 - 15053210 Passed Neptune/Trident T-10	Low Flow	No	8062076.00	8062086.00	10.00	96.8523	Yes
	Inter Rate	No	8062086.00	8062185.00	99.00	99.0118	Yes
	MaxRate	No	8062185.00	8062284.00	99.00	98.8458	Yes
#6 - 15053155 Failed Neptune/Trident T-10	Low Flow	No	2471266.00	2471277.00	11.00	106.5375	No
	Inter Rate	No	2471277.00	2471376.00	99.00	99.0118	Yes
	MaxRate	No	2471376.00	2471475.00	99.00	98.8458	Yes

In the Meter Details section, subtests shaded gray indicate the meter's accuracy was outside the specified tolerance for that subtest.

* Act Vol - The volume of water run through the meters during the subtest.
Volume - The volume of water registered by the meter during the subtest.
Comp - "Yes" if the meter has two registers, "No" otherwise.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

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J. BALANCE SHEET

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BS1	Comparative Balance Sheet
BS2	Other Phys Prop & Invest Aff
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BS5	Uncollectible Accounts
BS6	Prepayments
BS7	Significant Current Assets
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AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

- BS1. Provide a comparative balance sheet for the historic test year-end and the preceding year-end.
- A. Please see the attached.

AQUA PENNSYLVANIA, INC. - CONSOLIDATED
2024 RATE CASE
FILING REQUIREMENTS

	12/31/2023	12/31/2022
ASSETS		
Total Utility Prop Plant & Equip	6,454,844,561.00	6,122,487,181.34
Total Net Utility Plant Adjustment	1,526,630.85	553,021.21
Gross Utility Plant	<u>6,456,371,191.85</u>	<u>6,123,040,202.55</u>
(Less Allowance for Depreciation)	<u>(1,461,034,663.29)</u>	<u>(1,370,172,077.87)</u>
Total Net Utility Plant	<u>4,995,336,528.56</u>	<u>4,752,868,124.68</u>
Total Construction Work in Progress	<u>149,447,001.58</u>	<u>177,473,751.20</u>
NET PLANT	<u>5,144,783,530.14</u>	<u>4,930,341,875.88</u>
CURRENT ASSETS		
Total Prepayments & Other Current Assets	2,394,393.91	1,875,930.12
Total Cash	187,999.09	1,456,721.76
Total Accts Receivable Trade	64,926,714.67	70,429,102.35
Allowance for Bad Debts		
Total Allowance for Bad Debts	(10,774,016.17)	(12,579,206.75)
Total Accts Receivable - Affiliates	114,130,742.56	891,938,892.13
Materials & Supplies		
Total Materials & Supplies	16,367,534.18	19,696,718.00
Total Unbilled Revenue	33,465,746.73	32,595,146.40
TOTAL CURRENT ASSETS	<u>220,699,114.97</u>	<u>1,005,413,304.01</u>
NONCURRENT ASSETS		
Total Rate Case Expense	546,154.30	767,477.85
Total Regulatory Assets	826,084,431.35	734,859,150.14
Total Unamortized Debt Exp	61,593.69	12,089.73
Total Prelim Survey & Invest	2,023,431.99	4,778,552.90
Total Goodwill	34,303,750.80	34,303,750.80
Total Operating Lease Assets	7,954,444.46	8,148,970.56
Total Other (NC Assets)	(154,934.90)	(155,936.78)
TOTAL NONCURRENT ASSETS	<u>870,818,871.69</u>	<u>782,714,055.20</u>
TOTAL ASSETS	<u>6,236,301,516.80</u>	<u>6,718,469,235.09</u>
Total Common Shares	(110,000.00)	(110,000.00)
Total Capital in Excess of Par	(460,235,275.84)	(283,920,976.80)
Balanace January 1st	(2,178,502,108.36)	(1,949,339,652.99)
Current Year Loss	284,242,070.80	-

AQUA PENNSYLVANIA, INC. - CONSOLIDATED
2024 RATE CASE
FILING REQUIREMENTS

Current Year Profit	-	(229,163,209.43)
Total Treasury Stock	1,000.00	1,000.00
Equity Subtotal	(2,354,604,313.40)	(2,462,532,839.22)
Total Long-Term Debt (Net)	(2,193,310,802.40)	(1,907,132,370.67)
TOTAL CAPITALIZATION	(4,547,915,115.80)	(4,369,665,209.89)

CURRENT LIABILITIES

Total Short Term Debt	(23,123,092.31)	(20,000,000.00)
Total Current Portion - LTD	(13,896,638.44)	(14,903,221.65)
Total Accounts Payable - Trade	(31,263,380.84)	(39,008,356.43)
Total Accts Payable - Affiliate	(134,470,432.15)	(901,761,267.07)
Total Construction A/P Trade	(2,449,973.07)	(2,780,089.12)
Total Accr Inc Taxes - Federal	8,968,620.12	3,413,257.09
Total Accr Inc Taxes - State	3,841,805.73	2,363,142.62
Total Accr Taxes - Other	(3,241.69)	(7,935.32)
Total Accrued Interest	(26,570,017.47)	(20,564,210.00)
Total Other Accrued Expense	(7,412,345.14)	(7,828,536.05)
TOTAL CURRENT LIABILITIES	(226,378,695.26)	(1,001,077,215.93)

NONCURRENT LIABILITIES

Total Cust Advances for Constr.	(65,399,079.57)	(59,927,472.24)
Total Long Term Deferred - FIT	(766,305,286.66)	(669,585,277.06)
Total Long Term Deferred - SIT	(173,421,321.06)	(180,941,930.59)
Total Unamortized ITC	(3,107,606.95)	(3,361,018.95)
Total Regulatory Liability	(375,272,336.75)	(346,924,270.69)
Total Non-Current Operating Leases	(7,719,902.31)	(7,892,845.56)
Total Pension and OPEB Liabilities	109,338,734.45	94,424,505.01
Total Other (NC Liab)	(4,702,122.41)	(12,690,546.00)
NONCURRENT LIABILITIES SUBTOTAL	(1,286,588,921.26)	(1,186,898,856.08)

Contrib in Aid of Const	(175,418,784.48)	(160,827,953.19)

TOTAL LIABILITIES & CAPITAL	(6,236,301,516.80)	(6,718,469,235.09)

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

BS2. Provide a detail of other physical property, investments in affiliated companies and other investments.

A. Please see the Company's other physical property, investments in affiliated companies and other investment balances as of 12/31/2023 below:

Water:

Other Physical Property - Gross	\$ 2,592,865
Other Physical Property - Accumulated Depreciation	\$ (482,464)
Other Physical Property Net	<u>\$ 2,110,401</u>

Investments in Affiliated Companies (Aqua Pennsylvania Wastewater, Inc.) \$ 497,774,176

Wastewater:

Other Physical Property - Gross	\$ 26,258,164
Other Physical Property - Accumulated Depreciation	\$ (6,007,525)
Other Physical Property Net	<u>\$ 20,250,639</u>

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

- BS3. Provide the amounts and purpose of special cash accounts as of the historic test year-end.
- A. The Company's petty cash account had a balance of \$16,603.45 as of 12/31/2023.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

BS4. Describe the nature and amounts of notes receivable, accounts receivable from associated companies, and any other receivables, other than customers' accounts, greater than 15% of the total. Limit the explanation to variances greater than \$10,000.

A. Please see the Company's notes receivable, accounts receivable from associated companies, and any other receivables, other than customers' accounts, greater than 15% of the total detailed below.

Water:

Notes Receivable	\$	-
Accounts Receivable - Affiliates	\$	106,114,677
- Intercompany Receivables primarily relate to routine services and sundry billings.		
Accounts Receivable - Other	\$	189,931
- Other Receivables relate to contract operations and other jobbing work.		

Wastewater:

Notes Receivable	\$	-
Accounts Receivable - Affiliated Companies	\$	13,159,858
- Intercompany Receivables primarily relate to routine services and sundry billings.		
Accounts Receivable - Other	\$	902,681
- Other Receivables relate to contract operations and other jobbing work.		

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

BS5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written-off in each of the last 3 years.

A. The Company's method and rate of accrual is based upon monthly reconciled aging reports and the approved percentages as per the Accounts Receivable aging balances by bucket as well as specific customer balance reserves. The specific customer balances are reviewed on a monthly basis and the Account Receivable aging balances are reviewed and approved quarterly by the Controller.

	12/31/2023		12/31/2022		12/31/2021
<u>Water:</u>					
Accumulated Reserve	\$ 8,829,559	\$	10,885,084	\$	10,397,801
Amount Written Off	\$ 4,334,225	\$	2,756,490	\$	2,961,899
 <u>Wastewater:</u>					
Accumulated Reserve	\$ 1,944,457	\$	1,694,123	\$	918,706
Amount Written Off	\$ 369,712	\$	392,395	\$	592,296

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

BS6. Provide a list of prepayments and give an explanation of special prepayments.

A. Please see the detail of the Company's prepayment balances as of 12/31/2023 below:

12/31/2023

Water:

Prepaid - PUC Assessment	1,146,101
Prepaid - SBA Assessment	80,422
Prepaid - Public Advocate Assessment	461,927
Prepaid - AWWA Dues	10,214
Prepaid - PURTA Tax	431,716
Other Prepaid - PA Fleet Vehicle Registrations	72,650
Other Prepaids	64
	2,203,094

Wastewater:

Prepaid - PUC Assessment	129,804
Prepaid - SBA Assessment	9,115
Prepaid - Public Advocate Assessment	52,381
	191,300

Consolidated Prepayments	\$ 2,394,394

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

BS7. Break down and explain in detail any significant items, greater than 15% of the total, in the current assets account listed on the balance sheet. Limit the explanation to variances greater than \$10,000.

A. Please see the detail of the Company's current asset accounts balances as of 12/31/2023 below:

	12/31/2023
<u>Consolidated:</u>	
Cash	\$ 187,999
Accts Receivable - Trade	\$ 64,926,715
Allowance for Bad Debts	\$ (10,774,016)
Accts Receivable - Affiliates	\$ 114,130,743
Materials and Supplies	\$ 16,367,534
Unbilled Revenue	\$ 33,465,747
Prepayments	\$ 2,394,394
Total Current Assets	<u>\$ 220,699,115</u>

- Accts Receivable - Affiliates are approximately 52% of the total current assets and primarily relate to routine services and sundry billings.

- Accts Receivable - Trade are approximately 29% of the total current assets and include the amounts due from customers for utility services provided.

- Unbilled Revenues are approximately 15% of the total current assets and include the amounts for services rendered, but not billed at the end of the accounting period.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

BS8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to affect or will at a later date affect the operating account supplying:

- a. Origin of these accounts.
- b. Probable changes to this account in the near future.
- c. Amortization of these accounts currently charged to operations or to be charged in the near future.

A.

	Deferred Debit Balance 12/31/2023	1/1/2023 through 12/31/2023 Expenses
<u>Consolidated:</u>		
Bear Creek Project	\$ (175,730)	\$ -
Other	\$ 20,795	\$ -
	<u>\$ (154,935)</u>	<u>\$ -</u>

- a. The above deferred assets' origins are due to project costs refunded, pending acquisitions, and other non-utility costs that will be subsequently reclassified at a later date. None of the deferred assets are reflected in the Company's cost of service.
- b. The Company has no probable changes involving amortizations of deferred debits in the near future.
- c. The Company has no amortization for the historic test year as noted above.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

BS9. Explain the nature of accounts payable to associated companies. Provide a breakdown by category.

A. The Company's accounts payable to associated companies relate to inter-company payables primarily related to routine services and sundry billings. Please see the Company's balances as of 12/31/2023 below.

12/31/2023

Water:

Accounts Payable - Affiliates	\$	100,274,930

Wastewater:

Accounts Payable - Affiliates	\$	39,339,294

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

BS10. Provide breakdown and explanation of other deferred credits as to their origin and disposition policy, for example, amortization.

A. Please see the Company's other deferred credits as of 12/31/2023 below:

12/31/2023

Consolidated:

(1) OPEB Reserve	\$ 9,608,602
(2) Pension Reserve	\$ (119,147,943)
(3) SERP Reserve	\$ 200,607
Uncertain Tax Position Reserve - Federal	\$ 3,835,504
Uncertain Tax Position Reserve - State	\$ 866,618
	<u>\$ (104,636,612)</u>

- (1) Per ASC 715-60 (Formally FAS 106)
- (2) Per ASC 715-30 (Formally FAS 87)
- (3) Paid out Annually

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

- BS11. Provide an explanation and method of funding of any reserves, other than depreciation and bad debt appearing on historic balance sheet.
- A. The Company has no additional reserves other than depreciation and bad debt appearing on the historical balance sheet.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

BS12.

Provide an analysis of unappropriated retained earnings for the historic test year and 2 preceding years.

A. Please see the Company's Unappropriated Retained Earnings below:

	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>
Balance at Beginning of Period	\$ 2,178,502,862	\$ 1,949,339,653	\$ 1,749,270,278
Add:			
Net Income for Period	\$ 234,747,408	\$ 229,163,209	\$ 200,069,375
Deduct:			
Common Stock Dividends	\$ -	\$ -	\$ -
Balance at End of Period	<u><u>\$ 2,413,250,270</u></u>	<u><u>\$ 2,178,502,862</u></u>	<u><u>\$ 1,949,339,653</u></u>

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

J. Balance Sheet

- BS13. Describe the purpose of any advances made by the company to its parent corporation and describe all terms and conditions associated with such advances, including an estimate of future advances or repayments that are expected to occur.
- A. There Company made no advances to its parent corporation that were outstanding at 12/31/2023.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

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OD6	Corporate History

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

K. Other Data

- OD1. Provide the company's monthly balance sheets and income statements for each month of the historic and future test year.
- A. Please see the attached.

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.01 -2023.01 Reporting periods
 2022.01 -2022.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	205,127,528.70	203,127,589.05	1,999,939.65	1.0	8
****	1311000	1311000 Power Plan Clearing	239,477.89	0	239,477.89		
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	1,500,000.00	1,500,000.00	0	0.0	
****	1311200	1311200 Utility Plant in Service - PowerPlan	5,912,142,028.77	5,486,851,562.25	425,290,466.52	7.8	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,846,739.50	4,289.82	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	6,383,575.68	1,133,898.00	5,249,677.68	463.0	8
		Total Utility Prop Plant & Equip	6,158,507,906.77	5,725,885,344.61	432,622,562.16	7.6	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	18,467,745.55	17,413,785.32	1,053,960.23	6.1	8
		Total Net Utility Plant Adjustment	639,983.30	-413,976.93	1,053,960.23	254.6	7
		Total Gross Utility Plant	6,159,147,890.07	5,725,471,367.68	433,676,522.39	7.6	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,375,432,591.74	-1,271,763,413.01	-103,669,178.73	8.2-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-5,987,426.52	-5,439,311.77	-548,114.75	10.1-	7
		Less Allowance for Depreciation	-1,381,420,018.26	-1,277,202,724.78	-104,217,293.48	8.2-	6
		Total Net Utility Plant	4,777,727,871.81	4,448,268,642.90	329,459,228.91	7.4	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	158,268,669.12	146,710,240.22	11,558,428.90	7.9	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	629,993.33	100,000.00	529,993.33	530.0	
5500	1311901	1311901 A&G Capital Pool	0	-288,190.09	288,190.09	100.0	
5500	1311903	1311903 Engineering Pool	0	125,198.84	-125,198.84	100.0-	6
		Total Construction Work in Progress	158,898,662.45	146,647,248.97	12,251,413.48	8.4	5
		TOTAL PLANT	4,936,626,534.26	4,594,915,891.87	341,710,642.39	7.4	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191304	1191304 Other PPD-Trustee	5,096.26	0	5,096.26		7
5500	1191306	1191306 Other PPD-Utility Deposits	17,564.10	0	17,564.10		
5500	1191307	1191307 Other PPD-Interest	256.81	0	256.81		
5500	1191309	1191309 Other PPD-Real Estate Tax	-89,000.00	103,121.30	-192,121.30	186.3-	
****	1191310	1191310 Other PPD-PUC Assessment	1,012,762.00	992,560.00	20,202.00	2.0	
****	1191311	1191311 Other PPD-SBA Assessment	60,559.00	67,994.00	-7,435.00	10.9-	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	313,419.00	348,119.00	-34,700.00	10.0-	
5500	1191313	1191313 Other PPD-AWWA Dues	5,931.00	5,030.00	901	17.9	
****	1191900	1191900 Prepaid Miscellaneous	542,913.42	3,505,210.01	-2,962,296.59	84.5-	7
		Total Prepayments	1,869,501.59	5,022,034.31	-3,152,532.72	62.8-	6
		Total Prepayments & Other Current Assets	1,869,501.59	5,022,034.31	-3,152,532.72	62.8-	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	26,801,375.83	1,188,689.10	25,612,686.73	2,154.7	6
5500	1111509	1111509 Cash - WF Misc Receipt - X7106- Main	0	408,823.63	-408,823.63	100.0-	
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	78,243.11	50,235.37	28,007.74	55.8	
5510	1111540	1111540 Cash in Banks - Wayne Pennvest Escrow	0	403,284.70	-403,284.70	100.0-	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	-924,706.16	-10,514,990.84	9,590,284.68	91.2	
5500	1112509	1112509 Cash - WF Misc Receipt - X7106- Clearing	0	-408,823.63	408,823.63	100.0	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	457,072.49	0	457,072.49		
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	40,783.48	0	40,783.48		
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	26,469,872.20	-8,855,678.22	35,325,550.42	398.9	5
		Accts Receivable Trade					5
5500	1136101	1136101 Customer A/R - Utility - Manual	-15,227.49	0	-15,227.49		6
****	1136200	1136200 Customer A/R - Utility	58,958,217.61	52,750,258.84	6,207,958.77	11.8	
****	1137057	1137057 Accounts Receivable - Other	1,094,607.81	743,956.30	350,651.51	47.1	
5500	1199910	1199910 Rents Receivable	-100	1,550.00	-1,650.00	106.5-	6
		Total Accts Receivable Trade	60,037,497.93	53,495,765.14	6,541,732.79	12.2	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-12,338,498.41	-11,634,508.11	-703,990.30	6.1-	6
		Total Allowance for Bad Debts	-12,338,498.41	-11,634,508.11	-703,990.30	6.1-	5
		Accts Receivable - Affiliates					5
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	7,014.52	7,014.52	0	0.0	6
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 - Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	14,514,199.32	0	14,514,199.32		
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	3,995,474.52	228,208.50	3,767,266.02	1,650.8	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	722,035.91	12,954.83	709,081.08	5,473.5	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	248,647.98	13,356.75	235,291.23	1,761.6	
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	64,341.85	3,914.21	60,427.64	1,543.8	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	265,869.15	65,562.82	200,306.33	305.5	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	974,693,482.50	46,681,008.17	928,012,474.33	1,988.0	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	58,467.35	560.95	57,906.40	10,322.9	

Financial Statement Version for AQUA

0L Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.01 -2023.01 Reporting periods
 2022.01 -2022.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	16,756.74		16,756.74		
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	315.31	0	315.31		
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	40,993.85	1,953.68	39,040.17	1,998.3	6
		Total Accts Receivable - Affiliates	994,663,555.53	47,048,983.13	947,614,572.40	2,014.1	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	15,813,807.72	13,598,294.29	2,215,513.43	16.3	6
5500	1142020	1142020 Materials Inventory - Meters	3,406,128.18	3,033,916.37	372,211.81	12.3	
****	1142910	1142910 Materials Inventory - Conversion	251,814.48	-338,265.27	590,079.75	174.4	6
		Total Materials & Supplies	19,471,750.38	16,293,945.39	3,177,804.99	19.5	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	32,338,552.75	22,651,740.24	9,686,812.51	42.8	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,213,196.85	2,397,767.04	-1,184,570.19	49.4	6
		Total Unbilled Revenue	33,551,749.60	25,049,507.28	8,502,242.32	33.9	5
		TOTAL CURRENT ASSETS	1,123,725,428.82	126,420,048.92	997,305,379.90	788.9	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	796,406.48	943,901.21	-147,494.73	15.6	7
		Total Rate Case Expense	796,406.48	943,901.21	-147,494.73	15.6	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	700,975,538.20	823,974,475.20	-122,998,937.00	14.9	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	-1,596,520.52	-2,505,069.00	908,548.48	36.3	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	4,924,879.06	3,756,051.40	1,168,827.66	31.1	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	14,493,889.86	13,007,733.24	1,486,156.62	11.4	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	-1,356,902.94	-1,056,680.42	-300,222.52	28.4	
5500	1242157	1242157 Reg Asset-Pension/SERP AML	0	684,090.00	-684,090.00	100.0	
5500	1242162	1242162 Reg Asset-Regulatory Asset	397.04	0	397.04		
5500	1242164	1242164 Reg Asset-Other	788,466.77	770,162.77	18,304.00	2.4	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,861,456.42	5,138,388.08	723,068.34	14.1	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	90,618.75	-90,618.75	100.0	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	9,362,400.93	9,630,538.50	-268,137.57	2.8	7
		Total Regulatory Assets	733,461,119.82	853,497,823.52	-120,036,703.70	14.1	6
		Total Reg Assets LT	734,257,526.30	854,441,724.73	-120,184,198.43	14.1	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	10,111.95	120,506.02	-110,394.07	91.6	6
		Total Unamortized Debt Exp	10,111.95	120,506.02	-110,394.07	91.6	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) – PP	2,313,270.97	2,662,677.14	-349,406.17	13.1	6
		Total Prelim Survey & Invest	4,404,719.98	4,754,126.15	-349,406.17	7.3	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,875,771.46	8,875,771.46	0	0.0	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	91,472.86	91,472.86	0	0.0	
5500	1293200	1293200 Accumulated Lease Amortization	-1,185,625.88	-919,325.88	-266,300.00	29.0	6
		Total Operating Lease Assets	8,141,320.56	8,407,620.56	-266,300.00	3.2	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	14,564.40	5,970.75	41.0	
5500	1999997	1999997 ADP Intern Clearing	260.18	0	260.18		
****	1999998	1999998 Banner Intern Clearing	-1,001.88	0	-1,001.88		6
		Total Other (NC Assets)	-155,936.78	-161,165.83	5,229.05	3.2	5
		TOTAL NONCURRENT ASSETS	780,961,492.81	901,866,562.43	-120,905,069.62	13.4	4
		TOTAL ASSETS	6,841,313,455.89	5,623,202,503.22	1,218,110,952.67	21.7	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-6,926,100.92	-6,383,256.51	-542,844.41	8.5	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,508,815.95	-1,300,897.66	-207,918.29	16.0	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,983,767.37	-8,967,817.42	-15,949.95	0.2	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-in Capital-Aqua	-224,461,688.40	-190,078,277.65	-34,383,410.75	18.1	7
		Total Capital in Excess of Par	-243,973,975.91	-208,823,852.51	-35,150,123.40	16.8	6
		Balance January 1st					6

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0L Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.01 -2023.01 Reporting periods
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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unappropriat Sub Erngs-9110-Essential WT Hldr	-36,121,805.98	-36,121,805.98	0	0.0	7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6
		Current Year Profit	-21,161,554.59	-15,933,134.10	-5,228,420.49	32.8-	7
		Total Income - Current Year	-21,161,554.59	-15,933,134.10	-5,228,420.49	32.8-	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,443,746,638.86	-2,174,205,639.60	-269,540,999.26	12.4-	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-1,974,800,000.00	-1,784,800,000.00	-190,000,000.00	10.6-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-18,829,677.10	-23,718,342.64	4,888,665.54	20.6	8
		Total Long Term Debt	-1,993,629,677.10	-1,808,518,342.64	-185,111,334.46	10.2-	7
		Total Mortgage Bonds	-1,993,629,677.10	-1,808,518,342.64	-185,111,334.46	10.2-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs - LT - Water/Wastewater	13,109,000.21	13,142,785.87	-33,785.66	0.3-	7
5500	2201020	2201020 Unamortized Bond Premium	-1,568,569.00	-1,639,801.00	71,232.00	4.3	7
		Total Unamort Debt Issue Costs	11,540,431.21	11,502,984.87	37,446.34	0.3	6
		Total Long-Term Debt (Net)	-1,982,089,245.89	-1,797,015,357.77	-185,073,888.12	10.3-	5
		TOTAL CAPITAL	-4,425,835,884.75	-3,971,220,997.37	-454,614,887.38	11.4-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-20,000,000.00	-35,000,000.00	15,000,000.00	42.9	6
		Total Short Term Debt	-20,000,000.00	-35,000,000.00	15,000,000.00	42.9	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,903,221.65	-5,381,796.58	478,574.93	8.9	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	0	-10,000,000.00		6
		Total Current Portion - LTD	-14,903,221.65	-5,381,796.58	-9,521,425.07	176.9-	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-664,858.82	-3,178,328.30	2,513,469.48	79.1	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	0	10.29	-10.29	100.0-	
****	2111110	2111110 Accts Pay-Refunds to Customers	-3,817.03	-4,400.91	583.88	13.3	
****	2111130	2111130 A/P-Contractors Retainage	-5,511,943.43	-5,179,516.91	-332,426.52	6.4-	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-17,791,583.93	-4,214,763.16	-13,576,820.77	322.1-	
****	2111205	2111205 Received/Not Invoiced (RNI) - Lawson	0	-18,636,980.97	18,636,980.97	100.0	
5500	2111400	2111400 Procurement Card Clearing	-22,388.48	0	-22,388.48		
5500	2111430	2111430 Fleet Card Clearing	-57,292.77	0	-57,292.77		
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-355,418.95	-705,395.09	349,976.14	49.6	
5500	2111535	2111535 Accts Pay-Accrued Electric	-728,218.98	-570,057.54	-158,161.44	27.7-	
5500	2111596	2111596 Accts Pay-Sewer	971.15	0	971.15		
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-342.75	0	-342.75		
****	2111910	2111910 Accts Payable Liability - Other	-1,043,660.72	-426,566.29	-617,094.43	144.7-	6
		Total Accounts Payable - Trade	-26,178,554.71	-32,915,998.88	6,737,444.17	20.5	5
		Accts Payable - Affiliate					5
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	6
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5500	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-24,217,546.44	0	-24,217,546.44		
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-67,973,850.01	-2,574,848.94	-65,399,001.07	2,539.9-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-461,678.80	-67.7	-461,611.10	681,848.0-	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-139,095.00	-111.59	-138,983.41	124,548.3-	
5500	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-53,772.68	0	-53,772.68		
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-245,554.90	0	-245,554.90		
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-819,287,154.03	-12,775,177.07	-806,511,976.96	6,313.1-	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-12,006.07	0	-12,006.07		
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-8,315.23	0	-8,315.23		
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-175.43	0	-175.43		
5500	2113624	2113624 A/P - 5800 -Aqua Illinois, Inc.	-83,728.79	0	-83,728.79		6
		Total Accts Payable - Affiliate	-989,269,071.36	-92,136,399.28	-897,132,672.08	973.7-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,929,868.12	-100,000.00	-1,829,868.12	1,829.9-	6
		Total Construction A/P Trade	-1,929,868.12	-100,000.00	-1,829,868.12	1,829.9-	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	2,379,151.28	3,531,351.26	-1,152,199.98	32.6-	6
		Total Accr Inc Taxes - Federal	2,379,151.28	3,531,351.26	-1,152,199.98	32.6-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	2,363,142.62	422,711.62	1,940,431.00	459.0	6
		Total Accr Inc Taxes - State	2,363,142.62	422,711.62	1,940,431.00	459.0	5
		Accr Taxes - Other					5
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	6
5500	2136020	2136020 Accrued Property Tax - Water/Wastewater	-349,458.33	-572,522.00	223,063.67	39.0	6
		Total Accr Taxes - Other	-357,393.65	-580,457.32	223,063.67	38.4	5

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-14,424,176.40	-12,646,666.64	-1,777,509.76	14.1-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	44,736.17	-43,133.77	87,869.94	203.7	6
		Total Accrued Interest	-14,379,440.23	-12,689,800.41	-1,689,639.82	13.3-	5
		Other Accrued Expense					5
5500	2141000	2141000 Payroll Clearing	-2,015.99	62,666.90	-64,682.89	103.2-	6
5500	2141050	2141050 Accrued Payroll	-468,579.19	-278,690.66	-189,888.53	68.1-	
5500	2141100	2141100 Accrued Vacation	0	-90,618.75	90,618.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-1,367,377.00	-1,307,685.00	-59,692.00	4.6-	
5500	2141550	2141550 NQ Pension Reserve - Current	1,756.70	1,756.70	0	0.0	
5500	2141620	2141620 Employee Profit Sharing	-1,016,548.00	-915,281.00	-101,267.00	11.1-	
5500	2190010	2190010 Lease Obligation - Current	-248,475.00	-266,300.18	17,825.18	6.7	
5500	2191600	2191600 Appropriated Funds - Other	-35,716.90	-77,886.65	42,169.75	54.1	
****	2192072	2192072 Accrued Insur Liab-Other	-628,917.00	0	-628,917.00		
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-410,494.10	-585,168.17	174,674.07	29.9	
****	2199615	2199615 Accrued Liab-Audit Fees	-236,828.73	-412,486.13	175,657.40	42.6	
5500	2199620	2199620 Accrued Liab-Paving Mains	0	-137,405.85	137,405.85	100.0	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,860.06	1,979.17	-3,839.23	194.0-	
****	2199900	2199900 Misc C&A Liabilities	-3,087,096.68	-3,253,572.36	166,475.68	5.1	6
		Total Other Accrued Expense	-7,502,151.95	-7,258,691.98	-243,459.97	3.4-	5
		TOTAL CURRENT LIABILITIES	-1,069,777,407.77	-182,109,081.57	-887,668,326.20	487.4-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,840.53	71,817,535.52	305.01	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-574,281.13	-480,713.48	-93,567.65	19.5-	
****	2199075	2199075 CAC-Non Utilized	-52,969,615.43	-58,874,190.29	5,904,574.86	10.0	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-6,383,575.68	-1,133,898.00	-5,249,677.68	463.0-	6
		Total Cust Advances for Constr.	-59,927,167.23	-60,488,801.77	561,634.54	0.9	5
		Long Term Deferred - FIT					5
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-695,554,957.31	-614,954,706.31	-80,600,251.00	13.1-	6
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	25,969,680.25	-1,370,205.75	27,339,886.00	1,995.3	6
		Total Long Term Deferred - FIT	-669,585,277.06	-616,324,912.06	-53,260,365.00	8.6-	5
		Long Term Deferred - SIT					5
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-227,624,638.00	-394,880,983.00	167,256,345.00	42.4	6
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	46,682,707.41	48,905,707.41	-2,223,000.00	4.5-	6
		Total Long Term Deferred - SIT	-180,941,930.59	-345,975,275.59	165,033,345.00	47.7	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,361,018.95	-3,614,431.95	253,413.00	7.0	6
		Total Unamortized ITC	-3,361,018.95	-3,614,431.95	253,413.00	7.0	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-229,217,491.00	-241,703,251.00	12,485,760.00	5.2	6
5500	2220330	2220330 Reg Liab-Pension/OPEB	-116,072,441.11	-100,878,411.11	-15,194,030.00	15.1-	6
		Total Regulatory Liability	-345,289,932.11	-342,581,662.11	-2,708,270.00	0.8-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,892,845.56	-8,141,320.38	248,474.82	3.1	6
		Total Non-Current Operating Leases	-7,892,845.56	-8,141,320.38	248,474.82	3.1	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	104,892,543.14	88,698,509.14	16,194,034.00	18.3	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,840,987.37	-10,890,330.28	1,049,342.91	9.6	
5500	2291530	2291530 NQ Pension Liability - Non Current	-693,703.76	-513,605.56	-180,098.20	35.1-	6
		Total Pension and OPEB Liabilities	94,357,852.01	77,294,573.30	17,063,278.71	22.1	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-1,553,735.00	-1,627,403.00	73,668.00	4.5	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-11,136,811.00	-12,067,622.00	930,811.00	7.7	
5550	2299250	2299250 Accrued Other Liabilities - Non Current	0	-500	500	100.0	6
		Total Other (NC Liab)	-12,690,546.00	-13,695,525.00	1,004,979.00	7.3	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,185,330,865.49	-1,313,527,355.56	128,196,490.07	9.8	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	4,173,306.14	4,582,424.14	-409,118.00	8.9-	
****	2292030	2292030 CIAC-Utilized	-223,853,174.40	-216,114,307.63	-7,738,866.77	3.6-	6
		Total Contrib in Aid of Constr.	-224,262,292.40	-216,114,307.63	-8,147,984.77	3.8-	5
****	2292100	2292100 Accum Amort of CIAC	63,892,994.52	59,769,238.91	4,123,755.61	6.9	6
			63,892,994.52	59,769,238.91	4,123,755.61	6.9	5
		Total CIAC -NET	-160,369,297.88	-156,345,068.72	-4,024,229.16	2.6-	4
		TOTAL LIABILITIES & CAPITAL	-6,841,313,455.89	-5,623,202,503.22	-1,218,110,952.67	21.7-	3
			0	0	0		2
			5,253,537,227.92	5,253,464,429.61	72,798.31		

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 USD Amounts in United States Dollar
 2023.02 -2023.02 Reporting periods
 2022.02 -2022.02 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	195,127,389.06	157,779,778.58	37,347,610.48	23.7	8
****	1311000	1311000 Power Plan Clearing	278,631.78	2,240.16	276,391.62	12,338.0	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	1,500,000.00	1,500,000.00	0	0.0	
****	1311200	1311200 Utility Plant in Service - PowerPlan	5,951,607,083.91	5,553,840,271.11	397,766,812.80	7.2	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	5,524,911.18	1,133,898.00	4,391,013.18	387.2	8
		Total Utility Prop Plant & Equip	6,187,153,311.66	5,747,532,772.98	439,620,538.68	7.6	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	18,554,707.64	17,502,049.28	1,052,658.36	6.0	8
		Total Net Utility Plant Adjustment	726,945.39	-325,712.97	1,052,658.36	323.2	7
		Total Gross Utility Plant	6,187,880,257.05	5,747,207,060.01	440,673,197.04	7.7	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,386,295,711.02	-1,281,544,460.09	-104,751,250.93	8.2-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,033,114.00	-5,484,991.46	-548,122.54	10.0-	7
		Less Allowance for Depreciation	-1,392,328,825.02	-1,287,029,451.55	-105,299,373.47	8.2-	6
		Total Net Utility Plant	4,795,551,432.03	4,460,177,608.46	335,373,823.57	7.5	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	150,637,520.58	147,008,055.22	3,629,465.36	2.5	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,740,905.37	100,000.00	1,640,905.37	1,640.9	
5500	1311901	1311901 A&G Capital Pool	0	-2,716,635.50	2,716,635.50	100.0	
5500	1311903	1311903 Engineering Pool	0	111,848.20	-111,848.20	100.0-	6
		Total Construction Work in Progress	152,378,425.95	144,503,267.92	7,875,158.03	5.4	5
		TOTAL PLANT	4,947,929,857.98	4,604,680,876.38	343,248,981.60	7.5	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191304	1191304 Other PPD-Trustee	5,096.26	0	5,096.26		7
5500	1191306	1191306 Other PPD-Utility Deposits	17,564.10	0	17,564.10		
5500	1191307	1191307 Other PPD-Interest	256.81	0	256.81		
5500	1191309	1191309 Other PPD-Real Estate Tax	15,804.90	14,281.00	1,523.90	10.7	
****	1191310	1191310 Other PPD-PUC Assessment	810,152.00	793,989.00	16,163.00	2.0	
****	1191311	1191311 Other PPD-SBA Assessment	48,444.00	54,393.00	-5,949.00	10.9-	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	250,724.00	278,485.00	-27,761.00	10.0-	
5500	1191313	1191313 Other PPD-AWWA Dues	742	0	742		
****	1191900	1191900 Prepaid Miscellaneous	889,835.55	3,594,580.61	-2,704,745.06	75.2-	7
		Total Prepayments	2,038,619.62	4,735,728.61	-2,697,108.99	57.0-	6
		Total Prepayments & Other Current Assets	2,038,619.62	4,735,728.61	-2,697,108.99	57.0-	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	4,779,980.84	73,880.95	4,706,099.89	6,369.8	6
5500	1111509	1111509 Cash - WF Misc Receipt - X7106- Main	0	1,216,367.15	-1,216,367.15	100.0-	
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	82,798.90	53,104.17	29,694.73	55.9	
5510	1111540	1111540 Cash in Banks - Wayne Pennvest Escrow	0	403,284.70	-403,284.70	100.0-	
5500	1112503	1112503 Cash Cirg - Aqua PA PNC Acct-X2757	-921,642.59	272,794.98	-1,194,437.57	437.9-	
5500	1112509	1112509 Cash - WF Misc Receipt - X7106- Clearing	0	-1,216,367.15	1,216,367.15	100.0	
5500	1112561	1112561 Cash Cirg - PNC Aqua Acct-X3136	450,796.10	0	450,796.10		
5500	1112563	1112563 Cash Cirg - PNC Aqua Acct-X6161	40,783.48	0	40,783.48		
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	4,449,820.18	820,168.25	3,629,651.93	442.5	5
		Accts Receivable Trade					5
****	1136200	1136200 Customer A/R - Utility	59,917,207.64	50,272,942.52	9,644,265.12	19.2	6
****	1137057	1137057 Accounts Receivable - Other	804,283.76	877,135.07	-72,851.31	8.3-	
5500	1199910	1199910 Rents Receivable	-100	900	-1,000.00	111.1-	6
		Total Accts Receivable Trade	60,721,391.40	51,150,977.59	9,570,413.81	18.7	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-12,173,886.85	-11,492,541.59	-681,345.26	5.9-	6
		Total Allowance for Bad Debts	-12,173,886.85	-11,492,541.59	-681,345.26	5.9-	5
		Accts Receivable - Affiliates					5
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	7,014.52	7,014.52	0	0.0	6
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 - Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	14,514,199.32	0	14,514,199.32		
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	5,387,435.87	508,763.72	4,878,672.15	958.9	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	725,816.69	190,955.32	534,861.37	280.1	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	263,520.32	48,083.42	215,436.90	448.0	
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	64,444.01	18,133.90	46,310.11	255.4	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	269,278.91	137,835.28	131,443.63	95.4	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	1,025,615,488.63	92,210,903.69	933,404,584.94	1,012.2	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	66,486.56	5,765.33	60,721.23	1,053.2	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	16,756.74	1,204.70	15,552.04	1,290.9	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	315.31	0	315.31		
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	45,659.23	4,267.80	41,391.43	969.9	6
		Total Accts Receivable - Affiliates	1,047,012,372.64	93,167,376.38	953,844,996.26	1,023.8	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	15,578,089.38	14,197,425.73	1,380,663.65	9.7	6
5500	1142020	1142020 Materials Inventory - Meters	3,219,880.28	3,077,620.80	142,259.48	4.6	
****	1142910	1142910 Materials Inventory - Conversion	-67,354.21	-338,265.27	270,911.06	80.1	6
		Total Materials & Supplies	18,730,615.45	16,936,781.26	1,793,834.19	10.6	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	27,233,586.16	22,378,550.49	4,855,035.67	21.7	6
5550	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,207,171.02	2,347,643.00	-1,140,471.98	48.6-	6
		Total Unbilled Revenue	28,440,757.18	24,726,193.49	3,714,563.69	15.0	5
		TOTAL CURRENT ASSETS	1,149,219,689.62	180,044,683.99	969,175,005.63	538.3	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	767,963.39	1,032,057.42	-264,094.03	25.6-	7
		Total Rate Case Expense	767,963.39	1,032,057.42	-264,094.03	25.6-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	700,975,538.20	823,974,475.20	-122,998,937.00	14.9-	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	-1,558,702.46	-2,491,044.00	932,341.54	37.4	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	4,847,075.08	3,947,136.88	899,938.20	22.8	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	14,764,248.34	13,007,733.24	1,756,515.10	13.5	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	-1,383,105.04	-1,079,834.15	-303,270.89	28.1-	
5500	1242157	1242157 Reg Asset-Pension/SERP AML	0	684,090.00	-684,090.00	100.0-	
5500	1242162	1242162 Reg Asset-Regulatory Asset	747.04	0	747.04		
5550	1242164	1242164 Reg Asset-Other	788,466.77	770,162.77	18,304.00	2.4	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,861,604.82	5,138,388.08	723,216.74	14.1	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	90,618.75	-90,618.75	100.0-	
****	1242208	1242208 Reg Asset - Cost of Removal - WTWW	9,267,637.31	9,477,624.07	-209,986.76	2.2-	7
		Total Regulatory Assets	733,571,025.06	853,526,865.84	-119,955,840.78	14.1-	6
		Total Reg Assets LT	734,338,988.45	854,558,923.26	-120,219,934.81	14.1-	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	8,134.17	108,455.75	-100,321.58	92.5-	6
		Total Unamortized Debt Exp	8,134.17	108,455.75	-100,321.58	92.5-	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) – PP	2,288,465.13	2,953,391.00	-664,925.87	22.5-	6
		Total Prelim Survey & Invest	4,379,914.14	5,044,840.01	-664,925.87	13.2-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,875,771.46	8,875,771.46	0	0.0	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	91,472.86	91,472.86	0	0.0	
5550	1293130	1293130 Lease - Easement	3,000.00	0	3,000.00		
5500	1293200	1293200 Accumulated Lease Amortization	-1,185,625.88	-919,325.88	-266,300.00	29.0-	6
		Total Operating Lease Assets	8,144,320.56	8,407,620.56	-263,300.00	3.1-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	8,400.06	12,135.09	144.5	
5500	1999997	1999997 ADP Interm Clearing	260.18	0	260.18		
****	1999998	1999998 Banner Interm Clearing	-1,001.88	0	-1,001.88		6
		Total Other (NC Assets)	-155,936.78	-167,330.17	11,393.39	6.8	5
		TOTAL NONCURRENT ASSETS	781,019,171.34	902,256,260.21	-121,237,088.87	13.4-	4
		TOTAL ASSETS	6,878,168,718.94	5,686,981,820.58	1,191,186,898.36	20.9	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-6,959,854.37	-6,466,865.32	-492,989.05	7.6-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,521,091.38	-1,350,412.94	-170,678.44	12.6-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,984,352.02	-8,974,915.46	-9,436.56	0.1-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-in Capital-Aqua	-224,461,688.40	-190,078,277.65	-34,383,410.75	18.1-	7
		Total Capital in Excess of Par	-244,020,589.44	-208,964,074.64	-35,056,514.80	16.8-	6
		Balance January 1st					6

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****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unapprop Undistr Sub Erngs-9110-Essential WT Hld	-36,121,805.98	-36,121,805.98	0	0.0	7
		Balanace January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6
		Current Year Profit	-33,019,771.56	-30,275,428.01	-2,744,343.55	9.1-	7
		Total Income - Current Year	-33,019,771.56	-30,275,428.01	-2,744,343.55	9.1-	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,455,651,469.36	-2,188,688,155.64	-266,963,313.72	12.2-	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-1,974,800,000.00	-1,784,800,000.00	-190,000,000.00	10.6-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-18,388,792.68	-22,822,375.67	4,433,582.99	19.4	8
		Total Long Term Debt	-1,993,188,792.68	-1,807,622,375.67	-185,566,417.01	10.3-	7
		Total Mortgage Bonds	-1,993,188,792.68	-1,807,622,375.67	-185,566,417.01	10.3-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs - LT - Water/Wastewater	13,100,102.59	13,093,783.80	6,318.79	0.0	7
5500	2201020	2201020 Unamortized Bond Premium	-1,562,633.00	-1,633,865.00	71,232.00	4.4	7
		Total Unamort Debt Issue Costs	11,537,469.59	11,459,918.80	77,550.79	0.7	6
		Total Long-Term Debt (Net)	-1,981,651,323.09	-1,796,162,456.87	-185,488,866.22	10.3-	5
		TOTAL CAPITAL	-4,437,302,792.45	-3,984,850,612.51	-452,452,179.94	11.4-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	0	-45,807,779.79	45,807,779.79	100.0	6
		Total Short Term Debt	0	-45,807,779.79	45,807,779.79	100.0	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,903,221.65	-5,381,796.58	478,574.93	8.9	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	0	-10,000,000.00		6
		Total Current Portion - LTD	-14,903,221.65	-5,381,796.58	-9,521,425.07	176.9-	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-554,361.39	-3,048,610.13	2,494,248.74	81.8	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	68.15	0	68.15		
****	2111110	2111110 Accts Pay-Refunds to Customers	38,541.03	-1,419.48	39,960.51	2,815.2	
****	2111130	2111130 A/P-Contractors Retainage	-5,556,042.68	-5,374,098.69	-181,943.99	3.4-	
5500	2111160	2111160 Customer Collections Due Devel	3,136.00	0	3,136.00		
****	2111200	2111200 Goods Received/Invoice Received Clearing	-13,029,346.69	-11,713,691.02	-1,315,655.67	11.2-	
****	2111205	2111205 Received/Not Invoiced (RNI) - Lawson	0	-8,221,628.44	8,221,628.44	100.0	
5500	2111400	2111400 Procurement Card Clearing	-5,310.83	-194,510.32	189,199.49	97.3	
5500	2111430	2111430 Fleet Card Clearing	-107,366.94	0	-107,366.94		
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-319,823.94	-933,620.88	613,796.94	65.7	
5500	2111535	2111535 Accts Pay-Accrued Electric	-698,526.73	-1,082,343.88	383,817.15	35.5	
5500	2111596	2111596 Accts Pay-Sewer	971.15	0	971.15		
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-342.75	0	-342.75		
****	2111910	2111910 Accts Payable Liability - Other	-989,197.21	-690,390.35	-298,806.86	43.3-	6
		Total Accounts Payable - Trade	-21,217,602.83	-31,260,313.19	10,042,710.36	32.1	5
		Accts Payable - Affiliate					5
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	6
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5550	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-24,269,055.95	-1,697.55	-24,267,358.40	1429551.9-	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-71,640,283.11	-7,392,786.08	-64,247,497.03	869.1-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-461,678.80	-130.39	-461,548.41	353,975.3-	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-146,704.05	-1,219.48	-145,484.57	11,930.0-	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-54,059.65	0	-54,059.65		
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-246,462.34	0	-246,462.34		
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-855,044,175.26	-43,246,008.15	-811,798,167.11	1,877.2-	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-12,006.07	0	-12,006.07		
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-8,315.23	0	-8,315.23		
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-175.43	0	-175.43		
5500	2113624	2113624 A/P - 5800 -Aqua Illinois, Inc.	-83,728.79	0	-83,728.79		6
		Total Accts Payable - Affiliate	-1,028,752,838.66	-127,428,035.63	-901,324,803.03	707.3-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,405,193.86	-100,000.00	-1,305,193.86	1,305.2-	6
		Total Construction A/P Trade	-1,405,193.86	-100,000.00	-1,305,193.86	1,305.2-	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-2,181,943.04	3,531,351.26	-5,713,294.30	161.8-	6
		Total Accr Inc Taxes - Federal	-2,181,943.04	3,531,351.26	-5,713,294.30	161.8-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WTWW	2,363,142.62	467,851.62	1,895,291.00	405.1	6
		Total Accr Inc Taxes - State	2,363,142.62	467,851.62	1,895,291.00	405.1	5
		Accr Taxes - Other					5
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	6
5500	2136020	2136020 Accrued Property Tax - Water/Wastewater	-698,916.66	-985,793.00	286,876.34	29.1	6

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		Total Accr Taxes - Other	-706,851.98	-993,728.32	286,876.34	28.9	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-18,279,697.50	-17,615,133.44	-664,564.06	3.8-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	148,356.98	-26,319.06	174,676.04	663.7	6
		Total Accrued Interest	-18,131,340.52	-17,641,452.50	-489,888.02	2.8-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	7,073.50	0	7,073.50		6
5500	2141000	2141000 Payroll Clearing	-2,015.99	62,666.90	-64,682.89	103.2-	
5500	2141050	2141050 Accrued Payroll	-498,060.23	-271,402.42	-226,657.81	83.5-	
5500	2141100	2141100 Accrued Vacation	0	-90,618.75	90,618.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-1,480,360.00	-1,307,685.00	-172,675.00	13.2-	
5500	2141550	2141550 NQ Pension Reserve - Current	1,756.70	1,756.70	0	0.0	
5500	2141620	2141620 Employee Profit Sharing	-1,101,500.00	-992,914.00	-108,586.00	10.9-	
5500	2190010	2190010 Lease Obligation - Current	-248,475.00	-266,300.18	17,825.18	6.7	
5500	2191600	2191600 Appropriated Funds - Other	-35,716.90	-77,886.65	42,169.75	54.1	
****	2192072	2192072 Accrued Insur Liab-Other	-1,257,834.00	-1,168,166.00	-89,668.00	7.7-	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-332,079.83	-528,349.09	196,269.26	37.1	
****	2199615	2199615 Accrued Liab-Audit Fees	-307,221.73	-212,880.13	-94,341.60	44.3-	
5500	2199620	2199620 Accrued Liab-Paving Mains	0	-137,405.85	137,405.85	100.0	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	16,920.15	-18,201.21	107.6-	
****	2199900	2199900 Misc C&A Liabilities	-3,368,834.02	-2,822,948.72	-545,885.30	19.3-	6
		Total Other Accrued Expense	-8,624,548.56	-7,795,213.04	-829,335.52	10.6-	5
		TOTAL CURRENT LIABILITIES	-1,093,560,398.48	-232,409,116.17	-861,151,282.31	370.5-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,840.53	71,820,486.08	-2,645.55	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-574,281.13	-471,613.48	-102,667.65	21.8-	
****	2199075	2199075 CAC-Non Utilized	-54,170,893.87	-58,874,190.29	4,703,296.42	8.0	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-5,524,911.18	-1,133,898.00	-4,391,013.18	387.2-	6
		Total Cust Advances for Constr.	-60,269,781.17	-60,476,751.21	206,970.04	0.3	5
		Long Term Deferred - FIT					5
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-695,554,957.31	-614,954,706.31	-80,600,251.00	13.1-	6
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	25,969,680.25	-1,370,205.75	27,339,886.00	1,995.3	6
		Total Long Term Deferred - FIT	-669,585,277.06	-616,324,912.06	-53,260,365.00	8.6-	5
		Long Term Deferred - SIT					5
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-227,624,638.00	-394,880,983.00	167,256,345.00	42.4	6
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	46,682,707.41	48,905,707.41	-2,223,000.00	4.5-	6
		Total Long Term Deferred - SIT	-180,941,930.59	-345,975,275.59	165,033,345.00	47.7	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,361,018.95	-3,614,431.95	253,413.00	7.0	6
		Total Unamortized ITC	-3,361,018.95	-3,614,431.95	253,413.00	7.0	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-229,217,491.00	-241,703,251.00	12,485,760.00	5.2	6
5500	2220330	2220330 Reg Liab-Pension/OPEB	-116,072,441.11	-100,878,411.11	-15,194,030.00	15.1-	6
		Total Regulatory Liability	-345,289,932.11	-342,581,662.11	-2,708,270.00	0.8-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,892,845.56	-8,141,320.38	248,474.82	3.1	6
		Total Non-Current Operating Leases	-7,892,845.56	-8,141,320.38	248,474.82	3.1	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	104,892,543.14	88,698,509.14	16,194,034.00	18.3	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,882,062.37	-11,055,356.28	1,173,293.91	10.6	
5500	2291530	2291530 NQ Pension Liability - Non Current	-719,281.76	-511,932.09	-207,349.67	40.5-	6
		Total Pension and OPEB Liabilities	94,291,199.01	77,131,220.77	17,159,978.24	22.2	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-1,553,735.00	-1,627,403.00	73,668.00	4.5	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-11,136,811.00	-12,067,622.00	930,811.00	7.7	6
		Total Other (NC Liab)	-12,690,546.00	-13,695,025.00	1,004,479.00	7.3	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,185,740,132.43	-1,313,678,157.53	127,938,025.10	9.7	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	2,635,659.14	4,557,005.06	-1,921,345.92	42.2-	
****	2292030	2292030 CIAC-Utilized	-223,853,174.40	-216,114,307.63	-7,738,866.77	3.6-	6
		Total Contrib in Aid of Constr.	-225,799,939.40	-216,139,726.71	-9,660,212.69	4.5-	5
****	2292100	2292100 Accum Amort of CIAC	64,234,543.82	60,095,792.34	4,138,751.48	6.9	6
			64,234,543.82	60,095,792.34	4,138,751.48	6.9	5
		Total CIAC -NET	-161,565,395.58	-156,043,934.37	-5,521,461.21	3.5-	4
		TOTAL LIABILITIES & CAPITAL	-6,878,168,718.94	-5,686,981,820.58	-1,191,186,898.36	20.9-	3
			0	0	0		2
			5,289,317,712.02	5,274,206,332.16	15,111,379.86		

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		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	220,882,119.67	153,674,490.99	67,207,628.68	43.7	8
****	1311000	1311000 Power Plan Clearing	254,410.58	0	254,410.58		
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	2,488,165.59	55,068,607.02	-52,580,441.43	95.5-	
****	1311200	1311200 Utility Plant in Service - PowerPlan	5,965,855,722.53	5,571,749,071.31	394,106,651.22	7.1	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	6,870,515.18	1,893,515.48	4,976,999.70	262.8	8
		Total Utility Prop Plant & Equip	6,229,466,229.28	5,815,662,269.93	413,803,959.35	7.1	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	18,641,669.71	17,590,313.31	1,051,356.40	6.0	8
		Total Net Utility Plant Adjustment	813,907.46	-237,448.94	1,051,356.40	442.8	7
		Total Gross Utility Plant	6,230,280,136.74	5,815,424,820.99	414,855,315.75	7.1	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,388,543,143.94	-1,288,578,486.16	-99,964,657.78	7.8-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,078,801.54	-5,530,671.11	-548,130.43	9.9-	7
		Less Allowance for Depreciation	-1,394,621,945.48	-1,294,109,157.27	-100,512,788.21	7.8-	6
		Total Net Utility Plant	4,835,658,191.26	4,521,315,663.72	314,342,527.54	7.0	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	134,119,681.91	98,704,090.57	35,415,591.34	35.9	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	2,664,954.27	54,942,538.35	-52,277,584.08	95.1-	6
		Total Construction Work in Progress	136,784,636.18	153,646,628.92	-16,861,992.74	11.0-	5
		TOTAL PLANT	4,972,442,827.44	4,674,962,292.64	297,480,534.80	6.4	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191304	1191304 Other PPD-Trustee	5,096.26	0	5,096.26		7
5500	1191306	1191306 Other PPD-Utility Deposits	17,564.10	0	17,564.10		
5500	1191307	1191307 Other PPD-Interest	256.81	0	256.81		
5500	1191309	1191309 Other PPD-Real Estate Tax	0	11,616.17	-11,616.17	100.0-	
****	1191310	1191310 Other PPD-PUC Assessment	607,542.00	595,418.00	12,124.00	2.0	
****	1191311	1191311 Other PPD-SBA Assessment	36,329.00	40,792.00	-4,463.00	10.9-	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	188,029.00	208,851.00	-20,822.00	10.0-	
5500	1191313	1191313 Other PPD-AWWA Dues	-5,183.52	0	-5,183.52		
****	1191900	1191900 Prepaid Miscellaneous	480,250.88	488,232.90	-7,982.02	1.6-	7
		Total Prepayments	1,329,884.53	1,344,910.07	-15,025.54	1.1-	6
		Total Prepayments & Other Current Assets	1,329,884.53	1,344,910.07	-15,025.54	1.1-	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	7,077,578.40	620,081.95	6,457,496.45	1,041.4	6
5500	1111509	1111509 Cash - WF Misc Receipt - X7106- Main	0	1,216,030.84	-1,216,030.84	100.0-	
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	83,065.90	55,880.51	27,185.39	48.6	
5510	1111540	1111540 Cash in Banks - Wayne Pennvest Escrow	0	403,284.70	-403,284.70	100.0-	
5500	1112503	1112503 Cash Crlg - Aqua PA PNC Acct-X2757	-2,610.43	-426,965.74	424,355.31	99.4	
5500	1112509	1112509 Cash - WF Misc Receipt - X7106- Clearing	0	-1,216,367.15	1,216,367.15	100.0	
5500	1112561	1112561 Cash Crlg - PNC Aqua Acct-X3136	4,149.12	0	4,149.12		
5500	1112563	1112563 Cash Crlg - PNC Aqua Acct-X6161	-25.3	0	-25.3		
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	7,179,261.14	669,048.56	6,510,212.58	973.1	5
		Accts Receivable Trade					5
5500	1136101	1136101 Customer A/R - Utility - Manual	-95,780.11	0	-95,780.11		6
****	1136200	1136200 Customer A/R - Utility	51,692,341.28	45,448,525.02	6,243,816.26	13.7	
****	1137057	1137057 Accounts Receivable - Other	1,322,125.90	958,701.38	363,424.52	37.9	
5500	1199910	1199910 Rents Receivable	600	900	-300	33.3-	6
		Total Accts Receivable Trade	52,919,287.07	46,408,126.40	6,511,160.67	14.0	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-9,480,122.95	-11,255,409.26	1,775,286.31	15.8	6
		Total Allowance for Bad Debts	-9,480,122.95	-11,255,409.26	1,775,286.31	15.8	5
		Accts Receivable - Affiliates					5
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	7,014.52	7,014.52	0	0.0	6
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 - Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	24,353,754.94	77,411.38	24,276,343.56	31,360.2	
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	5,788,140.27	761,466.70	5,026,673.57	660.1	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	764,528.68	272,827.22	491,701.46	180.2	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	292,274.86	72,473.80	219,801.06	303.3	
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	70,174.04	28,443.65	41,730.39	146.7	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	270,856.76	247,725.43	23,131.33	9.3	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	1,082,702,768.35	190,800,017.14	891,902,751.21	467.5	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	68,996.25	17,103.20	51,893.05	303.4	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	16,756.74	9,066.73	7,690.01	84.8	

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5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	315.31	0	315.31		
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	50,363.70	13,661.76	36,701.94	268.6	6
		Total Accts Receivable - Affiliates	1,114,421,900.95	192,341,660.23	922,080,240.72	479.4	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	14,836,008.79	15,008,170.19	-172,161.40	1.1-	6
5500	1142020	1142020 Materials Inventory - Meters	3,376,312.89	3,003,138.00	373,174.89	12.4	
****	1142910	1142910 Materials Inventory - Conversion	-89,056.56	-338,265.27	249,208.71	73.7	6
		Total Materials & Supplies	18,123,265.12	17,673,042.92	450,222.20	2.5	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	30,832,492.11	25,251,464.45	5,581,027.66	22.1	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,626,057.05	2,322,580.98	-696,523.93	30.0-	6
		Total Unbilled Revenue	32,458,549.16	27,574,045.43	4,884,503.73	17.7	5
		TOTAL CURRENT ASSETS	1,216,952,025.02	274,755,424.35	942,196,600.67	342.9	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	708,011.80	1,047,253.33	-339,241.53	32.4-	7
		Total Rate Case Expense	708,011.80	1,047,253.33	-339,241.53	32.4-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	707,865,932.20	834,291,020.20	-126,425,088.00	15.2-	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	-3,086,626.00	3,086,626.00	100.0	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	5,032,741.89	4,033,472.94	999,268.95	24.8	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	14,764,248.34	13,087,025.28	1,677,223.06	12.8	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	-1,436,486.78	-1,102,987.88	-333,498.90	30.2-	
5500	1242157	1242157 Reg Asset-Pension/SERP AML	0	684,090.00	-684,090.00	100.0-	
5500	1242162	1242162 Reg Asset-Regulatory Asset	1,200.09	0	1,200.09		
5500	1242164	1242164 Reg Asset-Other	0	788,466.77	-788,466.77	100.0-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,861,827.42	5,139,894.40	721,933.02	14.0	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	67,968.75	-67,968.75	100.0-	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	9,159,079.39	9,439,058.29	-279,978.90	3.0-	7
		Total Regulatory Assets	741,256,057.55	863,348,897.75	-122,092,840.20	14.1-	6
		Total Reg Assets LT	741,964,069.35	864,396,151.08	-122,432,081.73	14.2-	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	6,156.39	96,405.48	-90,249.09	93.6-	6
		Total Unamortized Debt Exp	6,156.39	96,405.48	-90,249.09	93.6-	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,523,309.84	2,418,973.25	104,336.59	4.3	6
		Total Prelim Survey & Invest	4,614,758.85	4,510,422.26	104,336.59	2.3	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,880,771.46	8,875,771.46	5,000.00	0.1	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	128,084.86	91,472.86	36,612.00	40.0	
5500	1293130	1293130 Lease - Easement	3,000.00	0	3,000.00		
5500	1293200	1293200 Accumulated Lease Amortization	-1,403,168.88	-1,133,943.88	-269,225.00	23.7-	6
		Total Operating Lease Assets	7,968,389.56	8,193,002.56	-224,613.00	2.7-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Interm Clearing	260.18	0	260.18		
****	1999998	1999998 Banner Interm Clearing	-1,001.88	0	-1,001.88		6
		Total Other (NC Assets)	-155,936.78	-155,195.08	-741.7	0.5-	5
		TOTAL NONCURRENT ASSETS	788,701,188.17	911,344,537.10	-122,643,348.93	13.5-	4
		TOTAL ASSETS	6,978,096,040.63	5,861,062,254.09	1,117,033,786.54	19.1	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,031,818.64	-6,527,344.91	-504,473.73	7.7-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,537,889.18	-1,378,827.45	-159,061.73	11.5-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,984,735.95	-8,977,240.82	-7,495.13	0.1-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-In Capital-Aqua	-224,598,109.80	-240,087,716.87	15,489,607.07	6.5	7
		Total Capital in Excess of Par	-244,246,156.84	-259,064,733.32	14,818,576.48	5.7	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
5500	3220301	3220301 Unapprop Undistr Sub Erngs-9110-Essential WT Hld	-36,121,805.98	-36,121,805.98	0	0.0	7
		Balanace January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6
		Current Year Profit	-54,107,158.99	-44,058,255.24	-10,048,903.75	22.8-	7
		Total Income - Current Year	-54,107,158.99	-44,058,255.24	-10,048,903.75	22.8-	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,476,964,424.19	-2,252,571,641.55	-224,392,782.64	10.0-	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-1,964,800,000.00	-1,774,800,000.00	-190,000,000.00	10.7-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-17,907,798.85	-22,395,655.11	4,487,856.26	20.0	8
		Total Long Term Debt	-1,982,707,798.85	-1,797,195,655.11	-185,512,143.74	10.3-	7
		Total Mortgage Bonds	-1,982,707,798.85	-1,797,195,655.11	-185,512,143.74	10.3-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs – LT - Water/Wastewater	13,057,535.80	13,044,781.73	12,754.07	0.1	7
5500	2201020	2201020 Unamortized Bond Premium	-1,556,697.00	-1,627,929.00	71,232.00	4.4	7
		Total Unamort Debt Issue Costs	11,500,838.80	11,416,852.73	83,986.07	0.7	6
		Total Long-Term Debt (Net)	-1,971,206,960.05	-1,785,778,802.38	-185,428,157.67	10.4-	5
		TOTAL CAPITAL	-4,448,171,384.24	-4,038,350,443.93	-409,820,940.31	10.1-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-15,000,000.00	-49,743,170.72	34,743,170.72	69.8	6
		Total Short Term Debt	-15,000,000.00	-49,743,170.72	34,743,170.72	69.8	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,452,573.31	-5,358,970.67	906,397.36	16.9	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-14,452,573.31	-15,358,970.67	906,397.36	5.9	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-2,543,322.56	-1,883,690.86	-659,631.70	35.0-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	250.97	6,950.68	-6,699.71	96.4-	
****	2111110	2111110 Accts Pay-Refunds to Customers	21,150.27	792.58	20,357.69	2,568.5	
****	2111130	2111130 A/P-Contractors Retainage	-5,196,003.47	-5,576,255.50	380,252.03	6.8	
5500	2111160	2111160 Customer Collections Due Devel	3,136.00	0	3,136.00		
****	2111200	2111200 Goods Received/Invoice Received Clearing	-14,995,322.03	-9,688,120.84	-5,307,201.19	54.8-	
****	2111205	2111205 Received/Not Invoiced (RNI) – Lawson	0	-5,381,363.87	5,381,363.87	100.0	
5500	2111400	2111400 Procurement Card Clearing	103.87	307,123.43	-307,019.56	100.0-	
5500	2111430	2111430 Fleet Card Clearing	-57,292.77	0	-57,292.77		
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-364,861.41	-725,777.88	360,916.47	49.7	
5500	2111535	2111535 Accts Pay-Accrued Electric	-731,790.54	-1,249,187.55	517,397.01	41.4	
5500	2111596	2111596 Accts Pay-Sewer	971.15	0	971.15		
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-1,304.51	-2,111.61	807.1	38.2	
****	2111910	2111910 Accts Payable Liability - Other	-1,208,744.81	-1,145,825.41	-62,919.40	5.5-	6
		Total Accounts Payable - Trade	-25,073,029.84	-25,337,466.83	264,436.99	1.0	5
		Accts Payable - Affiliate					5
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	6
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5500	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-25,281,932.78	-13,480,037.45	-11,801,895.33	87.6-	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-77,274,239.81	-13,489,529.46	-63,784,710.35	472.8-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-461,741.49	-181,703.24	-280,038.25	154.1-	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-152,972.81	-32,282.92	-120,689.89	373.9-	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-54,261.55	-7,874.46	-46,387.09	589.1-	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-247,164.56	-6,982.19	-240,182.37	3,439.9-	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-903,698,018.16	-138,263,519.96	-765,434,498.20	553.6-	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-272	0	-272		
****	2113619	2113619 A/P - 5600 - Aqua Texas	-12,064.82	-9,355.25	-2,709.57	29.0-	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-8,315.23	-7,862.03	-453.2	5.8-	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-175.43	0	-175.43		
5500	2113624	2113624 A/P - 5800 -Aqua Illinois, Inc.	-83,728.79	-8,141.45	-75,587.34	928.4-	6
		Total Accts Payable - Affiliate	-1,084,061,081.41	-242,273,482.39	-841,787,599.02	347.5-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-2,415,444.31	-100,000.00	-2,315,444.31	2,315.4-	6
		Total Construction A/P Trade	-2,415,444.31	-100,000.00	-2,315,444.31	2,315.4-	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-2,422,345.91	9,818,918.57	-12,241,264.48	124.7-	6
		Total Accr Inc Taxes - Federal	-2,422,345.91	9,818,918.57	-12,241,264.48	124.7-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WTWW	2,315,515.62	-1,564,530.38	3,880,046.00	248.0	6
		Total Accr Inc Taxes - State	2,315,515.62	-1,564,530.38	3,880,046.00	248.0	5
		Accr Taxes - Other					5
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	6
5500	2136020	2136020 Accrued Property Tax – Water/Wastewater	-43,735.64	-1,100,000.00	1,056,264.36	96.0	

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
5500	2136030	2136030 Accrued PURTA Tax	-1,048,374.99	0	-1,048,374.99		6
		Total Accr Taxes - Other	-1,100,045.95	-1,107,935.32	7,889.37	0.7	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-20,591,650.73	-17,459,253.35	-3,132,397.38	17.9-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	146,044.48	-32,351.09	178,395.57	551.4	6
		Total Accrued Interest	-20,445,606.25	-17,491,604.44	-2,954,001.81	16.9-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	10,610.25	0	10,610.25		6
5500	2141000	2141000 Payroll Clearing	-2,015.99	62,666.90	-64,682.89	103.2-	
5500	2141050	2141050 Accrued Payroll	-1,090,407.39	-886,044.39	-204,363.00	23.1-	
5500	2141100	2141100 Accrued Vacation	0	-67,968.75	67,968.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-338,949.00	-314,661.00	-24,288.00	7.7-	
5500	2141550	2141550 NQ Pension Reserve - Current	1,756.70	1,756.70	0	0.0	
5500	2141620	2141620 Employee Profit Sharing	-243,413.00	-232,899.00	-10,514.00	4.5-	
5500	2190010	2190010 Lease Obligation - Current	-251,554.00	-268,725.00	17,171.00	6.4	
5500	2191600	2191600 Appropriated Funds - Other	-35,001.90	-77,886.65	42,884.75	55.1	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-355,678.12	-564,670.96	208,992.84	37.0	
****	2199615	2199615 Accrued Liab-Audit Fees	-529,711.31	-284,764.13	-244,947.18	86.0-	
5500	2199620	2199620 Accrued Liab-Paving Mains	0	-137,405.85	137,405.85	100.0	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	12,173.82	-13,454.88	110.5-	
****	2199900	2199900 Misc C&A Liabilities	-3,191,576.41	-2,849,888.01	-341,688.40	12.0-	6
		Total Other Accrued Expense	-6,027,221.23	-5,608,316.32	-418,904.91	7.5-	5
		TOTAL CURRENT LIABILITIES	-1,168,681,832.59	-348,766,558.50	-819,915,274.09	235.1-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,820,486.08	-2,950.56	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-627,681.13	-471,613.48	-156,067.65	33.1-	
****	2199075	2199075 CAC-Non Utilized	-56,099,423.13	-58,887,882.29	2,788,459.16	4.7	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-6,870,515.18	-1,893,515.48	-4,976,999.70	262.8-	6
		Total Cust Advances for Constr.	-63,597,619.44	-61,250,060.69	-2,347,558.75	3.8-	5
		Long Term Deferred - FIT					5
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-705,274,967.31	-621,804,626.31	-83,470,341.00	13.4-	6
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	25,406,248.25	-1,298,340.75	26,704,589.00	2,056.8	6
		Total Long Term Deferred - FIT	-679,868,719.06	-623,102,967.06	-56,765,752.00	9.1-	5
		Long Term Deferred - SIT					5
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-225,841,212.00	-397,929,354.00	172,088,142.00	43.2	6
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	45,221,198.41	48,866,785.41	-3,645,587.00	7.5-	6
		Total Long Term Deferred - SIT	-180,620,013.59	-349,062,568.59	168,442,555.00	48.3	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,297,665.95	-3,551,078.95	253,413.00	7.1	6
		Total Unamortized ITC	-3,297,665.95	-3,551,078.95	253,413.00	7.1	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-227,491,748.00	-235,984,108.00	8,492,360.00	3.6	6
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,665,356.40	0	-1,665,356.40		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-116,526,218.11	-103,443,089.11	-13,083,129.00	12.6-	6
		Total Regulatory Liability	-345,683,322.51	-339,427,197.11	-6,256,125.40	1.8-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,708,835.56	-7,924,277.56	215,442.00	2.7	6
		Total Non-Current Operating Leases	-7,708,835.56	-7,924,277.56	215,442.00	2.7	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	105,346,320.14	90,763,187.14	14,583,133.00	16.1	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,750,070.71	-10,620,126.28	870,055.57	8.2	
5500	2291530	2291530 NQ Pension Liability - Non Current	-708,438.39	-517,804.44	-190,633.95	36.8-	6
		Total Pension and OPEB Liabilities	94,887,811.04	79,625,256.42	15,262,554.62	19.2	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-1,536,224.00	-1,627,403.00	91,179.00	5.6	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-10,901,578.00	-11,879,982.00	978,404.00	8.2	6
		Total Other (NC Liab)	-12,437,802.00	-13,507,385.00	1,069,583.00	7.9	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,198,326,167.07	-1,318,200,278.54	119,874,111.47	9.1	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	985,421.08	4,530,542.08	-3,545,121.00	78.2-	
****	2292030	2292030 CIAC-Unitized	-223,895,746.79	-216,115,436.83	-7,780,309.96	3.6-	6
		Total Contrib in Aid of Constr.	-227,492,749.85	-216,167,318.89	-11,325,430.96	5.2-	5
****	2292100	2292100 Accum Amort of CIAC	64,576,093.12	60,422,345.77	4,153,747.35	6.9	6
			64,576,093.12	60,422,345.77	4,153,747.35	6.9	5
		Total CIAC - NET	-162,916,656.73	-155,744,973.12	-7,171,683.61	4.6-	4
		TOTAL LIABILITIES & CAPITAL	-6,978,096,040.63	-5,861,062,254.09	-1,117,033,786.54	19.1-	3
			0	0	0		2
			5,378,353,098.79	5,366,935,446.82	11,417,651.97		

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	228,551,538.41	156,582,996.91	71,968,541.50	46.0	8
****	1311000	1311000 Power Plan Clearing	243,553.83	102,642.39	140,911.44	137.3	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	2,488,165.59	55,068,607.02	-52,580,441.43	95.5-	
****	1311200	1311200 Utility Plant in Service - PowerPlan	5,974,967,701.58	5,588,225,333.86	386,742,367.72	6.9	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	5,595,424.18	1,893,515.48	3,701,908.70	195.5	8
		Total Utility Prop Plant & Equip	6,244,961,679.32	5,835,149,680.79	409,811,998.53	7.0	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	18,728,631.81	17,678,577.32	1,050,054.49	5.9	8
		Total Net Utility Plant Adjustment	900,869.56	-149,184.93	1,050,054.49	703.9	7
		Total Gross Utility Plant	6,245,862,548.88	5,835,000,495.86	410,862,053.02	7.0	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,399,529,996.27	-1,298,381,818.18	-101,148,178.09	7.8-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,124,489.15	-5,576,350.07	-548,139.08	9.8-	7
		Less Allowance for Depreciation	-1,405,654,485.42	-1,303,958,168.25	-101,696,317.17	7.8-	6
		Total Net Utility Plant	4,840,208,063.46	4,531,042,327.61	309,165,735.85	6.8	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	138,190,833.05	155,067,138.26	-16,876,305.21	10.9-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,133,424.99	1,156,483.00	-23,058.01	2.0-	6
		Total Construction Work in Progress	139,324,258.04	156,223,621.26	-16,899,363.22	10.8-	5
		TOTAL PLANT	4,979,532,321.50	4,687,265,948.87	292,266,372.63	6.2	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191309	1191309 Other PPD-Real Estate Tax	-132,735.64	-77,383.83	-55,351.81	71.5-	7
****	1191310	1191310 Other PPD-PUC Assessment	404,932.00	396,847.00	8,085.00	2.0	
****	1191311	1191311 Other PPD-SBA Assessment	24,214.00	27,191.00	-2,977.00	10.9-	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	125,334.00	139,217.00	-13,883.00	10.0-	
5500	1191313	1191313 Other PPD-AWWA Dues	51,070.40	51,895.48	-825.08	1.6-	
5500	1191315	1191315 Other PPD - PURTA Tax	4,700,000.00	0	4,700,000.00		
****	1191900	1191900 Prepaid Miscellaneous	962,958.01	679,739.69	283,218.32	41.7	7
		Total Prepayments	6,135,772.77	1,217,506.34	4,918,266.43	404.0	6
		Total Prepayments & Other Current Assets	6,135,772.77	1,217,506.34	4,918,266.43	404.0	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	311,256.00	-48.05	311,304.05	647,875.2	6
5500	1111509	1111509 Cash - WF Misc Receipt - X7106- Main	0	1,858,895.91	-1,858,895.91	100.0-	
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	83,466.90	58,367.51	25,099.39	43.0	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	-27,558.48	-564,152.21	536,593.73	95.1	
5500	1112509	1112509 Cash - WF Misc Receipt - X7106- Clearing	0	-1,859,526.14	1,859,526.14	100.0	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	4,149.12	479,260.57	-475,111.45	99.1-	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	-25.3	20,391.74	-20,417.04	100.1-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	388,391.69	10,292.78	378,098.91	3,673.4	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	361,648.74	0	361,648.74		6
****	1136200	1136200 Customer A/R - Utility	60,682,786.64	50,654,722.44	10,028,064.20	19.8	
****	1137057	1137057 Accounts Receivable - Other	998,992.66	1,271,212.17	-272,219.51	21.4-	
5500	1199910	1199910 Rents Receivable	900	900	0	0.0	6
		Total Accts Receivable Trade	62,044,328.04	51,926,834.61	10,117,493.43	19.5	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-10,049,873.29	-10,794,922.74	745,049.45	6.9	6
		Total Allowance for Bad Debts	-10,049,873.29	-10,794,922.74	745,049.45	6.9	5
		Accts Receivable - Affiliates					5
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	7,014.52	7,014.52	0	0.0	6
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 -Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	24,353,754.94	13,551,044.77	10,802,710.17	79.7	
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	6,073,094.37	1,208,875.35	4,864,219.02	402.4	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	804,351.99	465,242.88	339,109.11	72.9	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	306,179.18	89,821.13	216,358.05	240.9	
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	79,663.44	29,597.78	50,065.66	169.2	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	272,092.92	243,530.22	28,562.70	11.7	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	1,125,032,232.69	230,248,983.96	894,783,248.73	388.6	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	72,141.28	17,991.10	54,150.18	301.0	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	126,393.94	10,975.75	115,418.19	1,051.6	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	315.31	0	315.31		
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	54,635.68	16,528.68	38,107.00	230.6	6

Financial Statement Version for AQUA

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		Total Accts Receivable - Affiliates	1,157,217,826.79	245,924,054.84	911,293,771.95	370.6	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	13,866,762.59	14,280,798.30	-414,035.71	2.9-	6
5500	1142020	1142020 Materials Inventory - Meters	3,466,924.39	2,867,512.07	599,412.32	20.9	
5500	1142910	1142910 Materials Inventory - Conversion	-385,381.80	-338,265.27	-47,116.53	13.9-	6
		Total Materials & Supplies	16,948,305.18	16,810,045.10	138,260.08	0.8	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	28,619,342.66	23,513,973.20	5,105,369.46	21.7	6
5550	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,611,758.28	2,297,518.96	-685,760.68	29.8-	6
		Total Unbilled Revenue	30,231,100.94	25,811,492.16	4,419,608.78	17.1	5
		TOTAL CURRENT ASSETS	1,262,915,852.12	330,905,303.09	932,010,549.03	281.7	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	679,568.71	1,005,661.24	-326,092.53	32.4-	7
		Total Rate Case Expense	679,568.71	1,005,661.24	-326,092.53	32.4-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	707,865,932.20	834,291,020.20	-126,425,088.00	15.2-	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	-3,081,951.00	3,081,951.00	100.0	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	4,354,644.14	3,291,820.43	1,062,823.71	32.3	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	15,632,385.66	14,002,405.62	1,629,980.04	11.6	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	-1,436,093.41	-1,126,546.20	-309,547.21	27.5-	
5500	1242157	1242157 Reg Asset-Pension/SERP AML	0	684,090.00	-684,090.00	100.0-	
5500	1242162	1242162 Reg Asset-Regulatory Asset	340	0	340		
5550	1242164	1242164 Reg Asset-Other	0	788,466.77	-788,466.77	100.0-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,861,901.62	5,139,894.40	722,007.22	14.0	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	67,968.75	-67,968.75	100.0-	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	8,931,768.45	9,147,547.74	-215,779.29	2.4-	7
		Total Regulatory Assets	741,218,393.66	863,212,231.71	-121,993,838.05	14.1-	6
		Total Reg Assets LT	741,897,962.37	864,217,892.95	-122,319,930.58	14.2-	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	68,560.02	84,355.21	-15,795.19	18.7-	6
		Total Unamortized Debt Exp	68,560.02	84,355.21	-15,795.19	18.7-	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,648,666.57	2,505,346.22	143,320.35	5.7	6
		Total Prelim Survey & Invest	4,740,115.58	4,596,795.23	143,320.35	3.1	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,891,961.46	8,875,771.46	16,190.00	0.2	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	128,084.86	91,472.86	36,612.00	40.0	
5550	1293130	1293130 Lease - Easement	3,000.00	0	3,000.00		
5500	1293200	1293200 Accumulated Lease Amortization	-1,403,168.88	-1,133,943.88	-269,225.00	23.7-	6
		Total Operating Lease Assets	7,979,579.56	8,193,002.56	-213,423.00	2.6-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Interim Clearing	260.18	0	260.18		
****	1999998	1999998 Banner Interim Clearing	-1,051.88	-971.14	-80.74	8.3-	6
		Total Other (NC Assets)	-155,986.78	-156,166.22	179.44	0.1	5
		TOTAL NONCURRENT ASSETS	788,833,981.55	911,239,630.53	-122,405,648.98	13.4-	4
		TOTAL ASSETS	7,031,282,155.17	5,929,410,882.49	1,101,871,272.68	18.6	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,067,801.06	-6,519,427.22	-548,373.84	8.4-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,553,007.81	-1,367,915.15	-185,092.66	13.5-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,987,753.20	-8,975,696.84	-12,056.36	0.1-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-In Capital-Aqua	-224,598,109.80	-240,087,716.87	15,489,607.07	6.5	7
		Total Capital in Excess of Par	-244,300,275.14	-259,044,359.35	14,744,084.21	5.7	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unappropriat Undistr Sub Erngs-9110-Essential WT Hld	-36,121,805.98	-36,121,805.98	0	0.0	7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6

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0L Ledger
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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		Current Year Profit	-70,046,063.91	-56,562,453.13	-13,483,610.78	23.8-	7
		Total Income - Current Year	-70,046,063.91	-56,562,453.13	-13,483,610.78	23.8-	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,492,957,447.41	-2,265,055,465.47	-227,901,981.94	10.1-	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-1,964,800,000.00	-1,774,800,000.00	-190,000,000.00	10.7-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-17,533,358.89	-21,945,063.55	4,411,704.66	20.1	8
		Total Long Term Debt	-1,982,333,358.89	-1,796,745,063.55	-185,588,295.34	10.3-	7
		Total Mortgage Bonds	-1,982,333,358.89	-1,796,745,063.55	-185,588,295.34	10.3-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs – LT - Water/Wastewater	13,007,077.70	12,995,779.66	11,298.04	0.1	7
5500	2201020	2201020 Unamortized Bond Premium	-1,550,761.00	-1,621,993.00	71,232.00	4.4	7
		Total Unamort Debt Issue Costs	11,456,316.70	11,373,786.66	82,530.04	0.7	6
		Total Long-Term Debt (Net)	-1,970,877,042.19	-1,785,371,276.89	-185,505,765.30	10.4-	5
		TOTAL CAPITAL	-4,463,834,489.60	-4,050,426,742.36	-413,407,747.24	10.2-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-16,040,714.80	-51,578,236.22	35,537,521.42	68.9	6
		Total Short Term Debt	-16,040,714.80	-51,578,236.22	35,537,521.42	68.9	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,452,573.31	-5,358,970.67	906,397.36	16.9	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-14,452,573.31	-15,358,970.67	906,397.36	5.9	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-2,403,609.28	-1,993,746.59	-409,862.69	20.6-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	73.9	0	73.9		
****	2111110	2111110 Accts Pay-Refunds to Customers	72,311.91	6,345.46	65,966.45	1,039.6	
****	2111130	2111130 A/P-Contractors Retainage	-5,471,700.68	-5,645,470.55	173,769.87	3.1	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-9,536,400.25	-15,998,236.23	6,461,835.98	40.4	
****	2111205	2111205 Received/Not Invoiced (RNI) – Lawson	0	-2,914,578.03	2,914,578.03	100.0	
5500	2111400	2111400 Procurement Card Clearing	-428,926.29	466,594.86	-895,521.15	191.9-	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-316,352.40	-351,835.93	35,483.53	10.1	
5500	2111535	2111535 Accts Pay-Accrued Electric	-1,060,375.04	-1,025,831.00	-34,544.04	3.4-	
5500	2111596	2111596 Accts Pay-Sewer	971.15	971.15	0	0.0	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-591.75	-6,135.22	5,543.47	90.4	
****	2111910	2111910 Accts Payable Liability - Other	-872,388.29	-933,971.58	61,583.29	6.6	6
		Total Accounts Payable - Trade	-20,016,987.02	-28,395,893.66	8,378,906.64	29.5	5
		Accts Payable - Affiliate					5
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	6
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5550	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-25,380,462.39	-13,567,810.07	-11,812,652.32	87.1-	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-82,114,153.42	-17,812,597.29	-64,301,556.13	361.0-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-461,741.49	-363,535.02	-98,206.47	27.0-	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-158,304.53	-53,234.92	-105,069.61	197.4-	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-56,552.79	-8,013.15	-48,539.64	605.7-	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-247,164.56	-22,985.47	-224,179.09	975.3-	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-936,556,248.03	-178,775,737.79	-757,780,510.24	423.9-	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-272	0	-272		
****	2113619	2113619 A/P - 5600 - Aqua Texas	-12,080.37	-10,703.10	-1,377.27	12.9-	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-8,315.23	-7,862.03	-453.2	5.8-	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-175.43	0	-175.43		
5500	2113624	2113624 A/P - 5800 -Aqua Illinois, Inc.	-84,178.85	-8,301.05	-75,877.80	914.1-	6
		Total Accts Payable - Affiliate	-1,121,865,843.07	-287,416,973.87	-834,448,869.20	290.3-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-901,102.86	-100,000.00	-801,102.86	801.1-	6
		Total Construction A/P Trade	-901,102.86	-100,000.00	-801,102.86	801.1-	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-5,123,254.95	8,671,084.95	-13,794,339.90	159.1-	6
		Total Accr Inc Taxes - Federal	-5,123,254.95	8,671,084.95	-13,794,339.90	159.1-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	2,315,515.62	-1,564,530.38	3,880,046.00	248.0	6
		Total Accr Inc Taxes - State	2,315,515.62	-1,564,530.38	3,880,046.00	248.0	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	143.53	0	143.53		6
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax – Water/Wastewater	-405,736.11	-1,466,667.00	1,060,930.89	72.3	
5500	2136030	2136030 Accrued PURTA Tax	-1,048,374.99	0	-1,048,374.99		6
		Total Accr Taxes - Other	-1,461,902.89	-1,474,602.32	12,699.43	0.9	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-22,951,894.84	-19,622,579.10	-3,329,315.74	17.0-	6

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5500	2121020	2121020 Interest Accrued - Short-Term Debt	-72,357.93	-35,000.34	-37,357.59	106.7-	6
		Total Accrued Interest	-23,024,252.77	-19,657,579.44	-3,366,673.33	17.1-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	14,147.00	0	14,147.00		6
5500	2141000	2141000 Payroll Clearing	-2,015.99	-2,015.99	0	0.0	
5500	2141050	2141050 Accrued Payroll	-439,072.37	-1,101,933.96	662,861.59	60.2	
5500	2141100	2141100 Accrued Vacation	0	-67,968.75	67,968.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-451,932.00	-419,548.00	-32,384.00	7.7-	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-316,923.00	-310,532.00	-6,391.00	2.1-	
5500	2190010	2190010 Lease Obligation - Current	-251,554.00	-268,725.00	17,171.00	6.4	
5500	2191600	2191600 Appropriated Funds - Other	-4,345.45	-41,595.17	37,249.72	89.6	
****	2192072	2192072 Accrued Insur Liab-Other	-628,917.00	-584,089.00	-44,828.00	7.7-	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-464,576.85	-646,512.64	181,935.79	28.1	
****	2199615	2199615 Accrued Liab-Audit Fees	-310,456.31	-308,821.13	-1,635.18	0.5-	
5500	2199620	2199620 Accrued Liab-Paving Mains	0	-118,524.18	118,524.18	100.0	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	21,438.94	-22,720.00	106.0-	
****	2199900	2199900 Misc C&A Liabilities	-3,286,576.42	-3,565,937.24	279,360.82	7.8	6
		Total Other Accrued Expense	-6,143,503.45	-7,413,007.42	1,269,503.97	17.1	5
		TOTAL CURRENT LIABILITIES	-1,206,714,619.50	-404,288,709.03	-802,425,910.47	198.5-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,535.52	0	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-508,394.13	-471,613.48	-36,780.65	7.8-	
****	2199075	2199075 CAC-Non Utilized	-57,306,405.65	-58,884,931.73	1,578,526.08	2.7	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-5,595,424.18	-1,893,515.48	-3,701,908.70	195.5-	6
		Total Cust Advances for Constr.	-63,410,223.96	-61,250,060.69	-2,160,163.27	3.5-	5
		Long Term Deferred - FIT					5
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-705,274,967.31	-621,804,626.31	-83,470,341.00	13.4-	6
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	25,406,248.25	-1,298,340.75	26,704,589.00	2,056.8	6
		Total Long Term Deferred - FIT	-679,868,719.06	-623,102,967.06	-56,765,752.00	9.1-	5
		Long Term Deferred - SIT					5
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-225,841,212.00	-397,929,354.00	172,088,142.00	43.2	6
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	45,221,198.41	48,866,785.41	-3,645,587.00	7.5-	6
		Total Long Term Deferred - SIT	-180,620,013.59	-349,062,568.59	168,442,555.00	48.3	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,297,665.95	-3,551,078.95	253,413.00	7.1	6
		Total Unamortized ITC	-3,297,665.95	-3,551,078.95	253,413.00	7.1	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-227,491,748.00	-235,984,108.00	8,492,360.00	3.6	6
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,627,538.34	0	-1,627,538.34		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-116,526,218.11	-103,443,089.11	-13,083,129.00	12.6-	6
		Total Regulatory Liability	-345,645,504.45	-339,427,197.11	-6,218,307.34	1.8-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,708,835.56	-7,924,277.56	215,442.00	2.7	6
		Total Non-Current Operating Leases	-7,708,835.56	-7,924,277.56	215,442.00	2.7	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	105,346,320.14	90,263,187.14	15,083,133.00	16.7	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,791,145.71	-10,769,530.62	978,384.91	9.1	
5500	2291530	2291530 NQ Pension Liability - Non Current	-720,118.90	-523,678.40	-196,440.50	37.5-	6
		Total Pension and OPEB Liabilities	94,835,055.53	78,969,978.12	15,865,077.41	20.1	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-1,536,224.00	-1,627,403.00	91,179.00	5.6	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-10,901,578.00	-11,879,982.00	978,404.00	8.2	6
		Total Other (NC Liab)	-12,437,802.00	-13,507,385.00	1,069,583.00	7.9	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,198,153,709.04	-1,318,855,556.84	120,701,847.80	9.2	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	985,421.08	4,109,066.50	-3,123,645.42	76.0-	
****	2292030	2292030 CIAC-Utilized	-223,903,896.79	-216,115,436.83	-7,788,459.96	3.6-	6
		Total Contrib in Aid of Constr.	-227,500,899.85	-216,588,794.47	-10,912,105.38	5.0-	5
****	2292100	2292100 Accum Amort of CIAC	64,921,562.82	60,748,920.21	4,172,642.61	6.9	6
			64,921,562.82	60,748,920.21	4,172,642.61	6.9	5
		Total CIAC -NET	-162,579,337.03	-155,839,874.26	-6,739,462.77	4.3-	4
		TOTAL LIABILITIES & CAPITAL	-7,031,282,155.17	-5,929,410,882.49	-1,101,871,272.68	18.6-	3
			0	0	0		2
			5,387,936,498.99	5,384,306,416.85	3,630,082.14		

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	203,362,651.80	166,322,186.85	37,040,464.95	22.3	8
5500	1311000	1311000 Power Plan Clearing	-18,890.96	105,010.41	-123,901.37	118.0-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	2,501,607.59	55,097,402.21	-52,595,794.62	95.5-	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,024,660,581.27	5,598,930,990.56	425,729,590.71	7.6	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	4,042,728.18	1,893,515.48	2,149,212.70	113.5	8
		Total Utility Prop Plant & Equip	6,267,663,973.61	5,855,625,690.64	412,038,282.97	7.0	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	18,815,593.88	17,766,841.29	1,048,752.59	5.9	8
		Total Net Utility Plant Adjustment	987,831.63	-60,920.96	1,048,752.59	1,721.5	7
		Total Gross Utility Plant	6,268,651,805.24	5,855,564,769.68	413,087,035.56	7.1	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,409,245,290.58	-1,308,239,687.04	-101,005,603.54	7.7-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,170,176.65	-5,622,029.01	-548,147.64	9.7-	7
		Less Allowance for Depreciation	-1,415,415,467.23	-1,313,861,716.05	-101,553,751.18	7.7-	6
		Total Net Utility Plant	4,853,236,338.01	4,541,703,053.63	311,533,284.38	6.9	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	147,531,475.37	162,780,666.79	-15,249,191.42	9.4-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,327,098.69	783,632.55	543,466.14	69.4	6
		Total Construction Work in Progress	148,858,574.06	163,564,299.34	-14,705,725.28	9.0-	5
		TOTAL PLANT	5,002,094,912.07	4,705,267,352.97	296,827,559.10	6.3	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191309	1191309 Other PPD-Real Estate Tax	-201,418.95	-159,806.90	-41,612.05	26.0-	7
****	1191310	1191310 Other PPD-PUC Assessment	202,322.00	198,276.00	4,046.00	2.0	
****	1191311	1191311 Other PPD-SBA Assessment	12,099.00	13,590.00	-1,491.00	11.0-	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	62,639.00	69,583.00	-6,944.00	10.0-	
5500	1191313	1191313 Other PPD-AWWA Dues	45,963.40	46,706.48	-743.08	1.6-	
5500	1191315	1191315 Other PPD - PURTA Tax	2,928,527.79	0	2,928,527.79		
****	1191900	1191900 Prepaid Miscellaneous	974,341.81	554,076.48	420,265.33	75.8	7
		Total Prepayments	4,024,474.05	722,425.06	3,302,048.99	457.1	6
		Total Prepayments & Other Current Assets	4,024,474.05	722,425.06	3,302,048.99	457.1	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	252,179.00	50,566,143.48	-50,313,964.48	99.5-	6
5500	1111509	1111509 Cash - WF Misc Receipt - X7106- Main	0	3,339,926.15	-3,339,926.15	100.0-	
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	83,466.90	58,664.51	24,802.39	42.3	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	624.81	9,201,380.25	-9,200,755.44	100.0-	
5500	1112509	1112509 Cash - WF Misc Receipt - X7106- Clearing	0	-3,340,899.51	3,340,899.51	100.0	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	4,149.12	958,521.14	-954,372.02	99.6-	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	-25.3	40,783.48	-40,808.78	100.1-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	357,497.98	60,841,622.95	-60,484,124.97	99.4-	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	0	-1,408,740.00	1,408,740.00	100.0	6
****	1136200	1136200 Customer A/R - Utility	55,315,894.57	49,248,202.50	6,067,692.07	12.3	
****	1137057	1137057 Accounts Receivable - Other	1,120,175.20	1,007,951.64	112,223.56	11.1	
5500	1199910	1199910 Rents Receivable	600	1,100.00	-500	45.5-	6
		Total Accts Receivable Trade	56,436,669.77	48,848,514.14	7,588,155.63	15.5	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-10,279,727.26	-10,698,770.28	419,043.02	3.9	6
		Total Allowance for Bad Debts	-10,279,727.26	-10,698,770.28	419,043.02	3.9	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	7,014.52	7,014.52	0	0.0	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 -Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	24,353,754.94	13,551,044.77	10,802,710.17	79.7	
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	6,504,745.68	1,484,318.42	5,020,427.26	338.2	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	825,261.20	471,974.71	353,286.49	74.9	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	332,635.65	104,709.26	227,926.39	217.7	
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	80,479.98	38,742.35	41,737.63	107.7	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	279,827.75	243,601.17	36,226.58	14.9	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	1,184,403,457.00	345,559,205.86	838,844,251.14	242.7	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	77,864.36	24,233.70	53,630.66	221.3	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	127,308.09	10,975.75	116,332.34	1,059.9	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	315.31	0	315.31		
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		

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5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	58,135.61	20,528.68	37,606.93	183.2	6
		Total Accts Receivable - Affiliates	1,217,234,429.61	361,550,797.89	855,683,631.72	236.7	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	13,738,234.72	14,620,689.46	-882,454.74	6.0-	6
5500	1142020	1142020 Materials Inventory - Meters	3,438,790.36	2,856,847.08	581,943.28	20.4	
5500	1142910	1142910 Materials Inventory - Conversion	-426,387.78	-338,265.27	-88,122.51	26.1-	6
		Total Materials & Supplies	16,750,637.30	17,139,271.27	-388,633.97	2.3-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	34,963,941.26	26,868,913.71	8,095,027.55	30.1	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,151,167.20	4,494,665.94	-3,343,498.74	74.4-	6
		Total Unbilled Revenue	36,115,108.46	31,363,579.65	4,751,528.81	15.1	5
		TOTAL CURRENT ASSETS	1,320,639,089.91	509,767,440.68	810,871,649.23	159.1	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	649,981.12	998,985.26	-349,004.14	34.9-	7
		Total Rate Case Expense	649,981.12	998,985.26	-349,004.14	34.9-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	707,865,932.20	834,291,020.20	-126,425,088.00	15.2-	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	-3,077,276.00	3,077,276.00	100.0	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	4,532,831.40	3,487,475.82	1,045,355.58	30.0	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	15,632,385.66	14,002,405.62	1,629,980.04	11.6	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	-1,463,937.21	-1,151,752.31	-312,184.90	27.1-	
5500	1242157	1242157 Reg Asset-Pension/SERP AML	0	684,090.00	-684,090.00	100.0-	
5500	1242162	1242162 Reg Asset-Regulatory Asset	690	0	690		
5550	1242164	1242164 Reg Asset-Other	0	788,466.77	-788,466.77	100.0-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,198.42	5,139,894.40	722,304.02	14.1	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	67,968.75	-67,968.75	100.0-	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	8,840,071.55	8,914,980.61	-74,909.06	0.8-	7
		Total Regulatory Assets	741,277,687.02	863,154,788.86	-121,877,101.84	14.1-	6
		Total Reg Assets LT	741,927,668.14	864,153,774.12	-122,226,105.98	14.1-	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	66,470.71	72,304.94	-5,834.23	8.1-	6
		Total Unamortized Debt Exp	66,470.71	72,304.94	-5,834.23	8.1-	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) – PP	2,520,004.92	2,840,609.85	-320,604.93	11.3-	6
		Total Prelim Survey & Invest	4,611,453.93	4,932,058.86	-320,604.93	6.5-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,891,961.46	8,875,771.46	16,190.00	0.2	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	128,084.86	91,472.86	36,612.00	40.0	
5550	1293130	1293130 Lease - Easement	3,000.00	0	3,000.00		
5500	1293200	1293200 Accumulated Lease Amortization	-1,403,168.88	-1,133,943.88	-269,225.00	23.7-	6
		Total Operating Lease Assets	7,979,579.56	8,193,002.56	-213,423.00	2.6-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Intern Clearing	260.18	0	260.18		
****	1999998	1999998 Banner Intern Clearing	-1,052.63	-971.14	-81.49	8.4-	6
		Total Other (NC Assets)	-155,987.53	-156,166.22	178.69	0.1	5
		TOTAL NONCURRENT ASSETS	788,732,935.61	911,498,725.06	-122,765,789.45	13.5-	4
		TOTAL ASSETS	7,111,466,937.59	6,126,533,518.71	984,933,418.88	16.1	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,108,012.71	-6,559,014.58	-548,998.13	8.4-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,570,334.92	-1,384,790.08	-185,544.84	13.4-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,989,361.26	-8,976,744.83	-12,616.43	0.1-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-in Capital-Aqua	-224,598,109.80	-310,087,716.87	85,489,607.07	27.6	7
		Total Capital in Excess of Par	-244,359,421.96	-329,101,869.63	84,742,447.67	25.7	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unapprop Undistr Sub Emrgs-9110-Essential WT Hld	-36,121,805.98	-36,121,805.98	0	0.0	7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6

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		Income - Current Year					6
		Current Year Profit	-91,008,141.67	-73,286,601.03	-17,721,540.64	24.2-	7
		Total Income - Current Year	-91,008,141.67	-73,286,601.03	-17,721,540.64	24.2-	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,513,978,671.99	-2,351,837,123.65	-162,141,548.34	6.9-	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-1,964,800,000.00	-1,774,800,000.00	-190,000,000.00	10.7-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-17,158,069.71	-21,945,063.55	4,786,993.84	21.8	8
		Total Long Term Debt	-1,981,958,069.71	-1,796,745,063.55	-185,213,006.16	10.3-	7
		Total Mortgage Bonds	-1,981,958,069.71	-1,796,745,063.55	-185,213,006.16	10.3-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs – LT - Water/Wastewater	13,012,740.38	12,951,048.09	61,692.29	0.5	7
5500	2201020	2201020 Unamortized Bond Premium	-1,544,825.00	-1,616,057.00	71,232.00	4.4	7
		Total Unamort Debt Issue Costs	11,467,915.38	11,334,991.09	132,924.29	1.2	6
		Total Long-Term Debt (Net)	-1,970,490,154.33	-1,785,410,072.46	-185,080,081.87	10.4-	5
		TOTAL CAPITAL	-4,484,468,826.32	-4,137,247,196.11	-347,221,630.21	8.4-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-27,529,793.20	-55,000,000.00	27,470,206.80	49.9	6
		Total Short Term Debt	-27,529,793.20	-55,000,000.00	27,470,206.80	49.9	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,452,573.31	-5,358,970.67	906,397.36	16.9	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-14,452,573.31	-15,358,970.67	906,397.36	5.9	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-5,682,195.08	-1,718,250.31	-3,963,944.77	230.7-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	105.51	353.18	-247.67	70.1-	
****	2111110	2111110 Accts Pay-Refunds to Customers	19,773.96	-3,573.99	23,347.95	653.3	
****	2111130	2111130 A/P-Contractors Retainage	-5,757,356.30	-5,478,408.28	-278,948.02	5.1-	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-9,359,103.21	-16,569,232.72	7,210,129.51	43.5	
****	2111205	2111205 Received/Not Invoiced (RNI) – Lawson	0	-2,075,872.68	2,075,872.68	100.0	
5500	2111400	2111400 Procurement Card Clearing	-335,419.70	-1,611.20	-333,808.50	20,718.0-	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-348,115.94	-612,176.31	264,060.37	43.1	
5500	2111535	2111535 Accts Pay-Accrued Electric	-1,126,657.40	-696,003.57	-430,653.83	61.9-	
5500	2111596	2111596 Accts Pay-Sewer	971.15	971.15	0	0.0	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-2,514.55	-701.09	-1,813.46	258.7-	
****	2111910	2111910 Accts Payable Liability - Other	-800,693.04	-952,282.49	151,589.45	15.9	6
		Total Accounts Payable - Trade	-23,391,204.60	-28,106,788.31	4,715,583.71	16.8	5
		Accts Payable - Affiliate					5
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	6
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5550	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-25,481,230.06	-13,774,048.08	-11,707,181.98	85.0-	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-87,810,829.93	-22,014,820.20	-65,796,009.73	298.9-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-462,737.25	-363,535.02	-99,202.23	27.3-	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-167,319.21	-61,250.91	-106,068.30	173.2-	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-57,548.55	-8,641.47	-48,907.08	566.0-	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-247,856.89	-242,278.29	-5,578.60	2.3-	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-976,586,879.89	-215,627,413.25	-760,959,466.64	352.9-	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-272	-70,000,000.00	69,999,728.00	100.0	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-13,260.45	-10,703.10	-2,557.35	23.9-	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-10,931.23	-7,862.03	-3,069.20	39.0-	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-673.31	0	-673.31		
5500	2113624	2113624 A/P - 5800 -Aqua Illinois, Inc.	-85,174.61	-8,301.05	-76,873.56	926.1-	6
		Total Accts Payable - Affiliate	-1,167,710,907.36	-398,905,047.38	-768,805,859.98	192.7-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,073,727.92	0	-1,073,727.92		6
		Total Construction A/P Trade	-1,073,727.92	0	-1,073,727.92		5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-8,675,360.05	6,200,680.09	-14,876,040.14	239.9-	6
		Total Accr Inc Taxes - Federal	-8,675,360.05	6,200,680.09	-14,876,040.14	239.9-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	2,315,015.62	-1,564,530.38	3,879,546.00	248.0	6
		Total Accr Inc Taxes - State	2,315,015.62	-1,564,530.38	3,879,546.00	248.0	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	174.53	0	174.53		6
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax – Water/Wastewater	0	2,566,666.00	-2,566,666.00	100.0-	6
		Total Accr Taxes - Other	-7,760.79	2,558,730.68	-2,566,491.47	100.3-	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-16,915,780.39	-15,746,696.45	-1,169,083.94	7.4-	6

Financial Statement Version for AQUA

0L Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.05 -2023.05 Reporting periods
 2022.05 -2022.05 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	2121020	2121020 Interest Accrued - Short-Term Debt	-122,702.05	-57,760.28	-64,941.77	112.4-	6
		Total Accrued Interest	-17,038,482.44	-15,804,456.73	-1,234,025.71	7.8-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	1,867.00	0	1,867.00		6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-1,086,582.34	-867,040.58	-219,541.76	25.3-	
5500	2141100	2141100 Accrued Vacation	0	-67,968.75	67,968.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-564,915.00	-524,435.00	-40,480.00	7.7-	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-390,433.00	-388,165.00	-2,268.00	0.6-	
5500	2190010	2190010 Lease Obligation - Current	-251,554.00	-268,725.00	17,171.00	6.4	
5500	2191600	2191600 Appropriated Funds - Other	-4,345.45	-36,646.41	32,300.96	88.1	
****	2192072	2192072 Accrued Insur Liab-Other	-1,257,834.00	-1,168,178.00	-89,656.00	7.7-	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-479,623.31	-643,702.76	164,079.45	25.5	
****	2199615	2199615 Accrued Liab-Audit Fees	-382,128.31	-378,060.73	-4,067.58	1.1-	
5500	2199620	2199620 Accrued Liab-Paving Mains	0	-118,524.18	118,524.18	100.0	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	5,321.94	-6,603.00	124.1-	
****	2199900	2199900 Misc C&A Liabilities	-3,565,965.75	-3,689,343.32	123,377.57	3.3	6
		Total Other Accrued Expense	-7,982,795.22	-8,145,727.08	162,931.86	2.0	5
		TOTAL CURRENT LIABILITIES	-1,265,547,589.27	-514,126,109.78	-751,421,479.49	146.2-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,535.52	0	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-508,394.13	-471,613.48	-36,780.65	7.8-	
****	2199075	2199075 CAC-Non Utilized	-58,617,002.44	-58,884,931.73	267,929.29	0.5	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-4,042,728.18	-1,893,515.48	-2,149,212.70	113.5-	6
		Total Cust Advances for Constr.	-63,168,124.75	-61,250,060.69	-1,918,064.06	3.1-	5
		Long Term Deferred - FIT					5
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-705,274,967.31	-621,804,626.31	-83,470,341.00	13.4-	6
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	25,406,248.25	-1,298,340.75	26,704,589.00	2,056.8	6
		Total Long Term Deferred - FIT	-679,868,719.06	-623,102,967.06	-56,765,752.00	9.1-	5
		Long Term Deferred - SIT					5
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-225,841,212.00	-397,929,354.00	172,088,142.00	43.2	6
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	45,221,198.41	48,866,785.41	-3,645,587.00	7.5-	6
		Total Long Term Deferred - SIT	-180,620,013.59	-349,062,568.59	168,442,555.00	48.3	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,297,665.95	-3,551,078.95	253,413.00	7.1	6
		Total Unamortized ITC	-3,297,665.95	-3,551,078.95	253,413.00	7.1	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-227,491,748.00	-235,984,108.00	8,492,360.00	3.6	6
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,589,720.28	0	-1,589,720.28		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-116,526,218.11	-103,443,089.11	-13,083,129.00	12.6-	6
		Total Regulatory Liability	-345,607,686.39	-339,427,197.11	-6,180,489.28	1.8-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,708,835.56	-7,924,277.56	215,442.00	2.7	6
		Total Non-Current Operating Leases	-7,708,835.56	-7,924,277.56	215,442.00	2.7	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	105,346,320.14	89,763,187.14	15,583,133.00	17.4	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,813,577.89	-10,927,068.16	1,113,490.27	10.2	
5500	2291530	2291530 NQ Pension Liability - Non Current	-717,739.36	-519,362.74	-198,376.62	38.2-	6
		Total Pension and OPEB Liabilities	94,815,002.89	78,316,756.24	16,498,246.65	21.1	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-1,536,224.00	-1,627,403.00	91,179.00	5.6	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-10,901,578.00	-11,879,982.00	978,404.00	8.2	6
		Total Other (NC Liab)	-12,437,802.00	-13,507,385.00	1,069,583.00	7.9	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,197,893,844.41	-1,319,508,778.72	121,614,934.31	9.2	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	625,080.02	4,035,171.86	-3,410,091.84	84.5-	
****	2292030	2292030 CIAC-Unitized	-224,866,009.94	-216,179,676.47	-8,686,333.47	4.0-	6
		Total Contrib in Aid of Constr.	-228,823,354.06	-216,726,928.75	-12,096,425.31	5.6-	5
****	2292100	2292100 Accum Amort of CIAC	65,266,676.47	61,075,494.65	4,191,181.82	6.9	6
			65,266,676.47	61,075,494.65	4,191,181.82	6.9	5
		Total CIAC -NET	-163,556,677.59	-155,651,434.10	-7,905,243.49	5.1-	4
		TOTAL LIABILITIES & CAPITAL	-7,111,466,937.59	-6,126,533,518.71	-984,933,418.88	16.1-	3
			0	0	0		2
			5,401,413,389.41	5,328,151,762.83	73,261,626.58		

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.06 -2023.06 Reporting periods
 2022.06 -2022.06 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	179,545,441.80	159,445,830.18	20,099,611.62	12.6	8
5500	1311000	1311000 Power Plan Clearing	-17,672.67	83,740.96	-101,413.63	121.1-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	3,507,277.23	55,126,817.42	-51,619,540.19	93.6-	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,058,033,342.35	5,614,449,046.39	443,584,295.96	7.9	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	5,382,237.18	3,619,521.48	1,762,715.70	48.7	8
		Total Utility Prop Plant & Equip	6,279,565,921.62	5,866,001,541.56	413,564,380.06	7.1	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	18,892,565.13	17,867,708.61	1,024,856.52	5.7	8
		Total Net Utility Plant Adjustment	1,064,802.88	39,946.36	1,024,856.52	2,565.6	7
		Total Gross Utility Plant	6,280,630,724.50	5,866,041,487.92	414,589,236.58	7.1	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,412,880,845.66	-1,316,533,646.87	-96,347,198.79	7.3-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,215,864.16	-5,667,708.01	-548,156.15	9.7-	
5550	1331900	1331900 Accum Depreciation - Plant History (108)	0	-238,792.22	238,792.22	100.0	7
		Less Allowance for Depreciation	-1,419,096,709.82	-1,322,440,147.10	-96,656,562.72	7.3-	6
		Total Net Utility Plant	4,861,534,014.68	4,543,601,340.82	317,932,673.86	7.0	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	158,754,471.32	178,756,667.67	-20,002,196.35	11.2-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,768,487.68	3,051,050.91	-1,282,563.23	42.0-	6
		Total Construction Work in Progress	160,522,959.00	181,807,718.58	-21,284,759.58	11.7-	5
		TOTAL PLANT	5,022,056,973.68	4,725,409,059.40	296,647,914.28	6.3	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191309	1191309 Other PPD-Real Estate Tax	0	2,199,999.00	-2,199,999.00	100.0-	7
5550	1191310	1191310 Other PPD-PUC Assessment	-290	0	-290		
5550	1191311	1191311 Other PPD-SBA Assessment	-16	-3,299.00	3,283.00	99.5	
5550	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	-51	3,299.00	-3,350.00	101.5-	
5500	1191313	1191313 Other PPD-AWWA Dues	41,111.40	41,517.48	-406.08	1.0-	
5500	1191315	1191315 Other PPD - PURTA Tax	2,510,166.68	0	2,510,166.68		
****	1191900	1191900 Prepaid Miscellaneous	714,869.28	624,911.68	89,957.60	14.4	7
		Total Prepayments	3,265,790.36	2,866,428.16	399,362.20	13.9	6
		Total Prepayments & Other Current Assets	3,265,790.36	2,866,428.16	399,362.20	13.9	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	35,959.00	233,570.95	-197,611.95	84.6-	6
5500	1111509	1111509 Cash - WF Misc Receipt - X7106- Main	0	3,339,558.11	-3,339,558.11	100.0-	
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	83,466.90	66,589.14	16,877.76	25.3	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	65.35	-499,403.37	499,468.72	100.0	
5500	1112509	1112509 Cash - WF Misc Receipt - X7106- Clearing	0	-3,340,899.51	3,340,899.51	100.0	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	4,149.12	479,260.57	-475,111.45	99.1-	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	20,391.74	-20,391.74	100.0-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	140,743.82	316,171.08	-175,427.26	55.5-	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	-60,246.90	-2,976,805.28	2,916,558.38	98.0	6
****	1136200	1136200 Customer A/R - Utility	62,812,027.37	55,865,900.81	6,946,126.56	12.4	
****	1137057	1137057 Accounts Receivable - Other	1,231,742.04	1,157,540.13	74,201.91	6.4	
5500	1199910	1199910 Rents Receivable	600	1,300.00	-700	53.8-	6
		Total Accts Receivable Trade	63,984,122.51	54,047,935.66	9,936,186.85	18.4	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-10,325,567.40	-10,781,458.43	455,891.03	4.2	6
		Total Allowance for Bad Debts	-10,325,567.40	-10,781,458.43	455,891.03	4.2	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 - Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	24,353,754.94	13,551,044.77	10,802,710.17	79.7	
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	6,973,852.89	1,794,750.21	5,179,102.68	288.6	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	11,556.51	513,223.25	-501,666.74	97.7-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	357,058.61	126,944.60	230,114.01	181.3	
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	84,516.89	39,759.92	44,756.97	112.6	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	282,148.55	243,664.92	38,483.63	15.8	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	1,236,760,565.49	398,817,645.76	837,942,919.73	210.1	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	82,242.38	26,132.56	56,109.82	214.7	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	127,501.08	13,394.52	114,106.56	851.9	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	315.31	0	315.31		

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	63,808.54	21,813.02	41,995.52	192.5	6
		Total Accts Receivable - Affiliates	1,269,280,950.71	415,189,836.75	854,091,113.96	205.7	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	12,997,545.37	14,283,815.49	-1,286,270.12	9.0-	6
5500	1142020	1142020 Materials Inventory - Meters	3,462,943.38	2,895,343.86	567,599.52	19.6	
5500	1142910	1142910 Materials Inventory - Conversion	-1,351,779.31	-338,265.27	-1,013,514.04	299.6-	6
		Total Materials & Supplies	15,108,709.44	16,840,894.08	-1,732,184.64	10.3-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	35,340,664.22	32,193,969.85	3,146,694.37	9.8	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,132,499.26	7,880,077.92	-6,747,578.66	85.6-	6
		Total Unbilled Revenue	36,473,163.48	40,074,047.77	-3,600,884.29	9.0-	5
		TOTAL CURRENT ASSETS	1,377,927,912.92	518,553,855.07	859,374,057.85	165.7	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	645,552.09	1,098,081.07	-452,528.98	41.2-	7
		Total Rate Case Expense	645,552.09	1,098,081.07	-452,528.98	41.2-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	800,492,305.21	847,256,217.20	-46,763,911.99	5.5-	7
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	3,662,838.68	-3,662,838.68	100.0-	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,002,405.62	-14,002,405.62	100.0-	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,176,958.42	1,176,958.42	100.0	
5500	1242162	1242162 Reg Asset-Regulatory Asset	690	0	690		
5550	1242164	1242164 Reg Asset-Other	0	788,466.77	-788,466.77	100.0-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	4,266,769.01	1,595,503.61	37.4	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	45,318.75	-45,318.75	100.0-	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	8,773,175.80	9,068,493.61	-295,317.81	3.3-	7
		Total Regulatory Assets	815,135,958.63	877,921,066.22	-62,785,107.59	7.2-	6
		Total Reg Assets LT	815,781,510.72	879,019,147.29	-63,237,636.57	7.2-	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	176,830.64	60,254.67	116,575.97	193.5	6
		Total Unamortized Debt Exp	176,830.64	60,254.67	116,575.97	193.5	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) – PP	2,694,475.09	2,947,402.65	-252,927.56	8.6-	6
		Total Prelim Survey & Invest	4,785,924.10	5,038,851.66	-252,927.56	5.0-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,891,961.46	8,875,771.46	16,190.00	0.2	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	128,084.86	91,472.86	36,612.00	40.0	
****	1293130	1293130 Lease - Easement	3,000.00	27,500.00	-24,500.00	89.1-	
5500	1293200	1293200 Accumulated Lease Amortization	-1,416,558.88	-1,151,752.88	-264,806.00	23.0-	6
		Total Operating Lease Assets	7,966,189.56	8,202,693.56	-236,504.00	2.9-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Interm Clearing	260.18	0	260.18		
****	1999998	1999998 Banner Interm Clearing	-1,052.63	-971.12	-81.51	8.4-	6
		Total Other (NC Assets)	-155,987.53	-156,166.20	178.67	0.1	5
		TOTAL NONCURRENT ASSETS	862,858,218.29	926,468,531.78	-63,610,313.49	6.9-	4
		TOTAL ASSETS	7,262,843,104.89	6,170,431,446.25	1,092,411,658.64	17.7	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,143,814.79	-6,591,305.76	-552,509.03	8.4-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,585,352.19	-1,398,850.29	-186,501.90	13.3-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,990,917.45	-8,977,759.01	-13,158.44	0.1-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-In Capital-Aqua	-224,228,571.33	-310,087,716.87	85,859,145.54	27.7	7
		Total Capital in Excess of Par	-244,042,259.03	-329,149,235.20	85,106,976.17	25.9	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unappropriat Sub Erngs-9110-Essential WT Hld	-36,121,805.98	-36,121,805.98	0	0.0	7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		Current Year Profit	-114,805,952.22	-98,907,900.04	-15,898,052.18	16.1-	7
		Total Income - Current Year	-114,805,952.22	-98,907,900.04	-15,898,052.18	16.1-	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,537,459,319.61	-2,377,505,788.23	-159,953,531.38	6.7-	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-1,964,800,000.00	-1,774,800,000.00	-190,000,000.00	10.7-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-16,936,217.14	-21,269,804.55	4,333,587.41	20.4	8
		Total Long Term Debt	-1,981,736,217.14	-1,796,069,804.55	-185,666,412.59	10.3-	7
		Total Mortgage Bonds	-1,981,736,217.14	-1,796,069,804.55	-185,666,412.59	10.3-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs – LT - Water/Wastewater	12,933,074.15	12,902,046.02	31,028.13	0.2	7
5500	2201020	2201020 Unamortized Bond Premium	-1,538,889.00	-1,610,121.00	71,232.00	4.4	7
		Total Unamort Debt Issue Costs	11,394,185.15	11,291,925.02	102,260.13	0.9	6
		Total Long-Term Debt (Net)	-1,970,342,031.99	-1,784,777,879.53	-185,564,152.46	10.4-	5
		TOTAL CAPITAL	-4,507,801,351.60	-4,162,283,667.76	-345,517,683.84	8.3-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-27,542,619.33	-4,702,685.65	-22,839,933.68	485.7-	6
		Total Short Term Debt	-27,542,619.33	-4,702,685.65	-22,839,933.68	485.7-	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,298,303.92	-5,129,936.67	831,632.75	16.2	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-14,298,303.92	-15,129,936.67	831,632.75	5.5	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-10,737,206.55	-3,689,246.58	-7,047,959.97	191.0-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	480.35	91.81	388.54	423.2	
****	2111110	2111110 Accts Pay-Refunds to Customers	256,911.33	-2,192.67	259,104.00	11,816.8	
****	2111130	2111130 A/P-Contractors Retainage	-5,639,265.78	-5,114,773.55	-524,492.23	10.3-	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-10,276,089.64	-18,492,437.05	8,216,347.41	44.4	
****	2111205	2111205 Received/Not Invoiced (RNI) – Lawson	0	-2,190,204.08	2,190,204.08	100.0	
5500	2111400	2111400 Procurement Card Clearing	39,011.41	-8,982.01	47,993.42	534.3	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-516,750.30	-690,190.50	173,440.20	25.1	
5500	2111535	2111535 Accts Pay-Accrued Electric	-625,635.99	-719,001.35	93,365.36	13.0	
5500	2111596	2111596 Accts Pay-Sewer	971.15	971.15	0	0.0	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-1,348.03	-4,675.32	3,327.29	71.2	
****	2111910	2111910 Accts Payable Liability - Other	-851,072.88	-2,438,764.79	1,587,691.91	65.1	6
		Total Accounts Payable - Trade	-28,349,994.93	-33,349,404.94	4,999,410.01	15.0	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-81,911.44	0	-81,911.44		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5550	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-25,668,157.34	-13,793,823.93	-11,874,333.41	86.1-	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-92,950,394.19	-26,922,515.68	-66,027,878.51	245.3-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	0	-363,535.02	363,535.02	100.0	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-173,682.70	-78,003.82	-95,678.88	122.7-	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-57,733.52	-8,771.56	-48,961.96	558.2-	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-247,856.89	-242,278.29	-5,578.60	2.3-	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-1,013,027,657.54	-256,649,844.01	-756,377,813.53	294.7-	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-548.8	-70,000,000.00	69,999,451.20	100.0	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-13,260.45	-10,703.10	-2,557.35	23.9-	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-10,931.23	-7,862.03	-3,069.20	39.0-	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-673.31	0	-673.31		
5500	2113624	2113624 A/P - 5800 -Aqua Illinois, Inc.	-85,174.61	-8,365.29	-76,809.32	918.2-	6
		Total Accts Payable - Affiliate	-1,209,104,176.00	-444,871,896.71	-764,232,279.29	171.8-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,536,165.55	0	-1,536,165.55		6
		Total Construction A/P Trade	-1,536,165.55	0	-1,536,165.55		5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-6,883,947.91	6,222,325.09	-13,106,273.00	210.6-	6
		Total Accr Inc Taxes - Federal	-6,883,947.91	6,222,325.09	-13,106,273.00	210.6-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	3,662,743.62	-3,073,603.38	6,736,347.00	219.2	6
		Total Accr Inc Taxes - State	3,662,743.62	-3,073,603.38	6,736,347.00	219.2	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	199.23	0	199.23		6
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax – Water/Wastewater	-274,987.60	-226,714.81	-48,272.79	21.3-	6
		Total Accr Taxes - Other	-282,723.69	-234,650.13	-48,073.56	20.5-	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-22,778,540.34	-19,513,306.40	-3,265,233.94	16.7-	6

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5500	2121020	2121020 Interest Accrued - Short-Term Debt	-144,694.36	-5,667.66	-139,026.70	2,453.0-	6
		Total Accrued Interest	-22,923,234.70	-19,518,974.06	-3,404,260.64	17.4-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	2,240.40	0	2,240.40		6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-1,590,083.60	-1,319,922.95	-270,160.65	20.5-	
5500	2141100	2141100 Accrued Vacation	0	-45,318.75	45,318.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-677,898.00	-629,322.00	-48,576.00	7.7-	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-463,942.00	-465,798.00	1,856.00	0.4	
5500	2190010	2190010 Lease Obligation - Current	-239,768.00	-262,789.00	23,021.00	8.8	
5500	2191600	2191600 Appropriated Funds - Other	-11,545.45	-36,646.41	25,100.96	68.5	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-453,808.26	-657,046.35	203,238.09	30.9	
****	2199615	2199615 Accrued Liab-Audit Fees	-338,965.31	-450,898.73	111,933.42	24.8	
5500	2199620	2199620 Accrued Liab-Paving Mains	0	-12,244.06	12,244.06	100.0	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	1,979.94	-3,261.00	164.7-	
****	2199900	2199900 Misc C&A Liabilities	-3,323,687.33	-3,666,618.93	342,931.60	9.4	6
		Total Other Accrued Expense	-7,098,738.61	-7,544,884.53	446,145.92	5.9	5
		TOTAL CURRENT LIABILITIES	-1,314,357,161.02	-522,203,710.98	-792,153,450.04	151.7-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,535.52	0	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-508,394.13	-486,337.48	-22,056.65	4.5-	
****	2199075	2199075 CAC-Non Utilized	-58,617,002.44	-59,782,490.52	1,165,488.08	1.9	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-5,382,237.18	-3,619,521.48	-1,762,715.70	48.7-	6
		Total Cust Advances for Constr.	-64,507,633.75	-63,888,349.48	-619,284.27	1.0-	5
		Long Term Deferred - FIT					5
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-553,944,023.31	-631,333,889.31	77,389,866.00	12.3	6
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	-184,131,596.87	-2,987,564.75	-181,144,032.12	6,063.3-	6
		Total Long Term Deferred - FIT	-738,075,620.18	-634,321,454.06	-103,754,166.12	16.4-	5
		Long Term Deferred - SIT					5
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-278,645,117.00	-402,869,463.00	124,224,346.00	30.8	6
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	119,576,753.91	47,511,856.41	72,064,897.50	151.7	6
		Total Long Term Deferred - SIT	-159,068,363.09	-355,357,606.59	196,289,243.50	55.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,234,312.95	-3,487,724.95	253,412.00	7.3	6
		Total Unamortized ITC	-3,234,312.95	-3,487,724.95	253,412.00	7.3	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-276,584,265.38	-234,284,359.00	-42,299,906.38	18.1-	6
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,696,375.22	0	-1,696,375.22		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-116,979,994.11	-107,407,533.05	-9,572,461.06	8.9-	6
		Total Regulatory Liability	-395,260,634.71	-341,691,892.05	-53,568,742.66	15.7-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,707,231.56	-7,912,404.56	205,173.00	2.6	6
		Total Non-Current Operating Leases	-7,707,231.56	-7,912,404.56	205,173.00	2.6	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	105,800,096.14	100,399,295.14	5,400,801.00	5.4	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,699,280.80	-10,484,350.70	785,069.90	7.5	
5500	2291530	2291530 NQ Pension Liability - Non Current	-456,203.85	-541,777.39	85,573.54	15.8	6
		Total Pension and OPEB Liabilities	95,644,611.49	89,373,167.05	6,271,444.44	7.0	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-962,567.00	-1,627,403.00	664,836.00	40.9	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-4,226,424.00	-11,637,025.00	7,410,601.00	63.7	6
		Total Other (NC Liab)	-5,188,991.00	-13,264,428.00	8,075,437.00	60.9	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,277,398,175.75	-1,330,550,692.64	53,152,516.89	4.0	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	625,080.02	4,135,859.28	-3,510,779.26	84.9-	
****	2292030	2292030 CIAC-Unitized	-224,940,728.64	-216,348,879.10	-8,591,849.54	4.0-	6
		Total Contrib in Aid of Constr.	-228,898,072.76	-216,795,443.96	-12,102,628.80	5.6-	5
****	2292100	2292100 Accum Amort of CIAC	65,611,656.24	61,402,069.09	4,209,587.15	6.9	6
			65,611,656.24	61,402,069.09	4,209,587.15	6.9	5
		Total CIAC -NET	-163,286,416.52	-155,393,374.87	-7,893,041.65	5.1-	
		TOTAL LIABILITIES & CAPITAL	-7,262,843,104.89	-6,170,431,446.25	-1,092,411,658.64	17.7-	3
			0	0	0		2
			5,471,674,471.52	5,333,174,931.88	138,499,539.64		

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	168,687,745.79	151,360,349.35	17,327,396.44	11.4	8
5500	1311000	1311000 Power Plan Clearing	-17,672.67	88,438.56	-106,111.23	120.0-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	15,910,533.94	1,500,000.00	14,410,533.94	960.7	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,090,754,857.75	5,691,063,784.76	399,691,072.99	7.0	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	3,904,066.18	3,200,142.88	703,923.30	22.0	8
		Total Utility Prop Plant & Equip	6,312,354,826.72	5,880,489,300.68	431,865,526.04	7.3	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	18,969,536.48	17,943,369.27	1,026,167.21	5.7	8
		Total Net Utility Plant Adjustment	1,141,774.23	115,607.02	1,026,167.21	887.6	7
		Total Gross Utility Plant	6,313,496,600.95	5,880,604,907.70	432,891,693.25	7.4	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,423,898,875.25	-1,326,125,134.82	-97,773,740.43	7.4-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,261,551.70	-5,713,386.98	-548,164.72	9.6-	
5550	1331900	1331900 Accum Depreciation - Plant History (108)	0	-238,792.22	238,792.22	100.0	7
		Less Allowance for Depreciation	-1,430,160,426.95	-1,332,077,314.02	-98,083,112.93	7.4-	6
		Total Net Utility Plant	4,883,336,174.00	4,548,527,593.68	334,808,580.32	7.4	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	165,185,339.23	189,061,915.28	-23,876,576.05	12.6-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,706,308.73	730,326.84	975,981.89	133.6	6
		Total Construction Work in Progress	166,891,647.96	189,792,242.12	-22,900,594.16	12.1-	5
		TOTAL PLANT	5,050,227,821.96	4,738,319,835.80	311,907,986.16	6.6	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191309	1191309 Other PPD-Real Estate Tax	-179,565.33	-191,916.01	12,350.68	6.4	7
****	1191310	1191310 Other PPD-PUC Assessment	-202,900.00	-198,571.00	-4,329.00	2.2-	
****	1191311	1191311 Other PPD-SBA Assessment	-12,131.00	-13,601.00	1,470.00	10.8	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	-62,746.00	-69,634.00	6,888.00	9.9	
5500	1191313	1191313 Other PPD-AWWA Dues	35,749.40	36,328.48	-579.08	1.6-	
5500	1191315	1191315 Other PPD - PURTA Tax	2,523,521.57	0	2,523,521.57		
****	1191900	1191900 Prepaid Miscellaneous	1,373,526.41	1,093,659.30	279,867.11	25.6	7
		Total Prepayments	3,475,455.05	656,265.77	2,819,189.28	429.6	6
		Total Prepayments & Other Current Assets	3,475,455.05	656,265.77	2,819,189.28	429.6	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	534,325.00	1,507,243.69	-972,918.69	64.5-	6
5500	1111509	1111509 Cash - WF Misc Receipt - X7106- Main	0	3,339,368.44	-3,339,368.44	100.0-	
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	89,745.31	69,115.32	20,629.99	29.8	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	-7,677.10	-59,332.24	51,655.14	87.1	
5500	1112509	1112509 Cash - WF Misc Receipt - X7106- Clearing	0	-3,340,899.51	3,340,899.51	100.0	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	10,412.74	0	10,412.74		
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	20,391.74	-20,391.74	100.0-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	643,909.40	1,552,990.89	-909,081.49	58.5-	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	0	-3,000,000.00	3,000,000.00	100.0	6
****	1136200	1136200 Customer A/R - Utility	62,569,761.68	63,540,477.72	-970,716.04	1.5-	
****	1137057	1137057 Accounts Receivable - Other	1,024,239.37	1,181,530.45	-157,291.08	13.3-	
5500	1199910	1199910 Rents Receivable	600	900	-300	33.3-	6
		Total Accts Receivable Trade	63,594,601.05	61,722,908.17	1,871,692.88	3.0	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-10,664,552.40	-10,884,595.82	220,043.42	2.0	6
		Total Allowance for Bad Debts	-10,664,552.40	-10,884,595.82	220,043.42	2.0	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 -Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	24,360,504.94	13,551,044.77	10,809,460.17	79.8	
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	7,430,445.81	2,096,260.88	5,334,184.93	254.5	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	153,526.42	514,663.31	-361,136.89	70.2-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	591,475.47	139,013.41	452,462.06	325.5	
5500	1135606	1135606 A/R - 5210 - Aqua Ohio Wastewater Inc.	10,061.50	0	10,061.50		
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	475,313.74	42,645.06	432,668.68	1,014.6	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	283,634.73	243,910.38	39,724.35	16.3	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	1,294,004,272.33	447,196,516.30	846,807,756.03	189.4	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	86,068.58	28,625.15	57,443.43	200.7	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	206,508.98	13,394.52	193,114.46	1,441.7	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	315.31	0	315.31		
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	107,092.61	22,564.09	84,528.52	374.6	6
		Total Accts Receivable - Affiliates	1,327,892,849.94	463,890,101.09	864,002,748.85	186.3	5

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	12,752,576.46	19,190,757.05	-6,438,180.59	33.5-	6
5500	1142020	1142020 Materials Inventory - Meters	3,554,299.47	2,899,346.21	654,953.26	22.6	
5500	1142910	1142910 Materials Inventory - Conversion	-455,714.15	-4,396,404.82	3,940,690.67	89.6	6
		Total Materials & Supplies	15,851,161.78	17,693,698.44	-1,842,536.66	10.4-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	34,343,328.76	33,393,777.83	949,550.93	2.8	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,113,831.32	7,855,015.90	-6,741,184.58	85.8-	6
		Total Unbilled Revenue	35,457,160.08	41,248,793.73	-5,791,633.65	14.0-	5
		TOTAL CURRENT ASSETS	1,436,250,584.90	575,880,162.27	860,370,422.63	149.4	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	662,041.75	1,046,322.92	-384,281.17	36.7-	7
		Total Rate Case Expense	662,041.75	1,046,322.92	-384,281.17	36.7-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	800,492,305.21	847,256,217.20	-46,763,911.99	5.5-	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	37,818.06	-37,818.06	100.0-	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	3,669,586.27	-3,669,586.27	100.0-	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,291,972.96	-14,291,972.96	100.0-	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,202,043.44	1,202,043.44	100.0	
5500	1242162	1242162 Reg Asset-Regulatory Asset	690	0	690		
5550	1242164	1242164 Reg Asset-Other	0	788,466.77	-788,466.77	100.0-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	4,266,954.51	1,595,318.11	37.4	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	45,318.75	-45,318.75	100.0-	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	8,895,586.41	9,330,385.46	-434,799.05	4.7-	7
		Total Regulatory Assets	815,258,369.24	878,492,191.54	-63,233,822.30	7.2-	6
		Total Reg Assets LT	815,920,410.99	879,538,514.46	-63,618,103.47	7.2-	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	177,570.29	48,204.40	129,365.89	268.4	6
		Total Unamortized Debt Exp	177,570.29	48,204.40	129,365.89	268.4	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,558,641.37	2,940,954.48	-382,313.11	13.0-	6
		Total Prelim Survey & Invest	4,650,090.38	5,032,403.49	-382,313.11	7.6-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,891,961.46	8,875,771.46	16,190.00	0.2	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	128,084.86	91,472.86	36,612.00	40.0	
****	1293130	1293130 Lease - Easement	4,880.15	2,460.44	2,419.71	98.3	
5500	1293200	1293200 Accumulated Lease Amortization	-1,416,558.88	-1,151,752.88	-264,806.00	23.0-	6
		Total Operating Lease Assets	7,968,069.71	8,177,654.00	-209,584.29	2.6-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Interm Clearing	260.18	260.18	0	0.0	
****	1999998	1999998 Banner Interm Clearing	-1,052.63	-971.11	-81.52	8.4-	6
		Total Other (NC Assets)	-155,987.53	-155,906.01	-81.52	0.1-	5
		TOTAL NONCURRENT ASSETS	862,863,904.64	926,944,621.14	-64,080,716.50	6.9-	4
		TOTAL ASSETS	7,349,342,311.50	6,241,144,619.21	1,108,197,692.29	17.8	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,180,389.50	-6,628,027.09	-552,362.41	8.3-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,601,148.84	-1,414,502.16	-186,646.68	13.2-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,992,525.51	-8,978,739.39	-13,786.12	0.2-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-In Capital-Aqua	-224,228,571.33	-310,087,716.87	85,859,145.54	27.7	
5500	3121121	3121121 Members Equity - Subsidiaries	-507,851,455.96	0	-507,851,455.96		7
		Total Capital in Excess of Par	-751,947,694.41	-329,202,588.78	-422,745,105.63	128.4-	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unappropriat Undistr Sub Erngs-9110-Essential WT Hldg	-36,121,805.98	-36,121,805.98	0	0.0	7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6
		Current Year Loss	371,529,196.52	0	371,529,196.52		7
		Current Year Profit	0	-125,147,924.49	125,147,924.49	100.0	7
		Total Income - Current Year	371,529,196.52	-125,147,924.49	496,677,121.01	396.9	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7

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		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,559,029,606.25	-2,403,799,166.26	-155,230,439.99	6.5-	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-1,964,800,000.00	-1,774,800,000.00	-190,000,000.00	10.7-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-16,564,404.14	-20,816,421.88	4,252,017.74	20.4	8
		Total Long Term Debt	-1,981,364,404.14	-1,795,616,421.88	-185,747,982.26	10.3-	7
		Total Mortgage Bonds	-1,981,364,404.14	-1,795,616,421.88	-185,747,982.26	10.3-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs - LT - Water/Wastewater	12,882,140.04	12,853,043.95	29,096.09	0.2	7
5500	2201020	2201020 Unamortized Bond Premium	-1,532,953.00	-1,604,185.00	71,232.00	4.4	7
		Total Unamort Debt Issue Costs	11,349,187.04	11,248,858.95	100,328.09	0.9	6
		Total Long-Term Debt (Net)	-1,970,015,217.10	-1,784,367,562.93	-185,647,654.17	10.4-	5
		TOTAL CAPITAL	-4,529,044,823.35	-4,188,166,729.19	-340,878,094.16	8.1-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-54,472,242.19	-20,000,000.00	-34,472,242.19	172.4-	6
		Total Short Term Debt	-54,472,242.19	-20,000,000.00	-34,472,242.19	172.4-	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,298,303.92	-5,129,936.67	831,632.75	16.2	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-14,298,303.92	-15,129,936.67	831,632.75	5.5	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-11,380,118.48	-6,109,043.32	-5,271,075.16	86.3-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	527.68	74.44	453.24	608.9	
****	2111110	2111110 Accts Pay-Refunds to Customers	16,869.17	1,075.19	15,793.98	1,468.9	
****	2111130	2111130 A/P-Contractors Retainage	-5,028,532.55	-5,119,862.23	91,329.68	1.8	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-11,579,876.47	-14,096,865.23	2,516,988.76	17.9	
****	2111205	2111205 Received/Not Invoiced (RNI) - Lawson	0	-815,933.60	815,933.60	100.0	
5500	2111400	2111400 Procurement Card Clearing	-335,315.55	-422,900.04	87,584.49	20.7	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-361,361.19	-347,314.02	-14,047.17	4.0-	
5500	2111535	2111535 Accts Pay-Accrued Electric	-328,221.10	-810,345.36	482,124.26	59.5	
5500	2111596	2111596 Accts Pay-Sewer	971.15	971.15	0	0.0	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-113.83	-4,982.65	4,868.82	97.7	
****	2111910	2111910 Accts Payable Liability - Other	-702,409.83	-1,016,738.21	314,328.38	30.9	6
		Total Accounts Payable - Trade	-29,697,581.00	-28,741,863.88	-955,717.12	3.3-	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-95,935.18	0	-95,935.18		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5500	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-25,690,321.30	-13,804,322.56	-11,885,998.74	86.1-	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-96,856,243.51	-32,973,453.72	-63,882,789.79	193.7-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	0	-363,566.12	363,566.12	100.0	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-179,495.43	-93,036.06	-86,459.37	92.9-	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-57,733.52	-10,156.77	-47,576.75	468.4	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-247,998.88	-242,741.93	-5,256.95	2.2-	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-1,052,682,420.07	-292,486,627.94	-760,195,792.13	259.9-	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-548.8	-70,000,000.00	69,999,451.20	100.0	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-13,260.45	-11,702.80	-1,557.65	13.3-	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-11,260.14	-8,315.23	-2,944.91	35.4-	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-673.31	0	-673.31		
5500	2113624	2113624 A/P - 5800 - Aqua Illinois, Inc.	-85,238.85	-8,455.69	-76,783.16	908.1-	6
		Total Accts Payable - Affiliate	-1,252,707,323.42	-486,788,572.80	-765,918,750.62	157.3-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,500,746.60	0	-1,500,746.60		6
		Total Construction A/P Trade	-1,500,746.60	0	-1,500,746.60		5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-10,210,392.36	2,588,779.39	-12,799,171.75	494.4-	6
		Total Accr Inc Taxes - Federal	-10,210,392.36	2,588,779.39	-12,799,171.75	494.4-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	3,662,743.62	206,396.62	3,456,347.00	1,674.6	6
		Total Accr Inc Taxes - State	3,662,743.62	206,396.62	3,456,347.00	1,674.6	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	262.62	0	262.62		6
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax - Water/Wastewater	0	1,833,332.00	-1,833,332.00	100.0-	6
		Total Accr Taxes - Other	-7,672.70	1,825,396.68	-1,833,069.38	100.4-	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-14,434,468.82	-13,779,769.06	-654,699.76	4.8-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	-266,831.69	-30,496.29	-236,335.40	775.0-	6
		Total Accrued Interest	-14,701,300.51	-13,810,265.35	-891,035.16	6.5-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	2,613.80	0	2,613.80		6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-276,846.86	-55,315.01	-221,531.85	400.5-	
5500	2141100	2141100 Accrued Vacation	0	-45,318.75	45,318.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-790,881.00	-733,209.00	-57,672.00	7.9-	

Financial Statement Version for AQUA

0L Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.07 -2023.07 Reporting periods
 2022.07 -2022.07 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-537,452.00	-543,431.00	5,979.00	1.1	
5500	2190010	2190010 Lease Obligation - Current	-239,768.00	-262,789.00	23,021.00	8.8	
5500	2191600	2191600 Appropriated Funds - Other	-10,972.30	-36,646.41	25,674.11	70.1	
****	2192072	2192072 Accrued Insur Liab-Other	-628,917.00	-584,089.00	-44,828.00	7.7-	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-381,995.21	-542,798.36	160,803.15	29.6	
****	2199615	2199615 Accrued Liab-Audit Fees	-393,347.18	-457,538.73	64,191.55	14.0	
5500	2199620	2199620 Accrued Liab-Paving Mains	0	-12,244.06	12,244.06	100.0	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	5,967.94	-7,249.00	121.5-	
****	2199900	2199900 Misc C&A Liabilities	-3,149,372.25	-3,747,202.96	597,830.71	16.0	6
		Total Other Accrued Expense	-6,408,219.06	-7,014,873.63	606,654.57	8.6	5
		TOTAL CURRENT LIABILITIES	-1,380,341,038.14	-566,864,939.64	-813,476,098.50	143.5-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,535.52	0	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-540,365.13	-486,337.48	-54,027.65	11.1-	
****	2199075	2199075 CAC-Non Utilized	-59,919,174.11	-60,146,209.12	227,035.01	0.4	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-3,904,066.18	-3,200,142.88	-703,923.30	22.0-	6
		Total Cust Advances for Constr.	-64,363,605.42	-63,832,689.48	-530,915.94	0.8-	5
		Long Term Deferred - FIT					5
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-553,944,023.31	-631,333,889.31	77,389,866.00	12.3	6
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	-184,131,596.87	-2,987,564.75	-181,144,032.12	6,063.3-	6
		Total Long Term Deferred - FIT	-738,075,620.18	-634,321,454.06	-103,754,166.12	16.4-	5
		Long Term Deferred - SIT					5
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-278,645,117.00	-402,869,463.00	124,224,346.00	30.8	6
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	119,576,753.91	47,511,856.41	72,064,897.50	151.7	6
		Total Long Term Deferred - SIT	-159,068,363.09	-355,357,606.59	196,289,243.50	55.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,234,312.95	-3,487,724.95	253,412.00	7.3	6
		Total Unamortized ITC	-3,234,312.95	-3,487,724.95	253,412.00	7.3	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-276,584,265.38	-234,284,359.00	-42,299,906.38	18.1-	6
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,658,557.16	0	-1,658,557.16		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-116,979,994.11	-107,407,533.05	-9,572,461.06	8.9-	6
		Total Regulatory Liability	-395,222,816.65	-341,691,892.05	-53,530,924.60	15.7-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,707,231.56	-7,912,404.56	205,173.00	2.6	6
		Total Non-Current Operating Leases	-7,707,231.56	-7,912,404.56	205,173.00	2.6	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	105,800,096.14	99,899,295.14	5,900,801.00	5.9	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,740,355.80	-10,525,425.70	785,069.90	7.5	
5500	2291530	2291530 NQ Pension Liability - Non Current	-147,262.73	-560,703.67	413,440.94	73.7	6
		Total Pension and OPEB Liabilities	95,912,477.61	88,813,165.77	7,099,311.84	8.0	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-962,567.00	-1,627,403.00	664,836.00	40.9	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-4,226,424.00	-11,637,025.00	7,410,601.00	63.7	6
		Total Other (NC Liab)	-5,188,991.00	-13,264,428.00	8,075,437.00	60.9	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,276,948,463.24	-1,331,055,033.92	54,106,570.68	4.1	4
		CIAC - NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	583,330.02	4,177,984.91	-3,594,654.89	86.0-	
****	2292030	2292030 CIAC-Utilized	-224,969,768.64	-216,395,725.96	-8,574,042.68	4.0-	6
		Total Contrib in Aid of Constr.	-228,968,862.76	-216,800,165.19	-12,168,697.57	5.6-	5
****	2292100	2292100 Accum Amort of CIAC	65,960,875.99	61,742,248.73	4,218,627.26	6.8	6
			65,960,875.99	61,742,248.73	4,218,627.26	6.8	5
		Total CIAC - NET	-163,007,986.77	-155,057,916.46	-7,950,070.31	5.1-	4
		TOTAL LIABILITIES & CAPITAL	-7,349,342,311.50	-6,241,144,619.21	-1,108,197,692.29	17.8-	3
			0	0	0		2
			5,505,819,413.50	5,325,544,130.54	180,275,282.96		

Financial Statement Version for AQUA

OL 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.08 -2023.08 Reporting periods
 2022.08 -2022.08 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	164,881,212.27	141,444,896.57	23,436,315.70	16.6	8
5500	1311000	1311000 Power Plan Clearing	0	-32,058.56	32,058.56	100.0	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	15,986,044.81	56,079,240.48	-40,093,195.67	71.5-	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,118,678,287.93	5,713,959,423.94	404,718,863.99	7.1	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	2,978,077.18	2,444,722.00	533,355.18	21.8	8
		Total Utility Prop Plant & Equip	6,335,638,917.92	5,947,172,809.56	388,466,108.36	6.5	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	19,046,507.78	18,031,633.31	1,014,874.47	5.6	8
		Total Net Utility Plant Adjustment	1,218,745.53	203,871.06	1,014,874.47	497.8	7
		Total Gross Utility Plant	6,336,857,663.45	5,947,376,680.62	389,480,982.83	6.5	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,434,917,784.32	-1,336,491,809.65	-98,425,974.67	7.4-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,307,239.25	-5,759,066.01	-548,173.24	9.5-	
5550	1331900	1331900 Accum Depreciation - Plant History (108)	0	-238,792.22	238,792.22	100.0	7
		Less Allowance for Depreciation	-1,441,225,023.57	-1,342,489,667.88	-98,735,355.69	7.4-	6
		Total Net Utility Plant	4,895,632,639.88	4,604,887,012.74	290,745,627.14	6.3	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	169,815,071.39	212,438,122.46	-42,623,051.07	20.1-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,349,230.17	335,278.85	1,013,951.32	302.4	6
		Total Construction Work in Progress	171,164,301.56	212,773,401.31	-41,609,099.75	19.6-	5
		TOTAL PLANT	5,066,796,941.44	4,817,660,414.05	249,136,527.39	5.2	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191309	1191309 Other PPD-Real Estate Tax	292,309.61	-264,491.05	556,800.66	210.5	7
****	1191310	1191310 Other PPD-PUC Assessment	-405,510.00	-401,091.00	-4,419.00	1.1-	
****	1191311	1191311 Other PPD-SBA Assessment	-24,246.00	-25,711.00	1,465.00	5.7	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	-125,441.00	-132,301.00	6,860.00	5.2	
5500	1191313	1191313 Other PPD-AWWA Dues	30,642.40	31,139.48	-497.08	1.6-	
5500	1191315	1191315 Other PPD - PURTA Tax	2,105,160.46	0	2,105,160.46		
****	1191900	1191900 Prepaid Miscellaneous	891,594.54	724,256.67	167,337.87	23.1	7
		Total Prepayments	2,764,510.01	-68,197.90	2,832,707.91	4,153.7	6
		Total Prepayments & Other Current Assets	2,764,510.01	-68,197.90	2,832,707.91	4,153.7	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	20,444,930.09	201,670.95	20,243,259.14	10,037.8	6
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	91,185.31	69,424.32	21,760.99	31.3	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	-5,942.30	149,232.10	-155,174.40	104.0-	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	10,412.74	479,260.12	-468,847.38	97.8-	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	40,783.48	-40,783.48	100.0-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	20,557,689.29	957,474.42	19,600,214.87	2,047.1	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	0	-3,000,000.00	3,000,000.00	100.0	6
****	1136200	1136200 Customer A/R - Utility	54,827,624.36	57,602,729.95	-2,775,105.59	4.8-	
****	1137057	1137057 Accounts Receivable - Other	1,292,883.69	1,211,136.33	81,747.36	6.7	
5500	1199910	1199910 Rents Receivable	900	900	0	0.0	6
		Total Accts Receivable Trade	56,121,408.05	55,814,766.28	306,641.77	0.5	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-10,825,539.40	-10,744,402.63	-81,136.77	0.8-	6
		Total Allowance for Bad Debts	-10,825,539.40	-10,744,402.63	-81,136.77	0.8-	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 -Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	24,361,681.03	13,551,776.77	10,809,904.26	79.8	
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	7,828,786.39	2,417,741.53	5,411,044.86	223.8	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	159,051.45	622,223.15	-463,171.70	74.4-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	606,049.43	145,847.19	460,202.24	315.5	
5500	1135606	1135606 A/R - 5210 - Aqua Ohio Wastewater Inc.	10,061.50	0	10,061.50		
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	477,638.11	45,324.70	432,313.41	953.8	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	285,716.40	249,370.07	36,346.33	14.6	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	1,514,904,419.88	563,935,146.79	950,969,273.09	168.6	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	88,952.93	35,368.65	53,584.28	151.5	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	206,508.98	13,394.52	193,114.46	1,441.7	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	315.31	0	315.31		
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	109,299.11	22,806.69	86,492.42	379.2	6
		Total Accts Receivable - Affiliates	1,549,222,110.04	581,080,463.28	968,141,646.76	166.6	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	12,888,338.98	15,539,160.42	-2,650,821.44	17.1-	6

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OL 10 Ledger
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 USD Amounts in United States Dollar
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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	1142020	1142020 Materials Inventory - Meters	3,792,277.78	2,894,123.33	898,154.45	31.0	
5500	1142910	1142910 Materials Inventory - Conversion	-255,311.88	-338,265.27	82,953.39	24.5	6
		Total Materials & Supplies	16,425,304.88	18,095,018.48	-1,669,713.60	9.2	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	38,262,410.52	38,357,160.97	-94,750.45	0.2	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,095,163.38	7,829,953.88	-6,734,790.50	86.0	6
		Total Unbilled Revenue	39,357,573.90	46,187,114.85	-6,829,540.95	14.8	5
		TOTAL CURRENT ASSETS	1,673,623,056.77	691,322,236.78	982,300,819.99	142.1	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	638,286.16	989,948.92	-351,662.76	35.5	7
		Total Rate Case Expense	638,286.16	989,948.92	-351,662.76	35.5	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	800,492,305.21	847,256,217.20	-46,763,911.99	5.5	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	75,636.12	-75,636.12	100.0	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	3,984,371.86	-3,984,371.86	100.0	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,291,972.96	-14,291,972.96	100.0	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,227,647.21	1,227,647.21	100.0	
5500	1242162	1242162 Reg Asset-Regulatory Asset	690	0	690		
****	1242164	1242164 Reg Asset-Other	58,358.82	788,466.77	-730,107.95	92.6	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	4,267,177.11	1,595,095.51	37.4	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	45,318.75	-45,318.75	100.0	
****	1242208	1242208 Reg Asset - Cost of Removal - WTWW	9,104,530.07	9,342,830.41	-238,300.34	2.6	7
		Total Regulatory Assets	815,525,671.72	878,831,858.97	-63,306,187.25	7.2	6
		Total Reg Assets LT	816,163,957.88	879,821,807.89	-63,657,850.01	7.2	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	168,084.94	53,954.13	114,130.81	211.5	6
		Total Unamortized Debt Exp	168,084.94	53,954.13	114,130.81	211.5	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,215,770.59	2,576,104.24	-360,333.65	14.0	6
		Total Prelim Survey & Invest	4,307,219.60	4,667,553.25	-360,333.65	7.7	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,946,547.14	8,875,771.46	70,775.68	0.8	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	128,084.86	91,472.86	36,612.00	40.0	
****	1293130	1293130 Lease - Easement	4,880.15	23,473.60	-18,593.45	79.2	
5500	1293200	1293200 Accumulated Lease Amortization	-1,416,558.88	-1,151,752.88	-264,806.00	23.0	6
		Total Operating Lease Assets	8,022,655.39	8,198,667.16	-176,011.77	2.1	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	11,625.68	20,535.15	-8,909.47	43.4	
5500	1999997	1999997 ADP Intern Clearing	260.18	260.18	0	0.0	
****	1999998	1999998 Banner Intern Clearing	-1,152.63	-971.11	-181.52	18.7	6
		Total Other (NC Assets)	-164,997.00	-155,906.01	-9,090.99	5.8	5
		TOTAL NONCURRENT ASSETS	862,800,671.61	926,889,827.22	-64,089,155.61	6.9	4
		TOTAL ASSETS	7,603,220,669.82	6,435,872,478.05	1,167,348,191.77	18.1	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,173,079.68	-6,668,547.18	-504,532.50	7.6	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,616,879.10	-1,431,773.18	-185,105.92	12.9	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,994,133.57	-8,979,821.18	-14,312.39	0.2	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-In Capital-Aqua	-64,228,571.33	-364,461,688.40	300,233,117.07	82.4	
5500	3121121	3121121 Members Equity - Subsidiaries	-507,851,455.96	0	-507,851,455.96		7
		Total Capital in Excess of Par	-591,957,722.91	-383,635,433.21	-208,322,289.70	54.3	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0	7
5500	3220301	3220301 Unappropriat Undistr Sub Erngs-9110-Essential WT Hldg	-36,121,805.98	-36,121,805.98	0	0.0	7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8	6
		Income - Current Year					6
		Current Year Loss	349,414,819.33	0	349,414,819.33		7
		Current Year Profit	0	-153,564,080.38	153,564,080.38	100.0	7
		Total Income - Current Year	349,414,819.33	-153,564,080.38	502,978,899.71	327.5	6
		Treasury Stock					6
5500	3131000	3131000 Recquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,421,154,011.94	-2,486,648,166.58	65,494,154.64	2.6	5

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 2023.08 -2023.08 Reporting periods
 2022.08 -2022.08 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-2,189,800,000.00	-1,774,800,000.00	-415,000,000.00	23.4-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-16,181,424.09	-20,361,624.00	4,180,199.91	20.5	8
		Total Long Term Debt	-2,205,981,424.09	-1,795,161,624.00	-410,819,800.09	22.9-	7
		Total Mortgage Bonds	-2,205,981,424.09	-1,795,161,624.00	-410,819,800.09	22.9-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs – LT - Water/Wastewater	13,261,597.97	12,804,041.88	457,556.09	3.6	7
5500	2201020	2201020 Unamortized Bond Premium	-1,527,017.00	-1,598,249.00	71,232.00	4.5	7
		Total Unamort Debt Issue Costs	11,734,580.97	11,205,792.88	528,788.09	4.7	6
		Total Long-Term Debt (Net)	-2,194,246,843.12	-1,783,955,831.12	-410,291,012.00	23.0-	5
		TOTAL CAPITAL	-4,615,400,855.06	-4,270,603,997.70	-344,796,857.36	8.1-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-11,000,000.00	-24,630,135.19	13,630,135.19	55.3	6
		Total Short Term Debt	-11,000,000.00	-24,630,135.19	13,630,135.19	55.3	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,298,303.92	-5,129,936.67	831,632.75	16.2	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-14,298,303.92	-15,129,936.67	831,632.75	5.5	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-11,057,041.93	-2,337,178.15	-8,719,863.78	373.1-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	39,228.73	0	39,228.73		
****	2111110	2111110 Accts Pay-Refunds to Customers	87,754.97	1,488.26	86,266.71	5,796.5	
****	2111130	2111130 A/P-Contractors Retainage	-5,409,560.79	-5,404,278.23	-5,282.56	0.1-	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-11,346,178.70	-22,046,398.81	10,700,220.11	48.5	
****	2111205	2111205 Received/Not Invoiced (RNI) – Lawson	0	-375,520.68	375,520.68	100.0	
5500	2111400	2111400 Procurement Card Clearing	20,174.26	1,093.88	19,080.38	1,744.3	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-343,450.66	-646,200.19	302,749.53	46.9	
5500	2111535	2111535 Accts Pay-Accrued Electric	-541,555.63	-876,166.66	334,611.03	38.2	
5500	2111596	2111596 Accts Pay-Sewer	971.15	971.15	0	0.0	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-173.83	-4,922.65	4,748.82	96.5	
****	2111910	2111910 Accts Payable Liability - Other	-938,103.58	-586,266.72	-351,836.86	60.0-	6
		Total Accounts Payable - Trade	-29,487,936.01	-32,273,378.80	2,785,442.79	8.6	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-109,958.92	0	-109,958.92		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5550	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-25,771,932.26	-13,879,769.86	-11,892,162.40	85.7-	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-101,527,413.42	-37,596,851.51	-63,930,561.91	170.0-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	0	-363,636.28	363,636.28	100.0	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-182,547.77	-104,276.26	-78,271.51	75.1-	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-57,733.52	-39,878.37	-17,855.15	44.8-	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-247,998.88	-242,844.35	-5,154.53	2.1-	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-1,250,518,090.47	-385,052,651.79	-865,465,438.68	224.8-	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-548.8	-70,000,000.00	69,999,451.20	100.0	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-13,335.73	-11,702.80	-1,632.93	14.0-	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-11,260.14	-8,315.23	-2,944.91	35.4-	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-673.31	0	-673.31		
5500	2113624	2113624 A/P - 5800 -Aqua Illinois, Inc.	-85,354.14	-9,094.82	-76,259.32	838.5-	6
		Total Accts Payable - Affiliate	-1,455,313,041.34	-584,095,215.25	-871,217,826.09	149.2-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,473,290.62	0	-1,473,290.62		6
		Total Construction A/P Trade	-1,473,290.62	0	-1,473,290.62		5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-13,626,351.34	-1,979,514.17	-11,646,837.17	588.4-	6
		Total Accr Inc Taxes - Federal	-13,626,351.34	-1,979,514.17	-11,646,837.17	588.4-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	3,662,743.62	206,396.62	3,456,347.00	1,674.6	6
		Total Accr Inc Taxes - State	3,662,743.62	206,396.62	3,456,347.00	1,674.6	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	262.62	0	262.62		6
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax – Water/Wastewater	0	1,466,665.00	-1,466,665.00	100.0-	6
		Total Accr Taxes - Other	-7,672.70	1,458,729.68	-1,466,402.38	100.5-	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-18,285,303.61	-16,841,389.17	-1,443,914.44	8.6-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	-91,160.10	-46,050.32	-45,109.78	98.0-	6
		Total Accrued Interest	-18,376,463.71	-16,887,439.49	-1,489,024.22	8.8-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	2,987.20	0	2,987.20		6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-946,451.52	-697,931.34	-248,520.18	35.6-	
5500	2141100	2141100 Accrued Vacation	0	-45,318.75	45,318.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-903,864.00	-838,096.00	-65,768.00	7.8-	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-610,962.00	-621,064.00	10,102.00	1.6	

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5500	2190010	2190010 Lease Obligation - Current	-239,768.00	-262,789.00	23,021.00	8.8	
5500	2191600	2191600 Appropriated Funds - Other	-10,565.64	-36,646.41	26,080.77	71.2	
****	2192072	2192072 Accrued Insur Liab-Other	-1,257,834.00	-1,168,178.00	-89,656.00	7.7-	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-543,734.92	-496,558.29	-47,176.63	9.5-	
****	2199615	2199615 Accrued Liab-Audit Fees	-371,539.18	-492,397.73	120,858.55	24.5	
5500	2199620	2199620 Accrued Liab-Paving Mains	0	-12,244.06	12,244.06	100.0	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	-1,281.06	0	0.0	
****	2199900	2199900 Misc C&A Liabilities	-2,749,007.10	-4,304,139.46	1,555,132.36	36.1	6
		Total Other Accrued Expense	-7,632,020.22	-8,976,903.39	1,344,883.17	15.0	5
		TOTAL CURRENT LIABILITIES	-1,547,552,336.24	-682,307,396.66	-865,244,939.58	126.8-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,767,535.52	71,817,535.52	-50,000.00	0.1-	
****	2199070	2199070 Adv Cust-Cash Other	-540,365.13	-508,837.48	-31,527.65	6.2-	
****	2199075	2199075 CAC-Non Utilized	-61,315,778.26	-60,867,448.88	-448,329.38	0.7-	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-2,978,077.18	-2,444,722.00	-533,355.18	21.8-	6
		Total Cust Advances for Constr.	-64,884,220.57	-63,821,008.36	-1,063,212.21	1.7-	5
		Long Term Deferred - FIT					5
****	2210010	2210010 Accum Delfd Plant Federal Income Tax Liab-Noncurr	-553,944,023.31	-631,333,889.31	77,389,866.00	12.3	6
****	2210020	2210020 Accum Delfd Other Federal Income Tax Liab-Noncurr	-184,131,596.87	-2,987,564.75	-181,144,032.12	6,063.3-	6
		Total Long Term Deferred - FIT	-738,075,620.18	-634,321,454.06	-103,754,166.12	16.4-	5
		Long Term Deferred - SIT					5
****	2211010	2211010 Accum Delfd Plant State Income Tax Liab-Noncurr	-278,645,117.00	-402,869,463.00	124,224,346.00	30.8	6
****	2211020	2211020 Accum Delfd Other State Income Tax Liab-Noncurr	119,576,753.91	47,511,856.41	72,064,897.50	151.7	6
		Total Long Term Deferred - SIT	-159,068,363.09	-355,357,606.59	196,289,243.50	55.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,234,312.95	-3,487,724.95	253,412.00	7.3	6
		Total Unamortized ITC	-3,234,312.95	-3,487,724.95	253,412.00	7.3	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-276,584,265.38	-234,284,359.00	-42,299,906.38	18.1-	6
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,620,739.10	0	-1,620,739.10		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-116,979,994.11	-107,407,533.05	-9,572,461.06	8.9-	6
		Total Regulatory Liability	-395,184,998.59	-341,691,892.05	-53,493,106.54	15.7-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,707,231.56	-7,912,404.56	205,173.00	2.6	6
		Total Non-Current Operating Leases	-7,707,231.56	-7,912,404.56	205,173.00	2.6	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	105,800,096.14	102,827,869.14	2,972,227.00	2.9	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,781,430.80	-10,557,077.19	775,646.39	7.3	
5500	2291530	2291530 NQ Pension Liability - Non Current	-159,511.18	-581,955.53	422,444.35	72.6	6
		Total Pension and OPEB Liabilities	95,859,154.16	91,688,836.42	4,170,317.74	4.5	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-962,567.00	-1,627,403.00	664,836.00	40.9	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-4,226,424.00	-11,637,025.00	7,410,601.00	63.7	6
		Total Other (NC Liab)	-5,188,991.00	-13,264,428.00	8,075,437.00	60.9	5
		NONCURRRNT LIABILITIES SUBTOTAL	-1,277,484,583.78	-1,328,167,682.15	50,683,098.37	3.8	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	580,080.02	4,175,809.75	-3,595,729.73	86.1-	
****	2292030	2292030 CIAC-Unitized	-225,090,646.36	-216,469,444.84	-8,621,201.52	4.0-	6
		Total Contrib in Aid of Constr.	-229,092,990.48	-216,876,059.23	-12,216,931.25	5.6-	5
****	2292100	2292100 Accum Amort of CIAC	66,310,095.74	62,082,657.69	4,227,438.05	6.8	6
			66,310,095.74	62,082,657.69	4,227,438.05	6.8	5
		Total CIAC -NET	-162,782,894.74	-154,793,401.54	-7,989,493.20	5.2-	4
		TOTAL LIABILITIES & CAPITAL	-7,603,220,669.82	-6,435,872,478.05	-1,167,348,191.77	18.1-	3
			0	0	0		2
			5,230,036,492.07	5,366,251,681.65	-136,215,189.58		

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	142,290,909.25	136,362,776.63	5,928,132.62	4.3	8
****	1311000	1311000 Power Plan Clearing	0	281,726.96	-281,726.96	100.0-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	14,976,014.30	1,500,000.00	13,476,014.30	898.4	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,150,454,355.20	5,790,525,189.96	359,929,165.24	6.2	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	5,434,094.63	5,821,779.18	-387,684.55	6.7-	8
		Total Utility Prop Plant & Equip	6,346,270,669.11	5,967,768,057.86	378,502,611.25	6.3	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	19,123,479.11	18,119,897.22	1,003,581.89	5.5	8
		Total Net Utility Plant Adjustment	1,295,716.86	292,134.97	1,003,581.89	343.5	7
		Total Gross Utility Plant	6,347,566,385.97	5,968,060,192.83	379,506,193.14	6.4	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,442,645,655.36	-1,345,153,861.83	-97,491,793.53	7.2-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,352,926.76	-5,804,744.98	-548,181.78	9.4-	
5550	1331900	1331900 Accum Depreciation - Plant History (108)	0	-125,600.00	125,600.00	100.0	7
		Less Allowance for Depreciation	-1,448,998,582.12	-1,351,084,206.81	-97,914,375.31	7.2-	6
		Total Net Utility Plant	4,898,567,803.85	4,616,975,986.02	281,591,817.83	6.1	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	183,654,207.22	228,527,149.70	-44,872,942.48	19.6-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,551,797.75	1,694,407.73	-142,609.98	8.4-	6
		Total Construction Work in Progress	185,206,004.97	230,221,557.43	-45,015,552.46	19.6-	5
		TOTAL PLANT	5,083,773,808.82	4,847,197,543.45	236,576,265.37	4.9	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191309	1191309 Other PPD-Real Estate Tax	208,140.53	1,099,998.00	-891,857.47	81.1-	7
****	1191310	1191310 Other PPD-PUC Assessment	195,512.00	129,023.00	66,489.00	51.5	
****	1191311	1191311 Other PPD-SBA Assessment	13,720.00	7,720.00	6,000.00	77.7	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	78,763.00	39,962.00	38,801.00	97.1	
5500	1191313	1191313 Other PPD-AWWA Dues	25,535.40	25,950.48	-415.08	1.6-	
5500	1191315	1191315 Other PPD - PURTA Tax	1,686,799.35	0	1,686,799.35		
****	1191900	1191900 Prepaid Miscellaneous	468,452.09	354,854.04	113,598.05	32.0	7
		Total Prepayments	2,676,922.37	1,657,507.52	1,019,414.85	61.5	6
		Total Prepayments & Other Current Assets	2,676,922.37	1,657,507.52	1,019,414.85	61.5	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	509,657.00	94,972.95	414,684.05	436.6	6
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	94,938.48	69,424.32	25,514.16	36.8	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	-80.29	-1,006,951.81	1,006,871.52	100.0	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	4,149.12	942,609.00	-938,459.88	99.6-	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	61,175.22	-61,175.22	100.0-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	625,767.76	178,333.13	447,434.63	250.9	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	-42,519.23	-3,000,000.00	2,957,480.77	98.6	6
****	1136200	1136200 Customer A/R - Utility	67,972,130.24	61,131,405.71	6,840,724.53	11.2	
****	1137057	1137057 Accounts Receivable - Other	1,196,004.47	1,305,617.59	-109,613.12	8.4-	
5500	1199910	1199910 Rents Receivable	600	900	-300	33.3-	6
		Total Accts Receivable Trade	69,126,215.48	59,437,923.30	9,688,292.18	16.3	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-10,623,395.40	-10,882,649.27	259,253.87	2.4	6
		Total Allowance for Bad Debts	-10,623,395.40	-10,882,649.27	259,253.87	2.4	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 - Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	24,361,681.03	13,552,887.65	10,808,793.38	79.8	
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	8,153,622.30	2,674,033.61	5,479,588.69	204.9	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	165,786.90	633,997.65	-468,210.75	73.9-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	624,287.66	167,283.13	457,004.53	273.2	
5500	1135606	1135606 A/R - 5210 - Aqua Ohio Wastewater Inc.	10,061.50	0	10,061.50		
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	480,453.93	45,989.03	434,464.90	944.7	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	286,103.59	252,076.02	34,027.57	13.5	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	1,561,713,553.21	621,697,342.63	940,016,210.58	151.2	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	91,073.79	36,083.81	54,989.98	152.4	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	206,952.00	15,093.97	191,858.03	1,271.1	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	315.31	315.31	0	0.0	
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	117,474.42	23,654.50	93,819.92	396.6	6
		Total Accts Receivable - Affiliates	1,596,394,995.16	639,140,220.53	957,254,774.63	149.8	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	13,823,894.92	15,116,159.90	-1,292,264.98	8.5-	6

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5500	1142020	1142020 Materials Inventory - Meters	3,683,468.50	3,068,530.93	614,937.57	20.0	
****	1142910	1142910 Materials Inventory - Conversion	132,667.71	-161,167.30	293,835.01	182.3	6
		Total Materials & Supplies	17,640,031.13	18,023,523.53	-383,492.40	2.1-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	33,530,291.01	32,830,439.16	699,851.85	2.1	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,056,986.02	4,102,317.40	-3,045,331.38	74.2-	6
		Total Unbilled Revenue	34,587,277.03	36,932,756.56	-2,345,479.53	6.4-	5
		TOTAL CURRENT ASSETS	1,710,427,813.53	744,487,615.30	965,940,198.23	129.7	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	609,843.07	928,837.92	-318,994.85	34.3-	7
		Total Rate Case Expense	609,843.07	928,837.92	-318,994.85	34.3-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	816,564,571.32	690,046,756.20	126,517,815.12	18.3	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	0.24	-0.24	100.0-	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	4,313,764.90	-4,313,764.90	100.0-	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,291,972.96	-14,291,972.96	100.0-	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,253,250.98	1,253,250.98	100.0	
5500	1242162	1242162 Reg Asset-Regulatory Asset	690	0	690		
****	1242164	1242164 Reg Asset-Other	89,561.05	788,466.77	-698,905.72	88.6-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	4,417,828.31	1,444,444.31	32.7	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	22,668.75	-22,668.75	100.0-	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	9,165,532.88	9,521,311.11	-355,778.23	3.7-	7
		Total Regulatory Assets	831,690,142.87	722,157,033.26	109,533,109.61	15.2	6
		Total Reg Assets LT	832,299,985.94	723,085,871.18	109,214,114.76	15.1	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	92,390.55	41,903.86	50,486.69	120.5	6
		Total Unamortized Debt Exp	92,390.55	41,903.86	50,486.69	120.5	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,081,622.90	2,342,199.44	-260,576.54	11.1-	6
		Total Prelim Survey & Invest	4,173,071.91	4,433,648.45	-260,576.54	5.9-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
****	1293110	1293110 Lease - Land	8,953,461.46	8,875,771.46	77,690.00	0.9	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	128,084.86	91,472.86	36,612.00	40.0	
****	1293130	1293130 Lease - Easement	4,880.15	25,673.60	-20,793.45	81.0-	
5500	1293200	1293200 Accumulated Lease Amortization	-1,429,398.88	-1,169,687.88	-259,711.00	22.2-	6
		Total Operating Lease Assets	8,016,729.71	8,182,932.16	-166,202.45	2.0-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Intern Clearing	260.18	260.18	0	0.0	
****	1999998	1999998 Banner Intern Clearing	-1,152.63	-971.11	-181.52	18.7-	6
		Total Other (NC Assets)	-156,087.53	-155,906.01	-181.52	0.1-	5
		TOTAL NONCURRENT ASSETS	878,729,841.38	769,892,200.44	108,837,640.94	14.1	4
		TOTAL ASSETS	7,672,931,463.73	6,361,577,359.19	1,311,354,104.54	20.6	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,207,552.72	-6,706,534.77	-501,017.95	7.5-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,632,021.68	-1,447,964.77	-184,056.91	12.7-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,995,689.76	-8,980,835.36	-14,854.40	0.2-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-In Capital-Aqua	-64,228,571.33	-364,461,688.40	300,233,117.07	82.4	
5500	3121121	3121121 Members Equity - Subsidiaries	-521,397,801.96	0	-521,397,801.96		7
		Total Capital in Excess of Par	-605,555,240.72	-383,690,626.57	-221,864,614.15	57.8-	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unapprop Undistr Sub Erngs-9110-Essential WT Hldg	-36,121,805.98	-36,121,805.98	0	0.0	
****	3239900	3239900 Miscellaneous Retained Earnings Adjustments	0	0	0		7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6
		Current Year Loss	345,434,701.08	0	345,434,701.08		7
		Current Year Profit	0	-171,735,047.83	171,735,047.83	100.0	7
		Total Income - Current Year	345,434,701.08	-171,735,047.83	517,169,748.91	301.1	6
		Treasury Stock					6
5500	3131000	3131000 Recquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6

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		Total Equity	-2,438,731,648.00	-2,504,874,327.39	66,142,679.39	2.6	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-2,189,800,000.00	-1,774,800,000.00	-415,000,000.00	23.4-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-15,975,202.27	-20,148,394.17	4,173,191.90	20.7	8
		Total Long Term Debt	-2,205,775,202.27	-1,794,948,394.17	-410,826,808.10	22.9-	7
		Total Mortgage Bonds	-2,205,775,202.27	-1,794,948,394.17	-410,826,808.10	22.9-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs – LT - Water/Wastewater	13,237,879.85	12,755,039.81	482,840.04	3.8	7
5500	2201020	2201020 Unamortized Bond Premium	-1,521,081.00	-1,592,313.00	71,232.00	4.5	7
		Total Unamort Debt Issue Costs	11,716,798.85	11,162,726.81	554,072.04	5.0	6
		Total Long-Term Debt (Net)	-2,194,058,403.42	-1,783,785,667.36	-410,272,736.06	23.0-	5
		TOTAL CAPITAL	-4,632,790,051.42	-4,288,659,994.75	-344,130,056.67	8.0-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-6,331,752.96	-32,234,776.84	25,903,023.88	80.4	6
		Total Short Term Debt	-6,331,752.96	-32,234,776.84	25,903,023.88	80.4	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,137,615.28	-4,903,221.65	765,606.37	15.6	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-14,137,615.28	-14,903,221.65	765,606.37	5.1	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-10,918,402.52	-2,689,422.64	-8,228,979.88	306.0-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	60,648.32	115.96	60,532.36	52,201.1	
****	2111110	2111110 Accts Pay-Refunds to Customers	17,360.27	8,832.27	8,528.00	96.6	
****	2111130	2111130 A/P-Contractors Retainage	-4,400,697.35	-5,938,332.30	1,537,634.95	25.9	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-8,252,639.62	-17,242,383.85	8,989,744.23	52.1	
****	2111205	2111205 Received/Not Invoiced (RNI) – Lawson	0	-308,767.46	308,767.46	100.0	
5500	2111400	2111400 Procurement Card Clearing	14,460.37	-6,259.88	20,720.25	331.0	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-826,091.48	-662,890.62	-163,200.86	24.6-	
5500	2111535	2111535 Accts Pay-Accrued Electric	-632,913.92	-662,584.71	29,670.79	4.5	
5500	2111596	2111596 Accts Pay-Sewer	971.15	971.15	0	0.0	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-293.83	-409.35	115.52	28.2	
****	2111910	2111910 Accts Payable Liability - Other	-1,114,888.46	-2,340,638.09	1,225,749.63	52.4	6
		Total Accounts Payable - Trade	-26,052,487.07	-29,841,769.52	3,789,282.45	12.7	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-123,982.67	0	-123,982.67		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5500	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-25,842,522.97	-13,985,887.16	-11,856,635.81	84.8-	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-105,280,348.65	-42,978,839.16	-62,301,509.49	145.0-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	0	-363,636.28	363,636.28	100.0	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-195,751.80	-113,353.17	-82,398.63	72.7-	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-57,832.07	-43,715.26	-14,116.81	32.3-	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-247,998.88	-242,844.35	-5,154.53	2.1-	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-1,291,220,550.91	-428,621,665.09	-862,598,885.82	201.2-	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-839.2	-70,000,000.00	69,999,160.80	100.0	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-13,335.73	-11,702.80	-1,632.93	14.0-	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-11,260.14	-8,315.23	-2,944.91	35.4-	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-673.31	0	-673.31		
5500	2113624	2113624 A/P - 5800 - Aqua Illinois, Inc.	-85,469.40	-9,111.42	-76,357.98	838.0-	6
		Total Accts Payable - Affiliate	-1,499,866,759.71	-633,165,263.90	-866,701,495.81	136.9-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,346,235.62	0	-1,346,235.62		6
		Total Construction A/P Trade	-1,346,235.62	0	-1,346,235.62		5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-12,227,252.19	-2,824,263.91	-9,402,988.28	332.9-	6
		Total Accr Inc Taxes - Federal	-12,227,252.19	-2,824,263.91	-9,402,988.28	332.9-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	2,887,113.79	369,876.62	2,517,237.17	680.6	6
		Total Accr Inc Taxes - State	2,887,113.79	369,876.62	2,517,237.17	680.6	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	350.47	0	350.47		6
****	2115210	2115210 Sales Taxes Payable - State	333.84	0	333.84		
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax – Water/Wastewater	0	-303,383.16	303,383.16	100.0	6
		Total Accr Taxes - Other	-7,251.01	-311,318.48	304,067.47	97.7	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-21,429,547.92	-16,764,894.35	-4,664,653.57	27.8-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	-13,336.40	-46,288.58	32,952.18	71.2	6
		Total Accrued Interest	-21,442,884.32	-16,811,182.93	-4,631,701.39	27.6-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	3,360.60	0	3,360.60		6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-1,155,985.68	-1,144,107.17	-11,878.51	1.0-	
5500	2141100	2141100 Accrued Vacation	0	-22,668.75	22,668.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-1,016,847.00	-942,233.00	-74,614.00	7.9-	

Financial Statement Version for AQUA

OL 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.09 -2023.09 Reporting periods
 2022.09 -2022.09 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-684,472.00	-698,697.00	14,225.00	2.0	
5500	2190010	2190010 Lease Obligation - Current	-228,556.00	-256,156.00	27,600.00	10.8	
5500	2191600	2191600 Appropriated Funds - Other	-10,565.64	-36,646.41	26,080.77	71.2	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-566,268.74	-503,968.63	-62,300.11	12.4-	
****	2199615	2199615 Accrued Liab-Audit Fees	-440,994.18	-551,098.73	110,104.55	20.0	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	2,949.94	-4,231.00	143.4-	
****	2199900	2199900 Misc C&A Liabilities	-3,724,754.50	-5,545,282.99	1,820,528.49	32.8	6
		Total Other Accrued Expense	-7,826,364.20	-9,698,168.03	1,871,803.83	19.3	5
		TOTAL CURRENT LIABILITIES	-1,586,351,488.57	-739,420,088.64	-846,931,399.93	114.5-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,535.52	0	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-499,373.13	-473,551.48	-25,821.65	5.5-	
****	2199075	2199075 CAC-Non Utilized	-61,608,524.81	-61,209,305.08	-399,219.73	0.7-	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-5,434,094.63	-5,821,779.18	387,684.55	6.7	6
		Total Cust Advances for Constr.	-67,541,992.57	-67,504,635.74	-37,356.83	0.1-	5
		Long Term Deferred - FIT					5
****	1261010	1261010 Accumulated Deferred FIT Asset - Non-Current	9,880,243.95	0	9,880,243.95		6
****	1261020	1261020 Accumulated Deferred FIT Asset - Excess Gross UPNC	56,976,555.46	0	56,976,555.46		
****	2210010	2210010 Accum Dfd Plant Federal Income Tax Liab-Noncurr	-562,104,142.42	-680,999,661.31	118,895,518.89	17.5	
****	2210020	2210020 Accum Dfd Other Federal Income Tax Liab-Noncurr	-254,261,183.23	24,728,568.25	-278,989,751.48	1,128.2-	6
		Total Long Term Deferred - FIT	-749,508,526.24	-656,271,093.06	-93,237,433.18	14.2-	5
		Long Term Deferred - SIT					5
****	1262010	1262010 Accumulated Deferred SIT Asset - Non-Current	51,891,988.21	0	51,891,988.21		6
****	2211010	2211010 Accum Dfd Plant State Income Tax Liab-Noncurr	-281,066,130.90	-226,949,623.00	-54,116,507.90	23.8-	
****	2211020	2211020 Accum Dfd Other State Income Tax Liab-Noncurr	64,071,632.30	47,154,812.41	16,916,819.89	35.9	6
		Total Long Term Deferred - SIT	-165,102,510.39	-179,794,810.59	14,692,300.20	8.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,170,959.95	-3,424,371.95	253,412.00	7.4	6
		Total Unamortized ITC	-3,170,959.95	-3,424,371.95	253,412.00	7.4	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-12,224,144.78	-230,438,054.00	218,213,909.22	94.7	6
****	2220110	2220110 Reg Liab - Excess Deferred Income Tax - NonCurrent	-167,887,118.37	0	-167,887,118.37		
****	2220120	2220120 Reg Liab - Excess DIT - Gross Up NC	-57,534,478.36	0	-57,534,478.36		
****	2220170	2220170 Reg Liab - 481a Benefit	-40,610,920.49	0	-40,610,920.49		
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,727,393.04	0	-1,727,393.04		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-121,933,771.11	-114,587,157.11	-7,346,614.00	6.4-	6
		Total Regulatory Liability	-401,917,826.15	-345,025,211.11	-56,892,615.04	16.5-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,705,603.56	-7,901,102.56	195,499.00	2.5	6
		Total Non-Current Operating Leases	-7,705,603.56	-7,901,102.56	195,499.00	2.5	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	118,253,873.14	104,892,543.14	13,361,330.00	12.7	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,659,390.98	-10,352,478.85	693,087.87	6.7	
5500	2291530	2291530 NQ Pension Liability - Non Current	-169,785.04	-604,370.18	434,585.14	71.9	6
		Total Pension and OPEB Liabilities	108,424,697.12	93,935,694.11	14,489,003.01	15.4	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-875,915.30	-1,627,403.00	751,487.70	46.2	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-3,888,506.30	-11,353,282.00	7,464,775.70	65.7	6
		Total Other (NC Liab)	-4,764,421.60	-12,980,685.00	8,216,263.40	63.3	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,291,287,143.34	-1,178,966,215.90	-112,320,927.44	9.5-	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	580,080.02	4,163,064.75	-3,582,984.73	86.1-	
****	2292030	2292030 CIAC-Utilized	-225,159,751.77	-216,534,537.84	-8,625,213.93	4.0-	6
		Total Contrib in Aid of Constr.	-229,162,095.89	-216,953,897.23	-12,208,198.66	5.6-	5
****	2292100	2292100 Accum Amort of CIAC	66,659,315.49	62,422,837.33	4,236,478.16	6.8	6
		Total CIAC -NET	-162,502,780.40	-154,531,059.90	-7,971,720.50	5.2-	4
		TOTAL LIABILITIES & CAPITAL	-7,672,931,463.73	-6,361,577,359.19	-1,311,354,104.54	20.6-	3
			0	0	0		2
			5,242,545,844.44	5,226,171,168.63	16,374,675.81		

Financial Statement Version for AQUA

OL 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.10 -2023.10 Reporting periods
 2022.10 -2022.10 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	146,588,062.55	154,747,537.64	-8,159,475.09	5.3-	8
****	1311000	1311000 Power Plan Clearing	0	96,758.38	-96,758.38	100.0-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	14,982,656.90	1,500,000.00	13,482,656.90	898.8	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,181,333,354.01	5,812,886,181.26	368,447,172.75	6.3	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	3,145,482.00	5,219,432.18	-2,073,950.18	39.7-	8
		Total Utility Prop Plant & Equip	6,379,164,851.19	6,007,726,494.59	371,438,356.60	6.2	
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	7
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	19,200,450.45	18,206,859.29	993,591.16	5.5	8
		Total Net Utility Plant Adjustment	1,372,688.20	379,097.04	993,591.16	262.1	7
		Total Gross Utility Plant	6,380,537,539.39	6,008,105,591.63	372,431,947.76	6.2	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,453,199,876.76	-1,355,655,132.66	-97,544,744.10	7.2-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,398,614.29	-5,850,415.37	-548,198.92	9.4-	
5550	1331900	1331900 Accum Depreciation - Plant History (108)	0	-125,600.00	125,600.00	100.0	7
		Less Allowance for Depreciation	-1,459,598,491.05	-1,361,631,148.03	-97,967,343.02	7.2-	6
		Total Net Utility Plant	4,920,939,048.34	4,646,474,443.60	274,464,604.74	5.9	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	177,817,711.06	216,934,432.05	-39,116,720.99	18.0-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,704,377.25	598,822.52	1,105,554.73	184.6	6
		Total Construction Work in Progress	179,522,088.31	217,533,254.57	-38,011,166.26	17.5-	5
		TOTAL PLANT	5,100,461,136.65	4,864,007,698.17	236,453,438.48	4.9	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191300	1191300 Prepaid - Gross Receipts	0	3,383.00	-3,383.00	100.0-	7
5500	1191304	1191304 Other PPD-Trustee	0	5,096.26	-5,096.26	100.0-	
5500	1191309	1191309 Other PPD-Real Estate Tax	127,774.33	1,579,758.69	-1,451,984.36	91.9-	
****	1191310	1191310 Other PPD-PUC Assessment	1,701,231.00	1,619,601.00	81,630.00	5.0	
****	1191311	1191311 Other PPD-SBA Assessment	119,387.00	96,844.00	22,543.00	23.3	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	685,764.00	501,197.00	184,567.00	36.8	
5500	1191313	1191313 Other PPD-AWWA Dues	20,428.40	20,761.48	-333.08	1.6-	
5500	1191315	1191315 Other PPD - PURTA Tax	1,268,438.24	0	1,268,438.24		
****	1191900	1191900 Prepaid Miscellaneous	1,099,932.17	163,469.87	936,462.30	572.9	7
		Total Prepayments	5,022,955.14	3,990,111.30	1,032,843.84	25.9	6
		Total Prepayments & Other Current Assets	5,022,955.14	3,990,111.30	1,032,843.84	25.9	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	368,239.00	-99,266,002.01	99,634,241.01	100.4	6
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	94,938.48	74,108.90	20,829.58	28.1	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	-60,332.03	106,385,162.30	-106,445,494.33	100.1-	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	4,149.12	-18,829.17	22,978.29	122.0	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	20,391.74	-20,391.74	100.0-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	424,098.02	7,211,935.21	-6,787,837.19	94.1-	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	0	-3,000,000.00	3,000,000.00	100.0	6
****	1136200	1136200 Customer A/R - Utility	57,543,905.78	60,175,073.29	-2,631,167.51	4.4-	
****	1137057	1137057 Accounts Receivable - Other	1,184,088.67	1,675,703.88	-491,615.21	29.3-	
5500	1199910	1199910 Rents Receivable	900	900	0	0.0	6
		Total Accts Receivable Trade	58,728,894.45	58,851,677.17	-122,782.72	0.2-	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-10,867,927.40	-11,182,072.98	314,145.58	2.8	6
		Total Allowance for Bad Debts	-10,867,927.40	-11,182,072.98	314,145.58	2.8	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	21,955.19	21,955.19	0	0.0	
5500	1133224	1133224 Interco Rec - 5800 -Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	24,361,681.03	13,552,887.65	10,808,793.38	79.8	
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	8,492,138.41	2,997,842.33	5,494,296.08	183.3	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	170,685.28	662,205.92	-491,520.64	74.2-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	649,055.90	195,372.09	453,683.81	232.2	
5500	1135606	1135606 A/R - 5210 - Aqua Ohio Wastewater Inc.	10,061.50	0	10,061.50		
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	483,560.53	50,547.10	433,013.43	856.7	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	287,523.18	253,068.17	34,455.01	13.6	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	1,624,903,799.83	776,140,999.76	848,762,800.07	109.4	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	95,978.41	39,904.20	56,074.21	140.5	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	573.12	573.12	0	0.0	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	206,952.00	15,251.62	191,700.38	1,256.9	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	1,015.34	315.31	700.03	222.0	
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	1,507.83	0	1,507.83		
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	124,423.00	24,309.38	100,113.62	411.8	6
		Total Accts Receivable - Affiliates	1,659,970,503.93	793,974,166.75	865,996,337.18	109.1	5

Financial Statement Version for AQUA

OL 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.10 -2023.10 Reporting periods
 2022.10 -2022.10 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentag	Hierarchy Level
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	13,906,829.30	14,846,942.74	-940,113.44	6.3-	6
5500	1142020	1142020 Materials Inventory - Meters	3,465,017.97	3,118,440.03	346,577.94	11.1	
****	1142910	1142910 Materials Inventory - Conversion	285,169.28	22,664.31	262,504.97	1,158.2	6
		Total Materials & Supplies	17,657,016.55	17,988,047.08	-331,030.53	1.8-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	35,978,332.37	33,297,633.61	2,680,698.76	8.1	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,057,827.50	4,088,494.40	-3,030,666.90	74.1-	6
		Total Unbilled Revenue	37,036,159.87	37,386,128.01	-349,968.14	0.9-	5
		TOTAL CURRENT ASSETS	1,767,971,700.56	908,219,992.54	859,751,708.02	94.7	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	596,531.48	874,172.92	-277,641.44	31.8-	7
		Total Rate Case Expense	596,531.48	874,172.92	-277,641.44	31.8-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	816,564,571.32	690,046,756.20	126,517,815.12	18.3	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	-1,476,897.70	1,476,897.70	100.0	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	4,309,115.26	-4,309,115.26	100.0-	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,493,889.86	-14,493,889.86	100.0-	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,278,826.70	1,278,826.70	100.0	
****	1242164	1242164 Reg Asset-Other	160,255.02	788,466.77	-628,211.75	79.7-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	4,417,902.51	1,444,370.11	32.7	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	22,668.75	-22,668.75	100.0-	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	9,150,771.72	9,488,630.61	-337,858.89	3.6-	7
		Total Regulatory Assets	831,745,385.68	720,819,220.56	110,926,165.12	15.4	6
		Total Reg Assets LT	832,341,917.16	721,693,393.48	110,648,523.68	15.3	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	81,077.57	15,825.53	65,252.04	412.3	6
		Total Unamortized Debt Exp	81,077.57	15,825.53	65,252.04	412.3	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,275,692.86	2,246,854.18	28,838.68	1.3	6
		Total Prelim Survey & Invest	4,367,141.87	4,338,303.19	28,838.68	0.7	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
****	1293110	1293110 Lease - Land	8,937,271.46	8,880,771.46	56,500.00	0.6	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	128,084.86	91,472.86	36,612.00	40.0	
5500	1293130	1293130 Lease - Easement	1,880.15	0	1,880.15		
5500	1293200	1293200 Accumulated Lease Amortization	-1,429,398.88	-1,169,687.88	-259,711.00	22.2-	6
		Total Operating Lease Assets	7,997,539.71	8,162,258.56	-164,718.85	2.0-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Intern Clearing	260.18	260.18	0	0.0	
****	1999998	1999998 Banner Intern Clearing	-1,152.63	-971.11	-181.52	18.7-	6
		Total Other (NC Assets)	-156,087.53	-155,906.01	-181.52	0.1-	5
		TOTAL NONCURRENT ASSETS	878,935,339.58	768,357,625.55	110,577,714.03	14.4	4
		TOTAL ASSETS	7,747,368,176.79	6,540,585,316.26	1,206,782,860.53	18.5	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,243,314.16	-6,743,256.10	-500,058.06	7.4-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,647,669.02	-1,463,616.64	-184,052.38	12.6-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,997,297.82	-8,981,815.74	-15,482.08	0.2-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-In Capital-Aqua	-64,228,571.33	-264,461,688.40	200,233,117.07	75.7	
5500	3121121	3121121 Members Equity - Subsidiaries	-521,397,801.96	0	-521,397,801.96		7
		Total Capital in Excess of Par	-605,608,257.56	-283,743,980.15	-321,864,277.41	113.4-	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unapprop Undistr Sub Erngs-9110-Essential WT Hldg	-36,121,805.98	-36,121,805.98	0	0.0	
****	3239900	3239900 Miscellaneous Retained Earnings Adjustments	0	0	0		7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6
		Current Year Loss	324,988,079.12	0	324,988,079.12		7
		Current Year Profit	0	-192,603,510.62	192,603,510.62	100.0	7
		Total Income - Current Year	324,988,079.12	-192,603,510.62	517,591,589.74	268.7	6
		Treasury Stock					6
5500	3131000	3131000 Recquired Capital Stock	1,000.00	1,000.00	0	0.0	7

Financial Statement Version for AQUA

OL 10 Ledger
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 2023.10 -2023.10 Reporting periods
 2022.10 -2022.10 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,459,231,286.80	-2,425,796,143.76	-33,435,143.04	1.4-	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-2,189,800,000.00	-1,899,800,000.00	-290,000,000.00	15.3-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-15,607,469.46	-19,707,436.18	4,099,966.72	20.8	8
		Total Long Term Debt	-2,205,407,469.46	-1,919,507,436.18	-285,900,033.28	14.9-	7
		Total Mortgage Bonds	-2,205,407,469.46	-1,919,507,436.18	-285,900,033.28	14.9-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs - LT - Water/Wastewater	13,208,814.29	13,012,843.85	195,970.44	1.5	7
5500	2201020	2201020 Unamortized Bond Premium	-1,515,145.00	-1,586,377.00	71,232.00	4.5	7
		Total Unamort Debt Issue Costs	11,693,669.29	11,426,466.85	267,202.44	2.3	6
		Total Long-Term Debt (Net)	-2,193,713,800.17	-1,908,080,969.33	-285,632,830.84	15.0-	5
		TOTAL CAPITAL	-4,652,945,086.97	-4,333,877,113.09	-319,067,973.88	7.4-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-9,386,763.47	-71,390,302.95	62,003,539.48	86.9	6
		Total Short Term Debt	-9,386,763.47	-71,390,302.95	62,003,539.48	86.9	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,137,615.28	-4,903,221.65	765,606.37	15.6	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-14,137,615.28	-14,903,221.65	765,606.37	5.1	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-10,131,692.43	-1,845,951.62	-8,285,740.81	448.9-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	37,441.73	0	37,441.73		
****	2111110	2111110 Accts Pay-Refunds to Customers	74,487.85	9,821.33	64,666.52	658.4	
****	2111130	2111130 A/P-Contractors Retainage	-4,270,586.91	-6,061,313.96	1,790,727.05	29.5	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-9,070,936.16	-26,412,662.49	17,341,726.33	65.7	
****	2111205	2111205 Received/Not Invoiced (RNI) - Lawson	0	-664,731.66	664,731.66	100.0	
5500	2111400	2111400 Procurement Card Clearing	25,414.93	-410,681.15	436,096.08	106.2	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-332,970.23	-608,980.40	276,010.17	45.3	
5500	2111535	2111535 Accts Pay-Accrued Electric	-674,795.94	-381,722.70	-293,073.24	76.8-	
5500	2111596	2111596 Accts Pay-Sewer	0	971.15	-971.15	100.0-	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-767.33	-652.69	-114.64	17.6-	
****	2111910	2111910 Accts Payable Liability - Other	-810,616.20	-1,257,089.20	446,473.00	35.5	6
		Total Accounts Payable - Trade	-25,155,020.69	-37,632,993.39	12,477,972.70	33.2	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-138,006.42	0	-138,006.42		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	-8,900,480.51	-8,900,480.51	0	0.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	-39,547,577.45	-39,547,577.45	0	0.0	
5500	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-25,865,942.42	-14,092,899.10	-11,773,043.32	83.5-	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-109,187,361.30	-47,280,331.00	-61,907,030.30	130.9-	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	0	-363,636.28	363,636.28	100.0	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-202,875.92	-119,651.51	-83,224.41	69.6-	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-57,891.85	-49,205.16	-8,686.69	17.7-	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-248,160.39	-243,889.69	-4,270.70	1.8-	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-1,332,621,604.21	-560,762,530.59	-771,859,073.62	137.6-	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-839.2	-70,000,000.00	69,999,160.80	100.0	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-13,405.93	-11,702.80	-1,703.13	14.6-	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-11,260.14	-8,315.23	-2,944.91	35.4-	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	-673.31	0	-673.31		
5500	2113624	2113624 A/P - 5800 - Aqua Illinois, Inc.	-85,469.40	-10,100.51	-75,368.89	746.2-	6
		Total Accts Payable - Affiliate	-1,545,219,684.47	-769,728,455.85	-775,491,228.62	100.7-	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,523,815.12	-394,077.34	-1,129,737.78	286.7-	6
		Total Construction A/P Trade	-1,523,815.12	-394,077.34	-1,129,737.78	286.7-	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-15,391,048.19	-5,962,589.69	-9,428,458.50	158.1-	6
		Total Accr Inc Taxes - Federal	-15,391,048.19	-5,962,589.69	-9,428,458.50	158.1-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	2,887,113.79	425,876.62	2,461,237.17	577.9	6
		Total Accr Inc Taxes - State	2,887,113.79	425,876.62	2,461,237.17	577.9	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	390.71	0	390.71		6
****	2115210	2115210 Sales Taxes Payable - State	333.84	0	333.84		
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax - Water/Wastewater	0	-670,050.16	670,050.16	100.0	6
		Total Accr Taxes - Other	-7,210.77	-677,985.48	670,774.71	98.9	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-24,056,912.96	-19,778,882.05	-4,278,030.91	21.6-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	-39,639.40	54,930,198.33	-54,969,837.73	100.1-	6
		Total Accrued Interest	-24,096,552.36	35,151,316.28	-59,247,868.64	168.6-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	3,734.00	0	3,734.00		6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-1,627,432.89	-677,049.14	-950,383.75	140.4-	
5500	2141100	2141100 Accrued Vacation	0	-22,668.75	22,668.75	100.0	

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5500	2141200	2141200 Accrued Annual Incentive	-1,129,830.00	-1,044,620.00	-85,210.00	8.2-	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-757,981.00	-776,330.00	18,349.00	2.4	
5500	2190010	2190010 Lease Obligation - Current	-228,556.00	-256,156.00	27,600.00	10.8	
5500	2191600	2191600 Appropriated Funds - Other	-22,215.88	-35,716.90	13,501.02	37.8	
****	2192072	2192072 Accrued Insur Liab-Other	-628,917.00	-584,089.00	-44,828.00	7.7-	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-551,873.15	-490,031.14	-61,842.01	12.6-	
****	2199615	2199615 Accrued Liab-Audit Fees	-482,105.18	-363,960.73	-118,144.45	32.5-	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	-1,901.06	620	32.6	
****	2199900	2199900 Misc C&A Liabilities	-2,767,169.56	-4,361,007.59	1,593,838.03	36.5	6
		Total Other Accrued Expense	-8,193,627.72	-8,613,789.60	420,161.88	4.9	5
		TOTAL CURRENT LIABILITIES	-1,640,224,224.28	-873,726,223.05	-766,498,001.23	87.7-	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,535.52	0	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-460,958.13	-473,551.48	12,593.35	2.7	
****	2199075	2199075 CAC-Non Utilized	-64,181,061.96	-61,774,050.95	-2,407,011.01	3.9-	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-3,145,482.00	-5,219,432.18	2,073,950.18	39.7	6
		Total Cust Advances for Constr.	-67,787,502.09	-67,467,034.61	-320,467.48	0.5-	5
		Long Term Deferred - FIT					5
****	1261010	1261010 Accumulated Deferred FIT Asset - Non-Current	9,880,243.95	0	9,880,243.95		6
****	1261020	1261020 Accumulated Deferred FIT Asset - Excess Gross UPNC	56,976,555.46	0	56,976,555.46		
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-562,104,142.42	-680,999,661.31	118,895,518.89	17.5	
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	-254,261,183.23	24,728,568.25	-278,989,751.48	1,128.2-	6
		Total Long Term Deferred - FIT	-749,508,526.24	-656,271,093.06	-93,237,433.18	14.2-	5
		Long Term Deferred - SIT					5
****	1262010	1262010 Accumulated Deferred SIT Asset - Non-Current	51,891,988.21	0	51,891,988.21		6
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-281,066,130.90	-226,949,623.00	-54,116,507.90	23.8-	
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	64,071,632.30	47,154,812.41	16,916,819.89	35.9	6
		Total Long Term Deferred - SIT	-165,102,510.39	-179,794,810.59	14,692,300.20	8.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,170,959.95	-3,424,371.95	253,412.00	7.4	6
		Total Unamortized ITC	-3,170,959.95	-3,424,371.95	253,412.00	7.4	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-12,224,144.78	-230,438,054.00	218,213,909.22	94.7	6
****	2220110	2220110 Reg Liab - Excess Deferred Income Tax - NonCurrent	-167,887,118.37	0	-167,887,118.37		
****	2220120	2220120 Reg Liab - Excess DIT - Gross Up NC	-57,534,478.36	0	-57,534,478.36		
****	2220170	2220170 Reg Liab - 481a Benefit	-40,610,920.49	0	-40,610,920.49		
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,689,574.98	0	-1,689,574.98		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-121,933,771.11	-113,072,441.11	-8,861,330.00	7.8-	6
		Total Regulatory Liability	-401,880,008.09	-343,510,495.11	-58,369,512.98	17.0-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,705,603.56	-7,901,102.56	195,499.00	2.5	6
		Total Non-Current Operating Leases	-7,705,603.56	-7,901,102.56	195,499.00	2.5	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	117,753,873.14	103,892,543.14	13,861,330.00	13.3	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,700,465.98	-10,393,553.85	693,087.87	6.7	
5500	2291530	2291530 NQ Pension Liability - Non Current	-180,058.90	-625,622.04	445,563.14	71.2	6
		Total Pension and OPEB Liabilities	107,873,348.26	92,873,367.25	14,999,981.01	16.2	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-875,915.30	-1,627,403.00	751,487.70	46.2	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-3,888,506.30	-11,353,282.00	7,464,775.70	65.7	6
		Total Other (NC Liab)	-4,764,421.60	-12,980,685.00	8,216,263.40	63.3	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,292,046,183.66	-1,178,476,225.63	-113,569,958.03	9.6-	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	4,177,083.08	4,160,561.14	16,521.94	0.4	
****	2292030	2292030 CIAC-Utilized	-228,759,764.83	-216,833,090.84	-11,926,673.99	5.5-	6
		Total Contrib in Aid of Constr.	-229,165,105.89	-217,254,953.84	-11,910,152.05	5.5-	5
****	2292100	2292100 Accum Amort of CIAC	67,012,424.01	62,749,199.35	4,263,224.66	6.8	6
			67,012,424.01	62,749,199.35	4,263,224.66	6.8	5
		Total CIAC -NET	-162,152,681.88	-154,505,754.49	-7,646,927.39	4.9-	4
		TOTAL LIABILITIES & CAPITAL	-7,747,368,176.79	-6,540,585,316.26	-1,206,782,860.53	18.5-	3
			0	0	0		2
			5,280,488,903.60	5,126,878,990.74	153,609,912.86		

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	147,622,143.73	160,900,973.94	-13,278,830.21	8.3-	8
****	1311000	1311000 Power Plan Clearing	290.32	122,315.00	-122,024.68	99.8-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,264,266.41	4,425,555.81	-161,289.40	3.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	2,500,000.00	1,518,790.79	981,209.21	64.6	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,219,450,848.70	5,840,837,143.00	378,613,705.70	6.5	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	2,126,499.00	4,769,623.18	-2,643,124.18	55.4-	8
		Total Utility Prop Plant & Equip	6,404,815,077.48	6,041,425,431.04	363,389,646.44	6.0	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	19,277,421.78	18,293,821.37	983,600.41	5.4	8
		Total Net Utility Plant Adjustment	1,449,659.53	466,059.12	983,600.41	211.0	7
		Total Gross Utility Plant	6,406,264,737.01	6,041,891,490.16	364,373,246.85	6.0	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,464,275,423.77	-1,365,244,321.43	-99,031,102.34	7.3-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,444,301.91	-5,896,085.70	-548,216.21	9.3-	
5550	1331900	1331900 Accum Depreciation - Plant History (108)	0	-125,600.00	125,600.00	100.0	7
		Less Allowance for Depreciation	-1,470,719,725.68	-1,371,266,007.13	-99,453,718.55	7.3-	6
		Total Net Utility Plant	4,935,545,011.33	4,670,625,483.03	264,919,528.30	5.7	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	181,206,324.84	213,311,224.93	-32,104,900.09	15.1-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,234,089.43	7,611,499.85	-6,377,410.42	83.8-	6
		Total Construction Work in Progress	182,440,414.27	220,922,724.78	-38,482,310.51	17.4-	5
		TOTAL PLANT	5,117,985,425.60	4,891,548,207.81	226,437,217.79	4.6	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191304	1191304 Other PPD-Trustee	0	5,096.26	-5,096.26	100.0-	7
5500	1191306	1191306 Other PPD-Utility Deposits	0	17,564.10	-17,564.10	100.0-	
5500	1191307	1191307 Other PPD-Interest	0	256.81	-256.81	100.0-	
5500	1191309	1191309 Other PPD-Real Estate Tax	120,210.55	347,425.46	-227,214.91	65.4-	
****	1191310	1191310 Other PPD-PUC Assessment	1,488,605.00	1,417,982.00	70,623.00	5.0	
****	1191311	1191311 Other PPD-SBA Assessment	104,462.00	84,548.66	19,913.34	23.6	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	600,036.00	439,049.34	160,986.66	36.7	
5500	1191313	1191313 Other PPD-AWWA Dues	15,321.40	15,572.48	-251.08	1.6-	
5500	1191315	1191315 Other PPD - PURTA Tax	850,077.13	0	850,077.13		
****	1191900	1191900 Prepaid Miscellaneous	609,842.51	-118,387.25	728,229.76	615.1	7
		Total Prepayments	3,788,554.59	2,209,107.86	1,579,446.73	71.5	6
		Total Prepayments & Other Current Assets	3,788,554.59	2,209,107.86	1,579,446.73	71.5	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	9,793.00	2,247,410.82	-2,237,617.82	99.6-	6
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	133,081.40	77,884.86	55,196.54	70.9	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	0	-15,547.56	15,547.56	100.0	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	4,149.12	-0.91	4,150.03	456.047.3	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	20,391.74	-20,391.74	100.0-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	164,126.97	2,347,242.40	-2,183,115.43	93.0-	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	0	-339,751.36	339,751.36	100.0	6
****	1136200	1136200 Customer A/R - Utility	57,902,061.37	67,407,218.68	-9,505,157.31	14.1-	
****	1137057	1137057 Accounts Receivable - Other	1,458,119.00	1,323,795.03	134,323.97	10.1	
5500	1199910	1199910 Rents Receivable	900	900	0	0.0	6
		Total Accts Receivable Trade	59,361,080.37	68,392,162.35	-9,031,081.98	13.2-	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-10,923,679.44	-11,714,090.78	790,411.34	6.7	6
		Total Allowance for Bad Debts	-10,923,679.44	-11,714,090.78	790,411.34	6.7	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	0	21,955.19	-21,955.19	100.0-	
5500	1133224	1133224 Interco Rec - 5800 -Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	0	13,579,679.95	-13,579,679.95	100.0-	
5500	1135603	1135603 A/R - 9210 - Aqua Services Inc.	317,922.73	3,293,837.87	-2,975,915.14	90.3-	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	2,148.98	690,193.16	-688,044.18	99.7-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	13,631.24	216,065.57	-202,434.33	93.7-	
5500	1135606	1135606 A/R - 5210 - Aqua Ohio Wastewater Inc.	1,057.90	0	1,057.90		
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	4,185.10	60,815.11	-56,630.01	93.1-	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	3,521.03	257,592.47	-254,071.44	98.6-	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	64,208,630.08	822,059,072.95	-757,850,442.87	92.2-	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	4,617.17	48,331.63	-43,714.46	90.4-	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	0	573.12	-573.12	100.0-	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	0	15,837.45	-15,837.45	100.0-	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	1,780.54	315.31	1,465.23	464.7	
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	127,926.48	27,683.12	100,243.36	362.1	6
		Total Accts Receivable - Affiliates	64,845,014.63	840,290,887.81	-775,445,873.18	92.3-	5

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	14,059,589.37	15,026,248.09	-966,658.72	6.4-	6
5500	1142020	1142020 Materials Inventory - Meters	3,345,859.88	3,224,744.30	121,115.58	3.8	
****	1142910	1142910 Materials Inventory - Conversion	105,801.43	855,203.73	-749,402.30	87.6-	6
		Total Materials & Supplies	17,511,250.68	19,106,196.12	-1,594,945.44	8.3-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	33,640,019.87	32,289,746.75	1,350,273.12	4.2	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,039,159.56	1,019,649.11	19,510.45	1.9	6
		Total Unbilled Revenue	34,679,179.43	33,309,395.86	1,369,783.57	4.1	5
		TOTAL CURRENT ASSETS	169,425,527.23	953,940,901.62	-784,515,374.39	82.2-	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	571,968.39	821,573.56	-249,605.17	30.4-	7
		Total Rate Case Expense	571,968.39	821,573.56	-249,605.17	30.4-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	816,564,571.32	690,046,756.20	126,517,815.12	18.3	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	-1,439,079.64	1,439,079.64	100.0	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	4,596,393.06	-4,596,393.06	100.0-	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,493,889.86	-14,493,889.86	100.0-	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,304,763.77	1,304,763.77	100.0	
5500	1242162	1242162 Reg Asset-Regulatory Asset	0	2,021.25	-2,021.25	100.0-	
****	1242164	1242164 Reg Asset-Other	171,041.56	788,466.77	-617,425.21	78.3-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	4,418,310.61	1,443,962.01	32.7	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	7,515.00	7,515.00	0	0.0	
5500	1242204	1242204 Reg Asset - Vacation Balancing	0	22,668.75	-22,668.75	100.0-	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	9,056,939.35	9,442,879.45	-385,940.10	4.1-	7
		Total Regulatory Assets	831,662,339.85	721,075,057.54	110,587,282.31	15.3	6
		Total Reg Assets LT	832,234,308.24	721,896,631.10	110,337,677.14	15.3	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	70,811.95	14,067.51	56,744.44	403.4	6
		Total Unamortized Debt Exp	70,811.95	14,067.51	56,744.44	403.4	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	2,091,449.01	2,091,449.01	0	0.0	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,431,768.95	2,500,180.58	-68,411.63	2.7-	6
		Total Prelim Survey & Invest	4,523,217.96	4,591,629.59	-68,411.63	1.5-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
****	1293110	1293110 Lease - Land	8,942,231.46	8,880,771.46	61,460.00	0.7	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	128,084.86	91,472.86	36,612.00	40.0	
5500	1293130	1293130 Lease - Easement	1,880.15	150	1,730.15	1,153.4	
5500	1293200	1293200 Accumulated Lease Amortization	-1,429,398.88	-1,169,687.88	-259,711.00	22.2-	6
		Total Operating Lease Assets	8,002,499.71	8,162,408.56	-159,908.85	2.0-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Intern Clearing	260.18	260.18	0	0.0	
****	1999998	1999998 Banner Intern Clearing	-1,152.63	-971.11	-181.52	18.7-	6
		Total Other (NC Assets)	-156,087.53	-155,906.01	-181.52	0.1-	5
		TOTAL NONCURRENT ASSETS	878,978,501.13	768,812,581.55	110,165,919.58	14.3	4
		TOTAL ASSETS	6,166,389,453.96	6,614,301,690.98	-447,912,237.02	6.8-	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,277,922.00	-6,783,776.19	-494,145.81	7.3-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,662,811.60	-1,480,887.66	-181,923.94	12.3-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-8,998,854.01	-8,982,897.53	-15,956.48	0.2-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-in Capital-Aqua	78,799,843.59	-264,461,688.40	343,261,531.99	129.8	
5500	3121121	3121121 Members Equity - Subsidiaries	-518,989,478.87	0	-518,989,478.87		7
		Total Capital in Excess of Par	-460,222,826.16	-283,802,853.05	-176,419,973.11	62.2-	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unapprop Undistr Sub Emrgs-9110-Essential WT Hldg	-36,121,805.98	-36,121,805.98	0	0.0	
****	3239900	3239900 Miscellaneous Retained Earnings Adjustments	0	0	0		7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6
		Current Year Loss	304,403,636.18	0	304,403,636.18		7
		Current Year Profit	0	-209,313,367.08	209,313,367.08	100.0	7
		Total Income - Current Year	304,403,636.18	-209,313,367.08	513,717,003.26	245.4	6
		Treasury Stock					6

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,334,430,298.34	-2,442,564,873.12	108,134,574.78	4.4	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-2,189,800,000.00	-1,899,800,000.00	-290,000,000.00	15.3-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-15,238,912.61	-19,269,527.15	4,030,614.54	20.9	8
		Total Long Term Debt	-2,205,038,912.61	-1,919,069,527.15	-285,969,385.46	14.9-	7
		Total Mortgage Bonds	-2,205,038,912.61	-1,919,069,527.15	-285,969,385.46	14.9-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs – LT - Water/Wastewater	13,156,582.23	13,010,662.28	145,919.95	1.1	7
5500	2201020	2201020 Unamortized Bond Premium	-1,509,209.00	-1,580,441.00	71,232.00	4.5	7
		Total Unamort Debt Issue Costs	11,647,373.23	11,430,221.28	217,151.95	1.9	6
		Total Long-Term Debt (Net)	-2,193,391,539.38	-1,907,639,305.87	-285,752,233.51	15.0-	5
		TOTAL CAPITAL	-4,527,821,837.72	-4,350,204,178.99	-177,617,658.73	4.1-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-20,872,524.85	-75,000,000.00	54,127,475.15	72.2	6
		Total Short Term Debt	-20,872,524.85	-75,000,000.00	54,127,475.15	72.2	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-4,137,615.28	-4,903,221.65	765,606.37	15.6	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-14,137,615.28	-14,903,221.65	765,606.37	5.1	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-10,403,703.08	-3,708,137.27	-6,695,565.81	180.6-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	24,702.58	0	24,702.58		
****	2111110	2111110 Accts Pay-Refunds to Customers	26,120.34	8,726.66	17,393.68	199.3	
****	2111130	2111130 A/P-Contractors Retainage	-4,388,782.69	-6,269,499.86	1,880,717.17	30.0	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-8,330,452.04	-20,728,721.95	12,398,269.91	59.8	
****	2111205	2111205 Received/Not Invoiced (RNI) – Lawson	0	-657,391.29	657,391.29	100.0	
5500	2111400	2111400 Procurement Card Clearing	28,124.95	-449,919.69	478,044.64	106.3	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-426,139.29	-632,200.59	206,061.30	32.6	
5500	2111535	2111535 Accts Pay-Accrued Electric	-710,636.19	-747,237.86	36,601.67	4.9	
5500	2111596	2111596 Accts Pay-Sewer	0	971.15	-971.15	100.0-	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-2,825.76	-921.16	-1,904.60	206.8-	
****	2111910	2111910 Accts Payable Liability - Other	-459,723.12	-1,939,732.50	1,480,009.38	76.3	6
		Total Accounts Payable - Trade	-24,643,314.30	-35,124,064.36	10,480,750.06	29.8	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-142,500.97	0	-142,500.97		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	0	-8,900,480.51	8,900,480.51	100.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	0	-39,547,577.45	39,547,577.45	100.0	
5550	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-62,232.72	-14,209,127.71	14,146,894.99	99.6	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-3,790,011.61	-53,084,405.71	49,294,394.10	92.9	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-29.89	-378,707.13	378,677.24	100.0	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-8,485.04	-126,338.54	117,853.50	93.3	
5500	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-862.16	-50,572.90	49,710.74	98.3	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-475.99	-244,765.30	244,289.31	99.8	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-37,686,215.69	-673,982,932.69	636,296,717.00	94.4	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-530.77	-11,702.80	11,172.03	95.5	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-607.74	-8,315.23	7,707.49	92.7	
5500	2113624	2113624 A/P - 5800 - Aqua Illinois, Inc.	-86,636.42	-10,618.18	-76,018.24	715.9-	6
		Total Accts Payable - Affiliate	-70,116,725.02	-818,893,680.17	748,776,955.15	91.4	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,028,527.30	-7,406,754.67	6,378,227.37	86.1	6
		Total Construction A/P Trade	-1,028,527.30	-7,406,754.67	6,378,227.37	86.1	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	-18,288,690.48	-8,507,883.82	-9,780,806.66	115.0-	6
		Total Accr Inc Taxes - Federal	-18,288,690.48	-8,507,883.82	-9,780,806.66	115.0-	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	2,887,113.79	425,876.62	2,461,237.17	577.9	6
		Total Accr Inc Taxes - State	2,887,113.79	425,876.62	2,461,237.17	577.9	5
		Accr Taxes - Other					5
****	2115210	2115210 Sales Taxes Payable - State	2,003.29	0	2,003.29		6
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax – Water/Wastewater	0	366,664.00	-366,664.00	100.0-	6
		Total Accr Taxes - Other	-5,932.03	358,728.68	-364,660.71	101.7-	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-18,707,402.25	-16,272,677.55	-2,434,724.70	15.0-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	-34,342.53	54,998,845.55	-55,033,188.08	100.1-	6
		Total Accrued Interest	-18,741,744.78	38,726,168.00	-57,467,912.78	148.4-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	4,107.40	0	4,107.40		6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-1,396,091.89	-1,164,412.02	-231,679.87	19.9-	
5500	2141100	2141100 Accrued Vacation	0	-22,668.75	22,668.75	100.0	
5500	2141200	2141200 Accrued Annual Incentive	-1,242,813.00	-1,149,507.00	-93,306.00	8.1-	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	

Financial Statement Version for AQUA

OL 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.11 -2023.11 Reporting periods
 2022.11 -2022.11 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	2141620	2141620 Employee Profit Sharing	-831,490.00	-853,963.00	22,473.00	2.6	
5500	2190010	2190010 Lease Obligation - Current	-228,556.00	-256,156.00	27,600.00	10.8	
5500	2191600	2191600 Appropriated Funds - Other	-69,967.77	-35,716.90	-34,250.87	95.9	
****	2192072	2192072 Accrued Insur Liab-Other	-1,257,834.00	-1,168,178.00	-89,656.00	7.7	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-489,821.43	-423,766.00	-66,055.43	15.6	
****	2199615	2199615 Accrued Liab-Audit Fees	-287,245.18	-380,865.73	93,620.55	24.6	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	-1,369.53	88.47	6.5	
****	2199900	2199900 Misc C&A Liabilities	-2,902,420.61	-4,548,829.51	1,646,408.90	36.2	6
		Total Other Accrued Expense	-8,703,413.54	-10,005,691.73	1,302,278.19	13.0	5
		TOTAL CURRENT LIABILITIES	-173,651,373.79	-930,330,523.10	756,679,149.31	81.3	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,535.52	0	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-460,958.13	-451,337.60	-9,620.53	2.1	
****	2199075	2199075 CAC-Non Utilized	-66,214,260.59	-61,860,349.95	-4,353,910.64	7.0	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-2,126,499.00	-4,769,623.18	2,643,124.18	55.4	6
		Total Cust Advances for Constr.	-68,801,717.72	-67,081,310.73	-1,720,406.99	2.6	5
		Long Term Deferred - FIT					5
****	1261010	1261010 Accumulated Deferred FIT Asset - Non-Current	9,880,243.95	0	9,880,243.95		6
****	1261020	1261020 Accumulated Deferred FIT Asset - Excess Gross UPNC	56,976,555.46	0	56,976,555.46		
****	2210010	2210010 Accum Dfd Plant Federal Income Tax Liab-Noncurr	-562,104,142.42	-680,999,661.31	118,895,518.89	17.5	
****	2210020	2210020 Accum Dfd Other Federal Income Tax Liab-Noncurr	-254,261,183.23	24,728,568.25	-278,989,751.48	1,128.2	6
		Total Long Term Deferred - FIT	-749,508,526.24	-656,271,093.06	-93,237,433.18	14.2	5
		Long Term Deferred - SIT					5
****	1262010	1262010 Accumulated Deferred SIT Asset - Non-Current	51,891,988.21	0	51,891,988.21		6
****	2211010	2211010 Accum Dfd Plant State Income Tax Liab-Noncurr	-281,066,130.90	-226,949,623.00	-54,116,507.90	23.8	
****	2211020	2211020 Accum Dfd Other State Income Tax Liab-Noncurr	64,071,632.30	47,154,812.41	16,916,819.89	35.9	6
		Total Long Term Deferred - SIT	-165,102,510.39	-179,794,810.59	14,692,300.20	8.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,170,959.95	-3,424,371.95	253,412.00	7.4	6
		Total Unamortized ITC	-3,170,959.95	-3,424,371.95	253,412.00	7.4	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-12,224,144.78	-230,438,054.00	218,213,909.22	94.7	6
****	2220110	2220110 Reg Liab - Excess Deferred Income Tax - NonCurrent	-167,887,118.37	0	-167,887,118.37		
****	2220120	2220120 Reg Liab - Excess DIT - Gross Up NC	-57,534,478.36	0	-57,534,478.36		
****	2220170	2220170 Reg Liab - 481a Benefit	-40,610,920.49	0	-40,610,920.49		
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,651,756.92	0	-1,651,756.92		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-121,933,771.11	-113,072,441.11	-8,861,330.00	7.8	6
		Total Regulatory Liability	-401,842,190.03	-343,510,495.11	-58,331,694.92	17.0	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,705,603.56	-7,901,102.56	195,499.00	2.5	6
		Total Non-Current Operating Leases	-7,705,603.56	-7,901,102.56	195,499.00	2.5	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	117,253,873.14	102,892,543.14	14,361,330.00	14.0	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,741,540.98	-10,434,628.85	693,087.87	6.6	
5500	2291530	2291530 NQ Pension Liability - Non Current	-190,332.76	-646,873.90	456,541.14	70.6	6
		Total Pension and OPEB Liabilities	107,321,999.40	91,811,040.39	15,510,959.01	16.9	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-875,915.30	-1,627,403.00	751,487.70	46.2	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-3,888,506.30	-11,353,282.00	7,464,775.70	65.7	6
		Total Other (NC Liab)	-4,764,421.60	-12,980,685.00	8,216,263.40	63.3	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,293,573,930.09	-1,179,152,828.61	-114,421,101.48	9.7	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	-5,174,140.92	4,031,193.28	-9,205,334.20	228.4	
****	2292030	2292030 CIAC-Utilized	-228,951,279.83	-217,154,849.84	-11,796,429.99	5.4	6
		Total Contrib in Aid of Constr.	-238,707,844.89	-217,706,080.70	-21,001,764.19	9.6	5
****	2292100	2292100 Accum Amort of CIAC	67,365,532.53	63,091,920.42	4,273,612.11	6.8	6
			67,365,532.53	63,091,920.42	4,273,612.11	6.8	5
		Total CIAC -NET	-171,342,312.36	-154,614,160.28	-16,728,152.08	10.8	4
		TOTAL LIABILITIES & CAPITAL	-6,166,389,453.96	-6,614,301,690.98	447,912,237.02	6.8	3
			0	0	0		2
			5,444,971,860.84	5,167,349,006.01	277,622,854.83		

Financial Statement Version for AQUA

OL 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.12 -2023.12 Reporting periods
 2022.12 -2022.12 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	155,952,339.13	222,314,756.69	-66,362,417.56	29.9-	8
****	1311000	1311000 Power Plan Clearing	-57.67	255,285.97	-255,343.64	100.0-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,198,161.66	4,425,555.81	-227,394.15	5.1-	
****	1311130	1311130 Utility Plant Purchased/Sold	2,500,000.00	1,500,000.00	1,000,000.00	66.7	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,257,777,553.56	5,858,756,977.87	399,020,575.69	6.8	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	5,565,535.00	6,383,575.68	-818,040.68	12.8-	8
		Total Utility Prop Plant & Equip	6,454,844,561.00	6,122,487,181.34	332,357,379.66	5.4	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	19,354,393.10	18,380,783.46	973,609.64	5.3	8
		Total Net Utility Plant Adjustment	1,526,630.85	553,021.21	973,609.64	176.1	7
		Total Gross Utility Plant	6,456,371,191.85	6,123,040,202.55	333,330,989.30	5.4	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,454,544,673.79	-1,364,230,321.70	-90,314,352.09	6.6-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,489,989.50	-5,941,756.17	-548,233.33	9.2-	7
		Less Allowance for Depreciation	-1,461,034,663.29	-1,370,172,077.87	-90,862,585.42	6.6-	6
		Total Net Utility Plant	4,995,336,528.56	4,752,868,124.68	242,468,403.88	5.1	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work In Progress-Utility-PowerPlan	147,282,566.67	178,244,892.87	-30,962,326.20	17.4-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	2,164,434.91	-771,141.67	2,935,576.58	380.7	6
		Total Construction Work in Progress	149,447,001.58	177,473,751.20	-28,026,749.62	15.8-	5
		TOTAL PLANT	5,144,783,530.14	4,930,341,875.88	214,441,654.26	4.3	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191304	1191304 Other PPD-Trustee	0	5,096.26	-5,096.26	100.0-	7
5500	1191306	1191306 Other PPD-Utility Deposits	0	17,564.10	-17,564.10	100.0-	
5500	1191307	1191307 Other PPD-Interest	0	256.81	-256.81	100.0-	
****	1191310	1191310 Other PPD-PUC Assessment	1,275,905.00	1,215,372.00	60,533.00	5.0	
****	1191311	1191311 Other PPD-SBA Assessment	89,537.00	72,674.00	16,863.00	23.2	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	514,308.00	376,114.00	138,194.00	36.7	
5500	1191313	1191313 Other PPD-AWWA Dues	10,214.40	10,383.48	-169.08	1.6-	
5500	1191315	1191315 Other PPD - PURTA Tax	431,716.02	0	431,716.02		
****	1191900	1191900 Prepaid Miscellaneous	72,713.49	178,469.47	-105,755.98	59.3-	7
		Total Prepayments	2,394,393.91	1,875,930.12	518,463.79	27.6	6
		Total Prepayments & Other Current Assets	2,394,393.91	1,875,930.12	518,463.79	27.6	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	35,734.00	1,355,868.93	-1,320,134.93	97.4-	6
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	133,031.48	77,884.86	55,146.62	70.8	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	-19.09	-12,390.57	12,371.48	99.8	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	2,149.25	-2,136.65	4,285.90	200.6	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	20,391.74	-20,391.74	100.0-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	187,999.09	1,456,721.76	-1,268,722.67	87.1-	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	0	-171,808.60	171,808.60	100.0	6
****	1136200	1136200 Customer A/R - Utility	63,833,202.17	69,955,285.77	-6,122,083.60	8.8-	
****	1137057	1137057 Accounts Receivable - Other	1,092,612.50	644,725.18	447,887.32	69.5	
5500	1199910	1199910 Rents Receivable	900	900	0	0.0	6
		Total Accts Receivable Trade	64,926,714.67	70,429,102.35	-5,502,387.68	7.8-	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-10,774,016.17	-12,579,206.75	1,805,190.58	14.4	6
		Total Allowance for Bad Debts	-10,774,016.17	-12,579,206.75	1,805,190.58	14.4	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	0	21,955.19	-21,955.19	100.0-	
5500	1133224	1133224 Interco Rec - 5800 -Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	19.31	14,514,199.32	-14,514,180.01	100.0-	
****	1135603	1135603 A/R - 9210 - Aqua Services Inc.	1,032,116.89	3,679,654.20	-2,647,537.31	72.0-	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	3,284.17	720,551.55	-717,267.38	99.5-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	28,677.28	236,369.43	-207,692.15	87.9-	
5500	1135606	1135606 A/R - 5210 - Aqua Ohio Wastewater Inc.	1,057.90	0	1,057.90		
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	55,296.94	63,890.35	-8,593.41	13.5-	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	7,035.19	262,353.49	-255,318.30	97.3-	
5500	1135609	1135609 A/R - 5410 - Great Bay Utilities Inc.	70.6	0	70.6		
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	112,703,310.19	872,315,280.00	-759,611,969.81	87.1-	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	6,765.38	48,985.50	-42,220.12	86.2-	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	0	573.12	-573.12	100.0-	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	0	15,837.45	-15,837.45	100.0-	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	3,060.45	315.31	2,745.14	870.6	
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	0	1,507.83	-1,507.83	100.0-	
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	130,454.88	38,484.48	91,970.40	239.0	6
		Total Accts Receivable - Affiliates	114,130,742.56	891,938,892.13	-777,808,149.57	87.2-	5

Financial Statement Version for AQUA

OL 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.12 -2023.12 Reporting periods
 2022.12 -2022.12 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	13,192,024.48	15,992,895.36	-2,800,870.88	17.5-	6
5500	1142020	1142020 Materials Inventory - Meters	3,160,876.15	3,452,008.16	-291,132.01	8.4-	
****	1142910	1142910 Materials Inventory - Conversion	14,633.55	251,814.48	-237,180.93	94.2-	6
		Total Materials & Supplies	16,367,534.18	19,696,718.00	-3,329,183.82	16.9-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	32,445,255.11	31,389,746.90	1,055,508.21	3.4	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	1,020,491.62	1,205,399.50	-184,907.88	15.3-	6
		Total Unbilled Revenue	33,465,746.73	32,595,146.40	870,600.33	2.7	5
		TOTAL CURRENT ASSETS	220,699,114.97	1,005,413,304.01	-784,714,189.04	78.0-	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	546,154.30	767,477.85	-221,323.55	28.8-	7
		Total Rate Case Expense	546,154.30	767,477.85	-221,323.55	28.8-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	810,374,910.43	700,975,538.20	109,399,372.23	15.6	7
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	4,758,132.99	-4,758,132.99	100.0-	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,493,889.86	-14,493,889.86	100.0-	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,330,700.84	1,330,700.84	100.0	
****	1242164	1242164 Reg Asset-Other	259,119.48	788,466.77	-529,347.29	67.1-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	5,861,196.72	1,075.90	0.0	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	255,597.00	7,515.00	248,082.00	3,301.2	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	9,332,531.82	9,305,111.44	27,420.38	0.3	7
		Total Regulatory Assets	826,084,431.35	734,859,150.14	91,225,281.21	12.4	6
		Total Reg Assets LT	826,630,585.65	735,626,627.99	91,003,957.66	12.4	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	61,593.69	12,089.73	49,503.96	409.5	6
		Total Unamortized Debt Exp	61,593.69	12,089.73	49,503.96	409.5	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	0	2,091,449.01	-2,091,449.01	100.0-	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,023,431.99	2,687,103.89	-663,671.90	24.7-	6
		Total Prelim Survey & Invest	2,023,431.99	4,778,552.90	-2,755,120.91	57.7-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
****	1293110	1293110 Lease - Land	8,875,771.46	8,882,071.46	-6,300.00	0.1-	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	159,308.61	91,472.86	67,835.75	74.2	
5500	1293130	1293130 Lease - Easement	1,880.15	1,350.00	530.15	39.3	
5500	1293200	1293200 Accumulated Lease Amortization	-1,442,217.88	-1,185,625.88	-256,592.00	21.6-	6
		Total Operating Lease Assets	7,954,444.46	8,148,970.56	-194,526.10	2.4-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Intern Clearing	260.18	260.18	0	0.0	
****	1999998	1999998 Banner Intern Clearing	0	-1,001.88	1,001.88	100.0	6
		Total Other (NC Assets)	-154,934.90	-155,936.78	1,001.88	0.6	5
		TOTAL NONCURRENT ASSETS	870,818,871.69	782,714,055.20	88,104,816.49	11.3	4
		TOTAL ASSETS	6,236,301,516.80	6,718,469,235.09	-482,167,718.29	7.2-	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,282,254.72	-6,887,811.43	-394,443.29	5.7-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,669,320.50	-1,494,951.14	-174,369.36	11.7-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-9,000,462.07	-8,982,922.56	-17,539.51	0.2-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-In Capital-Aqua	78,799,843.59	-264,461,688.40	343,261,531.99	129.8	
5500	3121121	3121121 Members Equity - Subsidiaries	-518,989,478.87	0	-518,989,478.87		7
		Total Capital in Excess of Par	-460,235,275.84	-283,920,976.80	-176,314,299.04	62.1-	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,142,380,302.38	-1,913,217,847.01	-229,162,455.37	12.0-	7
5500	3220301	3220301 Unapprop Undistr Sub Erngs-9110-Essential WT Hldg	-36,121,805.98	-36,121,805.98	0	0.0	
****	3239900	3239900 Miscellaneous Retained Earnings Adjustments	0	0	0		7
		Balance January 1st	-2,178,502,108.36	-1,949,339,652.99	-229,162,455.37	11.8-	6
		Income - Current Year					6
		Current Year Loss	284,242,070.80	0	284,242,070.80		7
		Current Year Profit	0	-229,163,209.43	229,163,209.43	100.0	7
		Total Income - Current Year	284,242,070.80	-229,163,209.43	513,405,280.23	224.0	6
		Treasury Stock					6
5500	3131000	3131000 Recquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,354,604,313.40	-2,462,532,839.22	107,928,525.82	4.4	5

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OL 10 Ledger
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 USD Amounts in United States Dollar
 2023.12 -2023.12 Reporting periods
 2022.12 -2022.12 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-2,189,800,000.00	-1,899,800,000.00	-290,000,000.00	15.3-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-15,111,963.57	-18,829,677.10	3,717,713.53	19.7	8
		Total Long Term Debt	-2,204,911,963.57	-1,918,629,677.10	-286,282,286.47	14.9-	7
		Total Mortgage Bonds	-2,204,911,963.57	-1,918,629,677.10	-286,282,286.47	14.9-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs – LT - Water/Wastewater	13,104,434.17	13,071,811.43	32,622.74	0.2	7
5500	2201020	2201020 Unamortized Bond Premium	-1,503,273.00	-1,574,505.00	71,232.00	4.5	7
		Total Unamort Debt Issue Costs	11,601,161.17	11,497,306.43	103,854.74	0.9	6
		Total Long-Term Debt (Net)	-2,193,310,802.40	-1,907,132,370.67	-286,178,431.73	15.0-	5
		TOTAL CAPITAL	-4,547,915,115.80	-4,369,665,209.89	-178,249,905.91	4.1-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-23,123,092.31	-20,000,000.00	-3,123,092.31	15.6-	6
		Total Short Term Debt	-23,123,092.31	-20,000,000.00	-3,123,092.31	15.6-	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-3,896,638.44	-4,903,221.65	1,006,583.21	20.5	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-13,896,638.44	-14,903,221.65	1,006,583.21	6.8	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-9,710,461.40	-64,865.63	-9,645,595.77	14,870.1-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	17,543.91	0	17,543.91		
****	2111110	2111110 Accts Pay-Refunds to Customers	18,072.97	5,619.05	12,453.92	221.6	
****	2111130	2111130 A/P-Contractors Retainage	-4,037,765.19	-5,957,282.33	1,919,517.14	32.2	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-14,993,232.61	-30,441,998.87	15,448,766.26	50.7	
5500	2111400	2111400 Procurement Card Clearing	54,692.19	-24,813.49	79,505.68	320.4	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-843,129.02	-407,488.07	-435,640.95	106.9-	
5500	2111535	2111535 Accts Pay-Accrued Electric	-863,301.46	-721,680.18	-141,621.28	19.6-	
5500	2111596	2111596 Accts Pay-Sewer	0	971.15	-971.15	100.0-	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-2,947.94	-846.53	-2,101.41	248.2-	
****	2111910	2111910 Accts Payable Liability - Other	-902,852.29	-1,395,971.53	493,119.24	35.3	6
		Total Accounts Payable - Trade	-31,263,380.84	-39,008,356.43	7,744,975.59	19.9	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-138,749.67	0	-138,749.67		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	0	-8,900,480.51	8,900,480.51	100.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	0	-39,547,577.45	39,547,577.45	100.0	
5550	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-135,934.46	-24,060,062.16	23,924,127.70	99.4	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-11,120,281.18	-63,114,602.95	51,994,321.77	82.4	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-29.89	-378,781.02	378,751.13	100.0	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-14,220.87	-133,944.71	119,723.84	89.4	
5500	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-1,010.77	-50,587.85	49,577.08	98.0	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-475.99	-244,852.84	244,376.85	99.8	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-94,631,941.16	-736,961,605.35	642,329,664.19	87.2	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-1,778.80	0	-1,778.80		
****	2113619	2113619 A/P - 5600 - Aqua Texas	-530.77	-11,702.80	11,172.03	95.5	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-607.74	-8,315.23	7,707.49	92.7	
5500	2113624	2113624 A/P - 5800 - Aqua Illinois, Inc.	-86,734.83	-10,618.18	-76,116.65	716.9-	6
		Total Accts Payable - Affiliate	-134,470,432.15	-901,761,267.07	767,290,834.92	85.1	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-2,449,973.07	-2,780,089.12	330,116.05	11.9	6
		Total Construction A/P Trade	-2,449,973.07	-2,780,089.12	330,116.05	11.9	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	8,968,620.12	3,413,257.09	5,555,363.03	162.8	6
		Total Accr Inc Taxes - Federal	8,968,620.12	3,413,257.09	5,555,363.03	162.8	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	3,841,805.73	2,363,142.62	1,478,663.11	62.6	6
		Total Accr Inc Taxes - State	3,841,805.73	2,363,142.62	1,478,663.11	62.6	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	26.48	0	26.48		6
****	2115210	2115210 Sales Taxes Payable - State	4,667.15	0	4,667.15		
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	6
		Total Accr Taxes - Other	-3,241.69	-7,935.32	4,693.63	59.1	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-25,854,448.24	-20,563,055.55	-5,291,392.69	25.7-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	-128,069.23	-1,154.45	-126,914.78	10,993.5-	
5500	2129040	2129040 Interest Accrued - Miscellaneous	-587,500.00	0	-587,500.00		6
		Total Accrued Interest	-26,570,017.47	-20,564,210.00	-6,005,807.47	29.2-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	4,497.64	0	4,497.64		6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-1,577,614.51	-1,537,711.99	-39,902.52	2.6-	
5500	2141200	2141200 Accrued Annual Incentive	-1,308,615.00	-1,254,394.00	-54,221.00	4.3-	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-904,999.00	-931,596.00	26,597.00	2.9	
5500	2190010	2190010 Lease Obligation - Current	-232,662.00	-248,475.00	15,813.00	6.4	
5500	2191600	2191600 Appropriated Funds - Other	-69,967.77	-35,716.90	-34,250.87	95.9-	

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5500	2199411	2199411 Deferred Revenue-Antenna Leases	-534,310.63	-488,879.24	-45,431.39	9.3-	
****	2199615	2199615 Accrued Liab-Audit Fees	-342,295.00	-416,435.73	74,140.73	17.8	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	12,152.94	-13,434.00	110.5-	
****	2199900	2199900 Misc C&A Liabilities	-2,445,097.81	-2,927,220.84	482,123.03	16.5	6
		Total Other Accrued Expense	-7,412,345.14	-7,828,536.05	416,190.91	5.3	5
		TOTAL CURRENT LIABILITIES	-226,378,695.26	-1,001,077,215.93	774,698,520.67	77.4	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,535.52	0	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-460,958.13	-574,281.13	113,323.00	19.7	
****	2199075	2199075 CAC-Non Utilized	-59,372,586.44	-52,969,615.43	-6,402,971.01	12.1-	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-5,565,535.00	-6,383,575.68	818,040.68	12.8	6
		Total Cust Advances for Constr.	-65,399,079.57	-59,927,472.24	-5,471,607.33	9.1-	5
		Long Term Deferred - FIT					5
****	1261010	1261010 Accumulated Deferred FIT Asset - Non-Current	8,993,824.07	0	8,993,824.07		6
****	1261020	1261020 Accumulated Deferred FIT Asset - Excess Gross UPNC	56,859,229.62	0	56,859,229.62		
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-558,364,614.29	-695,554,957.31	137,190,343.02	19.7	
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	-273,793,726.06	25,969,680.25	-299,763,406.31	1,154.3-	6
		Total Long Term Deferred - FIT	-766,305,286.66	-669,585,277.06	-96,720,009.60	14.4-	5
		Long Term Deferred - SIT					5
****	1262010	1262010 Accumulated Deferred SIT Asset - Non-Current	51,876,859.36	0	51,876,859.36		6
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-287,580,102.03	-227,624,638.00	-59,955,464.03	26.3-	
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	62,281,921.61	46,682,707.41	15,599,214.20	33.4	6
		Total Long Term Deferred - SIT	-173,421,321.06	-180,941,930.59	7,520,609.53	4.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,107,606.95	-3,361,018.95	253,412.00	7.5	6
		Total Unamortized ITC	-3,107,606.95	-3,361,018.95	253,412.00	7.5	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-13,178,324.25	-229,217,491.00	216,039,166.75	94.3	6
****	2220110	2220110 Reg Liab - Excess Deferred Income Tax - NonCurrent	-146,344,965.24	0	-146,344,965.24		
****	2220120	2220120 Reg Liab - Excess DIT - Gross Up NC	-55,638,759.81	0	-55,638,759.81		
****	2220170	2220170 Reg Liab - 481a Benefit	-34,024,035.48	0	-34,024,035.48		
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,758,410.86	0	-1,758,410.86		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-124,327,841.11	-117,706,779.69	-6,621,061.42	5.6-	6
		Total Regulatory Liability	-375,272,336.75	-346,924,270.69	-28,348,066.06	8.2-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,719,902.31	-7,892,845.56	172,943.25	2.2	6
		Total Non-Current Operating Leases	-7,719,902.31	-7,892,845.56	172,943.25	2.2	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	119,147,943.14	104,892,543.14	14,255,400.00	13.6	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,608,602.07	-9,799,912.37	191,310.30	2.0	
5500	2291530	2291530 NQ Pension Liability - Non Current	-200,606.62	-668,125.76	467,519.14	70.0	6
		Total Pension and OPEB Liabilities	109,338,734.45	94,424,505.01	14,914,229.44	15.8	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-866,618.47	-1,553,735.00	687,116.53	44.2	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-3,835,503.94	-11,136,811.00	7,301,307.06	65.6	6
		Total Other (NC Liab)	-4,702,122.41	-12,690,546.00	7,988,423.59	62.9	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,286,588,921.26	-1,186,898,856.08	-99,690,065.18	8.4-	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	4,177,083.08	4,173,306.14	3,776.94	0.1	
****	2292030	2292030 CIAC-Unitized	-242,732,084.47	-223,853,174.40	-18,878,910.07	8.4-	6
		Total Contrib in Aid of Constr.	-243,137,425.53	-224,262,292.40	-18,875,133.13	8.4-	5
****	2292100	2292100 Accum Amort of CIAC	67,718,641.05	63,434,339.21	4,284,301.84	6.8	6
		Total CIAC -NET	-175,418,784.48	-160,827,953.19	-14,590,831.29	9.1-	5
		TOTAL LIABILITIES & CAPITAL	-6,236,301,516.80	-6,718,469,235.09	482,167,718.29	7.2	3
			0	0	0		2
			5,527,905,620.60	5,325,115,998.35	202,789,622.25		

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2024.01 -2024.01 Reporting periods
 2023.01 -2023.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	153,957,233.99	205,127,528.70	-51,170,294.71	24.9-	8
****	1311000	1311000 Power Plan Clearing	714.91	239,477.89	-238,762.98	99.7-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,198,161.66	4,264,266.41	-66,104.75	1.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	2,500,000.00	1,500,000.00	1,000,000.00	66.7	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,274,928,760.23	5,912,142,028.77	362,786,731.46	6.1	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	4,109,966.00	6,383,575.68	-2,273,609.68	35.6-	
		Total Utility Prop Plant & Equip	6,468,545,866.11	6,158,507,906.77	310,037,959.34	5.0	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	19,430,012.72	18,467,745.55	962,267.17	5.2	8
		Total Net Utility Plant Adjustment	1,602,250.47	639,983.30	962,267.17	150.4	7
		Total Gross Utility Plant	6,470,148,116.58	6,159,147,890.07	311,000,226.51	5.0	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,465,330,779.59	-1,375,432,591.74	-89,898,187.85	6.5-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,535,677.13	-5,987,426.52	-548,250.61	9.2-	7
		Less Allowance for Depreciation	-1,471,866,456.72	-1,381,420,018.26	-90,446,438.46	6.5-	6
		Total Net Utility Plant	4,998,281,659.86	4,777,727,871.81	220,553,788.05	4.6	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work in Progress-Utility-PowerPlan	150,851,891.86	158,268,669.12	-7,416,777.26	4.7-	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,702,699.55	629,993.33	1,072,706.22	170.3	6
		Total Construction Work in Progress	152,554,591.41	158,898,662.45	-6,344,071.04	4.0-	5
		TOTAL PLANT	5,150,836,251.27	4,936,626,534.26	214,209,717.01	4.3	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191304	1191304 Other PPD-Trustee	0	5,096.26	-5,096.26	100.0-	7
5500	1191306	1191306 Other PPD-Utility Deposits	0	17,564.10	-17,564.10	100.0-	
5500	1191307	1191307 Other PPD-Interest	0	256.81	-256.81	100.0-	
5500	1191309	1191309 Other PPD-Real Estate Tax	-125,309.00	-89,000.00	-36,309.00	40.8-	
****	1191310	1191310 Other PPD-PUC Assessment	1,063,205.00	1,012,762.00	50,443.00	5.0	
****	1191311	1191311 Other PPD-SBA Assessment	74,612.00	60,559.00	14,053.00	23.2	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	428,580.00	313,419.00	115,161.00	36.7	
5500	1191313	1191313 Other PPD-AWWA Dues	5,537.91	5,931.00	-393.09	6.6-	
5500	1191315	1191315 Other PPD - PURTA Tax	13,354.91	0	13,354.91		
****	1191900	1191900 Prepaid Miscellaneous	751,101.20	542,913.42	208,187.78	38.3	7
		Total Prepayments	2,211,082.02	1,869,501.59	341,580.43	18.3	6
		Total Prepayments & Other Current Assets	2,211,082.02	1,869,501.59	341,580.43	18.3	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	450,423.00	26,801,375.83	-26,350,952.83	98.3-	6
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	135,448.81	78,243.11	57,205.70	73.1	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	-22,380.00	-924,706.16	902,326.16	97.6	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	2,149.25	457,072.49	-454,923.24	99.5-	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	40,783.48	-40,783.48	100.0-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	582,744.51	26,469,872.20	-25,887,127.69	97.8-	5
		Accts Receivable Trade					5
5500	1136101	1136101 Customer A/R - Utility - Manual	0	-15,227.49	15,227.49	100.0	6
****	1136200	1136200 Customer A/R - Utility	57,587,505.67	58,958,217.61	-1,370,711.94	2.3-	
****	1137057	1137057 Accounts Receivable - Other	886,801.16	1,094,607.81	-207,806.65	19.0-	
5500	1199910	1199910 Rents Receivable	900	-100	1,000.00	1,000.0	6
		Total Accts Receivable Trade	58,475,206.83	60,037,497.93	-1,562,291.10	2.6-	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-11,250,441.57	-12,338,498.41	1,088,056.84	8.8	6
		Total Allowance for Bad Debts	-11,250,441.57	-12,338,498.41	1,088,056.84	8.8	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	0	21,955.19	-21,955.19	100.0-	
5500	1133224	1133224 Interco Rec - 5800 -Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	135,770.22	14,514,199.32	-14,378,429.10	99.1-	
****	1135603	1135603 A/R - 9210 - Aqua Services Inc.	1,450,098.95	3,995,474.52	-2,545,375.57	63.7-	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	26,146.38	722,035.91	-695,889.53	96.4-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	40,592.26	248,647.98	-208,055.72	83.7-	
5500	1135606	1135606 A/R - 5210 - Aqua Ohio Wastewater Inc.	1,057.90	0	1,057.90		
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	57,088.11	64,341.85	-7,253.74	11.3-	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	8,276.83	265,869.15	-257,592.32	96.9-	
5500	1135609	1135609 A/R - 5410 - Great Bay Utilities Inc.	70.6	0	70.6		
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	171,716,093.33	974,693,482.50	-802,977,389.17	82.4-	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	8,109.46	58,467.35	-50,357.89	86.1-	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	0	573.12	-573.12	100.0-	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	0	16,756.74	-16,756.74	100.0-	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	3,196.32	315.31	2,881.01	913.7	
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	0	1,507.83	-1,507.83	100.0-	
5500	1135624	1135624 A/R - 5800 -Aqua Illinois, Inc.	136,487.54	40,993.85	95,493.69	232.9	6
		Total Accts Receivable - Affiliates	173,742,581.28	994,663,555.53	-820,920,974.25	82.5-	5

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Ledger
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Amounts in United States Dollar
Reporting periods
Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	12,829,726.57	15,813,807.72	-2,984,081.15	18.9-	6
5500	1142020	1142020 Materials Inventory - Meters	2,729,525.03	3,406,128.18	-676,603.15	19.9-	6
****	1142910	1142910 Materials Inventory - Conversion	0	251,814.48	-251,814.48	100.0-	6
		Total Materials & Supplies	15,559,251.60	19,471,750.38	-3,912,498.78	20.1-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	32,870,281.37	32,338,552.75	531,728.62	1.6	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	996,833.81	1,213,196.85	-216,363.04	17.8-	6
		Total Unbilled Revenue	33,867,115.18	33,551,749.60	315,365.58	0.9	5
		TOTAL CURRENT ASSETS	273,187,539.85	1,123,725,428.82	-850,537,888.97	75.7-	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	553,722.21	796,406.48	-242,684.27	30.5-	7
		Total Rate Case Expense	553,722.21	796,406.48	-242,684.27	30.5-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	810,374,910.43	700,975,538.20	109,399,372.23	15.6	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	-1,596,520.52	1,596,520.52	100.0	6
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	4,924,879.06	-4,924,879.06	100.0-	6
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,493,889.86	-14,493,889.86	100.0-	6
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,356,902.94	1,356,902.94	100.0	6
5500	1242162	1242162 Reg Asset-Regulatory Asset	0	397.04	-397.04	100.0-	6
****	1242164	1242164 Reg Asset-Other	268,439.17	788,466.77	-520,027.60	66.0-	6
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	5,861,456.42	816.2	0.0	6
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	255,597.00	7,515.00	248,082.00	3,301.2	6
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	9,237,714.97	9,362,400.93	-124,685.96	1.3-	7
		Total Regulatory Assets	825,998,934.19	733,461,119.82	92,537,814.37	12.6	6
		Total Reg Assets LT	826,552,656.40	734,257,526.30	92,295,130.10	12.6	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	51,328.07	10,111.95	41,216.12	407.6	6
		Total Unamortized Debt Exp	51,328.07	10,111.95	41,216.12	407.6	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	0	2,091,449.01	-2,091,449.01	100.0-	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,117,229.35	2,313,270.97	-196,041.62	8.5-	6
		Total Prelim Survey & Invest	2,117,229.35	4,404,719.98	-2,287,490.63	51.9-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,875,771.46	8,875,771.46	0	0.0	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	6
5500	1293120	1293120 Lease - Office Equipment	159,308.61	91,472.86	67,835.75	74.2	6
5500	1293200	1293200 Accumulated Lease Amortization	-1,442,217.88	-1,185,625.88	-256,592.00	21.6-	6
		Total Operating Lease Assets	7,952,564.31	8,141,320.56	-188,756.25	2.3-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	6
5500	1999997	1999997 ADP Intern Clearing	260.18	260.18	0	0.0	6
****	1999998	1999998 Banner Intern Clearing	0	-1,001.88	1,001.88	100.0	6
		Total Other (NC Assets)	-154,934.90	-155,936.78	1,001.88	0.6	5
		TOTAL NONCURRENT ASSETS	870,822,594.03	780,961,492.81	89,861,101.22	11.5	4
		TOTAL ASSETS	6,294,846,385.15	6,841,313,455.89	-546,467,070.74	8.0-	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,318,418.31	-6,926,100.92	-392,317.39	5.7-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,684,410.70	-1,508,815.95	-175,594.75	11.6-	6
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-9,002,070.13	-8,983,767.37	-18,302.76	0.2-	6
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	6
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	6
****	3121117	3121117 Other Paid-In Capital-Aqua	78,799,843.59	-224,461,688.40	303,261,531.99	135.1	6
5500	3121121	3121121 Members Equity - Subsidiaries	-518,989,478.87	0	-518,989,478.87		7
		Total Capital in Excess of Par	-460,288,137.69	-243,973,975.91	-216,314,161.78	88.7-	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,377,127,710.45	-2,142,380,302.38	-234,747,408.07	11.0-	7
5500	3220301	3220301 Unappropri Undistr Sub Emrgs-9110-Essential WT Hldg	-36,121,805.98	-36,121,805.98	0	0.0	6
****	3239900	3239900 Miscellaneous Retained Earnings Adjustments	0	0	0		7
		Balance January 1st	-2,413,249,516.43	-2,178,502,108.36	-234,747,408.07	10.8-	6
		Income - Current Year					6
		Current Year Loss	502,211,307.97	0	502,211,307.97		7
		Current Year Profit	0	-21,161,554.59	21,161,554.59	100.0	7
		Total Income - Current Year	502,211,307.97	-21,161,554.59	523,372,862.56	2,473.2	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,371,435,346.15	-2,443,746,638.86	72,311,292.71	3.0	5

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Company C	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-2,189,800,000.00	-1,974,800,000.00	-215,000,000.00	10.9-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-14,745,212.43	-18,829,677.10	4,084,464.67	21.7	8
		Total Long Term Debt	-2,204,545,212.43	-1,993,629,677.10	-210,915,535.33	10.6-	7
		Total Mortgage Bonds	-2,204,545,212.43	-1,993,629,677.10	-210,915,535.33	10.6-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs - LT - Water/Wastewater	11,542,930.36	13,109,000.21	-1,566,069.85	11.9-	7
5500	2201020	2201020 Unamortized Bond Premium	0	-1,568,569.00	1,568,569.00	100.0	7
		Total Unamort Debt Issue Costs	11,542,930.36	11,540,431.21	2,499.15	0.0	6
		Total Long-Term Debt (Net)	-2,193,002,282.07	-1,982,089,245.89	-210,913,036.18	10.6-	5
		TOTAL CAPITAL	-4,564,437,628.22	-4,425,835,884.75	-138,601,743.47	3.1-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-41,266,543.59	-20,000,000.00	-21,266,543.59	106.3-	6
		Total Short Term Debt	-41,266,543.59	-20,000,000.00	-21,266,543.59	106.3-	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-3,896,638.44	-4,903,221.65	1,006,583.21	20.5	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-13,896,638.44	-14,903,221.65	1,006,583.21	6.8	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-6,996,105.28	-664,858.82	-6,331,246.46	952.3-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	14,111.28	0	14,111.28		
****	2111110	2111110 Accts Pay-Refunds to Customers	13,955.62	-3,817.03	17,772.65	465.6	
****	2111130	2111130 A/P-Contractors Retainage	-4,379,562.47	-5,511,943.43	1,132,380.96	20.5	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-4,207,869.45	-17,791,583.93	13,583,714.48	76.3	
5500	2111400	2111400 Procurement Card Clearing	25,243.11	-22,388.48	47,631.59	212.8	
5500	2111430	2111430 Fleet Card Clearing	0	-57,292.77	57,292.77	100.0	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-422,723.83	-355,418.95	-67,304.88	18.9-	
5500	2111535	2111535 Accts Pay-Accrued Electric	-696,858.34	-728,218.98	31,360.64	4.3	
5500	2111596	2111596 Accts Pay-Sewer	0	971.15	-971.15	100.0-	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-246.83	-342.75	95.92	28.0	
****	2111910	2111910 Accts Payable Liability - Other	-609,730.30	-1,043,660.72	433,930.42	41.6	6
		Total Accounts Payable - Trade	-17,259,786.49	-26,178,554.71	8,918,768.22	34.1	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-138,749.67	0	-138,749.67		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	0	-8,900,480.51	8,900,480.51	100.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	0	-39,547,577.45	39,547,577.45	100.0	
5550	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-173,858.13	-24,217,546.44	24,043,688.31	99.3	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-15,886,413.86	-67,973,850.01	52,087,436.15	76.6	
5500	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-5,610.74	-461,678.80	456,068.06	98.8	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-83,031.45	-139,095.00	56,063.55	40.3	
5500	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-5,191.42	-53,772.68	48,581.26	90.3	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-475.99	-245,554.90	245,078.91	99.8	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-136,115,667.59	-819,287,154.03	683,171,486.44	83.4	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-1,778.80	0	-1,778.80		
****	2113619	2113619 A/P - 5600 - Aqua Texas	-530.77	-12,006.07	11,475.30	95.6	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-607.74	-8,315.23	7,707.49	92.7	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	0	-175.43	175.43	100.0	
5500	2113624	2113624 A/P - 5800 - Aqua Illinois, Inc.	-86,804.44	-83,728.79	-3,075.65	3.7-	6
		Total Accts Payable - Affiliate	-180,836,856.62	-989,269,071.36	808,432,214.74	81.7	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,497,137.42	-1,929,868.12	432,730.70	22.4	6
		Total Construction A/P Trade	-1,497,137.42	-1,929,868.12	432,730.70	22.4	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	6,239,558.26	2,379,151.28	3,860,406.98	162.3	6
		Total Accr Inc Taxes - Federal	6,239,558.26	2,379,151.28	3,860,406.98	162.3	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	3,841,805.73	2,363,142.62	1,478,663.11	62.6	6
		Total Accr Inc Taxes - State	3,841,805.73	2,363,142.62	1,478,663.11	62.6	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	73.11	0	73.11		6
****	2115210	2115210 Sales Taxes Payable - State	4,668.09	0	4,668.09		
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax - Water/Wastewater	0	-349,458.33	349,458.33	100.0	6
		Total Accr Taxes - Other	-3,194.12	-357,393.65	354,199.53	99.1	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-14,428,353.72	-14,424,176.40	-4,177.32	0.0	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	-104,907.82	44,736.17	-149,643.99	334.5-	
5500	2129040	2129040 Interest Accrued - Miscellaneous	-587,500.00	0	-587,500.00		6
		Total Accrued Interest	-15,120,761.54	-14,379,440.23	-741,321.31	5.2-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	4,887.88	0	4,887.88		6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-762,743.76	-468,579.19	-294,164.57	62.8-	
5500	2141200	2141200 Accrued Annual Incentive	-1,418,185.00	-1,367,377.00	-50,808.00	3.7-	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-1,002,484.00	-1,016,548.00	14,064.00	1.4	

Financial Statement Version for AQUA

OL Ledger
10 Currency type Company code currency
USD Amounts in United States Dollar
2024.01 -2024.01 Reporting periods
2023.01 -2023.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	2190010	2190010 Lease Obligation - Current	-232,662.00	-248,475.00	15,813.00	6.4	
5500	2191600	2191600 Appropriated Funds - Other	-76,329.99	-35,716.90	-40,613.09	113.7-	
****	2192072	2192072 Accrued Insur Liab-Other	-635,732.00	-628,917.00	-6,815.00	1.1-	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-457,056.52	-410,494.10	-46,562.42	11.3-	
****	2199615	2199615 Accrued Liab-Audit Fees	-165,369.00	-236,828.73	71,459.73	30.2	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	-1,860.06	579	31.1	
****	2199900	2199900 Misc C&A Liabilities	-3,287,148.56	-3,087,096.68	-200,051.88	6.5-	6
		Total Other Accrued Expense	-8,034,104.01	-7,502,151.95	-531,952.06	7.1-	5
		TOTAL CURRENT LIABILITIES	-267,833,658.24	-1,069,777,407.77	801,943,749.53	75.0	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,840.53	-305.01	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-436,728.48	-574,281.13	137,552.65	24.0	
****	2199075	2199075 CAC-Non Utilized	-61,135,883.81	-52,969,615.43	-8,166,268.38	15.4-	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-4,109,966.00	-6,383,575.68	2,273,609.68	35.6	6
		Total Cust Advances for Constr.	-65,682,578.29	-59,927,167.23	-5,755,411.06	9.6-	5
		Long Term Deferred - FIT					5
****	1261010	1261010 Accumulated Deferred FIT Asset - Non-Current	8,993,824.07	0	8,993,824.07		6
****	1261020	1261020 Accumulated Deferred FIT Asset - Excess Gross UPNC	56,859,229.62	0	56,859,229.62		
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-558,364,614.29	-695,554,957.31	137,190,343.02	19.7	
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	-273,793,726.06	25,969,680.25	-299,763,406.31	1,154.3-	6
		Total Long Term Deferred - FIT	-766,305,286.66	-669,585,277.06	-96,720,009.60	14.4-	5
		Long Term Deferred - SIT					5
****	1262010	1262010 Accumulated Deferred SIT Asset - Non-Current	51,876,859.36	0	51,876,859.36		6
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-287,580,102.03	-227,624,638.00	-59,955,464.03	26.3-	
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	62,281,921.61	46,682,707.41	15,599,214.20	33.4	6
		Total Long Term Deferred - SIT	-173,421,321.06	-180,941,930.59	7,520,609.53	4.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,107,606.95	-3,361,018.95	253,412.00	7.5	6
		Total Unamortized ITC	-3,107,606.95	-3,361,018.95	253,412.00	7.5	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-13,178,324.25	-229,217,491.00	216,039,166.75	94.3	6
****	2220110	2220110 Reg Liab - Excess Deferred Income Tax - NonCurrent	-146,344,965.24	0	-146,344,965.24		
****	2220120	2220120 Reg Liab - Excess DIT - Gross Up NC	-55,638,759.81	0	-55,638,759.81		
****	2220170	2220170 Reg Liab - 481a Benefit	-34,024,035.48	0	-34,024,035.48		
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,720,592.80	0	-1,720,592.80		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-124,327,841.11	-116,072,441.11	-8,255,400.00	7.1-	6
		Total Regulatory Liability	-375,234,518.69	-345,289,932.11	-29,944,586.58	8.7-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,719,902.31	-7,892,845.56	172,943.25	2.2	6
		Total Non-Current Operating Leases	-7,719,902.31	-7,892,845.56	172,943.25	2.2	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	119,147,943.14	104,892,543.14	14,255,400.00	13.6	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,649,677.07	-9,840,987.37	191,310.30	1.9	
5500	2291530	2291530 NQ Pension Liability - Non Current	-209,717.69	-693,703.76	483,986.07	69.8	6
		Total Pension and OPEB Liabilities	109,288,548.38	94,357,852.01	14,930,696.37	15.8	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-866,618.47	-1,553,735.00	687,116.53	44.2	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-3,835,503.94	-11,136,811.00	7,301,307.06	65.6	6
		Total Other (NC Liab)	-4,702,122.41	-12,690,546.00	7,988,423.59	62.9	5
		NONCURRENNT LIABILITIES SUBTOTAL	-1,286,884,787.99	-1,185,330,865.49	-101,553,922.50	8.6-	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	4,177,083.08	4,173,306.14	3,776.94	0.1	
****	2292030	2292030 CIAC-Utilized	-243,370,124.69	-223,853,174.40	-19,516,950.29	8.7-	6
		Total Contrib in Aid of Constr.	-243,775,465.75	-224,262,292.40	-19,513,173.35	8.7-	5
****	2292100	2292100 Accum Amort of CIAC	68,085,155.05	63,892,994.52	4,192,160.53	6.6	6
			68,085,155.05	63,892,994.52	4,192,160.53	6.6	5
		Total CIAC -NET	-175,690,310.70	-160,369,297.88	-15,321,012.82	9.6-	4
		TOTAL LIABILITIES & CAPITAL	-6,294,846,385.15	-6,841,313,455.89	546,467,070.74	8.0	3
			0	0	0		2
			5,528,210,674.21	5,253,537,227.92	274,673,446.29		

Financial Statement Version for AQUA

OL 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2024.02 -2024.02 Reporting periods
 2023.02 -2023.02 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	156,108,624.16	195,127,389.06	-39,018,764.90	20.0-	8
****	1311000	1311000 Power Plan Clearing	714.91	278,631.78	-277,916.87	99.7-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,198,161.66	4,264,266.41	-66,104.75	1.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	2,500,000.00	1,500,000.00	1,000,000.00	66.7	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,296,811,613.82	5,951,607,083.91	345,204,529.91	5.8	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	3,916,349.00	5,524,911.18	-1,608,562.18	29.1-	8
		Total Utility Prop Plant & Equip	6,492,386,492.87	6,187,153,311.66	305,233,181.21	4.9	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	19,504,468.13	18,554,707.64	949,760.49	5.1	8
		Total Net Utility Plant Adjustment	1,676,705.88	726,945.39	949,760.49	130.7	7
		Total Gross Utility Plant	6,494,063,198.75	6,187,880,257.05	306,182,941.70	4.9	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,476,582,251.87	-1,386,295,711.02	-90,286,540.85	6.5-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,581,364.69	-6,033,114.00	-548,250.69	9.1-	7
		Less Allowance for Depreciation	-1,483,163,616.56	-1,392,328,825.02	-90,834,791.54	6.5-	6
		Total Net Utility Plant	5,010,899,582.19	4,795,551,432.03	215,348,150.16	4.5	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work in Progress-Utility-PowerPlan	151,696,979.72	150,637,520.58	1,059,459.14	0.7	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	924,317.70	1,740,905.37	-816,587.67	46.9-	6
		Total Construction Work in Progress	152,621,297.42	152,378,425.95	242,871.47	0.2	5
		TOTAL PLANT	5,163,520,879.61	4,947,929,857.98	215,591,021.63	4.4	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191304	1191304 Other PPD-Trustee	0	5,096.26	-5,096.26	100.0-	7
5500	1191306	1191306 Other PPD-Utility Deposits	0	17,564.10	-17,564.10	100.0-	
5500	1191307	1191307 Other PPD-Interest	0	256.81	-256.81	100.0-	
5500	1191309	1191309 Other PPD-Real Estate Tax	-84,060.74	15,804.90	-99,865.64	631.9-	
****	1191310	1191310 Other PPD-PUC Assessment	850,505.00	810,152.00	40,353.00	5.0	
****	1191311	1191311 Other PPD-SBA Assessment	59,687.00	48,444.00	11,243.00	23.2	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	342,852.00	250,724.00	92,128.00	36.7	
5500	1191313	1191313 Other PPD-AWWA Dues	0	742	-742	100.0-	
5500	1191315	1191315 Other PPD - PURTA Tax	-405,006.20	0	-405,006.20		
****	1191900	1191900 Prepaid Miscellaneous	746,468.75	889,835.55	-143,366.80	16.1-	7
		Total Prepayments	1,510,445.81	2,038,619.62	-528,173.81	25.9-	6
		Total Prepayments & Other Current Assets	1,510,445.81	2,038,619.62	-528,173.81	25.9-	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	433,102.00	4,779,980.84	-4,346,878.84	90.9-	6
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	135,443.81	82,798.90	52,644.91	63.6	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	22,379.89	-921,642.59	944,022.48	102.4	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	2,149.25	450,796.10	-448,646.85	99.5-	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	40,783.48	-40,783.48	100.0-	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	610,178.40	4,449,820.18	-3,839,641.78	86.3-	5
		Accts Receivable Trade					5
****	1136200	1136200 Customer A/R - Utility	58,398,179.66	59,917,207.64	-1,519,027.98	2.5-	6
****	1137057	1137057 Accounts Receivable - Other	863,883.76	804,283.76	59,600.00	7.4	
5500	1199910	1199910 Rents Receivable	900	-100	1,000.00	1,000.0	6
		Total Accts Receivable Trade	59,262,963.42	60,721,391.40	-1,458,427.98	2.4-	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-11,477,823.76	-12,173,886.85	696,063.09	5.7	6
		Total Allowance for Bad Debts	-11,477,823.76	-12,173,886.85	696,063.09	5.7	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	0	21,955.19	-21,955.19	100.0-	
5500	1133224	1133224 Interco Rec - 5800 - Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	270,863.56	14,514,199.32	-14,243,335.76	98.1-	
****	1135603	1135603 A/R - 9210 - Aqua Services Inc.	1,749,206.91	5,387,435.87	-3,638,228.96	67.5-	
5500	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	30,322.51	725,816.69	-695,494.18	95.8-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	119,019.44	263,520.32	-144,500.88	54.8-	
5500	1135606	1135606 A/R - 5210 - Aqua Ohio Wastewater Inc.	1,057.90	0	1,057.90		
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	58,525.70	64,444.01	-5,918.31	9.2-	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	8,477.28	269,278.91	-260,801.63	96.9-	
5500	1135609	1135609 A/R - 5410 - Great Bay Utilities Inc.	70.6	0	70.6		
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	221,528,262.96	1,025,615,488.63	-804,087,225.67	78.4-	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	9,674.68	66,486.56	-56,811.88	85.4-	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	155.7	573.12	-417.42	72.8-	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	6,331.88	16,756.74	-10,424.86	62.2-	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	3,196.32	315.31	2,881.01	913.7	
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	0	1,507.83	-1,507.83	100.0-	
5500	1135624	1135624 A/R - 5800 - Aqua Illinois, Inc.	143,021.20	45,659.23	97,361.97	213.2	6
		Total Accts Receivable - Affiliates	224,087,780.02	1,047,012,372.64	-822,924,592.62	78.6-	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	12,679,949.77	15,578,089.38	-2,898,139.61	18.6-	6
5500	1142020	1142020 Materials Inventory - Meters	3,232,175.38	3,219,880.28	12,295.10	0.4	

Financial Statement Version for AQUA

0L Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2024.02 -2024.02 Reporting periods
 2023.02 -2023.02 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	1142910	1142910 Materials Inventory - Conversion	99,750.00	-67,354.21	167,104.21	248.1	6
		Total Materials & Supplies	16,011,875.15	18,730,615.45	-2,718,740.30	14.5-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	31,878,700.12	27,233,586.16	4,645,113.96	17.1	6
5550	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	973,176.00	1,207,171.02	-233,995.02	19.4-	6
		Total Unbilled Revenue	32,851,876.12	28,440,757.18	4,411,118.94	15.5	5
		TOTAL CURRENT ASSETS	322,857,295.16	1,149,219,689.62	-826,362,394.46	71.9-	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	566,629.12	767,963.39	-201,334.27	26.2-	7
		Total Rate Case Expense	566,629.12	767,963.39	-201,334.27	26.2-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	810,374,910.43	700,975,538.20	109,399,372.23	15.6	7
5500	1242151	1242151 Reg Asset-Exc Fund/Def-OPEB	0	-1,558,702.46	1,558,702.46	100.0	
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	4,847,075.08	-4,847,075.08	100.0-	
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,764,248.34	-14,764,248.34	100.0-	
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,383,105.04	1,383,105.04	100.0	
5500	1242162	1242162 Reg Asset-Regulatory Asset	0	747.04	-747.04	100.0-	
****	1242164	1242164 Reg Asset-Other	304,845.41	788,466.77	-483,621.36	61.3-	
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	5,861,604.82	667.8	0.0	
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	255,597.00	7,515.00	248,082.00	3,301.2	
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	9,135,481.08	9,267,637.31	-132,156.23	1.4-	7
		Total Regulatory Assets	825,933,106.54	733,571,025.06	92,362,081.48	12.6	6
		Total Reg Assets LT	826,499,735.66	734,338,988.45	92,160,747.21	12.6	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	41,062.45	8,134.17	32,928.28	404.8	6
		Total Unamortized Debt Exp	41,062.45	8,134.17	32,928.28	404.8	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	20,000.00	2,091,449.01	-2,071,449.01	99.0-	6
****	1251030	1251030 Retirement Work in Progress (Water) - PP	2,090,533.35	2,288,465.13	-197,931.78	8.6-	6
		Total Prelim Survey & Invest	2,110,533.35	4,379,914.14	-2,269,380.79	51.8-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,875,771.46	8,875,771.46	0	0.0	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	
5500	1293120	1293120 Lease - Office Equipment	159,308.61	91,472.86	67,835.75	74.2	
5550	1293130	1293130 Lease - Easement	0	3,000.00	-3,000.00	100.0-	
5500	1293200	1293200 Accumulated Lease Amortization	-1,442,217.88	-1,185,625.88	-256,592.00	21.6-	6
		Total Operating Lease Assets	7,952,564.31	8,144,320.56	-191,756.25	2.4-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	
5500	1999997	1999997 ADP Intern Clearing	260.18	260.18	0	0.0	
****	1999998	1999998 Banner Intern Clearing	0	-1,001.88	1,001.88	100.0	6
		Total Other (NC Assets)	-154,934.90	-155,936.78	1,001.88	0.6	5
		TOTAL NONCURRENT ASSETS	870,752,711.67	781,019,171.34	89,733,540.33	11.5	4
		TOTAL ASSETS	6,357,130,886.44	6,878,168,718.94	-521,037,832.50	7.6-	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,363,623.85	-6,959,854.37	-403,769.48	5.8-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,704,585.52	-1,521,091.38	-183,494.14	12.1-	
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-9,002,808.15	-8,984,352.02	-18,456.13	0.2-	
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	
****	3121117	3121117 Other Paid-in Capital-Aqua	78,799,843.59	-224,461,688.40	303,261,531.99	135.1	
5500	3121121	3121121 Members Equity - Subsidiaries	-518,989,478.87	0	-518,989,478.87		7
		Total Capital in Excess of Par	-460,354,256.07	-244,020,589.44	-216,333,666.63	88.7-	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,377,127,710.45	-2,142,380,302.38	-234,747,408.07	11.0-	7
5500	3220301	3220301 Unapprop Undistr Sub Erngs-9110-Essential WT Hldg	-36,121,805.98	-36,121,805.98	0	0.0	
****	3239900	3239900 Miscellaneous Retained Earnings Adjustments	0	0	0		7
		Balance January 1st	-2,413,249,516.43	-2,178,502,108.36	-234,747,408.07	10.8-	6
		Income - Current Year					6
		Current Year Loss	488,149,828.80	0	488,149,828.80		7
		Current Year Profit	0	-33,019,771.56	33,019,771.56	100.0	7
		Total Income - Current Year	488,149,828.80	-33,019,771.56	521,169,600.36	1,578.4	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,385,562,943.70	-2,455,651,469.36	70,088,525.66	2.9	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-2,189,800,000.00	-1,974,800,000.00	-215,000,000.00	10.9-	8
****	2200460	2200460 Long-Term Debt - PENNVEST	-14,377,634.55	-18,388,792.68	4,011,158.13	21.8	8

Financial Statement Version for AQUA

0L 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2024.02 - 2024.02 Reporting periods
 2023.02 - 2023.02 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Total Long Term Debt	-2,204,177,634.55	-1,993,188,792.68	-210,988,841.87	10.6-	7
		Total Mortgage Bonds	-2,204,177,634.55	-1,993,188,792.68	-210,988,841.87	10.6-	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs – LT - Water/Wastewater	11,484,699.55	13,100,102.59	-1,615,403.04	12.3-	7
5500	2201020	2201020 Unamortized Bond Premium	0	-1,562,633.00	1,562,633.00	100.0	7
		Total Unamort Debt Issue Costs	11,484,699.55	11,537,469.59	-52,770.04	0.5-	6
		Total Long-Term Debt (Net)	-2,192,692,935.00	-1,981,651,323.09	-211,041,611.91	10.6-	5
		TOTAL CAPITAL	-4,578,255,878.70	-4,437,302,792.45	-140,953,086.25	3.2-	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-42,691,149.57	0	-42,691,149.57		6
		Total Short Term Debt	-42,691,149.57	0	-42,691,149.57		5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-3,896,638.44	-4,903,221.65	1,006,583.21	20.5	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-13,896,638.44	-14,903,221.65	1,006,583.21	6.8	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-9,321,615.00	-554,361.39	-8,767,253.61	1,581.5-	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	36,636.29	68.15	36,568.14	53,658.3	
****	2111110	2111110 Accts Pay-Refunds to Customers	5,096.86	38,541.03	-33,444.17	86.8-	
****	2111130	2111130 A/P-Contractors Retainage	-4,619,146.96	-5,556,042.68	936,895.72	16.9	
5500	2111160	2111160 Customer Collections Due Devel	0	3,136.00	-3,136.00	100.0-	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-6,875,895.31	-13,029,346.69	6,153,451.38	47.2	
5500	2111400	2111400 Procurement Card Clearing	21,353.09	-5,310.83	26,663.92	502.1	
5500	2111430	2111430 Fleet Card Clearing	0	-107,366.94	107,366.94	100.0	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-792,598.83	-319,823.94	-472,774.89	147.8-	
5500	2111535	2111535 Accts Pay-Accrued Electric	-929,678.12	-698,526.73	-231,151.39	33.1-	
5500	2111596	2111596 Accts Pay-Sewer	0	971.15	-971.15	100.0-	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-394.27	-342.75	-51.52	15.0-	
****	2111910	2111910 Accts Payable Liability - Other	-821,573.95	-989,197.21	167,623.26	16.9	6
		Total Accounts Payable - Trade	-23,297,816.20	-21,217,602.83	-2,080,213.37	9.8-	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-138,749.67	0	-138,749.67		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	0	-8,900,480.51	8,900,480.51	100.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	0	-39,547,577.45	39,547,577.45	100.0	
5500	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-221,399.69	-24,269,055.95	24,047,656.26	99.1	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-20,336,215.95	-71,640,283.11	51,304,067.16	71.6	
****	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-6,372.67	-461,678.80	455,306.13	98.6	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-89,023.32	-146,704.05	57,680.73	39.3	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-5,191.42	-54,059.65	48,868.23	90.4	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-475.99	-246,462.34	245,986.35	99.8	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-165,978,425.45	-855,044,175.26	689,065,749.81	80.6	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-1,778.80	0	-1,778.80		
****	2113619	2113619 A/P - 5600 - Aqua Texas	-530.77	-12,006.07	11,475.30	95.6	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-607.74	-8,315.23	7,707.49	92.7	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	0	-175.43	175.43	100.0	
5500	2113624	2113624 A/P - 5800 - Aqua Illinois, Inc.	-86,804.44	-83,728.79	-3,075.65	3.7-	6
		Total Accts Payable - Affiliate	-215,203,711.93	-1,028,752,838.66	813,549,126.73	79.1	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-718,755.57	-1,405,193.86	686,438.29	48.9	6
		Total Construction A/P Trade	-718,755.57	-1,405,193.86	686,438.29	48.9	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	3,856,786.26	-2,181,943.04	6,038,729.30	276.8	6
		Total Accr Inc Taxes - Federal	3,856,786.26	-2,181,943.04	6,038,729.30	276.8	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	5,372,805.43	2,363,142.62	3,009,662.81	127.4	6
		Total Accr Inc Taxes - State	5,372,805.43	2,363,142.62	3,009,662.81	127.4	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	115.43	0	115.43		6
****	2115210	2115210 Sales Taxes Payable - State	5,761.23	0	5,761.23		
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax – Water/Wastewater	0	-698,916.66	698,916.66	100.0	6
		Total Accr Taxes - Other	-2,058.66	-706,851.98	704,793.32	99.7	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-19,291,748.60	-18,279,697.50	-1,012,051.10	5.5-	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	-44,204.25	148,356.98	-192,561.23	129.8-	
5500	2129040	2129040 Interest Accrued - Miscellaneous	-587,500.00	0	-587,500.00		6
		Total Accrued Interest	-19,923,452.85	-18,131,340.52	-1,792,112.33	9.9-	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	5,278.12	7,073.50	-1,795.38	25.4-	6
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	
5500	2141050	2141050 Accrued Payroll	-986,097.42	-498,060.23	-488,037.19	98.0-	
5500	2141200	2141200 Accrued Annual Incentive	-1,527,755.00	-1,480,360.00	-47,395.00	3.2-	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0-	
5500	2141620	2141620 Employee Profit Sharing	-1,099,969.00	-1,101,500.00	1,531.00	0.1	
5500	2190010	2190010 Lease Obligation - Current	-232,662.00	-248,475.00	15,813.00	6.4	
5500	2191600	2191600 Appropriated Funds - Other	-76,329.99	-35,716.90	-40,613.09	113.7-	
****	2192072	2192072 Accrued Insur Liab-Other	-1,271,464.00	-1,257,834.00	-13,630.00	1.1-	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-449,574.73	-332,079.83	-117,494.90	35.4-	
****	2199615	2199615 Accrued Liab-Audit Fees	-238,443.00	-307,221.73	68,778.73	22.4	

Financial Statement Version for AQUA

0L Ledger
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 USD Amounts in United States Dollar
 2024.02 -2024.02 Reporting periods
 2023.02 -2023.02 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	-1,281.06	0	0.0	
****	2199900	2199900 Misc C&A Liabilities	-3,588,499.69	-3,368,834.02	-219,665.67	6.5-	6
		Total Other Accrued Expense	-9,466,797.77	-8,624,548.56	-842,249.21	9.8-	5
		TOTAL CURRENT LIABILITIES	-315,970,789.30	-1,093,560,398.48	777,589,609.18	71.1	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,840.53	-305.01	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-337,083.48	-574,281.13	237,197.65	41.3	
****	2199075	2199075 CAC-Non Utilized	-61,392,493.85	-54,170,893.87	-7,221,599.98	13.3-	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-3,916,349.00	-5,524,911.18	1,608,562.18	29.1	6
		Total Cust Advances for Constr.	-65,645,926.33	-60,269,781.17	-5,376,145.16	8.9-	5
		Long Term Deferred - FIT					5
****	1261010	1261010 Accumulated Deferred FIT Asset - Non-Current	8,993,824.07	0	8,993,824.07		6
****	1261020	1261020 Accumulated Deferred FIT Asset - Excess Gross UPNC	56,859,229.62	0	56,859,229.62		
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-558,364,614.29	-695,554,957.31	137,190,343.02	19.7	
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	-273,793,726.06	25,969,680.25	-299,763,406.31	1,154.3-	6
		Total Long Term Deferred - FIT	-766,305,286.66	-669,585,277.06	-96,720,009.60	14.4-	5
		Long Term Deferred - SIT					5
****	1262010	1262010 Accumulated Deferred SIT Asset - Non-Current	51,876,859.36	0	51,876,859.36		6
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-287,580,102.03	-227,624,638.00	-59,955,464.03	26.3-	
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	62,281,921.61	46,682,707.41	15,599,214.20	33.4	6
		Total Long Term Deferred - SIT	-173,421,321.06	-180,941,930.59	7,520,609.53	4.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,107,606.95	-3,361,018.95	253,412.00	7.5	6
		Total Unamortized ITC	-3,107,606.95	-3,361,018.95	253,412.00	7.5	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-13,178,324.25	-229,217,491.00	216,039,166.75	94.3	6
****	2220110	2220110 Reg Liab - Excess Deferred Income Tax - NonCurrent	-146,344,965.24	0	-146,344,965.24		
****	2220120	2220120 Reg Liab - Excess DIT - Gross Up NC	-55,638,759.81	0	-55,638,759.81		
****	2220170	2220170 Reg Liab - 481a Benefit	-34,024,035.48	0	-34,024,035.48		
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,682,774.74	0	-1,682,774.74		
5500	2220330	2220330 Reg Liab-Pension/OPEB	-124,327,841.11	-116,072,441.11	-8,255,400.00	7.1-	6
		Total Regulatory Liability	-375,196,700.63	-345,289,932.11	-29,906,768.52	8.7-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,719,902.31	-7,892,845.56	172,943.25	2.2	6
		Total Non-Current Operating Leases	-7,719,902.31	-7,892,845.56	172,943.25	2.2	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	119,147,943.14	104,892,543.14	14,255,400.00	13.6	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,690,752.07	-9,882,062.37	191,310.30	1.9	
5500	2291530	2291530 NQ Pension Liability - Non Current	-221,154.34	-719,281.76	498,127.42	69.3	6
		Total Pension and OPEB Liabilities	109,236,036.73	94,291,199.01	14,944,837.72	15.8	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-866,618.47	-1,553,735.00	687,116.53	44.2	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-3,835,503.94	-11,136,811.00	7,301,307.06	65.6	6
		Total Other (NC Liab)	-4,702,122.41	-12,690,546.00	7,988,423.59	62.9	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,286,862,829.62	-1,185,740,132.43	-101,122,697.19	8.5-	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	3,475,590.96	2,635,659.14	839,931.82	31.9	
****	2292030	2292030 CIAC-Unitized	-243,386,224.69	-223,853,174.40	-19,533,050.29	8.7-	6
		Total Contrib in Aid of Constr.	-244,493,057.87	-225,799,939.40	-18,693,118.47	8.3-	5
****	2292100	2292100 Accum Amort of CIAC	68,451,669.05	64,234,543.82	4,217,125.23	6.6	6
			68,451,669.05	64,234,543.82	4,217,125.23	6.6	5
		Total CIAC -NET	-176,041,388.82	-161,565,395.58	-14,475,993.24	9.0-	4
		TOTAL LIABILITIES & CAPITAL	-6,357,130,886.44	-6,878,168,718.94	521,037,832.50	7.6	3
			0	0	0		2
			5,550,539,449.16	5,289,317,712.02	261,221,737.14		

Financial Statement Version for AQUA

OL Ledger
10 Currency type Company code currency
USD Amounts in United States Dollar
2024.03 -2024.03 Reporting periods
2023.03 -2023.03 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		ASSETS					3
		PLANT					4
		Net Utility Plant					5
		Gross Utility Plant					6
****	1310110	1310110 Construction Complete Not Classified	160,654,105.32	220,882,119.67	-60,228,014.35	27.3-	8
****	1311000	1311000 Power Plan Clearing	0	254,410.58	-254,410.58	100.0-	
****	1311111	1311111 Plant Held for Future Use - Powerplan Clearing	4,198,161.66	4,264,266.41	-66,104.75	1.6-	
****	1311130	1311130 Utility Plant Purchased/Sold	2,500,000.00	2,488,165.59	11,834.41	0.5	
****	1311200	1311200 Utility Plant in Service - PowerPlan	6,311,082,940.62	5,965,855,722.53	345,227,218.09	5.8	
****	1311310	1311310 Non-Utility Property	28,851,029.32	28,851,029.32	0	0.0	
****	1311910	1311910 Util PP&E Clearing Acct for Data Conversion	4,238,510.00	6,870,515.18	-2,632,005.18	38.3-	
		Total Utility Prop Plant & Equip	6,511,524,746.92	6,229,466,229.28	282,058,517.64	4.5	7
****	1311141	1311141 Plant Acquisition Adjustments-PowerPlan	-17,827,762.25	-17,827,762.25	0	0.0	8
****	1331141	1331141 Accum Amortization - Plant Acquisition Adj PP	19,578,923.54	18,641,669.71	937,253.83	5.0	8
		Total Net Utility Plant Adjustment	1,751,161.29	813,907.46	937,253.83	115.2	7
		Total Gross Utility Plant	6,513,275,908.21	6,230,280,136.74	282,995,771.47	4.5	6
		Allowance for Depreciation					6
****	1331210	1331210 Accumulated Depreciation - Utility Plant	-1,485,690,646.82	-1,388,543,143.94	-97,147,502.88	7.0-	7
****	1331310	1331310 Accumulated Depreciation - Non-Utility Property	-6,627,046.04	-6,078,801.54	-548,244.50	9.0-	7
		Less Allowance for Depreciation	-1,492,317,692.86	-1,394,621,945.48	-97,695,747.38	7.0-	6
		Total Net Utility Plant	5,020,958,215.35	4,835,658,191.26	185,300,024.09	3.8	5
		Construction Work in Progress					5
****	1311011	1311011 Construction Work in Progress-Utility-PowerPlan	151,959,034.11	134,119,681.91	17,839,352.20	13.3	6
****	1311900	1311900 CWIP Clearing Acct/Direct Pstg	1,516,538.03	2,664,954.27	-1,148,416.24	43.1-	6
		Total Construction Work in Progress	153,475,572.14	136,784,636.18	16,690,935.96	12.2	5
		TOTAL PLANT	5,174,433,787.49	4,972,442,827.44	201,990,960.05	4.1	4
		CURRENT ASSETS					4
		Prepayments & Other Current Assets					5
		Prepayments					6
5500	1191304	1191304 Other PPD-Trustee	0	5,096.26	-5,096.26	100.0-	7
5500	1191306	1191306 Other PPD-Utility Deposits	0	17,564.10	-17,564.10	100.0-	
5500	1191307	1191307 Other PPD-Interest	0	256.81	-256.81	100.0-	
****	1191310	1191310 Other PPD-PUC Assessment	637,805.00	607,542.00	30,263.00	5.0	
****	1191311	1191311 Other PPD-SBA Assessment	44,762.00	36,329.00	8,433.00	23.2	
****	1191312	1191312 Other PPD-Cons/Public Advocate Assmt	257,124.00	188,029.00	69,095.00	36.7	
5500	1191313	1191313 Other PPD-AWWA Dues	0	-5,183.52	5,183.52	100.0	
****	1191900	1191900 Prepaid Miscellaneous	419,258.98	480,250.88	-60,991.90	12.7-	7
		Total Prepayments	1,358,949.98	1,329,884.53	29,065.45	2.2	6
		Total Prepayments & Other Current Assets	1,358,949.98	1,329,884.53	29,065.45	2.2	5
		Cash					5
5500	1111502	1111502 Cash in Banks - Aqua PA PNC Acct-X2757	13,557,224.05	7,077,578.40	6,479,645.65	91.6	6
5500	1111520	1111520 Cash in Banks - PNC Nat.City-Shenango-X3268	136,128.81	83,065.90	53,062.91	63.9	
5500	1112503	1112503 Cash Clrg - Aqua PA PNC Acct-X2757	-6,810.37	-2,610.43	-4,199.94	160.9-	
5500	1112561	1112561 Cash Clrg - PNC Aqua Acct-X3136	2,149.25	4,149.12	-1,999.87	48.2-	
5500	1112563	1112563 Cash Clrg - PNC Aqua Acct-X6161	0	-25.3	25.3	100.0	
****	1113200	1113200 Working Funds	17,103.45	17,103.45	0	0.0	6
		Total Cash	13,705,795.19	7,179,261.14	6,526,534.05	90.9	5
		Accts Receivable Trade					5
****	1136101	1136101 Customer A/R - Utility - Manual	-14,292.96	-95,780.11	81,487.15	85.1	6
****	1136200	1136200 Customer A/R - Utility	59,738,686.22	51,692,341.28	8,046,344.94	15.6	
****	1137057	1137057 Accounts Receivable - Other	1,125,673.01	1,322,125.90	-196,452.89	14.9-	
5500	1199910	1199910 Rents Receivable	900	600	300	50.0	6
		Total Accts Receivable Trade	60,850,966.27	52,919,287.07	7,931,679.20	15.0	5
		Allowance for Bad Debts					5
****	1138010	1138010 Provision for Uncollectible A/R-Customer Accounts	-11,989,903.49	-9,480,122.95	-2,509,780.54	26.5-	6
		Total Allowance for Bad Debts	-11,989,903.49	-9,480,122.95	-2,509,780.54	26.5-	5
		Accts Receivable - Affiliates					5
5500	1133140	1133140 Interco Rec - 2200 - PNG Companies LLC	147,672.99	0	147,672.99		6
5500	1133204	1133204 Interco Rec - 5100 - Aqua New Jersey Inc.	0	7,014.52	-7,014.52	100.0-	
5500	1133205	1133205 Interco Rec - 5200 - Aqua Ohio Inc.	0	21,955.19	-21,955.19	100.0-	
5500	1133224	1133224 Interco Rec - 5800 - Aqua Illinois, Inc.	11,920.39	11,920.39	0	0.0	
****	1135602	1135602 A/R - 9200 - Essential Services Inc.	405,071.76	24,353,754.94	-23,948,683.18	98.3-	
****	1135603	1135603 A/R - 9210 - Aqua Services Inc.	3,055,746.96	5,788,140.27	-2,732,393.31	47.2-	
****	1135604	1135604 A/R - 5100 - Aqua New Jersey Inc.	36,661.57	764,528.68	-727,867.11	95.2-	
5500	1135605	1135605 A/R - 5200 - Aqua Ohio Inc.	133,732.10	292,274.86	-158,542.76	54.2-	
5500	1135606	1135606 A/R - 5210 - Aqua Ohio Wastewater Inc.	1,057.90	0	1,057.90		
5500	1135607	1135607 A/R - 5300 - Aqua North Carolina Inc.	62,210.72	70,174.04	-7,963.32	11.3-	
5500	1135608	1135608 A/R - 5400 - Aqua Virginia Inc.	11,200.59	270,856.76	-259,656.17	95.9-	
****	1135610	1135610 A/R - 9100 - Essentials Utilities Inc.	312,657,813.38	1,082,702,768.35	-770,044,954.97	71.1-	
5500	1135619	1135619 A/R - 5600 - Aqua Texas	10,761.92	68,996.25	-58,234.33	84.4-	
5500	1135620	1135620 A/R - 5610 - Aqua Texas Oper (Non Reg)	155.7	573.12	-417.42	72.8-	
5500	1135621	1135621 A/R - 5700 - Aqua Indiana	6,331.88	16,756.74	-10,424.86	62.2-	
5500	1135622	1135622 A/R - 5710 - Hendricks County WW LLC	3,976.14	315.31	3,660.83	1,161.0	
5500	1135623	1135623 A/R - 5720 - Western Hancock Inc.	0	1,507.83	-1,507.83	100.0-	
5500	1135624	1135624 A/R - 5800 - Aqua Illinois, Inc.	145,412.35	50,363.70	95,048.65	188.7	
		Total Accts Receivable - Affiliates	316,689,726.35	1,114,421,900.95	-797,732,174.60	71.6-	5
		Materials & Supplies					5
5500	1142010	1142010 Materials Inventory	12,979,718.45	14,836,008.79	-1,856,290.34	12.5-	6
5500	1142020	1142020 Materials Inventory - Meters	3,495,216.48	3,376,312.89	118,903.59	3.5	

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OL 10 Ledger
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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	1142910	1142910 Materials Inventory - Conversion	16,946.37	-89,056.56	106,002.93	119.0	6
		Total Materials & Supplies	16,491,881.30	18,123,265.12	-1,631,383.82	9.0-	5
		Unbilled Revenue					5
****	1131040	1131040 Unbilled Revenue - Water/WasteWater	32,138,718.43	30,832,492.11	1,306,226.32	4.2	6
****	1131045	1131045 Unbilled Revenue - Water/WasteWater - Non CIS	898,349.18	1,626,057.05	-727,707.87	44.8-	6
		Total Unbilled Revenue	33,037,067.61	32,458,549.16	578,518.45	1.8	5
		TOTAL CURRENT ASSETS	430,144,483.21	1,216,952,025.02	-786,807,541.81	64.7-	4
		NONCURRENT ASSETS					4
		Total Reg Assets LT					5
		Rate Case Expense					6
****	1253100	1253100 Deferred Rate Case Expenses	594,960.21	708,011.80	-113,051.59	16.0-	7
		Total Rate Case Expense	594,960.21	708,011.80	-113,051.59	16.0-	6
		Regulatory Assets					6
****	1242010	1242010 Reg Asset - FAS 109	841,269,821.14	707,865,932.20	133,403,888.94	18.8	7
****	1242153	1242153 Reg Asset-AFUDC Gross Up (WIP)	0	5,032,741.89	-5,032,741.89	100.0-	6
****	1242154	1242154 Reg Asset-AFUDC Gross Up (InSvc)	0	14,764,248.34	-14,764,248.34	100.0-	6
****	1242155	1242155 Reg Asset-AFUDC Gross Up (AD)	0	-1,436,486.78	1,436,486.78	100.0	6
5500	1242162	1242162 Reg Asset-Regulatory Asset	0	1,200.09	-1,200.09	100.0-	6
5500	1242164	1242164 Reg Asset-Other	435,648.07	0	435,648.07		6
****	1242168	1242168 Reg Asset-COVID19 Recovery Cos	5,862,272.62	5,861,827.42	445.2	0.0	6
5500	1242171	1242171 Reg Asset-Reg Asset-Twin Lakes	311,783.00	7,515.00	304,268.00	4,048.8	6
****	1242208	1242208 Reg Asset - Cost of Removal - WT/WW	9,072,208.16	9,159,079.39	-86,871.23	0.9-	7
		Total Regulatory Assets	856,951,732.99	741,256,057.55	115,695,675.44	15.6	6
		Total Reg Assets LT	857,546,693.20	741,964,069.35	115,582,623.85	15.6	5
		Unamortized Debt Exp					5
5500	1199920	1199920 Unamortized Debt Issuance Exp	28,230.43	6,156.39	22,074.04	358.6	6
		Total Unamortized Debt Exp	28,230.43	6,156.39	22,074.04	358.6	5
		Prelim Survey & Invest					5
****	1250020	1250020 Preliminary Survey & Investigations (PP)	20,000.00	2,091,449.01	-2,071,449.01	99.0-	6
****	1251030	1251030 Retirement Work in Progress (Water) – PP	1,937,206.81	2,523,309.84	-586,103.03	23.2-	6
		Total Prelim Survey & Invest	1,957,206.81	4,614,758.85	-2,657,552.04	57.6-	5
		Goodwill					5
****	1311151	1311151 Goodwill-Manual	34,303,750.80	34,303,750.80	0	0.0	6
		Total Goodwill	34,303,750.80	34,303,750.80	0	0.0	5
		Operating Lease Assets					5
5500	1293110	1293110 Lease - Land	8,875,771.46	8,880,771.46	-5,000.00	0.1-	6
5500	1293115	1293115 Lease - Office Building	359,702.12	359,702.12	0	0.0	6
5500	1293120	1293120 Lease - Office Equipment	159,308.61	128,084.86	31,223.75	24.4	6
5550	1293130	1293130 Lease - Easement	0	3,000.00	-3,000.00	100.0-	6
5500	1293200	1293200 Accumulated Lease Amortization	-1,660,754.88	-1,403,168.88	-257,586.00	18.4-	6
		Total Operating Lease Assets	7,734,027.31	7,968,389.56	-234,362.25	2.9-	5
		Other (NC Assets)					5
5500	1253921	1253921 Other Deferred DB-Susp-Amortiz	-175,730.23	-175,730.23	0	0.0	6
5500	1253922	1253922 Other Deferred DB-Service Line	20,535.15	20,535.15	0	0.0	6
5500	1999997	1999997 ADP Intern Clearing	260.18	260.18	0	0.0	6
****	1999998	1999998 Banner Intern Clearing	10.5	-1,001.88	1,012.38	101.0	6
		Total Other (NC Assets)	-154,924.40	-155,936.78	1,012.38	0.6	5
		TOTAL NONCURRENT ASSETS	901,414,984.15	788,701,188.17	112,713,795.98	14.3	4
		TOTAL ASSETS	6,505,993,254.85	6,978,096,040.63	-472,102,785.78	6.8-	3
		CAPITAL					4
		Equity					5
		Common Shares					6
****	3110100	3110100 Common Stock	-110,000.00	-110,000.00	0	0.0	7
		Total Common Shares	-110,000.00	-110,000.00	0	0.0	6
		Capital in Excess of Par					6
5500	3121111	3121111 Other Paid-In Cap-PSU	-7,187,968.53	-7,031,818.64	-156,149.89	2.2-	7
5500	3121112	3121112 Other Paid-In Cap-RSU	-1,721,813.76	-1,537,889.18	-183,924.58	12.0-	7
5500	3121114	3121114 Other Paid-In Cap-Stock Option	-9,003,386.83	-8,984,735.95	-18,650.88	0.2-	7
5500	3121115	3121115 Other Paid-In Cap-Tax on Stock	-1,644,203.90	-1,644,203.90	0	0.0	7
5500	3121116	3121116 Other Paid-In Cap-Restricted Stock	-449,399.37	-449,399.37	0	0.0	7
****	3121117	3121117 Other Paid-in Capital-Aqua	38,799,914.19	-224,598,109.80	263,398,023.99	117.3	7
5500	3121121	3121121 Members Equity - Subsidiaries	-518,989,478.87	0	-518,989,478.87		7
		Total Capital in Excess of Par	-500,196,337.07	-244,246,156.84	-255,950,180.23	104.8-	6
		Balance January 1st					6
****	3220000	3220000 Unappropriated Retained Earnings	-2,377,127,710.45	-2,142,380,302.38	-234,747,408.07	11.0-	7
5500	3220301	3220301 Unapprop Undistr Sub Erngs-9110-Essential WT Hldg	-36,121,805.98	-36,121,805.98	0	0.0	7
****	3239900	3239900 Miscellaneous Retained Earnings Adjustments	0	0	0		7
		Balance January 1st	-2,413,249,516.43	-2,178,502,108.36	-234,747,408.07	10.8-	6
		Income - Current Year					6
		Current Year Loss	476,720,776.79	0	476,720,776.79		7
		Current Year Profit	0	-54,107,158.99	54,107,158.99	100.0	7
		Total Income - Current Year	476,720,776.79	-54,107,158.99	530,827,935.78	981.1	6
		Treasury Stock					6
5500	3131000	3131000 Reacquired Capital Stock	1,000.00	1,000.00	0	0.0	7
		Total Treasury Stock	1,000.00	1,000.00	0	0.0	6
		Total Equity	-2,436,834,076.71	-2,476,964,424.19	40,130,347.48	1.6	5
		Long-Term Debt					5
		Mortgage Bonds					6
5500	2200210	2200210 Long-Term Debt - Bonds	-2,189,800,000.00	-1,964,800,000.00	-225,000,000.00	11.5-	8

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	2200460	2200460 Long-Term Debt - PENNVEST	-14,407,781.51	-17,907,798.85	3,500,017.34	19.5	8
		Total Long Term Debt	-2,204,207,781.51	-1,982,707,798.85	-221,499,982.66	11.2	7
		Total Mortgage Bonds	-2,204,207,781.51	-1,982,707,798.85	-221,499,982.66	11.2	6
		Unamort Debt Issue Costs					6
5500	2201005	2201005 Debt Issuance Costs - LT - Water/Wastewater	11,452,638.49	13,057,535.80	-1,604,897.31	12.3	7
5500	2201020	2201020 Unamortized Bond Premium	0	-1,556,697.00	1,556,697.00	100.0	7
		Total Unamort Debt Issue Costs	11,452,638.49	11,500,838.80	-48,200.31	0.4	6
		Total Long-Term Debt (Net)	-2,192,755,143.02	-1,971,206,960.05	-221,548,182.97	11.2	5
		TOTAL CAPITAL	-4,629,589,219.73	-4,448,171,384.24	-181,417,835.49	4.1	4
		CURRENT LIABILITIES					4
		Short Term Debt					5
5500	2150050	2150050 Notes Payable - Short Term Debt	-19,000,000.00	-15,000,000.00	-4,000,000.00	26.7	6
		Total Short Term Debt	-19,000,000.00	-15,000,000.00	-4,000,000.00	26.7	5
		Current Portion - LTD					5
****	2150010	2150010 Notes Payable - Current Portion	-3,498,085.31	-4,452,573.31	954,488.00	21.4	6
5500	2150015	2150015 Notes Payable - Current Portion-FM Bonds	-10,000,000.00	-10,000,000.00	0	0.0	6
		Total Current Portion - LTD	-13,498,085.31	-14,452,573.31	954,488.00	6.6	5
		Accounts Payable - Trade					5
****	2111020	2111020 Trade Accounts Payable	-9,952,314.26	-2,543,322.56	-7,408,991.70	291.3	6
5500	2111025	2111025 Cash Discounts Clearing - Trade A/P	36,544.36	250.97	36,293.39	14,461.2	
****	2111110	2111110 Accts Pay-Refunds to Customers	4,067.86	21,150.27	-17,082.41	80.8	
****	2111130	2111130 A/P-Contractors Retainage	-4,468,675.75	-5,196,003.47	727,327.72	14.0	
5500	2111160	2111160 Customer Collections Due Devel	0	3,136.00	-3,136.00	100.0	
****	2111200	2111200 Goods Received/Invoice Received Clearing	-2,965,047.91	-14,995,322.03	12,030,274.12	80.2	
5500	2111400	2111400 Procurement Card Clearing	24,354.85	103.87	24,250.98	23,347.4	
5500	2111430	2111430 Fleet Card Clearing	0	-57,292.77	57,292.77	100.0	
5500	2111530	2111530 Accts Pay-Accrued Purchased Water	-1,410,598.44	-364,861.41	-1,045,737.03	286.6	
5500	2111535	2111535 Accts Pay-Accrued Electric	-861,515.13	-731,790.54	-129,724.59	17.7	
5500	2111596	2111596 Accts Pay-Sewer	0	971.15	-971.15	100.0	
5500	2111811	2111811 Expense Report Clearing - Travel Expense	-116.77	-1,304.51	1,187.74	91.0	
****	2111910	2111910 Accts Payable Liability - Other	-673,368.55	-1,208,744.81	535,376.26	44.3	6
		Total Accounts Payable - Trade	-20,266,669.74	-25,073,029.84	4,806,360.10	19.2	5
		Accts Payable - Affiliate					5
5500	2113040	2113040 Interco Payable - 2200 - PNG Companies LLC	-298,749.67	0	-298,749.67		6
5500	2113203	2113203 Interco Pay - 9210 - Aqua Services Inc.	0	-8,900,480.51	8,900,480.51	100.0	
5500	2113210	2113210 Interco Pay - 9100 - Essential Utilities	0	-39,547,577.45	39,547,577.45	100.0	
5500	2113216	2113216 Interco Pay - 5582 - Aqua Resources Inc.	-28,338,136.02	-28,338,136.02	0	0.0	
****	2113602	2113602 A/P - 9200 - Essential Services Inc.	-234,914.07	-25,281,932.78	25,047,018.71	99.1	
****	2113603	2113603 A/P - 9210 - Aqua Services Inc.	-25,351,644.87	-77,274,239.81	51,922,594.94	67.2	
****	2113604	2113604 A/P - 5100 - Aqua New Jersey Inc.	-5,957.20	-461,741.49	455,784.29	98.7	
****	2113605	2113605 A/P - 5200 - Aqua Ohio Inc.	-95,506.22	-152,972.81	57,466.59	37.6	
****	2113607	2113607 A/P - 5300 - Aqua North Carolina Inc.	-5,660.84	-54,261.55	48,600.71	89.6	
****	2113608	2113608 A/P - 5400 - Aqua Virginia Inc.	-524.6	-247,164.56	246,639.96	99.8	
****	2113610	2113610 A/P - 9100 - Essentials Utilities Inc.	-242,271,896.16	-903,698,018.16	661,426,122.00	73.2	
5500	2113616	2113616 A/P - 5582 - Aqua Resources Inc.	-3,538.80	-272	-3,266.80	1,201.0	
****	2113619	2113619 A/P - 5600 - Aqua Texas	-1,160.95	-12,064.82	10,903.87	90.4	
5500	2113621	2113621 A/P - 5700 - Aqua Indiana	-742.72	-8,315.23	7,572.51	91.1	
5500	2113622	2113622 A/P - 5710 - Hendricks County WW LLC	0	-175.43	175.43	100.0	
5500	2113624	2113624 A/P - 5800 - Aqua Illinois, Inc.	-87,892.15	-83,728.79	-4,163.36	5.0	6
		Total Accts Payable - Affiliate	-296,696,324.27	-1,084,061,081.41	787,364,757.14	72.6	5
		Construction A/P Trade					5
****	2111912	2111912 Accts Pay-Construction	-1,310,975.90	-2,415,444.31	1,104,468.41	45.7	6
		Total Construction A/P Trade	-1,310,975.90	-2,415,444.31	1,104,468.41	45.7	5
		Accr Inc Taxes - Federal					5
****	2132011	2132011 Accrued Federal Income Tax - Current Year	4,405,155.82	-2,422,345.91	6,827,501.73	281.9	6
		Total Accr Inc Taxes - Federal	4,405,155.82	-2,422,345.91	6,827,501.73	281.9	5
		Accr Inc Taxes - State					5
****	2133120	2133120 Accrued State Income Tax - Other-Curr Yr - WT/WW	4,276,913.00	2,315,515.62	1,961,397.38	84.7	6
		Total Accr Inc Taxes - State	4,276,913.00	2,315,515.62	1,961,397.38	84.7	5
		Accr Taxes - Other					5
5500	2115115	2115115 Local Excise Tax - AQUA	2,376.95	0	2,376.95		6
****	2115210	2115210 Sales Taxes Payable - State	6,111.76	0	6,111.76		
5500	2115310	2115310 Withholding Taxes Payable - Vendor	-7,935.32	-7,935.32	0	0.0	
5500	2136020	2136020 Accrued Property Tax - Water/Wastewater	-161,500.16	-43,735.64	-117,764.52	269.3	
5500	2136030	2136030 Accrued PURTA Tax	-823,367.31	-1,048,374.99	225,007.68	21.5	6
		Total Accr Taxes - Other	-984,314.08	-1,100,045.95	115,731.87	10.5	5
		Accrued Interest					5
****	2121015	2121015 Interest Accrued - Long-Term Debt-WT/WW	-22,881,834.54	-20,591,650.73	-2,290,183.81	11.1	6
5500	2121020	2121020 Interest Accrued - Short-Term Debt	102,929.87	146,044.48	-43,114.61	29.5	
5500	2129040	2129040 Interest Accrued - Miscellaneous	-643,686.00	0	-643,686.00		6
		Total Accrued Interest	-23,422,590.67	-20,445,606.25	-2,976,984.42	14.6	5
		Other Accrued Expense					5
5500	2112085	2112085 Retiree Flexible Spending	5,668.36	10,610.25	-4,941.89	46.6	
5500	2141000	2141000 Payroll Clearing	0	-2,015.99	2,015.99	100.0	6
5500	2141050	2141050 Accrued Payroll	-1,161,229.91	-1,090,407.39	-70,822.52	6.5	
5500	2141200	2141200 Accrued Annual Incentive	-328,710.00	-338,949.00	10,239.00	3.0	
5500	2141550	2141550 NQ Pension Reserve - Current	0	1,756.70	-1,756.70	100.0	
5500	2141620	2141620 Employee Profit Sharing	-292,454.51	-243,413.00	-49,041.51	20.1	
5500	2190010	2190010 Lease Obligation - Current	-241,899.00	-251,554.00	9,655.00	3.8	

Financial Statement Version for AQUA

0L Ledger
10 Currency type Company code currency
USD Amounts in United States Dollar
2024.03 -2024.03 Reporting periods
2023.03 -2023.03 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	2191600	2191600 Appropriated Funds - Other	-193,447.47	-35,001.90	-158,445.57	452.7-	
5500	2199411	2199411 Deferred Revenue-Antenna Leases	-537,573.93	-355,678.12	-181,895.81	51.1-	
****	2199615	2199615 Accrued Liab-Audit Fees	-311,517.00	-529,711.31	218,194.31	41.2	
5500	2199645	2199645 Accrued Liab-COVID Relief Fund	-1,281.06	-1,281.06	0	0.0	
****	2199900	2199900 Misc C&A Liabilities	-3,635,300.26	-3,191,576.41	-443,723.85	13.9-	6
		Total Other Accrued Expense	-6,697,744.78	-6,027,221.23	-670,523.55	11.1-	5
		TOTAL CURRENT LIABILITIES	-373,194,635.93	-1,168,681,832.59	795,487,196.66	68.1	4
		NONCURRENT LIABILITIES					4
		Cust Advances for Construction					5
****	2199050	2199050 CAC-WIP Non Cash	-79,050,469.71	-79,050,469.71	0	0.0	6
****	2199060	2199060 CAC-WIP Cash	7,232,934.19	7,232,934.19	0	0.0	
****	2199065	2199065 CAC-WIP Closing	71,817,535.52	71,817,535.52	0	0.0	
****	2199070	2199070 Adv Cust-Cash Other	-337,083.48	-627,681.13	290,597.65	46.3	
****	2199075	2199075 CAC-Non Utilized	-62,589,043.42	-56,099,423.13	-6,489,620.29	11.6-	
****	2199085	2199085 Adv Cust-Non Cash Dedicated Pr	-4,238,510.00	-6,870,515.18	2,632,005.18	38.3	6
		Total Cust Advances for Constr.	-67,164,636.90	-63,597,619.44	-3,567,017.46	5.6-	5
		Long Term Deferred - FIT					5
****	1261010	1261010 Accumulated Deferred FIT Asset - Non-Current	10,072,148.58	0	10,072,148.58		6
****	1261020	1261020 Accumulated Deferred FIT Asset - Excess Gross UPNC	55,689,531.77	0	55,689,531.77		
****	2210010	2210010 Accum Defd Plant Federal Income Tax Liab-Noncurr	-567,758,016.27	-705,274,967.31	137,516,951.04	19.5	
****	2210020	2210020 Accum Defd Other Federal Income Tax Liab-Noncurr	-272,733,263.53	25,406,248.25	-298,139,511.78	1,173.5-	6
		Total Long Term Deferred - FIT	-774,729,599.45	-679,868,719.06	-94,860,880.39	14.0-	5
		Long Term Deferred - SIT					5
****	1262010	1262010 Accumulated Deferred SIT Asset - Non-Current	47,710,631.82	0	47,710,631.82		6
****	2211010	2211010 Accum Defd Plant State Income Tax Liab-Noncurr	-274,978,788.05	-225,841,212.00	-49,137,576.05	21.8-	
****	2211020	2211020 Accum Defd Other State Income Tax Liab-Noncurr	50,543,559.40	45,221,198.41	5,322,360.99	11.8	6
		Total Long Term Deferred - SIT	-176,724,596.83	-180,620,013.59	3,895,416.76	2.2	5
		Unamortized ITC					5
5500	2212010	2212010 Deferred Taxes-Unam Fed ITC	-3,044,253.75	-3,297,665.95	253,412.20	7.7	6
		Total Unamortized ITC	-3,044,253.75	-3,297,665.95	253,412.20	7.7	5
		Regulatory Liability					5
****	2220100	2220100 Reg Liab - FAS109 - NonCurrent	-13,186,226.29	-227,491,748.00	214,305,521.71	94.2	6
****	2220110	2220110 Reg Liab - Excess Deferred Income Tax - NonCurrent	-167,371,842.42	0	-167,371,842.42		
****	2220120	2220120 Reg Liab - Excess DIT - Gross Up NC	-55,838,030.17	0	-55,838,030.17		
****	2220170	2220170 Reg Liab - 481a Benefit	-39,965,555.40	0	-39,965,555.40		
5500	2220225	2220225 Reg Liability - OPEB Tracker	-1,664,162.68	-1,665,356.40	1,193.72	0.1	
5500	2220330	2220330 Reg Liab-Pension/OPEB	-124,611,214.11	-116,526,218.11	-8,084,996.00	6.9-	6
		Total Regulatory Liability	-402,637,031.07	-345,683,322.51	-56,953,708.56	16.5-	5
		Non-Current Operating Leases					5
5500	2290020	2290020 Lease Obligation - Noncurrent	-7,492,128.31	-7,708,835.56	216,707.25	2.8	6
		Total Non-Current Operating Leases	-7,492,128.31	-7,708,835.56	216,707.25	2.8	5
5500	2291508	2291508 Noncurrent Liab-Pension Benefit Obligation	119,431,316.14	105,346,320.14	14,084,996.00	13.4	6
5500	2291518	2291518 OPEB Liability - Essential - Non Current	-9,683,464.58	-9,750,070.71	66,606.13	0.7	
5500	2291530	2291530 NQ Pension Liability - Non Current	-231,428.20	-708,438.39	477,010.19	67.3	6
		Total Pension and OPEB Liabilities	109,516,423.36	94,887,811.04	14,628,612.32	15.4	5
		Other (NC Liab)					5
5500	2291120	2291120 Uncertain Tax Position Reserve-State	-1,100,955.30	-1,536,224.00	435,268.70	28.3	6
5500	2299180	2299180 Accrued FIN 48 Income Tax - Long - Term	-4,105,256.12	-10,901,578.00	6,796,321.88	62.3	6
		Total Other (NC Liab)	-5,206,211.42	-12,437,802.00	7,231,590.58	58.1	5
		NONCURRENT LIABILITIES SUBTOTAL	-1,327,482,034.37	-1,198,326,167.07	-129,155,867.30	10.8-	4
		CIAC -NET					4
		CONTRIB IN AID OF CONSTR.					5
****	2292000	2292000 CIAC-WIP Non Cash	-1,875,733.29	-1,875,733.29	0	0.0	6
****	2292010	2292010 CIAC-WIP Cash	-2,706,690.85	-2,706,690.85	0	0.0	
****	2292020	2292020 CIAC-WIP Closing	3,444,845.96	985,421.08	2,459,424.88	249.6	
****	2292030	2292030 CIAC-Utilized	-243,407,969.69	-223,895,746.79	-19,512,222.90	8.7-	6
		Total Contrib in Aid of Constr.	-244,545,547.87	-227,492,749.85	-17,052,798.02	7.5-	5
****	2292100	2292100 Accum Amort of CIAC	68,818,183.05	64,576,093.12	4,242,089.93	6.6	6
		Total CIAC -NET	-175,727,364.82	-162,916,656.73	-12,810,708.09	7.9-	4
		TOTAL LIABILITIES & CAPITAL	-6,505,993,254.85	-6,978,096,040.63	472,102,785.78	6.8	3
			0	0	0	0	2
			5,559,342,765.50	5,378,353,098.79	180,989,666.71		

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.01 -2023.01 Reporting periods
 2022.01 -2022.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-152,242,236.88	-112,179,278.04	-40,062,958.84		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-824.91	-2,176.23	1,351.32	62.1	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-43,583.37	-55,735.47	12,152.10	21.8	10
****	4114110	4114110 WTR-Metered Sales-Residential	-30,902,972.51	-25,308,460.25	-5,594,512.26	22.1-	10
5500	4114115	4114115 WTR-CAP Discount-Residential	1,665.55	0	1,665.55		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-9,998,229.34	-8,020,680.06	-1,977,549.28	24.7-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,690,780.66	-1,216,937.28	-473,843.38	38.9-	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-751,103.32	-588,104.98	-162,998.34	27.7-	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-851.22	-6,624.64	5,773.42	87.2	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,323,996.01	-1,094,838.03	-229,157.98	20.9-	10
****	4114220	4114220 WTR-Public Fire Protection	-613,322.58	-546,331.10	-66,991.48	12.3-	10
****	4114230	4114230 WTR-Private Fire Protection	-205,942.21	-170,481.27	-35,460.94	20.8-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-315,669.46	-210,223.48	-105,445.98	50.2-	10
****	4115100	4115100 WTR-Misc Srv Rev	-49,966.00	-48,598.11	-1,367.89	2.8-	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-12,000.00	-8,050.00	-3,950.00	49.1-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-30,257.89	-86,857.74	56,599.85	65.2	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-27,439.36	-20,180.00	-7,259.36	36.0-	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	0	-100	100	100.0	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-9,188.45	-2,811,522.15	2,802,333.70	99.7	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	26,135.45	-14,038.37	40,173.82	286.2	10
		Operating Revenue - Water	-45,948,326.29	-40,209,939.16	-5,738,387.13	14.3-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,726,356.15	-1,049,155.14	-2,677,201.01	255.2-	10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-717,440.01	-488,183.15	-229,256.86	47.0-	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,339,587.38	-452,178.41	-887,408.97	196.3-	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-286,500.99	-112,046.55	-174,454.44	155.7-	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-2,726.77	-226.09	-2,500.68	1,106.1-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-27,988.87	0	-27,988.87		10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-186.63	0	-186.63		10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-1,990.25	-1,293.71	-696.54	53.8-	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-123,976.21	-101,777.40	-22,198.81	21.8-	10
****	4215155	4215155 WW-ST Tax Surcharge	885.94	0	885.94		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-3,337.55	-12,264.28	8,926.73	72.8	10
5550	4218400	4218400 WW-Other WW Revenues	-940	-320	-620	193.8-	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-461	-87,985.38	87,524.38	99.5	10
		Operating Revenue - Sewer	-6,230,605.87	-2,305,430.11	-3,925,175.76	170.3-	9
		Total Operating Revenue	-52,178,932.16	-42,515,369.27	-9,663,562.89	22.7-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
****	4305060	4305060 Rev-Contract-WW Billing	-140,979.06	46,929.89	-187,908.95	400.4-	9
5500	4305070	4305070 Rev-Contract-Lab Services	-31,179.00	-34,345.00	3,166.00	9.2	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-2,150.00	650	30.2	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-70,815.98	-69,559.99	-1,255.99	1.8-	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-41,303.75	0	-41,303.75		9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-168,839.52	-245,757.13	76,917.61	31.3	9
		Total Non Operating Revenue	-455,128.31	-305,393.23	-149,735.08	49.0-	8
		TOTAL REVENUE	-52,634,060.47	-42,820,762.50	-9,813,297.97	22.9-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,761,359.39	3,472,677.98	288,681.41	8.3	11
5500	5300190	5300190 Labor-Officers, Executives	54,646.08	97,906.58	-43,260.50	44.2-	11
		Labor Regular	3,816,005.47	3,570,584.56	245,420.91	6.9	10
5500	5300120	5300120 Salaried - Overtime Wages	564,679.55	657,491.43	-92,811.88	14.1-	11
		Labor Overtime	564,679.55	657,491.43	-92,811.88	14.1-	10
****	5300180	5300180 Salaried - Annual Incentive	122,233.00	0	122,233.00		11
		Labor Short Term Incentive	122,233.00	0	122,233.00		10
5500	5300185	5300185 Stock Option Compensation	844.81	0	844.81		11
5500	5300186	5300186 Performance Share Unit Amortization	38,289.49	0	38,289.49		11
5500	5300187	5300187 Restricted Stock Unit Amortization	13,864.81	0	13,864.81		11
		Labor Long Term Incentive	52,999.11	0	52,999.11		10
5500	5996010	5996010 RECLASS-S&W-Employees	-221,796.83	0	-221,796.83		11
****	8000010	8000010 Area Manager II	-184.5	0	-184.5		11
5500	8000029	8000029 Business Analyst III	7,068.60	0	7,068.60		11
5500	8000032	8000032 Corporate Automation Engineer	3,251.76	274.38	2,977.38	1,085.1	11
5500	8000056	8000056 Construction Coordinator III	410.88	-69.66	480.54	689.8	11
5500	8000093	8000093 Engineer I	0	7,305.68	-7,305.68	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	687.7	0	687.7		11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000169	8000169 Project Engineer I	0	-514.8	514.8	100.0	11
****	8000170	8000170 Project Engineer II	3,094.00	9,368.52	-6,274.52	67.0-	11
****	8000171	8000171 Project Engineer III	0	18,927.04	-18,927.04	100.0-	11
****	8000183	8000183 Project Coordinator	0	0	0		11
5500	8000201	8000201 Systems Administrator II	1,486.45	0	1,486.45		11
5500	8000219	8000219 Security Engineer III	1,912.35	0	1,912.35		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	8000235	8000235 System Engineer III	4,728.13	0	4,728.13		11
****	8000266	8000266 Area Supervisor III	0	0	0		11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-1,634.40	0	-1,634.40		11
5500	8000325	8000325 Manager Security GRC	767.85	0	767.85		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
****	8001181	8001181 Utility Technician	0	0	0		11
****	8001183	8001183 Utility Technician II	0	0	0		11
****	8001205	8001205 Facility Operator I	0	0	0		11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-1,433.70	-388.8	-1,044.90	268.8	11
5500	8001220	8001220 Distribution Technician	0	-1,195.59	1,195.59	100.0	11
5500	8001224	8001224 Emergency Utility Worker	0	-141.26	141.26	100.0	11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
****	8001230	8001230 Field Service Representative Leader	0	0	0		11
5500	8001231	8001231 Field Service Representative	-1,061.43	-825.94	-235.49	28.5	11
****	8001232	8001232 Field Service Representative-First Class	0	0	0		11
5500	8001235	8001235 Inspector	-767.75	-674.24	-93.51	13.9	11
5500	8001241	8001241 Leader	0	-5,951.94	5,951.94	100.0	11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
5500	8001264	8001264 Purification Operator	0	-36.81	36.81	100.0	11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001272	8001272 Service Worker	0	111.59	-111.59	100.0	11
5500	8001277	8001277 Utility Field Service Worker II	0	0.73	-0.73	100.0	11
****	8001278	8001278 Utility Locator	0	-24,030.80	24,030.80	100.0	11
****	8001284	8001284 Utility Worker	-183.86	-1,130.60	946.74	83.7	11
5500	8001289	8001289 Working Foreman	0	-132.83	132.83	100.0	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002183	8002183 Utility Technician II-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	-72.92	-401.69	328.77	81.8	11
5500	8002220	8002220 Distribution Technician-TH	0	-875.48	875.48	100.0	11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-547.57	-164.64	-382.93	232.6	11
5500	8002235	8002235 Inspector-TH	-165.76	-749.43	583.67	77.9	11
5500	8002239	8002239 Laborer-TH	0	-703.8	703.8	100.0	11
****	8002241	8002241 Leader-TH	0	-1,764.65	1,764.65	100.0	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002278	8002278 Utility Locator-TH	0	-499.89	499.89	100.0	11
****	8002284	8002284 Utility Worker-TH	0	-1,040.40	1,040.40	100.0	11
5500	8002289	8002289 Working Foreman-TH	0	-557.24	557.24	100.0	11
****	8003213	8003213 Utility Technician (Union)-DT	0	-291.6	291.6	100.0	11
5500	8003219	8003219 Distribution Technician-DT	0	-332.88	332.88	100.0	11
****	8003227	8003227 Foreman-DT	0	0	0		11
5500	8003234	8003234 Inspector-DT	0	-405.15	405.15	100.0	11
****	8003257	8003257 Operator II-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
		Activity Allocations	-204,441.00	-6,892.18	-197,548.82	2,866.3	10
****	6996001	6996001 S&W-Employees-ST	-1,111,585.95	-1,192,620.18	81,034.23	6.8	11
****	6996002	6996002 S&W-Employees-OT	-234,572.92	0	-234,572.92		11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-11,888.70	-218,286.72	206,398.02	94.6	11
****	6996007	6996007 LTI/STI	-21,861.61	0	-21,861.61		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8720200	8720200 PTO Overhead	-996.05	-7,338.19	6,342.14	86.4	11
****	8720700	8720700 LTI/STI/Stock Overhead	-220.67	-1,618.86	1,398.19	86.4	11
		Labor - Overheads & Capitalization	-1,381,125.90	-1,419,863.95	38,738.05	2.7	10
		Total Labor	2,970,350.23	2,801,319.86	169,030.37	6.0	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	551,521.31	562,094.17	-10,572.86	1.9-	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	30,384.74	31,077.22	-692.48	2.2-	11
5500	5301025	5301025 Employee Benefits - Vision	5,377.26	5,415.98	-38.72	0.7-	11
		Employee Benefits - Health Plans	587,283.31	598,587.37	-11,304.06	1.9-	10
5500	5301030	5301030 Employee Benefits - Life Insurance	15,942.72	18,010.28	-2,067.56	11.5-	11
5500	5301040	5301040 Employee Benefits - Disability	10,651.68	23,235.20	-12,583.52	54.2-	11
		Employee Benefits - Insurance	26,594.40	41,245.48	-14,651.08	35.5-	10
5500	5301110	5301110 Employee Benefits - Pensions	0	1,420,939.00	-1,420,939.00	100.0-	11
		Employee Benefits - Pension	0	1,420,939.00	-1,420,939.00	100.0-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	182,646.00	-105,143.06	57.6-	11
		Employee Benefits - OPEB	77,502.94	182,646.00	-105,143.06	57.6-	10
5500	5301130	5301130 Employee Benefits - Savings Plan	199,027.94	117,363.79	81,664.15	69.6	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	84,952.00	77,633.00	7,319.00	9.4	11
		Employee Benefits - 401K	283,979.94	194,996.79	88,983.15	45.6	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	121	0	121		11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	603.17	124.82	478.35	383.2	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	6,587.46	0	6,587.46		11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	9,496.27	6,006.27	3,490.00	58.1	11
5500	5302920	5302920 Tuition Reimbursement Expense	14,066.00	0	14,066.00		11
****	5302925	5302925 Employee Training Expense	4,228.56	0	4,228.56		11
5500	5302926	5302926 Employee Training Expense-Seminars	1,094.00	-5,325.00	6,419.00	120.5	11
5500	5302930	5302930 Employee Relations Expense	7,316.81	0	7,316.81		11
5500	5302990	5302990 Miscellaneous Employee-Related Expense	215.95	0	215.95		11
****	8720300	8720300 Payroll Other Overhead	-1,205.43	-12,458.55	11,253.12	90.3	11
		Employee Benefits - Miscellaneous	42,523.79	-11,652.46	54,176.25	464.9	10
****	6996004	6996004 Employee Pension and Benefits	-273,551.06	-172,440.98	-101,110.08	58.6-	11
		Capitalized Employee Benefits	-273,551.06	-172,440.98	-101,110.08	58.6-	10
		Total Employee Benefits	744,333.32	2,254,321.20	-1,509,987.88	67.0-	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	391,148.70	357,175.90	33,972.80	9.5	10
5500	6996009	6996009 Purchased Water	-15,592.50	0	-15,592.50		10
		Total Purchased Water	375,556.20	357,175.90	18,380.30	5.1	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	755,339.29	431,783.42	323,555.87	74.9	10
		Total Purchased Wastewater	755,339.29	431,783.42	323,555.87	74.9	9
		Sludge					9
****	5206240	5206240 Sludge Removal	170,606.81	27,727.13	142,879.68	515.3	10
5550	6996011	6996011 Sludge Removal (WW)	-800	0	-800		10
		Total Sludge	169,806.81	27,727.13	142,079.68	512.4	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	843,229.31	287,643.99	555,585.32	193.2	10
****	5206230	5206230 Fuel for Power Production	81,276.79	54,167.96	27,108.83	50.0	10
5500	6996015	6996015 Purchased Power (WW)	-8,302.90	0	-8,302.90		10
5500	6996016	6996016 Fuel for Power Production	-632.87	0	-632.87		10
		Total Purchased Power	915,570.33	341,811.95	573,758.38	167.9	9
****	5304600	5304600 Chemicals-Oper-General	189,554.06	25,891.35	163,662.71	632.1	10
5500	5304601	5304601 Chemicals-Oper-Alum	27,509.02	4,200.00	23,309.02	555.0	10
****	5304602	5304602 Chemicals-Oper-Liqui Alum	101,698.24	16,619.96	85,078.28	511.9	10
****	5304603	5304603 Chemicals-Oper-Caustic	24,948.32	13,729.30	11,219.02	81.7	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	71,844.11	32,906.11	38,938.00	118.3	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	46,941.86	28,720.05	18,221.81	63.4	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	3,133.33	595.61	2,537.72	426.1	10
****	5304607	5304607 Chemicals-Oper-Hypochlorine	31,091.08	10,539.00	20,552.08	195.0	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	116,541.71	31,711.77	84,829.94	267.5	10
5500	5304610	5304610 Chemicals-Oper-Polymer	20,078.62	24,946.03	-4,867.41	19.5-	10
5500	5304613	5304613 Chemicals-Oper-Percol	1,690.50	0	1,690.50		10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	272.48	0	272.48		10
5500	5304615	5304615 Chemicals-Oper-Lime	31,478.28	20,880.69	10,597.59	50.8	10
5500	5304617	5304617 Chemicals-Oper-Carbon	95,686.51	79,657.44	16,029.07	20.1	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	16,743.19	21,354.46	-4,611.27	21.6-	10
****	5304621	5304621 Chemicals-Oper-Misc Chem	9,983.51	25,361.84	-15,378.33	60.6-	10
5550	5304624	5304624 SW-Chem-Pump Oper-General	32,531.07	6,681.56	25,849.51	386.9	10
5500	6996018	6996018 Chemicals	-178.25	0	-178.25		10
		Chemicals	821,547.64	343,795.17	477,752.47	139.0	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	3,392,687.20	1,919,550.00	1,473,137.20	76.7	11
5500	5304110	5304110 Material Exp-Cst Dif	-21,498.23	0	-21,498.23		11
5500	5304120	5304120 Material Exp-Obsole	4,046.13	0	4,046.13		11
5500	5304140	5304140 Material Exp-Inv Rvl	0	1,177.25	-1,177.25	100.0-	11
****	5304200	5304200 Material Exp-Non Stk	317,613.67	2,510.24	315,103.43	12,552.7	11
5500	5304235	5304235 Materials & Supplies - Hydrants	2,344.81	0	2,344.81		11
****	5304300	5304300 Meter/ERT Purchases	127,186.48	233,255.50	-106,069.02	45.5-	11
5500	5304330	5304330 Laboratory Supplies	-380	0	-380		11

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5500	5304340	5304340 Software/Hardware Purchases	73,098.77	0	73,098.77		11
****	5304370	5304370 Small Tools & Work Equipment	96,133.37	1,799.31	94,334.06	5,242.8	11
****	5304375	5304375 Materials & Supplies - Uniforms	39,271.35	11,776.72	27,494.63	233.5	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	47,779.07	55,839.21	-8,060.14	14.4-	11
****	5304390	5304390 Misc Supplies	143,224.90	7,222.98	136,001.92	1,882.9	11
****	8720600	8720600 Tools/Clothing/Others Overhead	3.52	-887	890.52	100.4	11
		Supplies	4,221,511.04	2,232,244.21	1,989,266.83	89.1	10
****	6996020	6996020 Materials and Supplies	-3,988,066.72	-2,084,685.60	-1,903,381.12	91.3-	11
		Capitalized Supplies	-3,988,066.72	-2,084,685.60	-1,903,381.12	91.3-	10
		Total Materials & Supplies	233,444.32	147,558.61	85,885.71	58.2	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	3,983,472.86	34,269.23	3,949,203.63	11,524.1	11
****	6996031	6996031 Contractual Services-Engineering	-3,871,349.01	-21,025.56	-3,850,323.45	18,312.6-	11
		Outside Services - Engineering	112,123.85	13,243.67	98,880.18	746.6	10
5500	5303210	5303210 Accounting/Auditing Services	70,393.00	0	70,393.00		11
5500	6996032	6996032 Contractual Services-Accounting	0	-1,346.06	1,346.06	100.0	11
		Outside Services - Accounting	70,393.00	-1,346.06	71,739.06	5,329.6	10
****	5303220	5303220 Legal Services	127,607.15	51,319.56	76,287.59	148.7	11
		Outside Services - Legal	127,607.15	51,319.56	76,287.59	148.7	10
****	5303850	5303850 Testing Services	85,625.00	8,271.36	77,353.64	935.2	11
5500	6996035	6996035 Contractual Services-Testing	-7,024.03	0	-7,024.03		11
		Outside Services - Lab Testing	78,600.97	8,271.36	70,329.61	850.3	10
****	5303010	5303010 Contractor Labor - Straight Time	11,802.91	0	11,802.91		11
****	5303020	5303020 Contractor Materials	148,033.36	0	148,033.36		11
****	5303030	5303030 Contractor Services	2,356,009.46	141,824.35	2,214,185.11	1,561.2	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	65,318.45	75,996.45	-10,678.00	14.1-	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	21,047.66	0	21,047.66		11
****	5303035	5303035 Contractor Services - Restoration	496,603.31	0	496,603.31		11
****	5303036	5303036 Contractor Services - Permit Fees	29,176.23	31,934.00	-2,757.77	8.6-	11
5500	5303050	5303050 Contractor Services - Leak Detection	375	0	375		11
****	5303053	5303053 Contractor Services - Main Breaks	3,563,113.17	1,560,034.24	2,003,078.93	128.4	11
****	5303054	5303054 Contractor Services - Well Cleaning	48,481.41	0	48,481.41		11
5550	5303055	5303055 Contractor Services - Wastewater Hauling	0	10,626.00	-10,626.00	100.0-	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	12,774.38	36,371.70	-23,597.32	64.9-	11
****	5303061	5303061 Contractor Services - Other-Mains	-125,391.38	0	-125,391.38		11
5500	5303062	5303062 Contractor Services - Other-Services	5,095.87	0	5,095.87		11
****	5303063	5303063 Contractor Services - Other-Meters	346,530.63	81,192.73	265,337.90	326.8	11
5500	5303064	5303064 Contractor Services - Other-Hydrants	62,059.34	-510	62,569.34	12,268.5	11
5500	5303145	5303145 Contractor Services - Other-Construction	0	-108,647.00	108,647.00	100.0	11
****	5996360	5996360 RECLASS-Contractual Services-Other	-3,016,000.00	0	-3,016,000.00		11
****	6996036	6996036 Contractual Services-Other	-3,504,458.13	-1,478,743.50	-2,025,714.63	137.0-	11
		Outside Services - Operations	520,571.67	350,078.97	170,492.70	48.7	10
5500	5997310	5997310 Other ACO Direct costs	81,666.56	45,041.08	36,625.48	81.3	11
****	5997320	5997320 WorkFlow Processing Fee	98,232.76	12,577.59	85,655.17	681.0	11
****	5997330	5997330 WorkFlow Billing Postage	130,684.95	1,364.00	129,320.95	9,481.0	11
5500	5997360	5997360 ACO Lockbox Fees	33,020.45	88,848.10	-55,827.65	62.8-	11
		Outside Services - ACO	343,604.72	147,830.77	195,773.95	132.4	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	117,129.94	66,749.72	50,380.22	75.5	12
5500	5303135	5303135 Contractor Services - Grounds Care	33,950.92	66,412.00	-32,461.08	48.9-	12
****	5303840	5303840 Security & Investigative Services	32,397.64	457.11	31,940.53	6,987.5	12
		Outside Services - Bldg & Grounds	183,478.50	133,618.83	49,859.67	37.3	11
5500	5303120	5303120 Computer & Software Maintenance Services	1,583.63	0	1,583.63		12
5500	5303315	5303315 IT/Telecom Contractor Services	249,736.18	305,317.95	-55,581.77	18.2-	12
		Outside Services - IT	251,319.81	305,317.95	-53,998.14	17.7-	11
****	5303140	5303140 Security Equipment Maintenance Services	32,019.63	16,243.93	15,775.70	97.1	12
		Outside Services - Security	32,019.63	16,243.93	15,775.70	97.1	11
5500	5303325	5303325 Professional/Temporary Labor	0	5,360.00	-5,360.00	100.0-	12
		Outside Services - Temporary Labor	0	5,360.00	-5,360.00	100.0-	11
****	5303190	5303190 Miscellaneous Repairs/Maintenance	72,587.08	0	72,587.08		12
****	5303310	5303310 Consultant Services	22,081.49	11,000.00	11,081.49	100.7	12
5500	5303320	5303320 Training Services	14,469.82	0	14,469.82		12
****	5303890	5303890 Miscellaneous Outside Services	81,975.72	0	81,975.72		12
		Outside Services - Admin & General	191,114.11	11,000.00	180,114.11	1,637.4	11
		Total Outside Services - Other	657,932.05	471,540.71	186,391.34	39.5	10
		Total Outside Services	1,910,833.41	1,040,938.98	869,894.43	83.6	9
		Managment Fees					9
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,728,291.80	1,409,941.33	318,350.47	22.6	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	774,527.60	728,962.97	45,564.63	6.3	11
5500	8732040	8732040 Employee Pension and Benefits	51,670.01	24,728.82	26,941.19	108.9	11
5500	8732150	8732150 Purchased Power (WasteWater)	1,080.42	1,138.45	-58.03	5.1-	11
5500	8732200	8732200 Materials and Supplies	59,018.78	18.78	59,000.00	314,164.0	11
5500	8732310	8732310 Contractual Services-Engineering	58,318.13	0	58,318.13		11
5500	8732320	8732320 Contractual Services-Accounting	18,789.91	4,486.76	14,303.15	318.8	11
5500	8732330	8732330 Contractual Services-Legal	18,508.44	0	18,508.44		11
5500	8732340	8732340 Contractual Services-Management Fees	193,456.51	0	193,456.51		11
5500	8732360	8732360 Contractual Services-Other	1,523,385.78	297,628.35	1,225,757.43	411.8	11

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 USD Amounts in United States Dollar
 2023.01 -2023.01 Reporting periods
 2022.01 -2022.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	8732410	8732410 Rental of Building Real Property	10,618.97	4,218.35	6,400.62	151.7	11
5500	8732420	8732420 Rental of Equipment	0	1,456.97	-1,456.97	100.0	11
5500	8732500	8732500 Transportation Expenses	2,341.38	0	2,341.38		11
5500	8732600	8732600 Advertising Expense	8,001.56	0	8,001.56		11
5500	8732750	8732750 Miscellaneous Expense	161,657.42	52,513.98	109,143.44	207.8	11
		Management Fees - Water	4,609,666.71	2,525,094.76	2,084,571.95	82.6	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-2,253,074.23	-122,189.23	-2,130,885.00	1,743.9	11
		Capitalized Management Fees	-2,253,074.23	-122,189.23	-2,130,885.00	1,743.9	10
		Total Management Fees	2,356,592.48	2,402,905.53	-46,313.05	1.9	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	51,802.30	41,486.03	10,316.27	24.9	11
5500	5307050	5307050 Rent Expense - Land & Land Rights	2,693.81	0	2,693.81		11
		Leases - Building	54,496.11	41,486.03	13,010.08	31.4	10
5500	5307030	5307030 Rent Expense - Equipment (Office & Other)	3,716.38	0	3,716.38		11
5500	6996042	6996042 Rental of Equipment	0	-314.91	314.91	100.0	11
		Leases - Equipment	3,716.38	-314.91	4,031.29	1,280.1	10
5500	5307090	5307090 Rent Expense - Miscellaneous	-2,539.76	525.53	-3,065.29	583.3	11
		Leases - Other	-2,539.76	525.53	-3,065.29	583.3	10
		Total Leases	55,672.73	41,696.65	13,976.08	33.5	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	5,638.84	0	5,638.84		11
5500	5304210	5304210 Auto Parts & Supplies	88,477.08	45,879.35	42,597.73	92.8	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	14,392.84	0	14,392.84		11
		Transportation - Services & Maintenance	108,508.76	45,879.35	62,629.41	136.5	10
5500	5304510	5304510 Gasoline	134,437.82	568.04	133,869.78	23,567.0	11
5500	5304515	5304515 Diesel Fuel	44,006.33	0	44,006.33		11
5500	5304516	5304516 Natural Gas Fuel	2,402.17	0	2,402.17		11
		Transportation - Fuel	180,846.32	568.04	180,278.28	31,736.9	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	8,778.80	8,653.30	125.5	1.5	11
5500	5399079	5399079 Transportation-Crash	5,377.74	0	5,377.74		11
5500	5996500	5996500 RECLASS-Transportation Expenses	-16,186.91	0	-16,186.91		11
****	8720500	8720500 Transportation Overhead	-349.05	-3,346.12	2,997.07	89.6	11
		Transportation - Other	-2,379.42	5,307.18	-7,686.60	144.8	10
****	6996050	6996050 Transportation Expenses	-83,442.49	-39,138.57	-44,303.92	113.2	11
		Capitalized Transportation	-83,442.49	-39,138.57	-44,303.92	113.2	10
		Total Transportation	203,533.17	12,616.00	190,917.17	1,513.3	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	4,251.39	7,246.40	-2,995.01	41.3	11
5500	5308021	5308021 Professional Dues	259	0	259		11
5500	5308041	5308041 Industry Assoc Dues	14,028.00	0	14,028.00		11
5500	5308090	5308090 Other Dues&Membership	38,439.39	32,497.25	5,942.14	18.3	11
		Dues & Subscriptions	56,977.78	39,743.65	17,234.13	43.4	10
****	5310020	5310020 Licensing Fees	28,379.07	10,258.45	18,120.62	176.6	11
5500	5310050	5310050 Environmental Fees	500	0	500		11
		Licenses & Permits	28,879.07	10,258.45	18,620.62	181.5	10
5500	5310080	5310080 Bank Fees	8,347.47	7,845.47	502	6.4	11
5500	5310085	5310085 Bond Servicing Fees	40,439.73	0	40,439.73		11
		Bank Fees	48,787.20	7,845.47	40,941.73	521.9	10
****	5302010	5302010 Travel Expense	18,559.65	267.03	18,292.62	6,850.4	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	21,451.05	0	21,451.05		11
5500	5302020	5302020 Entertainment Expense	1,500.00	0	1,500.00		11
****	5302021	5302021 Entertainment Expense - Non-Deductible	14,234.92	0	14,234.92		11
		Travel & Entertainment	55,745.62	267.03	55,478.59	20,776.2	10
****	5303830	5303830 Advertising	13,058.79	0	13,058.79		11
5500	5399110	5399110 Chamber of Commerce & Civic Org	133,536.75	0	133,536.75		11
		Public Relations	146,595.54	0	146,595.54		10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	250	0	250		11
		Fines & Penalties	250	0	250		10
****	5304310	5304310 Office Supplies	82,043.70	0	82,043.70		11
****	5304320	5304320 Postage, Shipping, & Freight	8,439.38	-1,375.44	9,814.82	713.6	11
5500	5304350	5304350 Office Furn & Equip	8,491.95	0	8,491.95		11
5500	5304360	5304360 Promotion Supplies	888.4	871.66	16.74	1.9	11
****	5304410	5304410 Purchasing Card Expenses-MC	-84,480.40	0	-84,480.40		11
		Office Supplies	15,383.03	-503.78	15,886.81	3,153.5	10
****	5309010	5309010 Utilities - Electric and Gas	1,646.73	4,490.65	-2,843.92	63.3	11
****	5309025	5309025 Utilities - Communications	179,059.64	118,769.91	60,289.73	50.8	11
5550	5309030	5309030 Utilities - Water	4,117.42	806.51	3,310.91	410.5	11
****	5309040	5309040 Utilities - Other	297.44	259.88	37.56	14.5	11
		Utilities	185,121.23	124,326.95	60,794.28	48.9	10
****	5310090	5310090 Miscellaneous Fees	1,608.70	0	1,608.70		11

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 2022.01 -2022.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	5399040	5399040 Lost Discount Exp	850.93	0	850.93		11
****	5399900	5399900 Miscellaneous Expense	-199,381.75	123,697.01	-323,078.76	261.2-	11
5500	5399910	5399910 Miscellaneous Expense - Acct Recon Write-offs	40,569.91	0	40,569.91		11
		Other Miscellaneous	-156,352.21	123,697.01	-280,049.22	226.4-	10
****	5303900	5303900 Conversion-Projects	0	0	0		11
5550	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	0	-500	500	100.0	11
5500	5399074	5399074 Vehicle Purchases	28,677.00	0	28,677.00		11
5500	5399340	5399340 Salvage Proceeds	-186,559.25	-17,431.70	-169,127.55	970.2-	11
5550	5996810	5996810 Reclass-CIAC	0	500	-500	100.0-	11
****	6996075	6996075 Miscellaneous Expense	218,298.86	34,777.05	183,521.81	527.7	11
****	6996085	6996085 Capital Overhead	324.5	74,325.21	-74,000.71	99.6-	11
****	8720400	8720400 A&G Capital Support Overhead	-163.62	-10,762.25	10,598.63	98.5	11
****	8720900	8720900 Engineering Overhead	-160.88	0	-160.88		11
		Capital Miscellaneous & Overheads	60,416.61	80,908.31	-20,491.70	25.3-	10
		Total Miscellaneous Expenses	441,803.87	386,543.09	55,260.78	14.3	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.00	0	373,870.00		10
5500	5305020	5305020 Damages - Property	20,254.14	0	20,254.14		10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,136.00	0	76,136.00		10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,616.00	0	167,616.00		10
5500	5306060	5306060 Insurance-General Property	11,295.00	0	11,295.00		10
5500	6996057	6996057 Insurance General Liability	-113,728.20	0	-113,728.20		10
5500	6996058	6996058 Insurance Workman's Compensation	-22,708.20	0	-22,708.20		10
5500	6996059	6996059 Insurance Other	-49,918.80	0	-49,918.80		10
		Total Insurance	462,815.94	0	462,815.94		9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	473,974.91	145,883.23	328,091.68	224.9	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-45,059.20	-30,462.34	-14,596.86	47.9-	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	-240,708.34	318,001.46	-558,709.80	175.7-	10
		Total Bad Debt	188,207.37	433,422.35	-245,214.98	56.6-	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	28,802.01	105,281.43	-76,479.42	72.6-	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	30,913.68	0	30,913.68		10
5500	6204011	6204011 Rent Expense - Non-Utility Operations	0	2,118.75	-2,118.75	100.0-	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	825	10	815	8,150.0	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	387.89	675.19	-287.3	42.6-	10
****	6204150	6204150 Misc NonUtil Exp-Other	-80,085.75	-3,500.00	-76,585.75	2,188.2-	10
5500	6204160	6204160 Misc NonUtil-Other-Prof Servic	-4,829.55	-966.82	-3,862.73	399.5-	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	46,260.00	17,359.60	28,900.40	166.5	10
		Total Non Operating Expenses	22,273.28	120,978.15	-98,704.87	81.6-	9
		Total Operations & Maintenance Expense	12,627,680.39	11,144,593.99	1,483,086.40	13.3	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,506,039.64	10,104,285.75	1,401,753.89	13.9	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0.3	0.29	0.01	3.4	9
****	5502011	5502011 Amortization Expense - CIAC	-341,549.30	-326,553.43	-14,995.87	4.6-	9
		Total Depreciation	11,164,490.64	9,777,732.61	1,386,758.03	14.2	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	26,494.37	41,592.09	-15,097.72	36.3-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-88,263.98	88,263.98	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-86,962.09	0	-86,962.09		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	1,977.78	12,050.27	-10,072.49	83.6-	9
		Total Amortization	-58,489.94	-34,621.62	-23,868.32	68.9-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	202,610.00	198,571.00	4,039.00	2.0	9
****	5310032	5310032 Assessment-Consumer Advocate	60,273.00	66,151.00	-5,878.00	8.9-	9
****	5310033	5310033 Assessment-SBA	12,115.00	13,601.00	-1,486.00	10.9-	9
****	5310035	5310035 Assessment-DPC	2,422.00	3,483.00	-1,061.00	30.5-	9
5500	5702120	5702120 Property Taxes-WT/WW	86,136.80	89,000.00	-2,863.20	3.2-	9
5500	5703100	5703100 Payroll Taxes	463,996.84	466,983.23	-2,986.39	0.6-	9
5500	5709101	5709101 Other Miscellaneous Taxes	10	0	10		9
5500	5709140	5709140 Other Taxes-PURTA	349,458.33	413,271.00	-63,812.67	15.4-	9
****	6996005	6996005 Payroll Tax	-140,133.34	-58,891.55	-81,241.79	138.0-	9
****	8720100	8720100 Payroll Tax Overhead	-456.5	-4,076.13	3,619.63	88.8	9
		Total Taxes Other Than Income	1,036,432.13	1,188,092.55	-151,660.42	12.8-	8
		TOTAL UTILITY COSTS & EXPENSES	24,770,113.22	22,075,797.53	2,694,315.69	12.2	7
		TOTAL OPERATING INCOME	-27,863,947.25	-20,744,964.97	-7,118,982.28	34.3-	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	38,506.61	25,790.28	12,716.33	49.3	9
		Interest on Short Term Debt	38,506.61	25,790.28	12,716.33	49.3	8
****	6499011	6499011 Interest Expense - Long Term Debt	6,459,120.85	6,005,899.77	453,221.08	7.5	10
		Interest on LTD	6,459,120.85	6,005,899.77	453,221.08	7.5	9
5500	6402430	6402430 Amort-Debt Issuance Costs	50,107.39	49,002.07	1,105.32	2.3	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	44,171.39	43,066.07	1,105.32	2.6	9
		Interest on Long Term Debt	6,503,292.24	6,048,965.84	454,326.40	7.5	8
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-186,049.02	-177,449.38	-8,599.64	4.8-	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	186,049.02	177,449.38	8,599.64	4.8	10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	6996080	6996080 AFUDC-Debt	-186,049.02	-644,436.46	458,387.44	71.1	10
		AFUDC - Debt	-186,049.02	-644,436.46	458,387.44	71.1	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-583,814.92	-656,730.45	72,915.53	11.1	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	417,068.85	466,987.08	-49,918.23	10.7-	10
****	6996086	6996086 AFUDC-Equity	-417,068.85	0	-417,068.85		10
		AFUDC - Equity	-583,814.92	-189,743.37	-394,071.55	207.7-	9
		Allow For Funds Used During Construction	-769,863.94	-834,179.83	64,315.89	7.7	8
		Total Interest Expense	5,771,934.91	5,240,576.29	531,358.62	10.1	7
		Other Net (Income) Expense:					7
5500	5380011	5380011 Operating Gain/Loss-Disposition of Assets	-54,226.00	0	-54,226.00		9
		Gains from Sales of Property	-54,226.00	0	-54,226.00		8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	0	-420,939.00	420,939.00	100.0	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-24,736.64	-49,509.36	200.1-	9
****	6299102	6299102 Nonqual - Non Service Cost	25,578.00	19,609.42	5,968.58	30.4	9
		Other Net Periodic Benefit Costs	-48,668.00	-426,066.22	377,398.22	88.6	8
		Other Net (Income) Expense	-102,894.00	-426,066.22	323,172.22	75.9	7
		TOTAL OTHER (INCOME) EXPENSE	5,669,040.91	4,814,510.07	854,530.84	17.7	6
		TOTAL INCOME BEFORE TAX & GAIN	-22,194,906.34	-15,930,454.90	-6,264,451.44	39.3-	5
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	1,034,105.81	0	1,034,105.81		8
		Federal Taxes - Current	1,034,105.81	0	1,034,105.81		7
		Total Income Taxes - Current	1,034,105.81	0	1,034,105.81		6
		TOTAL INCOME TAXES	1,034,105.81	0	1,034,105.81		5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-21,160,800.53	-15,930,454.90	-5,230,345.63	32.8-	4
		TOTAL NET INCOME	-21,160,800.53	-15,930,454.90	-5,230,345.63	32.8-	3
		NET INCOME AVAILABLE FOR COMMON	21,160,800.53	15,930,454.90	5,230,345.63	32.8	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-94,385,609.65	-100,060,293.17	5,674,683.52		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-255.77	-763.37	507.6	66.5	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-59,042.21	-23,503.67	-35,538.54	151.2-	10
****	4114110	4114110 WTR-Metered Sales-Residential	-26,007,549.91	-23,023,379.49	-2,984,170.42	13.0-	10
5500	4114115	4114115 WTR-CAP Discount-Residential	4,153.52	0	4,153.52		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-9,757,948.86	-8,327,951.40	-1,429,997.46	17.2-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,661,670.23	-1,699,563.10	37,892.87	2.2	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-756,559.14	-664,689.54	-91,869.60	13.8-	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-1,590.97	-5,338.09	3,747.12	70.2	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,123,501.52	-1,088,526.60	-34,974.92	3.2-	10
****	4114220	4114220 WTR-Public Fire Protection	-590,015.58	-527,142.18	-62,873.40	11.9-	10
****	4114230	4114230 WTR-Private Fire Protection	-201,387.05	-173,912.63	-27,474.42	15.8-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-277,413.67	-223,288.81	-54,124.86	24.2-	10
****	4115100	4115100 WTR-Misc Srv Rev	-50,058.00	-7,339.01	-42,718.99	582.1-	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-11,600.00	-5,750.00	-5,850.00	101.7-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-62,111.07	-60,963.15	-1,147.92	1.9-	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-18,139.96	-19,059.38	919.42	4.8	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	0	-50	50	100.0	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	2,401.46	-2,753,488.86	2,755,890.32	100.1	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	96,953.87	81.43	96,872.44	118,964.1	10
		Operating Revenue - Water	-40,475,335.09	-38,604,627.85	-1,870,707.24	4.8-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,334,629.94	-1,700,983.64	-1,633,646.30	96.0-	10
5550	4211035	4211035 WW-CAP Discount-Residential	218.96	0	218.96		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-711,748.94	-494,634.54	-217,114.40	43.9-	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,212,051.61	-884,019.57	-328,032.04	37.1-	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-276,380.60	-118,759.46	-157,621.14	132.7-	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-3,119.82	-296.72	-2,823.10	951.4-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-27,976.67	0	-27,976.67		10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-186.65	0	-186.65		10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-1,990.25	-1,293.71	-696.54	53.8-	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-107,551.32	-109,538.46	1,987.14	1.8	10
****	4215155	4215155 WW-ST Tax Surcharge	3,217.85	0	3,217.85		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-11,490.07	-8,291.66	-3,198.41	38.6-	10
5550	4218400	4218400 WW-Other WW Revenues	-820	-420	-400	95.2-	10
****	4218410	4218410 WW-Other WW Rev-DSIC	35.21	-82,753.34	82,788.55	100.0	10
		Operating Revenue - Sewer	-5,684,473.85	-3,400,991.10	-2,283,482.75	67.1-	9
		Total Operating Revenue	-46,159,808.94	-42,005,618.95	-4,154,189.99	9.9-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
****	4305060	4305060 Rev-Contract-WW Billing	-153,217.93	-513,966.50	360,748.57	70.2	9
5500	4305070	4305070 Rev-Contract-Lab Services	-29,406.00	-27,758.00	-1,648.00	5.9-	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-850	-650	76.5-	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-43,364.94	-42,002.94	-1,362.00	3.2-	9
****	6104120	6104120 Nonutil Inc-Other (Water)	-23,352.05	-14,823.99	-8,528.06	57.5-	9
****	6104125	6104125 Nonutil Inc-Other-Developer Projects	0	-61,034.00	61,034.00	100.0	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-170,216.04	-197,230.94	27,014.90	13.7	9
		Total Non Operating Revenue	-421,567.96	-858,177.37	436,609.41	50.9	8
		TOTAL REVENUE	-46,581,376.90	-42,863,796.32	-3,717,580.58	8.7-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,415,663.83	3,346,126.55	69,537.28	2.1	11
5500	5300190	5300190 Labor-Officers, Executives	49,676.80	63,145.64	-13,468.84	21.3-	11
		Labor Regular	3,465,340.63	3,409,272.19	56,068.44	1.6	10
5500	5300120	5300120 Salaried - Overtime Wages	561,727.24	556,062.85	5,664.39	1.0	11
		Labor Overtime	561,727.24	556,062.85	5,664.39	1.0	10
5500	5300180	5300180 Salaried - Annual Incentive	42,803.70	0	42,803.70		11
		Labor Short Term Incentive	42,803.70	0	42,803.70		10
5500	5300185	5300185 Stock Option Compensation	584.65	7,098.04	-6,513.39	91.8-	11
5500	5300186	5300186 Performance Share Unit Amortization	33,753.45	83,608.81	-49,855.36	59.6-	11
5500	5300187	5300187 Restricted Stock Unit Amortization	12,275.43	49,515.28	-37,239.85	75.2-	11
		Labor Long Term Incentive	46,613.53	140,222.13	-93,608.60	66.8-	10
****	5996010	5996010 RECLASS-S&W-Employees	169,204.52	-1,329.29	170,533.81	12,828.9	11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	7,304.22	1,932.87	5,371.35	277.9	11
5500	8000032	8000032 Corporate Automation Engineer	956.4	1,280.44	-324.04	25.3-	11
5500	8000056	8000056 Construction Coordinator III	0	-69.66	69.66	100.0	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	8,723.20	-8,723.20	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	137.54	1,894.57	-1,757.03	92.7-	11
5500	8000133	8000133 Lead, Security Risk and Compliance	0	285.3	-285.3	100.0-	11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000169	8000169 Project Engineer I	0	-386.1	386.1	100.0	11
****	8000170	8000170 Project Engineer II	1,904.00	9,204.16	-7,300.16	79.3-	11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8000171	8000171 Project Engineer III	5,059.20	5,976.96	-917.76	15.4	11
5500	8000177	8000177 Project Manager II	0	928	-928	100.0	11
5500	8000179	8000179 Project Management Office Director	0	1,018.08	-1,018.08	100.0	11
****	8000183	8000183 Project Coordinator	0	0	0		11
5500	8000201	8000201 Systems Administrator II	2,601.41	1,149.12	1,452.29	126.4	11
5500	8000217	8000217 Systems Engineer II	104.17	0	104.17		11
5500	8000219	8000219 Security Engineer III	1,610.40	0	1,610.40		11
5500	8000228	8000228 Safety Specialist III	-815.84	0	-815.84		11
5500	8000234	8000234 Systems Engineer I	0	1,837.35	-1,837.35	100.0	11
5500	8000235	8000235 System Engineer III	3,033.14	116.81	2,916.33	2,496.6	11
****	8000274	8000274 Field Supervisor I	0	-80.36	80.36	100.0	11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-817.2	0	-817.2		11
5500	8000325	8000325 Manager Security GRC	819.04	0	819.04		11
5500	8000342	8000342 Security Analyst II	200.04	0	200.04		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
5500	8001067	8001067 Records Coordinator	7,129.23	0	7,129.23		11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	-4.77	-1.3	-3.47	266.9	11
****	8001120	8001120 Leak Detector	0	0	0		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001181	8001181 Utility Technician	79.8	0	79.8		11
****	8001183	8001183 Utility Technician II	0	0	0		11
****	8001205	8001205 Facility Operator I	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-1,718.76	-97.2	-1,621.56	1,668.3	11
5500	8001220	8001220 Distribution Technician	0	-294.94	294.94	100.0	11
5500	8001224	8001224 Emergency Utility Worker	-37.87	0	-37.87		11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
****	8001230	8001230 Field Service Representative Leader	0	0	0		11
5500	8001231	8001231 Field Service Representative	-644.98	-427.52	-217.46	50.9	11
****	8001232	8001232 Field Service Representative-First Class	0	0	0		11
5500	8001235	8001235 Inspector	-572.61	-514.31	-58.3	11.3	11
5500	8001239	8001239 Laborer	-64.88	0	-64.88		11
5500	8001241	8001241 Leader	-39.7	-6,514.01	6,474.31	99.4	11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
5500	8001264	8001264 Purification Operator	0	-220.86	220.86	100.0	11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001272	8001272 Service Worker	0	35.44	-35.44	100.0	11
5500	8001278	8001278 Utility Locator	0	-27,415.00	27,415.00	100.0	11
****	8001284	8001284 Utility Worker	-111.18	-4,946.60	4,835.42	97.8	11
5500	8001289	8001289 Working Foreman	-129.49	-1,712.52	1,583.03	92.4	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
5500	8002067	8002067 Records Coordinator-TH	1,020.60	0	1,020.60		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	65.49	0	65.49		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002181	8002181 Utility Technician-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	0	0		11
5500	8002220	8002220 Distribution Technician-TH	0	-20.81	20.81	100.0	11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-77.39	-164.64	87.25	53.0	11
5500	8002235	8002235 Inspector-TH	-378.88	0	-378.88		11
5500	8002241	8002241 Leader-TH	0	-589.96	589.96	100.0	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002278	8002278 Utility Locator-TH	0	-578.82	578.82	100.0	11
5500	8002284	8002284 Utility Worker-TH	0	-1,052.48	1,052.48	100.0	11
****	8002289	8002289 Working Foreman-TH	0	-185.57	185.57	100.0	11
****	8002291	8002291 Wastewater Operator I-TH	0	0	0		11
5500	8002292	8002292 Water Trtmnt Tech Full Lab Cert-TH	0	152.88	-152.88	100.0	11
****	8002297	8002297 Facility Operator I - TH	0	0	0		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	8003218	8003218 Crew Leader-DT	0	140.8	-140.8	100.0	11
5500	8003219	8003219 Distribution Technician-DT	0	-665.76	665.76	100.0	11
****	8003227	8003227 Foreman-DT	0	0	0		11
5500	8003230	8003230 Field Service Representative-DT	0	-329.28	329.28	100.0	11
5500	8003234	8003234 Inspector-DT	0	-841.46	841.46	100.0	11
****	8003257	8003257 Operator II-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
		Activity Allocations	195,815.65	-13,762.47	209,578.12	1,522.8	10
****	6996001	6996001 S&W-Employees-ST	-1,045,882.93	-1,339,735.44	293,852.51	21.9	11
****	6996002	6996002 S&W-Employees-OT	-260,327.72	0	-260,327.72		11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-10,679.49	-218,948.41	208,268.92	95.1	11
****	6996007	6996007 LTI/STI	-18,698.26	0	-18,698.26		11
****	8720200	8720200 PTO Overhead	-974.71	-7,982.07	7,007.36	87.8	11
****	8720700	8720700 LTI/STI/Stock Overhead	-202.19	-1,658.39	1,438.20	86.7	11
		Labor - Overheads & Capitalization	-1,336,783.30	-1,568,324.31	231,541.01	14.8	10
		Total Labor	2,975,517.45	2,523,470.39	452,047.06	17.9	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	591,617.58	612,057.22	-20,439.64	3.3-	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	32,505.33	33,593.04	-1,087.71	3.2-	11
5500	5301025	5301025 Employee Benefits - Vision	1,946.53	5,746.51	-3,799.98	66.1-	11
		Employee Benefits - Health Plans	626,069.44	651,396.77	-25,327.33	3.9-	10
5500	5301030	5301030 Employee Benefits - Life Insurance	15,977.37	18,102.32	-2,124.95	11.7-	11
5500	5301040	5301040 Employee Benefits - Disability	10,560.00	23,073.02	-12,513.02	54.2-	11
		Employee Benefits - Insurance	26,537.37	41,175.34	-14,637.97	35.6-	10
5500	5301110	5301110 Employee Benefits - Pensions	0	345,395.00	-345,395.00	100.0-	11
		Employee Benefits - Pension	0	345,395.00	-345,395.00	100.0-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	163,946.00	-86,443.06	52.7-	11
		Employee Benefits - OPEB	77,502.94	163,946.00	-86,443.06	52.7-	10
5500	5301130	5301130 Employee Benefits - Savings Plan	175,021.22	129,795.77	45,225.45	34.8	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	58,192.00	77,633.00	-19,441.00	25.0-	11
		Employee Benefits - 401K	233,213.22	207,428.77	25,784.45	12.4	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	128	0	128		11
5550	5301990	5301990 Other Employee Benefits - Miscellaneous	111.14	118.63	-7.49	6.3-	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	6,877.07	6,439.39	437.68	6.8	11
5500	5302920	5302920 Tuition Reimbursement Expense	2,250.00	7,656.00	-5,406.00	70.6-	11
5500	5302925	5302925 Employee Training Expense	5,204.76	10,850.00	-5,645.24	52.0-	11
5500	5302926	5302926 Employee Training Expense-Seminars	115	0	115		11
5500	5302930	5302930 Employee Relations Expense	376.4	0	376.4		11
****	8720300	8720300 Payroll Other Overhead	-1,201.48	-13,552.50	12,351.02	91.1	11
		Employee Benefits - Miscellaneous	13,860.89	11,511.52	2,349.37	20.4	10
****	6996004	6996004 Employee Pension and Benefits	-248,370.09	-193,816.11	-54,553.98	28.1-	11
		Capitalized Employee Benefits	-248,370.09	-193,816.11	-54,553.98	28.1-	10
		Total Employee Benefits	728,813.77	1,227,037.29	-498,223.52	40.6-	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	352,329.90	364,331.81	-12,001.91	3.3-	10
5500	6996009	6996009 Purchased Water	-30,060.00	0	-30,060.00		10
		Total Purchased Water	322,269.90	364,331.81	-42,061.91	11.5-	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	1,008,844.56	340,821.18	668,023.38	196.0	10
		Total Purchased Wastewater	1,008,844.56	340,821.18	668,023.38	196.0	9
		Sludge					9
****	5206240	5206240 Sludge Removal	137,277.42	205,276.73	-67,999.31	33.1-	10
5550	6996011	6996011 Sludge Removal (WW)	-1,975.00	-80,939.37	78,964.37	97.6	10
		Total Sludge	135,302.42	124,337.36	10,965.06	8.8	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	747,528.04	1,195,240.21	-447,712.17	37.5-	10
****	5206230	5206230 Fuel for Power Production	43,135.36	40,428.98	2,706.38	6.7	10
5500	6996016	6996016 Fuel for Power Production	-19.83	0	-19.83		10
		Total Purchased Power	790,643.57	1,235,669.19	-445,025.62	36.0-	9
****	5304600	5304600 Chemicals-Oper-General	90,514.70	36,117.53	54,397.17	150.6	10
5500	5304601	5304601 Chemicals-Oper-Alum	0	18,841.00	-18,841.00	100.0-	10
****	5304602	5304602 Chemicals-Oper-Liqui Alum	97,150.33	15,097.73	82,052.60	543.5	10
****	5304603	5304603 Chemicals-Oper-Caustic	21,183.31	13,654.00	7,529.31	55.1	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	102,921.93	12,158.19	90,763.74	746.5	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	44,679.14	0	44,679.14		10
5500	5304606	5304606 Chemicals-Oper-Fluoride	2,903.27	3,990.73	-1,087.46	27.2-	10
5500	5304607	5304607 Chemicals-Oper-Hypochlorine	24,631.81	5,462.04	19,169.77	351.0	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	25,113.04	21,080.16	4,032.88	19.1	10
****	5304609	5304609 Chemicals-Oper-Zinc Ortho	39,068.12	0	39,068.12		10
5500	5304610	5304610 Chemicals-Oper-Polymer	19,786.65	1,332.48	18,454.17	1,384.9	10
5500	5304613	5304613 Chemicals-Oper-Percol	2,093.00	1,690.50	402.5	23.8	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	99.22	604.6	-505.38	83.6-	10
5500	5304615	5304615 Chemicals-Oper-Lime	22,310.95	4,895.41	17,415.54	355.8	10
5500	5304617	5304617 Chemicals-Oper-Carbon	124,801.96	0	124,801.96		10
5500	5304620	5304620 Chemicals-Oper-Ammonia	21,806.79	602.98	21,203.81	3,516.5	10
****	5304621	5304621 Chemicals-Oper-Misc Chem	6,605.53	1,143.00	5,462.53	477.9	10

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5550	5304624	5304624 SW-Chem-Pump Oper-General	90,085.70	35,694.98	54,390.72	152.4	10
		Chemicals	735,755.45	172,365.33	563,390.12	326.9	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	3,209,107.94	2,837,199.23	371,908.71	13.1	11
5500	5304105	5304105 Material Exp-Stk Cr	5,686.82	0	5,686.82		11
5500	5304110	5304110 Material Exp-Cst Dif	-5,360.14	0.13	-5,360.27	4123284.6	11
5500	5304120	5304120 Material Exp-Obsole	-1,964.93	-3,405.00	1,440.07	42.3	11
5500	5304140	5304140 Material Exp-Invr Rvl	29,536.37	0	29,536.37		11
****	5304200	5304200 Material Exp-Non Stk	134,750.22	39,357.90	95,392.32	242.4	11
5500	5304235	5304235 Materials & Supplies - Hydrants	1,969.37	0	1,969.37		11
****	5304300	5304300 Meter/ERT Purchases	209,450.21	163,597.99	45,852.22	28.0	11
****	5304330	5304330 Laboratory Supplies	220	4,085.25	-3,865.25	94.6-	11
5500	5304340	5304340 Software/Hardware Purchases	464,728.10	7,456.62	457,271.48	6,132.4	11
****	5304370	5304370 Small Tools & Work Equipment	42,189.89	4,762.84	37,427.05	785.8	11
5500	5304375	5304375 Materials & Supplies - Uniforms	7,987.91	12,015.86	-4,027.95	33.5-	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	12,864.73	734.5	12,130.23	1,651.5	11
****	5304390	5304390 Misc Supplies	89,245.53	1,640.12	87,605.41	5,341.4	11
****	8720600	8720600 Tools/Clothing/Others Overhead	4.51	-954.3	958.81	100.5	11
		Supplies	4,200,416.53	3,066,491.14	1,133,925.39	37.0	10
****	6996020	6996020 Materials and Supplies	-3,973,405.79	-3,033,458.19	-939,947.60	31.0-	11
		Capitalized Supplies	-3,973,405.79	-3,033,458.19	-939,947.60	31.0-	10
		Total Materials & Supplies	227,010.74	33,032.95	193,977.79	587.2	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	1,583,070.89	461,677.75	1,121,393.14	242.9	11
****	6996031	6996031 Contractual Services-Engineering	-1,472,948.72	-460,483.46	-1,012,465.26	219.9-	11
		Outside Services - Engineering	110,122.17	1,194.29	108,927.88	9,120.7	10
5500	5303210	5303210 Accounting/Auditing Services	70,393.00	145,676.00	-75,283.00	51.7-	11
5500	6996032	6996032 Contractual Services-Accounting	0	-31,200.00	31,200.00	100.0	11
		Outside Services - Accounting	70,393.00	114,476.00	-44,083.00	38.5-	10
****	5303220	5303220 Legal Services	421,010.09	39,997.64	381,012.45	952.6	11
5500	6996033	6996033 Contractual Services-Legal	-6,811.00	-497.51	-6,313.49	1,269.0-	11
		Outside Services - Legal	414,199.09	39,500.13	374,698.96	948.6	10
****	5303850	5303850 Testing Services	88,623.47	68,563.05	20,060.42	29.3	11
5500	6996035	6996035 Contractual Services-Testing	0	-3,712.40	3,712.40	100.0	11
		Outside Services - Lab Testing	88,623.47	64,850.65	23,772.82	36.7	10
****	5303010	5303010 Contractor Labor - Straight Time	44,848.88	5,135.00	39,713.88	773.4	11
5500	5303020	5303020 Contractor Materials	52,973.33	91,193.63	-38,220.30	41.9-	11
****	5303030	5303030 Contractor Services	2,495,817.04	919,455.01	1,576,362.03	171.4	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	63,061.75	57,127.30	5,934.45	10.4	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	0	-12,272.00	12,272.00	100.0	11
****	5303035	5303035 Contractor Services - Restoration	337,415.45	0	337,415.45		11
****	5303036	5303036 Contractor Services - Permit Fees	52,711.38	29,730.45	22,980.93	77.3	11
5500	5303040	5303040 Environmental Services	3,000.00	0	3,000.00		11
5500	5303050	5303050 Contractor Services - Leak Detection	36,167.45	1,680.00	34,487.45	2,052.8	11
****	5303053	5303053 Contractor Services - Main Breaks	8,532,894.72	10,851,369.45	-2,318,474.73	21.4-	11
****	5303054	5303054 Contractor Services - Well Cleaning	126,296.89	28,227.19	98,069.70	347.4	11
5500	5303055	5303055 Contractor Services - Wastewater Hauling	-600	5,387.50	-5,987.50	111.1-	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	6,214.55	5,689.20	525.35	9.2	11
5500	5303061	5303061 Contractor Services - Other-Mains	7,213.21	7,856.30	-643.09	8.2-	11
****	5303062	5303062 Contractor Services - Other-Services	182,281.02	0	182,281.02		11
****	5303063	5303063 Contractor Services - Other-Meters	47,124.50	5,381.30	41,743.20	775.7	11
****	5303064	5303064 Contractor Services - Other-Hydrants	158,804.93	0	158,804.93		11
5500	5303145	5303145 Contractor Services - Other-Construction	368,488.35	0	368,488.35		11
****	6996036	6996036 Contractual Services-Other	-11,950,074.00	-12,744,213.76	794,139.76	6.2	11
		Outside Services - Operations	564,639.45	-748,253.43	1,312,892.88	175.5	10
5500	5997310	5997310 Other ACO Direct costs	51,997.24	26,838.56	25,158.68	93.7	11
****	5997320	5997320 WorkFlow Processing Fee	89,004.85	175,413.76	-86,408.91	49.3-	11
****	5997330	5997330 WorkFlow Billing Postage	128,041.88	245,204.10	-117,162.22	47.8-	11
5500	5997360	5997360 ACO Lockbox Fees	59,825.18	48,431.07	11,394.11	23.5	11
		Outside Services - ACO	328,869.15	495,887.49	-167,018.34	33.7-	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	153,527.66	59,651.06	93,876.60	157.4	12
****	5303135	5303135 Contractor Services - Grounds Care	26,251.74	121,193.86	-94,942.12	78.3-	12
****	5303840	5303840 Security & Investigative Services	71,633.87	13,094.65	58,539.22	447.0	12
		Outside Services - Bldg & Grounds	251,413.27	193,939.57	57,473.70	29.6	11
5500	5303110	5303110 Office Equipment Maintenance Services	79.5	0	79.5		12
****	5303120	5303120 Computer & Software Maintenance Services	1,075.28	0	1,075.28		12
5500	5303315	5303315 IT/Telecom Contractor Services	22,984.48	329,477.34	-306,492.86	93.0-	12
		Outside Services - IT	24,139.26	329,477.34	-305,338.08	92.7-	11
5500	5303140	5303140 Security Equipment Maintenance Services	11,559.52	14,397.29	-2,837.77	19.7-	12
		Outside Services - Security	11,559.52	14,397.29	-2,837.77	19.7-	11
5500	5303325	5303325 Professional/Temporary Labor	320	0	320		12
		Outside Services - Temporary Labor	320	0	320		11
5500	5303190	5303190 Miscellaneous Repairs/Maintenance	21,582.98	0	21,582.98		12
****	5303310	5303310 Consultant Services	68,172.13	19,521.30	48,650.83	249.2	12
5500	5303320	5303320 Training Services	2,304.56	95	2,209.56	2,325.9	12
****	5303890	5303890 Miscellaneous Outside Services	80,399.27	0	80,399.27		12
		Outside Services - Admin & General	172,458.94	19,616.30	152,842.64	779.2	11

Financial Statement Version for AQUA

OL 10 Ledger
 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.02 -2023.02 Reporting periods
 2022.02 -2022.02 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Total Outside Services - Other	459,890.99	557,430.50	-97,539.51	17.5-	10
		Total Outside Services	2,036,737.32	525,085.63	1,511,651.69	287.9	9
		Managment Fees					9
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,651,311.68	1,371,318.95	279,992.73	20.4	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	772,660.61	731,311.32	41,349.29	5.7	11
5500	8732040	8732040 Employee Pension and Benefits	19,963.68	42,677.58	-22,713.90	53.2-	11
5500	8732150	8732150 Purchased Power (WasteWater)	948.51	998.83	-50.32	5.0-	11
5500	8732200	8732200 Materials and Supplies	-46,289.89	68,711.98	-115,001.87	167.4-	11
5500	8732310	8732310 Contractual Services-Engineering	17,154.15	18,925.42	-1,771.27	9.4-	11
5500	8732320	8732320 Contractual Services-Accounting	5,969.48	104,000.00	-98,030.52	94.3-	11
5500	8732330	8732330 Contractual Services-Legal	-3,962.38	398.34	-4,360.72	1,094.7-	11
5500	8732340	8732340 Contractual Services-Management Fees	92,534.06	386,331.64	-293,797.58	76.0-	11
5500	8732360	8732360 Contractual Services-Other	-58,626.05	1,820,176.62	-1,878,802.67	103.2-	11
5500	8732410	8732410 Rental of Building Real Property	10,716.31	14,408.46	-3,692.15	25.6-	11
5500	8732420	8732420 Rental of Equipment	0	1,327.78	-1,327.78	100.0-	11
5500	8732500	8732500 Transportation Expenses	-382.39	0	-382.39		11
5500	8732750	8732750 Miscellaneous Expense	58,040.34	196,579.76	-138,539.42	70.5-	11
		Management Fees - Water	2,520,038.11	4,757,166.68	-2,237,128.57	47.0-	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-650,608.10	-420,401.88	-230,206.22	54.8-	11
		Capitalized Management Fees	-650,608.10	-420,401.88	-230,206.22	54.8-	10
		Total Management Fees	1,869,430.01	4,336,764.80	-2,467,334.79	56.9-	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	48,008.03	59,097.32	-11,089.29	18.8-	11
****	5307050	5307050 Rent Expense - Land & Land Rights	23,800.10	1,645.08	22,155.02	1,346.7	11
		Leases - Building	71,808.13	60,742.40	11,065.73	18.2	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	7,949.18	46.25	7,902.93	17,087.4	11
5500	6996042	6996042 Rental of Equipment	0	-314.91	314.91	100.0	11
		Leases - Equipment	7,949.18	-268.66	8,217.84	3,058.8	10
		Total Leases	79,757.31	60,473.74	19,283.57	31.9	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	4,924.24	327.25	4,596.99	1,404.7	11
5500	5304210	5304210 Auto Parts & Supplies	7,317.17	909.15	6,408.02	704.8	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	17,819.92	38,695.44	-20,875.52	53.9-	11
		Transportation - Services & Maintenance	30,061.33	39,931.84	-9,870.51	24.7-	10
5500	5399077	5399077 Transportation - Vehicle Leases	0	31,940.23	-31,940.23	100.0-	11
		Transportation - Leases	0	31,940.23	-31,940.23	100.0-	10
****	5304510	5304510 Gasoline	191,950.34	174,156.14	17,794.20	10.2	11
5500	5304515	5304515 Diesel Fuel	37,511.41	14,540.08	22,971.33	158.0	11
5500	5304516	5304516 Natural Gas Fuel	-1,157.44	13,851.95	-15,009.39	108.4-	11
		Transportation - Fuel	228,304.31	202,548.17	25,756.14	12.7	10
5500	5303175	5303175 Contractor Srvcs-Transportation-Corp Claims Mgmt	-2,238.05	-485.99	-1,752.06	360.5-	11
5500	5399079	5399079 Transportation-Crash	21,349.58	16,246.77	5,102.81	31.4	11
5500	5996500	5996500 RECLASS-Transportation Expenses	-22,371.46	-94,708.74	72,337.28	76.4	11
****	8720500	8720500 Transportation Overhead	-332.37	-3,650.06	3,317.69	90.9	11
		Transportation - Other	-3,592.30	-82,598.02	79,005.72	95.7	10
****	6996050	6996050 Transportation Expenses	-80,471.00	-76,063.84	-4,407.16	5.8-	11
		Capitalized Transportation	-80,471.00	-76,063.84	-4,407.16	5.8-	10
		Total Transportation	174,302.34	115,758.38	58,543.96	50.6	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	917.15	2,717.40	-1,800.25	66.2-	11
5500	5308041	5308041 Industry Assoc Dues	306	0	306		11
5500	5308090	5308090 Other Dues&Membershp	48,043.76	42,499.25	5,544.51	13.0	11
		Dues & Subscriptions	49,266.91	45,216.65	4,050.26	9.0	10
5500	5310010	5310010 Operating Permits	0	210	-210	100.0-	11
****	5310020	5310020 Licensing Fees	345,438.85	349,264.91	-3,826.06	1.1-	11
		Licenses & Permits	345,438.85	349,474.91	-4,036.06	1.2-	10
5500	5310080	5310080 Bank Fees	7,142.68	7,840.72	-698.04	8.9-	11
5500	5310085	5310085 Bond Servicing Fees	22,984.45	0	22,984.45		11
		Bank Fees	30,127.13	7,840.72	22,286.41	284.2	10
5500	5302010	5302010 Travel Expense	15,916.86	9,623.30	6,293.56	65.4	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	10,811.53	1,896.03	8,915.50	470.2	11
5500	5302016	5302016 Travel - Meals (100% Deductible)	28.51	205	-176.49	86.1-	11
5500	5302020	5302020 Entertainment Expense	1,240.00	0	1,240.00		11
****	5302021	5302021 Entertainment Expense - Non-Deductible	11,793.73	3,116.94	8,676.79	278.4	11
		Travel & Entertainment	39,790.63	14,841.27	24,949.36	168.1	10
5500	5303830	5303830 Advertising	13,026.59	0	13,026.59		11
5500	5399110	5399110 Chamber of Commerce & Civic Org	0	8,795.00	-8,795.00	100.0-	11
		Public Relations	13,026.59	8,795.00	4,231.59	48.1	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	1,250.00	0	1,250.00		11

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.02 -2023.02 Reporting periods
 2022.02 -2022.02 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Fines & Penalties	1,250.00	0	1,250.00		10
****	5304310	5304310 Office Supplies	46,648.41	33,792.64	12,855.77	38.0	11
****	5304320	5304320 Postage, Shipping, & Freight	7,786.29	19,638.16	-11,851.87	60.4-	11
****	5304350	5304350 Office Furn & Equip	12,789.63	307.39	12,482.24	4,060.7	11
5500	5304360	5304360 Promotion Supplies	24,972.63	0	24,972.63		11
****	5304410	5304410 Purchasing Card Expenses-MC	26,857.48	171,978.95	-145,121.47	84.4-	11
		Office Supplies	119,054.44	225,717.14	-106,662.70	47.3-	10
****	5309010	5309010 Utilities - Electric and Gas	5,882.49	16,062.12	-10,179.63	63.4-	11
****	5309025	5309025 Utilities - Communications	168,335.85	66,289.78	102,046.07	153.9	11
5550	5309030	5309030 Utilities - Water	-1,071.66	681.27	-1,752.93	257.3-	11
****	5309040	5309040 Utilities - Other	340.05	239.67	100.38	41.9	11
		Utilities	173,486.73	83,272.84	90,213.89	108.3	10
****	5310090	5310090 Miscellaneous Fees	5,270.61	0	5,270.61		11
5500	5399040	5399040 Lost Discount Exp	3,745.03	309.28	3,435.75	1,110.9	11
****	5399900	5399900 Miscellaneous Expense	-223,391.75	-191,389.12	-32,002.63	16.7-	11
		Other Miscellaneous	-214,376.11	-191,079.84	-23,296.27	12.2-	10
****	5399061	5399061 CIAC-Project offset	1,201,278.44	0	1,201,278.44		11
****	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	-1,537,647.00	-22,073.60	-1,515,573.40	6,866.0-	11
5500	5399074	5399074 Vehicle Purchases	99,462.20	47,184.07	52,278.13	110.8	11
****	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-1,201,278.44	0	-1,201,278.44		11
****	5399340	5399340 Salvage Proceeds	-69,393.00	-15,622.80	-53,770.20	344.2-	11
5550	5996810	5996810 Reclass-CIAC	0	-500	500	100.0	11
****	5996850	5996850 RECLASS-Capital Overhead	0	0	0		11
****	6996075	6996075 Miscellaneous Expense	-107,686.26	-89,554.98	-18,131.28	20.2-	11
****	6996081	6996081 CIAC	336,368.56	22,573.60	313,794.96	1,390.1	11
****	6996082	6996082 CAC	1,201,278.44	0	1,201,278.44		11
****	6996085	6996085 Capital Overhead	65.3	84,117.47	-84,052.17	99.9-	11
****	8720400	8720400 A&G Capital Support Overhead	-65.3	-11,085.09	11,019.79	99.4	11
****	8720900	8720900 Engineering Overhead	0	0	0		11
		Capital Miscellaneous & Overheads	-77,617.06	15,038.67	-92,655.73	616.1-	10
		Total Miscellaneous Expenses	479,448.11	559,117.36	-79,669.25	14.2-	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.00	723,294.00	-349,424.00	48.3-	10
5500	5305020	5305020 Damages - Property	17,679.97	9,504.99	8,174.98	86.0	10
5500	5305030	5305030 Claims Reimburse	0	23,812.55	-23,812.55	100.0-	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,136.00	140,286.00	-64,150.00	45.7-	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,616.00	276,650.00	-109,034.00	39.4-	10
5500	5306060	5306060 Insurance-General Property	11,295.00	27,936.00	-16,641.00	59.6-	10
5500	6996057	6996057 Insurance General Liability	-113,728.20	0	-113,728.20		10
5500	6996058	6996058 Insurance Workman's Compensation	-22,708.20	0	-22,708.20		10
5500	6996059	6996059 Insurance Other	-49,918.80	0	-49,918.80		10
		Total Insurance	460,241.77	1,201,483.54	-741,241.77	61.7-	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	669,624.27	191,900.43	477,723.84	248.9	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-41,474.70	-95,884.87	54,410.17	56.7	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	-164,611.56	-141,966.52	-22,645.04	16.0-	10
		Total Bad Debt	463,538.01	-45,950.96	509,488.97	1,108.8	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	-25,285.18	28,864.82	-54,150.00	187.6-	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	42,663.73	17,379.77	25,283.96	145.5	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	0	10	-10	100.0-	10
****	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	387.9	41.55	346.35	833.6	10
****	6204150	6204150 Misc NonUtil Exp-Other	1,585.08	11,500.00	-9,914.92	86.2-	10
5500	6204160	6204160 Misc NonUtil-Other-Prof Serv	1,764.18	572.41	1,191.77	208.2	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	26,198.39	41,233.75	-15,035.36	36.5-	10
		Total Non Operating Expenses	47,314.10	99,602.30	-52,288.20	52.5-	9
		Total Operations & Maintenance Expense	12,534,926.83	12,873,400.29	-338,473.46	2.6-	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,199,813.68	10,103,040.27	1,096,773.41	10.9	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0.3	0.29	0.01	3.4	9
****	5502011	5502011 Amortization Expense - CIAC	-341,549.30	-326,553.43	-14,995.87	4.6-	9
		Total Depreciation	10,858,264.68	9,776,487.13	1,081,777.55	11.1	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	41,592.09	-13,149.00	31.6-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-88,263.96	88,263.96	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-86,962.09	0	-86,962.09		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	1,977.78	12,050.27	-10,072.49	83.6-	9
		Total Amortization	-56,541.22	-34,621.60	-21,919.62	63.3-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	206,360.00	198,571.00	7,789.00	3.9	9
****	5310032	5310032 Assessment-Consumer Advocate	60,273.00	66,151.00	-5,878.00	8.9-	9
****	5310033	5310033 Assessment-SBA	12,115.00	13,601.00	-1,486.00	10.9-	9
****	5310035	5310035 Assessment-DPC	2,422.00	3,483.00	-1,061.00	30.5-	9
****	5702101	5702101 Property Taxes	4,995.38	0	4,995.38		9
****	5702120	5702120 Property Taxes-WT/WW	112,434.38	89,000.00	23,434.38	26.3	9
5500	5703100	5703100 Payroll Taxes	314,529.27	313,084.32	1,444.95	0.5	9
5500	5709101	5709101 Other Miscellaneous Taxes	0	1,033.00	-1,033.00	100.0-	9
5500	5709140	5709140 Other Taxes-PURTA	349,458.33	413,271.00	-63,812.67	15.4-	9

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0L Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.02 -2023.02 Reporting periods
 2022.02 -2022.02 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	6996005	6996005 Payroll Tax	-101,590.19	-64,781.26	-36,808.93	56.8-	9
****	8720100	8720100 Payroll Tax Overhead	-424.41	-4,135.01	3,710.60	89.7	9
		Total Taxes Other Than Income	960,572.76	1,029,278.05	-68,705.29	6.7-	8
		TOTAL UTILITY COSTS & EXPENSES	24,297,223.05	23,644,543.87	652,679.18	2.8	7
		TOTAL OPERATING INCOME	-22,284,153.85	-19,219,252.45	-3,064,901.40	15.9-	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	0	26,488.07	-26,488.07	100.0-	9
		Interest on Short Term Debt	0	26,488.07	-26,488.07	100.0-	8
****	6499011	6499011 Interest Expense - Long Term Debt	6,783,213.95	6,004,857.23	778,356.72	13.0	10
		Interest on LTD	6,783,213.95	6,004,857.23	778,356.72	13.0	9
5500	6402430	6402430 Amort-Debt Issuance Costs	50,390.17	49,002.07	1,388.10	2.8	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	44,454.17	43,066.07	1,388.10	3.2	9
		Interest on Long Term Debt	6,827,668.12	6,047,923.30	779,744.82	12.9	8
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-235,133.38	-187,478.86	-47,654.52	25.4-	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	235,133.38	187,478.86	47,654.52	25.4	10
****	6996080	6996080 AFUDC-Debt	-235,073.58	-657,769.07	422,695.49	64.3	10
		AFUDC - Debt	-235,073.58	-657,769.07	422,695.49	64.3	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-673,774.18	-661,375.69	-12,398.49	1.9-	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	481,219.68	470,290.21	10,929.47	2.3	10
****	6996086	6996086 AFUDC-Equity	-481,279.48	0	-481,279.48		10
		AFUDC - Equity	-673,833.98	-191,085.48	-482,748.50	252.6-	9
		Allow For Funds Used During Construction	-908,907.56	-848,854.55	-60,053.01	7.1-	8
		Total Interest Expense	5,918,760.56	5,225,556.82	693,203.74	13.3	7
		Other Net (Income) Expense:					7
5500	5380011	5380011 Operating Gain/Loss-Disposition of Assets	-5,250.00	0	-5,250.00		9
		Gains from Sales of Property	-5,250.00	0	-5,250.00		8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	0	-345,395.00	345,395.00	100.0	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-24,736.67	-49,509.33	200.1-	9
****	6299102	6299102 Nonqual - Non Service Cost	25,578.00	19,608.25	5,969.75	30.4	9
		Other Net Periodic Benefit Costs	-48,668.00	-350,523.42	301,855.42	86.1	8
		Other Net (Income) Expense	-53,918.00	-350,523.42	296,605.42	84.6	7
		TOTAL OTHER (INCOME) EXPENSE	5,864,842.56	4,875,033.40	989,809.16	20.3	6
		TOTAL INCOME BEFORE TAX & GAIN	-16,419,311.29	-14,344,219.05	-2,075,092.24	14.5-	5
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	4,561,094.32	0	4,561,094.32		8
		Federal Taxes - Current	4,561,094.32	0	4,561,094.32		7
		Total Income Taxes - Current	4,561,094.32	0	4,561,094.32		6
		TOTAL INCOME TAXES	4,561,094.32	0	4,561,094.32		5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-11,858,216.97	-14,344,219.05	2,486,002.08	17.3	4
		TOTAL NET INCOME	-11,858,216.97	-14,344,219.05	2,486,002.08	17.3	3
		NET INCOME AVAILABLE FOR COMMON	11,858,216.97	14,344,219.05	-2,486,002.08	17.3-	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

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 2022.03 -2022.03 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-155,229,004.00	-98,869,993.16	-56,359,010.84		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-1,007.60	-2,601.33	1,593.73	61.3	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-44,451.51	-81,097.74	36,646.23	45.2	10
****	4114110	4114110 WTR-Metered Sales-Residential	-29,426,478.10	-24,998,595.44	-4,427,882.66	17.7-	10
5500	4114115	4114115 WTR-CAP Discount-Residential	5,965.74	0	5,965.74		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-10,393,536.00	-8,882,515.98	-1,511,020.02	17.0-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,856,139.78	-1,684,341.01	-171,798.77	10.2-	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-325,294.37	-707,647.33	382,352.96	54.0	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-3,846.35	-17,622.49	13,776.14	78.2	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,343,642.99	-1,114,863.44	-228,779.55	20.5-	10
****	4114220	4114220 WTR-Public Fire Protection	-623,584.67	-552,987.10	-70,597.57	12.8-	10
****	4114230	4114230 WTR-Private Fire Protection	-227,233.57	-180,815.91	-46,417.66	25.7-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-281,770.21	-232,795.10	-48,975.11	21.0-	10
5500	4115100	4115100 WTR-Misc Srv Rev	-46,427.50	-90,917.28	44,489.78	48.9	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-11,700.00	-6,000.00	-5,700.00	95.0-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-68,037.22	-54,085.55	-13,951.67	25.8-	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-25,800.00	-18,880.00	-6,920.00	36.7-	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	-100	0	-100		10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	26,456.30	-2,625,161.09	2,651,617.39	101.0	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	92,809.30	6,319.00	86,490.30	1,368.7	10
5500	4118400	4118400 WTR-Other Water Rev	-86,413.40	0	-86,413.40		10
		Operating Revenue - Water	-44,640,231.93	-41,244,607.79	-3,395,624.14	8.2-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,558,133.83	-2,379,233.40	-1,178,900.43	49.5-	10
5550	4211035	4211035 WW-CAP Discount-Residential	378.62	0	378.62		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-792,098.39	-574,355.95	-217,742.44	37.9-	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,731,614.57	-924,277.06	-807,337.51	87.3-	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-314,154.93	-143,783.97	-170,370.96	118.5-	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-2,372.74	-325.66	-2,047.08	628.6-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-30,775.22	0	-30,775.22		10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-206.64	0	-206.64		10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-2,440.68	-1,300.52	-1,140.16	87.7-	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-124,646.69	-109,221.54	-15,425.15	14.1-	10
****	4215155	4215155 WW-ST Tax Surcharge	2,494.20	0	2,494.20		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-14,113.06	-6,208.01	-7,905.05	127.3-	10
5550	4218400	4218400 WW-Other WW Revenues	-6,730.00	-340	-6,390.00	1,879.4-	10
****	4218410	4218410 WW-Other WW Rev-DSIC	162.45	-89,284.81	89,447.26	100.2	10
		Operating Revenue - Sewer	-6,574,251.48	-4,228,330.92	-2,345,920.56	55.5-	9
		Total Operating Revenue	-51,214,483.41	-45,472,938.71	-5,741,544.70	12.6-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
****	4305060	4305060 Rev-Contract-WW Billing	-143,034.67	-233,346.33	90,311.66	38.7	9
5500	4305070	4305070 Rev-Contract-Lab Services	60,585.00	-28,985.00	89,570.00	309.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-7,500.00	-3,536.25	-3,963.75	112.1-	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-39,672.36	-40,208.60	536.24	1.3	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-70,758.59	-37,166.23	-33,592.36	90.4-	9
****	6104125	6104125 Nonutil Inc-Other-Developer Projects	0	-173,697.00	173,697.00	100.0	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-170,090.01	-201,970.44	31,880.43	15.8	9
		Total Non Operating Revenue	-370,981.63	-719,420.85	348,439.22	48.4	8
		TOTAL REVENUE	-51,585,465.04	-46,192,359.56	-5,393,105.48	11.7-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,923,288.03	3,872,627.05	50,660.98	1.3	11
5500	5300190	5300190 Labor-Officers, Executives	57,128.32	72,660.27	-15,531.95	21.4-	11
5500	8710100	8710100 Labor Cost Center Variances - Employees	272	0	272		11
		Labor Regular	3,980,688.35	3,945,287.32	35,401.03	0.9	10
5500	5300120	5300120 Salaried - Overtime Wages	462,011.65	476,954.75	-14,943.10	3.1-	11
		Labor Overtime	462,011.65	476,954.75	-14,943.10	3.1-	10
5500	5300180	5300180 Salaried - Annual Incentive	304,963.63	236,259.66	68,703.97	29.1	11
		Labor Short Term Incentive	304,963.63	236,259.66	68,703.97	29.1	10
5500	5300185	5300185 Stock Option Compensation	383.93	2,325.36	-1,941.43	83.5-	11
5500	5300186	5300186 Performance Share Unit Amortization	71,964.27	60,479.59	11,484.68	19.0	11
5500	5300187	5300187 Restricted Stock Unit Amortization	16,797.80	28,414.51	-11,616.71	40.9-	11
		Labor Long Term Incentive	89,146.00	91,219.46	-2,073.46	2.3-	10
****	5996010	5996010 RECLASS-S&W-Employees	-20,006.34	14,382.81	-34,389.15	239.1-	11
5500	5996030	5996030 RECLASS-S&W-Officers, Directors, Maj Shareholder	0	275,955.00	-275,955.00	100.0-	11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	8,246.70	610.38	7,636.32	1,251.1	11
5500	8000032	8000032 Corporate Automation Engineer	1,817.16	1,097.52	719.64	65.6	11
5500	8000056	8000056 Construction Coordinator III	0	-905.58	905.58	100.0	11
5500	8000093	8000093 Engineer I	0	8,723.20	-8,723.20	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	1,650.48	1,502.59	147.89	9.8	11
5500	8000133	8000133 Lead, Security Risk and Compliance	0	380.4	-380.4	100.0-	11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	8000168	8000168 Planning & Engineering Director	18,847.20	0	18,847.20		11
****	8000169	8000169 Project Engineer I	0	-900.9	900.9	100.0	11
****	8000170	8000170 Project Engineer II	2,499.00	9,532.88	-7,033.88	73.8-	11
****	8000171	8000171 Project Engineer III	1,644.24	0	1,644.24		11
5500	8000177	8000177 Project Manager II	0	603.2	-603.2	100.0-	11
5550	8000178	8000178 Project Manager III	0	181.4	-181.4	100.0-	11
5500	8000179	8000179 Project Management Office Director	751.25	2,181.60	-1,430.35	65.6-	11
5500	8000201	8000201 Systems Administrator II	2,236.71	1,149.12	1,087.59	94.6	11
5500	8000217	8000217 Systems Engineer II	416.68	0	416.68		11
5500	8000218	8000218 Security Engineer I	1,275.00	0	1,275.00		11
5500	8000219	8000219 Security Engineer III	2,918.85	0	2,918.85		11
5500	8000234	8000234 Systems Engineer I	0	1,334.44	-1,334.44	100.0-	11
5500	8000235	8000235 System Engineer III	6,244.70	0	6,244.70		11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000286	8000286 Plant Manager II	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-1,634.40	-797.28	-837.12	105.0-	11
5500	8000325	8000325 Manager Security GRC	1,740.46	0	1,740.46		11
5500	8000342	8000342 Security Analyst II	766.82	0	766.82		11
5500	8000367	8000367 IT Infrastructure Lead	257.04	0	257.04		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
5500	8001019	8001019 Construction Inspector	0	-2,568.26	2,568.26	100.0-	11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
5500	8001067	8001067 Records Coordinator	6,165.81	0	6,165.81		11
****	8001101	8001101 Facility Operator I	0	105.96	-105.96	100.0-	11
****	8001102	8001102 Facility Operator II	29.84	0	29.84		11
****	8001103	8001103 Facility Operator III	0	98.25	-98.25	100.0-	11
****	8001104	8001104 Facility Operator Trainee	0	973.16	-973.16	100.0-	11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001181	8001181 Utility Technician	0	0	0		11
****	8001183	8001183 Utility Technician II	33.36	0	33.36		11
****	8001205	8001205 Facility Operator I	0	0	0		11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-985.86	0	-985.86		11
5500	8001220	8001220 Distribution Technician	0	106.02	-106.02	100.0-	11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
****	8001230	8001230 Field Service Representative Leader	0	0	0		11
5500	8001231	8001231 Field Service Representative	-1,383.57	-452.49	-931.08	205.8-	11
5500	8001235	8001235 Inspector	-1,448.51	-62.34	-1,386.17	2,223.6-	11
****	8001239	8001239 Laborer	-207.42	0	-207.42		11
****	8001241	8001241 Leader	-138.92	-9,681.48	9,542.56	98.6	11
5500	8001251	8001251 Maintenance Water Conservation Tech	0	-133.42	133.42	100.0	11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
****	8001263	8001263 Pipe Truck Operator	0	0	0		11
5500	8001264	8001264 Purification Operator	0	-147.12	147.12	100.0	11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001272	8001272 Service Worker	0	160.81	-160.81	100.0-	11
5500	8001278	8001278 Utility Locator	0	-36,518.26	36,518.26	100.0	11
5500	8001283	8001283 Utility Worker - Electrical	-187.35	0	-187.35		11
****	8001284	8001284 Utility Worker	-595.44	-6,251.41	5,655.97	90.5	11
****	8001289	8001289 Working Foreman	-152.22	-4,288.21	4,135.99	96.5	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
****	8002018	8002018 Construction Coordinator II-TH	0	0	0		11
5500	8002019	8002019 Construction Inspector-TH	0	-401.92	401.92	100.0	11
5500	8002067	8002067 Records Coordinator-TH	1,077.30	0	1,077.30		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	-41.33	41.33	100.0	11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002181	8002181 Utility Technician-TH	0	0	0		11
****	8002183	8002183 Utility Technician II-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	0	0		11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-253.5	0	-253.5		11
5500	8002235	8002235 Inspector-TH	-23.68	0	-23.68		11
5500	8002241	8002241 Leader-TH	-14.89	-969.22	954.33	98.5	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002263	8002263 Pipe Truck Operator-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002278	8002278 Utility Locator-TH	0	-710.37	710.37	100.0	11
****	8002289	8002289 Working Foreman-TH	-16.31	-415.47	399.16	96.1	11
****	8002291	8002291 Wastewater Operator I-TH	0	0	0		11
****	8003213	8003213 Utility Technician (Union)-DT	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
5500	8003234	8003234 Inspector-DT	-252.6	0	-252.6		11
****	8003257	8003257 Operator II-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003260	8003260 Operator Trainee-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
		Activity Allocations	31,317.59	253,833.68	-222,516.09	87.7-	10
****	6996001	6996001 S&W-Employees-ST	-1,205,233.66	-1,343,252.67	138,019.01	10.3	11
****	6996002	6996002 S&W-Employees-OT	-237,492.11	0	-237,492.11		11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-136,042.56	0	-136,042.56		11
****	6996007	6996007 LTI/STI	-33,137.90	0	-33,137.90		11
****	8720200	8720200 PTO Overhead	-1,351.74	-11,297.27	9,945.53	88.0	11
****	8720700	8720700 LTI/STI/Stock Overhead	-220.87	-170.4	-50.47	29.6-	11
		Labor - Overheads & Capitalization	-1,613,478.84	-1,354,720.34	-258,758.50	19.1-	10
		Total Labor	3,254,648.38	3,648,834.53	-394,186.15	10.8-	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	597,117.66	608,314.74	-11,197.08	1.8-	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	32,201.64	33,650.28	-1,448.64	4.3-	11
5500	5301025	5301025 Employee Benefits - Vision	5,636.79	5,701.82	-65.03	1.1-	11
		Employee Benefits - Health Plans	634,956.09	647,666.84	-12,710.75	2.0-	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,161.17	18,053.24	-1,892.07	10.5-	11
5500	5301040	5301040 Employee Benefits - Disability	10,628.16	23,616.02	-12,987.86	55.0-	11
		Employee Benefits - Insurance	26,789.33	41,669.26	-14,879.93	35.7-	10
5500	5301110	5301110 Employee Benefits - Pensions	0	1,263,786.00	-1,263,786.00	100.0-	11
5500	5301113	5301113 Employee Benefits - NQ Pensions - Service Cost	0	-29,737.88	29,737.88	100.0	11
		Employee Benefits - Pension	0	1,234,048.12	-1,234,048.12	100.0-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	357,199.00	-279,696.06	78.3-	11
		Employee Benefits - OPEB	77,502.94	357,199.00	-279,696.06	78.3-	10
5500	5301130	5301130 Employee Benefits - Savings Plan	176,562.73	189,373.67	-12,810.94	6.8-	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	11,812.16	42,789.28	-30,977.12	72.4-	11
		Employee Benefits - 401K	188,374.89	232,162.95	-43,788.06	18.9-	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	232	125	107	85.6	11
5550	5301990	5301990 Other Employee Benefits - Miscellaneous	185.12	121.52	63.6	52.3	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	6,623.10	0	6,623.10		11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	12,250.65	7,583.11	4,667.54	61.6	11
****	5302920	5302920 Tuition Reimbursement Expense	960	7,174.00	-6,214.00	86.6-	11
****	5302925	5302925 Employee Training Expense	5,110.00	2,387.00	2,723.00	114.1	11
****	5302926	5302926 Employee Training Expense-Seminars	327	0	327		11
****	5302930	5302930 Employee Relations Expense	751.67	202.44	549.23	271.3	11
****	5302990	5302990 Miscellaneous Employee-Related Expense	200.5	32,235.02	-32,034.52	99.4-	11
5500	5996040	5996040 RECLASS-Employee Pension and Benefits	0	-16,962.15	16,962.15	100.0	11
****	8720300	8720300 Payroll Other Overhead	-1,671.49	-19,125.01	17,453.52	91.3	11
		Employee Benefits - Miscellaneous	24,968.55	13,740.93	11,227.62	81.7	10
****	6996004	6996004 Employee Pension and Benefits	-252,893.05	-260,430.04	7,536.99	2.9	11
		Capitalized Employee Benefits	-252,893.05	-260,430.04	7,536.99	2.9	10
		Total Employee Benefits	699,698.75	2,266,057.06	-1,566,358.31	69.1-	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	365,161.42	389,456.78	-24,295.36	6.2-	10
5500	6996009	6996009 Purchased Water	-46,180.00	0	-46,180.00		10
		Total Purchased Water	318,981.42	389,456.78	-70,475.36	18.1-	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	799,503.88	871,741.36	-72,237.48	8.3-	10
		Total Purchased Wastewater	799,503.88	871,741.36	-72,237.48	8.3-	9
		Sludge					9
****	5206240	5206240 Sludge Removal	108,340.65	202,317.52	-93,976.87	46.5-	10
5550	5996110	5996110 RECLASS-Sludge Removal (WasteWater)	2,550.00	0	2,550.00		10
5550	6996011	6996011 Sludge Removal (WW)	-9,262.50	-94,063.21	84,800.71	90.2	10
		Total Sludge	101,628.15	108,254.31	-6,626.16	6.1-	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	744,384.38	1,014,780.31	-270,395.93	26.6-	10
****	5206230	5206230 Fuel for Power Production	91,416.48	103,198.67	-11,782.19	11.4-	10
5500	6996016	6996016 Fuel for Power Production	-992.96	-261.05	-731.91	280.4-	10
		Total Purchased Power	834,807.90	1,117,717.93	-282,910.03	25.3-	9
****	5304600	5304600 Chemicals-Oper-General	76,664.09	58,595.51	18,068.58	30.8	10
5500	5304601	5304601 Chemicals-Oper-Alum	0	7,126.59	-7,126.59	100.0-	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	96,766.94	13,694.64	83,072.30	606.6	10
5500	5304603	5304603 Chemicals-Oper-Caustic	15,934.96	19,271.82	-3,336.86	17.3-	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	88,868.55	7,748.44	81,120.11	1,046.9	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	42,142.57	0	42,142.57		10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	5304606	5304606 Chemicals-Oper-Fluoride	4,351.43	2,188.36	2,163.07	98.8	10
****	5304607	5304607 Chemicals-Oper-Hypochlorine	24,425.67	33,477.81	-9,052.14	27.0-	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	21,004.00	17,725.94	3,278.06	18.5	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	77,838.78	0	77,838.78		10
5500	5304610	5304610 Chemicals-Oper-Polymer	20,111.05	4,173.49	15,937.56	381.9	10
5550	5304611	5304611 Chemicals-Oper-Soda Ash	0	980	-980	100.0-	10
5500	5304613	5304613 Chemicals-Oper-Percol	6,315.40	3,381.00	2,934.40	86.8	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	302.4	341.6	-39.2	11.5-	10
5500	5304615	5304615 Chemicals-Oper-Lime	25,574.02	13,081.23	12,492.79	95.5	10
5500	5304616	5304616 Chemicals-Oper-Copper Sulphate	44,951.78	0	44,951.78		10
****	5304617	5304617 Chemicals-Oper-Carbon	74,362.51	12,600.00	61,762.51	490.2	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	54,393.89	1,735.84	52,658.05	3,033.6	10
****	5304621	5304621 Chemicals-Oper-Misc Chem	6,993.51	43,361.32	-36,367.81	83.9-	10
5550	5304622	5304622 SW-Chem-Coll Oper-General	25	0	25		10
5550	5304623	5304623 SW-Chem-Coll Maint-General	0	1,698.73	-1,698.73	100.0-	10
****	5304624	5304624 SW-Chem-Pump Oper-General	37,259.49	43,237.09	-5,977.60	13.8-	10
		Chemicals	718,286.04	284,419.41	433,866.63	152.5	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	3,897,911.29	3,705,990.24	191,921.05	5.2	11
****	5304110	5304110 Material Exp-Cst Dif	11,378.71	67,399.93	-56,021.22	83.1-	11
5500	5304120	5304120 Material Exp-Obslete	-4,242.79	0	-4,242.79		11
5500	5304140	5304140 Material Exp-Inv Rvl	-11,061.35	222.1	-11,283.45	5,080.3-	11
****	5304200	5304200 Material Exp-Non Stk	658,811.77	215,363.97	443,447.80	205.9	11
5500	5304235	5304235 Materials & Supplies - Hydrants	1,345.00	0	1,345.00		11
****	5304300	5304300 Meter/ERT Purchases	222,524.48	192,316.57	30,207.91	15.7	11
****	5304330	5304330 Laboratory Supplies	10,352.19	23,218.63	-12,866.44	55.4-	11
****	5304340	5304340 Software/Hardware Purchases	82,078.85	1,218,921.48	-1,136,842.63	93.3-	11
****	5304370	5304370 Small Tools & Work Equipment	119,213.79	20,149.34	99,064.45	491.7	11
5500	5304375	5304375 Materials & Supplies - Uniforms	20,984.53	7,194.90	13,789.63	191.7	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	155,675.78	4,636.31	151,039.47	3,257.8	11
****	5304390	5304390 Misc Supplies	106,883.79	85,893.06	20,990.73	24.4	11
5500	5996200	5996200 RECLASS-Materials and Supplies	0	-85,172.70	85,172.70	100.0	11
****	8720600	8720600 Tools/Clothing/Others Overhead	7.28	-1,250.55	1,257.83	100.6	11
		Supplies	5,271,863.32	5,454,883.28	-183,019.96	3.4-	10
****	6996020	6996020 Materials and Supplies	-4,921,502.59	-5,189,162.86	267,660.27	5.2	11
		Capitalized Supplies	-4,921,502.59	-5,189,162.86	267,660.27	5.2	10
		Total Materials & Supplies	350,360.73	265,720.42	84,640.31	31.9	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	2,595,294.86	1,886,780.71	708,514.15	37.6	11
5500	5996310	5996310 RECLASS-Contractual Services-Engineering	0	62,849.91	-62,849.91	100.0-	11
****	6996031	6996031 Contractual Services-Engineering	-2,544,533.72	-1,838,557.95	-705,975.77	38.4-	11
		Outside Services - Engineering	50,761.14	111,072.67	-60,311.53	54.3-	10
5500	5303210	5303210 Accounting/Auditing Services	223,443.58	72,838.00	150,605.58	206.8	11
		Outside Services - Accounting	223,443.58	72,838.00	150,605.58	206.8	10
****	5303220	5303220 Legal Services	-216,902.30	63,886.44	-280,788.74	439.5-	11
5500	6996033	6996033 Contractual Services-Legal	-16,743.32	0	-16,743.32		11
		Outside Services - Legal	-233,645.62	63,886.44	-297,532.06	465.7-	10
****	5303850	5303850 Testing Services	196,225.63	48,069.60	148,156.03	308.2	11
5500	6996035	6996035 Contractual Services-Testing	-2,540.00	0	-2,540.00		11
		Outside Services - Lab Testing	193,685.63	48,069.60	145,616.03	302.9	10
****	5303010	5303010 Contractor Labor - Straight Time	14,016.50	98,323.48	-84,306.98	85.7-	11
****	5303020	5303020 Contractor Materials	88,202.95	92,543.50	-4,340.55	4.7-	11
****	5303030	5303030 Contractor Services	3,136,047.91	1,797,676.62	1,338,371.29	74.5	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	40,576.40	50,088.25	-9,511.85	19.0-	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	30,165.00	12,272.00	17,893.00	145.8	11
****	5303035	5303035 Contractor Services - Restoration	1,609,769.95	522,085.78	1,087,684.17	208.3	11
****	5303036	5303036 Contractor Services - Permit Fees	57,428.40	44,199.77	13,228.63	29.9	11
5500	5303040	5303040 Environmental Services	0	9,499.00	-9,499.00	100.0-	11
****	5303050	5303050 Contractor Services - Leak Detection	45,341.00	29,774.31	15,566.69	52.3	11
5550	5303052	5303052 Contractor Services - Sewer Jetting	26,218.50	0	26,218.50		11
****	5303053	5303053 Contractor Services - Main Breaks	9,584,427.72	8,662,284.49	922,143.23	10.6	11
****	5303054	5303054 Contractor Services - Well Cleaning	129,151.54	45,763.30	83,388.24	182.2	11
5550	5303055	5303055 Contractor Services - Wastewater Hauling	0	8,782.83	-8,782.83	100.0-	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	6,214.55	5,689.20	525.35	9.2	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	89,842.07	0	89,842.07		11
5500	5303061	5303061 Contractor Services - Other-Mains	554,957.09	10,120.25	544,836.84	5,383.6	11
****	5303062	5303062 Contractor Services - Other-Services	1,119,572.26	4,305.00	1,115,267.26	25,906.3	11
****	5303063	5303063 Contractor Services - Other-Meters	9,504.40	39,374.75	-29,870.35	75.9-	11
5500	5303064	5303064 Contractor Services - Other-Hydrants	92,247.09	0	92,247.09		11
5500	5303145	5303145 Contractor Services - Other-Construction	-71,446.39	1,004.87	-72,451.26	7,210.0-	11
5500	5996360	5996360 RECLASS-Contractual Services-Other	0	-1,487,385.30	1,487,385.30	100.0	11
****	6996036	6996036 Contractual Services-Other	-16,379,596.11	-9,702,596.43	-6,676,999.68	68.8-	11
		Outside Services - Operations	182,640.83	243,805.67	-61,164.84	25.1-	10
5500	5997310	5997310 Other ACO Direct costs	62,909.93	116,479.94	-53,570.01	46.0-	11
****	5997320	5997320 WorkFlow Processing Fee	81,286.20	54,937.12	26,349.08	48.0	11
****	5997330	5997330 WorkFlow Billing Postage	127,751.55	113,514.41	14,247.14	12.6	11
5500	5997360	5997360 ACO Lockbox Fees	38,997.68	-7,015.29	46,012.97	655.9	11
		Outside Services - ACO	310,955.36	277,916.18	33,039.18	11.9	10

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		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	113,194.73	184,380.05	-71,185.32	38.6-	12
****	5303135	5303135 Contractor Services - Grounds Care	58,775.43	109,663.97	-50,888.54	46.4-	12
5500	5303840	5303840 Security & Investigative Services	146,493.98	26,374.59	120,119.39	455.4	12
		Outside Services - Bldg & Grounds	318,464.14	320,418.61	-1,954.47	0.6-	11
****	5303315	5303315 IT/Telecom Contractor Services	134,076.70	281,144.55	-147,067.85	52.3-	12
		Outside Services - IT	134,076.70	281,144.55	-147,067.85	52.3-	11
5500	5303140	5303140 Security Equipment Maintenance Services	145,547.88	9,506.72	136,041.16	1,431.0	12
		Outside Services - Security	145,547.88	9,506.72	136,041.16	1,431.0	11
5500	5303325	5303325 Professional/Temporary Labor	9,226.18	1,000.00	8,226.18	822.6	12
		Outside Services - Temporary Labor	9,226.18	1,000.00	8,226.18	822.6	11
****	5303190	5303190 Miscellaneous Repairs/Maintenance	14,026.40	6,850.14	7,176.26	104.8	12
****	5303310	5303310 Consultant Services	203,110.44	25,597.05	177,513.39	693.5	12
****	5303320	5303320 Training Services	2,031.21	2,734.22	-703.01	25.7-	12
****	5303890	5303890 Miscellaneous Outside Services	59,856.60	38,288.25	21,568.35	56.3	12
		Outside Services - Admin & General	279,024.65	73,469.66	205,554.99	279.8	11
		Total Outside Services - Other	886,339.55	685,539.54	200,800.01	29.3	10
		Total Outside Services	1,614,180.47	1,503,128.10	111,052.37	7.4	9
		Management Fees					9
5500	5996340	5996340 RECLASS-Contractual Services-Management Fees	0	3,422,660.27	-3,422,660.27	100.0-	11
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0	0	11
5500	8732010	8732010 S&W-Employees	1,880,257.82	1,582,547.77	297,710.05	18.8	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	826,894.36	818,110.57	8,783.79	1.1	11
5500	8732040	8732040 Employee Pension and Benefits	40,511.66	11,867.61	28,644.05	241.4	11
5500	8732150	8732150 Purchased Power (WasteWater)	904.85	1,090.11	-185.26	17.0-	11
5500	8732200	8732200 Materials and Supplies	296,175.36	62,146.76	234,028.60	376.6	11
5500	8732310	8732310 Contractual Services-Engineering	32,331.21	63,881.88	-31,550.67	49.4-	11
5500	8732320	8732320 Contractual Services-Accounting	15,076.62	19,263.56	-4,186.94	21.7-	11
5500	8732330	8732330 Contractual Services-Legal	12,682.92	36,978.38	-24,295.46	65.7-	11
5500	8732340	8732340 Contractual Services-Management Fees	288,804.43	693,009.82	-404,205.39	58.3-	11
5500	8732360	8732360 Contractual Services-Other	1,621,259.88	2,587,705.91	-966,446.03	37.3-	11
5500	8732410	8732410 Rental of Building Real Property	10,617.61	8,556.11	2,061.50	24.1	11
5500	8732420	8732420 Rental of Equipment	0	139.26	-139.26	100.0-	11
5500	8732500	8732500 Transportation Expenses	1,084.78	2,470.09	-1,385.31	56.1-	11
5500	8732600	8732600 Advertising Expense	3,257.50	0	3,257.50		11
5500	8732750	8732750 Miscellaneous Expense	298,669.44	154,331.69	144,337.75	93.5	11
		Management Fees - Water	5,328,528.44	9,464,759.79	-4,136,231.35	43.7-	10
****	8730310	8730310 Management Fees State Admin	0	0	0	0	11
****	8733010	8733010 S&W-Employees-ST	0	0	0	0	11
****	8733020	8733020 S&W-Employees-OT	0	0	0	0	11
****	8733040	8733040 Employee Pension and Benefits	0	0	0	0	11
****	8733050	8733050 Employee Taxes	0	0	0	0	11
****	8733070	8733070 LTI/STI	0	0	0	0	11
****	8733500	8733500 Transportation Expenses	0	0	0	0	11
		Management Fees - State	0	0	0	0	10
5500	6996034	6996034 Contractual Services-Management Fees	-2,710,933.99	-7,074,140.25	4,363,206.26	61.7	11
		Capitalized Management Fees	-2,710,933.99	-7,074,140.25	4,363,206.26	61.7	10
		Total Managment Fees	2,617,594.45	2,390,619.54	226,974.91	9.5	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	48,008.03	48,008.04	-0.01	0.0	11
5500	5307050	5307050 Rent Expense - Land & Land Rights	240	1,793.34	-1,553.34	86.6-	11
5500	6996041	6996041 Rental of Building Real Property	-240	0	-240		11
		Leases - Building	48,008.03	49,801.38	-1,793.35	3.6-	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	8,273.41	40,405.58	-32,132.17	79.5-	11
5500	5996420	5996420 RECLASS-Rental of Equipment	17,769.00	0	17,769.00		11
****	6996042	6996042 Rental of Equipment	-24,179.00	-38,808.20	14,629.20	37.7	11
		Leases - Equipment	1,863.41	1,597.38	266.03	16.7	10
5500	5307090	5307090 Rent Expense - Miscellaneous	0	2,222.82	-2,222.82	100.0-	11
		Leases - Other	0	2,222.82	-2,222.82	100.0-	10
		Total Leases	49,871.44	53,621.58	-3,750.14	7.0-	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	2,092.81	2,045.44	47.37	2.3	11
5500	5304210	5304210 Auto Parts & Supplies	68,183.07	8,800.96	59,382.11	674.7	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	34,811.38	54,679.93	-19,868.55	36.3-	11
		Transportation - Services & Maintenance	105,087.26	65,526.33	39,560.93	60.4	10
5500	5399077	5399077 Transportation - Vehicle Leases	69,401.63	2,861.90	66,539.73	2,325.0	11
		Transportation - Leases	69,401.63	2,861.90	66,539.73	2,325.0	10
****	5304510	5304510 Gasoline	104,414.09	337,718.31	-233,304.22	69.1-	11
5500	5304515	5304515 Diesel Fuel	0	35,767.96	-35,767.96	100.0-	11
5500	5304516	5304516 Natural Gas Fuel	2,362.86	2,751.79	-388.93	14.1-	11
		Transportation - Fuel	106,776.95	376,238.06	-269,461.11	71.6-	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	1,696.95	-425.42	2,122.37	498.9	11
5500	5399079	5399079 Transportation-Crash	12,551.74	-15,584.10	28,135.84	180.5	11
5500	5996500	5996500 RECLASS-Transportation Expenses	-25,228.47	-18,162.13	-7,066.34	38.9-	11
****	8720500	8720500 Transportation Overhead	-484.1	-5,072.22	4,588.12	90.5	11
		Transportation - Other	-11,463.88	-39,243.87	27,779.99	70.8	10
****	6996050	6996050 Transportation Expenses	-138,517.02	-66,380.18	-72,136.84	108.7-	11
		Capitalized Transportation	-138,517.02	-66,380.18	-72,136.84	108.7-	10

Financial Statement Version for AQUA

OL Ledger
10 Currency type Company code currency
USD Amounts in United States Dollar
2023.03 -2023.03 Reporting periods
2022.03 -2022.03 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Total Transportation	131,284.94	339,002.24	-207,717.30	61.3-	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	1,839.67	3,941.57	-2,101.90	53.3-	11
5500	5308021	5308021 Professional Dues	0	50	-50	100.0-	11
****	5308041	5308041 Industry Assoc Dues	636	402.32	233.68	58.1	11
5500	5308090	5308090 Other Dues&Membershp	36,646.94	53,990.10	-17,343.16	32.1-	11
		Dues & Subscriptions	39,122.61	58,383.99	-19,261.38	33.0-	10
****	5310010	5310010 Operating Permits	-326.56	3,110.00	-3,436.56	110.5-	11
****	5310020	5310020 Licensing Fees	7,803.72	382,455.84	-374,652.12	98.0-	11
		Licenses & Permits	7,477.16	385,565.84	-378,088.68	98.1-	10
5500	5310080	5310080 Bank Fees	3	7,631.98	-7,628.98	100.0-	11
5500	5310085	5310085 Bond Servicing Fees	8,853.96	47,702.68	-38,848.72	81.4-	11
		Bank Fees	8,856.96	55,334.66	-46,477.70	84.0-	10
****	5302010	5302010 Travel Expense	16,995.27	16,167.04	828.23	5.1	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	15,098.49	9,839.71	5,258.78	53.4	11
5500	5302020	5302020 Entertainment Expense	520	0	520		11
5500	5302021	5302021 Entertainment Expense - Non-Deductible	5,792.74	11,815.88	-6,023.14	51.0-	11
		Travel & Entertainment	38,406.50	37,822.63	583.87	1.5	10
5500	5303830	5303830 Advertising	200	24,558.22	-24,358.22	99.2-	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	1,375.00	12,868.75	-11,493.75	89.3-	11
		Public Relations	1,575.00	37,426.97	-35,851.97	95.8-	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	500	0	500		11
		Fines & Penalties	500	0	500		10
****	5304310	5304310 Office Supplies	43,442.23	70,926.34	-27,484.11	38.8-	11
****	5304320	5304320 Postage, Shipping, & Freight	33,525.70	10,127.76	23,397.94	231.0	11
5500	5304350	5304350 Office Furn & Equip	16,002.70	32,341.05	-16,338.35	50.5-	11
5500	5304360	5304360 Promotion Supplies	9,420.67	211.65	9,209.02	4,351.1	11
****	5304410	5304410 Purchasing Card Expenses-MC	51,629.26	107,395.23	-55,765.97	51.9-	11
		Office Supplies	154,020.56	221,002.03	-66,981.47	30.3-	10
****	5309010	5309010 Utilities - Electric and Gas	1,807.20	21,567.68	-19,760.48	91.6-	11
****	5309025	5309025 Utilities - Communications	98,430.97	202,358.23	-103,927.26	51.4-	11
5550	5309030	5309030 Utilities - Water	11,121.42	0	11,121.42		11
****	5309040	5309040 Utilities - Other	2,883.93	180.98	2,702.95	1,493.5	11
		Utilities	114,243.52	224,106.89	-109,863.37	49.0-	10
****	5310090	5310090 Miscellaneous Fees	642.48	41.53	600.95	1,447.0	11
5500	5320140	5320140 Land Rights & Right of Way Fees	0	1,756.63	-1,756.63	100.0-	11
5500	5399040	5399040 Lost Discount Exp	502.51	4,127.18	-3,624.67	87.8-	11
****	5399900	5399900 Miscellaneous Expense	-230,299.17	-138,324.12	-91,975.05	66.5-	11
		Other Miscellaneous	-229,154.18	-132,398.78	-96,755.40	73.1-	10
****	5303900	5303900 Conversion-Projects	0	181,572.85	-181,572.85	100.0-	11
****	5399061	5399061 CIAC-Project offset	1,928,529.26	0	1,928,529.26		11
****	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	-1,656,726.68	-13,434.74	-1,643,291.94	12,231.7-	11
5500	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-35,729.15	0	-35,729.15		11
5500	5399074	5399074 Vehicle Purchases	617,927.16	356,011.96	261,915.20	73.6	11
****	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-1,928,529.26	-139,867.86	-1,788,661.40	1,278.8-	11
****	5399340	5399340 Salvage Proceeds	-95,862.00	-409,749.50	313,887.50	76.6	11
5500	5996750	5996750 RECLASS-Miscellaneous Expense	0	-8,921.67	8,921.67	100.0	11
5500	5996850	5996850 RECLASS-Capital Overhead	0	-4,811,919.50	4,811,919.50	100.0	11
****	6996075	6996075 Miscellaneous Expense	-680,687.54	-11,151.95	-669,535.59	6,003.8-	11
****	6996081	6996081 CIAC	-236,073.43	13,434.74	-249,508.17	1,857.2-	11
****	6996082	6996082 CAC	1,928,529.26	139,867.86	1,788,661.40	1,278.8	11
****	6996085	6996085 Capital Overhead	437.84	4,777,645.29	-4,777,207.45	100.0-	11
****	8720400	8720400 A&C Capital Support Overhead	-190.29	-16,650.58	16,460.29	98.9	11
****	8720900	8720900 Engineering Overhead	0	0	0		11
		Capital Miscellaneous & Overheads	-158,374.83	56,836.90	-215,211.73	378.6-	10
		Total Miscellaneous Expenses	-23,326.70	944,081.13	-967,407.83	102.5-	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,871.00	361,649.00	12,222.00	3.4	10
5500	5305020	5305020 Damages - Property	72,072.93	30,876.67	41,196.26	133.4	10
5500	5305030	5305030 Claims Reimburse	0	450	-450	100.0-	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,137.00	70,145.00	5,992.00	8.5	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,617.00	138,327.00	29,290.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,296.00	13,968.00	-2,672.00	19.1-	10
5500	6996057	6996057 Insurance General Liability	-113,728.80	0	-113,728.80		10
5500	6996058	6996058 Insurance Workman's Compensation	-22,708.50	0	-22,708.50		10
5500	6996059	6996059 Insurance Other	-49,919.10	0	-49,919.10		10
		Total Insurance	514,637.53	615,415.67	-100,778.14	16.4-	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	139,181.18	126,419.42	12,761.76	10.1	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-49,501.18	-53,668.94	4,167.76	7.8	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	-2,693,763.90	208,844.13	-2,902,608.03	1,389.8-	10
****	6996070	6996070 Bad Debt Expense	0	-445,976.46	445,976.46	100.0	10
		Total Bad Debt	-2,604,083.90	-164,381.85	-2,439,702.05	1,484.2-	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	400,836.15	-8,833.20	409,669.35	4,637.8	10
5500	6201011	6201011 Donations - 501(c)(3)	600	5,000.00	-4,400.00	88.0-	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	6,810.38	2,000.00	4,810.38	240.5	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	8,114.50	-10	8,124.50	81,245.0	10

Financial Statement Version for AQUA

OL Ledger
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 USD Amounts in United States Dollar
 2023.03 -2023.03 Reporting periods
 2022.03 -2022.03 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	483.64	327.48	156.16	47.7	10
5500	6204080	6204080 Misc NonUtil Exp-Bill Mat&Serv	4,975.00	0	4,975.00		10
****	6204150	6204150 Misc NonUtil Exp-Other	75,168.92	7,250.00	67,918.92	936.8	10
****	6204160	6204160 Misc NonUtil-Other-Prof Serv	18,065.70	2,764.53	15,301.17	553.5	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	1,760.00	20,300.00	-18,540.00	91.3-	10
		Total Non Operating Expenses	516,814.29	28,798.81	488,015.48	1,694.6	9
		Total Operations & Maintenance Expense	9,894,887.77	14,662,487.02	-4,767,599.25	32.5-	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,228,660.39	10,097,745.83	1,130,914.56	11.2	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0.6	0.29	0.31	106.9	9
****	5502011	5502011 Amortization Expense - CIAC	-341,549.30	-326,553.43	-14,995.87	4.6-	9
		Total Depreciation	10,887,111.69	9,771,192.69	1,115,919.00	11.4	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	41,592.09	-13,149.00	31.6-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-88,264.03	88,264.03	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-86,962.07	0	-86,962.07		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	1,977.78	12,050.27	-10,072.49	83.6-	9
		Total Amortization	-56,541.20	-34,621.67	-21,919.53	63.3-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	203,119.50	198,595.38	4,524.12	2.3	9
****	5310032	5310032 Assessment-Consumer Advocate	60,273.00	66,151.00	-5,878.00	8.9-	9
****	5310033	5310033 Assessment-SBA	12,115.00	18,285.04	-6,170.04	33.7-	9
****	5310035	5310035 Assessment-DPC	2,422.00	3,483.00	-1,061.00	30.5-	9
5550	5702101	5702101 Property Taxes	7,882.08	0	7,882.08		9
****	5702120	5702120 Property Taxes-WT/WW	127,010.58	89,142.42	37,868.16	42.5	9
5500	5703100	5703100 Payroll Taxes	482,996.17	462,554.99	20,441.18	4.4	9
5500	5709101	5709101 Other Miscellaneous Taxes	120	-345.01	465.01	134.8	9
5500	5709140	5709140 Other Taxes-PURTA	349,458.33	114,207.00	235,251.33	206.0	9
5500	5996050	5996050 RECLASS-Employee Taxes	0	-11,323.37	11,323.37	100.0	9
****	6996005	6996005 Payroll Tax	-152,711.02	-105,118.01	-47,593.01	45.3-	9
****	8720100	8720100 Payroll Tax Overhead	-591.08	-5,559.06	4,967.98	89.4	9
		Total Taxes Other Than Income	1,092,094.56	830,073.38	262,021.18	31.6	8
		TOTAL UTILITY COSTS & EXPENSES	21,817,552.82	25,229,131.42	-3,411,578.60	13.5-	7
		TOTAL OPERATING INCOME	-29,767,912.22	-20,963,228.14	-8,804,684.08	42.0-	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	2,312.50	32,822.87	-30,510.37	93.0-	9
		Interest on Short Term Debt	2,312.50	32,822.87	-30,510.37	93.0-	8
****	6499011	6499011 Interest Expense - Long Term Debt	6,782,208.53	6,003,812.14	778,396.39	13.0	10
		Interest on LTD	6,782,208.53	6,003,812.14	778,396.39	13.0	9
5500	6402430	6402430 Amort-Debt Issuance Costs	50,295.68	49,002.07	1,293.61	2.6	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	44,359.68	43,066.07	1,293.61	3.0	9
		Interest on Long Term Debt	6,826,568.21	6,046,878.21	779,690.00	12.9	8
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-200,578.45	-167,876.42	-32,702.03	19.5-	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	200,578.45	167,876.42	32,702.03	19.5	10
****	6996080	6996080 AFUDC-Debt	-200,578.45	-575,512.34	374,933.89	65.1	10
		AFUDC - Debt	-200,578.45	-575,512.34	374,933.89	65.1	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-650,880.32	-573,264.02	-77,616.30	13.5-	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	465,213.51	407,635.92	57,577.59	14.1	10
****	6996086	6996086 AFUDC-Equity	-465,213.51	0	-465,213.51		10
		AFUDC - Equity	-650,880.32	-165,628.10	-485,252.22	293.0-	9
		Allow For Funds Used During Construction	-851,458.77	-741,140.44	-110,318.33	14.9-	8
		Total Interest Expense	5,977,421.94	5,338,560.64	638,861.30	12.0	7
		Other Net (Income) Expense:					7
****	5380011	5380011 Operating Gain/Loss-Disposition of Assets	-152,371.08	0	-152,371.08		9
		Gains from Sales of Property	-152,371.08	0	-152,371.08		8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	0	-763,786.00	763,786.00	100.0	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-173,263.31	99,017.31	57.1	9
****	6299102	6299102 Nonqual - Non Service Cost	-7,355.00	13,969.58	-21,324.58	152.7-	9
		Other Net Periodic Benefit Costs	-81,601.00	-923,079.73	841,478.73	91.2	8
		Other Net (Income) Expense	-233,972.08	-923,079.73	689,107.65	74.7	7
		TOTAL OTHER (INCOME) EXPENSE	5,743,449.86	4,415,480.91	1,327,968.95	30.1	6
		TOTAL INCOME BEFORE TAX & GAIN	-24,024,462.36	-16,547,747.23	-7,476,715.13	45.2-	5
		INCOME TAXES					5
		Income Taxes - Current					6
****	6310011	6310011 Federal Income Tax Expense	5,157.87	6,921,093.00	-6,915,935.13	99.9-	8
		Federal Taxes - Current	5,157.87	6,921,093.00	-6,915,935.13	99.9-	7
****	6311011	6311011 State Income Tax Expense	1,649,116.00	2,077,522.00	-428,406.00	20.6-	8
		State Taxes - Current	1,649,116.00	2,077,522.00	-428,406.00	20.6-	7
		Total Income Taxes - Current	1,654,273.87	8,998,615.00	-7,344,341.13	81.6-	6
		Income Taxes - Deferred					6
****	6320021	6320021 Defd Federal Income Tax Expense-Noncurr Asset	250,574.00	-3,950,201.00	4,200,775.00	106.3	8
5500	6320110	6320110 ITC-Def Future Periods-Federal	-63,353.00	-63,353.00	0	0.0	8
		Federal Taxes - Deferred	187,221.00	-4,013,554.00	4,200,775.00	104.7	7
****	6321021	6321021 Defd State Income Tax Expense-Noncurr Asset	1,094,826.00	-2,220,141.00	3,314,967.00	149.3	8
		State Taxes - Deferred	1,094,826.00	-2,220,141.00	3,314,967.00	149.3	7
		Total Income Taxes - Deferred	1,282,047.00	-6,233,695.00	7,515,742.00	120.6	6

Financial Statement Version for AQUA

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USD

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2022.03 -2022.03

Ledger

Currency type Company code currency

Amounts in United States Dollar

Reporting periods

Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		TOTAL INCOME TAXES	2,936,320.87	2,764,920.00	171,400.87	6.2	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-21,088,141.49	-13,782,827.23	-7,305,314.26	53.0-	4
		TOTAL NET INCOME	-21,088,141.49	-13,782,827.23	-7,305,314.26	53.0-	3
		NET INCOME AVAILABLE FOR COMMON	21,088,141.49	13,782,827.23	7,305,314.26	53.0	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.04 -2023.04 Reporting periods
 2022.04 -2022.04 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-120,980,834.15	-88,726,291.13	-32,254,543.02		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-940.6	-1,896.13	955.53	50.4	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-39,012.51	-7,026.22	-31,986.29	455.2-	10
****	4114110	4114110 WTR-Metered Sales-Residential	-28,213,251.21	-23,291,937.63	-4,921,313.58	21.1-	10
****	4114115	4114115 WTR-CAP Discount-Residential	7,690.97	0	7,690.97		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-10,367,731.81	-8,691,054.45	-1,676,677.36	19.3-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,681,276.77	-1,410,513.71	-270,763.06	19.2-	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-918,961.90	-681,122.90	-237,839.00	34.9-	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-20,872.72	-2,650.01	-18,222.71	687.6-	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,200,465.24	-962,871.35	-237,593.89	24.7-	10
****	4114220	4114220 WTR-Public Fire Protection	-615,378.30	-542,310.62	-73,067.68	13.5-	10
****	4114230	4114230 WTR-Private Fire Protection	-218,734.15	-173,023.11	-45,711.04	26.4-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-299,828.31	-206,778.25	-93,050.06	45.0-	10
5500	4115100	4115100 WTR-Misc Srv Rev	-45,387.08	-44,315.00	-1,072.08	2.4-	10
5500	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-26,653.84	-31,850.00	5,196.16	16.3	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-56,592.59	-49,620.29	-6,972.30	14.1-	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-19,441.86	-16,960.00	-2,481.86	14.6-	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	0	-50	50	100.0	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	2,276.44	-2,823,321.52	2,825,597.96	100.1	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	100,270.22	354.36	99,915.86	28,196.1	10
5500	4118400	4118400 WTR-Other Water Rev	-18,702.92	0	-18,702.92		10
		Operating Revenue - Water	-43,632,994.18	-38,936,946.83	-4,696,047.35	12.1-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,239,748.51	-2,152,932.24	-1,086,816.27	50.5-	10
5550	4211035	4211035 WW-CAP Discount-Residential	610.23	0	610.23		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-688,778.26	-487,468.57	-201,309.69	41.3-	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,331,894.14	-782,543.76	-549,350.38	70.2-	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-286,272.00	-111,985.24	-174,286.76	155.6-	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-2,447.61	-342.6	-2,105.01	614.4-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-25,313.67	0	-25,313.67		10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-197.76	0	-197.76		10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-1,979.77	-1,286.90	-692.87	53.8-	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-126,325.69	-111,077.43	-15,248.26	13.7-	10
****	4215155	4215155 WW-ST Tax Surcharge	2,583.86	0	2,583.86		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-6,708.62	-4,724.19	-1,984.43	42.0-	10
5550	4218400	4218400 WW-Other WW Revenues	-7,383.77	-480	-6,903.77	1,438.3-	10
****	4218410	4218410 WW-Other WW Rev-DSIC	0	-87,350.35	87,350.35	100.0	10
		Operating Revenue - Sewer	-5,713,855.71	-3,740,191.28	-1,973,664.43	52.8-	9
		Total Operating Revenue	-49,346,849.89	-42,677,138.11	-6,669,711.78	15.6-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-143,034.66	-233,271.32	90,236.66	38.7	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-36,127.00	36,127.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-1,500.00	0	0.0	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-39,975.20	-43,624.74	3,649.54	8.4	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-26,260.00	0	-26,260.00		9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-231,092.26	-202,642.28	-28,449.98	14.0-	9
		Total Non Operating Revenue	-442,373.12	-517,676.34	75,303.22	14.5	8
		TOTAL REVENUE	-49,789,223.01	-43,194,814.45	-6,594,408.56	15.3-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,724,150.05	3,599,168.41	124,981.64	3.5	11
5500	5300190	5300190 Labor-Officers, Executives	51,302.40	68,640.57	-17,338.17	25.3-	11
		Labor Regular	3,775,452.45	3,667,808.98	107,643.47	2.9	10
5500	5300120	5300120 Salaried - Overtime Wages	477,452.58	472,694.98	4,757.60	1.0	11
		Labor Overtime	477,452.58	472,694.98	4,757.60	1.0	10
5500	5300180	5300180 Salaried - Annual Incentive	123,066.79	113,887.00	9,179.79	8.1	11
		Labor Short Term Incentive	123,066.79	113,887.00	9,179.79	8.1	10
5500	5300185	5300185 Stock Option Compensation	3,017.25	-1,543.98	4,561.23	295.4	11
5500	5300186	5300186 Performance Share Unit Amortization	35,982.42	-7,917.69	43,900.11	554.5	11
5500	5300187	5300187 Restricted Stock Unit Amortization	15,118.63	-10,912.30	26,030.93	238.5	11
		Labor Long Term Incentive	54,118.30	-20,373.97	74,492.27	365.6	10
5500	5996010	5996010 RECLASS-S&W-Employees	-193,315.94	109,090.60	-302,406.54	277.2-	11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	4,358.97	1,017.30	3,341.67	328.5	11
****	8000032	8000032 Corporate Automation Engineer	765.12	2,195.04	-1,429.92	65.1-	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	6,324.32	-6,324.32	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	412.62	326.65	85.97	26.3	11
5500	8000150	8000150 Mgr, Security Operations & Engineering	205.8	0	205.8		11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
5500	8000168	8000168 Planning & Engineering Director	6,282.40	0	6,282.40		11
****	8000169	8000169 Project Engineer I	0	0	0		11
****	8000170	8000170 Project Engineer II	4,522.00	6,903.12	-2,381.12	34.5-	11

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****	8000171	8000171 Project Engineer III	2,168.16	18,927.04	-16,758.88	88.5	11
5500	8000177	8000177 Project Manager II	0	185.6	-185.6	100.0	11
5550	8000178	8000178 Project Manager III	0	453.5	-453.5	100.0	11
5500	8000179	8000179 Project Management Office Director	150.25	0	150.25		11
5500	8000201	8000201 Systems Administrator II	1,030.26	861.84	168.42	19.5	11
5500	8000218	8000218 Security Engineer I	525	0	525		11
5500	8000219	8000219 Security Engineer III	1,711.05	0	1,711.05		11
5500	8000228	8000228 Safety Specialist III	-206.56	0	-206.56		11
5500	8000234	8000234 Systems Engineer I	0	1,164.80	-1,164.80	100.0	11
5500	8000235	8000235 System Engineer III	4,014.45	584.05	3,430.40	587.3	11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-563.92	0	-563.92		11
5500	8000325	8000325 Manager Security GRC	1,023.80	0	1,023.80		11
5500	8000342	8000342 Security Analyst II	66.68	0	66.68		11
5500	8000367	8000367 IT Infrastructure Lead	257.04	0	257.04		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
5500	8001019	8001019 Construction Inspector	0	-2,881.00	2,881.00	100.0	11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	341	-341	100.0	11
****	8001102	8001102 Facility Operator II	8.01	0	8.01		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	0	659.25	-659.25	100.0	11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001181	8001181 Utility Technician	0	0	0		11
****	8001183	8001183 Utility Technician II	0	0	0		11
****	8001205	8001205 Facility Operator I	0	0	0		11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-2,103.42	0	-2,103.42		11
5500	8001220	8001220 Distribution Technician	0	7,568.11	-7,568.11	100.0	11
5500	8001224	8001224 Emergency Utility Worker	-75.74	0	-75.74		11
****	8001226	8001226 Field Inspector - First Class	0	-310	310	100.0	11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
5500	8001231	8001231 Field Service Representative	809.13	-521.91	1,331.04	255.0	11
5500	8001235	8001235 Inspector	-2,592.83	-109.1	-2,483.73	2,276.6	11
5500	8001241	8001241 Leader	-278.95	1,182.78	-1,461.73	123.6	11
****	8001242	8001242 Lead Mechanic	0	0	0		11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
5500	8001264	8001264 Purification Operator	0	-73.62	73.62	100.0	11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001278	8001278 Utility Locator	0	8,483.39	-8,483.39	100.0	11
5500	8001284	8001284 Utility Worker	-561.58	-5,025.73	4,464.15	88.8	11
5500	8001289	8001289 Working Foreman	-129	-1,364.88	1,235.88	90.5	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
5500	8002019	8002019 Construction Inspector-TH	0	-100.49	100.49	100.0	11
****	8002025	8002025 Customer Service Specialist II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	-214.35	92.33	-306.68	332.2	11
****	8002181	8002181 Utility Technician-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
5500	8002213	8002213 Utility Technician (Union)-TH	-54.69	0	-54.69		11
5500	8002226	8002226 Field Inspector - First Class-TH	0	-176.55	176.55	100.0	11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-87	0	-87		11
5500	8002235	8002235 Inspector-TH	-244.85	0	-244.85		11
5500	8002241	8002241 Leader-TH	0	168.56	-168.56	100.0	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002289	8002289 Working Foreman-TH	-129.58	-139.59	10.01	7.2	11
****	8002291	8002291 Wastewater Operator I-TH	0	0	0		11
****	8002297	8002297 Facility Operator I - TH	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
****	8003256	8003256 Operator I-DT	0	0	0		11
****	8003257	8003257 Operator II-DT	0	0	0		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
		Activity Allocations	-172,247.67	155,826.41	-328,074.08	210.5-	10
****	6996001	6996001 S&W-Employees-ST	-1,090,955.59	-1,242,647.53	151,691.94	12.2	11
****	6996002	6996002 S&W-Employees-OT	-208,052.65	-186,946.97	-21,105.68	11.3-	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-45,847.12	-19,126.16	-26,720.96	139.7-	11
****	6996007	6996007 LTI/STI	-19,947.48	0	-19,947.48		11
****	8720200	8720200 PTO Overhead	-1,153.61	1,149.08	-2,302.69	200.4-	11
****	8720700	8720700 LTI/STI/Stock Overhead	-106.12	-72.98	-33.14	45.4-	11
		Labor - Overheads & Capitalization	-1,366,062.57	-1,447,644.56	81,581.99	5.6	10
		Total Labor	2,891,779.88	2,942,198.84	-50,418.96	1.7-	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	572,364.87	607,608.43	-35,243.56	5.8-	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	31,985.73	33,110.41	-1,124.68	3.4-	11
5500	5301025	5301025 Employee Benefits - Vision	5,557.96	5,686.05	-128.09	2.3-	11
		Employee Benefits - Health Plans	609,908.56	646,404.89	-36,496.33	5.6-	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,381.15	18,336.86	-1,955.71	10.7-	11
5500	5301040	5301040 Employee Benefits - Disability	11,802.40	23,179.02	-11,376.62	49.1-	11
		Employee Benefits - Insurance	28,183.55	41,515.88	-13,332.33	32.1-	10
5500	5301110	5301110 Employee Benefits - Pensions	0	1,010,040.00	-1,010,040.00	100.0-	11
5500	5301113	5301113 Employee Benefits - NQ Pensions - Service Cost	0	-9,912.00	9,912.00	100.0	11
		Employee Benefits - Pension	0	1,000,128.00	-1,000,128.00	100.0-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	234,597.00	-157,094.06	67.0-	11
		Employee Benefits - OPEB	77,502.94	234,597.00	-157,094.06	67.0-	10
5500	5301130	5301130 Employee Benefits - Savings Plan	216,609.64	179,846.90	36,762.74	20.4	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	73,510.00	77,633.00	-4,123.00	5.3-	11
		Employee Benefits - 401K	290,119.64	257,479.90	32,639.74	12.7	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	98	0	98		11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	62	314.1	-252.1	80.3-	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	6,693.91	6,642.13	51.78	0.8	11
5500	5302920	5302920 Tuition Reimbursement Expense	0	2,179.50	-2,179.50	100.0-	11
****	5302925	5302925 Employee Training Expense	799	4,968.00	-4,169.00	83.9-	11
5500	5302930	5302930 Employee Relations Expense	91.8	2,790.79	-2,698.99	96.7-	11
5550	5302990	5302990 Miscellaneous Employee-Related Expense	35.9	0	35.9		11
****	8720300	8720300 Payroll Other Overhead	-1,432.53	2,225.92	-3,658.45	164.4-	11
		Employee Benefits - Miscellaneous	6,348.08	19,120.44	-12,772.36	66.8-	10
****	6996004	6996004 Employee Pension and Benefits	-271,701.15	-316,525.74	44,824.59	14.2	11
		Capitalized Employee Benefits	-271,701.15	-316,525.74	44,824.59	14.2	10
		Total Employee Benefits	740,361.62	1,882,720.37	-1,142,358.75	60.7-	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	354,808.85	307,557.45	47,251.40	15.4	10
5500	6996009	6996009 Purchased Water	0	-211.2	211.2	100.0	10
		Total Purchased Water	354,808.85	307,346.25	47,462.60	15.4	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	945,372.28	1,400,994.25	-455,621.97	32.5-	10
		Total Purchased Wastewater	945,372.28	1,400,994.25	-455,621.97	32.5-	9
		Sludge					9
****	5206240	5206240 Sludge Removal	98,891.59	157,858.64	-58,967.05	37.4-	10
5550	6996011	6996011 Sludge Removal (WW)	-15,924.09	-73,016.25	57,092.16	78.2	10
		Total Sludge	82,967.50	84,842.39	-1,874.89	2.2-	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	767,970.83	664,216.72	103,754.11	15.6	10
****	5206230	5206230 Fuel for Power Production	60,661.96	-7,721.63	68,383.59	885.6	10
5500	6996016	6996016 Fuel for Power Production	-347.06	-225.09	-121.97	54.2-	10
		Total Purchased Power	828,285.73	656,270.00	172,015.73	26.2	9
****	5304600	5304600 Chemicals-Oper-General	184,049.14	60,716.92	123,332.22	203.1	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	178,783.10	176,865.42	1,917.68	1.1	10
5500	5304603	5304603 Chemicals-Oper-Caustic	89,198.77	29,543.81	59,654.96	201.9	10
****	5304604	5304604 Chemicals-Oper-Chlorine	174,285.57	92,906.09	81,379.48	87.6	10
****	5304605	5304605 Chemicals-Oper-Coagulants	95,969.19	85,039.14	10,930.05	12.9	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	2,816.09	4,008.79	-1,192.70	29.8-	10
****	5304607	5304607 Chemicals-Oper-Hypochlorine	18,258.90	29,877.51	-11,618.61	38.9-	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	162,309.05	13,999.19	148,309.86	1,059.4	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	72,936.63	91,356.37	-18,419.74	20.2-	10
****	5304610	5304610 Chemicals-Oper-Polymer	46,879.81	22,168.13	24,711.68	111.5	10
5550	5304612	5304612 Chemicals-Oper-Sodium Thi	0	537	-537	100.0-	10
5500	5304613	5304613 Chemicals-Oper-Percol	6,242.60	0	6,242.60		10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	94.5	61.6	32.9	53.4	10
5500	5304615	5304615 Chemicals-Oper-Lime	94,768.62	38,513.56	56,255.06	146.1	10
5500	5304617	5304617 Chemicals-Oper-Carbon	261,591.89	131,111.35	130,480.54	99.5	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	40,899.67	9,241.38	31,658.29	342.6	10
****	5304621	5304621 Chemicals-Oper-Misc Chem	24,481.44	6,164.38	18,317.06	297.1	10
****	5304624	5304624 SW-Chem-Pump Oper-General	-405.08	17,999.42	-18,404.50	102.3-	10
		Chemicals	1,453,159.89	810,110.06	643,049.83	79.4	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	2,985,000.72	3,959,408.00	-974,407.28	24.6-	11
5500	5304105	5304105 Material Exp-Stk Cr	27,040.69	0	27,040.69		11

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****	5304110	5304110 Material Exp-Cst Dif	-53,891.61	-1,560.19	-52,331.42	3,354.2-	11
5500	5304120	5304120 Material Exp-Obsolete	7,998.54	1,076.15	6,922.39	643.3	11
5500	5304140	5304140 Material Exp-Inv Rvl	-19,447.02	0	-19,447.02		11
****	5304200	5304200 Material Exp-Non Stk	86,222.10	19,026.35	67,195.75	353.2	11
****	5304300	5304300 Meter/ERT Purchases	210,007.44	208,123.32	1,884.12	0.9	11
****	5304330	5304330 Laboratory Supplies	-228	24,920.25	-25,148.25	100.9-	11
5500	5304340	5304340 Software/Hardware Purchases	41,158.12	11,051.55	30,106.57	272.4	11
****	5304370	5304370 Small Tools & Work Equipment	37,578.57	34,036.32	3,542.25	10.4	11
****	5304375	5304375 Materials & Supplies - Uniforms	8,906.09	7,972.72	933.37	11.7	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	2,744.14	70,913.62	-68,169.48	96.1-	11
****	5304390	5304390 Misc Supplies	61,769.58	65,136.59	-3,367.01	5.2-	11
****	8720600	8720600 Tools/Clothing/Others Overhead	4.95	185.31	-180.36	97.3-	11
		Supplies	3,394,864.31	4,400,289.99	-1,005,425.68	22.8-	10
****	6996020	6996020 Materials and Supplies	-3,319,610.29	-4,160,011.19	840,400.90	20.2	11
		Capitalized Supplies	-3,319,610.29	-4,160,011.19	840,400.90	20.2	10
		Total Materials & Supplies	75,254.02	240,278.80	-165,024.78	68.7-	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	1,913,585.84	1,657,902.06	255,683.78	15.4	11
****	6996031	6996031 Contractual Services-Engineering	-1,841,898.69	-1,330,359.54	-511,539.15	38.5-	11
		Outside Services - Engineering	71,687.15	327,542.52	-255,855.37	78.1-	10
5500	5303210	5303210 Accounting/Auditing Services	70,393.00	24,057.00	46,336.00	192.6	11
		Outside Services - Accounting	70,393.00	24,057.00	46,336.00	192.6	10
****	5303220	5303220 Legal Services	3,642.64	50,271.53	-46,628.89	92.8-	11
****	6996033	6996033 Contractual Services-Legal	-1,201.11	0	-1,201.11		11
		Outside Services - Legal	2,441.53	50,271.53	-47,830.00	95.1-	10
****	5303850	5303850 Testing Services	-11,065.85	29,618.45	-40,684.30	137.4-	11
****	6996035	6996035 Contractual Services-Testing	-20,380.00	-5,855.00	-14,525.00	248.1-	11
		Outside Services - Lab Testing	-31,445.85	23,763.45	-55,209.30	232.3-	10
****	5303010	5303010 Contractor Labor - Straight Time	-19,149.97	68,815.50	-87,965.47	127.8-	11
5500	5303020	5303020 Contractor Materials	101,138.02	67,909.29	33,228.73	48.9	11
****	5303030	5303030 Contractor Services	2,349,689.75	1,303,327.89	1,046,361.86	80.3	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	58,630.65	68,507.80	-9,877.15	14.4-	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	7,331.56	32,628.12	-25,296.56	77.5-	11
****	5303035	5303035 Contractor Services - Restoration	348,120.91	848,096.82	-499,975.91	59.0-	11
****	5303036	5303036 Contractor Services - Permit Fees	61,797.94	44,088.67	17,709.27	40.2	11
5500	5303040	5303040 Environmental Services	3,864.22	0	3,864.22		11
****	5303050	5303050 Contractor Services - Leak Detection	14,118.31	6,375.00	7,743.31	121.5	11
****	5303053	5303053 Contractor Services - Main Breaks	5,071,190.47	9,703,563.53	-4,632,373.06	47.7-	11
****	5303054	5303054 Contractor Services - Well Cleaning	47,006.90	110,069.15	-63,062.25	57.3-	11
5550	5303055	5303055 Contractor Services - Wastewater Hauling	-2,567.50	10,089.75	-12,657.25	125.4-	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	26,692.45	5,637.48	21,054.97	373.5	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	21,930.72	8,580.00	13,350.72	155.6	11
5500	5303058	5303058 Contractor Services - Oth-Hauling	0	2,280.00	-2,280.00	100.0-	11
5500	5303061	5303061 Contractor Services - Other-Mains	119,946.65	-16,033.67	135,980.32	848.1	11
5500	5303062	5303062 Contractor Services - Other-Services	553,158.93	29.6	553,129.33	1868680.2	11
****	5303063	5303063 Contractor Services - Other-Meters	34,570.25	54,867.76	-20,297.51	37.0-	11
5500	5303064	5303064 Contractor Services - Other-Hydrants	177,282.50	0	177,282.50		11
5500	5303145	5303145 Contractor Services - Other-Construction	479,154.96	816,039.16	-336,884.20	41.3-	11
****	6996036	6996036 Contractual Services-Other	-8,972,338.82	-12,419,643.53	3,447,304.71	27.8	11
		Outside Services - Operations	481,568.90	715,228.32	-233,659.42	32.7-	10
5500	5997310	5997310 Other ACO Direct costs	53,001.44	68,762.86	-15,761.42	22.9-	11
****	5997320	5997320 WorkFlow Processing Fee	92,767.35	97,727.05	-4,959.70	5.1-	11
****	5997330	5997330 WorkFlow Billing Postage	124,505.29	118,202.97	6,302.32	5.3	11
5500	5997360	5997360 ACO Lockbox Fees	43,080.64	46,386.62	-3,305.98	7.1-	11
		Outside Services - ACO	313,354.72	331,079.50	-17,724.78	5.4-	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	56,485.09	252,323.62	-195,838.53	77.6-	12
****	5303135	5303135 Contractor Services - Grounds Care	95,791.95	49,563.23	46,228.72	93.3	12
5500	5303840	5303840 Security & Investigative Services	150,856.47	10,610.94	140,245.53	1,321.7	12
5500	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-151,600.26	0	-151,600.26		12
		Outside Services - Bldg & Grounds	151,533.25	312,497.79	-160,964.54	51.5-	11
5550	5303150	5303150 Communications Equipment Maintenance Services	0	361.58	-361.58	100.0-	12
		Outside Services - Communications	0	361.58	-361.58	100.0-	11
5500	5303110	5303110 Office Equipment Maintenance Services	-174.34	12,724.00	-12,898.34	101.4-	12
5550	5303120	5303120 Computer & Software Maintenance Services	0	525	-525	100.0-	12
****	5303315	5303315 IT/Telecom Contractor Services	17,947.79	320,410.90	-302,463.11	94.4-	12
5500	6996364	6996364 Contractual Services - Other - IT	-17,947.79	0	-17,947.79		12
		Outside Services - IT	-174.34	333,659.90	-333,834.24	100.1-	11
5500	5303140	5303140 Security Equipment Maintenance Services	33,156.62	165,479.62	-132,323.00	80.0-	12
		Outside Services - Security	33,156.62	165,479.62	-132,323.00	80.0-	11
****	5303325	5303325 Professional/Temporary Labor	6,702.88	1,670.00	5,032.88	301.4	12
		Outside Services - Temporary Labor	6,702.88	1,670.00	5,032.88	301.4	11
5500	5303190	5303190 Miscellaneous Repairs/Maintenance	3,729.83	10,970.70	-7,240.87	66.0-	12
****	5303310	5303310 Consultant Services	60,137.15	43,085.00	17,052.15	39.6	12
5500	5303320	5303320 Training Services	634.4	4,320.00	-3,685.60	85.3-	12
****	5303890	5303890 Miscellaneous Outside Services	20,208.44	42,017.27	-21,808.83	51.9-	12
****	6996367	6996367 Contractual Services - Other - Admin & General	-44,709.50	0	-44,709.50		12
		Outside Services - Admin & General	40,000.32	100,392.97	-60,392.65	60.2-	11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Total Outside Services - Other	231,218.73	914,061.86	-682,843.13	74.7-	10
		Total Outside Services	1,139,218.18	2,386,004.18	-1,246,786.00	52.3-	9
		Managment Fees					9
5500	5996340	5996340 RECLASS-Contractual Services-Management Fees	0	12,211.29	-12,211.29	100.0-	11
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,688,220.97	1,397,789.42	290,431.55	20.8	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	725,472.65	747,215.72	-21,743.07	2.9-	11
5500	8732040	8732040 Employee Pension and Benefits	53,025.08	16,620.83	36,404.25	219.0	11
5500	8732150	8732150 Purchased Power (WasteWater)	887.62	697.66	189.96	27.2	11
5500	8732200	8732200 Materials and Supplies	114,959.60	117,460.96	-2,501.36	2.1-	11
5500	8732310	8732310 Contractual Services-Engineering	84,454.91	63,573.61	20,881.30	32.8	11
5500	8732320	8732320 Contractual Services-Accounting	91,026.52	10,093.99	80,932.53	801.8	11
5500	8732330	8732330 Contractual Services-Legal	7,665.54	3,541.82	4,123.72	116.4	11
5500	8732340	8732340 Contractual Services-Management Fees	217,573.16	388,532.22	-170,959.06	44.0-	11
5500	8732360	8732360 Contractual Services-Other	1,646,375.81	1,053,973.25	592,402.56	56.2	11
5500	8732410	8732410 Rental of Building Real Property	10,618.97	16,161.85	-5,542.88	34.3-	11
5500	8732420	8732420 Rental of Equipment	0	804.5	-804.5	100.0-	11
5500	8732500	8732500 Transportation Expenses	857.72	3,703.58	-2,845.86	76.8-	11
5500	8732600	8732600 Advertising Expense	0	2,180.25	-2,180.25	100.0-	11
5500	8732750	8732750 Miscellaneous Expense	92,417.92	135,947.76	-43,529.84	32.0-	11
		Management Fees - Water	4,733,556.47	3,970,508.71	763,047.76	19.2	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-2,508,185.89	-1,889,928.94	-618,256.95	32.7-	11
		Capitalized Management Fees	-2,508,185.89	-1,889,928.94	-618,256.95	32.7-	10
		Total Managment Fees	2,225,370.58	2,080,579.77	144,790.81	7.0	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	54,818.80	57,520.35	-2,701.55	4.7-	11
5500	5307050	5307050 Rent Expense - Land & Land Rights	6,321.00	0	6,321.00		11
		Leases - Building	61,139.80	57,520.35	3,619.45	6.3	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	7,623.54	15,783.34	-8,159.80	51.7-	11
****	6996042	6996042 Rental of Equipment	-4,325.47	-3,740.10	-585.37	15.7-	11
		Leases - Equipment	3,298.07	12,043.24	-8,745.17	72.6-	10
5500	5307090	5307090 Rent Expense - Miscellaneous	2,002.41	0	2,002.41		11
		Leases - Other	2,002.41	0	2,002.41		10
		Total Leases	66,440.28	69,563.59	-3,123.31	4.5-	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	6,801.60	197.45	6,604.15	3,344.7	11
5500	5304210	5304210 Auto Parts & Supplies	162,625.77	17,839.84	144,785.93	811.6	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	22,556.06	11,744.53	10,811.53	92.1	11
		Transportation - Services & Maintenance	191,983.43	29,781.82	162,201.61	544.6	10
5500	5399077	5399077 Transportation - Vehicle Leases	0	12,797.88	-12,797.88	100.0-	11
		Transportation - Leases	0	12,797.88	-12,797.88	100.0-	10
****	5304510	5304510 Gasoline	80,823.61	101,697.23	-20,873.62	20.5-	11
5500	5304515	5304515 Diesel Fuel	10,550.29	33,789.97	-23,239.68	68.8-	11
5500	5304516	5304516 Natural Gas Fuel	1,519.43	5,058.36	-3,538.93	70.0-	11
5500	5304520	5304520 Fuel-Off Hwy Equip	8,765.55	0	8,765.55		11
		Transportation - Fuel	101,658.88	140,545.56	-38,886.68	27.7-	10
5500	5303175	5303175 Contractor Srvcs-Transportation-Corp Claims Mgmt	1,344.70	0	1,344.70		11
5500	5399079	5399079 Transportation-Crash	-18,872.66	1,386.20	-20,258.86	1,461.5-	11
5500	5996500	5996500 RECLASS-Transportation Expenses	-24,076.94	-19,749.66	-4,327.28	21.9-	11
****	8720500	8720500 Transportation Overhead	-420.94	414.63	-835.57	201.5-	11
		Transportation - Other	-42,025.84	-17,948.83	-24,077.01	134.1-	10
****	6996050	6996050 Transportation Expenses	-109,904.30	-91,350.77	-18,553.53	20.3-	11
		Capitalized Transportation	-109,904.30	-91,350.77	-18,553.53	20.3-	10
		Total Transportation	141,712.17	73,825.66	67,886.51	92.0	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	2,858.00	631.55	2,226.45	352.5	11
5500	5308021	5308021 Professional Dues	0	215	-215	100.0-	11
5500	5308090	5308090 Other Dues&Membershp	41,948.07	47,316.00	-5,367.93	11.3-	11
		Dues & Subscriptions	44,806.07	48,162.55	-3,356.48	7.0-	10
5550	5310010	5310010 Operating Permits	0	1,000.00	-1,000.00	100.0-	11
****	5310020	5310020 Licensing Fees	69,178.00	18,085.09	51,092.91	282.5	11
****	5310050	5310050 Environmental Fees	1,000.00	151.25	848.75	561.2	11
		Licenses & Permits	70,178.00	19,236.34	50,941.66	264.8	10
5500	5310080	5310080 Bank Fees	-59,707.98	12,684.54	-72,392.52	570.7-	11
5500	5310085	5310085 Bond Servicing Fees	13,601.80	0	13,601.80		11
		Bank Fees	-46,106.18	12,684.54	-58,790.72	463.5-	10
****	5302010	5302010 Travel Expense	15,216.46	28,739.20	-13,522.74	47.1-	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	7,774.33	4,054.32	3,720.01	91.8	11
5500	5302016	5302016 Travel - Meals (100% Deductible)	411.63	0	411.63		11
****	5302021	5302021 Entertainment Expense - Non-Deductible	1,616.18	5,358.58	-3,742.40	69.8-	11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	5302022	5302022 Entertainment Expense-50% Non-Deductible	4,529.14	0	4,529.14		11
		Travel & Entertainment	29,547.74	38,152.10	-8,604.36	22.6-	10
****	5303830	5303830 Advertising	0	619.89	-619.89	100.0-	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	12,000.00	48,618.75	-36,618.75	75.3-	11
		Public Relations	12,000.00	49,238.64	-37,238.64	75.6-	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	100	0	100		11
		Fines & Penalties	100	0	100		10
****	5304310	5304310 Office Supplies	33,011.21	25,742.00	7,269.21	28.2	11
5500	5304320	5304320 Postage, Shipping, & Freight	5,312.25	4,294.76	1,017.49	23.7	11
5500	5304350	5304350 Office Furn & Equip	9,514.03	83,534.80	-74,020.77	88.6-	11
5500	5304360	5304360 Promotion Supplies	11,512.01	0	11,512.01		11
****	5304410	5304410 Purchasing Card Expenses-MC	282,901.99	23,874.96	259,027.03	1,084.9	11
		Office Supplies	342,251.49	137,446.52	204,804.97	149.0	10
****	5309010	5309010 Utilities - Electric and Gas	791.23	-13,621.16	14,412.39	105.8	11
****	5309025	5309025 Utilities - Communications	121,371.78	77,553.45	43,818.33	56.5	11
5550	5309030	5309030 Utilities - Water	4,721.19	2,531.41	2,189.78	86.5	11
5500	5309040	5309040 Utilities - Other	123.75	463.09	-339.34	73.3-	11
		Utilities	127,007.95	66,926.79	60,081.16	89.8	10
5500	5310090	5310090 Miscellaneous Fees	7.13	774.4	-767.27	99.1-	11
5500	5399040	5399040 Lost Discount Exp	674.66	302.78	371.88	122.8	11
****	5399900	5399900 Miscellaneous Expense	-240,501.42	-189,630.56	-50,870.86	26.8-	11
5500	5399910	5399910 Miscellaneous Expense - Acct Recon Write-offs	0	30	-30	100.0-	11
		Other Miscellaneous	-239,819.63	-188,523.38	-51,296.25	27.2-	10
****	5303900	5303900 Conversion-Projects	1,120,021.92	-61,572.85	1,181,594.77	1,919.0	11
5500	5399061	5399061 CIAC-Project offset	1,206,982.52	0	1,206,982.52		11
****	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	0	-424,907.86	424,907.86	100.0	11
5550	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-8,150.00	0	-8,150.00		11
5500	5399074	5399074 Vehicle Purchases	112,110.78	164,153.25	-52,042.47	31.7-	11
5500	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-1,206,982.52	0	-1,206,982.52		11
****	5399340	5399340 Salvage Proceeds	0	-130,749.90	130,749.90	100.0	11
****	6996075	6996075 Miscellaneous Expense	-1,388,064.17	-128,090.26	-1,259,973.91	983.7-	11
****	6996081	6996081 CIAC	-1,198,832.52	424,907.86	-1,623,740.38	382.1-	11
5500	6996082	6996082 CAC	1,206,982.52	0	1,206,982.52		11
****	6996085	6996085 Capital Overhead	360.12	196,867.12	-196,507.00	99.8-	11
****	8720400	8720400 A&G Capital Support Overhead	-83.88	3,010.84	-3,094.72	102.8-	11
****	8720900	8720900 Engineering Overhead	-112.99	0	-112.99		11
		Capital Miscellaneous & Overheads	-155,768.22	43,618.20	-199,386.42	457.1-	10
		Total Miscellaneous Expenses	184,197.22	226,942.30	-42,745.08	18.8-	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.00	361,649.00	12,221.00	3.4	10
5500	5305020	5305020 Damages - Property	18,772.95	23,148.50	-4,375.55	18.9-	10
5500	5305030	5305030 Claims Reimburse	0	1,322.49	-1,322.49	100.0-	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,136.00	70,145.00	5,991.00	8.5	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,616.00	138,327.00	29,289.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,295.00	13,968.00	-2,673.00	19.1-	10
5500	6996057	6996057 Insurance General Liability	-113,728.20	0	-113,728.20		10
5500	6996058	6996058 Insurance Workman's Compensation	-22,708.20	0	-22,708.20		10
5500	6996059	6996059 Insurance Other	-49,918.80	0	-49,918.80		10
		Total Insurance	461,334.75	608,559.99	-147,225.24	24.2-	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	305,810.05	512,658.37	-206,848.32	40.3-	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-31,961.24	-37,464.70	5,503.46	14.7	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	569,750.34	-460,486.52	1,030,236.86	223.7	10
		Total Bad Debt	843,599.15	14,707.15	828,892.00	5,636.0	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	383,196.62	180,444.14	202,752.48	112.4	10
5500	6201011	6201011 Donations - 501(c)(3)	3,775.00	1,250.00	2,525.00	202.0	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	6,100.00	29,349.77	-23,249.77	79.2-	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	0	937.5	-937.5	100.0-	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	443.92	327.48	116.44	35.6	10
5500	6204080	6204080 Misc NonUtil Exp-Bill Mat&Serv	4,975.00	0	4,975.00		10
5500	6204140	6204140 Misc NonUtil-N-Cust-Act & Evnt	0	5,000.00	-5,000.00	100.0-	10
****	6204150	6204150 Misc NonUtil Exp-Other	165,505.17	25,850.00	139,655.17	540.3	10
5500	6204160	6204160 Misc NonUtil-Other-Prof Serv	8,859.49	-926.36	9,785.85	1,056.4	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	23,633.80	15,600.00	8,033.80	51.5	10
		Total Non Operating Expenses	596,489.00	257,832.53	338,656.47	131.3	9
		Total Operations & Maintenance Expense	13,030,351.10	14,042,776.13	-1,012,425.03	7.2-	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,298,890.30	10,178,368.07	1,120,522.23	11.0	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	-0.01	0.29	-0.3	103.4-	9
****	5502011	5502011 Amortization Expense - CIAC	-345,469.70	-326,574.44	-18,895.26	5.8-	9
		Total Depreciation	10,953,420.59	9,851,793.92	1,101,626.67	11.2	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	41,592.09	-13,149.00	31.6-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-88,264.01	88,264.01	100.0	9
5500	5507050	5507050 Regulatory Deferrals/Amortization	5,800.00	0	5,800.00		9
****	5507070	5507070 Amort-Util Plant Acq Adj	-86,962.10	0	-86,962.10		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	1,977.78	12,050.27	-10,072.49	83.6-	9

Financial Statement Version for AQUA

0L Ledger
10 Currency type Company code currency
USD Amounts in United States Dollar
2023.04 -2023.04 Reporting periods
2022.04 -2022.04 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	6996066	6996066 Regulatory Commission Expense-Amortization	-5,800.00	0	-5,800.00		9
		Total Amortization	-56,541.23	-34,621.65	-21,919.58	63.3-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	202,610.00	198,571.00	4,039.00	2.0	9
****	5310032	5310032 Assessment-Consumer Advocate	60,273.00	66,151.00	-5,878.00	8.9-	9
****	5310033	5310033 Assessment-SBA	12,115.00	13,601.00	-1,486.00	10.9-	9
5500	5310034	5310034 Pumping Fees	0	1,360.00	-1,360.00	100.0-	9
****	5310035	5310035 Assessment-DPC	2,422.00	3,483.00	-1,061.00	30.5-	9
****	5702120	5702120 Property Taxes-WT/WW	114,011.35	89,000.00	25,011.35	28.1	9
5500	5703100	5703100 Payroll Taxes	317,119.91	307,521.46	9,598.45	3.1	9
5500	5709140	5709140 Other Taxes-PURTA	405,736.11	366,667.00	39,069.11	10.7	9
****	6996005	6996005 Payroll Tax	-96,519.56	-106,402.89	9,883.33	9.3	9
****	8720100	8720100 Payroll Tax Overhead	-525.23	611.14	-1,136.37	185.9-	9
		Total Taxes Other Than Income	1,017,242.58	940,562.71	76,679.87	8.2	8
		TOTAL UTILITY COSTS & EXPENSES	24,944,473.04	24,800,511.11	143,961.93	0.6	7
		TOTAL OPERATING INCOME	-24,844,749.97	-18,394,303.34	-6,450,446.63	35.1-	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	283,152.41	43,912.39	239,240.02	544.8	9
		Interest on Short Term Debt	283,152.41	43,912.39	239,240.02	544.8	8
****	6499011	6499011 Interest Expense - Long Term Debt	6,758,205.98	5,997,412.89	760,793.09	12.7	10
		Interest on LTD	6,758,205.98	5,997,412.89	760,793.09	12.7	9
5500	6402430	6402430 Amort-Debt Issuance Costs	50,808.10	49,002.07	1,806.03	3.7	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	44,872.10	43,066.07	1,806.03	4.2	9
		Interest on Long Term Debt	6,803,078.08	6,040,478.96	762,599.12	12.6	8
5510	6101910	6101910 Interest Inc-Banks	0	-198.93	198.93	100.0	10
		Interest Income	0	-198.93	198.93	100.0	9
		Other Interest (Income) Expense	0	-198.93	198.93	100.0	8
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-161,586.74	-174,065.27	12,478.53	7.2	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	161,586.74	174,065.27	-12,478.53	7.2-	10
****	6996080	6996080 AFUDC-Debt	-161,586.74	-174,065.27	12,478.53	7.2	10
		AFUDC - Debt	-161,586.74	-174,065.27	12,478.53	7.2	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-667,040.82	-601,298.32	-65,742.50	10.9-	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	477,001.25	427,570.49	49,430.76	11.6	10
****	6996086	6996086 AFUDC-Equity	-477,001.25	-427,570.49	-49,430.76	11.6-	10
		AFUDC - Equity	-667,040.82	-601,298.32	-65,742.50	10.9-	9
		Allow For Funds Used During Construction	-828,627.56	-775,363.59	-53,263.97	6.9-	8
		Total Interest Expense	6,257,602.93	5,308,828.83	948,774.10	17.9	7
		Other Net (Income) Expense:					7
5500	5380011	5380011 Operating Gain/Loss-Disposition of Assets	6,979.08	0	6,979.08		9
		Gains from Sales of Property	6,979.08	0	6,979.08		8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	0	-510,040.00	510,040.00	100.0	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	17,729.00	-3,129.00	17.6-	9
		Other Net Periodic Benefit Costs	-59,646.00	-566,557.00	506,911.00	89.5	8
		Other Net (Income) Expense	-52,666.92	-566,557.00	513,890.08	90.7	7
		TOTAL OTHER (INCOME) EXPENSE	6,204,936.01	4,742,271.83	1,462,664.18	30.8	6
		TOTAL INCOME BEFORE TAX & GAIN	-18,639,813.96	-13,652,031.51	-4,987,782.45	36.5-	5
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	2,700,909.04	1,147,833.62	1,553,075.42	135.3	8
		Federal Taxes - Current	2,700,909.04	1,147,833.62	1,553,075.42	135.3	7
		Total Income Taxes - Current	2,700,909.04	1,147,833.62	1,553,075.42	135.3	6
		TOTAL INCOME TAXES	2,700,909.04	1,147,833.62	1,553,075.42	135.3	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-15,938,904.92	-12,504,197.89	-3,434,707.03	27.5-	4
		TOTAL NET INCOME	-15,938,904.92	-12,504,197.89	-3,434,707.03	27.5-	3
		NET INCOME AVAILABLE FOR COMMON	15,938,904.92	12,504,197.89	3,434,707.03	27.5	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

Financial Statement Version for AQUA

OL Ledger
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 2023.05 -2023.05 Reporting periods
 2022.05 -2022.05 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-155,962,540.45	-120,614,713.31	-35,347,827.14		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-1,374.54	-2,312.24	937.7	40.6	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	246.25	-30,964.14	31,210.39	100.8	10
****	4114110	4114110 WTR-Metered Sales-Residential	-32,142,811.66	-27,220,543.86	-4,922,267.80	18.1-	10
****	4114115	4114115 WTR-CAP Discount-Residential	21,199.91	0	21,199.91		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-12,092,391.53	-9,687,159.11	-2,405,232.42	24.8-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-2,059,686.18	-1,460,621.29	-599,064.89	41.0-	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-950,934.41	-799,188.55	-151,745.86	19.0-	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-20,629.18	-55,700.36	35,071.18	63.0	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,367,636.60	-1,155,142.61	-212,493.99	18.4-	10
****	4114220	4114220 WTR-Public Fire Protection	-615,581.73	-578,241.38	-37,340.35	6.5-	10
****	4114230	4114230 WTR-Private Fire Protection	-221,837.27	-175,804.50	-46,032.77	26.2-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-320,245.15	-268,363.82	-51,881.33	19.3-	10
****	4115100	4115100 WTR-Misc Srv Rev	-44,861.92	-43,783.50	-1,078.42	2.5-	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-31,596.16	-21,650.00	-9,946.16	45.9-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-59,876.65	-62,600.02	2,723.37	4.4	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-23,078.14	-17,480.00	-5,598.14	32.0-	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	7,438.37	-1,367,392.36	1,374,830.73	100.5	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	99,341.23	22	99,319.23	451,451.0	10
5500	4118400	4118400 WTR-Other Water Rev	-46,816.08	0	-46,816.08		10
		Operating Revenue - Water	-49,871,131.44	-42,946,925.74	-6,924,205.70	16.1-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,576,825.59	-2,676,575.90	-900,249.69	33.6-	10
5550	4211035	4211035 WW-CAP Discount-Residential	1,098.22	0	1,098.22		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-808,710.67	-566,117.96	-242,592.71	42.9-	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,414,815.07	-1,023,015.73	-391,799.34	38.3-	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-306,647.99	-138,728.59	-167,919.40	121.0-	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-3,570.45	-297.69	-3,272.76	1,099.4-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-30,607.66	0	-30,607.66		10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-219.97	0	-219.97		10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-2,000.73	-1,298.25	-702.48	54.1-	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-136,933.55	-114,688.40	-22,245.15	19.4-	10
****	4215155	4215155 WW-ST Tax Surcharge	2,484.01	0	2,484.01		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-15,370.20	-8,094.80	-7,275.40	89.9-	10
5550	4218400	4218400 WW-Other WW Revenues	-6,937.23	-860	-6,077.23	706.7-	10
****	4218410	4218410 WW-Other WW Rev-DSIC	65.4	-41,351.05	41,416.45	100.2	10
		Operating Revenue - Sewer	-6,298,991.48	-4,571,028.37	-1,727,963.11	37.8-	9
		Total Operating Revenue	-56,170,122.92	-47,517,954.11	-8,652,168.81	18.2-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-143,034.67	-233,271.31	90,236.64	38.7	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-31,195.00	31,195.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-1,500.00	0	0.0	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-25,210.96	-23,915.32	-1,295.64	5.4-	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-75,288.76	-11,266.70	-64,022.06	568.2-	9
****	6104125	6104125 Nonutil Inc-Other-Developer Projects	0	-174,601.00	174,601.00	100.0	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-176,498.79	-203,628.15	27,129.36	13.3	9
		Total Non Operating Revenue	-422,044.18	-679,888.48	257,844.30	37.9	8
		TOTAL REVENUE	-56,592,167.10	-48,197,842.59	-8,394,324.51	17.4-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	4,029,771.22	3,765,616.68	264,154.54	7.0	11
5500	5300190	5300190 Labor-Officers, Executives	58,997.76	71,908.32	-12,910.56	18.0-	11
		Labor Regular	4,088,768.98	3,837,525.00	251,243.98	6.5	10
5500	5300120	5300120 Salaried - Overtime Wages	557,963.30	458,894.86	99,068.44	21.6	11
		Labor Overtime	557,963.30	458,894.86	99,068.44	21.6	10
5500	5300180	5300180 Salaried - Annual Incentive	112,983.00	104,887.00	8,096.00	7.7	11
		Labor Short Term Incentive	112,983.00	104,887.00	8,096.00	7.7	10
5500	5300185	5300185 Stock Option Compensation	1,608.06	1,047.99	560.07	53.4	11
5500	5300186	5300186 Performance Share Unit Amortization	40,211.65	39,587.36	624.29	1.6	11
5500	5300187	5300187 Restricted Stock Unit Amortization	17,327.11	16,874.93	452.18	2.7	11
		Labor Long Term Incentive	59,146.82	57,510.28	1,636.54	2.8	10
****	5996010	5996010 RECLASS-S&W-Employees	-1,199.12	123,186.84	-124,385.96	101.0-	11
5500	5996020	5996020 RECLASS-S&W-Employees-OT	0	4,835.93	-4,835.93	100.0-	11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	3,063.06	3,662.28	-599.22	16.4-	11
5500	8000032	8000032 Corporate Automation Engineer	0	2,469.42	-2,469.42	100.0-	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	3,925.44	-3,925.44	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	825.24	718.63	106.61	14.8	11
5500	8000133	8000133 Lead, Security Risk and Compliance	0	47.55	-47.55	100.0-	11
5500	8000150	8000150 Mgr, Security Operations & Engineering	308.7	0	308.7		11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000169	8000169 Project Engineer I	0	0	0		11

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****	8000170	8000170 Project Engineer II	2,142.00	0	2,142.00		11
****	8000171	8000171 Project Engineer III	2,462.40	18,927.04	-16,464.64	87.0-	11
5550	8000178	8000178 Project Manager III	0	30.23	-30.23	100.0-	11
5500	8000179	8000179 Project Management Office Director	0	581.76	-581.76	100.0-	11
5500	8000201	8000201 Systems Administrator II	852.81	1,149.12	-296.31	25.8-	11
5500	8000219	8000219 Security Engineer III	3,220.80	0	3,220.80		11
5500	8000234	8000234 Systems Engineer I	0	291.2	-291.2	100.0-	11
5500	8000235	8000235 System Engineer III	7,047.59	934.48	6,113.11	654.2	11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	340	-340	100.0-	11
5500	8000276	8000276 Field Supervisor III	-870.88	0	-870.88		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-1,973.72	0	-1,973.72		11
5500	8000325	8000325 Manager Security GRC	204.76	0	204.76		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001181	8001181 Utility Technician	0	0	0		11
5500	8001182	8001182 Utility Technician I	105.03	0	105.03		11
****	8001205	8001205 Facility Operator I	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-3,236.05	0	-3,236.05		11
5500	8001219	8001219 Crew Leader	0	71.67	-71.67	100.0-	11
5500	8001220	8001220 Distribution Technician	0	843.12	-843.12	100.0-	11
5500	8001224	8001224 Emergency Utility Worker	75.74	0	75.74		11
5500	8001226	8001226 Field Inspector - First Class	-483.6	0	-483.6		11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
5500	8001231	8001231 Field Service Representative	99.85	-426.98	526.83	123.4	11
5500	8001235	8001235 Inspector	-722.86	-171.44	-551.42	321.6-	11
5500	8001241	8001241 Leader	-321.44	-684.59	363.15	53.0	11
****	8001242	8001242 Lead Mechanic	0	0	0		11
5500	8001251	8001251 Maintenance Water Conservation Tech	0	-304.96	304.96	100.0	11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
5500	8001264	8001264 Purification Operator	0	-184.05	184.05	100.0	11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001278	8001278 Utility Locator	0	-259	259	100.0	11
5500	8001284	8001284 Utility Worker	115.1	-685.56	800.66	116.8	11
5500	8001289	8001289 Working Foreman	0	-473.26	473.26	100.0	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002181	8002181 Utility Technician-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	0	0		11
****	8002228	8002228 Foreman-TH	0	0	0		11
****	8002230	8002230 Field Service Representative Leader-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-55.64	-37.04	-18.6	50.2-	11
5500	8002235	8002235 Inspector-TH	-189.44	0	-189.44		11
****	8002242	8002242 Lead Mechanic-TH	0	0	0		11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002289	8002289 Working Foreman-TH	-424.06	0	-424.06		11
****	8002291	8002291 Wastewater Operator I-TH	0	0	0		11
****	8002297	8002297 Facility Operator I - TH	0	0	0		11
****	8003213	8003213 Utility Technician (Union)-DT	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
****	8003256	8003256 Operator I-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003260	8003260 Operator Trainee-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
		Activity Allocations	11,046.27	158,787.83	-147,741.56	93.0-	10
****	6996001	6996001 S&W-Employees-ST	-1,222,599.64	-1,119,916.13	-102,683.51	9.2-	11

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****	6996002	6996002 S&W-Employees-OT	-290,824.67	-174,485.76	-116,338.91	66.7-	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-47,674.23	-19,773.95	-27,900.28	141.1-	11
****	6996007	6996007 LTI/STI	-22,522.09	0	-22,522.09		11
****	8720200	8720200 PTO Overhead	-1,466.26	-367.13	-1,099.13	299.4-	11
****	8720700	8720700 LTI/STI/Stock Overhead	-386.31	19.38	-405.69	2,093.3-	11
		Labor - Overheads & Capitalization	-1,585,473.20	-1,314,523.59	-270,949.61	20.6-	10
		Total Labor	3,244,435.17	3,303,081.38	-58,646.21	1.8-	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	603,928.15	582,855.06	21,073.09	3.6	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	32,460.45	32,900.07	-439.62	1.3-	11
5500	5301025	5301025 Employee Benefits - Vision	5,688.08	5,565.08	123	2.2	11
		Employee Benefits - Health Plans	642,076.68	621,320.21	20,756.47	3.3	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,475.51	18,214.58	-1,739.07	9.5-	11
5500	5301040	5301040 Employee Benefits - Disability	10,671.84	22,967.02	-12,295.18	53.5-	11
		Employee Benefits - Insurance	27,147.35	41,181.60	-14,034.25	34.1-	10
5500	5301110	5301110 Employee Benefits - Pensions	0	1,010,040.00	-1,010,040.00	100.0-	11
5500	5301113	5301113 Employee Benefits - NQ Pensions - Service Cost	0	-9,912.00	9,912.00	100.0	11
		Employee Benefits - Pension	0	1,000,128.00	-1,000,128.00	100.0-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	234,597.00	-157,094.06	67.0-	11
		Employee Benefits - OPEB	77,502.94	234,597.00	-157,094.06	67.0-	10
5500	5301130	5301130 Employee Benefits - Savings Plan	182,072.35	138,025.23	44,047.12	31.9	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	73,510.00	77,633.00	-4,123.00	5.3-	11
		Employee Benefits - 401K	255,582.35	215,658.23	39,924.12	18.5	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	369	232	137	59.1	11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	138.13	121.46	16.67	13.7	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	6,676.56	0	6,676.56		11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	6,083.99	5,552.27	531.72	9.6	11
5500	5302120	5302120 Transfer/Relocation Expense	-130.16	-124.44	-5.72	4.6-	11
****	5302920	5302920 Tuition Reimbursement Expense	13,113.00	2,460.00	10,653.00	433.0	11
****	5302925	5302925 Employee Training Expense	7,647.63	5,660.80	1,986.83	35.1	11
5500	5302926	5302926 Employee Training Expense-Seminars	215.93	0	215.93		11
5500	5302930	5302930 Employee Relations Expense	1,798.60	779.33	1,019.27	130.8	11
5500	5302990	5302990 Miscellaneous Employee-Related Expense	3,940.00	0	3,940.00		11
5500	5996040	5996040 RECLASS-Employee Pension and Benefits	0	36,048.72	-36,048.72	100.0-	11
****	8720300	8720300 Payroll Other Overhead	-1,808.25	-606.41	-1,201.84	198.2-	11
		Employee Benefits - Miscellaneous	38,044.43	50,123.73	-12,079.30	24.1-	10
****	6996004	6996004 Employee Pension and Benefits	-283,352.49	-281,550.74	-1,801.75	0.6-	11
		Capitalized Employee Benefits	-283,352.49	-281,550.74	-1,801.75	0.6-	10
		Total Employee Benefits	757,001.26	1,881,458.03	-1,124,456.77	59.8-	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	320,614.53	311,377.91	9,236.62	3.0	10
		Total Purchased Water	320,614.53	311,377.91	9,236.62	3.0	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	1,012,860.96	1,025,879.90	-13,018.94	1.3-	10
		Total Purchased Wastewater	1,012,860.96	1,025,879.90	-13,018.94	1.3-	9
		Sludge					9
****	5206240	5206240 Sludge Removal	116,420.70	245,915.74	-129,495.04	52.7-	10
5550	6996011	6996011 Sludge Removal (WW)	-5,310.00	-78,483.47	73,173.47	93.2	10
		Total Sludge	111,110.70	167,432.27	-56,321.57	33.6-	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	689,609.36	687,938.04	1,671.32	0.2	10
****	5206230	5206230 Fuel for Power Production	-4,331.57	11,904.48	-16,236.05	136.4-	10
5500	6996016	6996016 Fuel for Power Production	-475.53	0	-475.53		10
		Total Purchased Power	684,802.26	699,842.52	-15,040.26	2.1-	9
****	5304600	5304600 Chemicals-Oper-General	61,447.32	39,713.72	21,733.60	54.7	10
5500	5304601	5304601 Chemicals-Oper-Alum	-33,187.09	0	-33,187.09		10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	273,436.71	815.9	272,620.81	33,413.5	10
5500	5304603	5304603 Chemicals-Oper-Caustic	-63,207.81	13,263.53	-76,471.34	576.6-	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	261,296.19	0	261,296.19		10
5500	5304605	5304605 Chemicals-Oper-Coagulants	148,866.04	4,025.03	144,841.01	3,598.5	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	18,104.82	3,142.81	14,962.01	476.1	10
****	5304607	5304607 Chemicals-Oper-Hypochlorine	77,726.10	16,837.96	60,888.14	361.6	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	-29,216.82	14,942.70	-44,159.52	295.5-	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	127,029.54	20,346.82	106,682.72	524.3	10
5500	5304610	5304610 Chemicals-Oper-Polymer	119,037.03	0	119,037.03		10
5500	5304612	5304612 Chemicals-Oper-Sodium Thi	-6,263.80	6,263.80	-12,527.60	200.0-	10
5500	5304613	5304613 Chemicals-Oper-Percol	2,093.00	0	2,093.00		10
5500	5304615	5304615 Chemicals-Oper-Lime	79,100.23	0	79,100.23		10
5500	5304617	5304617 Chemicals-Oper-Carbon	280,418.35	0	280,418.35		10
5500	5304619	5304619 Chemicals-Oper-Potaperm	9,726.61	0	9,726.61		10
5500	5304620	5304620 Chemicals-Oper-Ammonia	14,404.07	0	14,404.07		10
5500	5304621	5304621 Chemicals-Oper-Misc Chem	153,578.93	286.2	153,292.73	53,561.4	10
5550	5304622	5304622 SW-Chem-Coll Oper-General	0	4,298.10	-4,298.10	100.0-	10
****	5304624	5304624 SW-Chem-Pump Oper-General	83,579.41	74,936.43	8,642.98	11.5	10
5500	6996018	6996018 Chemicals	-507	70	-577	824.3-	10
		Chemicals	1,577,461.83	198,943.00	1,378,518.83	692.9	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	2,955,891.25	3,362,919.52	-407,028.27	12.1-	11

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****	5304110	5304110 Material Exp-Cst Dif	-46,377.02	-74.28	-46,302.74	62,335.4	11
5500	5304120	5304120 Material Exp-Obsolete	-16,369.01	-8,541.32	-7,827.69	91.6-	11
5500	5304140	5304140 Material Exp-Inv Rvl	18.25	0	18.25		11
****	5304200	5304200 Material Exp-Non Stk	399,054.01	219,345.54	179,708.47	81.9	11
5500	5304235	5304235 Materials & Supplies - Hydrants	2,543.26	0	2,543.26		11
****	5304300	5304300 Meter/ERT Purchases	221,126.86	194,884.97	26,241.89	13.5	11
****	5304330	5304330 Laboratory Supplies	3,759.19	47,815.34	-44,056.15	92.1-	11
****	5304340	5304340 Software/Hardware Purchases	893,690.54	67,431.50	826,259.04	1,225.3	11
****	5304370	5304370 Small Tools & Work Equipment	140,243.82	9,544.64	130,699.18	1,369.3	11
****	5304375	5304375 Materials & Supplies - Uniforms	11,553.57	16,121.47	-4,567.90	28.3-	11
****	5304380	5304380 Materials & Supplies - Safety Supplies	93,859.09	-40,593.01	134,452.10	331.2	11
****	5304390	5304390 Misc Supplies	236,446.81	89,064.65	147,382.16	165.5	11
5500	5996200	5996200 RECLASS-Materials and Supplies	0	2,349.57	-2,349.57	100.0-	11
****	8720600	8720600 Tools/Clothing/Others Overhead	8.87	-54.97	63.84	116.1	11
		Supplies	4,895,449.49	3,960,213.62	935,235.87	23.6	10
****	6996020	6996020 Materials and Supplies	-4,554,545.51	-3,825,970.94	-728,574.57	19.0-	11
		Capitalized Supplies	-4,554,545.51	-3,825,970.94	-728,574.57	19.0-	10
		Total Materials & Supplies	340,903.98	134,242.68	206,661.30	153.9	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	2,364,379.10	2,562,599.56	-198,220.46	7.7-	11
****	6996031	6996031 Contractual Services-Engineering	-2,289,372.79	-2,592,910.71	303,537.92	11.7	11
		Outside Services - Engineering	75,006.31	-30,311.15	105,317.46	347.5	10
****	5303210	5303210 Accounting/Auditing Services	76,052.00	72,838.00	3,214.00	4.4	11
		Outside Services - Accounting	76,052.00	72,838.00	3,214.00	4.4	10
****	5303220	5303220 Legal Services	136,279.63	159,236.15	-22,956.52	14.4-	11
5500	6996033	6996033 Contractual Services-Legal	850.5	0	850.5		11
		Outside Services - Legal	137,130.13	159,236.15	-22,106.02	13.9-	10
****	5303850	5303850 Testing Services	99,516.42	66,170.07	33,346.35	50.4	11
5500	6996035	6996035 Contractual Services-Testing	-12.84	0	-12.84		11
		Outside Services - Lab Testing	99,503.58	66,170.07	33,333.51	50.4	10
****	5303010	5303010 Contractor Labor - Straight Time	12,422.75	63,483.75	-51,061.00	80.4-	11
5500	5303020	5303020 Contractor Materials	47,065.61	43,953.21	3,112.40	7.1	11
****	5303030	5303030 Contractor Services	6,348,798.55	1,534,071.25	4,814,727.30	313.9	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	115,940.60	68,507.80	47,432.80	69.2	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	7,385.02	0	7,385.02		11
****	5303035	5303035 Contractor Services - Restoration	758,288.25	1,582,385.77	-824,097.52	52.1-	11
****	5303036	5303036 Contractor Services - Permit Fees	58,979.70	68,546.29	-9,566.59	14.0-	11
5500	5303040	5303040 Environmental Services	11,950.00	5,006.75	6,943.25	138.7	11
5500	5303050	5303050 Contractor Services - Leak Detection	-5,400.00	21,825.00	-27,225.00	124.7-	11
****	5303053	5303053 Contractor Services - Main Breaks	11,422,883.95	12,515,385.99	-1,092,502.04	8.7-	11
****	5303054	5303054 Contractor Services - Well Cleaning	140,788.36	203,578.94	-62,790.58	30.8-	11
5550	5303055	5303055 Contractor Services - Wastewater Hauling	0	4,240.00	-4,240.00	100.0-	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	68,144.67	5,637.48	62,507.19	1,108.8	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	24,054.52	0	24,054.52		11
****	5303061	5303061 Contractor Services - Other-Mains	222,537.58	271,065.24	-48,527.66	17.9-	11
****	5303062	5303062 Contractor Services - Other-Services	1,244,051.01	9,347.00	1,234,704.01	13,209.6	11
****	5303063	5303063 Contractor Services - Other-Meters	30,636.07	10,445.20	20,190.87	193.3	11
5500	5303064	5303064 Contractor Services - Other-Hydrants	240,537.09	0	240,537.09		11
****	5303145	5303145 Contractor Services - Other-Construction	25,275.71	1,576,575.33	-1,551,299.62	98.4-	11
****	5996360	5996360 RECLASS-Contractual Services-Other	0	0	0		11
****	6996036	6996036 Contractual Services-Other	-19,821,072.46	-17,302,612.22	-2,518,460.24	14.6-	11
		Outside Services - Operations	953,266.98	681,442.78	271,824.20	39.9	10
5500	5997310	5997310 Other ACO Direct costs	83,106.58	43,435.74	39,670.84	91.3	11
****	5997320	5997320 WorkFlow Processing Fee	82,708.08	79,197.09	3,510.99	4.4	11
****	5997330	5997330 WorkFlow Billing Postage	123,108.35	121,503.70	1,604.65	1.3	11
5500	5997360	5997360 ACO Lockbox Fees	33,532.07	37,759.65	-4,227.58	11.2-	11
		Outside Services - ACO	322,455.08	281,896.18	40,558.90	14.4	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	211,285.82	243,538.91	-32,253.09	13.2-	12
****	5303135	5303135 Contractor Services - Grounds Care	278,846.87	25,474.81	253,372.06	994.6	12
****	5303840	5303840 Security & Investigative Services	118,681.60	179,032.55	-60,350.95	33.7-	12
****	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-277,761.94	0	-277,761.94		12
		Outside Services - Bldg & Grounds	331,052.35	448,046.27	-116,993.92	26.1-	11
5500	5303110	5303110 Office Equipment Maintenance Services	32.86	220.75	-187.89	85.1-	12
****	5303120	5303120 Computer & Software Maintenance Services	1,091.28	0	1,091.28		12
5500	5303315	5303315 IT/Telecom Contractor Services	200,321.03	270,193.96	-69,872.93	25.9-	12
5500	6996364	6996364 Contractual Services - Other - IT	-194,321.03	0	-194,321.03		12
		Outside Services - IT	7,124.14	270,414.71	-263,290.57	97.4-	11
5500	5303140	5303140 Security Equipment Maintenance Services	34,029.17	42,995.72	-8,966.55	20.9-	12
5500	6996365	6996365 Contractual Services - Other - Security	-12,690.80	0	-12,690.80		12
		Outside Services - Security	21,338.37	42,995.72	-21,657.35	50.4-	11
****	5303325	5303325 Professional/Temporary Labor	5,652.16	4,926.12	726.04	14.7	12
		Outside Services - Temporary Labor	5,652.16	4,926.12	726.04	14.7	11
****	5303190	5303190 Miscellaneous Repairs/Maintenance	61,694.45	16,026.98	45,667.47	284.9	12
****	5303310	5303310 Consultant Services	-65,117.41	58,613.38	-123,730.79	211.1-	12
5500	5303320	5303320 Training Services	1,361.13	10,264.34	-8,903.21	86.7-	12
****	5303890	5303890 Miscellaneous Outside Services	79,055.82	55,386.50	23,669.32	42.7	12
****	6996367	6996367 Contractual Services - Other - Admin & General	25,483.75	0	25,483.75		12

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		Outside Services - Admin & General	102,477.74	140,291.20	-37,813.46	27.0-	11
		Total Outside Services - Other	467,644.76	906,674.02	-439,029.26	48.4-	10
		Total Outside Services	2,131,058.84	2,137,946.05	-6,887.21	0.3-	9
		Managment Fees					9
5500	5997210	5997210 Contractor Svs Management Fees	0	2,898.48	-2,898.48	100.0-	11
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,887,197.46	1,457,046.04	430,151.42	29.5	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	798,912.37	738,233.83	60,678.54	8.2	11
5500	8732040	8732040 Employee Pension and Benefits	6,290.56	29,302.97	-23,012.41	78.5-	11
5500	8732150	8732150 Purchased Power (WasteWater)	960.72	1,266.74	-306.02	24.2-	11
5500	8732200	8732200 Materials and Supplies	427,086.30	151,504.25	275,582.05	181.9	11
5500	8732310	8732310 Contractual Services-Engineering	45,563.54	49,930.97	-4,367.43	8.7-	11
5500	8732320	8732320 Contractual Services-Accounting	42,920.50	60,140.93	-17,220.43	28.6-	11
5500	8732330	8732330 Contractual Services-Legal	12,878.01	6,960.77	5,917.24	85.0	11
5500	8732340	8732340 Contractual Services-Management Fees	156,558.55	376,272.44	-219,713.89	58.4-	11
5500	8732360	8732360 Contractual Services-Other	1,758,317.73	1,055,051.59	703,266.14	66.7	11
5500	8732410	8732410 Rental of Building Real Property	10,618.97	10,607.69	11.28	0.1	11
5500	8732420	8732420 Rental of Equipment	0	886.88	-886.88	100.0-	11
5500	8732500	8732500 Transportation Expenses	998.92	1,116.37	-117.45	10.5-	11
5500	8732600	8732600 Advertising Expense	0	1,109.75	-1,109.75	100.0-	11
5500	8732750	8732750 Miscellaneous Expense	96,756.48	76,265.21	20,491.27	26.9	11
		Management Fees - Water	5,245,060.11	4,018,594.91	1,226,465.20	30.5	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733090	8733090 Purchased Water	0	0	0		11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0		11
****	8733160	8733160 Fuel for Power Production	0	0	0		11
****	8733180	8733180 Chemicals	0	0	0		11
****	8733200	8733200 Materials and Supplies	0	0	0		11
****	8733310	8733310 Contractual Services-Engineering	0	0	0		11
****	8733320	8733320 Contractual Services-Accounting	0	0	0		11
****	8733330	8733330 Contractual Services-Legal	0	0	0		11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0		11
****	8733350	8733350 Contractual Services-Testing	0	0	0		11
****	8733360	8733360 Contractual Services-Other	0	0	0		11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0		11
****	8733365	8733365 Contractual Services - Other - Security	0	0	0		11
****	8733366	8733366 Contractual Services - Other - Temporary Labor	0	0	0		11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0		11
****	8733410	8733410 Rental of Building Real Property	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
****	8733570	8733570 Insurance General Liability	0	0	0		11
****	8733600	8733600 Advertising Expense	0	0	0		11
****	8733750	8733750 Miscellaneous Expense	0	0	0		11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0		11
****	8733830	8733830 Capitalized Depreciation	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-2,865,553.79	-1,952,533.57	-913,020.22	46.8-	11
		Capitalized Management Fees	-2,865,553.79	-1,952,533.57	-913,020.22	46.8-	10
		Total Managment Fees	2,379,506.32	2,066,061.34	313,444.98	15.2	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	51,211.11	51,126.83	84.28	0.2	11
****	5307050	5307050 Rent Expense - Land & Land Rights	8,862.12	6,654.72	2,207.40	33.2	11
5510	6996041	6996041 Rental of Building Real Property	-1,060.00	0	-1,060.00		11
		Leases - Building	59,013.23	57,781.55	1,231.68	2.1	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	10,137.54	27,487.23	-17,349.69	63.1-	11
****	6996042	6996042 Rental of Equipment	-7,385.80	-23,153.32	15,767.52	68.1	11
		Leases - Equipment	2,751.74	4,333.91	-1,582.17	36.5-	10
5500	5307090	5307090 Rent Expense - Miscellaneous	451	0	451		11
		Leases - Other	451	0	451		10
		Total Leases	62,215.97	62,115.46	100.51	0.2	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	5,053.00	5,662.27	-609.27	10.8-	11
5500	5304210	5304210 Auto Parts & Supplies	121,366.58	158,853.61	-37,487.03	23.6-	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	20,525.96	17,569.23	2,956.73	16.8	11
		Transportation - Services & Maintenance	146,945.54	182,085.11	-35,139.57	19.3-	10
5500	5307040	5307040 Rent Expense - Vehicles	0	988.86	-988.86	100.0-	11
		Transportation - Leases	0	988.86	-988.86	100.0-	10
****	5304510	5304510 Gasoline	179,881.58	159,978.78	19,902.80	12.4	11
5500	5304515	5304515 Diesel Fuel	10,274.08	29,915.86	-19,641.78	65.7-	11
5500	5304516	5304516 Natural Gas Fuel	1,531.64	5,627.62	-4,095.98	72.8-	11
		Transportation - Fuel	191,687.30	195,522.26	-3,834.96	2.0-	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	1,390.45	0	1,390.45		11

Financial Statement Version for AQUA

OL Ledger
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 USD Amounts in United States Dollar
 2023.05 -2023.05 Reporting periods
 2022.05 -2022.05 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	5399079	5399079 Transportation-Crash	1,746.92	12,909.90	-11,162.98	86.5-	11
5500	5996500	5996500 RECLASS-Transportation Expenses	-19,533.12	-23,331.98	3,798.86	16.3	11
****	8720500	8720500 Transportation Overhead	-519.41	-150.69	-368.72	244.7-	11
		Transportation - Other	-16,915.16	-10,572.77	-6,342.39	60.0-	10
****	6996050	6996050 Transportation Expenses	-95,516.95	-72,617.95	-22,899.00	31.5-	11
		Capitalized Transportation	-95,516.95	-72,617.95	-22,899.00	31.5-	10
		Total Transportation	226,200.73	295,405.51	-69,204.78	23.4-	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	6,344.50	1,336.03	5,008.47	374.9	11
5500	5308021	5308021 Professional Dues	311.36	0	311.36		11
5500	5308041	5308041 Industry Assoc Dues	0	4,524.20	-4,524.20	100.0-	11
5500	5308090	5308090 Other Dues&Membershp	79,332.55	17,672.62	61,659.93	348.9	11
		Dues & Subscriptions	85,988.41	23,532.85	62,455.56	265.4	10
5500	5310010	5310010 Operating Permits	0	300	-300	100.0-	11
****	5310020	5310020 Licensing Fees	64,588.46	89,304.08	-24,715.62	27.7-	11
5500	5310050	5310050 Environmental Fees	150	0	150		11
		Licenses & Permits	64,738.46	89,604.08	-24,865.62	27.8-	10
5500	5310080	5310080 Bank Fees	4,904.75	8,380.53	-3,475.78	41.5-	11
5500	5310085	5310085 Bond Servicing Fees	5,896.93	14,310.69	-8,413.76	58.8-	11
		Bank Fees	10,801.68	22,691.22	-11,889.54	52.4-	10
5500	5302010	5302010 Travel Expense	21,244.46	33,943.26	-12,698.80	37.4-	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	22,900.08	3,600.93	19,299.15	535.9	11
****	5302016	5302016 Travel - Meals (100% Deductible)	341.73	1,005.94	-664.21	66.0-	11
5500	5302020	5302020 Entertainment Expense	10,491.80	0	10,491.80		11
****	5302021	5302021 Entertainment Expense - Non-Deductible	7,511.36	6,593.43	917.93	13.9	11
		Travel & Entertainment	62,489.43	45,143.56	17,345.87	38.4	10
****	5303830	5303830 Advertising	15,781.22	28,578.20	-12,796.98	44.8-	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	500	5,268.75	-4,768.75	90.5-	11
5500	6996060	6996060 Advertising Expense	-300	0	-300		11
		Public Relations	15,981.22	33,846.95	-17,865.73	52.8-	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	0	1,000.00	-1,000.00	100.0-	11
		Fines & Penalties	0	1,000.00	-1,000.00	100.0-	10
****	5304310	5304310 Office Supplies	40,818.30	44,419.58	-3,601.28	8.1-	11
****	5304320	5304320 Postage, Shipping, & Freight	27,385.39	7,309.81	20,075.58	274.6	11
5500	5304350	5304350 Office Furn & Equip	15,441.37	24,713.41	-9,272.04	37.5-	11
5500	5304360	5304360 Promotion Supplies	4,349.68	509.02	3,840.66	754.5	11
****	5304410	5304410 Purchasing Card Expenses-MC	-302,299.27	585,408.31	-887,707.58	151.6-	11
		Office Supplies	-214,304.53	662,360.13	-876,664.66	132.4-	10
****	5309010	5309010 Utilities - Electric and Gas	2,318.41	3,952.10	-1,633.69	41.3-	11
5500	5309021	5309021 Utilities - Wireless Services-Cell Phones & Pagers	0	43,180.00	-43,180.00	100.0-	11
****	5309025	5309025 Utilities - Communications	127,837.82	234,209.92	-106,372.10	45.4-	11
5550	5309030	5309030 Utilities - Water	4,965.12	895.01	4,070.11	454.8	11
****	5309040	5309040 Utilities - Other	1,154.36	454.59	699.77	153.9	11
		Utilities	136,275.71	282,691.62	-146,415.91	51.8-	10
****	5310090	5310090 Miscellaneous Fees	621.05	361.27	259.78	71.9	11
5500	5399040	5399040 Lost Discount Exp	152.32	1,921.92	-1,769.60	92.1-	11
****	5399900	5399900 Miscellaneous Expense	-220,726.61	-500,131.81	279,405.20	55.9	11
5500	6996751	6996751 Other Miscellaneous Expense	-157.14	0	-157.14		11
		Other Miscellaneous	-220,110.38	-497,848.62	277,738.24	55.8	10
****	5303900	5303900 Conversion-Projects	0	0	0		11
****	5399061	5399061 CIAC-Project offset	2,272,709.94	0	2,272,709.94		11
****	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	-1,287,608.33	-13,435.00	-1,274,173.33	9,484.0-	11
5500	5399074	5399074 Vehicle Purchases	80,714.89	95,448.37	-14,733.48	15.4-	11
5500	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-1,310,596.79	-313,959.18	-996,637.61	317.4-	11
5500	5399340	5399340 Salvage Proceeds	-167,803.00	-100,391.00	-67,412.00	67.1-	11
5500	5996850	5996850 RECLASS-Capital Overhead	0	34,480.09	-34,480.09	100.0-	11
****	6996075	6996075 Miscellaneous Expense	19,791.85	-161,297.56	181,089.41	112.3	11
****	6996081	6996081 CIAC	-985,101.61	13,435.00	-998,536.61	7,432.4-	11
5500	6996082	6996082 CAC	1,310,596.79	95,400.00	1,215,196.79	1,273.8	11
****	6996085	6996085 Capital Overhead	2,078.03	-34,483.23	36,561.26	106.0	11
****	8720400	8720400 A&G Capital Support Overhead	-397.95	3.14	-401.09	12,773.6-	11
****	8720900	8720900 Engineering Overhead	-1,677.47	0	-1,677.47		11
		Capital Miscellaneous & Overheads	-67,293.65	-384,799.37	317,505.72	82.5	10
		Total Miscellaneous Expenses	-125,433.65	278,222.42	-403,656.07	145.1-	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.01	361,649.00	12,221.01	3.4	10
5500	5305020	5305020 Damages - Property	66,393.48	38,058.14	28,335.34	74.5	10
5500	5305030	5305030 Claims Reimburse	0	190.65	-190.65	100.0-	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,135.98	70,145.00	5,990.98	8.5	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,616.00	138,327.00	29,289.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,295.01	13,968.00	-2,672.99	19.1-	10
5500	6996057	6996057 Insurance General Liability	-120,758.92	0	-120,758.92		10
5500	6996058	6996058 Insurance Workman's Compensation	-23,843.61	0	-23,843.61		10
5500	6996059	6996059 Insurance Other	-52,414.74	0	-52,414.74		10
		Total Insurance	498,293.21	622,337.79	-124,044.58	19.9-	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	283,127.20	156,774.79	126,352.41	80.6	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-37,753.77	-41,297.99	3,544.22	8.6	10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	229,853.97	-96,152.46	326,006.43	339.1	10
		Total Bad Debt	475,227.40	19,324.34	455,903.06	2,359.2	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	100,702.45	260,503.26	-159,800.81	61.3-	10
5500	6201011	6201011 Donations - 501(c)(3)	7,601.63	2,152.84	5,448.79	253.1	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	-145,739.46	8,782.07	-154,521.53	1,759.5-	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	158	13,968.00	-13,810.00	98.9-	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	747.48	317.48	430	135.4	10
****	6204150	6204150 Misc NonUtil Exp-Other	48,198.30	2,500.00	45,698.30	1,827.9	10
****	6204160	6204160 Misc NonUtil-Other-Prof Servic	26,431.16	-1,667.93	28,099.09	1,684.7	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	35,130.00	15,894.57	19,235.43	121.0	10
		Total Non Operating Expenses	73,229.56	302,450.29	-229,220.73	75.8-	9
		Total Operations & Maintenance Expense	13,769,489.07	13,506,120.89	263,368.18	1.9	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,334,030.87	10,181,913.67	1,152,117.20	11.3	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0.53	0.3	0.23	76.7	9
****	5502011	5502011 Amortization Expense - CIAC	-345,113.65	-326,574.44	-18,539.21	5.7-	9
		Total Depreciation	10,988,917.75	9,855,339.53	1,133,578.22	11.5	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	46,044.98	-17,601.89	38.2-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-88,263.97	88,263.97	100.0	9
5500	5507050	5507050 Regulatory Deferrals/Amortization	-5,800.00	0	-5,800.00		9
****	5507070	5507070 Amort-Util Plant Acq Adj	-86,962.07	0	-86,962.07		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	2,089.31	12,050.27	-9,960.96	82.7-	9
5500	6996066	6996066 Regulatory Commission Expense-Amortization	5,800.00	0	5,800.00		9
		Total Amortization	-56,429.67	-30,168.72	-26,260.95	87.0-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	203,510.00	198,571.00	4,939.00	2.5	9
****	5310032	5310032 Assessment-Consumer Advocate	60,273.00	66,151.00	-5,878.00	8.9-	9
****	5310033	5310033 Assessment-SBA	12,115.00	13,601.00	-1,486.00	10.9-	9
****	5310035	5310035 Assessment-DPC	2,422.00	3,483.00	-1,061.00	30.5-	9
****	5702120	5702120 Property Taxes-WT/WW	101,776.27	89,071.45	12,704.82	14.3	9
5500	5703100	5703100 Payroll Taxes	344,595.92	316,131.20	28,464.72	9.0	9
5500	5709101	5709101 Other Miscellaneous Taxes	855	150	705	470.0	9
5500	5709140	5709140 Other Taxes-PURTA	418,361.11	422,667.00	-4,305.89	1.0-	9
5500	5996050	5996050 RECLASS-Employee Taxes	0	9,527.39	-9,527.39	100.0-	9
****	6996005	6996005 Payroll Tax	-113,047.41	-96,960.67	-16,086.74	16.6-	9
****	8720100	8720100 Payroll Tax Overhead	-644.61	-171.78	-472.83	275.3-	9
		Total Taxes Other Than Income	1,030,216.28	1,022,220.59	7,995.69	0.8	8
		TOTAL UTILITY COSTS & EXPENSES	25,732,193.43	24,353,512.29	1,378,681.14	5.7	7
		TOTAL OPERATING INCOME	-30,859,973.67	-23,844,330.30	-7,015,643.37	29.4-	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	126,305.13	69,129.26	57,175.87	82.7	9
		Interest on Short Term Debt	126,305.13	69,129.26	57,175.87	82.7	8
****	6499011	6499011 Interest Expense - Long Term Debt	6,757,373.20	5,998,617.35	758,755.85	12.6	10
		Interest on LTD	6,757,373.20	5,998,617.35	758,755.85	12.6	9
5500	6402430	6402430 Amort-Debt Issuance Costs	50,932.57	49,002.07	1,930.50	3.9	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	44,996.57	43,066.07	1,930.50	4.5	9
		Interest on Long Term Debt	6,802,369.77	6,041,683.42	760,686.35	12.6	8
****	5996800	5996800 Reclass-AFUDC-Debt	0	-1,344,913.21	1,344,913.21	100.0	10
****	5996801	5996801 Reclass-AFUDC-Equity	0	1,344,913.21	-1,344,913.21	100.0-	10
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	104,178.04	-217,285.48	321,463.52	147.9	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	209,458.42	217,285.48	-7,827.06	3.6-	10
****	6996080	6996080 AFUDC-Debt	-209,458.42	1,127,567.93	-1,337,026.35	118.6-	10
		AFUDC - Debt	104,178.04	1,127,567.93	-1,023,389.89	90.8-	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-627,416.13	-677,192.66	49,776.53	7.4	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	449,228.87	481,537.27	-32,308.40	6.7-	10
****	6996086	6996086 AFUDC-Equity	-449,228.87	-1,826,390.68	1,377,161.81	75.4	10
		AFUDC - Equity	-627,416.13	-2,022,046.07	1,394,629.94	69.0	9
		Allow For Funds Used During Construction	-523,238.09	-894,478.14	371,240.05	41.5	8
		Total Interest Expense	6,405,436.81	5,216,334.54	1,189,102.27	22.8	7
		Other Net (Income) Expense:					7
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	0	-510,040.00	510,040.00	100.0	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	17,729.00	-3,129.00	17.6-	9
		Other Net Periodic Benefit Costs	-59,646.00	-566,557.00	506,911.00	89.5	8
		Other Net (Income) Expense	-59,646.00	-566,557.00	506,911.00	89.5	7
		TOTAL OTHER (INCOME) EXPENSE	6,345,790.81	4,649,777.54	1,696,013.27	36.5	6
		TOTAL INCOME BEFORE TAX & GAIN	-24,514,182.86	-19,194,552.76	-5,319,630.10	27.7-	5
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	3,552,105.10	2,470,404.86	1,081,700.24	43.8	8
		Federal Taxes - Current	3,552,105.10	2,470,404.86	1,081,700.24	43.8	7
		Total Income Taxes - Current	3,552,105.10	2,470,404.86	1,081,700.24	43.8	6
		TOTAL INCOME TAXES	3,552,105.10	2,470,404.86	1,081,700.24	43.8	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-20,962,077.76	-16,724,147.90	-4,237,929.86	25.3-	4

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Ledger

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Amounts in United States Dollar

Reporting periods

Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		TOTAL NET INCOME	-20,962,077.76	-16,724,147.90	-4,237,929.86	25.3	3
		NET INCOME AVAILABLE FOR COMMON	20,962,077.76	16,724,147.90	4,237,929.86	25.3	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

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OL Ledger
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 USD Amounts in United States Dollar
 2023.06 -2023.06 Reporting periods
 2022.06 -2022.06 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-174,364,921.56	-188,833,550.72	14,468,629.16		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-2,460.27	-2,586.38	126.11	4.9	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-34,848.10	-106,477.94	71,629.84	67.3	10
****	4114110	4114110 WTR-Metered Sales-Residential	-36,814,197.23	-33,515,732.76	-3,298,464.47	9.8-	10
****	4114115	4114115 WTR-CAP Discount-Residential	27,880.78	0	27,880.78		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-12,138,168.56	-11,525,568.10	-612,600.46	5.3-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,639,745.62	-1,941,879.06	302,133.44	15.6	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-967,959.45	-936,805.62	-31,153.83	3.3-	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-33,154.38	35,252.51	-68,406.89	194.0-	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,219,709.73	-1,358,460.35	138,750.62	10.2	10
****	4114220	4114220 WTR-Public Fire Protection	-590,937.31	-681,092.50	90,155.19	13.2	10
****	4114230	4114230 WTR-Private Fire Protection	-213,857.10	-209,994.47	-3,862.63	1.8-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-303,129.57	-346,239.64	43,110.07	12.5	10
5500	4115100	4115100 WTR-Misc Srv Rev	-45,438.50	-44,042.00	-1,396.50	3.2-	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-29,785.00	-27,300.00	-2,485.00	9.1-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-61,662.73	-73,796.86	12,134.13	16.4	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-25,940.00	-20,520.00	-5,420.00	26.4-	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	0	-150	150	100.0	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	4,480.50	-577,238.14	581,718.64	100.8	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	114,905.80	2.11	114,903.69	5445672.5	10
5500	4118400	4118400 WTR-Other Water Rev	-25,102.00	0	-25,102.00		10
		Operating Revenue - Water	-53,998,828.47	-51,332,629.20	-2,666,199.27	5.2-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,684,536.41	-4,306,612.91	622,076.50	14.4	10
5550	4211035	4211035 WW-CAP Discount-Residential	2,042.49	0	2,042.49		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-651,700.11	-801,173.41	149,473.30	18.7	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,369,153.05	-1,289,314.94	-79,838.11	6.2-	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-262,668.73	-153,010.47	-109,658.26	71.7-	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-2,477.95	-452.37	-2,025.58	447.8-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-25,339.23	0	-25,339.23		10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-199.98	0	-199.98		10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-1,791.22	-1,997.59	206.37	10.3	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-122,525.78	-117,394.18	-5,131.60	4.4-	10
****	4215155	4215155 WW-ST Tax Surcharge	3,407.20	0	3,407.20		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-11,476.39	-11,716.45	240.06	2.0	10
5550	4218400	4218400 WW-Other WW Revenues	-6,819.00	-760	-6,059.00	797.2-	10
****	4218410	4218410 WW-Other WW Rev-DSIC	51.87	574.93	-523.06	91.0-	10
		Operating Revenue - Sewer	-6,133,186.29	-6,681,857.39	548,671.10	8.2	9
		Total Operating Revenue	-60,132,014.76	-58,014,486.59	-2,117,528.17	3.6-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-152,966.07	-233,271.31	80,305.24	34.4	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-15,104.00	15,104.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-4,215.00	2,715.00	64.4	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-29,926.91	-28,062.73	-1,864.18	6.6-	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-19,075.63	-24,676.21	5,600.58	22.7	9
5500	6104125	6104125 Nonutil Inc-Other-Developer Projects	0	-70,925.00	70,925.00	100.0	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-171,057.28	-203,144.14	32,086.86	15.8	9
		Total Non Operating Revenue	-375,036.89	-579,909.39	204,872.50	35.3	8
		TOTAL REVENUE	-60,507,051.65	-58,594,395.98	-1,912,655.67	3.3-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,964,833.67	3,790,574.01	174,259.66	4.6	11
5500	5300190	5300190 Labor-Officers, Executives	56,432.64	71,908.32	-15,475.68	21.5-	11
5500	8710100	8710100 Labor Cost Center Variances - Employees	276.8	0	276.8		11
		Labor Regular	4,021,543.11	3,862,482.33	159,060.78	4.1	10
5500	5300120	5300120 Salaried - Overtime Wages	621,763.81	598,226.54	23,537.27	3.9	11
		Labor Overtime	621,763.81	598,226.54	23,537.27	3.9	10
5500	5300180	5300180 Salaried - Annual Incentive	118,427.00	104,887.00	13,540.00	12.9	11
		Labor Short Term Incentive	118,427.00	104,887.00	13,540.00	12.9	10
5500	5300185	5300185 Stock Option Compensation	1,556.19	1,014.18	542.01	53.4	11
5500	5300186	5300186 Performance Share Unit Amortization	35,802.08	32,291.18	3,510.90	10.9	11
5500	5300187	5300187 Restricted Stock Unit Amortization	15,017.27	14,060.21	957.06	6.8	11
****	5996070	5996070 RECLASS-LTI/STI	0	0	0		11
		Labor Long Term Incentive	52,375.54	47,365.57	5,009.97	10.6	10
****	5996010	5996010 RECLASS-S&W-Employees	40,823.22	147,162.23	-106,339.01	72.3-	11
****	5996020	5996020 RECLASS-S&W-Employees-OT	0	0	0		11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	2,356.20	2,746.71	-390.51	14.2-	11
5500	8000032	8000032 Corporate Automation Engineer	0	4,481.54	-4,481.54	100.0-	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	8,287.04	-8,287.04	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	1,100.32	1,175.94	-75.62	6.4-	11
5500	8000129	8000129 Information Security Director	698.28	0	698.28		11
5500	8000150	8000150 Mgr, Security Operations & Engineering	463.05	0	463.05		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000170	8000170 Project Engineer II	3,570.00	5,506.06	-1,936.06	35.2-	11
5500	8000171	8000171 Project Engineer III	1,094.40	7,969.28	-6,874.88	86.3-	11
5500	8000179	8000179 Project Management Office Director	300.5	1,454.40	-1,153.90	79.3-	11
5500	8000201	8000201 Systems Administrator II	1,367.31	766.08	601.23	78.5	11
5500	8000219	8000219 Security Engineer III	2,214.30	1,431.68	782.62	54.7	11
5500	8000228	8000228 Safety Specialist III	-206.56	0	-206.56		11
5500	8000234	8000234 Systems Engineer I	0	436.8	-436.8	100.0-	11
5500	8000235	8000235 System Engineer III	5,531.02	1,168.10	4,362.92	373.5	11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	-340	340	100.0	11
5500	8000276	8000276 Field Supervisor III	-653.16	0	-653.16		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-563.92	0	-563.92		11
5500	8000325	8000325 Manager Security GRC	204.76	0	204.76		11
5500	8000365	8000365 Director Network/Telecom	441.99	0	441.99		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001164	8001164 Seasonal Laborer	0	0	0		11
****	8001181	8001181 Utility Technician	0	0	0		11
****	8001205	8001205 Facility Operator I	0	0	0		11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-3,734.06	0	-3,734.06		11
5500	8001219	8001219 Crew Leader	3.81	778.55	-774.74	99.5-	11
****	8001220	8001220 Distribution Technician	104.91	-591.71	696.62	117.7	11
5500	8001224	8001224 Emergency Utility Worker	0	-75.2	75.2	100.0	11
5500	8001226	8001226 Field Inspector - First Class	160.88	-76.54	237.42	310.2	11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
5500	8001231	8001231 Field Service Representative	-74.32	-491.09	416.77	84.9	11
5500	8001235	8001235 Inspector	-616.81	-1,090.99	474.18	43.5	11
****	8001239	8001239 Laborer	-129.76	0	-129.76		11
5500	8001241	8001241 Leader	0	-1,291.66	1,291.66	100.0	11
****	8001242	8001242 Lead Mechanic	0	0	0		11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
5500	8001264	8001264 Purification Operator	0	-184.05	184.05	100.0	11
****	8001270	8001270 System Operator	0	-27.42	27.42	100.0	11
5500	8001272	8001272 Service Worker	0	259.66	-259.66	100.0-	11
5500	8001284	8001284 Utility Worker	-73.4	-2,184.05	2,110.65	96.6	11
5500	8001289	8001289 Working Foreman	0	-994.97	994.97	100.0	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002018	8002018 Construction Coordinator II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002181	8002181 Utility Technician-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	-743.66	0	-743.66		11
****	8002213	8002213 Utility Technician (Union)-TH	-288.99	0	-288.99		11
5500	8002220	8002220 Distribution Technician-TH	0	-929.27	929.27	100.0	11
****	8002228	8002228 Foreman-TH	0	0	0		11
****	8002230	8002230 Field Service Representative Leader-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-113.07	-769.6	656.53	85.3	11
5500	8002235	8002235 Inspector-TH	-429.72	-1,493.75	1,064.03	71.2	11
5500	8002239	8002239 Laborer-TH	-243.3	0	-243.3		11
5500	8002241	8002241 Leader-TH	0	-712.93	712.93	100.0	11
****	8002242	8002242 Lead Mechanic-TH	0	0	0		11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
****	8002284	8002284 Utility Worker-TH	0	-649.8	649.8	100.0	11
5500	8002289	8002289 Working Foreman-TH	0	-403.26	403.26	100.0	11
****	8002291	8002291 Wastewater Operator I-TH	0	0	0		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8002297	8002297 Facility Operator I - TH	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
5500	8003228	8003228 Facility Operator-DT	-233.77	0	-233.77		11
5500	8003230	8003230 Field Service Representative-DT	-252.32	0	-252.32		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
		Activity Allocations	52,078.13	171,317.78	-119,239.65	69.6-	10
****	6996001	6996001 S&W-Employees-ST	-1,319,519.60	-1,505,800.80	186,281.20	12.4	11
****	6996002	6996002 S&W-Employees-OT	-301,501.52	-230,321.16	-71,180.36	30.9-	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-47,737.47	-19,953.98	-27,783.49	139.2-	11
****	6996007	6996007 LTI/STI	-24,274.66	0	-24,274.66		11
****	8720200	8720200 PTO Overhead	-1,172.38	-1,153.36	-19.02	1.6-	11
****	8720700	8720700 LTI/STI/Stock Overhead	-197.56	-19.38	-178.18	919.4-	11
		Labor - Overheads & Capitalization	-1,694,403.19	-1,757,248.68	62,845.49	3.6	10
		Total Labor	3,171,784.40	3,027,030.54	144,753.86	4.8	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	606,703.97	601,977.67	4,726.30	0.8	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	33,466.77	32,620.66	846.11	2.6	11
5500	5301025	5301025 Employee Benefits - Vision	10,034.19	5,607.37	4,426.82	78.9	11
		Employee Benefits - Health Plans	650,204.93	640,205.70	9,999.23	1.6	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,715.27	18,201.19	-1,485.92	8.2-	11
5500	5301040	5301040 Employee Benefits - Disability	11,152.80	26,698.82	-15,546.02	58.2-	11
		Employee Benefits - Insurance	27,868.07	44,900.01	-17,031.94	37.9-	10
5500	5301110	5301110 Employee Benefits - Pensions	0	1,010,040.00	-1,010,040.00	100.0-	11
		Employee Benefits - Pension	0	1,010,040.00	-1,010,040.00	100.0-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	-2,038,493.06	2,115,996.00	103.8	11
		Employee Benefits - OPEB	77,502.94	-2,038,493.06	2,115,996.00	103.8	10
5500	5301130	5301130 Employee Benefits - Savings Plan	229,354.81	141,769.69	87,585.12	61.8	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	77,802.70	77,633.00	169.7	0.2	11
		Employee Benefits - 401K	307,157.51	219,402.69	87,754.82	40.0	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	446	0	446		11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	255.24	521.35	-266.11	51.0-	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	3,367.98	3,385.80	-17.82	0.5-	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	5,340.03	5,910.00	-569.97	9.6-	11
5500	5302120	5302120 Transfer/Relocation Expense	-117.56	0	-117.56		11
5500	5302920	5302920 Tuition Reimbursement Expense	3,488.00	0	3,488.00		11
5500	5302925	5302925 Employee Training Expense	3,094.63	3,332.90	-238.27	7.1-	11
****	5302930	5302930 Employee Relations Expense	1,081.30	5,794.69	-4,713.39	81.3-	11
****	5996040	5996040 RECLASS-Employee Pension and Benefits	0	26,179.01	-26,179.01	100.0-	11
****	8720300	8720300 Payroll Other Overhead	-1,445.21	-1,978.84	533.63	27.0	11
		Employee Benefits - Miscellaneous	15,510.41	43,144.91	-27,634.50	64.1-	10
****	6996004	6996004 Employee Pension and Benefits	-303,904.98	-339,428.61	35,523.63	10.5	11
		Capitalized Employee Benefits	-303,904.98	-339,428.61	35,523.63	10.5	10
		Total Employee Benefits	774,338.88	-420,228.36	1,194,567.24	284.3	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	518,415.12	388,736.46	129,678.66	33.4	10
		Total Purchased Water	518,415.12	388,736.46	129,678.66	33.4	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	1,224,834.14	940,461.96	284,372.18	30.2	10
		Total Purchased Wastewater	1,224,834.14	940,461.96	284,372.18	30.2	9
		Sludge					9
****	5206240	5206240 Sludge Removal	206,622.49	57,830.01	148,792.48	257.3	10
****	6996011	6996011 Sludge Removal (WW)	-11,547.27	-2,217.50	-9,329.77	420.7-	10
		Total Sludge	195,075.22	55,612.51	139,462.71	250.8	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	742,320.35	756,575.10	-14,254.75	1.9-	10
****	5206230	5206230 Fuel for Power Production	16,071.27	7,240.58	8,830.69	122.0	10
5500	6996016	6996016 Fuel for Power Production	-421.55	0	-421.55		10
		Total Purchased Power	757,970.07	763,815.68	-5,845.61	0.8-	9
****	5304600	5304600 Chemicals-Oper-General	430,980.10	156,988.78	273,991.32	174.5	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	229,043.99	282,842.32	-53,798.33	19.0-	10
****	5304603	5304603 Chemicals-Oper-Caustic	23,047.49	31,940.76	-8,893.27	27.8-	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	139,297.45	189,830.09	-50,532.64	26.6-	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	75,969.69	118,682.84	-42,713.15	36.0-	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	10,633.05	7,669.35	2,963.70	38.6	10
****	5304607	5304607 Chemicals-Oper-Hypochlorine	55,996.08	44,425.57	11,570.51	26.0	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	184,407.19	29,762.50	154,644.69	519.6	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	196,655.31	163,280.71	33,374.60	20.4	10
5500	5304610	5304610 Chemicals-Oper-Polymer	55,303.08	39,690.80	15,612.28	39.3	10
5500	5304613	5304613 Chemicals-Oper-Percol	4,186.00	0	4,186.00		10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	235.2	-235.2	100.0-	10
5500	5304615	5304615 Chemicals-Oper-Lime	-62,248.87	58,685.76	-120,934.63	206.1-	10
5500	5304616	5304616 Chemicals-Oper-Copper Sulphate	0	0.22	-0.22	100.0-	10
5500	5304617	5304617 Chemicals-Oper-Carbon	375,503.61	168,183.08	207,320.53	123.3	10
5500	5304619	5304619 Chemicals-Oper-Potaperm	38,276.65	11,837.52	26,439.13	223.4	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	94,710.13	21,094.87	73,615.26	349.0	10
5500	5304621	5304621 Chemicals-Oper-Misc Chem	195,569.25	13,451.64	182,117.61	1,353.9	10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5550	5304624	5304624 SW-Chem-Pump Oper-General	130,613.82	31,969.07	98,644.75	308.6	10
5550	5304626	5304626 SW-Chem-T&D Oper-General	1,666.50	3,436.68	-1,770.18	51.5-	10
5500	6996018	6996018 Chemicals	0	-1,106.07	1,106.07	100.0	10
		Chemicals	2,179,610.52	1,372,901.69	806,708.83	58.8	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	4,062,797.45	2,572,979.38	1,489,818.07	57.9	11
****	5304110	5304110 Material Exp-Cst Dif	-21,234.71	7,132.73	-28,367.44	397.7-	11
5500	5304140	5304140 Material Exp-Inv Rvl	-53,051.25	0	-53,051.25		11
****	5304200	5304200 Material Exp-Non Stk	230,207.69	70,689.23	159,518.46	225.7	11
5500	5304235	5304235 Materials & Supplies - Hydrants	1,188.00	18,761.45	-17,573.45	93.7-	11
****	5304300	5304300 Meter/ERT Purchases	327,862.30	296,556.56	31,305.74	10.6	11
****	5304330	5304330 Laboratory Supplies	3,589.87	24,650.09	-21,060.22	85.4-	11
****	5304340	5304340 Software/Hardware Purchases	81,825.27	66,320.14	15,505.13	23.4	11
****	5304370	5304370 Small Tools & Work Equipment	52,278.09	13,861.77	38,416.32	277.1	11
****	5304375	5304375 Materials & Supplies - Uniforms	31,897.34	8,682.52	23,214.82	267.4	11
****	5304380	5304380 Materials & Supplies - Safety Supplies	53,000.33	12,757.28	40,243.05	315.5	11
****	5304390	5304390 Misc Supplies	118,531.34	33,762.03	84,769.31	251.1	11
****	5996200	5996200 RECLASS-Materials and Supplies	0	13,369.05	-13,369.05	100.0-	11
****	8720600	8720600 Tools/Clothing/Others Overhead	8.06	-137.51	145.57	105.9	11
		Supplies	4,888,899.78	3,139,384.72	1,749,515.06	55.7	10
****	6996020	6996020 Materials and Supplies	-4,637,525.49	-2,990,999.36	-1,646,526.13	55.0-	10
		Capitalized Supplies	-4,637,525.49	-2,990,999.36	-1,646,526.13	55.0-	10
		Total Materials & Supplies	251,374.29	148,385.36	102,988.93	69.4	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	2,095,312.19	1,612,815.92	482,496.27	29.9	11
****	5996310	5996310 RECLASS-Contractual Services-Engineering	0	0	0		11
****	6996031	6996031 Contractual Services-Engineering	-2,004,515.94	-1,444,760.27	-559,755.67	38.7-	11
		Outside Services - Engineering	90,796.25	168,055.65	-77,259.40	46.0-	10
5500	5303210	5303210 Accounting/Auditing Services	65,638.00	72,838.00	-7,200.00	9.9-	11
		Outside Services - Accounting	65,638.00	72,838.00	-7,200.00	9.9-	10
****	5303220	5303220 Legal Services	129,832.97	64,635.38	65,197.59	100.9	11
****	6996033	6996033 Contractual Services-Legal	-22,048.64	-15,621.30	-6,427.34	41.1-	11
		Outside Services - Legal	107,784.33	49,014.08	58,770.25	119.9	10
****	5303850	5303850 Testing Services	143,413.99	57,291.60	86,122.39	150.3	11
****	6996035	6996035 Contractual Services-Testing	-8,229.55	0	-8,229.55		11
		Outside Services - Lab Testing	135,184.44	57,291.60	77,892.84	136.0	10
****	5303010	5303010 Contractor Labor - Straight Time	31,832.80	33,244.80	-1,412.00	4.2-	11
5500	5303020	5303020 Contractor Materials	79,739.10	33,242.02	46,497.08	139.9	11
****	5303030	5303030 Contractor Services	5,595,463.31	2,329,510.87	3,265,952.44	140.2	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	54,387.55	69,954.95	-15,567.40	22.3-	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	187.69	3,102.00	-2,914.31	93.9-	11
****	5303035	5303035 Contractor Services - Restoration	837,538.64	2,339,718.87	-1,502,180.23	64.2-	11
****	5303036	5303036 Contractor Services - Permit Fees	87,568.01	7,619.19	79,948.82	1,049.3	11
5500	5303040	5303040 Environmental Services	0	98,161.35	-98,161.35	100.0-	11
****	5303050	5303050 Contractor Services - Leak Detection	50,471.33	23,085.87	27,385.46	118.6	11
5550	5303052	5303052 Contractor Services - Sewer Jetting	1,275.00	0	1,275.00		11
****	5303053	5303053 Contractor Services - Main Breaks	8,612,155.47	8,232,552.38	379,603.09	4.6	11
****	5303054	5303054 Contractor Services - Well Cleaning	150,718.34	185,541.97	-34,823.63	18.8-	11
5550	5303055	5303055 Contractor Services - Wastewater Hauling	0	18,990.00	-18,990.00	100.0-	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	23,337.01	52,950.26	-29,613.25	55.9-	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	1,700.00	0	1,700.00		11
5500	5303061	5303061 Contractor Services - Other-Mains	5,876.00	409,563.50	-403,687.50	98.6-	11
****	5303062	5303062 Contractor Services - Other-Services	860,898.76	3,657.71	857,241.05	23,436.6	11
****	5303063	5303063 Contractor Services - Other-Meters	2,865.09	63,778.05	-60,912.96	95.5-	11
5500	5303064	5303064 Contractor Services - Other-Hydrants	157,131.82	16,658.51	140,473.31	843.3	11
****	5303145	5303145 Contractor Services - Other-Construction	0	453,962.69	-453,962.69	100.0-	11
5500	5996360	5996360 RECLASS-Contractual Services-Other	0	133,328.36	-133,328.36	100.0-	11
****	6996036	6996036 Contractual Services-Other	-15,792,869.19	-14,507,621.63	-1,285,247.56	8.9-	11
		Outside Services - Operations	760,276.73	1,001.72	759,275.01	75,797.1	10
5500	5997310	5997310 Other ACO Direct costs	75,091.85	59,450.80	15,641.05	26.3	11
****	5997320	5997320 WorkFlow Processing Fee	83,746.50	68,975.11	14,771.39	21.4	11
****	5997330	5997330 WorkFlow Billing Postage	125,866.99	110,009.27	15,857.72	14.4	11
5500	5997360	5997360 ACO Lockbox Fees	43,409.72	41,922.28	1,487.44	3.5	11
		Outside Services - ACO	328,115.06	280,357.46	47,757.60	17.0	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	114,948.71	346,541.47	-231,592.76	66.8-	12
****	5303135	5303135 Contractor Services - Grounds Care	183,631.90	147,212.06	36,419.84	24.7	12
****	5303840	5303840 Security & Investigative Services	118,615.07	6,651.67	111,963.40	1,683.2	12
****	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-132,942.38	0	-132,942.38		12
		Outside Services - Bldg & Grounds	284,253.30	500,405.20	-216,151.90	43.2-	11
5500	5303120	5303120 Computer & Software Maintenance Services	0	2,220.70	-2,220.70	100.0-	12
****	5303315	5303315 IT/Telecom Contractor Services	66,569.08	726,939.62	-660,370.54	90.8-	12
5500	6996364	6996364 Contractual Services - Other - IT	-66,569.08	0	-66,569.08		12
		Outside Services - IT	0	729,160.32	-729,160.32	100.0-	11
5500	5303140	5303140 Security Equipment Maintenance Services	174,261.51	153,218.69	21,042.82	13.7	12
		Outside Services - Security	174,261.51	153,218.69	21,042.82	13.7	11
5500	5303325	5303325 Professional/Temporary Labor	4,899.00	160	4,739.00	2,961.9	12
		Outside Services - Temporary Labor	4,899.00	160	4,739.00	2,961.9	11

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****	5303190	5303190 Miscellaneous Repairs/Maintenance	23,660.79	25,530.66	-1,869.87	7.3-	12
5500	5303310	5303310 Consultant Services	36,036.67	0	36,036.67		12
****	5303320	5303320 Training Services	7,948.98	1,823.05	6,125.93	336.0	12
****	5303890	5303890 Miscellaneous Outside Services	30,330.59	44,895.13	-14,564.54	32.4-	12
****	6996367	6996367 Contractual Services - Other - Admin & General	-56,867.53	0	-56,867.53		12
		Outside Services - Admin & General	41,109.50	72,248.84	-31,139.34	43.1-	11
		Total Outside Services - Other	504,523.31	1,455,193.05	-950,669.74	65.3-	10
		Total Outside Services	1,992,318.12	2,083,751.56	-91,433.44	4.4-	9
		Managment Fees					9
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,858,329.04	1,497,276.23	361,052.81	24.1	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	732,381.29	798,125.34	-65,744.05	8.2-	11
5500	8732040	8732040 Employee Pension and Benefits	32,691.05	26,573.72	6,117.33	23.0	11
5500	8732150	8732150 Purchased Power (WasteWater)	893.79	713.67	180.12	25.2	11
5500	8732200	8732200 Materials and Supplies	436,507.72	143,982.63	292,525.09	203.2	11
5500	8732310	8732310 Contractual Services-Engineering	17,201.18	17,172.83	28.35	0.2	11
5500	8732320	8732320 Contractual Services-Accounting	22,743.46	28,198.20	-5,454.74	19.3-	11
5500	8732330	8732330 Contractual Services-Legal	11,050.69	59,837.65	-48,786.96	81.5-	11
5500	8732340	8732340 Contractual Services-Management Fees	282,179.00	480,118.79	-197,939.79	41.2-	11
5500	8732360	8732360 Contractual Services-Other	1,144,326.94	1,602,608.98	-458,282.04	28.6-	11
5500	8732410	8732410 Rental of Building Real Property	10,825.34	11,025.28	-199.94	1.8-	11
5500	8732420	8732420 Rental of Equipment	0	718.98	-718.98	100.0-	11
5500	8732500	8732500 Transportation Expenses	642.26	3,124.54	-2,482.28	79.4-	11
5500	8732570	8732570 Insurance General Liability	89.53	0	89.53		11
5500	8732600	8732600 Advertising Expense	5,772.48	0	5,772.48		11
5500	8732750	8732750 Miscellaneous Expense	291,920.99	119,024.05	172,896.94	145.3	11
		Management Fees - Water	4,847,554.76	4,788,500.89	59,053.87	1.2	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0		11
****	8733160	8733160 Fuel for Power Production	0	0	0		11
****	8733200	8733200 Materials and Supplies	0	0	0		11
****	8733310	8733310 Contractual Services-Engineering	0	0	0		11
****	8733320	8733320 Contractual Services-Accounting	0	0	0		11
****	8733330	8733330 Contractual Services-Legal	0	0	0		11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0		11
****	8733350	8733350 Contractual Services-Testing	0	0	0		11
****	8733360	8733360 Contractual Services-Other	0	0	0		11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0		11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0		11
****	8733410	8733410 Rental of Building Real Property	0	0	0		11
****	8733420	8733420 Rental of Equipment	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
****	8733570	8733570 Insurance General Liability	0	0	0		11
****	8733750	8733750 Miscellaneous Expense	0	0	0		11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-2,362,291.00	-2,536,227.16	173,936.16	6.9	11
		Capitalized Management Fees	-2,362,291.00	-2,536,227.16	173,936.16	6.9	10
		Total Managment Fees	2,485,263.76	2,252,273.73	232,990.03	10.3	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	70,502.06	53,283.44	17,218.62	32.3	11
****	5307050	5307050 Rent Expense - Land & Land Rights	1,245.00	120	1,125.00	937.5	11
5500	6996041	6996041 Rental of Building Real Property	0	-120	120	100.0	11
		Leases - Building	71,747.06	53,283.44	18,463.62	34.7	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	4,252.27	13,398.51	-9,146.24	68.3-	11
5500	6996042	6996042 Rental of Equipment	-4,000.00	-2,012.00	-1,988.00	98.8-	11
		Leases - Equipment	252.27	11,386.51	-11,134.24	97.8-	10
5500	5307090	5307090 Rent Expense - Miscellaneous	2,002.41	2,328.02	-325.61	14.0-	11
		Leases - Other	2,002.41	2,328.02	-325.61	14.0-	10
		Total Leases	74,001.74	66,997.97	7,003.77	10.5	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	16,452.96	39,814.55	-23,361.59	58.7-	11
****	5304210	5304210 Auto Parts & Supplies	171,337.35	14,337.32	157,000.03	1,095.0	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	14,686.83	-22,628.52	37,315.35	164.9	11
		Transportation - Services & Maintenance	202,477.14	31,523.35	170,953.79	542.3	10
****	5307040	5307040 Rent Expense - Vehicles	0	5,123.19	-5,123.19	100.0-	11
		Transportation - Leases	0	5,123.19	-5,123.19	100.0-	10
****	5304510	5304510 Gasoline	136,296.33	98,718.47	37,577.86	38.1	11
5500	5304515	5304515 Diesel Fuel	9,213.56	0	9,213.56		11
5500	5304516	5304516 Natural Gas Fuel	1,705.67	1,422.32	283.35	19.9	11
		Transportation - Fuel	147,215.56	100,140.79	47,074.77	47.0	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	492.3	8,653.30	-8,161.00	94.3-	11

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	5399079	5399079 Transportation-Crash	-20,764.49	-7,035.91	-13,728.58	195.1	11
****	5996500	5996500 RECLASS-Transportation Expenses	-31,887.17	-11,264.71	-20,622.46	183.1	11
****	8720500	8720500 Transportation Overhead	-424.3	-613.51	189.21	30.8	11
		Transportation - Other	-52,583.66	-10,260.83	-42,322.83	412.5	10
****	6996050	6996050 Transportation Expenses	-88,408.83	-123,227.17	34,818.34	28.3	11
		Capitalized Transportation	-88,408.83	-123,227.17	34,818.34	28.3	10
		Total Transportation	208,700.21	3,299.33	205,400.88	6,225.5	9
		Miscellaneous Expenses					9
****	5308010	5308010 Subscriptions	866.51	75,681.51	-74,815.00	98.9	11
5550	5308021	5308021 Professional Dues	214.17	0	214.17		11
5500	5308041	5308041 Industry Assoc Dues	4,587.00	2,552.32	2,034.68	79.7	11
****	5308090	5308090 Other Dues&Membershp	43,186.49	58,922.52	-15,736.03	26.7	11
		Dues & Subscriptions	48,854.17	137,156.35	-88,302.18	64.4	10
5500	5310010	5310010 Operating Permits	-672	14.56	-686.56	4,715.4	11
****	5310020	5310020 Licensing Fees	20,558.90	119,498.55	-98,939.65	82.8	11
5500	5310050	5310050 Environmental Fees	101.78	201.47	-99.69	49.5	11
		Licenses & Permits	19,988.68	119,714.58	-99,725.90	83.3	10
5500	5310080	5310080 Bank Fees	7,740.79	72,380.40	-64,639.61	89.3	11
5500	5310085	5310085 Bond Servicing Fees	0	29,815.84	-29,815.84	100.0	11
		Bank Fees	7,740.79	102,196.24	-94,455.45	92.4	10
5500	5302010	5302010 Travel Expense	22,545.29	9,722.72	12,822.57	131.9	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	17,807.85	8,110.58	9,697.27	119.6	11
5500	5302020	5302020 Entertainment Expense	4,550.86	2,231.21	2,319.65	104.0	11
****	5302021	5302021 Entertainment Expense - Non-Deductible	11,106.67	6,180.13	4,926.54	79.7	11
5500	5302022	5302022 Entertainment Expense-50% Non-Deductible	59.12	10,830.82	-10,771.70	99.5	11
		Travel & Entertainment	56,069.79	37,075.46	18,994.33	51.2	10
5550	5303830	5303830 Advertising	172.78	1,686.00	-1,513.22	89.8	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	34,250.00	2,118.75	32,131.25	1,516.5	11
		Public Relations	34,422.78	3,804.75	30,618.03	804.7	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	34,000.00	2,750.00	31,250.00	1,136.4	11
		Fines & Penalties	34,000.00	2,750.00	31,250.00	1,136.4	10
****	5304310	5304310 Office Supplies	65,381.32	45,466.93	19,914.39	43.8	11
****	5304320	5304320 Postage, Shipping, & Freight	17,566.52	2,563.96	15,002.56	585.1	11
****	5304350	5304350 Office Furn & Equip	10,463.66	46,653.62	-36,189.96	77.6	11
****	5304360	5304360 Promotion Supplies	3,033.50	10,686.45	-7,652.95	71.6	11
****	5304410	5304410 Purchasing Card Expenses-MC	-52,997.59	89,490.02	-142,487.61	159.2	11
		Office Supplies	43,447.41	194,860.98	-151,413.57	77.7	10
****	5309010	5309010 Utilities - Electric and Gas	5,862.68	10,307.38	-4,444.70	43.1	11
****	5309025	5309025 Utilities - Communications	60,830.16	92,674.61	-31,844.45	34.4	11
5550	5309030	5309030 Utilities - Water	7,701.46	11,545.78	-3,844.32	33.3	11
****	5309040	5309040 Utilities - Other	617.74	165.42	452.32	273.4	11
		Utilities	75,012.04	114,693.19	-39,681.15	34.6	10
****	5310090	5310090 Miscellaneous Fees	172.52	488.25	-315.73	64.7	11
5500	5399040	5399040 Lost Discount Exp	917.47	876.95	40.52	4.6	11
****	5399900	5399900 Miscellaneous Expense	-232,903.33	-120,780.88	-112,122.45	92.8	11
5500	6996751	6996751 Other Miscellaneous Expense	-6,765.59	0	-6,765.59		11
		Other Miscellaneous	-238,578.93	-119,415.68	-119,163.25	99.8	10
****	5303900	5303900 Conversion-Projects	0	-8,603.30	8,603.30	100.0	11
5500	5399061	5399061 CIAC-Project offset	73,818.70	900,199.06	-826,380.36	91.8	11
****	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	-73,818.70	-47,420.13	-26,398.57	55.7	11
5550	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-900	0	-900		11
5500	5399074	5399074 Vehicle Purchases	42,294.84	334,073.92	-291,779.08	87.3	11
5500	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	0	-908,799.06	908,799.06	100.0	11
5500	5399340	5399340 Salvage Proceeds	-76,889.69	-47,571.25	-29,318.44	61.6	11
5500	5996750	5996750 RECLASS-Miscellaneous Expense	0	2,800.98	-2,800.98	100.0	11
****	5996850	5996850 RECLASS-Capital Overhead	0	47,497.38	-47,497.38	100.0	11
****	6996075	6996075 Miscellaneous Expense	-2,569.57	-411,496.46	408,926.89	99.4	11
****	6996081	6996081 CIAC	900	-852,778.93	853,678.93	100.1	11
5500	6996082	6996082 CAC	0	908,799.06	-908,799.06	100.0	11
****	6996085	6996085 Capital Overhead	350.2	-383,728.76	384,078.96	100.1	11
****	8720400	8720400 A&G Capital Support Overhead	-244.75	-241.92	-2.83	1.2	11
****	8720900	8720900 Engineering Overhead	-105.45	0	-105.45		11
		Capital Miscellaneous & Overheads	-37,164.42	-467,269.41	430,104.99	92.0	10
		Total Miscellaneous Expenses	43,792.31	125,566.46	-81,774.15	65.1	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.99	361,642.00	12,228.99	3.4	10
5500	5305020	5305020 Damages - Property	61,631.50	18,690.12	42,941.38	229.8	10
5500	5305030	5305030 Claims Reimburse	0	-1,595.75	1,595.75	100.0	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,137.00	70,143.00	5,994.00	8.5	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,617.00	138,325.00	29,292.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,296.01	13,967.00	-2,670.99	19.1	10
5500	6996057	6996057 Insurance General Liability	-119,414.62	0	-119,414.62		10
5500	6996058	6996058 Insurance Workman's Compensation	-23,843.61	0	-23,843.61		10
5500	6996059	6996059 Insurance Other	-52,414.74	0	-52,414.74		10
		Total Insurance	494,879.53	601,171.37	-106,291.84	17.7	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	435,019.29	277,795.48	157,223.81	56.6	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-41,005.51	-53,586.83	12,581.32	23.5	10

Financial Statement Version for AQUA

OL Ledger
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 USD Amounts in United States Dollar
 2023.06 -2023.06 Reporting periods
 2022.06 -2022.06 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	45,840.14	509,837.08	-463,996.94	91.0-	10
****	6996070	6996070 Bad Debt Expense	0	445,976.46	-445,976.46	100.0-	10
		Total Bad Debt	439,853.92	1,180,022.19	-740,168.27	62.7-	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	134,061.36	218,005.83	-83,944.47	38.5-	10
****	6201011	6201011 Donations - 501(c)(3)	4,659.29	7,436.22	-2,776.93	37.3-	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	2,874.90	21,272.90	-18,398.00	86.5-	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	513.5	5,362.50	-4,849.00	90.4-	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	584.39	16,237.28	-15,652.89	96.4-	10
5500	6204130	6204130 Misc NonUtil-N-Cust-Trv & Pers	0	10,000.00	-10,000.00	100.0-	10
****	6204150	6204150 Misc NonUtil Exp-Other	33,663.12	43,242.00	-9,578.88	22.2-	10
****	6204160	6204160 Misc NonUtil-Other-Prof Servic	16,167.50	-971.47	17,138.97	1,764.2	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	28,630.00	63,138.68	-34,508.68	54.7-	10
		Total Non Operating Expenses	221,154.06	383,723.94	-162,569.88	42.4-	9
		Total Operations & Maintenance Expense	15,033,366.29	12,973,522.39	2,059,843.90	15.9	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,172,195.05	10,444,157.99	728,037.06	7.0	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.3	-0.3	100.0-	9
****	5502011	5502011 Amortization Expense - CIAC	-344,979.77	-326,574.44	-18,405.33	5.6-	9
		Total Depreciation	10,827,215.28	10,117,583.85	709,631.43	7.0	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	61,111.00	-32,667.91	53.5-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-100,867.32	100,867.32	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-76,971.25	0	-76,971.25		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	11,460.07	12,050.27	-590.2	4.9-	9
		Total Amortization	-37,068.09	-27,706.05	-9,362.04	33.8-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	202,612.00	198,276.00	4,336.00	2.2	9
****	5310032	5310032 Assessment-Consumer Advocate	60,266.00	66,127.00	-5,861.00	8.9-	9
****	5310033	5310033 Assessment-SBA	12,115.00	13,590.00	-1,475.00	10.9-	9
****	5310035	5310035 Assessment-DPC	2,424.00	3,456.00	-1,032.00	29.9-	9
5550	5702101	5702101 Property Taxes	14.21	0	14.21		9
5500	5702120	5702120 Property Taxes-WT/WW	86,386.79	89,000.00	-2,613.21	2.9-	9
5500	5703100	5703100 Payroll Taxes	348,115.76	332,501.33	15,614.43	4.7	9
5500	5709101	5709101 Other Miscellaneous Taxes	0	-5,733.05	5,733.05	100.0	9
5500	5709140	5709140 Other Taxes-PURTA	418,361.11	366,667.00	51,694.11	14.1	9
****	5996050	5996050 RECLASS-Employee Taxes	0	17,401.20	-17,401.20	100.0-	9
****	6996005	6996005 Payroll Tax	-120,446.47	-129,576.83	9,130.36	7.0	9
****	8720100	8720100 Payroll Tax Overhead	-661.45	-1,362.25	700.8	51.4	9
		Total Taxes Other Than Income	1,009,186.95	950,346.40	58,840.55	6.2	8
		TOTAL UTILITY COSTS & EXPENSES	26,832,700.43	24,013,746.59	2,818,953.84	11.7	7
		TOTAL OPERATING INCOME	-33,674,351.22	-34,580,649.39	906,298.17	2.6	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	143,582.29	17,474.16	126,108.13	721.7	9
		Interest on Short Term Debt	143,582.29	17,474.16	126,108.13	721.7	8
****	6499011	6499011 Interest Expense - Long Term Debt	6,756,539.82	5,997,924.35	758,615.47	12.6	10
		Interest on LTD	6,756,539.82	5,997,924.35	758,615.47	12.6	9
5500	6402430	6402430 Amort-Debt Issuance Costs	52,738.98	49,002.07	3,736.91	7.6	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	46,802.98	43,066.07	3,736.91	8.7	9
		Interest on Long Term Debt	6,803,342.80	6,040,990.42	762,352.38	12.6	8
****	5996800	5996800 Reclass-AFUDC-Debt	0	0	0		10
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-227,024.70	-213,119.60	-13,905.10	6.5-	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	227,024.70	213,119.60	13,905.10	6.5	10
****	6996080	6996080 AFUDC-Debt	-227,024.70	-213,119.60	-13,905.10	6.5-	10
		AFUDC - Debt	-227,024.70	-213,119.60	-13,905.10	6.5-	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	429,587.95	-605,236.92	1,034,824.87	171.0	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	483,606.26	429,874.06	53,732.20	12.5	10
****	6996086	6996086 AFUDC-Equity	-483,606.26	-429,874.06	-53,732.20	12.5-	10
		AFUDC - Equity	429,587.95	-605,236.92	1,034,824.87	171.0	9
		Allow For Funds Used During Construction	202,563.25	-818,356.52	1,020,919.77	124.8	8
		Total Interest Expense	7,149,488.34	5,240,108.06	1,909,380.28	36.4	7
		Other Net (Income) Expense:					7
****	5380011	5380011 Operating Gain/Loss-Disposition of Assets	-204,714.53	-435,835.68	231,121.15	53.0	9
		Gains from Sales of Property	-204,714.53	-435,835.68	231,121.15	53.0	8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	0	-510,040.00	510,040.00	100.0	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	709,668.00	-695,068.00	97.9-	9
		Other Net Periodic Benefit Costs	-59,646.00	125,382.00	-185,028.00	147.6-	8
		Other Net (Income) Expense	-264,360.53	-310,453.68	46,093.15	14.8	7
		TOTAL OTHER (INCOME) EXPENSE	6,885,127.81	4,929,654.38	1,955,473.43	39.7	6
		TOTAL INCOME BEFORE TAX & GAIN	-26,789,223.41	-29,650,995.01	2,861,771.60	9.7	5
		INCOME TAXES					5
		Income Taxes - Current					6
****	6310011	6310011 Federal Income Tax Expense	-8,466,554.14	-264,602.00	-8,201,952.14	3,099.7-	8
		Federal Taxes - Current	-8,466,554.14	-264,602.00	-8,201,952.14	3,099.7-	7
****	6311011	6311011 State Income Tax Expense	478,615.00	1,509,074.00	-1,030,459.00	68.3-	8

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2023.06 -2023.06 Reporting periods
2022.06 -2022.06 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		State Taxes - Current	478,615.00	1,509,074.00	-1,030,459.00	68.3-	7
		Total Income Taxes - Current	-7,987,939.14	1,244,472.00	-9,232,411.14	741.9-	6
		Income Taxes - Deferred					6
****	6320021	6320021 Defd Federal Income Tax Expense-Noncurr Asset	14,826,396.00	1,878,392.00	12,948,004.00	689.3	8
5500	6320110	6320110 ITC-Def Future Periods-Federal	-63,353.00	-63,354.00	1	0.0	8
		Federal Taxes - Deferred	14,763,043.00	1,815,038.00	12,948,005.00	713.4	7
****	6321021	6321021 Defd State Income Tax Expense-Noncurr Asset	-3,783,691.00	970,186.00	-4,753,877.00	490.0-	8
		State Taxes - Deferred	-3,783,691.00	970,186.00	-4,753,877.00	490.0-	7
		Total Income Taxes - Deferred	10,979,352.00	2,785,224.00	8,194,128.00	294.2	6
		TOTAL INCOME TAXES	2,991,412.86	4,029,696.00	-1,038,283.14	25.8-	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-23,797,810.55	-25,621,299.01	1,823,488.46	7.1	4
		TOTAL NET INCOME	-23,797,810.55	-25,621,299.01	1,823,488.46	7.1	3
		NET INCOME AVAILABLE FOR COMMON	23,797,810.55	25,621,299.01	-1,823,488.46	7.1-	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.07 -2023.07 Reporting periods
 2022.07 -2022.07 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-159,839,017.05	-191,736,818.57	31,897,801.52		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-2,415.68	-625.01	-1,790.67	286.5-	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-34,797.29	29,002.04	-63,799.33	220.0-	10
****	4114110	4114110 WTR-Metered Sales-Residential	-30,863,041.23	-33,330,908.38	2,467,867.15	7.4	10
****	4114115	4114115 WTR-CAP Discount-Residential	36,827.14	0	36,827.14		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-11,634,565.72	-12,029,647.24	395,081.52	3.3	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-2,156,703.65	-1,852,611.58	-304,092.07	16.4-	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-834,640.72	-926,073.74	91,433.02	9.9	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-16,350.92	-38,693.45	22,342.53	57.7	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,274,630.92	-1,281,961.72	7,330.80	0.6	10
****	4114220	4114220 WTR-Public Fire Protection	-620,269.36	-626,680.51	6,411.15	1.0	10
****	4114230	4114230 WTR-Private Fire Protection	-234,238.47	-217,500.79	-16,737.68	7.7-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-315,347.29	-352,756.08	37,408.79	10.6	10
****	4115100	4115100 WTR-Misc Srv Rev	-44,970.00	-43,342.00	-1,628.00	3.8-	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-27,700.00	-27,550.00	-150	0.5-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-77,670.95	-83,225.32	5,554.37	6.7	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-22,890.00	-18,199.20	-4,690.80	25.8-	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	-100	0	-100		10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-292,422.67	24,486.38	-316,909.05	1,294.2-	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	107,722.84	585.03	107,137.81	18,313.2	10
5500	4118400	4118400 WTR-Other Water Rev	-24,800.00	0	-24,800.00		10
		Operating Revenue - Water	-48,333,004.89	-50,775,701.57	2,442,696.68	4.8	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,774,413.16	-3,568,025.12	-206,388.04	5.8-	10
5550	4211035	4211035 WW-CAP Discount-Residential	3,154.23	0	3,154.23		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-745,687.93	-540,691.06	-204,996.87	37.9-	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,566,285.02	-1,394,990.64	-171,294.38	12.3-	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-280,062.45	-158,893.39	-121,169.06	76.3-	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-3,527.52	-492.97	-3,034.55	615.6-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-28,067.24	0	-28,067.24		10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-206.67	0	-206.67		10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-1,990.25	-1,983.26	-6.99	0.4-	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-157,265.99	-123,985.35	-33,280.64	26.8-	10
****	4215155	4215155 WW-ST Tax Surcharge	2,967.49	0	2,967.49		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-14,398.55	-9,639.80	-4,758.75	49.4-	10
5550	4218400	4218400 WW-Other WW Revenues	-27,322.00	-700	-26,622.00	3,803.1-	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-20,022.27	362.78	-20,385.05	5,619.1-	10
		Operating Revenue - Sewer	-6,613,127.33	-5,799,038.81	-814,088.52	14.0-	9
		Total Operating Revenue	-54,946,132.22	-56,574,740.38	1,628,608.16	2.9	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-184,518.23	-233,271.31	48,753.08	20.9	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-45,409.00	45,409.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-1,500.00	0	0.0	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-35,763.34	-29,641.97	-6,121.37	20.7-	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-79,611.83	-2,037.51	-77,574.32	3,807.3-	9
5500	6104125	6104125 Nonutil Inc-Other-Developer Projects	0	-42,616.00	42,616.00	100.0	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-172,079.02	-331,558.48	159,479.46	48.1	9
		Total Non Operating Revenue	-473,983.42	-686,545.27	212,561.85	31.0	8
		TOTAL REVENUE	-55,420,115.64	-57,261,285.65	1,841,170.01	3.2	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,806,855.94	3,637,810.67	169,045.27	4.6	11
5500	5300190	5300190 Labor-Officers, Executives	53,867.52	68,639.76	-14,772.24	21.5-	11
		Labor Regular	3,860,723.46	3,706,450.43	154,273.03	4.2	10
5500	5300120	5300120 Salaried - Overtime Wages	499,976.68	492,691.64	7,285.04	1.5	11
		Labor Overtime	499,976.68	492,691.64	7,285.04	1.5	10
5500	5300180	5300180 Salaried - Annual Incentive	113,170.00	104,887.00	8,283.00	7.9	11
		Labor Short Term Incentive	113,170.00	104,887.00	8,283.00	7.9	10
5500	5300185	5300185 Stock Option Compensation	1,608.06	980.38	627.68	64.0	11
5500	5300186	5300186 Performance Share Unit Amortization	36,574.71	36,721.33	-146.62	0.4-	11
5500	5300187	5300187 Restricted Stock Unit Amortization	15,796.65	15,651.87	144.78	0.9	11
****	5996070	5996070 RECLASS-LTI/STI	0	0	0		11
		Labor Long Term Incentive	53,979.42	53,353.58	625.84	1.2	10
****	5996010	5996010 RECLASS-S&W-Employees	6,567.09	0	6,567.09		11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	1,767.15	1,220.76	546.39	44.8	11
5500	8000032	8000032 Corporate Automation Engineer	0	1,097.52	-1,097.52	100.0-	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	6,106.24	-6,106.24	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	0	718.63	-718.63	100.0-	11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
5500	8000156	8000156 Network Engineer II	1,132.46	0	1,132.46		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000169	8000169 Project Engineer I	0	0	0		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8000170	8000170 Project Engineer II	2,856.00	657.44	2,198.56	334.4	11
****	8000171	8000171 Project Engineer III	684	19,923.20	-19,239.20	96.6	11
5500	8000179	8000179 Project Management Office Director	0	727.2	-727.2	100.0	11
5500	8000200	8000200 Systems Administrator I	0	663.77	-663.77	100.0	11
5500	8000201	8000201 Systems Administrator II	0	2,394.00	-2,394.00	100.0	11
5500	8000215	8000215 Service Desk Supervisor	1,182.96	0	1,182.96		11
5500	8000219	8000219 Security Engineer III	3,120.15	1,789.60	1,330.55	74.3	11
5500	8000228	8000228 Safety Specialist III	-1,239.36	-203.96	-1,035.40	507.6	11
5500	8000234	8000234 Systems Engineer I	0	436.8	-436.8	100.0	11
5500	8000235	8000235 System Engineer III	0	934.48	-934.48	100.0	11
5500	8000240	8000240 Telecom Engineer II	1,468.12	0	1,468.12		11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
5500	8000276	8000276 Field Supervisor III	0	-424.8	424.8	100.0	11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-563.92	0	-563.92		11
5500	8000312	8000312 Telecom Analyst II	925.47	0	925.47		11
5500	8000325	8000325 Manager Security GRC	204.76	0	204.76		11
5500	8000332	8000332 Lead, Enterprise Architect	7,347.30	0	7,347.30		11
5500	8000365	8000365 Director Network/Telecom	294.66	0	294.66		11
5500	8000386	8000386 Materials Mgmt Supervisor	9,012.08	0	9,012.08		11
****	8000387	8000387 Sr Security GRC Analyst	0	0	0		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	24.81	-24.81	100.0	11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
****	8001110	8001110 Instrumentation Control Specialist	0	0	0		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001164	8001164 Seasonal Laborer	0	0	0		11
****	8001181	8001181 Utility Technician	0	0	0		11
****	8001205	8001205 Facility Operator I	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-1,638.06	-824.74	-813.32	98.6	11
5500	8001219	8001219 Crew Leader	-3.81	0	-3.81		11
5500	8001220	8001220 Distribution Technician	0	2,370.02	-2,370.02	100.0	11
5500	8001224	8001224 Emergency Utility Worker	0	-75.2	75.2	100.0	11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
5500	8001231	8001231 Field Service Representative	-858.67	-747.99	-110.68	14.8	11
****	8001232	8001232 Field Service Representative-First Class	0	0	0		11
5500	8001235	8001235 Inspector	-736.98	-971.29	234.31	24.1	11
5500	8001241	8001241 Leader	-321.44	-609.48	288.04	47.3	11
****	8001242	8001242 Lead Mechanic	0	0	0		11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
5500	8001264	8001264 Purification Operator	0	-36.81	36.81	100.0	11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001272	8001272 Service Worker	0	821.6	-821.6	100.0	11
5500	8001284	8001284 Utility Worker	0	-394.72	394.72	100.0	11
5500	8001289	8001289 Working Foreman	0	-413.12	413.12	100.0	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
****	8002018	8002018 Construction Coordinator II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002110	8002110 Instrumentation Control Specialist-TH	0	0	0		11
****	8002166	8002166 System Operator-TH	0	0	0		11
****	8002181	8002181 Utility Technician-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	-955.89	-382.73	-573.16	149.8	11
5500	8002220	8002220 Distribution Technician-TH	0	100.51	-100.51	100.0	11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-160.39	-43.57	-116.82	268.1	11
5500	8002235	8002235 Inspector-TH	-49.12	-1,050.17	1,001.05	95.3	11
5500	8002241	8002241 Leader-TH	0	-200.8	200.8	100.0	11
5500	8002248	8002248 Maintenance Operator-TH	0	-176.34	176.34	100.0	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11

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****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002284	8002284 Utility Worker-TH	0	-480.47	480.47	100.0	11
****	8002289	8002289 Working Foreman-TH	0	-215.58	215.58	100.0	11
****	8002297	8002297 Facility Operator I - TH	0	0	0		11
****	8003213	8003213 Utility Technician (Union)-DT	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
****	8003257	8003257 Operator II-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
		Activity Allocations	30,034.56	32,734.81	-2,700.25	8.2-	10
****	6996001	6996001 S&W-Employees-ST	-1,154,736.81	-1,014,748.49	-139,988.32	13.8-	11
****	6996002	6996002 S&W-Employees-OT	-246,702.03	-197,406.90	-49,295.13	25.0-	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-47,528.68	-18,306.93	-29,221.75	159.6-	11
****	6996007	6996007 LTI/STI	-16,922.55	0	-16,922.55		11
****	8720200	8720200 PTO Overhead	-1,087.69	-293.14	-794.55	271.0-	11
****	8720700	8720700 LTI/STI/Stock Overhead	0	-27.98	27.98	100.0	11
		Labor - Overheads & Capitalization	-1,466,977.76	-1,230,783.44	-236,194.32	19.2-	10
		Total Labor	3,090,906.36	3,159,334.02	-68,427.66	2.2-	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	558,129.70	554,333.60	3,796.10	0.7	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	30,860.42	30,470.42	390	1.3	11
5500	5301025	5301025 Employee Benefits - Vision	6,187.01	5,302.84	884.17	16.7	11
		Employee Benefits - Health Plans	595,177.13	590,106.86	5,070.27	0.9	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,479.76	0	16,479.76		11
5500	5301040	5301040 Employee Benefits - Disability	9,032.84	0	9,032.84		11
		Employee Benefits - Insurance	25,512.60	0	25,512.60		10
5500	5301110	5301110 Employee Benefits - Pensions	0	1,010,040.00	-1,010,040.00	100.0-	11
		Employee Benefits - Pension	0	1,010,040.00	-1,010,040.00	100.0-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	11
		Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	10
5500	5301130	5301130 Employee Benefits - Savings Plan	248,904.50	187,084.80	61,819.70	33.0	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	101,366.68	77,633.00	23,733.68	30.6	11
		Employee Benefits - 401K	350,271.18	264,717.80	85,553.38	32.3	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	125	125	0	0.0	11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	255.15	150	105.15	70.1	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	0	16,465.68	-16,465.68	100.0-	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	6,585.41	8,752.01	-2,166.60	24.8-	11
5500	5302120	5302120 Transfer/Relocation Expense	0	-124.44	124.44	100.0	11
****	5302920	5302920 Tuition Reimbursement Expense	3,613.00	12,265.50	-8,652.50	70.5-	11
5500	5302925	5302925 Employee Training Expense	18,066.97	4,677.72	13,389.25	286.2	11
****	5302926	5302926 Employee Training Expense-Seminars	680	90	590	655.6	11
****	5302930	5302930 Employee Relations Expense	409.06	0	409.06		11
5500	5302990	5302990 Miscellaneous Employee-Related Expense	797.92	97.09	700.83	721.8	11
****	5996040	5996040 RECLASS-Employee Pension and Benefits	0	0	0		11
****	8720300	8720300 Payroll Other Overhead	-1,226.85	-502.91	-723.94	144.0-	11
		Employee Benefits - Miscellaneous	29,305.66	41,995.65	-12,689.99	30.2-	10
****	6996004	6996004 Employee Pension and Benefits	-357,607.29	-282,475.31	-75,131.98	26.6-	11
		Capitalized Employee Benefits	-357,607.29	-282,475.31	-75,131.98	26.6-	10
		Total Employee Benefits	720,162.22	1,701,887.94	-981,725.72	57.7-	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	363,889.48	352,064.85	11,824.63	3.4	10
		Total Purchased Water	363,889.48	352,064.85	11,824.63	3.4	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	1,024,739.82	960,490.07	64,249.75	6.7	10
		Total Purchased Wastewater	1,024,739.82	960,490.07	64,249.75	6.7	9
		Sludge					9
****	5206240	5206240 Sludge Removal	65,832.27	70,597.34	-4,765.07	6.7-	10
5550	6996011	6996011 Sludge Removal (WW)	10,396.59	0	10,396.59		10
		Total Sludge	76,228.86	70,597.34	5,631.52	8.0	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	818,003.68	762,717.30	55,286.38	7.2	10
****	5206230	5206230 Fuel for Power Production	5,027.56	12,659.36	-7,631.80	60.3-	10
5500	6996016	6996016 Fuel for Power Production	-473.55	0	-473.55		10
		Total Purchased Power	822,557.69	775,376.66	47,181.03	6.1	9
****	5304600	5304600 Chemicals-Oper-General	-171,838.61	103,431.10	-275,269.71	266.1-	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	249,821.27	127,464.07	122,357.20	96.0	10
5500	5304603	5304603 Chemicals-Oper-Caustic	11,702.25	20,692.50	-8,990.25	43.4-	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	222,394.32	0	222,394.32		10
5500	5304605	5304605 Chemicals-Oper-Coagulants	282,323.18	29,806.72	252,516.46	847.2	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	0	3,586.24	-3,586.24	100.0-	10
5500	5304607	5304607 Chemicals-Oper-Hypochlorine	21,188.61	31,334.02	-10,145.41	32.4-	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	106,470.03	12,969.58	93,500.45	720.9	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	47,421.57	56,850.74	-9,429.17	16.6-	10
5500	5304610	5304610 Chemicals-Oper-Polymer	137,796.33	20,567.75	117,228.58	570.0	10
5500	5304611	5304611 Chemicals-Oper-Soda Ash	2,131.50	0	2,131.50		10
5500	5304613	5304613 Chemicals-Oper-Percol	12,558.00	0	12,558.00		10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	341.6	-341.6	100.0-	10

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5500	5304615	5304615 Chemicals-Oper-Lime	61,293.08	28,950.77	32,342.31	111.7	10
5500	5304617	5304617 Chemicals-Oper-Carbon	229,503.92	75,486.86	154,017.06	204.0	10
5500	5304619	5304619 Chemicals-Oper-Potaperm	6,673.50	18,807.54	-12,134.04	64.5-	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	98,195.73	18,592.76	79,602.97	428.1	10
5500	5304621	5304621 Chemicals-Oper-Misc Chem	111,553.14	20,250.18	91,302.96	450.9	10
5550	5304624	5304624 SW-Chem-Pump Oper-General	16,679.24	64,906.13	-48,226.89	74.3-	10
5550	5304626	5304626 SW-Chem-T&D Oper-General	0	18,702.64	-18,702.64	100.0-	10
5500	6996018	6996018 Chemicals	-13,919.60	-1,535.31	-12,384.29	806.6-	10
		Chemicals	1,431,947.46	651,205.89	780,741.57	119.9	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	2,008,955.32	2,899,818.98	-890,863.66	30.7-	11
5500	5304105	5304105 Material Exp-Stk Cr	-849.65	0	-849.65		11
****	5304110	5304110 Material Exp-Cst Dif	-227,059.06	-935.16	-226,123.90	24,180.2-	11
****	5304120	5304120 Material Exp-Obsole	1,431.64	-100	1,531.64	1,531.6	11
5500	5304140	5304140 Material Exp-Inv Rvl	594.72	625.22	-30.5	4.9-	11
****	5304200	5304200 Material Exp-Non Stk	233,102.78	131,513.58	101,589.20	77.2	11
5500	5304235	5304235 Materials & Supplies - Hydrants	15,403.23	1,647.70	13,755.53	834.8	11
****	5304300	5304300 Meter/ERT Purchases	181,506.47	221,162.25	-39,655.78	17.9-	11
****	5304330	5304330 Laboratory Supplies	-420	8,165.00	-8,585.00	105.1-	11
****	5304340	5304340 Software/Hardware Purchases	-709,698.47	899,334.54	-1,609,033.01	178.9-	11
****	5304370	5304370 Small Tools & Work Equipment	94,151.47	61,137.43	33,014.04	54.0	11
****	5304375	5304375 Materials & Supplies - Uniforms	6,168.65	12,715.81	-6,547.16	51.5-	11
****	5304380	5304380 Materials & Supplies - Safety Supplies	126,930.47	87,594.95	39,335.52	44.9	11
****	5304390	5304390 Misc Supplies	125,664.46	122,852.90	2,811.56	2.3	11
****	8720600	8720600 Tools/Clothing/Others Overhead	2.98	-35.39	38.37	108.4	11
		Supplies	1,855,885.01	4,445,497.81	-2,589,612.80	58.3-	10
****	6996020	6996020 Materials and Supplies	-1,719,459.42	-4,203,861.50	2,484,402.08	59.1	11
		Capitalized Supplies	-1,719,459.42	-4,203,861.50	2,484,402.08	59.1	10
		Total Materials & Supplies	136,425.59	241,636.31	-105,210.72	43.5-	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	1,440,878.49	2,975,552.73	-1,534,674.24	51.6-	11
****	6996031	6996031 Contractual Services-Engineering	-1,360,926.85	-2,918,802.30	1,557,875.45	53.4	11
		Outside Services - Engineering	79,951.64	56,750.43	23,201.21	40.9	10
5500	5303210	5303210 Accounting/Auditing Services	69,842.30	6,640.00	63,202.30	951.8	11
		Outside Services - Accounting	69,842.30	6,640.00	63,202.30	951.8	10
****	5303220	5303220 Legal Services	103,850.51	111,227.61	-7,377.10	6.6-	11
5500	6996033	6996033 Contractual Services-Legal	-2,391.00	0	-2,391.00		11
		Outside Services - Legal	101,459.51	111,227.61	-9,768.10	8.8-	10
****	5303850	5303850 Testing Services	47,876.39	55,767.88	-7,891.49	14.2-	11
****	6996035	6996035 Contractual Services-Testing	-646	-13,105.00	12,459.00	95.1	11
		Outside Services - Lab Testing	47,230.39	42,662.88	4,567.51	10.7	10
****	5303010	5303010 Contractor Labor - Straight Time	15,183.75	109,624.71	-94,440.96	86.1-	11
5500	5303020	5303020 Contractor Materials	79,074.97	43,125.64	35,949.33	83.4	11
****	5303030	5303030 Contractor Services	3,275,700.55	2,648,174.91	627,525.64	23.7	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	62,648.95	55,947.10	6,701.85	12.0	11
****	5303035	5303035 Contractor Services - Restoration	459,418.30	558,396.19	-98,977.89	17.7-	11
****	5303036	5303036 Contractor Services - Permit Fees	114,026.09	40,106.20	73,919.89	184.3	11
5500	5303040	5303040 Environmental Services	6,773.25	0	6,773.25		11
5500	5303050	5303050 Contractor Services - Leak Detection	20,768.94	24,332.50	-3,563.56	14.6-	11
****	5303052	5303052 Contractor Services - Sewer Jetting	800	12,013.70	-11,213.70	93.3-	11
****	5303053	5303053 Contractor Services - Main Breaks	14,777,511.81	7,510,002.12	7,267,509.69	96.8	11
****	5303054	5303054 Contractor Services - Well Cleaning	354,018.59	61,156.75	292,861.84	478.9	11
5550	5303055	5303055 Contractor Services - Wastewater Hauling	0	7,213.11	-7,213.11	100.0-	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	24,580.72	0	24,580.72		11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	16,075.55	0	16,075.55		11
5500	5303061	5303061 Contractor Services - Other-Mains	191,487.15	28,116.68	163,370.47	581.0	11
5500	5303062	5303062 Contractor Services - Other-Services	768,687.48	5,627.00	763,060.48	13,560.7	11
****	5303063	5303063 Contractor Services - Other-Meters	29,266.00	24,610.70	4,655.30	18.9	11
5500	5303064	5303064 Contractor Services - Other-Hydrants	90,236.54	84,453.98	5,782.56	6.8	11
****	5303145	5303145 Contractor Services - Other-Construction	189,947.91	-224,965.93	414,913.84	184.4	11
****	6996036	6996036 Contractual Services-Other	-19,625,851.06	-12,107,321.38	-7,518,529.68	62.1-	11
		Outside Services - Operations	850,355.49	-1,119,386.02	1,969,741.51	176.0	10
5500	5997310	5997310 Other ACO Direct costs	46,147.45	58,220.42	-12,072.97	20.7-	11
****	5997320	5997320 WorkFlow Processing Fee	81,104.37	89,153.36	-8,048.99	9.0-	11
****	5997330	5997330 WorkFlow Billing Postage	127,250.91	127,589.67	-338.76	0.3-	11
5500	5997360	5997360 ACO Lockbox Fees	36,860.26	40,054.32	-3,194.06	8.0-	11
		Outside Services - ACO	291,362.99	315,017.77	-23,654.78	7.5-	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	145,334.19	288,776.71	-143,442.52	49.7-	12
****	5303135	5303135 Contractor Services - Grounds Care	227,032.33	22,857.24	204,175.09	893.3	12
5500	5303840	5303840 Security & Investigative Services	18,074.82	10,443.90	7,630.92	73.1	12
5500	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-11,081.01	0	-11,081.01		12
		Outside Services - Bldg & Grounds	379,360.33	322,077.85	57,282.48	17.8	11
5500	5303120	5303120 Computer & Software Maintenance Services	0	217.3	-217.3	100.0-	12
****	5303315	5303315 IT/Telecom Contractor Services	18,744.20	277,323.29	-258,579.09	93.2-	12
5500	6996364	6996364 Contractual Services - Other - IT	-18,744.20	0	-18,744.20		12
		Outside Services - IT	0	277,540.59	-277,540.59	100.0-	11
5500	5303140	5303140 Security Equipment Maintenance Services	59,151.39	92,673.53	-33,522.14	36.2-	12

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		Outside Services - Security	59,151.39	92,673.53	-33,522.14	36.2-	11
5500	5303325	5303325 Professional/Temporary Labor	6,204.00	480	5,724.00	1,192.5	12
		Outside Services - Temporary Labor	6,204.00	480	5,724.00	1,192.5	11
5500	5303190	5303190 Miscellaneous Repairs/Maintenance	39,944.76	14,433.48	25,511.28	176.8	12
****	5303310	5303310 Consultant Services	59,529.92	3,000.52	56,529.40	1,884.0	12
5500	5303320	5303320 Training Services	128.82	1,990.38	-1,861.56	93.5-	12
****	5303890	5303890 Miscellaneous Outside Services	29,076.03	31,016.61	-1,940.58	6.3-	12
****	6996367	6996367 Contractual Services - Other - Admin & General	-82,538.27	0	-82,538.27		12
		Outside Services - Admin & General	46,141.26	50,440.99	-4,299.73	8.5-	11
		Total Outside Services - Other	490,856.98	743,212.96	-252,355.98	34.0-	10
		Total Outside Services	1,931,059.30	156,125.63	1,774,933.67	1,136.9	9
		Managment Fees					9
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,616,951.72	1,365,399.56	251,552.16	18.4	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	692,749.55	706,166.31	-13,416.76	1.9-	11
5500	8732040	8732040 Employee Pension and Benefits	34,963.48	68,748.49	-33,785.01	49.1-	11
5500	8732150	8732150 Purchased Power (WasteWater)	1,448.11	1,154.07	294.04	25.5	11
5500	8732200	8732200 Materials and Supplies	-60,448.84	290,053.58	-350,502.42	120.8-	11
5500	8732310	8732310 Contractual Services-Engineering	36,177.01	116,500.35	-80,323.34	68.9-	11
5500	8732320	8732320 Contractual Services-Accounting	1,558.25	8,381.25	-6,823.00	81.4-	11
5500	8732330	8732330 Contractual Services-Legal	12,830.71	5,649.26	7,181.45	127.1	11
5500	8732340	8732340 Contractual Services-Management Fees	167,769.31	371,331.96	-203,562.65	54.8-	11
5500	8732360	8732360 Contractual Services-Other	809,032.14	2,589,863.14	-1,780,831.00	68.8-	11
5500	8732410	8732410 Rental of Building Real Property	10,825.34	23,427.72	-12,602.38	53.8-	11
5500	8732420	8732420 Rental of Equipment	0	-4,345.84	4,345.84	100.0	11
5500	8732500	8732500 Transportation Expenses	715.07	1,836.30	-1,121.23	61.1-	11
5500	8732600	8732600 Advertising Expense	0	1,092.75	-1,092.75	100.0-	11
5500	8732750	8732750 Miscellaneous Expense	143,303.90	195,063.42	-51,759.52	26.5-	11
		Management Fees - Water	3,467,875.75	5,740,322.32	-2,272,446.57	39.6-	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0		11
****	8733160	8733160 Fuel for Power Production	0	0	0		11
****	8733200	8733200 Materials and Supplies	0	0	0		11
****	8733310	8733310 Contractual Services-Engineering	0	0	0		11
****	8733320	8733320 Contractual Services-Accounting	0	0	0		11
****	8733330	8733330 Contractual Services-Legal	0	0	0		11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0		11
****	8733350	8733350 Contractual Services-Testing	0	0	0		11
****	8733360	8733360 Contractual Services-Other	0	0	0		11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0		11
****	8733366	8733366 Contractual Services - Other - Temporary Labor	0	0	0		11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0		11
****	8733410	8733410 Rental of Building Real Property	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
****	8733570	8733570 Insurance General Liability	0	0	0		11
****	8733750	8733750 Miscellaneous Expense	0	0	0		11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-1,408,231.20	-3,606,220.02	2,197,988.82	60.9	11
		Capitalized Management Fees	-1,408,231.20	-3,606,220.02	2,197,988.82	60.9	10
		Total Management Fees	2,059,644.55	2,134,102.30	-74,457.75	3.5-	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	50,662.64	55,724.44	-5,061.80	9.1-	11
****	5307050	5307050 Rent Expense - Land & Land Rights	1,161.00	9,842.17	-8,681.17	88.2-	11
5550	6996041	6996041 Rental of Building Real Property	-18	-4,607.61	4,589.61	99.6	11
		Leases - Building	51,805.64	60,959.00	-9,153.36	15.0-	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	7,334.68	6,283.62	1,051.06	16.7	11
5500	6996042	6996042 Rental of Equipment	-4,000.00	-4,664.00	664	14.2	11
		Leases - Equipment	3,334.68	1,619.62	1,715.06	105.9	10
5500	5307090	5307090 Rent Expense - Miscellaneous	0	2,483.13	-2,483.13	100.0-	11
		Leases - Other	0	2,483.13	-2,483.13	100.0-	10
		Total Leases	55,140.32	65,061.75	-9,921.43	15.2-	9
		Transportation					9
****	5303170	5303170 Automobile Repairs/Maintenance	13	459.5	-446.5	97.2-	11
5500	5304210	5304210 Auto Parts & Supplies	65,370.99	17,224.88	48,146.11	279.5	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	12,692.50	75,110.50	-62,418.00	83.1-	11
		Transportation - Services & Maintenance	78,076.49	92,794.88	-14,718.39	15.9-	10
5500	5399077	5399077 Transportation - Vehicle Leases	0	77.45	-77.45	100.0-	11
		Transportation - Leases	0	77.45	-77.45	100.0-	10
5500	5304510	5304510 Gasoline	82,698.98	142,012.67	-59,313.69	41.8-	11
5500	5304515	5304515 Diesel Fuel	13,848.24	43,696.80	-29,848.56	68.3-	11
5500	5304516	5304516 Natural Gas Fuel	1,861.40	5,688.41	-3,827.01	67.3-	11

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		Transportation - Fuel	98,408.62	191,397.88	-92,989.26	48.6-	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	2,351.45	0	2,351.45		11
5500	5399079	5399079 Transportation-Crash	2,060.32	14,597.70	-12,537.38	85.9-	11
****	5996500	5996500 RECLASS-Transportation Expenses	-17,987.60	-15,833.09	-2,154.51	13.6-	11
****	8720500	8720500 Transportation Overhead	-467.27	-234.57	-232.7	99.2-	11
		Transportation - Other	-14,043.10	-1,469.96	-12,573.14	855.3-	10
****	6996050	6996050 Transportation Expenses	-62,372.81	-120,405.98	58,033.17	48.2	11
		Capitalized Transportation	-62,372.81	-120,405.98	58,033.17	48.2	10
		Total Transportation	100,069.20	162,394.27	-62,325.07	38.4-	9
		Miscellaneous Expenses					9
****	5308010	5308010 Subscriptions	43.96	4,854.71	-4,810.75	99.1-	11
5500	5308021	5308021 Professional Dues	2,000.00	0	2,000.00		11
5550	5308041	5308041 Industry Assoc Dues	0	755	-755	100.0-	11
5500	5308090	5308090 Other Dues&Membership	40,550.13	42,554.00	-2,003.87	4.7-	11
		Dues & Subscriptions	42,594.09	48,163.71	-5,569.62	11.6-	10
5500	5310010	5310010 Operating Permits	3,955.00	0	3,955.00		11
****	5310020	5310020 Licensing Fees	47,376.07	80,525.34	-33,149.27	41.2-	11
5500	5310050	5310050 Environmental Fees	160	357	-197	55.2-	11
		Licenses & Permits	51,491.07	80,882.34	-29,391.27	36.3-	10
5500	5310080	5310080 Bank Fees	7,902.01	8,611.32	-709.31	8.2-	11
5500	5310085	5310085 Bond Servicing Fees	2,275.04	36,409.08	-34,134.04	93.8-	11
		Bank Fees	10,177.05	45,020.40	-34,843.35	77.4-	10
****	5302010	5302010 Travel Expense	30,581.51	26,014.65	4,566.86	17.6	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	11,722.41	2,621.33	9,101.08	347.2	11
5500	5302020	5302020 Entertainment Expense	840	0	840		11
****	5302021	5302021 Entertainment Expense - Non-Deductible	8,270.58	5,551.90	2,718.68	49.0	11
5500	5302022	5302022 Entertainment Expense-50% Non-Deductible	192.24	0	192.24		11
		Travel & Entertainment	51,606.74	34,187.88	17,418.86	51.0	10
5500	5303830	5303830 Advertising	0	4,777.15	-4,777.15	100.0-	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	3,350.00	79,583.75	-76,233.75	95.8-	11
		Public Relations	3,350.00	84,360.90	-81,010.90	96.0-	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	1,000.00	0	1,000.00		11
		Fines & Penalties	1,000.00	0	1,000.00		10
****	5304310	5304310 Office Supplies	27,113.95	46,816.16	-19,702.21	42.1-	11
****	5304320	5304320 Postage, Shipping, & Freight	8,698.99	19,624.54	-10,925.55	55.7-	11
5500	5304350	5304350 Office Furn & Equip	2,341.93	988.73	1,353.20	136.9	11
5500	5304360	5304360 Promotion Supplies	298.5	5,950.09	-5,651.59	95.0-	11
****	5304410	5304410 Purchasing Card Expenses-MC	28,555.82	176,326.95	-147,771.13	83.8-	11
		Office Supplies	67,009.19	249,706.47	-182,697.28	73.2-	10
****	5309010	5309010 Utilities - Electric and Gas	3,244.11	2,462.67	781.44	31.7	11
****	5309025	5309025 Utilities - Communications	147,726.67	134,662.99	13,063.68	9.7	11
****	5309030	5309030 Utilities - Water	8,142.00	3,190.23	4,951.77	155.2	11
****	5309040	5309040 Utilities - Other	479.08	6,013.94	-5,534.86	92.0-	11
		Utilities	159,591.86	146,329.83	13,262.03	9.1	10
****	5310090	5310090 Miscellaneous Fees	4,842.08	361.71	4,480.37	1,238.7	11
5500	5399040	5399040 Lost Discount Exp	1,246.48	949.91	296.57	31.2	11
****	5399900	5399900 Miscellaneous Expense	-242,696.45	-223,659.57	-19,036.88	8.5-	11
5500	6996751	6996751 Other Miscellaneous Expense	-4,367.45	0	-4,367.45		11
		Other Miscellaneous	-240,975.34	-222,347.95	-18,627.39	8.4-	10
****	5303900	5303900 Conversion-Projects	0	-2,374.89	2,374.89	100.0	11
****	5399061	5399061 CIAC-Project offset	1,331,211.67	363,718.60	967,493.07	266.0	11
5550	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	-29,040.00	0	-29,040.00		11
5500	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-45,000.00	0	-45,000.00		11
5500	5399074	5399074 Vehicle Purchases	0	89,278.19	-89,278.19	100.0-	11
****	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-1,302,171.67	-373,118.60	-929,053.07	249.0-	11
5500	5399340	5399340 Salvage Proceeds	-23,160.00	0	-23,160.00		11
****	5996850	5996850 RECLASS-Capital Overhead	0	-260.18	260.18	100.0	11
****	6996075	6996075 Miscellaneous Expense	-40,919.99	-54,500.60	13,580.61	24.9	11
****	6996081	6996081 CIAC	-1,257,171.67	-363,718.60	-893,453.07	245.6-	11
****	6996082	6996082 CAC	1,302,171.67	373,118.60	929,053.07	249.0	11
****	6996085	6996085 Capital Overhead	421.61	306.86	114.75	37.4	11
****	8720400	8720400 A&G Capital Support Overhead	-235.72	-26.57	-209.15	787.2-	11
****	8720900	8720900 Engineering Overhead	-180.7	0	-180.7		11
		Capital Miscellaneous & Overheads	-64,074.80	32,422.81	-96,497.61	297.6-	10
		Total Miscellaneous Expenses	81,769.86	498,726.39	-416,956.53	83.6-	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.01	361,649.00	12,221.01	3.4	10
5500	5305020	5305020 Damages - Property	2,015.00	25,780.61	-23,765.61	92.2-	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,135.98	70,145.00	5,990.98	8.5	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,616.00	138,327.00	29,289.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,295.01	13,968.00	-2,672.99	19.1-	10
5500	6996057	6996057 Insurance General Liability	-119,414.62	0	-119,414.62		10
5500	6996058	6996058 Insurance Workman's Compensation	-23,843.61	0	-23,843.61		10
5500	6996059	6996059 Insurance Other	-52,414.74	0	-52,414.74		10
		Total Insurance	435,259.03	609,869.61	-174,610.58	28.6-	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	344,470.97	340,978.06	3,492.91	1.0	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-33,466.99	-30,070.13	-3,396.86	11.3-	10

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****	5311040	5311040 Uncollect Accts Exp-Reserve Change	338,985.00	103,137.39	235,847.61	228.7	10
		Total Bad Debt	649,988.98	414,045.32	235,943.66	57.0	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	-242,821.49	171,407.11	-414,228.60	241.7-	10
5500	6201011	6201011 Donations - 501(c)(3)	0	3,000.00	-3,000.00	100.0-	10
5500	6202021	6202021 Non Utility Civic/Politc Activities	-2,870.56	16,460.00	-19,330.56	117.4-	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	9,401.00	0	9,401.00		10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	397.32	5,327.48	-4,930.16	92.5-	10
5500	6204080	6204080 Misc NonUtil Exp-Bill Mat&Serv	750	750	0	0.0	10
****	6204150	6204150 Misc NonUtil Exp-Other	47,884.61	104,375.70	-56,491.09	54.1-	10
****	6204160	6204160 Misc NonUtil-Other-Prof Servic	2,958.15	1,538.23	1,419.92	92.3	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	27,932.16	30,625.05	-2,692.89	8.8-	10
		Total Non Operating Expenses	-156,368.81	333,483.57	-489,852.38	146.9-	9
		Total Operations & Maintenance Expense	12,823,419.91	12,286,401.92	537,017.99	4.4	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,328,522.25	10,441,509.19	887,013.06	8.5	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.29	-0.29	100.0-	9
****	5502011	5502011 Amortization Expense - CIAC	-349,219.75	-340,179.64	-9,040.11	2.7-	9
		Total Depreciation	10,979,302.50	10,101,329.84	877,972.66	8.7	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	61,111.00	-32,667.91	53.5-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-75,660.66	75,660.66	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-76,971.35	0	-76,971.35		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	9,485.35	12,050.27	-2,564.92	21.3-	9
		Total Amortization	-39,042.91	-2,499.39	-36,543.52	1,462.1-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	202,610.00	198,571.00	4,039.00	2.0	9
****	5310032	5310032 Assessment-Consumer Advocate	60,273.00	66,151.00	-5,878.00	8.9-	9
****	5310033	5310033 Assessment-SBA	12,115.00	13,601.00	-1,486.00	10.9-	9
****	5310035	5310035 Assessment-DPC	2,422.00	3,483.00	-1,061.00	30.5-	9
****	5702120	5702120 Property Taxes-WT/WW	88,906.41	93,956.41	-5,050.00	5.4-	9
5500	5703100	5703100 Payroll Taxes	319,255.29	304,215.81	15,039.48	4.9	9
5500	5709101	5709101 Other Miscellaneous Taxes	0	93.77	-93.77	100.0-	9
5500	5709140	5709140 Other Taxes-PURTA	-13,354.89	366,667.00	-380,021.89	103.6-	9
****	5996050	5996050 RECLASS-Employee Taxes	0	0	0		9
****	6996005	6996005 Payroll Tax	-103,100.30	-101,804.65	-1,295.65	1.3-	9
****	8720100	8720100 Payroll Tax Overhead	-532.23	-536.72	4.49	0.8	9
		Total Taxes Other Than Income	568,594.28	944,397.62	-375,803.34	39.8-	8
		TOTAL UTILITY COSTS & EXPENSES	24,332,273.78	23,329,629.99	1,002,643.79	4.3	7
		TOTAL OPERATING INCOME	-31,087,841.86	-33,931,655.66	2,843,813.80	8.4	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	262,787.54	29,432.79	233,354.75	792.8	9
		Interest on Short Term Debt	262,787.54	29,432.79	233,354.75	792.8	8
****	6499011	6499011 Interest Expense - Long Term Debt	6,755,657.59	5,996,508.69	759,148.90	12.7	10
		Interest on LTD	6,755,657.59	5,996,508.69	759,148.90	12.7	9
5500	6402430	6402430 Amort-Debt Issuance Costs	50,934.11	49,002.07	1,932.04	3.9	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	44,998.11	43,066.07	1,932.04	4.5	9
		Interest on Long Term Debt	6,800,655.70	6,039,574.76	761,080.94	12.6	8
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-273,092.42	-251,274.92	-21,817.50	8.7-	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	273,092.42	251,274.92	21,817.50	8.7	10
****	6996080	6996080 AFUDC-Debt	-273,092.42	-251,252.81	-21,839.61	8.7-	10
		AFUDC - Debt	-273,092.42	-251,252.81	-21,839.61	8.7-	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-485,614.63	-1,025,591.23	539,976.60	52.7	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	485,614.63	729,276.30	-243,661.67	33.4-	10
****	6996086	6996086 AFUDC-Equity	-485,614.63	-729,276.30	243,661.67	33.4	10
		AFUDC - Equity	-485,614.63	-1,025,591.23	539,976.60	52.7	9
		Allow For Funds Used During Construction	-758,707.05	-1,276,844.04	518,136.99	40.6	8
		Total Interest Expense	6,304,736.19	4,792,163.51	1,512,572.68	31.6	7
		Other Net (Income) Expense:					7
5500	5380011	5380011 Operating Gain/Loss-Disposition of Assets	0	-175,370.00	175,370.00	100.0	9
		Gains from Sales of Property	0	-175,370.00	175,370.00	100.0	8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	0	-510,040.00	510,040.00	100.0	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	25,578.00	-10,978.00	42.9-	9
		Other Net Periodic Benefit Costs	-59,646.00	-558,708.00	499,062.00	89.3	8
		Other Net (Income) Expense	-59,646.00	-734,078.00	674,432.00	91.9	7
		TOTAL OTHER (INCOME) EXPENSE	6,245,090.19	4,058,085.51	2,187,004.68	53.9	6
		TOTAL INCOME BEFORE TAX & GAIN	-24,842,751.67	-29,873,570.15	5,030,818.48	16.8	5
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	3,326,444.45	3,633,545.70	-307,101.25	8.5-	8
		Federal Taxes - Current	3,326,444.45	3,633,545.70	-307,101.25	8.5-	7
		Total Income Taxes - Current	3,326,444.45	3,633,545.70	-307,101.25	8.5-	6
		TOTAL INCOME TAXES	3,326,444.45	3,633,545.70	-307,101.25	8.5-	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-21,516,307.22	-26,240,024.45	4,723,717.23	18.0	4
		TOTAL NET INCOME	-21,516,307.22	-26,240,024.45	4,723,717.23	18.0	3

Financial Statement Version for AQUA

0L

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USD

2023.07 -2023.07

2022.07 -2022.07

Ledger

Currency type Company code currency

Amounts in United States Dollar

Reporting periods

Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		NET INCOME AVAILABLE FOR COMMON	21,516,307.22	26,240,024.45	-4,723,717.23	18.0-	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.08 -2023.08 Reporting periods
 2022.08 -2022.08 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-163,931,939.87	-208,357,869.39	44,425,929.52		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-2,468.01	-2,675.51	207.5	7.8	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-48,683.10	-37,533.71	-11,149.39	29.7-	10
****	4114110	4114110 WTR-Metered Sales-Residential	-32,229,429.56	-36,004,027.92	3,774,598.36	10.5	10
****	4114115	4114115 WTR-CAP Discount-Residential	61,270.08	0	61,270.08		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-12,244,543.00	-13,021,895.64	777,352.64	6.0	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-2,318,445.47	-2,090,656.25	-227,789.22	10.9-	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-884,097.34	-956,017.60	71,920.26	7.5	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-17,560.05	-32,178.90	14,618.85	45.4	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,327,071.01	-1,288,740.93	-38,330.08	3.0-	10
****	4114220	4114220 WTR-Public Fire Protection	-630,442.59	-613,816.33	-16,626.26	2.7-	10
****	4114230	4114230 WTR-Private Fire Protection	-237,001.94	-208,876.62	-28,125.32	13.5-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-311,260.04	-270,958.26	-40,301.78	14.9-	10
5500	4115100	4115100 WTR-Misc Srv Rev	-44,525.00	-43,541.66	-983.34	2.3-	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-32,450.00	-29,875.00	-2,575.00	8.6-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-79,416.08	-84,996.61	5,580.53	6.6	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-27,140.00	-23,459.17	-3,680.83	15.7-	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	0	-50	50	100.0	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-275,037.61	47,567.19	-322,604.80	678.2-	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	101,748.77	0.76	101,748.01	13387896.0	10
5500	4118400	4118400 WTR-Other Water Rev	-30,781.00	0	-30,781.00		10
		Operating Revenue - Water	-50,577,332.95	-54,661,732.16	4,084,399.21	7.5	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,493,728.45	-3,704,992.57	211,264.12	5.7	10
5550	4211035	4211035 WW-CAP Discount-Residential	4,719.12	0	4,719.12		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-801,406.16	-675,884.38	-125,521.78	18.6-	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,553,268.85	-1,586,333.99	33,065.14	2.1	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-303,745.47	-183,690.72	-120,054.75	65.4-	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-3,480.48	-1,080.64	-2,399.84	222.1-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-30,767.44	0	-30,767.44		10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-199.98	0	-199.98		10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-2,189.28	-2,000.73	-188.55	9.4-	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-214,362.96	-128,592.94	-85,770.02	66.7-	10
****	4215155	4215155 WW-ST Tax Surcharge	2,673.24	0	2,673.24		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-15,764.95	-13,239.35	-2,525.60	19.1-	10
5550	4218400	4218400 WW-Other WW Revenues	13,001.00	-840	13,841.00	1,647.7	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-19,626.34	237.19	-19,863.53	8,374.5-	10
		Operating Revenue - Sewer	-6,418,147.00	-6,296,418.13	-121,728.87	1.9-	9
		Total Operating Revenue	-56,995,479.95	-60,958,150.29	3,962,670.34	6.5	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-145,740.72	-233,271.30	87,530.58	37.5	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-31,514.00	31,514.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-1,500.00	0	0.0	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-25,977.33	-22,803.85	-3,173.48	13.9-	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-68,526.15	-26,109.96	-42,416.19	162.5-	9
****	6104125	6104125 Nonutil Inc-Other-Developer Projects	0	-118,745.00	118,745.00	100.0	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-186,466.00	-195,118.41	8,652.41	4.4	9
		Total Non Operating Revenue	-428,721.20	-629,573.52	200,852.32	31.9	8
		TOTAL REVENUE	-57,424,201.15	-61,587,723.81	4,163,522.66	6.8	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	4,051,155.77	4,000,859.29	50,296.48	1.3	11
5500	5300190	5300190 Labor-Officers, Executives	58,997.76	75,176.89	-16,179.13	21.5-	11
		Labor Regular	4,110,153.53	4,076,036.18	34,117.35	0.8	10
5500	5300120	5300120 Salaried - Overtime Wages	612,618.16	541,204.18	71,413.98	13.2	11
		Labor Overtime	612,618.16	541,204.18	71,413.98	13.2	10
5500	5300180	5300180 Salaried - Annual Incentive	48,875.44	104,887.00	-56,011.56	53.4-	11
		Labor Short Term Incentive	48,875.44	104,887.00	-56,011.56	53.4-	10
5500	5300185	5300185 Stock Option Compensation	1,608.06	1,081.79	526.27	48.6	11
5500	5300186	5300186 Performance Share Unit Amortization	-7,309.82	40,520.09	-47,829.91	118.0-	11
5500	5300187	5300187 Restricted Stock Unit Amortization	15,730.26	17,271.02	-1,540.76	8.9-	11
****	5996070	5996070 RECLASS-LTI/STI	0	0	0		11
		Labor Long Term Incentive	10,028.50	58,872.90	-48,844.40	83.0-	10
****	5996010	5996010 RECLASS-S&W-Employees	8,561.72	0	8,561.72		11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	1,178.10	2,136.33	-958.23	44.9-	11
5500	8000032	8000032 Corporate Automation Engineer	0	731.68	-731.68	100.0-	11
5500	8000056	8000056 Construction Coordinator III	0	-176.05	176.05	100.0	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	4,361.60	-4,361.60	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	0	1,371.93	-1,371.93	100.0-	11
5500	8000150	8000150 Mgr. Security Operations & Engineering	411.6	0	411.6		11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11

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OL Ledger
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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8000170	8000170 Project Engineer II	2,856.00	6,903.12	-4,047.12	58.6-	11
****	8000171	8000171 Project Engineer III	0	8,591.88	-8,591.88	100.0-	11
5550	8000178	8000178 Project Manager III	0	1,300.00	-1,300.00	100.0-	11
5500	8000179	8000179 Project Management Office Director	0	436.32	-436.32	100.0-	11
5500	8000200	8000200 Systems Administrator I	0	429.51	-429.51	100.0-	11
5500	8000201	8000201 Systems Administrator II	0	957.6	-957.6	100.0-	11
5500	8000219	8000219 Security Engineer III	1,509.75	2,147.52	-637.77	29.7-	11
5500	8000228	8000228 Safety Specialist III	0	-407.92	407.92	100.0	11
5500	8000234	8000234 Systems Engineer I	0	436.8	-436.8	100.0-	11
5500	8000235	8000235 System Engineer III	1,873.41	-817.67	2,691.08	329.1	11
5500	8000240	8000240 Telecom Engineer II	3,281.68	0	3,281.68		11
5500	8000243	8000243 Technical Services Chief	0	-147.16	147.16	100.0	11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-1,691.76	-2,179.20	487.44	22.4	11
5500	8000312	8000312 Telecom Analyst II	84.05	0	84.05		11
5500	8000325	8000325 Manager Security GRC	716.66	0	716.66		11
5500	8000326	8000326 Dsktop Sup Anlyst II-Exempt	528.53	0	528.53		11
****	8000332	8000332 Lead, Enterprise Architect	2,578.00	3,051.62	-473.62	15.5-	11
****	8000381	8000381 Director Construction	0	0	0		11
****	8000387	8000387 Sr Security GRC Analyst	0	0	0		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
5500	8001019	8001019 Construction Inspector	0	-67	67	100.0	11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	0	135.76	-135.76	100.0-	11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001164	8001164 Seasonal Laborer	0	0	0		11
****	8001181	8001181 Utility Technician	0	0	0		11
****	8001205	8001205 Facility Operator I	0	0	0		11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-778.93	-155.52	-623.41	400.9-	11
5500	8001220	8001220 Distribution Technician	0	58.16	-58.16	100.0-	11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
5500	8001231	8001231 Field Service Representative	-301.6	-230.03	-71.57	31.1-	11
****	8001232	8001232 Field Service Representative-First Class	0	0	0		11
5500	8001235	8001235 Inspector	-306.77	-125	-181.77	145.4-	11
5500	8001239	8001239 Laborer	-129.76	0	-129.76		11
****	8001241	8001241 Leader	0	-189.53	189.53	100.0	11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001272	8001272 Service Worker	0	172.44	-172.44	100.0-	11
****	8001284	8001284 Utility Worker	-450.4	-1,632.94	1,182.54	72.4	11
****	8001289	8001289 Working Foreman	0	-494.85	494.85	100.0	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
****	8002018	8002018 Construction Coordinator II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002181	8002181 Utility Technician-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	0	0		11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-21.29	-41.88	20.59	49.2	11
5500	8002239	8002239 Laborer-TH	0	-164.22	164.22	100.0	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
****	8002283	8002283 Utility Worker - Electrical-TH	0	0	0		11
5500	8002284	8002284 Utility Worker-TH	-56.93	-111.16	54.23	48.8	11
5500	8002289	8002289 Working Foreman-TH	0	-187.34	187.34	100.0	11
****	8002297	8002297 Facility Operator I - TH	0	0	0		11
5500	8003213	8003213 Utility Technician (Union)-DT	-1,482.00	0	-1,482.00		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8003223	8003223 Emergency Utility Worker-DT	0	0	0	0	11
****	8003227	8003227 Foreman-DT	0	0	0	0	11
5500	8003234	8003234 Inspector-DT	-474.73	0	-474.73	0	11
****	8003256	8003256 Operator I-DT	0	0	0	0	11
****	8003257	8003257 Operator II-DT	0	0	0	0	11
****	8003258	8003258 Operator III-DT	0	0	0	0	11
****	8003269	8003269 System Operator-DT	0	0	0	0	11
		Activity Allocations	17,885.33	26,094.80	-8,209.47	31.5-	10
****	6996001	6996001 S&W-Employees-ST	-1,319,496.84	-1,188,110.66	-131,386.18	11.1-	11
****	6996002	6996002 S&W-Employees-OT	-293,970.80	-252,825.65	-41,145.15	16.3-	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-48,514.13	-17,001.12	-31,513.01	185.4-	11
****	6996007	6996007 LTI/STI	-12,253.48	0	-12,253.48	0	11
****	8720200	8720200 PTO Overhead	-741.64	-881.81	140.17	15.9	11
****	8720700	8720700 LTI/STI/Stock Overhead	-234.81	-120.59	-114.22	94.7-	11
		Labor - Overheads & Capitalization	-1,675,211.70	-1,458,939.83	-216,271.87	14.8-	10
		Total Labor	3,124,349.26	3,348,155.23	-223,805.97	6.7-	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	600,641.64	599,541.40	1,100.24	0.2	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	32,694.52	32,782.62	-88.1	0.3-	11
5500	5301025	5301025 Employee Benefits - Vision	6,248.12	5,590.86	657.26	11.8	11
		Employee Benefits - Health Plans	639,584.28	637,914.88	1,669.40	0.3	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,522.41	18,174.08	-1,651.67	9.1-	11
5500	5301040	5301040 Employee Benefits - Disability	10,567.68	0	10,567.68	0	11
		Employee Benefits - Insurance	27,090.09	18,174.08	8,916.01	49.1	10
5500	5301110	5301110 Employee Benefits - Pensions	0	1,010,040.00	-1,010,040.00	100.0-	11
		Employee Benefits - Pension	0	1,010,040.00	-1,010,040.00	100.0-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	11
		Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	10
5500	5301130	5301130 Employee Benefits - Savings Plan	184,116.64	138,429.47	45,687.17	33.0	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	74,606.68	77,633.00	-3,026.32	3.9-	11
		Employee Benefits - 401K	258,723.32	216,062.47	42,660.85	19.7	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	335	0	335	0	11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	164.08	199	-34.92	17.5-	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	6,712.20	4,896.00	1,816.20	37.1	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	7,794.69	9,496.89	-1,702.20	17.9-	11
5500	5302120	5302120 Transfer/Relocation Expense	-130.16	0	-130.16	0	11
5500	5302920	5302920 Tuition Reimbursement Expense	900	0	900	0	11
****	5302925	5302925 Employee Training Expense	5,207.80	4,706.80	501	10.6	11
****	5302930	5302930 Employee Relations Expense	365.81	4,259.30	-3,893.49	91.4-	11
****	5996040	5996040 RECLASS-Employee Pension and Benefits	0	0	0	0	11
****	8720300	8720300 Payroll Other Overhead	-827.77	-1,518.00	690.23	45.5	11
		Employee Benefits - Miscellaneous	20,521.65	22,039.99	-1,518.34	6.9-	10
****	6996004	6996004 Employee Pension and Benefits	-299,150.02	-1,192,068.78	892,918.76	74.9	11
		Capitalized Employee Benefits	-299,150.02	-1,192,068.78	892,918.76	74.9	10
		Total Employee Benefits	724,272.26	789,665.58	-65,393.32	8.3-	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	433,561.81	380,795.97	52,765.84	13.9	10
5500	6996009	6996009 Purchased Water	-40,140.00	0	-40,140.00	0	10
		Total Purchased Water	393,421.81	380,795.97	12,625.84	3.3	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	962,377.83	1,165,710.04	-203,332.21	17.4-	10
		Total Purchased Wastewater	962,377.83	1,165,710.04	-203,332.21	17.4-	9
		Sludge					9
****	5206240	5206240 Sludge Removal	205,812.61	118,518.90	87,293.71	73.7	10
5500	6996011	6996011 Sludge Removal (WW)	0	-1,088.50	1,088.50	100.0	10
		Total Sludge	205,812.61	117,430.40	88,382.21	75.3	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	777,262.01	867,396.95	-90,134.94	10.4-	10
****	5206230	5206230 Fuel for Power Production	13,243.27	9,731.04	3,512.23	36.1	10
5500	6996016	6996016 Fuel for Power Production	-475.33	0	-475.33	0	10
		Total Purchased Power	790,029.95	877,127.99	-87,098.04	9.9-	9
****	5304600	5304600 Chemicals-Oper-General	104,746.41	120,611.05	-15,864.64	13.2-	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	223,307.90	208,418.37	14,889.53	7.1	10
5500	5304603	5304603 Chemicals-Oper-Caustic	17,927.59	31,710.87	-13,783.28	43.5-	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	74,307.71	128,241.39	-53,933.68	42.1-	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	87,131.62	75,328.25	11,803.37	15.7	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	8,994.75	3,963.95	5,030.80	126.9	10
****	5304607	5304607 Chemicals-Oper-Hypochlorine	64,539.95	75,132.29	-10,592.34	14.1-	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	37,860.30	20,105.34	17,754.96	88.3	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	-31,801.00	68,361.76	-100,162.76	146.5-	10
5500	5304610	5304610 Chemicals-Oper-Polymer	26,259.25	23,885.66	2,373.59	9.9	10
5500	5304613	5304613 Chemicals-Oper-Percol	0	676.2	-676.2	100.0-	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	145.6	-145.6	100.0-	10
5500	5304615	5304615 Chemicals-Oper-Lime	75,819.62	28,617.51	47,202.11	164.9	10
5500	5304617	5304617 Chemicals-Oper-Carbon	60,495.80	149,294.56	-88,798.76	59.5-	10
5500	5304619	5304619 Chemicals-Oper-Potaperm	28,771.14	17,238.47	11,532.67	66.9	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	25,805.25	29,393.30	-3,588.05	12.2-	10
5500	5304621	5304621 Chemicals-Oper-Misc Chem	-127,031.99	14,882.11	-141,914.10	953.6-	10

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5500	5304622	5304622 SW-Chem-Coll Oper-General	233.58	0	233.58		10
****	5304624	5304624 SW-Chem-Pump Oper-General	147,339.32	76,588.20	70,751.12	92.4	10
5550	5304626	5304626 SW-Chem-T&D Oper-General	3,888.50	13,781.19	-9,892.69	71.8-	10
5500	6996018	6996018 Chemicals	0	-352.28	352.28	100.0	10
		Chemicals	828,595.70	1,086,023.79	-257,428.09	23.7-	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	4,026,281.40	2,029,630.90	1,996,650.50	98.4	11
5500	5304110	5304110 Material Exp-Cst Dif	-14,228.23	718,895.77	-733,124.00	102.0-	11
****	5304120	5304120 Material Exp-Obsole	-471.83	2,688.39	-3,160.22	117.6-	11
5500	5304140	5304140 Material Exp-Inv Rvl	-1,981.73	0	-1,981.73		11
****	5304200	5304200 Material Exp-Non Stk	314,209.42	54,083.04	260,126.38	481.0	11
5500	5304235	5304235 Materials & Supplies - Hydrants	5,648.22	0	5,648.22		11
****	5304300	5304300 Meter/ERT Purchases	202,034.35	275,154.12	-73,119.77	26.6-	11
****	5304330	5304330 Laboratory Supplies	857.64	36,569.50	-35,711.86	97.7-	11
****	5304340	5304340 Software/Hardware Purchases	253,241.74	33,458.40	219,783.34	656.9	11
****	5304370	5304370 Small Tools & Work Equipment	46,962.97	23,057.76	23,905.21	103.7	11
5500	5304375	5304375 Materials & Supplies - Uniforms	25,455.96	11,358.92	14,097.04	124.1	11
****	5304380	5304380 Materials & Supplies - Safety Supplies	164,472.49	9,560.41	154,912.08	1,620.3	11
****	5304390	5304390 Misc Supplies	131,375.34	28,937.38	102,437.96	354.0	11
****	5996200	5996200 RECLASS-Materials and Supplies	0	0	0		11
****	8720600	8720600 Tools/Clothing/Others Overhead	4.36	-56.7	61.06	107.7	11
		Supplies	5,153,862.10	3,223,337.89	1,930,524.21	59.9	10
****	6996020	6996020 Materials and Supplies	-4,661,801.68	-2,961,583.37	-1,700,218.31	57.4-	11
		Capitalized Supplies	-4,661,801.68	-2,961,583.37	-1,700,218.31	57.4-	10
		Total Materials & Supplies	492,060.42	261,754.52	230,305.90	88.0	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	2,210,338.10	2,617,314.11	-406,976.01	15.5-	11
****	5996310	5996310 RECLASS-Contractual Services-Engineering	0	0	0		11
****	6996031	6996031 Contractual Services-Engineering	-2,172,471.42	-2,172,026.69	-444.73	0.0	11
		Outside Services - Engineering	37,866.68	445,287.42	-407,420.74	91.5-	10
5500	5303210	5303210 Accounting/Auditing Services	66,951.00	63,381.00	3,570.00	5.6	11
5500	6996032	6996032 Contractual Services-Accounting	-20,989.14	0	-20,989.14		11
		Outside Services - Accounting	45,961.86	63,381.00	-17,419.14	27.5-	10
****	5303220	5303220 Legal Services	166,113.55	95,462.29	70,651.26	74.0	11
5500	6996033	6996033 Contractual Services-Legal	-4,935.00	-117	-4,818.00	4,117.9-	11
		Outside Services - Legal	161,178.55	95,345.29	65,833.26	69.0	10
****	5303850	5303850 Testing Services	56,721.25	46,662.81	10,058.44	21.6	11
****	5996350	5996350 RECLASS-Contractual Services-Testing	0	0	0		11
****	6996035	6996035 Contractual Services-Testing	-11,240.00	-3,780.00	-7,460.00	197.4-	11
		Outside Services - Lab Testing	45,481.25	42,882.81	2,598.44	6.1	10
****	5303010	5303010 Contractor Labor - Straight Time	36,983.00	191,885.26	-154,902.26	80.7-	11
****	5303020	5303020 Contractor Materials	117,727.30	91,578.20	26,149.10	28.6	11
****	5303030	5303030 Contractor Services	4,250,233.17	3,405,764.31	844,468.86	24.8	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	44,904.00	70,320.25	-25,416.25	36.1-	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	17,528.18	23,729.32	-6,201.14	26.1-	11
****	5303035	5303035 Contractor Services - Restoration	381,976.52	1,195,793.15	-813,816.63	68.1-	11
5500	5303036	5303036 Contractor Services - Permit Fees	94,952.85	24,424.14	70,528.71	288.8	11
5500	5303040	5303040 Environmental Services	3,395.00	0	3,395.00		11
****	5303050	5303050 Contractor Services - Leak Detection	52,240.00	12,420.00	39,820.00	320.6	11
5550	5303052	5303052 Contractor Services - Sewer Jetting	1,250.00	0	1,250.00		11
****	5303053	5303053 Contractor Services - Main Breaks	9,328,187.86	17,155,491.66	-7,827,303.80	45.6-	11
****	5303054	5303054 Contractor Services - Well Cleaning	452,078.30	359,458.88	92,619.42	25.8	11
5550	5303055	5303055 Contractor Services - Wastewater Hauling	0	1,281.50	-1,281.50	100.0-	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	10,081.78	12,456.52	-2,374.74	19.1-	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	5,170.14	0	5,170.14		11
5500	5303061	5303061 Contractor Services - Other-Mains	152,694.96	204,005.14	-51,310.18	25.2-	11
5500	5303062	5303062 Contractor Services - Other-Services	1,209,498.80	15,792.32	1,193,706.48	7,558.8	11
****	5303063	5303063 Contractor Services - Other-Meters	20,913.00	77,128.60	-56,215.60	72.9-	11
****	5303064	5303064 Contractor Services - Other-Hydrants	208,645.24	154,405.72	54,239.52	35.1	11
****	5996360	5996360 RECLASS-Contractual Services-Other	0	0	0		11
****	6996036	6996036 Contractual Services-Other	-15,486,153.50	-22,739,304.01	7,253,150.51	31.9	11
		Outside Services - Operations	902,306.60	256,630.96	645,675.64	251.6	10
5500	5997310	5997310 Other ACO Direct costs	75,999.18	78,432.18	-2,433.00	3.1-	11
****	5997320	5997320 WorkFlow Processing Fee	81,617.48	77,835.44	3,782.04	4.9	11
****	5997330	5997330 WorkFlow Billing Postage	134,253.84	133,160.42	1,093.42	0.8	11
5500	5997360	5997360 ACO Lockbox Fees	41,299.61	41,524.65	-225.04	0.5-	11
		Outside Services - ACO	333,170.11	330,952.69	2,217.42	0.7	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	146,673.47	281,212.23	-134,538.76	47.8-	12
****	5303135	5303135 Contractor Services - Grounds Care	191,435.79	67,737.08	123,698.71	182.6	12
5500	5303840	5303840 Security & Investigative Services	13,310.00	25,337.51	-12,027.51	47.5-	12
5500	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-33,997.07	0	-33,997.07		12
		Outside Services - Bldg & Grounds	317,422.19	374,286.82	-56,864.63	15.2-	11
5500	5303110	5303110 Office Equipment Maintenance Services	675.66	1,864.34	-1,188.68	63.8-	12
5500	5303120	5303120 Computer & Software Maintenance Services	27.31	88,612.68	-88,585.37	100.0-	12
5500	5303315	5303315 IT/Telecom Contractor Services	41,431.51	248,414.82	-206,983.31	83.3-	12
5500	6996364	6996364 Contractual Services - Other - IT	-42,011.38	0	-42,011.38		12
		Outside Services - IT	123.1	338,891.84	-338,768.74	100.0-	11

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5500	5303140	5303140 Security Equipment Maintenance Services	50,852.79	122,223.08	-71,370.29	58.4-	12
		Outside Services - Security	50,852.79	122,223.08	-71,370.29	58.4-	11
5500	5303325	5303325 Professional/Temporary Labor	3,520.00	2,020.00	1,500.00	74.3	12
		Outside Services - Temporary Labor	3,520.00	2,020.00	1,500.00	74.3	11
****	5303190	5303190 Miscellaneous Repairs/Maintenance	44,044.66	5,857.25	38,187.41	652.0	12
****	5303310	5303310 Consultant Services	38,116.51	114,997.83	-76,881.32	66.9-	12
5500	5303320	5303320 Training Services	8,188.69	1,110.00	7,078.69	637.7	12
****	5303890	5303890 Miscellaneous Outside Services	27,087.29	27,097.95	-10.66	0.0	12
5500	6996367	6996367 Contractual Services - Other - Admin & General	-76,562.32	0	-76,562.32		12
		Outside Services - Admin & General	40,874.83	149,063.03	-108,188.20	72.6-	11
		Total Outside Services - Other	412,792.91	986,484.77	-573,691.86	58.2-	10
		Total Outside Services	1,938,757.96	2,220,964.94	-282,206.98	12.7-	9
		Managment Fees					9
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,811,787.55	1,553,094.99	258,692.56	16.7	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	716,313.77	809,132.96	-92,819.19	11.5-	11
5500	8732040	8732040 Employee Pension and Benefits	44,109.70	39,301.63	4,808.07	12.2	11
5500	8732150	8732150 Purchased Power (WasteWater)	873.85	610.09	263.76	43.2	11
5500	8732200	8732200 Materials and Supplies	468,691.29	242,944.79	225,746.50	92.9	11
5500	8732310	8732310 Contractual Services-Engineering	85,086.17	55,772.34	29,313.83	52.6	11
5500	8732320	8732320 Contractual Services-Accounting	13,097.64	19,108.76	-6,011.12	31.5-	11
5500	8732330	8732330 Contractual Services-Legal	-62.92	8,361.14	-8,424.06	100.8-	11
5500	8732340	8732340 Contractual Services-Management Fees	183,083.16	343,834.41	-160,751.25	46.8-	11
5500	8732360	8732360 Contractual Services-Other	1,011,062.31	1,361,579.85	-350,517.54	25.7-	11
5500	8732410	8732410 Rental of Building Real Property	10,825.34	18,090.63	-7,265.29	40.2-	11
5500	8732500	8732500 Transportation Expenses	797.78	1,332.47	-534.69	40.1-	11
5500	8732750	8732750 Miscellaneous Expense	99,278.30	45,773.85	53,504.45	116.9	11
		Management Fees - Water	4,444,943.94	4,498,937.91	-53,993.97	1.2-	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0		11
****	8733160	8733160 Fuel for Power Production	0	0	0		11
****	8733200	8733200 Materials and Supplies	0	0	0		11
****	8733310	8733310 Contractual Services-Engineering	0	0	0		11
****	8733320	8733320 Contractual Services-Accounting	0	0	0		11
****	8733330	8733330 Contractual Services-Legal	0	0	0		11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0		11
****	8733350	8733350 Contractual Services-Testing	0	0	0		11
****	8733360	8733360 Contractual Services-Other	0	0	0		11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0		11
****	8733364	8733364 Contractual Services - Other - IT	0	0	0		11
****	8733366	8733366 Contractual Services - Other - Temporary Labor	0	0	0		11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0		11
****	8733410	8733410 Rental of Building Real Property	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
****	8733570	8733570 Insurance General Liability	0	0	0		11
****	8733600	8733600 Advertising Expense	0	0	0		11
****	8733750	8733750 Miscellaneous Expense	0	0	0		11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-2,164,165.01	-2,342,641.96	178,476.95	7.6	11
		Capitalized Management Fees	-2,164,165.01	-2,342,641.96	178,476.95	7.6	10
		Total Managment Fees	2,280,778.93	2,156,295.95	124,482.98	5.8	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	53,781.43	51,126.83	2,654.60	5.2	11
5500	5307050	5307050 Rent Expense - Land & Land Rights	1,643.00	0	1,643.00		11
		Leases - Building	55,424.43	51,126.83	4,297.60	8.4	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	11,639.63	3,795.17	7,844.46	206.7	11
****	6996042	6996042 Rental of Equipment	-7,865.00	-1,961.00	-5,904.00	301.1-	11
		Leases - Equipment	3,774.63	1,834.17	1,940.46	105.8	10
5500	5307090	5307090 Rent Expense - Miscellaneous	180.94	-1,873.82	2,054.76	109.7	11
		Leases - Other	180.94	-1,873.82	2,054.76	109.7	10
		Total Leases	59,380.00	51,087.18	8,292.82	16.2	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	12,447.03	0	12,447.03		11
5500	5304210	5304210 Auto Parts & Supplies	64,566.58	104,110.75	-39,544.17	38.0-	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	10,826.50	18,086.37	-7,259.87	40.1-	11
		Transportation - Services & Maintenance	87,840.11	122,197.12	-34,357.01	28.1-	10
5500	5399077	5399077 Transportation - Vehicle Leases	0	151.9	-151.9	100.0-	11
		Transportation - Leases	0	151.9	-151.9	100.0-	10
5500	5304510	5304510 Gasoline	163,099.24	146,293.14	16,806.10	11.5	11
5500	5304515	5304515 Diesel Fuel	40,328.76	12,149.24	28,179.52	231.9	11
5500	5304516	5304516 Natural Gas Fuel	1,939.30	4,480.85	-2,541.55	56.7-	11

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		Transportation - Fuel	205,367.30	162,923.23	42,444.07	26.1	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	3,281.90	13,413.50	-10,131.60	75.5	11
5500	5399079	5399079 Transportation-Crash	350.52	6,810.18	-6,459.66	94.9	11
****	5996500	5996500 RECLASS-Transportation Expenses	-12,617.92	-22,583.60	9,965.68	44.1	11
****	8720500	8720500 Transportation Overhead	-315.73	-406.14	90.41	22.3	11
		Transportation - Other	-9,301.23	-2,766.06	-6,535.17	236.3	10
****	6996050	6996050 Transportation Expenses	-91,523.88	-106,738.89	15,215.01	14.3	11
		Capitalized Transportation	-91,523.88	-106,738.89	15,215.01	14.3	10
		Total Transportation	192,382.30	175,767.30	16,615.00	9.5	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	71,403.42	-74,812.68	146,216.10	195.4	11
****	5308021	5308021 Professional Dues	1,715.75	0	1,715.75		11
5500	5308041	5308041 Industry Assoc Dues	49.48	0	49.48		11
5500	5308090	5308090 Other Dues&Membership	115,005.07	35,370.15	79,634.92	225.1	11
		Dues & Subscriptions	188,173.72	-39,442.53	227,616.25	577.1	10
5500	5310010	5310010 Operating Permits	1,660.00	0	1,660.00		11
****	5310020	5310020 Licensing Fees	33,183.80	19,943.17	13,240.63	66.4	11
5500	5310050	5310050 Environmental Fees	1,500.00	0	1,500.00		11
		Licenses & Permits	36,343.80	19,943.17	16,400.63	82.2	10
5500	5310080	5310080 Bank Fees	7,968.62	6,031.59	1,937.03	32.1	11
5500	5310085	5310085 Bond Servicing Fees	57,854.38	0	57,854.38		11
		Bank Fees	65,823.00	6,031.59	59,791.41	991.3	10
****	5302010	5302010 Travel Expense	31,745.43	23,810.08	7,935.35	33.3	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	18,705.19	3,376.42	15,328.77	454.0	11
5500	5302020	5302020 Entertainment Expense	3,887.38	-930.53	4,817.91	517.8	11
5500	5302021	5302021 Entertainment Expense - Non-Deductible	4,663.77	6,353.32	-1,689.55	26.6	11
5500	5302022	5302022 Entertainment Expense-50% Non-Deductible	4,129.85	0	4,129.85		11
		Travel & Entertainment	63,131.62	32,609.29	30,522.33	93.6	10
5500	5303830	5303830 Advertising	2,775.00	0	2,775.00		11
5500	5399110	5399110 Chamber of Commerce & Civic Org	51,100.00	2,118.75	48,981.25	2,311.8	11
		Public Relations	53,875.00	2,118.75	51,756.25	2,442.8	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	875	0	875		11
		Fines & Penalties	875	0	875		10
****	5304310	5304310 Office Supplies	-27,994.47	8,463.65	-36,458.12	430.8	11
****	5304320	5304320 Postage, Shipping, & Freight	57,659.70	5,712.55	51,947.15	909.4	11
5500	5304350	5304350 Office Furn & Equip	2,366.91	16,170.08	-13,803.17	85.4	11
5500	5304360	5304360 Promotion Supplies	9,987.34	0	9,987.34		11
****	5304410	5304410 Purchasing Card Expenses-MC	-150,318.86	202,768.60	-353,087.46	174.1	11
		Office Supplies	-108,299.38	233,114.88	-341,414.26	146.5	10
****	5309010	5309010 Utilities - Electric and Gas	3,440.34	875.96	2,564.38	292.8	11
****	5309021	5309021 Utilities - Wireless Services-Cell Phones & Pagers	0	12,680.00	-12,680.00	100.0	11
****	5309025	5309025 Utilities - Communications	192,955.07	144,654.44	48,300.63	33.4	11
5550	5309030	5309030 Utilities - Water	6,845.78	3,715.53	3,130.25	84.2	11
****	5309040	5309040 Utilities - Other	647.85	123.75	524.1	423.5	11
		Utilities	203,889.04	162,049.68	41,839.36	25.8	10
****	5310090	5310090 Miscellaneous Fees	298.24	45.95	252.29	549.1	11
5500	5310100	5310100 Other Misc - PFAS	35.29	0	35.29		11
5500	5399040	5399040 Lost Discount Exp	799.92	2,123.97	-1,324.05	62.3	11
****	5399900	5399900 Miscellaneous Expense	-242,314.49	-182,298.40	-60,016.09	32.9	11
5500	6996751	6996751 Other Miscellaneous Expense	92.93	0	92.93		11
		Other Miscellaneous	-241,088.11	-180,128.48	-60,959.63	33.8	10
****	5303900	5303900 Conversion-Projects	0	0	0		11
****	5399061	5399061 CIAC-Project offset	1,090,719.15	794,958.64	295,760.51	37.2	11
****	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	345,457.92	0	345,457.92		11
****	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-426,762.72	0	-426,762.72		11
5500	5399074	5399074 Vehicle Purchases	41,652.67	272,863.50	-231,210.83	84.7	11
****	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-1,396,604.15	-794,958.64	-601,645.51	75.7	11
5500	5399315	5399315 Advances for Construction - Cash - Non-Taxable	-50,000.00	0	-50,000.00		11
5500	5399340	5399340 Salvage Proceeds	-109,790.00	-125,607.25	15,817.25	12.6	11
****	5996850	5996850 RECLASS-Capital Overhead	0	0	0		11
****	6996075	6996075 Miscellaneous Expense	21,932.13	-165,540.68	187,472.81	113.2	11
****	6996081	6996081 CIAC	-1,009,414.35	-794,958.64	-214,455.71	27.0	11
****	6996082	6996082 CAC	1,446,604.15	794,958.64	651,645.51	82.0	11
****	6996085	6996085 Capital Overhead	140.69	-3,783.11	3,923.80	103.7	11
****	8720400	8720400 A&G Capital Support Overhead	-84.37	-100.81	16.44	16.3	11
****	8720900	8720900 Engineering Overhead	0	0	0		11
		Capital Miscellaneous & Overheads	-46,148.88	-22,168.35	-23,980.53	108.2	10
		Total Miscellaneous Expenses	216,574.81	214,128.00	2,446.81	1.1	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.01	361,649.00	12,221.01	3.4	10
5500	5305020	5305020 Damages - Property	38,562.35	35,415.85	3,146.50	8.9	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,135.98	70,145.00	5,990.98	8.5	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,616.00	138,327.00	29,289.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,295.01	13,968.00	-2,672.99	19.1	10
****	5996560	5996560 RECLASS-Insurance Vehicle	0	0	0		10
****	5996570	5996570 RECLASS-Insurance General Liability	0	0	0		10
****	5996580	5996580 RECLASS-Insurance Workman's Compensation	0	0	0		10
****	5996590	5996590 RECLASS-Insurance Other	0	0	0		10

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.08 -2023.08 Reporting periods
 2022.08 -2022.08 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	6996056	6996056 Insurance Vehicle	0	-29,332.50	29,332.50	100.0	10
5500	6996057	6996057 Insurance General Liability	-119,414.62	-759,459.60	640,044.98	84.3	10
5500	6996058	6996058 Insurance Workman's Compensation	-23,843.61	-147,302.70	123,459.09	83.8	10
5500	6996059	6996059 Insurance Other	-52,414.74	-290,484.90	238,070.16	82.0	10
		Total Insurance	471,806.38	-607,074.85	1,078,881.23	177.7	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	467,150.37	321,252.58	145,897.79	45.4	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-52,844.72	-36,963.63	-15,881.09	43.0-	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	160,987.00	-140,193.19	301,180.19	214.8	10
		Total Bad Debt	575,292.65	144,095.76	431,196.89	299.2	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	274,804.15	365,212.35	-90,408.20	24.8-	10
5500	6201011	6201011 Donations - 501(c)(3)	0	4,375.00	-4,375.00	100.0-	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	4,886.77	13,960.00	-9,073.23	65.0-	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	316	712.5	-396.5	55.6-	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	510.65	-1,158.08	1,668.73	144.1	10
5500	6204080	6204080 Misc NonUtil Exp-Bill Mat&Serv	750	0	750		10
5500	6204140	6204140 Misc NonUtil-N-Cust-Act & Evnt	200	0	200		10
****	6204150	6204150 Misc NonUtil Exp-Other	33,063.75	16,000.00	17,063.75	106.6	10
****	6204160	6204160 Misc NonUtil-Other-Prof Serv	29,598.93	-614.5	30,213.43	4,916.8	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	36,630.00	89,697.59	-53,067.59	59.2-	10
		Total Non Operating Expenses	380,760.25	488,184.86	-107,424.61	22.0-	9
		Total Operations & Maintenance Expense	13,636,653.12	12,870,112.66	766,540.46	6.0	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,329,401.74	10,940,632.33	388,769.41	3.6	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.29	-0.29	100.0-	9
****	5502011	5502011 Amortization Expense - CIAC	-349,219.75	-340,179.64	-9,040.11	2.7-	9
		Total Depreciation	10,980,181.99	10,600,452.98	379,729.01	3.6	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	61,111.00	-32,667.91	53.5-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-88,264.04	88,264.04	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-76,971.30	0	-76,971.30		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	9,485.35	12,050.27	-2,564.92	21.3-	9
		Total Amortization	-39,042.86	-15,102.77	-23,940.09	158.5-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	202,610.00	202,520.00	90	0.0	9
****	5310032	5310032 Assessment-Consumer Advocate	60,273.00	60,246.00	27	0.0	9
****	5310033	5310033 Assessment-SBA	12,115.00	12,110.00	5	0.0	9
****	5310035	5310035 Assessment-DPC	2,422.00	2,421.00	1	0.0	9
****	5702120	5702120 Property Taxes-WT/WW	276,579.22	89,407.00	187,172.22	209.3	9
5500	5703100	5703100 Payroll Taxes	354,251.95	344,742.03	9,509.92	2.8	9
5500	5709101	5709101 Other Miscellaneous Taxes	0	68.61	-68.61	100.0-	9
5500	5709140	5709140 Other Taxes-PURTA	422,304.11	366,667.00	55,637.11	15.2	9
****	5996050	5996050 RECLASS-Employee Taxes	0	0	0		9
****	6996005	6996005 Payroll Tax	-123,606.70	-122,299.28	-1,307.42	1.1-	9
****	8720100	8720100 Payroll Tax Overhead	-465.48	-495.29	29.81	6.0	9
		Total Taxes Other Than Income	1,206,483.10	955,387.07	251,096.03	26.3	8
		TOTAL UTILITY COSTS & EXPENSES	25,784,275.35	24,410,849.94	1,373,425.41	5.6	7
		TOTAL OPERATING INCOME	-31,639,925.80	-37,176,873.87	5,536,948.07	14.9	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	81,475.40	57,690.07	23,785.33	41.2	9
		Interest on Short Term Debt	81,475.40	57,690.07	23,785.33	41.2	8
****	6499011	6499011 Interest Expense - Long Term Debt	6,774,233.09	5,995,450.48	778,782.61	13.0	10
		Interest on LTD	6,774,233.09	5,995,450.48	778,782.61	13.0	9
5500	6402430	6402430 Amort-Debt Issuance Costs	52,242.21	49,002.07	3,240.14	6.6	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	46,306.21	43,066.07	3,240.14	7.5	9
		Interest on Long Term Debt	6,820,539.30	6,038,516.55	782,022.75	13.0	8
****	5996800	5996800 Reclass-AFUDC-Debt	0	0	0		10
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-297,602.60	-270,175.16	-27,427.44	10.2-	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	297,602.60	270,175.16	27,427.44	10.2	10
****	6996080	6996080 AFUDC-Debt	-297,602.60	-270,175.16	-27,427.44	10.2-	10
		AFUDC - Debt	-297,602.60	-270,175.16	-27,427.44	10.2-	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-435,176.47	-1,089,520.28	654,343.81	60.1	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	435,176.47	774,734.69	-339,558.22	43.8-	10
****	6996086	6996086 AFUDC-Equity	-435,176.47	-774,734.69	339,558.22	43.8	10
		AFUDC - Equity	-435,176.47	-1,089,520.28	654,343.81	60.1	9
		Allow For Funds Used During Construction	-732,779.07	-1,359,695.44	626,916.37	46.1	8
		Total Interest Expense	6,169,235.63	4,736,511.18	1,432,724.45	30.2	7
		Other Net (Income) Expense:					7
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	0	-510,040.00	510,040.00	100.0	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	25,578.00	-10,978.00	42.9-	9
		Other Net Periodic Benefit Costs	-59,646.00	-558,708.00	499,062.00	89.3	8
		Other Net (Income) Expense	-59,646.00	-558,708.00	499,062.00	89.3	7
		TOTAL OTHER (INCOME) EXPENSE	6,109,589.63	4,177,803.18	1,931,786.45	46.2	6
		TOTAL INCOME BEFORE TAX & GAIN	-25,530,336.17	-32,999,070.69	7,468,734.52	22.6	5

Financial Statement Version for AQUA

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USD

2023.08 -2023.08

2022.08 -2022.08

Ledger

Currency type Company code currency

Amounts in United States Dollar

Reporting periods

Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	3,415,958.98	4,568,293.56	-1,152,334.58	25.2-	8
		Federal Taxes - Current	3,415,958.98	4,568,293.56	-1,152,334.58	25.2-	7
		Total Income Taxes - Current	3,415,958.98	4,568,293.56	-1,152,334.58	25.2-	6
		TOTAL INCOME TAXES	3,415,958.98	4,568,293.56	-1,152,334.58	25.2-	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-22,114,377.19	-28,430,777.13	6,316,399.94	22.2	4
		TOTAL NET INCOME	-22,114,377.19	-28,430,777.13	6,316,399.94	22.2	3
		NET INCOME AVAILABLE FOR COMMON	22,114,377.19	28,430,777.13	-6,316,399.94	22.2-	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.09 -2023.09 Reporting periods
 2022.09 -2022.09 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-123,274,211.67	-132,639,409.27	9,365,197.60		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-2,101.71	-2,914.09	812.38	27.9	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-19,826.02	-32,451.67	12,625.65	38.9	10
****	4114110	4114110 WTR-Metered Sales-Residential	-31,201,464.01	-30,392,897.45	-808,566.56	2.7-	10
****	4114115	4114115 WTR-CAP Discount-Residential	61,934.94	0	61,934.94		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-12,114,089.44	-11,480,377.83	-633,711.61	5.5-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,973,269.42	-2,270,526.17	297,256.75	13.1	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-927,923.30	-855,634.22	-72,289.08	8.4-	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-7,062.55	-6,642.30	-420.25	6.3-	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,197,443.08	-1,194,760.98	-2,682.10	0.2-	10
****	4114220	4114220 WTR-Public Fire Protection	-595,160.83	-516,771.90	-78,388.93	15.2-	10
****	4114230	4114230 WTR-Private Fire Protection	-241,006.84	-201,765.84	-39,241.00	19.4-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-326,481.00	-247,687.77	-78,793.23	31.8-	10
5500	4115100	4115100 WTR-Misc Srv Rev	-44,553.00	-43,601.50	-951.5	2.2-	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-33,700.00	-29,600.00	-4,100.00	13.9-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-64,542.47	-70,347.13	5,804.66	8.3	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-22,419.10	-21,710.00	-709.1	3.3-	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	-50	0	-50		10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-300,300.38	5,497.29	-305,797.67	5,562.7-	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	113,663.44	10.75	113,652.69	1057234.3	10
5500	4118400	4118400 WTR-Other Water Rev	-23,453.00	0	-23,453.00		10
		Operating Revenue - Water	-48,919,247.77	-47,362,180.81	-1,557,066.96	3.3-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,585,018.89	-3,097,467.80	-487,551.09	15.7-	10
5550	4211035	4211035 WW-CAP Discount-Residential	5,407.30	0	5,407.30		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-669,481.39	-746,947.73	77,466.34	10.4	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,503,894.76	-1,515,414.43	11,519.67	0.8	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-267,232.26	-366,202.99	98,970.73	27.0	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-3,640.67	-3,942.50	301.83	7.7	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-24,436.54	-45,925.67	21,489.13	46.8	10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-57.78	-326.1	268.32	82.3	10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-1,724.88	-1,976.28	251.4	12.7	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-74,250.48	-129,218.04	54,967.56	42.5	10
****	4215155	4215155 WW-ST Tax Surcharge	3,441.33	0	3,441.33		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-12,561.97	-11,583.90	-978.07	8.4-	10
5550	4218400	4218400 WW-Other WW Revenues	-15,822.00	-740	-15,082.00	2,038.1-	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-25,224.40	48.56	-25,272.96	52,044.8-	10
		Operating Revenue - Sewer	-6,174,497.39	-5,919,696.88	-254,800.51	4.3-	9
		Total Operating Revenue	-55,093,745.16	-53,281,877.69	-1,811,867.47	3.4-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-145,740.71	812,304.02	-958,044.73	117.9-	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-27,431.00	27,431.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-2,500.00	-1,500.00	-1,000.00	66.7-	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-31,225.85	-27,648.04	-3,577.81	12.9-	9
****	6104120	6104120 Nonutil Inc-Other (Water)	-73,328.06	-3,087.71	-70,240.35	2,274.8-	9
****	6104125	6104125 Nonutil Inc-Other-Developer Projects	0	-179,852.00	179,852.00	100.0	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-193,304.18	-191,376.16	-1,928.02	1.0-	9
		Total Non Operating Revenue	-446,609.80	380,898.11	-827,507.91	217.3-	8
		TOTAL REVENUE	-55,540,354.96	-52,900,979.58	-2,639,375.38	5.0-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,738,153.97	3,849,707.97	-111,554.00	2.9-	11
5500	5300190	5300190 Labor-Officers, Executives	53,867.52	71,908.31	-18,040.79	25.1-	11
5500	8710100	8710100 Labor Cost Center Variances - Employees	290.4	0	290.4		11
		Labor Regular	3,792,311.89	3,921,616.28	-129,304.39	3.3-	10
5500	5300120	5300120 Salaried - Overtime Wages	557,288.16	632,667.53	-75,379.37	11.9-	11
		Labor Overtime	557,288.16	632,667.53	-75,379.37	11.9-	10
5500	5300180	5300180 Salaried - Annual Incentive	113,170.00	104,887.00	8,283.00	7.9	11
		Labor Short Term Incentive	113,170.00	104,887.00	8,283.00	7.9	10
5500	5300185	5300185 Stock Option Compensation	1,556.19	1,014.18	542.01	53.4	11
5500	5300186	5300186 Performance Share Unit Amortization	34,473.04	37,987.59	-3,514.55	9.3-	11
5500	5300187	5300187 Restricted Stock Unit Amortization	15,142.58	16,191.59	-1,049.01	6.5-	11
		Labor Long Term Incentive	51,171.81	55,193.36	-4,021.55	7.3-	10
****	5996010	5996010 RECLASS-S&W-Employees	8,561.72	-61,739.96	70,301.68	113.9	11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	824.67	2,136.33	-1,311.66	61.4-	11
****	8000032	8000032 Corporate Automation Engineer	0	914.6	-914.6	100.0-	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	5,670.08	-5,670.08	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	825.24	849.29	-24.05	2.8-	11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000170	8000170 Project Engineer II	3,332.00	0	3,332.00		11
****	8000171	8000171 Project Engineer III	0	7,969.28	-7,969.28	100.0-	11

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5500	8000178	8000178 Project Manager III	0	211.63	-211.63	100.0-	11
5500	8000179	8000179 Project Management Office Director	0	290.88	-290.88	100.0-	11
5500	8000200	8000200 Systems Administrator I	0	546.63	-546.63	100.0-	11
5500	8000201	8000201 Systems Administrator II	0	766.08	-766.08	100.0-	11
****	8000219	8000219 Security Engineer III	3,120.15	2,237.00	883.15	39.5	11
5500	8000228	8000228 Safety Specialist III	0	-305.94	305.94	100.0	11
5500	8000234	8000234 Systems Engineer I	0	3,276.00	-3,276.00	100.0-	11
5500	8000235	8000235 System Engineer III	1,962.62	0	1,962.62		11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000325	8000325 Manager Security GRC	102.38	0	102.38		11
****	8000332	8000332 Lead, Enterprise Architect	1,804.60	4,993.56	-3,188.96	63.9-	11
****	8000381	8000381 Director Construction	0	0	0		11
****	8000387	8000387 Sr Security GRC Analyst	0	0	0		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	36	0	36		11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-880.6	-806.75	-73.85	9.2-	11
5500	8001220	8001220 Distribution Technician	0	174.48	-174.48	100.0-	11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
5500	8001231	8001231 Field Service Representative	-1,240.63	4.92	-1,245.55	25,316.1-	11
5500	8001235	8001235 Inspector	-12.77	-1,379.00	1,366.23	99.1	11
5500	8001239	8001239 Laborer	0	-187.68	187.68	100.0	11
5500	8001241	8001241 Leader	-321.44	-2,530.76	2,209.32	87.3	11
5500	8001252	8001252 Operator - First Class	-301.21	-111.24	-189.97	170.8-	11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
5500	8001264	8001264 Purification Operator	0	-147.24	147.24	100.0	11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001272	8001272 Service Worker	0	8.32	-8.32	100.0-	11
5500	8001284	8001284 Utility Worker	-303.6	-2,770.65	2,467.05	89.0	11
5500	8001289	8001289 Working Foreman	-172	-1,654.01	1,482.01	89.6	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
****	8002018	8002018 Construction Coordinator II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	0	0		11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-93.67	-16.07	-77.6	482.9-	11
5500	8002241	8002241 Leader-TH	0	-57.11	57.11	100.0	11
5500	8002252	8002252 Operator - First Class-TH	-30.15	-417.15	387	92.8	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002284	8002284 Utility Worker-TH	-440.4	0	-440.4		11
5500	8002289	8002289 Working Foreman-TH	0	-263.62	263.62	100.0	11
****	8002291	8002291 Wastewater Operator I-TH	0	0	0		11
****	8002314	8002314 Wastewater Operator II - TH	0	0	0		11
****	8003213	8003213 Utility Technician (Union)-DT	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
****	8003256	8003256 Operator I-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
****	8003314	8003314 Wastewater Operator II - DT	0	0	0		11
		Activity Allocations	16,772.91	-42,338.10	59,111.01	139.6	10
****	6996001	6996001 S&W-Employees-ST	-1,219,539.43	-1,079,258.16	-140,281.27	13.0-	11
****	6996002	6996002 S&W-Employees-OT	-276,062.73	-290,088.99	14,026.26	4.8	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-47,021.44	-21,327.57	-25,693.87	120.5-	11

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****	6996007	6996007 LTI/STI	-24,366.96	0	-24,366.96		11
****	8720200	8720200 PTO Overhead	-647.13	-1,768.10	1,120.97	63.4	11
****	8720700	8720700 LTI/STI/Stock Overhead	2.52	-13.61	16.13	118.5	11
		Labor - Overheads & Capitalization	-1,567,635.17	-1,392,456.43	-175,178.74	12.6-	10
		Total Labor	2,963,079.60	3,279,569.64	-316,490.04	9.7-	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	594,277.00	601,390.76	-7,113.76	1.2-	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	32,744.71	32,977.25	-232.54	0.7-	11
5500	5301025	5301025 Employee Benefits - Vision	6,198.15	5,513.20	684.95	12.4	11
		Employee Benefits - Health Plans	633,219.86	639,881.21	-6,661.35	1.0-	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,418.74	18,131.32	-1,712.58	9.4-	11
5500	5301040	5301040 Employee Benefits - Disability	10,464.96	44,702.32	-34,237.36	76.6-	11
		Employee Benefits - Insurance	26,883.70	62,833.64	-35,949.94	57.2-	10
5500	5301110	5301110 Employee Benefits - Pensions	6,707,715.00	5,510,036.00	1,197,679.00	21.7	11
		Employee Benefits - Pension	6,707,715.00	5,510,036.00	1,197,679.00	21.7	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	11
		Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	10
5500	5301130	5301130 Employee Benefits - Savings Plan	186,527.90	143,712.42	42,815.48	29.8	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	74,606.68	77,633.00	-3,026.32	3.9-	11
		Employee Benefits - 401K	261,134.58	221,345.42	39,789.16	18.0	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	70	101.16	-31.16	30.8-	11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	134.09	0	134.09		11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	3,338.28	6,634.98	-3,296.70	49.7-	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	5,275.40	5,563.30	-287.9	5.2-	11
5500	5302120	5302120 Transfer/Relocation Expense	-260.32	0	-260.32		11
****	5302920	5302920 Tuition Reimbursement Expense	960	2,766.70	-1,806.70	65.3-	11
****	5302925	5302925 Employee Training Expense	2,149.50	9,375.00	-7,225.50	77.1-	11
5500	5302926	5302926 Employee Training Expense-Seminars	0	33,515.00	-33,515.00	100.0-	11
5500	5302930	5302930 Employee Relations Expense	1,913.88	6,055.94	-4,142.06	68.4-	11
5500	5302990	5302990 Miscellaneous Employee-Related Expense	0	605.6	-605.6	100.0-	11
****	5996040	5996040 RECLASS-Employee Pension and Benefits	0	0	0		11
****	8720300	8720300 Payroll Other Overhead	-728.37	-3,003.71	2,275.34	75.8	11
		Employee Benefits - Miscellaneous	12,852.46	61,613.97	-48,761.51	79.1-	10
****	6996004	6996004 Employee Pension and Benefits	-1,707,411.33	-1,928,975.53	221,564.20	11.5	11
		Capitalized Employee Benefits	-1,707,411.33	-1,928,975.53	221,564.20	11.5	10
		Total Employee Benefits	6,011,897.21	4,644,237.65	1,367,659.56	29.4	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	831,543.28	389,775.79	441,767.49	113.3	10
		Total Purchased Water	831,543.28	389,775.79	441,767.49	113.3	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	1,038,988.49	922,863.07	116,125.42	12.6	10
		Total Purchased Wastewater	1,038,988.49	922,863.07	116,125.42	12.6	9
		Sludge					9
****	5206240	5206240 Sludge Removal	182,994.95	53,456.54	129,538.41	242.3	10
		Total Sludge	182,994.95	53,456.54	129,538.41	242.3	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	861,259.99	816,043.35	45,216.64	5.5	10
****	5206230	5206230 Fuel for Power Production	4,430.22	10,350.56	-5,920.34	57.2-	10
5500	6996016	6996016 Fuel for Power Production	-407.18	0	-407.18		10
		Total Purchased Power	865,283.03	826,393.91	38,889.12	4.7	9
****	5304600	5304600 Chemicals-Oper-General	170,371.15	121,704.38	48,666.77	40.0	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	193,310.57	147,468.58	45,841.99	31.1	10
5500	5304603	5304603 Chemicals-Oper-Caustic	38,472.39	4,181.65	34,290.74	820.0	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	39,654.60	90,506.22	-50,851.62	56.2-	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	99,165.58	8,773.56	90,392.02	1,030.3	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	18,442.94	3,303.97	15,138.97	458.2	10
5500	5304607	5304607 Chemicals-Oper-Hypochlorine	58,114.60	-24,902.58	83,017.18	333.4	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	-14,813.40	10,604.38	-25,417.78	239.7-	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	54,508.00	43,987.24	10,520.76	23.9	10
5500	5304610	5304610 Chemicals-Oper-Polymer	48,940.90	10,552.64	38,388.26	363.8	10
5500	5304611	5304611 Chemicals-Oper-Soda Ash	5,051.20	1,007.00	4,044.20	401.6	10
5500	5304613	5304613 Chemicals-Oper-Percol	0	2,116.80	-2,116.80	100.0-	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	207.2	-207.2	100.0-	10
5500	5304615	5304615 Chemicals-Oper-Lime	90,945.14	21,704.96	69,240.18	319.0	10
5500	5304617	5304617 Chemicals-Oper-Carbon	111,616.80	105,802.98	5,813.82	5.5	10
5500	5304619	5304619 Chemicals-Oper-Potaperm	28,008.32	16,515.40	11,492.92	69.6	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	59,922.62	13,428.29	46,494.33	346.2	10
5500	5304621	5304621 Chemicals-Oper-Misc Chem	103,116.92	7,286.29	95,830.63	1,315.2	10
****	5304624	5304624 SW-Chem-Pump Oper-General	43,663.13	53,546.55	-9,883.42	18.5-	10
5550	5304626	5304626 SW-Chem-T&D Oper-General	1,863.85	8,551.45	-6,687.60	78.2-	10
5500	6996018	6996018 Chemicals	-1,736.28	-633.08	-1,103.20	174.3-	10
		Chemicals	1,148,619.03	645,713.88	502,905.15	77.9	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	2,318,494.85	1,468,697.17	849,797.68	57.9	11
5500	5304105	5304105 Material Exp-Stk Cr	-136.2	0	-136.2		11
5500	5304110	5304110 Material Exp-Cst Dif	-2,040.46	457.41	-2,497.87	546.1-	11
5500	5304120	5304120 Material Exp-Obsole	-22,884.31	-19,239.77	-3,644.54	18.9-	11
5500	5304140	5304140 Material Exp-Inv Rvl	3,424.48	0	3,424.48		11

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****	5304200	5304200 Material Exp-Non Stk	388,830.27	111,014.04	277,816.23	250.3	11
5500	5304235	5304235 Materials & Supplies - Hydrants	751.84	3,471.38	-2,719.54	78.3	11
5500	5304250	5304250 Materials – PFAS	10,842.12	0	10,842.12		11
5500	5304300	5304300 Meter/ERT Purchases	-145,936.66	690,649.29	-836,585.95	121.1	11
****	5304330	5304330 Laboratory Supplies	595.95	21,480.47	-20,884.52	97.2	11
5500	5304340	5304340 Software/Hardware Purchases	185,570.46	5,215.84	180,354.62	3,457.8	11
****	5304370	5304370 Small Tools & Work Equipment	46,553.45	220,654.30	-174,100.85	78.9	11
****	5304375	5304375 Materials & Supplies - Uniforms	19,049.09	36,974.23	-17,925.14	48.5	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	47,410.67	94,080.75	-46,670.08	49.6	11
****	5304390	5304390 Misc Supplies	75,073.79	160,532.49	-85,458.70	53.2	11
****	8720600	8720600 Tools/Clothing/Others Overhead	2.41	-210.2	212.61	101.1	11
		Supplies	2,925,601.75	2,793,777.40	131,824.35	4.7	10
****	6996020	6996020 Materials and Supplies	-2,567,661.26	-2,429,299.79	-138,361.47	5.7	11
		Capitalized Supplies	-2,567,661.26	-2,429,299.79	-138,361.47	5.7	10
		Total Materials & Supplies	357,940.49	364,477.61	-6,537.12	1.8	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	2,393,966.45	2,045,310.80	348,655.65	17.0	11
****	6996031	6996031 Contractual Services-Engineering	-2,371,838.43	-2,183,195.15	-188,643.28	8.6	11
		Outside Services - Engineering	22,128.02	-137,884.35	160,012.37	116.0	10
5500	5303210	5303210 Accounting/Auditing Services	69,455.00	58,701.00	10,754.00	18.3	11
5500	6996032	6996032 Contractual Services-Accounting	-21,774.14	0	-21,774.14		11
		Outside Services - Accounting	47,680.86	58,701.00	-11,020.14	18.8	10
****	5303220	5303220 Legal Services	54,616.86	58,435.15	-3,818.29	6.5	11
		Outside Services - Legal	54,616.86	58,435.15	-3,818.29	6.5	10
****	5303850	5303850 Testing Services	109,094.41	77,221.92	31,872.49	41.3	11
****	6996035	6996035 Contractual Services-Testing	-21,686.00	-38,488.21	16,802.21	43.7	11
		Outside Services - Lab Testing	87,408.41	38,733.71	48,674.70	125.7	10
****	5303010	5303010 Contractor Labor - Straight Time	40,162.03	0	40,162.03		11
****	5303020	5303020 Contractor Materials	76,000.94	79,233.68	-3,232.74	4.1	11
****	5303030	5303030 Contractor Services	4,458,733.54	5,585,755.02	-1,127,021.48	20.2	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	58,164.00	61,679.50	-3,515.50	5.7	11
****	5303035	5303035 Contractor Services - Restoration	650,513.42	510,412.50	140,100.92	27.4	11
****	5303036	5303036 Contractor Services - Permit Fees	89,811.00	58,292.70	31,518.30	54.1	11
5500	5303040	5303040 Environmental Services	22,439.63	4,700.00	17,739.63	377.4	11
****	5303050	5303050 Contractor Services - Leak Detection	26,680.48	2,150.00	24,530.48	1,141.0	11
****	5303053	5303053 Contractor Services - Main Breaks	7,439,403.41	11,526,317.72	-4,086,914.31	35.5	11
****	5303054	5303054 Contractor Services - Well Cleaning	313,817.67	314,181.22	-363.55	0.1	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	6,214.55	6,228.26	-13.71	0.2	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	48,221.17	0	48,221.17		11
5500	5303058	5303058 Contractor Services - Oth-Hauling	0	26.57	-26.57	100.0	11
5500	5303061	5303061 Contractor Services - Other-Mains	92,010.24	420,226.22	-328,215.98	78.1	11
****	5303062	5303062 Contractor Services - Other-Services	956,431.69	11,322.45	945,109.24	8,347.2	11
****	5303063	5303063 Contractor Services - Other-Meters	109,966.48	1,035,095.77	-925,129.29	89.4	11
****	5303064	5303064 Contractor Services - Other-Hydrants	144,531.98	143,741.28	790.7	0.6	11
5500	5303145	5303145 Contractor Services - Other-Construction	85,287.86	746.96	84,540.90	11,318.0	11
****	5996360	5996360 RECLASS-Contractual Services-Other	0	-94,042.24	94,042.24	100.0	11
****	6996036	6996036 Contractual Services-Other	-13,671,311.91	-19,830,670.17	6,159,358.26	31.1	11
		Outside Services - Operations	947,078.18	-164,602.56	1,111,680.74	675.4	10
5500	5997310	5997310 Other ACO Direct costs	84,348.14	41,999.95	42,348.19	100.8	11
****	5997320	5997320 WorkFlow Processing Fee	96,771.14	82,980.12	13,791.02	16.6	11
****	5997330	5997330 WorkFlow Billing Postage	142,503.94	128,319.91	14,184.03	11.1	11
5500	5997360	5997360 ACO Lockbox Fees	43,131.37	47,470.61	-4,339.24	9.1	11
		Outside Services - ACO	366,754.59	300,770.59	65,984.00	21.9	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	133,901.24	223,467.78	-89,566.54	40.1	12
****	5303135	5303135 Contractor Services - Grounds Care	133,656.26	88,222.14	45,434.12	51.5	12
****	5303840	5303840 Security & Investigative Services	123,391.60	40,164.32	83,227.28	207.2	12
****	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-145,970.84	0	-145,970.84		12
		Outside Services - Bldg & Grounds	244,978.26	351,854.24	-106,875.98	30.4	11
5500	5303110	5303110 Office Equipment Maintenance Services	99	1,735.66	-1,636.66	94.3	12
5500	5303120	5303120 Computer & Software Maintenance Services	7,799.41	0	7,799.41		12
****	5303315	5303315 IT/Telecom Contractor Services	67,366.15	332,327.36	-264,961.21	79.7	12
5500	6996364	6996364 Contractual Services - Other - IT	-67,366.15	0	-67,366.15		12
		Outside Services - IT	7,898.41	334,063.02	-326,164.61	97.6	11
5500	5303140	5303140 Security Equipment Maintenance Services	60,154.42	23,528.61	36,625.81	155.7	12
		Outside Services - Security	60,154.42	23,528.61	36,625.81	155.7	11
5500	5303325	5303325 Professional/Temporary Labor	5,280.00	2,395.00	2,885.00	120.5	12
		Outside Services - Temporary Labor	5,280.00	2,395.00	2,885.00	120.5	11
****	5303190	5303190 Miscellaneous Repairs/Maintenance	12,811.98	19,334.51	-6,522.53	33.7	12
****	5303310	5303310 Consultant Services	53,723.31	41,269.35	12,453.96	30.2	12
5500	5303320	5303320 Training Services	8,403.00	13,432.41	-5,029.41	37.4	12
****	5303890	5303890 Miscellaneous Outside Services	27,114.80	60,553.08	-33,438.28	55.2	12
****	6996367	6996367 Contractual Services - Other - Admin & General	-20,740.76	0	-20,740.76		12
		Outside Services - Admin & General	81,312.33	134,589.35	-53,277.02	39.6	11
		Total Outside Services - Other	399,623.42	846,430.22	-446,806.80	52.8	10
		Total Outside Services	1,925,290.34	1,000,583.76	924,706.58	92.4	9
		Managment Fees					9
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11

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5500	8732010	8732010 S&W-Employees	1,681,585.94	1,512,006.74	169,579.20	11.2	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	733,644.17	810,960.64	-77,316.47	9.5-	11
5500	8732040	8732040 Employee Pension and Benefits	14,766.55	86,084.13	-71,317.58	82.8-	11
5500	8732150	8732150 Purchased Power (WasteWater)	108.34	1,722.11	-1,613.77	93.7-	11
5500	8732200	8732200 Materials and Supplies	196,029.66	57,394.44	138,635.22	241.5	11
5500	8732310	8732310 Contractual Services-Engineering	56,393.46	43,365.64	13,027.82	30.0	11
5500	8732320	8732320 Contractual Services-Accounting	10,415.62	7,249.14	3,166.48	43.7	11
5500	8732330	8732330 Contractual Services-Legal	-2,483.90	7,797.81	-10,281.71	131.9-	11
5500	8732340	8732340 Contractual Services-Management Fees	167,745.19	478,905.62	-311,160.43	65.0-	11
5500	8732360	8732360 Contractual Services-Other	726,210.22	1,875,295.04	-1,149,084.82	61.3-	11
5500	8732410	8732410 Rental of Building Real Property	10,825.34	-12,834.63	23,659.97	184.3	11
5500	8732420	8732420 Rental of Equipment	0	101.73	-101.73	100.0-	11
5500	8732500	8732500 Transportation Expenses	1,442.99	1,244.38	198.61	16.0	11
5500	8732600	8732600 Advertising Expense	0	2,571.24	-2,571.24	100.0-	11
5500	8732750	8732750 Miscellaneous Expense	94,759.01	174,921.90	-80,162.89	45.8-	11
		Management Fees - Water	3,691,442.59	5,046,785.93	-1,355,343.34	26.9-	10
****	8730310	8730310 Management Fees State Admin	0	0	0	0	11
****	8733010	8733010 S&W-Employees-ST	0	0	0	0	11
****	8733020	8733020 S&W-Employees-OT	0	0	0	0	11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0	0	11
****	8733040	8733040 Employee Pension and Benefits	0	0	0	0	11
****	8733050	8733050 Employee Taxes	0	0	0	0	11
****	8733070	8733070 LTI/STI	0	0	0	0	11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0	0	11
****	8733160	8733160 Fuel for Power Production	0	0	0	0	11
****	8733200	8733200 Materials and Supplies	0	0	0	0	11
****	8733310	8733310 Contractual Services-Engineering	0	0	0	0	11
****	8733320	8733320 Contractual Services-Accounting	0	0	0	0	11
****	8733330	8733330 Contractual Services-Legal	0	0	0	0	11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0	0	11
****	8733350	8733350 Contractual Services-Testing	0	0	0	0	11
****	8733360	8733360 Contractual Services-Other	0	0	0	0	11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0	0	11
****	8733366	8733366 Contractual Services - Other - Temporary Labor	0	0	0	0	11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0	0	11
****	8733410	8733410 Rental of Building Real Property	0	0	0	0	11
****	8733420	8733420 Rental of Equipment	0	0	0	0	11
****	8733500	8733500 Transportation Expenses	0	0	0	0	11
****	8733570	8733570 Insurance General Liability	0	0	0	0	11
****	8733750	8733750 Miscellaneous Expense	0	0	0	0	11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0	0	11
		Management Fees - State	0	0	0	0	10
5500	6996034	6996034 Contractual Services-Management Fees	-1,566,071.20	-2,605,130.43	1,039,059.23	39.9	11
		Capitalized Management Fees	-1,566,071.20	-2,605,130.43	1,039,059.23	39.9	10
		Total Managment Fees	2,125,371.39	2,441,655.50	-316,284.11	13.0-	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	55,281.44	59,962.06	-4,680.62	7.8-	11
5500	5307050	5307050 Rent Expense - Land & Land Rights	1,143.00	0	1,143.00		11
****	6996041	6996041 Rental of Building Real Property	-1,500.00	-11,954.02	10,454.02	87.5	11
		Leases - Building	54,924.44	48,008.04	6,916.40	14.4	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	5,366.34	6,378.21	-1,011.87	15.9-	11
5500	6996042	6996042 Rental of Equipment	-5,239.14	-1,590.00	-3,649.14	229.5-	11
		Leases - Equipment	127.2	4,788.21	-4,661.01	97.3-	10
5500	5307090	5307090 Rent Expense - Miscellaneous	2,036.15	2,978.94	-942.79	31.6-	11
		Leases - Other	2,036.15	2,978.94	-942.79	31.6-	10
		Total Leases	57,087.79	55,775.19	1,312.60	2.4	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	3,699.48	9,667.51	-5,968.03	61.7-	11
5500	5304210	5304210 Auto Parts & Supplies	105,430.24	90,683.83	14,746.41	16.3	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	19,404.14	18,468.74	935.4	5.1	11
		Transportation - Services & Maintenance	128,533.86	118,820.08	9,713.78	8.2	10
****	5307040	5307040 Rent Expense - Vehicles	0	1,977.72	-1,977.72	100.0-	11
5500	5399077	5399077 Transportation - Vehicle Leases	-78	89.45	-167.45	187.2-	11
		Transportation - Leases	-78	2,067.17	-2,145.17	103.8-	10
5500	5304510	5304510 Gasoline	145,523.82	143,624.45	1,899.37	1.3	11
5500	5304515	5304515 Diesel Fuel	28,325.61	36,481.48	-8,155.87	22.4-	11
5500	5304516	5304516 Natural Gas Fuel	1,820.23	2,810.44	-990.21	35.2-	11
		Transportation - Fuel	175,669.66	182,916.37	-7,246.71	4.0-	10
5500	5303175	5303175 Contractor Srvcs-Transportation-Corp Claims Mgmt	2,343.85	2,689.00	-345.15	12.8-	11
5500	5399079	5399079 Transportation-Crash	-1,041.27	2,017.50	-3,058.77	151.6-	11
5500	5996500	5996500 RECLASS-Transportation Expenses	-28,292.05	-16,689.60	-11,602.45	69.5-	11
****	8720500	8720500 Transportation Overhead	-268.87	-827.73	558.86	67.5	11
		Transportation - Other	-27,258.34	-12,810.83	-14,447.51	112.8-	10
****	6996050	6996050 Transportation Expenses	-90,478.36	-107,417.94	16,939.58	15.8	11
		Capitalized Transportation	-90,478.36	-107,417.94	16,939.58	15.8	10
		Total Transportation	186,388.82	183,574.85	2,813.97	1.5	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	1,507.19	3,947.62	-2,440.43	61.8-	11

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5500	5308021	5308021 Professional Dues	675	1,028.50	-353.5	34.4	11
5500	5308041	5308041 Industry Assoc Dues	1,462.58	850.65	611.93	71.9	11
5500	5308090	5308090 Other Dues&Membershp	78,827.17	66,050.01	12,777.16	19.3	11
		Dues & Subscriptions	82,471.94	71,876.78	10,595.16	14.7	10
5500	5310010	5310010 Operating Permits	510	0	510		11
****	5310020	5310020 Licensing Fees	360,390.78	51,750.64	308,640.14	596.4	11
****	5310050	5310050 Environmental Fees	5,696.96	0	5,696.96		11
		Licenses & Permits	366,597.74	51,750.64	314,847.10	608.4	10
5500	5310080	5310080 Bank Fees	6,520.89	8,187.43	-1,666.54	20.4	11
5500	5310085	5310085 Bond Servicing Fees	9,685.77	0	9,685.77		11
		Bank Fees	16,206.66	8,187.43	8,019.23	97.9	10
****	5302010	5302010 Travel Expense	19,602.93	-9,121.00	28,723.93	314.9	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	28,254.78	20,447.15	7,807.63	38.2	11
5500	5302016	5302016 Travel - Meals (100% Deductible)	0	54.65	-54.65	100.0	11
5500	5302020	5302020 Entertainment Expense	-660	116.01	-776.01	668.9	11
****	5302021	5302021 Entertainment Expense - Non-Deductible	6,028.31	9,194.76	-3,166.45	34.4	11
5500	5302022	5302022 Entertainment Expense-50% Non-Deductible	341.82	0	341.82		11
		Travel & Entertainment	53,567.84	20,691.57	32,876.27	158.9	10
5500	5303830	5303830 Advertising	0	141.42	-141.42	100.0	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	5,000.00	14,200.00	-9,200.00	64.8	11
		Public Relations	5,000.00	14,341.42	-9,341.42	65.1	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	4,478.00	0	4,478.00		11
		Fines & Penalties	4,478.00	0	4,478.00		10
****	5304310	5304310 Office Supplies	22,858.38	62,735.58	-39,877.20	63.6	11
****	5304320	5304320 Postage, Shipping, & Freight	36,804.16	13,081.31	23,722.85	181.3	11
5500	5304350	5304350 Office Furn & Equip	20,236.24	-2,111.93	22,348.17	1,058.2	11
5500	5304360	5304360 Promotion Supplies	430.5	1,995.68	-1,565.18	78.4	11
****	5304410	5304410 Purchasing Card Expenses-MC	-178,914.91	15,465.45	-194,380.36	1,256.9	11
		Office Supplies	-98,585.63	91,166.09	-189,751.72	208.1	10
****	5309010	5309010 Utilities - Electric and Gas	1,114.94	3,947.51	-2,832.57	71.8	11
5500	5309020	5309020 Utilities - Phone	390.2	0	390.2		11
****	5309021	5309021 Utilities - Wireless Services-Cell Phones & Pagers	0	34,230.00	-34,230.00	100.0	11
****	5309025	5309025 Utilities - Communications	147,575.40	106,150.19	41,425.21	39.0	11
5550	5309030	5309030 Utilities - Water	6,667.49	2,999.34	3,668.15	122.3	11
****	5309040	5309040 Utilities - Other	763.13	636.55	126.58	19.9	11
		Utilities	156,511.16	147,963.59	8,547.57	5.8	10
****	5310090	5310090 Miscellaneous Fees	411.75	379.64	32.11	8.5	11
5500	5399040	5399040 Lost Discount Exp	1,605.03	2,635.72	-1,030.69	39.1	11
****	5399900	5399900 Miscellaneous Expense	-235,570.84	-148,310.01	-87,260.83	58.8	11
5500	6996751	6996751 Other Miscellaneous Expense	254.91	0	254.91		11
		Other Miscellaneous	-233,299.15	-145,294.65	-88,004.50	60.6	10
****	5399061	5399061 CIAC-Project offset	356,186.55	388,074.20	-31,887.65	8.2	11
5500	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	-63,440.00	-12,745.00	-50,695.00	397.8	11
****	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-5,665.41	-18,875.00	13,209.59	70.0	11
5500	5399074	5399074 Vehicle Purchases	168,378.07	2,105,037.79	-1,936,659.72	92.0	11
****	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-292,746.55	-388,074.20	95,327.65	24.6	11
5500	5399315	5399315 Advances for Construction - Cash - Non-Taxable	50,000.00	0	50,000.00		11
****	5399340	5399340 Salvage Proceeds	-8,610.70	-117,323.83	108,713.13	92.7	11
****	6996075	6996075 Miscellaneous Expense	-207,392.84	-2,014,702.91	1,807,310.07	89.7	11
****	6996081	6996081 CIAC	-287,081.14	-356,454.20	69,373.06	19.5	11
****	6996082	6996082 CAC	242,746.55	388,074.20	-145,327.65	37.4	11
****	6996085	6996085 Capital Overhead	131.73	15,116.65	-14,984.92	99.1	11
****	8720400	8720400 A&G Capital Support Overhead	-131.73	3.38	-135.11	3,997.3	11
****	8720900	8720900 Engineering Overhead	0	0	0		11
		Capital Miscellaneous & Overheads	-47,625.47	-11,868.92	-35,756.55	301.3	10
		Total Miscellaneous Expenses	305,323.09	248,813.95	56,509.14	22.7	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.99	361,642.00	12,228.99	3.4	10
5500	5305020	5305020 Damages - Property	22,523.23	27,156.53	-4,633.30	17.1	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,137.00	70,143.00	5,994.00	8.5	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,617.00	138,325.00	29,292.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,296.01	13,967.00	-2,670.99	19.1	10
****	5996560	5996560 RECLASS-Insurance Vehicle	0	0	0		10
****	5996570	5996570 RECLASS-Insurance General Liability	0	0	0		10
****	5996580	5996580 RECLASS-Insurance Workman's Compensation	0	0	0		10
****	5996590	5996590 RECLASS-Insurance Other	0	0	0		10
5500	6996056	6996056 Insurance Vehicle	0	-8,380.50	8,380.50	100.0	10
5500	6996057	6996057 Insurance General Liability	-119,414.62	-216,987.30	97,572.68	45.0	10
5500	6996058	6996058 Insurance Workman's Compensation	-23,843.61	-42,086.40	18,242.79	43.3	10
5500	6996059	6996059 Insurance Other	-52,414.74	-82,995.60	30,580.86	36.8	10
		Total Insurance	455,771.26	260,783.73	194,987.53	74.8	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	412,186.05	327,796.00	84,390.05	25.7	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-29,402.56	-38,250.48	8,847.92	23.1	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	-202,144.00	-12,404.56	-189,739.44	1,529.6	10
		Total Bad Debt	180,639.49	277,140.96	-96,501.47	34.8	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	86,980.18	32,096.20	54,883.98	171.0	10

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5500	6201011	6201011 Donations - 501(c)(3)	0	128,650.00	-128,650.00	100.0	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	4,106.39	5,300.00	-1,193.61	22.5	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	5,372.00	0	5,372.00		10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	1,006.33	317.49	688.84	217.0	10
****	6204150	6204150 Misc NonUtil Exp-Other	64,183.96	13,530.62	50,653.34	374.4	10
****	6204160	6204160 Misc NonUtil-Other-Prof Servic	33,046.43	-1,834.13	34,880.56	1,901.7	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	15,330.00	5,300.00	10,030.00	189.2	10
		Total Non Operating Expenses	210,025.29	183,360.18	26,665.11	14.5	9
		Total Operations & Maintenance Expense	18,846,243.55	15,778,176.21	3,068,067.34	19.4	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,316,511.66	11,051,735.82	264,775.84	2.4	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.29	-0.29	100.0	9
****	5502011	5502011 Amortization Expense - CIAC	-349,219.75	-340,179.64	-9,040.11	2.7	9
		Total Depreciation	10,967,291.91	10,711,556.47	255,735.44	2.4	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	61,111.00	-32,667.91	53.5	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-88,263.91	88,263.91	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-76,971.33	0	-76,971.33		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	75,694.39	12,050.27	63,644.12	528.2	9
		Total Amortization	27,166.15	-15,102.64	42,268.79	279.9	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	229,747.00	207,030.00	22,717.00	11.0	9
****	5310032	5310032 Assessment-Consumer Advocate	136,784.00	54,448.00	82,336.00	151.2	9
****	5310033	5310033 Assessment-SBA	20,593.00	10,647.00	9,946.00	93.4	9
****	5310035	5310035 Assessment-DPC	-4,736.00	1,389.00	-6,125.00	441.0	9
****	5702120	5702120 Property Taxes-WT/WW	89,000.00	269,375.45	-180,375.45	67.0	9
5500	5703100	5703100 Payroll Taxes	319,418.75	333,439.86	-14,021.11	4.2	9
5500	5709140	5709140 Other Taxes-PURTA	418,361.11	369,965.00	48,396.11	13.1	9
****	6996005	6996005 Payroll Tax	-109,260.60	-121,287.58	12,026.98	9.9	9
****	8720100	8720100 Payroll Tax Overhead	-307	-940.74	633.74	67.4	9
		Total Taxes Other Than Income	1,099,600.26	1,124,065.99	-24,465.73	2.2	8
		TOTAL UTILITY COSTS & EXPENSES	30,940,301.87	27,598,696.03	3,341,605.84	12.1	7
		TOTAL OPERATING INCOME	-24,600,053.09	-25,302,283.55	702,230.46	2.8	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	9,292.25	61,717.23	-52,424.98	84.9	9
		Interest on Short Term Debt	9,292.25	61,717.23	-52,424.98	84.9	8
****	6499011	6499011 Interest Expense - Long Term Debt	7,337,299.63	5,994,437.34	1,342,862.29	22.4	10
		Interest on LTD	7,337,299.63	5,994,437.34	1,342,862.29	22.4	9
5500	6402430	6402430 Amort-Debt Issuance Costs	52,171.33	49,002.07	3,169.26	6.5	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	46,235.33	43,066.07	3,169.26	7.4	9
		Interest on Long Term Debt	7,383,534.96	6,037,503.41	1,346,031.55	22.3	8
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-359,403.58	-627,272.92	267,869.34	42.7	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	359,403.58	313,636.46	45,767.12	14.6	10
****	6996080	6996080 AFUDC-Debt	-359,403.58	-313,636.46	-45,767.12	14.6	10
		AFUDC - Debt	-359,403.58	-627,272.92	267,869.34	42.7	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-458,265.94	-1,140,079.21	681,813.27	59.8	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	458,265.94	810,686.17	-352,420.23	43.5	10
****	6996086	6996086 AFUDC-Equity	-458,265.94	-810,686.17	352,420.23	43.5	10
		AFUDC - Equity	-458,265.94	-1,140,079.21	681,813.27	59.8	9
		Allow For Funds Used During Construction	-817,669.52	-1,767,352.13	949,682.61	53.7	8
		Total Interest Expense	6,575,157.69	4,331,868.51	2,243,289.18	51.8	7
		Other Net (Income) Expense:					7
****	5380011	5380011 Operating Gain/Loss-Disposition of Assets	0	-87,021.15	87,021.15	100.0	9
		Gains from Sales of Property	0	-87,021.15	87,021.15	100.0	8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	-2,207,715.00	-510,036.00	-1,697,679.00	332.9	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	25,578.00	-10,978.00	42.9	9
		Other Net Periodic Benefit Costs	-2,267,361.00	-558,704.00	-1,708,657.00	305.8	8
		Other Net (Income) Expense	-2,267,361.00	-645,725.15	-1,621,635.85	251.1	7
		TOTAL OTHER (INCOME) EXPENSE	4,307,796.69	3,686,143.36	621,653.33	16.9	6
		TOTAL INCOME BEFORE TAX & GAIN	-20,292,256.40	-21,616,140.19	1,323,883.79	6.1	5
		INCOME TAXES					5
		Income Taxes - Current					6
****	6310011	6310011 Federal Income Tax Expense	-5,625,533.15	561,011.74	-6,186,544.89	1,102.7	8
5500	6310021	6310021 FIN 48 Federal Income Tax Expense	3,888,506.30	0	3,888,506.30		8
		Federal Taxes - Current	-1,737,026.85	561,011.74	-2,298,038.59	409.6	7
****	6311011	6311011 State Income Tax Expense	623,063.83	3,197,519.00	-2,574,455.17	80.5	8
5500	6312011	6312011 FIN 48 State Income Tax Expense	875,915.30	0	875,915.30		8
		State Taxes - Current	1,498,979.13	3,197,519.00	-1,698,539.87	53.1	7
		Total Income Taxes - Current	-238,047.72	3,758,530.74	-3,996,578.46	106.3	6
		Income Taxes - Deferred					6
****	6320021	6320021 Defd Federal Income Tax Expense-Noncurr Asset	-27,669,835.38	-237,787.00	-27,432,048.38	11,536.4	8
****	6320031	6320031 Defd Federal Income Tax Expense-Other Curr Liab	-4,675,009.35	0	-4,675,009.35		8
****	6320041	6320041 Defd Federal Income Tax Expense-Plant Noncurr Liab	40,810,222.28	0	40,810,222.28		8
5500	6320046	6320046 Defd Federal Income Tax Expense-EDIT Amortization	943,422.00	0	943,422.00		8
****	6320051	6320051 Defd Federal Income Tax Expense-Other NC Liab	-9,353,713.45	0	-9,353,713.45		8

Financial Statement Version for AQUA

0L Ledger
10 Currency type Company code currency
USD Amounts in United States Dollar
2023.09 -2023.09 Reporting periods
2022.09 -2022.09 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	6320110	6320110 ITC-Def Future Periods-Federal	126,706.00	-63,353.00	190,059.00	300.0	8
5500	6322011	6322011 Amortization - Deferred ITC	-190,059.00	0	-190,059.00		8
		Federal Taxes - Deferred	-8,266.90	-301,140.00	292,873.10	97.3	7
****	6321021	6321021 Defd State Income Tax Expense-Noncurr Asset	9,627,219.95	-12,218.00	9,639,437.95	78,895.4	8
****	6321031	6321031 Defd State Income Tax Expense-Other Curr Liab	-8,125,992.79	0	-8,125,992.79		8
****	6321041	6321041 Defd State Income Tax Expense-Plant Noncurr Liab	3,137,608.94	0	3,137,608.94		8
****	6321051	6321051 Defd State Income Tax Expense-Other NC Liab	-1,626,729.33	0	-1,626,729.33		8
		State Taxes - Deferred	3,012,106.77	-12,218.00	3,024,324.77	24,753.0	7
		Total Income Taxes - Deferred	3,003,839.87	-313,358.00	3,317,197.87	1,058.6	6
		TOTAL INCOME TAXES	2,765,792.15	3,445,172.74	-679,380.59	19.7-	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-17,526,464.25	-18,170,967.45	644,503.20	3.5	4
		TOTAL NET INCOME	-17,526,464.25	-18,170,967.45	644,503.20	3.5	3
		NET INCOME AVAILABLE FOR COMMON	17,526,464.25	18,170,967.45	-644,503.20	3.5-	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.10 -2023.10 Reporting periods
 2022.10 -2022.10 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-150,822,597.09	-151,646,560.76	823,963.67		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-1,751.56	-2,372.11	620.55	26.2	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-29,372.98	-39,015.51	9,642.53	24.7	10
****	4114110	4114110 WTR-Metered Sales-Residential	-30,663,910.32	-30,184,811.98	-479,098.34	1.6-	10
****	4114115	4114115 WTR-CAP Discount-Residential	74,247.55	0	74,247.55		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-11,607,269.17	-11,105,886.59	-501,382.58	4.5-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-2,012,270.65	-2,414,790.98	402,520.33	16.7	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-996,130.76	-941,828.11	-54,302.65	5.8-	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-5,783.49	-7,877.61	2,094.12	26.6	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,335,072.46	-1,366,250.01	31,177.55	2.3	10
****	4114220	4114220 WTR-Public Fire Protection	-623,060.14	-613,319.53	-9,740.61	1.6-	10
****	4114230	4114230 WTR-Private Fire Protection	-228,924.48	-213,276.16	-15,648.32	7.3-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-323,131.29	-325,320.49	2,189.20	0.7	10
5500	4115100	4115100 WTR-Misc Srv Rev	-44,495.00	-43,421.50	-1,073.50	2.5-	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-30,300.00	-26,500.00	-3,800.00	14.3-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-78,897.19	-70,772.82	-8,124.37	11.5-	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-27,980.00	-20,560.00	-7,420.00	36.1-	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	0	-50	50	100.0	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-719,505.57	6,876.85	-726,382.42	10,562.7-	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	98,986.79	0	98,986.79		10
5500	4118400	4118400 WTR-Other Water Rev	-32,035.00	0	-32,035.00		10
		Operating Revenue - Water	-48,586,655.72	-47,369,176.55	-1,217,479.17	2.6-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,549,882.85	-3,358,297.63	-191,585.22	5.7-	10
5550	4211035	4211035 WW-CAP Discount-Residential	5,811.10	0	5,811.10		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-764,995.57	-754,140.04	-10,855.53	1.4-	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,258,345.81	-1,386,003.33	127,657.52	9.2	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-291,325.56	-300,300.00	8,974.44	3.0	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-2,991.75	-2,892.79	-98.96	3.4-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-30,775.26	-31,644.94	869.68	2.7	10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-68.88	-219.85	150.97	68.7	10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-2,189.28	-1,997.23	-192.05	9.6-	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-145,035.10	-222,595.03	77,559.93	34.8	10
****	4215155	4215155 WW-ST Tax Surcharge	2,540.66	0	2,540.66		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-15,620.01	-13,904.49	-1,715.52	12.3-	10
5550	4218400	4218400 WW-Other WW Revenues	-7,299.00	-840	-6,459.00	768.9-	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-4,912.67	72.58	-4,985.25	6,868.6-	10
		Operating Revenue - Sewer	-6,065,089.98	-6,072,762.75	7,672.77	0.1	9
		Total Operating Revenue	-54,651,745.70	-53,441,939.30	-1,209,806.40	2.3-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-152,290.62	-147,655.14	-4,635.48	3.1-	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-18,838.00	18,838.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-3,536.25	2,036.25	57.6	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-48,726.02	-53,038.02	4,312.00	8.1	9
****	6104120	6104120 Nonutil Inc-Other (Water)	-132,875.00	-5,653.41	-127,221.59	2,250.4-	9
5500	6104125	6104125 Nonutil Inc-Other-Developer Projects	0	-138,019.00	138,019.00	100.0	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-256,740.35	-182,994.87	-73,745.48	40.3-	9
		Total Non Operating Revenue	-592,642.99	-550,245.69	-42,397.30	7.7-	8
		TOTAL REVENUE	-55,244,388.69	-53,992,184.99	-1,252,203.70	2.3-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,967,669.44	3,663,456.05	304,213.39	8.3	11
5500	5300190	5300190 Labor-Officers, Executives	56,432.64	68,639.76	-12,207.12	17.8-	11
		Labor Regular	4,024,102.08	3,732,095.81	292,006.27	7.8	10
5500	5300120	5300120 Salaried - Overtime Wages	587,121.38	483,705.41	103,415.97	21.4	11
		Labor Overtime	587,121.38	483,705.41	103,415.97	21.4	10
5500	5300170	5300170 Salaried - Incentives / Bonuses	1,062.72	0	1,062.72		11
5500	5300180	5300180 Salaried - Annual Incentive	113,170.00	107,887.00	5,283.00	4.9	11
		Labor Short Term Incentive	114,232.72	107,887.00	6,345.72	5.9	10
5500	5300185	5300185 Stock Option Compensation	1,608.06	980.38	627.68	64.0	11
5500	5300186	5300186 Performance Share Unit Amortization	35,761.44	36,721.33	-959.89	2.6-	11
5500	5300187	5300187 Restricted Stock Unit Amortization	15,647.34	15,651.87	-4.53	0.0	11
		Labor Long Term Incentive	53,016.84	53,353.58	-336.74	0.6-	10
****	5996010	5996010 RECLASS-S&W-Employees	-2,831.98	959,549.21	-962,381.19	100.3-	11
5500	5996020	5996020 RECLASS-S&W-Employees-OT	0	13,205.51	-13,205.51	100.0-	11
5500	5996030	5996030 RECLASS-S&W-Officers, Directors, Maj Shareholder	0	195,153.88	-195,153.88	100.0-	11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	824.67	5,086.50	-4,261.83	83.8-	11
****	8000032	8000032 Corporate Automation Engineer	0	914.6	-914.6	100.0-	11
5500	8000056	8000056 Construction Coordinator III	0	410.88	-410.88	100.0-	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	3,707.36	-3,707.36	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	687.7	1,045.28	-357.58	34.2-	11
5500	8000129	8000129 Information Security Director	698.28	0	698.28		11

Financial Statement Version for AQUA

OL Ledger
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 USD Amounts in United States Dollar
 2023.10 -2023.10 Reporting periods
 2022.10 -2022.10 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	8000150	8000150 Mgr. Security Operations & Engineering	0	483.75	-483.75	100.0-	11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000170	8000170 Project Engineer II	1,904.00	0	1,904.00		11
5500	8000171	8000171 Project Engineer III	547.2	9,961.60	-9,414.40	94.5-	11
5550	8000178	8000178 Project Manager III	0	1,209.32	-1,209.32	100.0-	11
5500	8000179	8000179 Project Management Office Director	0	290.88	-290.88	100.0-	11
5500	8000200	8000200 Systems Administrator I	0	273.32	-273.32	100.0-	11
5500	8000201	8000201 Systems Administrator II	563.01	95.76	467.25	487.9	11
5500	8000218	8000218 Security Engineer I	0	445.02	-445.02	100.0-	11
****	8000219	8000219 Security Engineer III	2,918.85	4,026.60	-1,107.75	27.5-	11
5500	8000228	8000228 Safety Specialist III	0	-509.9	509.9	100.0	11
5500	8000234	8000234 Systems Engineer I	0	2,184.00	-2,184.00	100.0-	11
5500	8000235	8000235 System Engineer III	2,319.46	0	2,319.46		11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-563.92	-1,089.60	525.68	48.2	11
5500	8000325	8000325 Manager Security GRC	307.14	1,082.10	-774.96	71.6-	11
****	8000332	8000332 Lead, Enterprise Architect	1,160.10	3,329.04	-2,168.94	65.2-	11
****	8000381	8000381 Director Construction	0	0	0		11
****	8000387	8000387 Sr Security GRC Analyst	0	0	0		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001181	8001181 Utility Technician	116.34	492	-375.66	76.4-	11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-1,222.07	-1,180.26	-41.81	3.5-	11
5500	8001220	8001220 Distribution Technician	0	319.88	-319.88	100.0-	11
5500	8001224	8001224 Emergency Utility Worker	-75.74	0	-75.74		11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
5500	8001231	8001231 Field Service Representative	-591.45	80.96	-672.41	830.5-	11
****	8001232	8001232 Field Service Representative-First Class	0	0	0		11
5500	8001235	8001235 Inspector	0	-644.3	644.3	100.0	11
****	8001239	8001239 Laborer	0	-218.96	218.96	100.0	11
5500	8001241	8001241 Leader	-159.88	-304.16	144.28	47.4	11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001284	8001284 Utility Worker	-2,400.90	-862.94	-1,537.96	178.2-	11
****	8001289	8001289 Working Foreman	0	-330.68	330.68	100.0	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
****	8002018	8002018 Construction Coordinator II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	-947.72	947.72	100.0	11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-208.16	-10.58	-197.58	1,867.5-	11
5500	8002235	8002235 Inspector-TH	0	-932.1	932.1	100.0	11
5500	8002239	8002239 Laborer-TH	-778.56	0	-778.56		11
5500	8002241	8002241 Leader-TH	0	42.77	-42.77	100.0-	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002266	8002266 Stock Attendant - First Class-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002284	8002284 Utility Worker-TH	-444.72	0	-444.72		11
****	8002289	8002289 Working Foreman-TH	0	0	0		11
****	8002291	8002291 Wastewater Operator I-TH	0	0	0		11
****	8002314	8002314 Wastewater Operator II - TH	0	0	0		11
****	8003213	8003213 Utility Technician (Union)-DT	0	0	0		11
5500	8003219	8003219 Distribution Technician-DT	125.92	0	125.92		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8003227	8003227 Foreman-DT	0	0	0	0	11
****	8003228	8003228 Facility Operator-DT	0	0	0	0	11
****	8003256	8003256 Operator I-DT	0	0	0	0	11
****	8003258	8003258 Operator III-DT	0	0	0	0	11
****	8003269	8003269 System Operator-DT	0	0	0	0	11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0	0	11
****	8003314	8003314 Wastewater Operator II - DT	0	0	0	0	11
		Activity Allocations	2,895.29	1,196,359.02	-1,193,463.73	99.8-	10
****	6996001	6996001 S&W-Employees-ST	-1,329,465.85	-1,632,688.87	303,223.02	18.6	11
****	6996002	6996002 S&W-Employees-OT	-289,336.84	-233,972.37	-55,364.47	23.7-	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-47,165.82	-83,156.27	35,990.45	43.3	11
****	6996007	6996007 LTI/STI	-23,782.46	0	-23,782.46	0	11
****	8720200	8720200 PTO Overhead	-1,292.19	-510.39	-781.8	153.2-	11
****	8720700	8720700 LTI/STI/Stock Overhead	-55.84	34.74	-90.58	260.7-	11
		Labor - Overheads & Capitalization	-1,691,099.00	-1,950,293.16	259,194.16	13.3	10
		Total Labor	3,090,269.31	3,623,107.66	-532,838.35	14.7-	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	601,385.88	580,129.28	21,256.60	3.7	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	32,372.02	32,506.74	-134.72	0.4-	11
5500	5301025	5301025 Employee Benefits - Vision	5,797.46	5,482.69	314.77	5.7	11
		Employee Benefits - Health Plans	639,555.36	618,118.71	21,436.65	3.5	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,772.37	18,140.17	-1,367.80	7.5-	11
5500	5301040	5301040 Employee Benefits - Disability	10,586.40	22,101.00	-11,514.60	52.1-	11
		Employee Benefits - Insurance	27,358.77	40,241.17	-12,882.40	32.0-	10
5500	5301110	5301110 Employee Benefits - Pensions	745,302.00	1,510,040.00	-764,738.00	50.6-	11
		Employee Benefits - Pension	745,302.00	1,510,040.00	-764,738.00	50.6-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	11
		Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	10
5500	5301130	5301130 Employee Benefits - Savings Plan	186,981.89	162,319.36	24,662.53	15.2	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	74,605.68	77,633.00	-3,027.32	3.9-	11
		Employee Benefits - 401K	261,587.57	239,952.36	21,635.21	9.0	10
****	5301990	5301990 Other Employee Benefits - Miscellaneous	141.96	2,025.00	-1,883.04	93.0-	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	3,362.04	0	3,362.04	0	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	7,799.80	7,184.94	614.86	8.6	11
5500	5302120	5302120 Transfer/Relocation Expense	0	-124.44	124.44	100.0	11
5500	5302920	5302920 Tuition Reimbursement Expense	900	5,000.00	-4,100.00	82.0-	11
5500	5302925	5302925 Employee Training Expense	2,371.38	3,247.30	-875.92	27.0-	11
5500	5302926	5302926 Employee Training Expense-Seminars	5,360.00	260	5,100.00	1,961.5	11
5500	5302930	5302930 Employee Relations Expense	545.9	5,256.74	-4,710.84	89.6-	11
5500	5302990	5302990 Miscellaneous Employee-Related Expense	-215	0	-215	0	11
****	5996040	5996040 RECLASS-Employee Pension and Benefits	0	252,090.89	-252,090.89	100.0-	11
****	8720300	8720300 Payroll Other Overhead	-4,016.58	-842.27	-3,174.31	376.9-	11
		Employee Benefits - Miscellaneous	16,249.50	274,098.16	-257,848.66	94.1-	10
****	6996004	6996004 Employee Pension and Benefits	-489,055.48	-693,213.13	204,157.65	29.5	11
		Capitalized Employee Benefits	-489,055.48	-693,213.13	204,157.65	29.5	10
		Total Employee Benefits	1,278,500.66	2,066,740.21	-788,239.55	38.1-	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	339,626.17	355,041.71	-15,415.54	4.3-	10
		Total Purchased Water	339,626.17	355,041.71	-15,415.54	4.3-	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	604,070.45	1,000,145.02	-396,074.57	39.6-	10
		Total Purchased Wastewater	604,070.45	1,000,145.02	-396,074.57	39.6-	9
		Sludge					9
****	5206240	5206240 Sludge Removal	146,963.64	108,570.62	38,393.02	35.4	10
		Total Sludge	146,963.64	108,570.62	38,393.02	35.4	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	789,728.99	749,970.29	39,758.70	5.3	10
****	5206230	5206230 Fuel for Power Production	11,320.55	10,278.65	1,041.90	10.1	10
5500	6996015	6996015 Purchased Power (WW)	-126.97	0	-126.97	0	10
5500	6996016	6996016 Fuel for Power Production	-514.9	0	-514.9	0	10
		Total Purchased Power	800,407.67	760,248.94	40,158.73	5.3	9
****	5304600	5304600 Chemicals-Oper-General	-6,326.40	87,802.76	-94,129.16	107.2-	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	116,847.57	21,759.55	95,088.02	437.0	10
5500	5304603	5304603 Chemicals-Oper-Caustic	17,507.58	6,403.12	11,104.46	173.4	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	55,870.82	16,178.01	39,692.81	245.4	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	48,989.93	0	48,989.93	0	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	16,683.08	3,516.62	13,166.46	374.4	10
5500	5304607	5304607 Chemicals-Oper-Hypochlorine	40,068.05	7,990.00	32,078.05	401.5	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	179,841.20	11,418.78	168,422.42	1,475.0	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	5,032.00	19,028.81	-13,996.81	73.6-	10
5500	5304610	5304610 Chemicals-Oper-Polymer	84,707.98	2,204.45	82,503.53	3,742.6	10
5500	5304611	5304611 Chemicals-Oper-Soda Ash	-334.4	0	-334.4	0	10
5500	5304613	5304613 Chemicals-Oper-Percol	0	588	-588	100.0-	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	117.6	-117.6	100.0-	10
5500	5304615	5304615 Chemicals-Oper-Lime	75,300.82	12,162.37	63,138.45	519.1	10
5500	5304617	5304617 Chemicals-Oper-Carbon	125,722.60	9,066.18	116,656.42	1,286.7	10
5500	5304619	5304619 Chemicals-Oper-Potaperm	0	7,099.16	-7,099.16	100.0-	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	65,406.15	1,286.07	64,120.08	4,985.7	10

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5500	5304621	5304621 Chemicals-Oper-Misc Chem	50,784.74	1,209.46	49,575.28	4,099.0	10
5550	5304624	5304624 SW-Chem-Pump Oper-General	54,418.58	33,090.58	21,328.00	64.5	10
5550	5304626	5304626 SW-Chem-T&D Oper-General	2,287.18	0	2,287.18		10
5500	6996018	6996018 Chemicals	-1,487.89	0	-1,487.89		10
		Chemicals	931,319.59	240,921.52	690,398.07	286.6	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	3,076,400.14	2,918,689.92	157,710.22	5.4	11
5500	5304110	5304110 Material Exp-Cst Dif	-1,469.42	907.12	-2,376.54	262.0	11
5500	5304120	5304120 Material Exp-Obsole	17,333.56	0	17,333.56		11
5500	5304140	5304140 Material Exp-Inv Rvl	5,419.25	-31,256.06	36,675.31	117.3	11
****	5304200	5304200 Material Exp-Non Stk	493,750.33	349,543.18	144,207.15	41.3	11
5500	5304235	5304235 Materials & Supplies - Hydrants	4,029.69	0	4,029.69		11
****	5304300	5304300 Meter/ERT Purchases	251,919.45	148,714.19	103,205.26	69.4	11
****	5304330	5304330 Laboratory Supplies	305.02	-6,821.70	7,126.72	104.5	11
****	5304340	5304340 Software/Hardware Purchases	15,210.24	46,206.63	-30,996.39	67.1	11
****	5304370	5304370 Small Tools & Work Equipment	33,437.88	64,594.18	-31,156.30	48.2	11
****	5304375	5304375 Materials & Supplies - Uniforms	10,570.64	24,020.57	-13,449.93	56.0	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	57,848.15	112,305.98	-54,457.83	48.5	11
****	5304390	5304390 Misc Supplies	85,678.48	145,917.91	-60,239.43	41.3	11
5500	5996200	5996200 RECLASS-Materials and Supplies	0	350.68	-350.68	100.0	11
****	8720600	8720600 Tools/Clothing/Others Overhead	16.21	-67.6	83.81	124.0	11
		Supplies	4,050,449.62	3,773,105.00	277,344.62	7.4	10
****	6996020	6996020 Materials and Supplies	-3,581,506.91	-3,518,755.02	-62,751.89	1.8	11
		Capitalized Supplies	-3,581,506.91	-3,518,755.02	-62,751.89	1.8	10
		Total Materials & Supplies	468,942.71	254,349.98	214,592.73	84.4	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	2,384,393.77	1,686,886.43	697,507.34	41.3	11
****	6996031	6996031 Contractual Services-Engineering	-2,354,528.27	-1,539,827.67	-814,700.60	52.9	11
		Outside Services - Engineering	29,865.50	147,058.76	-117,193.26	79.7	10
5500	5303210	5303210 Accounting/Auditing Services	69,456.00	62,862.00	6,594.00	10.5	11
5500	6996032	6996032 Contractual Services-Accounting	-21,774.46	0	-21,774.46		11
		Outside Services - Accounting	47,681.54	62,862.00	-15,180.46	24.1	10
****	5303220	5303220 Legal Services	3,604.33	54,052.12	-50,447.79	93.3	11
		Outside Services - Legal	3,604.33	54,052.12	-50,447.79	93.3	10
****	5303850	5303850 Testing Services	124,476.77	117,445.39	7,031.38	6.0	11
****	6996035	6996035 Contractual Services-Testing	-68,771.49	-21,512.00	-47,259.49	219.7	11
		Outside Services - Lab Testing	55,705.28	95,933.39	-40,228.11	41.9	10
****	5303010	5303010 Contractor Labor - Straight Time	16,079.50	55,647.42	-39,567.92	71.1	11
5500	5303020	5303020 Contractor Materials	78,976.20	278,337.43	-199,361.23	71.6	11
****	5303030	5303030 Contractor Services	4,438,612.44	4,495,135.70	-56,523.26	1.3	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	34,716.00	79,452.75	-44,736.75	56.3	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	34,032.38	2,461.00	31,571.38	1,282.9	11
****	5303035	5303035 Contractor Services - Restoration	767,576.15	347,037.39	420,538.76	121.2	11
****	5303036	5303036 Contractor Services - Permit Fees	75,367.62	54,211.10	21,156.52	39.0	11
5500	5303040	5303040 Environmental Services	13,897.00	7,129.63	6,767.37	94.9	11
****	5303050	5303050 Contractor Services - Leak Detection	51,291.41	55,131.34	-3,839.93	7.0	11
5550	5303052	5303052 Contractor Services - Sewer Jetting	1,000.00	0	1,000.00		11
****	5303053	5303053 Contractor Services - Main Breaks	10,401,216.13	12,158,280.06	-1,757,063.93	14.5	11
****	5303054	5303054 Contractor Services - Well Cleaning	156,692.59	204,515.84	-47,823.25	23.4	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	28,964.55	26,898.26	2,066.29	7.7	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	16,899.16	0	16,899.16		11
5500	5303061	5303061 Contractor Services - Other-Mains	301,445.54	316,558.38	-15,112.84	4.8	11
5500	5303062	5303062 Contractor Services - Other-Services	1,030,576.25	8,407.40	1,022,168.85	12,158.0	11
****	5303063	5303063 Contractor Services - Other-Meters	31,856.21	33,216.12	-1,359.91	4.1	11
****	5303064	5303064 Contractor Services - Other-Hydrants	126,360.81	185,844.60	-59,483.79	32.0	11
5500	5303145	5303145 Contractor Services - Other-Construction	1,195.00	4,311.50	-3,116.50	72.3	11
****	5996360	5996360 RECLASS-Contractual Services-Other	0	94,042.24	-94,042.24	100.0	11
****	6996036	6996036 Contractual Services-Other	-16,816,420.89	-18,306,958.77	1,490,537.88	8.1	11
		Outside Services - Operations	790,334.05	99,659.39	690,674.66	693.0	10
5500	5997310	5997310 Other ACO Direct costs	77,531.04	43,113.20	34,417.84	79.8	11
****	5997320	5997320 WorkFlow Processing Fee	85,138.51	79,230.07	5,908.44	7.5	11
****	5997330	5997330 WorkFlow Billing Postage	199,130.01	127,180.74	71,949.27	56.6	11
5500	5997360	5997360 ACO Lockbox Fees	32,394.98	44,318.86	-11,923.88	26.9	11
		Outside Services - ACO	394,194.54	293,842.87	100,351.67	34.2	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	123,942.11	408,341.03	-284,398.92	69.6	12
****	5303135	5303135 Contractor Services - Grounds Care	234,566.85	72,725.10	161,841.75	222.5	12
5500	5303840	5303840 Security & Investigative Services	36,419.62	20,011.79	16,407.83	82.0	12
5500	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-46,141.22	0	-46,141.22		12
		Outside Services - Bldg & Grounds	348,787.36	501,077.92	-152,290.56	30.4	11
5500	5303150	5303150 Communications Equipment Maintenance Services	3,142.93	0	3,142.93		12
5500	6996363	6996363 Contractual Services - Other - Communications	-3,142.93	0	-3,142.93		12
		Outside Services - Communications	0	0	0		11
5500	5303110	5303110 Office Equipment Maintenance Services	772.31	345.79	426.52	123.3	12
****	5303315	5303315 IT/Telecom Contractor Services	27,240.80	617,253.17	-590,012.37	95.6	12
5500	6996364	6996364 Contractual Services - Other - IT	-27,240.80	0	-27,240.80		12
		Outside Services - IT	772.31	617,598.96	-616,826.65	99.9	11
5500	5303140	5303140 Security Equipment Maintenance Services	45,639.31	73,385.29	-27,745.98	37.8	12

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		Outside Services - Security	45,639.31	73,385.29	-27,745.98	37.8-	11
5500	5303325	5303325 Professional/Temporary Labor	22,735.56	0	22,735.56		12
		Outside Services - Temporary Labor	22,735.56	0	22,735.56		11
5500	5303190	5303190 Miscellaneous Repairs/Maintenance	7,135.82	24,689.63	-17,553.81	71.1-	12
****	5303310	5303310 Consultant Services	63,444.28	44,354.87	19,089.41	43.0	12
5500	5303320	5303320 Training Services	0	2,454.03	-2,454.03	100.0-	12
****	5303890	5303890 Miscellaneous Outside Services	25,434.52	60,449.66	-35,015.14	57.9-	12
****	6996367	6996367 Contractual Services - Other - Admin & General	-34,159.74	0	-34,159.74		12
		Outside Services - Admin & General	61,854.88	131,948.19	-70,093.31	53.1-	11
		Total Outside Services - Other	479,789.42	1,324,010.36	-844,220.94	63.8-	10
		Total Outside Services	1,801,174.66	2,077,418.89	-276,244.23	13.3-	9
		Managment Fees					9
5500	5996340	5996340 RECLASS-Contractual Services-Management Fees	0	-1,495,002.64	1,495,002.64	100.0	11
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,825,777.87	1,534,308.41	291,469.46	19.0	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	797,540.46	804,776.76	-7,236.30	0.9-	11
5500	8732040	8732040 Employee Pension and Benefits	30,928.82	-1,311.42	32,240.24	2,458.4	11
5500	8732150	8732150 Purchased Power (WasteWater)	868.89	242.05	626.84	259.0	11
5500	8732200	8732200 Materials and Supplies	24,460.15	95,901.35	-71,441.20	74.5-	11
5500	8732310	8732310 Contractual Services-Engineering	48,371.37	30,982.88	17,388.49	56.1	11
5500	8732320	8732320 Contractual Services-Accounting	12,395.84	7,846.17	4,549.67	58.0	11
5500	8732330	8732330 Contractual Services-Legal	-1,982.88	11,674.06	-13,656.94	117.0-	11
5500	8732340	8732340 Contractual Services-Management Fees	248,784.11	234,409.34	14,374.77	6.1	11
5500	8732360	8732360 Contractual Services-Other	520,267.72	944,601.00	-424,333.28	44.9-	11
5500	8732410	8732410 Rental of Building Real Property	10,825.34	10,309.53	515.81	5.0	11
5500	8732420	8732420 Rental of Equipment	0	44.72	-44.72	100.0-	11
5500	8732500	8732500 Transportation Expenses	750.45	988.95	-238.5	24.1-	11
5500	8732600	8732600 Advertising Expense	423.32	7,355.40	-6,932.08	94.2-	11
5500	8732750	8732750 Miscellaneous Expense	210,827.62	311,120.30	-100,292.68	32.2-	11
		Management Fees - Water	3,730,239.08	2,498,246.86	1,231,992.22	49.3	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0		11
****	8733160	8733160 Fuel for Power Production	0	0	0		11
****	8733200	8733200 Materials and Supplies	0	0	0		11
****	8733310	8733310 Contractual Services-Engineering	0	0	0		11
****	8733320	8733320 Contractual Services-Accounting	0	0	0		11
****	8733330	8733330 Contractual Services-Legal	0	0	0		11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0		11
****	8733350	8733350 Contractual Services-Testing	0	0	0		11
****	8733360	8733360 Contractual Services-Other	0	0	0		11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0		11
****	8733366	8733366 Contractual Services - Other - Temporary Labor	0	0	0		11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0		11
****	8733410	8733410 Rental of Building Real Property	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
****	8733570	8733570 Insurance General Liability	0	0	0		11
****	8733750	8733750 Miscellaneous Expense	0	0	0		11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-1,264,818.65	-1,273,627.81	8,809.16	0.7	11
		Capitalized Management Fees	-1,264,818.65	-1,273,627.81	8,809.16	0.7	10
		Total Managment Fees	2,465,420.43	1,224,619.05	1,240,801.38	101.3	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	56,984.52	56,315.09	669.43	1.2	11
5500	5307050	5307050 Rent Expense - Land & Land Rights	3,752.54	0	3,752.54		11
5550	6996041	6996041 Rental of Building Real Property	0	-2,232.36	2,232.36	100.0	11
		Leases - Building	60,737.06	54,082.73	6,654.33	12.3	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	4,051.21	11,247.48	-7,196.27	64.0-	11
5500	6996042	6996042 Rental of Equipment	0	-5,435.67	5,435.67	100.0	11
		Leases - Equipment	4,051.21	5,811.81	-1,760.60	30.3-	10
		Total Leases	64,788.27	59,894.54	4,893.73	8.2	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	365.69	7,868.81	-7,503.12	95.4-	11
5500	5304210	5304210 Auto Parts & Supplies	55,661.13	105,614.70	-49,953.57	47.3-	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	15,329.83	7,473.39	7,856.44	105.1	11
		Transportation - Services & Maintenance	71,356.65	120,956.90	-49,600.25	41.0-	10
5500	5399077	5399077 Transportation - Vehicle Leases	12,700.98	89.45	12,611.53	14,099.0	11
		Transportation - Leases	12,700.98	89.45	12,611.53	14,099.0	10
5500	5304510	5304510 Gasoline	167,576.22	98,795.08	68,781.14	69.6	11
5500	5304515	5304515 Diesel Fuel	22,976.37	-12,149.24	35,125.61	289.1	11
5500	5304516	5304516 Natural Gas Fuel	1,837.43	4,171.76	-2,334.33	56.0-	11
		Transportation - Fuel	192,390.02	90,817.60	101,572.42	111.8	10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	903.26	-12	915.26	7,627.2	11
5500	5399079	5399079 Transportation-Crash	11,013.30	0	11,013.30		11
5500	5996500	5996500 RECLASS-Transportation Expenses	-15,878.96	44,786.94	-60,665.90	135.5-	11
****	8720500	8720500 Transportation Overhead	-458.05	-71.65	-386.4	539.3-	11
		Transportation - Other	-4,420.45	44,703.29	-49,123.74	109.9-	10
****	6996050	6996050 Transportation Expenses	-105,719.16	-159,515.90	53,796.74	33.7	11
		Capitalized Transportation	-105,719.16	-159,515.90	53,796.74	33.7	10
		Total Transportation	166,308.04	97,051.34	69,256.70	71.4	9
		Miscellaneous Expenses					9
****	5308010	5308010 Subscriptions	6,543.18	9,521.36	-2,978.18	31.3-	11
5500	5308021	5308021 Professional Dues	-51.81	56.93	-108.74	191.0-	11
5500	5308041	5308041 Industry Assoc Dues	0	214	-214	100.0-	11
5500	5308090	5308090 Other Dues&Membershp	40,154.08	43,234.71	-3,080.63	7.1-	11
		Dues & Subscriptions	46,645.45	53,027.00	-6,381.55	12.0-	10
****	5310020	5310020 Licensing Fees	-271,537.47	70,986.38	-342,523.85	482.5-	11
5500	5310050	5310050 Environmental Fees	80	0	80		11
		Licenses & Permits	-271,457.47	70,986.38	-342,443.85	482.4-	10
5500	5310080	5310080 Bank Fees	3,902.10	8,512.84	-4,610.74	54.2-	11
5500	5310085	5310085 Bond Servicing Fees	41,941.90	9,840.79	32,101.11	326.2	11
		Bank Fees	45,844.00	18,353.63	27,490.37	149.8	10
****	5302010	5302010 Travel Expense	17,777.61	32,949.55	-15,171.94	46.0-	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	8,459.00	12,445.61	-3,986.61	32.0-	11
5500	5302020	5302020 Entertainment Expense	10,717.45	0	10,717.45		11
5500	5302021	5302021 Entertainment Expense - Non-Deductible	4,281.49	9,871.74	-5,590.25	56.6-	11
5500	5302022	5302022 Entertainment Expense-50% Non-Deductible	467.2	0	467.2		11
		Travel & Entertainment	41,702.75	55,266.90	-13,564.15	24.5-	10
****	5303830	5303830 Advertising	0	3,551.81	-3,551.81	100.0-	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	0	20,118.75	-20,118.75	100.0-	11
		Public Relations	0	23,670.56	-23,670.56	100.0-	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	1,500.00	0	1,500.00		11
		Fines & Penalties	1,500.00	0	1,500.00		10
****	5304310	5304310 Office Supplies	33,597.86	81,413.35	-47,815.49	58.7-	11
****	5304320	5304320 Postage, Shipping, & Freight	12,401.88	7,332.27	5,069.61	69.1	11
****	5304350	5304350 Office Furn & Equip	6,386.05	27,743.50	-21,357.45	77.0-	11
5500	5304360	5304360 Promotion Supplies	782.25	4,575.82	-3,793.57	82.9-	11
****	5304410	5304410 Purchasing Card Expenses-MC	39,221.51	5,158.95	34,062.56	660.3	11
		Office Supplies	92,389.55	126,223.89	-33,834.34	26.8-	10
****	5309010	5309010 Utilities - Electric and Gas	474.66	1,759.15	-1,284.49	73.0-	11
5500	5309020	5309020 Utilities - Phone	195	0	195		11
****	5309025	5309025 Utilities - Communications	115,702.32	217,428.46	-101,726.14	46.8-	11
5550	5309030	5309030 Utilities - Water	23,937.31	2,452.31	21,485.00	876.1	11
****	5309040	5309040 Utilities - Other	203.25	2,277.75	-2,074.50	91.1-	11
		Utilities	140,512.54	223,917.67	-83,405.13	37.2-	10
****	5310090	5310090 Miscellaneous Fees	636.85	7,177.82	-6,540.97	91.1-	11
5500	5320140	5320140 Land Rights & Right of Way Fees	16,190.00	0	16,190.00		11
5500	5399040	5399040 Lost Discount Exp	5,707.08	689.89	5,017.19	727.2	11
****	5399900	5399900 Miscellaneous Expense	-175,829.96	-170,831.84	-4,998.12	2.9-	11
****	6996751	6996751 Other Miscellaneous Expense	-66,052.49	0	-66,052.49		11
		Other Miscellaneous	-219,348.52	-162,964.13	-56,384.39	34.6-	10
****	5399061	5399061 CIAC-Project offset	2,572,537.15	854,838.87	1,717,698.28	200.9	11
5500	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	0	-290,093.00	290,093.00	100.0	11
****	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-3,010.00	-8,460.00	5,450.00	64.4	11
5500	5399074	5399074 Vehicle Purchases	222,013.40	33,589.57	188,423.83	561.0	11
****	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-2,572,537.15	-564,745.87	-2,007,791.28	355.5-	11
5500	5399340	5399340 Salvage Proceeds	-49,369.00	-149,863.70	100,494.70	67.1	11
5500	5996750	5996750 RECLASS-Miscellaneous Expense	0	88.52	-88.52	100.0-	11
****	6996075	6996075 Miscellaneous Expense	-211,551.65	88,365.00	-299,916.65	339.4-	11
****	6996081	6996081 CIAC	-2,569,527.15	-556,285.87	-2,013,241.28	361.9-	11
****	6996082	6996082 CAC	2,572,537.15	564,745.87	2,007,791.28	355.5	11
****	6996085	6996085 Capital Overhead	167.94	26.33	141.61	537.8	11
****	8720400	8720400 A&G Capital Support Overhead	-167.94	-26.05	-141.89	544.7-	11
****	8720900	8720900 Engineering Overhead	0	0	0		11
		Capital Miscellaneous & Overheads	-38,907.25	-27,820.33	-11,086.92	39.9-	10
		Total Miscellaneous Expenses	-161,118.95	380,661.57	-541,780.52	142.3-	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.01	361,649.00	12,221.01	3.4	10
5500	5305020	5305020 Damages - Property	54,650.29	9,294.00	45,356.29	488.0	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,135.98	70,145.00	5,990.98	8.5	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,616.00	138,327.00	29,289.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,295.01	13,968.00	-2,672.99	19.1-	10
****	5996560	5996560 RECLASS-Insurance Vehicle	0	0	0		10
****	5996570	5996570 RECLASS-Insurance General Liability	0	0	0		10
****	5996580	5996580 RECLASS-Insurance Workman's Compensation	0	0	0		10
****	5996590	5996590 RECLASS-Insurance Other	0	0	0		10
5500	6996056	6996056 Insurance Vehicle	0	-4,190.40	4,190.40	100.0	10
5500	6996057	6996057 Insurance General Liability	-119,414.62	-108,494.70	-10,919.92	10.1-	10
5500	6996058	6996058 Insurance Workman's Compensation	-23,843.61	-21,043.50	-2,800.11	13.3-	10
5500	6996059	6996059 Insurance Other	-52,414.74	-41,498.10	-10,916.64	26.3-	10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Total Insurance	487,894.32	418,156.30	69,738.02	16.7	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	412,211.84	338,076.91	74,134.93	21.9	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-66,993.95	-36,370.57	-30,623.38	84.2-	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	244,430.00	299,423.71	-54,993.71	18.4-	10
5500	5996700	5996700 RECLASS-Bad Debt Expense	-35,730.80	0	-35,730.80		10
5500	6996070	6996070 Bad Debt Expense	35,730.80	0	35,730.80		10
		Total Bad Debt	589,647.89	601,130.05	-11,482.16	1.9-	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	58,452.81	39,635.93	18,816.88	47.5	10
5500	6201011	6201011 Donations - 501(c)(3)	0	16,578.34	-16,578.34	100.0-	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	385.92	3,310.00	-2,924.08	88.3-	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	1,975.00	5,587.50	-3,612.50	64.7-	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	466.69	317.49	149.2	47.0	10
5500	6204080	6204080 Misc NonUtil Exp-Bill Mat&Serv	7,500.00	0	7,500.00		10
5500	6204140	6204140 Misc NonUtil-N-Cust-Act & Evtnt	500	0	500		10
****	6204150	6204150 Misc NonUtil Exp-Other	31,254.74	64,248.63	-32,993.89	51.4-	10
****	6204160	6204160 Misc NonUtil-Other-Prof Servic	16,768.73	-2,124.81	18,893.54	889.2	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	49,230.00	41,227.40	8,002.60	19.4	10
		Total Non Operating Expenses	166,533.89	168,780.48	-2,246.59	1.3-	9
		Total Operations & Maintenance Expense	13,240,748.75	13,436,837.88	-196,089.13	1.5-	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,395,415.81	10,825,676.65	569,739.16	5.3	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.29	-0.29	100.0-	9
****	5502011	5502011 Amortization Expense - CIAC	-353,108.52	-342,721.07	-10,387.45	3.0-	9
		Total Depreciation	11,042,307.29	10,482,955.87	559,351.42	5.3	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	61,111.00	-32,667.91	53.5-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-86,962.07	86,962.07	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-76,971.34	0	-76,971.34		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	11,312.98	26,078.33	-14,765.35	56.6-	9
		Total Amortization	-37,215.27	227.26	-37,442.53	16,475.6-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	214,275.00	203,020.00	11,255.00	5.5	9
****	5310032	5310032 Assessment-Consumer Advocate	85,687.00	60,246.00	25,441.00	42.2	9
****	5310033	5310033 Assessment-SBA	14,920.00	12,110.00	2,810.00	23.2	9
****	5310035	5310035 Assessment-DPC	36	2,421.00	-2,385.00	98.5-	9
****	5702120	5702120 Property Taxes-WT/WW	80,366.20	161,934.45	-81,568.25	50.4-	9
5500	5703100	5703100 Payroll Taxes	336,946.32	302,501.48	34,444.84	11.4	9
5500	5709101	5709101 Other Miscellaneous Taxes	5,030.65	2,000.00	3,030.65	151.5	9
5500	5709140	5709140 Other Taxes-PURTA	418,361.11	366,667.00	51,694.11	14.1	9
5500	5996050	5996050 RECLASS-Employee Taxes	0	60,739.68	-60,739.68	100.0-	9
****	6996005	6996005 Payroll Tax	-118,622.99	-144,600.40	25,977.41	18.0	9
****	8720100	8720100 Payroll Tax Overhead	-491.76	-552.01	60.25	10.9	9
		Total Taxes Other Than Income	1,036,507.53	1,026,487.20	10,020.33	1.0	8
		TOTAL UTILITY COSTS & EXPENSES	25,282,348.30	24,946,508.21	335,840.09	1.3	7
		TOTAL OPERATING INCOME	-29,962,040.39	-29,045,676.78	-916,363.61	3.2-	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	35,595.25	100,155.31	-64,560.06	64.5-	9
		Interest on Short Term Debt	35,595.25	100,155.31	-64,560.06	64.5-	8
****	6499011	6499011 Interest Expense - Long Term Debt	7,336,475.36	6,165,296.72	1,171,178.64	19.0	10
		Interest on LTD	7,336,475.36	6,165,296.72	1,171,178.64	19.0	9
5500	6402430	6402430 Amort-Debt Issuance Costs	52,569.93	49,864.72	2,705.21	5.4	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	46,633.93	43,928.72	2,705.21	6.2	9
		Interest on Long Term Debt	7,383,109.29	6,209,225.44	1,173,883.85	18.9	8
5500	5996800	5996800 Reclass-AFUDC-Debt	0	-33,325.61	33,325.61	100.0	10
5500	5996801	5996801 Reclass-AFUDC-Equity	0	-129,638.29	129,638.29	100.0	10
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-158,591.43	-144,029.97	-14,561.46	10.1-	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	158,591.43	177,355.58	-18,764.15	10.6-	10
****	6996080	6996080 AFUDC-Debt	-158,591.43	-144,029.97	-14,561.46	10.1-	10
		AFUDC - Debt	-158,591.43	-273,668.26	115,076.83	42.0	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-446,664.79	-553,133.33	106,468.54	19.2	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	446,664.79	485,504.36	-38,839.57	8.0-	10
****	6996086	6996086 AFUDC-Equity	-446,664.79	-355,866.07	-90,798.72	25.5-	10
		AFUDC - Equity	-446,664.79	-423,495.04	-23,169.75	5.5-	9
		Allow For Funds Used During Construction	-605,256.22	-697,163.30	91,907.08	13.2	8
		Total Interest Expense	6,813,448.32	5,612,217.45	1,201,230.87	21.4	7
		Other Net (Income) Expense:					7
5500	5380011	5380011 Operating Gain/Loss-Disposition of Assets	-156,877.89	0	-156,877.89		9
		Gains from Sales of Property	-156,877.89	0	-156,877.89		8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	-245,302.00	-510,040.00	264,738.00	51.9	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	25,578.00	-10,978.00	42.9-	9
		Other Net Periodic Benefit Costs	-304,948.00	-558,708.00	253,760.00	45.4	8
		Other Net (Income) Expense	-461,825.89	-558,708.00	96,882.11	17.3	7
		TOTAL OTHER (INCOME) EXPENSE	6,351,622.43	5,053,509.45	1,298,112.98	25.7	6

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		TOTAL INCOME BEFORE TAX & GAIN	-23,610,417.96	-23,992,167.33	381,749.37	1.6	5
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	3,163,796.00	3,138,325.78	25,470.22	0.8	8
		Federal Taxes - Current	3,163,796.00	3,138,325.78	25,470.22	0.8	7
		Total Income Taxes - Current	3,163,796.00	3,138,325.78	25,470.22	0.8	6
		TOTAL INCOME TAXES	3,163,796.00	3,138,325.78	25,470.22	0.8	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-20,446,621.96	-20,853,841.55	407,219.59	2.0	4
		TOTAL NET INCOME	-20,446,621.96	-20,853,841.55	407,219.59	2.0	3
		NET INCOME AVAILABLE FOR COMMON	20,446,621.96	20,853,841.55	-407,219.59	2.0	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

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			-136,972,595.60	-120,405,258.48	-16,567,337.12		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-1,263.21	-2,560.64	1,297.43	50.7	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-26,365.29	-32,866.59	6,501.30	19.8	10
****	4114110	4114110 WTR-Metered Sales-Residential	-28,344,866.87	-29,758,461.52	1,413,594.65	4.8	10
****	4114115	4114115 WTR-CAP Discount-Residential	84,332.98	0	84,332.98		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-10,341,564.77	-11,065,494.11	723,929.34	6.5	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,765,311.26	-1,556,416.43	-208,894.83	13.4	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-958,515.33	-963,372.99	4,857.66	0.5	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-6,352.78	-8,026.08	1,673.30	20.8	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,183,410.80	-1,272,152.52	88,741.72	7.0	10
****	4114220	4114220 WTR-Public Fire Protection	-597,321.13	-580,336.21	-16,984.92	2.9	10
****	4114230	4114230 WTR-Private Fire Protection	-216,718.13	-208,103.85	-8,614.28	4.1	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-295,705.39	-377,928.91	82,223.52	21.8	10
5500	4115100	4115100 WTR-Misc Srv Rev	-44,291.00	-43,650.00	-641	1.5	10
5500	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-29,985.00	-27,500.00	-2,485.00	9.0	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-66,240.02	-75,304.83	9,064.81	12.0	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-25,580.00	-21,980.00	-3,600.00	16.4	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-722,291.60	83,799.08	-806,090.68	961.9	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	99,882.64	0.16	99,882.48	62426550	10
5500	4118400	4118400 WTR-Other Water Rev	-29,455.00	0	-29,455.00		10
		Operating Revenue - Water	-44,471,021.96	-45,910,355.44	1,439,333.48	3.1	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,397,503.04	-2,877,666.07	-519,836.97	18.1	10
5550	4211035	4211035 WW-CAP Discount-Residential	6,492.06	0	6,492.06		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-661,326.84	-671,905.62	10,578.78	1.6	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,385,907.57	-1,596,696.22	210,788.65	13.2	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-260,469.80	-285,949.30	25,479.50	8.9	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-3,339.97	-2,241.03	-1,098.94	49.0	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-24,384.32	-27,154.30	2,769.98	10.2	10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-62.2	-6,574.38	6,512.18	99.1	10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-1,724.88	-1,979.78	254.9	12.9	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-125,300.50	-118,199.30	-7,101.20	6.0	10
****	4215155	4215155 WW-ST Tax Surcharge	2,541.69	0	2,541.69		10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-14,359.06	-14,714.85	355.79	2.4	10
5550	4218400	4218400 WW-Other WW Revenues	-10,279.00	-600	-9,679.00	1,613.2	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-5,054.11	10,205.53	-15,259.64	149.5	10
		Operating Revenue - Sewer	-5,880,677.54	-5,593,475.32	-287,202.22	5.1	9
		Total Operating Revenue	-50,351,699.50	-51,503,830.76	1,152,131.26	2.2	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-155,356.85	-147,655.16	-7,701.69	5.2	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-31,691.00	31,691.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-4,500.00	-1,500.00	-3,000.00	200.0	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-30,868.85	-26,639.13	-4,229.72	15.9	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-80,817.55	-16,605.59	-64,211.96	386.7	9
5500	6104125	6104125 Nonutil Inc-Other-Developer Projects	0	-35,508.00	35,508.00	100.0	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-193,047.00	-196,020.76	2,973.76	1.5	9
		Total Non Operating Revenue	-465,101.25	-456,130.64	-8,970.61	2.0	8
		TOTAL REVENUE	-50,816,800.75	-51,959,961.40	1,143,160.65	2.2	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,975,232.58	3,829,238.58	145,994.00	3.8	11
5500	5300190	5300190 Labor-Officers, Executives	56,432.64	71,908.32	-15,475.68	21.5	11
		Labor Regular	4,031,665.22	3,901,146.90	130,518.32	3.3	10
5500	5300120	5300120 Salaried - Overtime Wages	765,991.60	716,893.68	49,097.92	6.8	11
		Labor Overtime	765,991.60	716,893.68	49,097.92	6.8	10
5500	5300180	5300180 Salaried - Annual Incentive	112,983.00	404,637.00	-291,654.00	72.1	11
		Labor Short Term Incentive	112,983.00	404,637.00	-291,654.00	72.1	10
5500	5300185	5300185 Stock Option Compensation	1,556.19	1,081.79	474.4	43.9	11
5500	5300186	5300186 Performance Share Unit Amortization	34,607.84	40,520.09	-5,912.25	14.6	11
5500	5300187	5300187 Restricted Stock Unit Amortization	15,142.58	17,271.02	-2,128.44	12.3	11
		Labor Long Term Incentive	51,306.61	58,872.90	-7,566.29	12.9	10
****	5996010	5996010 RECLASS-S&W-Employees	-364,563.00	44,649.05	-409,212.05	916.5	11
5500	5996020	5996020 RECLASS-S&W-Employees-OT	0	716.17	-716.17	100.0	11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	1,060.29	6,002.07	-4,941.78	82.3	11
****	8000032	8000032 Corporate Automation Engineer	0	2,195.04	-2,195.04	100.0	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	4,307.08	-4,307.08	100.0	11
5500	8000097	8000097 Enterprise Systems Manager	550.16	1,371.93	-821.77	59.9	11
5500	8000129	8000129 Information Security Director	698.28	2,200.90	-1,502.62	68.3	11
5500	8000150	8000150 Mgr, Security Operations & Engineering	360.15	860	-499.85	58.1	11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000170	8000170 Project Engineer II	1,428.00	0	1,428.00		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	8000171	8000171 Project Engineer III	0	19,176.08	-19,176.08	100.0-	11
5550	8000178	8000178 Project Manager III	0	151.17	-151.17	100.0-	11
5500	8000179	8000179 Project Management Office Director	0	145.44	-145.44	100.0-	11
5500	8000201	8000201 Systems Administrator II	321.72	0	321.72		11
5500	8000217	8000217 Systems Engineer II	0	103.9	-103.9	100.0-	11
5500	8000218	8000218 Security Engineer I	0	445.02	-445.02	100.0-	11
5500	8000219	8000219 Security Engineer III	4,327.95	4,205.56	122.39	2.9	11
5500	8000228	8000228 Safety Specialist III	0	-509.9	509.9	100.0	11
5500	8000235	8000235 System Engineer III	3,300.77	2,270.24	1,030.53	45.4	11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-1,127.84	-1,634.40	506.56	31.0	11
5500	8000325	8000325 Manager Security GRC	204.76	541.05	-336.29	62.2-	11
5500	8000332	8000332 Lead, Enterprise Architect	2,062.40	0	2,062.40		11
****	8000381	8000381 Director Construction	0	0	0		11
****	8000387	8000387 Sr Security GRC Analyst	0	0	0		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	207.12	-207.12	100.0-	11
****	8001102	8001102 Facility Operator II	71.39	0	71.39		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
5500	8001181	8001181 Utility Technician	0	225.5	-225.5	100.0-	11
****	8001182	8001182 Utility Technician I	105.03	39.55	65.48	165.6	11
****	8001213	8001213 Utility Technician (Union)	-943.74	-1,244.67	300.93	24.2	11
5500	8001220	8001220 Distribution Technician	23.92	0	23.92		11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
****	8001230	8001230 Field Service Representative Leader	0	0	0		11
5500	8001231	8001231 Field Service Representative	-289.26	-63.41	-225.85	356.2-	11
****	8001232	8001232 Field Service Representative-First Class	0	0	0		11
5500	8001235	8001235 Inspector	-553.3	-453.52	-99.78	22.0-	11
5500	8001239	8001239 Laborer	-536.09	0	-536.09		11
5500	8001248	8001248 Maintenance Operator	-73.53	0	-73.53		11
5500	8001251	8001251 Maintenance Water Conservation Tech	0	-114.36	114.36	100.0	11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
****	8001270	8001270 System Operator	0	0	0		11
5500	8001284	8001284 Utility Worker	-308.62	-722	413.38	57.3	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
****	8002018	8002018 Construction Coordinator II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	77.66	-77.66	100.0-	11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
5500	8002182	8002182 Utility Technician I-TH	0	76.3	-76.3	100.0-	11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	0	0		11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-250.27	-10.58	-239.69	2,265.5-	11
5500	8002235	8002235 Inspector-TH	-1.47	-647.69	646.22	99.8	11
5500	8002251	8002251 Maintenance Water Conservation Tech-TH	0	-171.54	171.54	100.0	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002263	8002263 Pipe Truck Operator-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002284	8002284 Utility Worker-TH	0	-1,516.21	1,516.21	100.0	11
5500	8002289	8002289 Working Foreman-TH	-259.16	-123.94	-135.22	109.1-	11
****	8002314	8002314 Wastewater Operator II - TH	0	0	0		11
****	8003213	8003213 Utility Technician (Union)-DT	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
****	8003240	8003240 Leader-DT	0	0	0		11
****	8003256	8003256 Operator I-DT	0	0	0		11
****	8003257	8003257 Operator II-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003260	8003260 Operator Trainee-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	8003283	8003283 Utility Worker-DT	0	-361	361	100.0	11
****	8003314	8003314 Wastewater Operator II - DT	0	0	0		11
		Activity Allocations	-354,391.46	82,393.61	-436,785.07	530.1-	10
****	6996001	6996001 S&W-Employees-ST	-1,353,981.13	-1,225,790.63	-128,190.50	10.5-	11
****	6996002	6996002 S&W-Employees-OT	-279,001.33	-258,049.84	-20,951.49	8.1-	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-48,558.35	-19,375.47	-29,182.88	150.6-	11
****	6996007	6996007 LTI/STI	-24,248.07	-29.32	-24,218.75	82,601.5-	11
****	8720200	8720200 PTO Overhead	-1,047.95	-1,939.59	891.64	46.0	11
****	8720700	8720700 LTI/STI/Stock Overhead	-142.57	114.26	-256.83	224.8-	11
		Labor - Overheads & Capitalization	-1,706,979.40	-1,505,070.59	-201,908.81	13.4-	10
		Total Labor	2,900,575.57	3,658,873.50	-758,297.93	20.7-	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	568,505.10	610,119.70	-41,614.60	6.8-	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	31,973.21	33,006.55	-1,033.34	3.1-	11
5500	5301025	5301025 Employee Benefits - Vision	5,796.81	5,696.23	100.58	1.8	11
		Employee Benefits - Health Plans	606,275.12	648,822.48	-42,547.36	6.6-	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,711.99	18,140.17	-1,428.18	7.9-	11
5500	5301040	5301040 Employee Benefits - Disability	10,585.82	23,431.00	-12,845.18	54.8-	11
		Employee Benefits - Insurance	27,297.81	41,571.17	-14,273.36	34.3-	10
5500	5301110	5301110 Employee Benefits - Pensions	745,302.00	1,510,040.00	-764,738.00	50.6-	11
		Employee Benefits - Pension	745,302.00	1,510,040.00	-764,738.00	50.6-	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	11
		Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	10
5500	5301130	5301130 Employee Benefits - Savings Plan	220,559.23	142,304.48	78,254.75	55.0	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	74,605.68	77,633.00	-3,027.32	3.9-	11
		Employee Benefits - 401K	295,164.91	219,937.48	75,227.43	34.2	10
5550	5301910	5301910 Employee Related Expenses-On Boarding	22	0	22		11
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	-70	0	-70		11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	123.25	55.43	67.82	122.4	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	3,338.28	0	3,338.28		11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	6,561.95	6,756.15	-194.2	2.9-	11
5500	5302120	5302120 Transfer/Relocation Expense	-325.4	-497.76	172.36	34.6	11
****	5302920	5302920 Tuition Reimbursement Expense	2,442.00	960	1,482.00	154.4	11
5500	5302925	5302925 Employee Training Expense	4,631.05	5,424.00	-792.95	14.6-	11
****	5302926	5302926 Employee Training Expense-Seminars	5,462.00	-45	5,507.00	12,237.8	11
****	5302930	5302930 Employee Relations Expense	749.64	13,266.77	-12,517.13	94.3-	11
****	5302990	5302990 Miscellaneous Employee-Related Expense	0	14,825.54	-14,825.54	100.0-	11
****	5996040	5996040 RECLASS-Employee Pension and Benefits	0	13,471.52	-13,471.52	100.0-	11
****	8720300	8720300 Payroll Other Overhead	-2,949.89	174.54	-3,124.43	1,790.1-	11
		Employee Benefits - Miscellaneous	19,984.88	54,391.19	-34,406.31	63.3-	10
****	6996004	6996004 Employee Pension and Benefits	-459,523.65	-614,831.63	155,307.98	25.3	11
		Capitalized Employee Benefits	-459,523.65	-614,831.63	155,307.98	25.3	10
		Total Employee Benefits	1,312,004.01	1,937,433.63	-625,429.62	32.3-	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	419,601.19	354,380.00	65,221.19	18.4	10
		Total Purchased Water	419,601.19	354,380.00	65,221.19	18.4	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	961,191.05	1,222,000.78	-260,809.73	21.3-	10
		Total Purchased Wastewater	961,191.05	1,222,000.78	-260,809.73	21.3-	9
		Sludge					9
****	5206240	5206240 Sludge Removal	149,663.33	267,210.50	-117,547.17	44.0-	10
5500	6996011	6996011 Sludge Removal (WW)	0	-3,684.00	3,684.00	100.0	10
		Total Sludge	149,663.33	263,526.50	-113,863.17	43.2-	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	717,019.13	827,653.12	-110,633.99	13.4-	10
****	5206230	5206230 Fuel for Power Production	23,409.40	21,277.66	2,131.74	10.0	10
5500	6996015	6996015 Purchased Power (WW)	-51.03	0	-51.03		10
5500	6996016	6996016 Fuel for Power Production	-577.13	0	-577.13		10
		Total Purchased Power	739,800.37	848,930.78	-109,130.41	12.9-	9
****	5304600	5304600 Chemicals-Oper-General	-446.37	158,143.38	-158,589.75	100.3-	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	101,811.91	208,937.48	-107,125.57	51.3-	10
5500	5304603	5304603 Chemicals-Oper-Caustic	28,555.83	52,626.58	-24,070.75	45.7-	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	63,735.00	175,073.69	-111,338.69	63.6-	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	62,528.90	53,168.46	9,360.44	17.6	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	-12,942.47	3,338.85	-16,281.32	487.6-	10
5500	5304607	5304607 Chemicals-Oper-Hypochlorine	39,404.55	62,254.81	-22,850.26	36.7-	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	32,832.99	29,392.69	3,440.30	11.7	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	83,809.60	81,193.70	2,615.90	3.2	10
5500	5304610	5304610 Chemicals-Oper-Polymer	120,695.40	21,475.15	99,220.25	462.0	10
5500	5304613	5304613 Chemicals-Oper-Percol	0	1,690.50	-1,690.50	100.0-	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	235.2	-235.2	100.0-	10
5500	5304615	5304615 Chemicals-Oper-Lime	57,460.98	48,826.43	8,634.55	17.7	10
5500	5304617	5304617 Chemicals-Oper-Carbon	123,277.20	194,335.86	-71,058.66	36.6-	10
5500	5304619	5304619 Chemicals-Oper-Potaperm	27,996.38	9,334.08	18,662.30	199.9	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	37.3	40,543.79	-40,506.49	99.9-	10
5500	5304621	5304621 Chemicals-Oper-Misc Chem	-4,237.75	11,435.09	-15,672.84	137.1-	10
5550	5304623	5304623 SW-Chem-Coll Maint-General	0	1,689.60	-1,689.60	100.0-	10
5550	5304624	5304624 SW-Chem-Pump Oper-General	68,839.78	79,672.12	-10,832.34	13.6-	10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5550	5304626	5304626 SW-Chem-T&D Oper-General	1,488.33	0	1,488.33		10
5500	6996018	6996018 Chemicals	0	-100.95	100.95	100.0	10
		Chemicals	794,847.56	1,233,266.51	-438,418.95	35.5-	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	2,304,682.67	790,491.82	1,514,190.85	191.6	11
5500	5304105	5304105 Material Exp-Stk Cr	-2,820.00	0	-2,820.00		11
5500	5304110	5304110 Material Exp-Cst Dif	-2,510.65	2,856.17	-5,366.82	187.9-	11
5500	5304120	5304120 Material Exp-Obselete	-18,373.20	-226.62	-18,146.58	8,007.5-	11
5500	5304140	5304140 Material Exp-Inv Rvl	-14,776.31	0	-14,776.31		11
****	5304200	5304200 Material Exp-Non Stk	515,112.69	717,655.40	-202,542.71	28.2-	11
5500	5304235	5304235 Materials & Supplies - Hydrants	1,180.89	2,383.20	-1,202.31	50.4-	11
5500	5304250	5304250 Materials - PFAS	3,075.00	0	3,075.00		11
****	5304300	5304300 Meter/ERT Purchases	244,556.26	103,061.58	141,494.68	137.3	11
****	5304330	5304330 Laboratory Supplies	265.24	0	265.24		11
****	5304340	5304340 Software/Hardware Purchases	21,498.09	6,189.44	15,308.65	247.3	11
****	5304370	5304370 Small Tools & Work Equipment	52,651.22	41,291.97	11,359.25	27.5	11
****	5304375	5304375 Materials & Supplies - Uniforms	18,807.39	22,794.80	-3,987.41	17.5-	11
****	5304380	5304380 Materials & Supplies - Safety Supplies	2,302.93	56,674.27	-54,371.34	95.9-	11
****	5304390	5304390 Misc Supplies	133,623.93	88,606.77	45,017.16	50.8	11
5500	5996200	5996200 RECLASS-Materials and Supplies	0	53.52	-53.52	100.0-	11
****	8720600	8720600 Tools/Clothing/Others Overhead	22.33	-89.59	111.92	124.9	11
		Supplies	3,259,298.48	1,831,742.73	1,427,555.75	77.9	10
****	6996020	6996020 Materials and Supplies	-3,009,399.77	-1,564,389.89	-1,445,009.88	92.4-	11
		Capitalized Supplies	-3,009,399.77	-1,564,389.89	-1,445,009.88	92.4-	10
		Total Materials & Supplies	249,898.71	267,352.84	-17,454.13	6.5-	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	1,981,365.35	3,114,026.89	-1,132,661.54	36.4-	11
****	6996031	6996031 Contractual Services-Engineering	-1,967,455.61	-3,005,725.50	1,038,269.89	34.5	11
		Outside Services - Engineering	13,909.74	108,301.39	-94,391.65	87.2-	10
****	5303210	5303210 Accounting/Auditing Services	66,209.74	62,861.00	3,348.74	5.3	11
5500	6996032	6996032 Contractual Services-Accounting	-21,774.46	0	-21,774.46		11
		Outside Services - Accounting	44,435.28	62,861.00	-18,425.72	29.3-	10
****	5303220	5303220 Legal Services	115,544.32	118,219.98	-2,675.66	2.3-	11
5500	6996033	6996033 Contractual Services-Legal	-198	0	-198		11
		Outside Services - Legal	115,346.32	118,219.98	-2,873.66	2.4-	10
****	5303850	5303850 Testing Services	262,806.26	81,775.40	181,030.86	221.4	11
****	6996035	6996035 Contractual Services-Testing	-15,468.00	-1,563.85	-13,904.15	889.1-	11
		Outside Services - Lab Testing	247,338.26	80,211.55	167,126.71	208.4	10
****	5303010	5303010 Contractor Labor - Straight Time	123,514.31	30,772.85	92,741.46	301.4	11
5500	5303020	5303020 Contractor Materials	112,617.44	361,738.36	-249,120.92	68.9-	11
****	5303030	5303030 Contractor Services	2,671,344.26	8,831,582.31	-6,160,238.05	69.8-	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	34,932.00	52,305.45	-17,373.45	33.2-	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	15,802.75	2,395.78	13,406.97	559.6	11
****	5303035	5303035 Contractor Services - Restoration	329,795.35	690,518.74	-360,723.39	52.2-	11
****	5303036	5303036 Contractor Services - Permit Fees	52,402.49	29,524.50	22,877.99	77.5	11
****	5303040	5303040 Environmental Services	1,512.79	3,520.00	-2,007.21	57.0-	11
****	5303050	5303050 Contractor Services - Leak Detection	9,490.25	63,429.18	-53,938.93	85.0-	11
****	5303052	5303052 Contractor Services - Sewer Jetting	2,985.41	0	2,985.41		11
****	5303053	5303053 Contractor Services - Main Breaks	11,002,502.72	9,806,626.99	1,195,875.73	12.2	11
****	5303054	5303054 Contractor Services - Well Cleaning	626,148.73	128,523.48	497,625.25	387.2	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	6,214.55	6,228.26	-13.71	0.2-	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	51,304.00	0	51,304.00		11
5500	5303059	5303059 Contractor Services - PFAS	53,600.00	0	53,600.00		11
5500	5303061	5303061 Contractor Services - Other-Mains	72,048.80	11,615.97	60,432.83	520.3	11
****	5303062	5303062 Contractor Services - Other-Services	1,048,451.28	5,644.92	1,042,806.36	18,473.4	11
****	5303063	5303063 Contractor Services - Other-Meters	350,855.19	29,068.00	321,787.19	1,107.0	11
****	5303064	5303064 Contractor Services - Other-Hydrants	108,141.73	78,024.11	30,117.62	38.6	11
****	5303145	5303145 Contractor Services - Other-Construction	43,900.91	559,159.49	-515,258.58	92.1-	11
****	5996360	5996360 RECLASS-Contractual Services-Other	-1,382.01	0	-1,382.01		11
****	6996036	6996036 Contractual Services-Other	-18,161,326.05	-19,740,149.31	1,578,823.26	8.0	11
		Outside Services - Operations	-1,445,143.10	950,529.08	-2,395,672.18	252.0-	10
5500	5997310	5997310 Other ACO Direct costs	78,525.70	56,918.87	21,606.83	38.0	11
****	5997320	5997320 WorkFlow Processing Fee	95,454.17	105,609.09	-10,154.92	9.6-	11
****	5997330	5997330 WorkFlow Billing Postage	100,792.05	126,285.97	-25,493.92	20.2-	11
5500	5997360	5997360 ACO Lockbox Fees	42,092.80	36,497.57	5,595.23	15.3	11
		Outside Services - ACO	316,864.72	325,311.50	-8,446.78	2.6-	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	189,872.43	134,385.82	55,486.61	41.3	12
****	5303135	5303135 Contractor Services - Grounds Care	430,431.51	53,285.59	377,145.92	707.8	12
5500	5303840	5303840 Security & Investigative Services	51,588.66	22,565.68	29,022.98	128.6	12
****	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-118,865.31	0	-118,865.31		12
		Outside Services - Bldg & Grounds	553,027.29	210,237.09	342,790.20	163.0	11
5550	5303150	5303150 Communications Equipment Maintenance Services	3,101.86	0	3,101.86		12
5550	6996363	6996363 Contractual Services - Other - Communications	-3,101.86	0	-3,101.86		12
		Outside Services - Communications	0	0	0		11
5500	5303110	5303110 Office Equipment Maintenance Services	0	459.57	-459.57	100.0-	12
****	5303120	5303120 Computer & Software Maintenance Services	1,123.28	0	1,123.28		12
****	5303315	5303315 IT/Telecom Contractor Services	13,949.20	467,136.33	-453,187.13	97.0-	12

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5500	6996364	6996364 Contractual Services - Other - IT	-13,949.20	0	-13,949.20		12
		Outside Services - IT	1,123.28	467,595.90	-466,472.62	99.8-	11
5500	5303140	5303140 Security Equipment Maintenance Services	-1,656.51	11,485.03	-13,141.54	114.4-	12
5500	6996365	6996365 Contractual Services - Other - Security	6,156.31	0	6,156.31		12
		Outside Services - Security	4,499.80	11,485.03	-6,985.23	60.8-	11
5500	5303325	5303325 Professional/Temporary Labor	7,724.95	120	7,604.95	6,337.5	12
5500	6996366	6996366 Contractual Services - Other - Temporary Labor	-2,855.36	0	-2,855.36		12
		Outside Services - Temporary Labor	4,869.59	120	4,749.59	3,958.0	11
5500	5303190	5303190 Miscellaneous Repairs/Maintenance	14,639.47	1,039.00	13,600.47	1,309.0	12
****	5303310	5303310 Consultant Services	18,922.45	34,156.02	-15,233.57	44.6-	12
5500	5303320	5303320 Training Services	5,226.48	1,371.55	3,854.93	281.1	12
****	5303890	5303890 Miscellaneous Outside Services	38,027.32	118,130.43	-80,103.11	67.8-	12
****	6996367	6996367 Contractual Services - Other - Admin & General	-38,444.44	0	-38,444.44		12
		Outside Services - Admin & General	38,371.28	154,697.00	-116,325.72	75.2-	11
		Total Outside Services - Other	601,891.24	844,135.02	-242,243.78	28.7-	10
		Total Outside Services	-105,357.54	2,489,569.52	-2,594,927.06	104.2-	9
		Managment Fees					9
5500	8731010	8731010 S&W-Employees	5,997.92	0	5,997.92		11
		Management Fees - Essential	5,997.92	0	5,997.92		10
5500	5996340	5996340 RECLASS-Contractual Services-Management Fees	0	-50,659.37	50,659.37	100.0	11
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,644,403.37	1,507,406.16	136,997.21	9.1	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	714,898.54	735,092.48	-20,193.94	2.7-	11
5500	8732040	8732040 Employee Pension and Benefits	30,666.56	168,700.34	-138,033.78	81.8-	11
5500	8732150	8732150 Purchased Power (WasteWater)	927.6	515.96	411.64	79.8	11
5500	8732200	8732200 Materials and Supplies	77,001.01	269,033.62	-192,032.61	71.4-	11
5500	8732310	8732310 Contractual Services-Engineering	0	98,551.14	-98,551.14	100.0-	11
5500	8732320	8732320 Contractual Services-Accounting	13,154.39	25,582.41	-12,428.02	48.6-	11
5500	8732330	8732330 Contractual Services-Legal	48,856.43	15,132.71	33,723.72	222.9	11
5500	8732340	8732340 Contractual Services-Management Fees	184,122.45	461,546.73	-277,424.28	60.1-	11
5500	8732360	8732360 Contractual Services-Other	780,434.62	2,245,222.42	-1,464,787.80	65.2-	11
5500	8732410	8732410 Rental of Building Real Property	10,825.34	10,644.28	181.06	1.7	11
5500	8732500	8732500 Transportation Expenses	1,078.73	1,506.15	-427.42	28.4-	11
5500	8732600	8732600 Advertising Expense	67.11	3,352.87	-3,285.76	98.0-	11
5500	8732750	8732750 Miscellaneous Expense	122,268.39	44,232.84	78,035.55	176.4	11
		Management Fees - Water	3,628,704.54	5,535,860.74	-1,907,156.20	34.5-	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0		11
****	8733160	8733160 Fuel for Power Production	0	0	0		11
****	8733200	8733200 Materials and Supplies	0	0	0		11
****	8733310	8733310 Contractual Services-Engineering	0	0	0		11
****	8733320	8733320 Contractual Services-Accounting	0	0	0		11
****	8733330	8733330 Contractual Services-Legal	0	0	0		11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0		11
****	8733360	8733360 Contractual Services-Other	0	0	0		11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0		11
****	8733365	8733365 Contractual Services - Other - Security	0	0	0		11
****	8733366	8733366 Contractual Services - Other - Temporary Labor	0	0	0		11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0		11
****	8733410	8733410 Rental of Building Real Property	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
****	8733570	8733570 Insurance General Liability	0	0	0		11
****	8733750	8733750 Miscellaneous Expense	0	0	0		11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-1,357,476.25	-3,068,054.53	1,710,578.28	55.8	11
		Capitalized Management Fees	-1,357,476.25	-3,068,054.53	1,710,578.28	55.8	10
		Total Managment Fees	2,277,226.21	2,467,806.21	-190,580.00	7.7-	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	61,045.68	51,126.82	9,918.86	19.4	11
****	5307050	5307050 Rent Expense - Land & Land Rights	6,183.00	450	5,733.00	1,274.0	11
****	6996041	6996041 Rental of Building Real Property	-1,500.00	-450	-1,050.00	233.3-	11
		Leases - Building	65,728.68	51,126.82	14,601.86	28.6	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	1,639.20	2,255.25	-616.05	27.3-	11
****	6996042	6996042 Rental of Equipment	-90.1	-2,255.25	2,165.15	96.0	11
		Leases - Equipment	1,549.10	0	1,549.10		10
5500	5307090	5307090 Rent Expense - Miscellaneous	3.53	0	3.53		11
		Leases - Other	3.53	0	3.53		10
		Total Leases	67,281.31	51,126.82	16,154.49	31.6	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	3,416.65	16,117.19	-12,700.54	78.8-	11
5500	5304210	5304210 Auto Parts & Supplies	88,499.14	81,381.92	7,117.22	8.7	11

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5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	38,612.94	2,615.28	35,997.66	1,376.4	11
		Transportation - Services & Maintenance	130,528.73	100,114.39	30,414.34	30.4	10
5550	5307040	5307040 Rent Expense - Vehicles	0	1,977.72	-1,977.72	100.0-	11
		Transportation - Leases	0	1,977.72	-1,977.72	100.0-	10
****	5304510	5304510 Gasoline	141,455.94	165,734.41	-24,278.47	14.6-	11
5500	5304515	5304515 Diesel Fuel	33,552.43	45,105.10	-11,552.67	25.6-	11
5500	5304516	5304516 Natural Gas Fuel	-1,981.02	2,098.82	-4,079.84	194.4-	11
		Transportation - Fuel	173,027.35	212,938.33	-39,910.98	18.7-	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	8,144.90	27	8,117.90	30,066.3	11
5500	5399079	5399079 Transportation-Crash	21,702.25	-25,284.61	46,986.86	185.8	11
****	5996500	5996500 RECLASS-Transportation Expenses	-15,792.81	-24,807.83	9,015.02	36.3	11
****	8720500	8720500 Transportation Overhead	-344.45	236.53	-580.98	245.6-	11
		Transportation - Other	13,709.89	-49,828.91	63,538.80	127.5	10
****	6996050	6996050 Transportation Expenses	-96,076.73	-30,655.95	-65,420.78	213.4-	11
		Capitalized Transportation	-96,076.73	-30,655.95	-65,420.78	213.4-	10
		Total Transportation	221,189.24	234,545.58	-13,356.34	5.7-	9
		Miscellaneous Expenses					9
****	5308010	5308010 Subscriptions	994.82	4,813.13	-3,818.31	79.3-	11
5500	5308021	5308021 Professional Dues	1,087.00	0	1,087.00		11
5500	5308090	5308090 Other Dues&Membership	78,392.99	36,393.88	41,999.11	115.4	11
		Dues & Subscriptions	80,474.81	41,207.01	39,267.80	95.3	10
****	5310020	5310020 Licensing Fees	40,717.19	-318,756.33	359,473.52	112.8	11
5500	5310050	5310050 Environmental Fees	3,415.00	0	3,415.00		11
		Licenses & Permits	44,132.19	-318,756.33	362,888.52	113.8	10
5500	5310080	5310080 Bank Fees	9,023.37	10,060.89	-1,037.52	10.3-	11
5500	5310085	5310085 Bond Servicing Fees	5,896.93	0	5,896.93		11
		Bank Fees	14,920.30	10,060.89	4,859.41	48.3	10
****	5302010	5302010 Travel Expense	33,155.06	22,039.49	11,115.57	50.4	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	29,470.41	9,407.19	20,063.22	213.3	11
5500	5302016	5302016 Travel - Meals (100% Deductible)	119.29	0	119.29		11
5500	5302020	5302020 Entertainment Expense	1,983.80	0	1,983.80		11
****	5302021	5302021 Entertainment Expense - Non-Deductible	6,524.41	12,565.56	-6,041.15	48.1-	11
		Travel & Entertainment	71,252.97	44,012.24	27,240.73	61.9	10
5550	5303830	5303830 Advertising	0	2,705.86	-2,705.86	100.0-	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	5,550.00	7,118.75	-1,568.75	22.0-	11
		Public Relations	5,550.00	9,824.61	-4,274.61	43.5-	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	-864	500	-1,364.00	272.8-	11
		Fines & Penalties	-864	500	-1,364.00	272.8-	10
****	5304310	5304310 Office Supplies	53,682.69	40,920.70	12,761.99	31.2	11
****	5304320	5304320 Postage, Shipping, & Freight	17,936.98	31,441.24	-13,504.26	43.0-	11
5500	5304350	5304350 Office Furn & Equip	3,757.40	1,103.15	2,654.25	240.6	11
5500	5304360	5304360 Promotion Supplies	5,793.88	0	5,793.88		11
****	5304410	5304410 Purchasing Card Expenses-MC	-179,964.95	-28,179.40	-151,785.55	538.6-	11
		Office Supplies	-98,794.00	45,285.69	-144,079.69	318.2-	10
****	5309010	5309010 Utilities - Electric and Gas	6,553.74	816.84	5,736.90	702.3	11
5500	5309020	5309020 Utilities - Phone	195	0	195		11
****	5309025	5309025 Utilities - Communications	112,224.82	116,792.06	-4,567.24	3.9-	11
5550	5309030	5309030 Utilities - Water	4,932.81	2,274.27	2,658.54	116.9	11
****	5309040	5309040 Utilities - Other	962.38	188.75	773.63	409.9	11
		Utilities	124,868.75	120,071.92	4,796.83	4.0	10
****	5310090	5310090 Miscellaneous Fees	731.8	4,647.81	-3,916.01	84.3-	11
5500	5399040	5399040 Lost Discount Exp	3,061.00	2,419.35	641.65	26.5	11
****	5399900	5399900 Miscellaneous Expense	-214,793.81	-161,935.75	-52,858.06	32.6-	11
5500	6996751	6996751 Other Miscellaneous Expense	-28,549.92	0	-28,549.92		11
		Other Miscellaneous	-239,550.93	-154,868.59	-84,682.34	54.7-	10
5500	5303900	5303900 Conversion-Projects	1,485.79	0	1,485.79		11
5500	5399061	5399061 CIAC-Project offset	2,224,713.63	358,105.00	1,866,608.63	521.2	11
****	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	-191,515.00	-333,250.80	141,735.80	42.5	11
5500	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-9,351,224.00	-49,953.00	-9,301,271.00	18,620.0-	11
5500	5399074	5399074 Vehicle Purchases	84,842.50	360,071.30	-275,228.80	76.4-	11
5500	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-2,033,198.63	132,260.18	-2,165,458.81	1,637.3-	11
5500	5399340	5399340 Salvage Proceeds	0	-19,500.00	19,500.00	100.0	11
5500	5996750	5996750 RECLASS-Miscellaneous Expense	12,000.00	0	12,000.00		11
****	5996850	5996850 RECLASS-Capital Overhead	-103.78	0	-103.78		11
****	6996075	6996075 Miscellaneous Expense	-148,427.20	-396,193.72	247,766.52	62.5	11
****	6996081	6996081 CIAC	7,318,025.37	25,098.80	7,292,926.57	29,056.9	11
5500	6996082	6996082 CAC	2,033,198.63	86,299.00	1,946,899.63	2,256.0	11
****	6996085	6996085 Capital Overhead	299.07	7,680.31	-7,381.24	96.1-	11
****	8720400	8720400 A&G Capital Support Overhead	-107.76	-741.53	633.77	85.5	11
****	8720900	8720900 Engineering Overhead	0	0	0		11
		Capital Miscellaneous & Overheads	-50,011.38	169,875.54	-219,886.92	129.4-	10
		Total Miscellaneous Expenses	-48,021.29	-32,787.02	-15,234.27	46.5-	9
		Insurance					9
****	5305010	5305010 Injury Expenses	373,870.01	361,649.00	12,221.01	3.4	10
5500	5305020	5305020 Damages - Property	53,141.91	61,193.93	-8,052.02	13.2-	10
****	5305050	5305050 Worker's Compensation Claim Expenses	76,135.98	70,145.00	5,990.98	8.5	10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,616.00	138,327.00	29,289.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,295.01	13,968.00	-2,672.99	19.1-	10

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OL Ledger
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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	5996560	5996560 RECLASS-Insurance Vehicle	0	0	0		10
****	5996570	5996570 RECLASS-Insurance General Liability	0	0	0		10
****	5996580	5996580 RECLASS-Insurance Workman's Compensation	0	-0.01	0.01	100.0	10
****	5996590	5996590 RECLASS-Insurance Other	0	0	0		10
5500	6996056	6996056 Insurance Vehicle	0	-4,190.40	4,190.40	100.0	10
5500	6996057	6996057 Insurance General Liability	-119,414.62	-108,494.70	-10,919.92	10.1-	10
5500	6996058	6996058 Insurance Workman's Compensation	-23,843.61	-21,043.50	-2,800.11	13.3-	10
5500	6996059	6996059 Insurance Other	-52,414.74	-41,498.10	-10,916.64	26.3-	10
		Total Insurance	486,385.94	470,056.22	16,329.72	3.5	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	381,385.27	222,959.16	158,426.11	71.1	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-31,561.04	-47,285.73	15,724.69	33.3	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	55,558.49	532,017.80	-476,459.31	89.6-	10
5500	5996700	5996700 RECLASS-Bad Debt Expense	-11,233.96	0	-11,233.96		10
5500	6996070	6996070 Bad Debt Expense	11,233.96	0	11,233.96		10
		Total Bad Debt	405,382.72	707,691.23	-302,308.51	42.7-	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	235,902.90	515,256.28	-279,353.38	54.2-	10
5500	6201011	6201011 Donations - 501(c)(3)	6,753.76	14,540.07	-7,786.31	53.6-	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	20,014.00	0	20,014.00		10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	2,251.50	2,737.50	-486	17.8-	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	893.35	317.49	575.86	181.4	10
****	6204150	6204150 Misc NonUtil Exp-Other	88,186.53	53,600.00	34,586.53	64.5	10
****	6204160	6204160 Misc NonUtil-Other-Prof Serv	4,967.06	3,854.09	1,112.97	28.9	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	29,083.65	44,560.00	-15,476.35	34.7-	10
		Total Non Operating Expenses	388,052.75	634,865.43	-246,812.68	38.9-	9
		Total Operations & Maintenance Expense	11,219,721.13	16,808,638.53	-5,588,917.40	33.3-	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,392,487.61	10,821,214.98	571,272.63	5.3	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.29	-0.29	100.0-	9
****	5502011	5502011 Amortization Expense - CIAC	-353,108.52	-342,721.07	-10,387.45	3.0-	9
		Total Depreciation	11,039,379.09	10,478,494.20	560,884.89	5.4	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	61,111.00	-32,667.91	53.5-	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-86,962.08	86,962.08	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-76,971.33	0	-76,971.33		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	10,265.62	1,758.02	8,507.60	483.9	9
		Total Amortization	-38,262.62	-24,093.06	-14,169.56	58.8-	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	214,054.00	203,710.92	10,343.08	5.1	9
****	5310032	5310032 Assessment-Consumer Advocate	85,692.00	60,360.79	25,331.21	42.0	9
****	5310033	5310033 Assessment-SBA	14,925.00	12,421.13	2,503.87	20.2	9
****	5310035	5310035 Assessment-DPC	36	2,435.16	-2,399.16	98.5-	9
****	5702120	5702120 Property Taxes-WT/WW	169,937.31	107,347.64	62,589.67	58.3	9
5500	5703100	5703100 Payroll Taxes	345,163.33	339,490.53	5,672.80	1.7	9
5500	5709140	5709140 Other Taxes-PURTA	418,361.11	366,667.00	51,694.11	14.1	9
****	5996050	5996050 RECLASS-Employee Taxes	0	3,248.19	-3,248.19	100.0-	9
****	6996005	6996005 Payroll Tax	-113,189.07	-106,495.37	-6,693.70	6.3-	9
****	8720100	8720100 Payroll Tax Overhead	-316.61	-673.98	357.37	53.0	9
		Total Taxes Other Than Income	1,134,663.07	988,512.01	146,151.06	14.8	8
		TOTAL UTILITY COSTS & EXPENSES	23,355,500.67	28,251,551.68	-4,896,051.01	17.3-	7
		TOTAL OPERATING INCOME	-27,461,300.08	-23,708,409.72	-3,752,890.36	15.8-	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	48,045.03	22,200.32	25,844.71	116.4	9
		Interest on Short Term Debt	48,045.03	22,200.32	25,844.71	116.4	8
****	6499011	6499011 Interest Expense - Long Term Debt	7,374,537.99	6,414,128.00	960,409.99	15.0	10
		Interest on LTD	7,374,537.99	6,414,128.00	960,409.99	15.0	9
5500	6402430	6402430 Amort-Debt Issuance Costs	52,232.06	49,939.57	2,292.49	4.6	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	46,296.06	44,003.57	2,292.49	5.2	9
		Interest on Long Term Debt	7,420,834.05	6,458,131.57	962,702.48	14.9	8
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-227,869.32	-287,509.45	59,640.13	20.7	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	227,869.32	287,509.45	-59,640.13	20.7-	10
****	6996080	6996080 AFUDC-Debt	-227,869.32	-287,509.45	59,640.13	20.7	10
		AFUDC - Debt	-227,869.32	-287,509.45	59,640.13	20.7	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-555,908.03	-994,311.58	438,403.55	44.1	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	555,908.03	707,033.78	-151,125.75	21.4-	10
****	6996086	6996086 AFUDC-Equity	-555,908.03	-707,033.78	151,125.75	21.4	10
		AFUDC - Equity	-555,908.03	-994,311.58	438,403.55	44.1	9
		Allow For Funds Used During Construction	-783,777.35	-1,281,821.03	498,043.68	38.9	8
		Total Interest Expense	6,685,101.73	5,198,510.86	1,486,590.87	28.6	7
		Other Net (Income) Expense:					7
5500	5380011	5380011 Operating Gain/Loss-Disposition of Assets	7,384.21	-186,543.73	193,927.94	104.0	9
		Gains from Sales of Property	7,384.21	-186,543.73	193,927.94	104.0	8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	-245,302.00	-510,040.00	264,738.00	51.9	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	25,578.00	-10,978.00	42.9-	9

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Other Net Periodic Benefit Costs	-304,948.00	-558,708.00	253,760.00	45.4	8
		Other Net (Income) Expense	-297,563.79	-745,251.73	447,687.94	60.1	7
		TOTAL OTHER (INCOME) EXPENSE	6,387,537.94	4,453,259.13	1,934,278.81	43.4	6
		TOTAL INCOME BEFORE TAX & GAIN	-21,073,762.14	-19,255,150.59	-1,818,611.55	9.4-	5
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	2,897,642.29	2,545,294.13	352,348.16	13.8	8
		Federal Taxes - Current	2,897,642.29	2,545,294.13	352,348.16	13.8	7
		Total Income Taxes - Current	2,897,642.29	2,545,294.13	352,348.16	13.8	6
		TOTAL INCOME TAXES	2,897,642.29	2,545,294.13	352,348.16	13.8	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-18,176,119.85	-16,709,856.46	-1,466,263.39	8.8-	4
		TOTAL NET INCOME	-18,176,119.85	-16,709,856.46	-1,466,263.39	8.8-	3
		NET INCOME AVAILABLE FOR COMMON	18,176,119.85	16,709,856.46	1,466,263.39	8.8	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

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OL Ledger
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 USD Amounts in United States Dollar
 2023.12 -2023.12 Reporting periods
 2022.12 -2022.12 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-129,443,832.27	-133,509,093.95	4,065,261.68		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-1,171.44	-338.71	-832.73	245.9-	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-26,366.22	-37,628.85	11,262.63	29.9	10
****	4114110	4114110 WTR-Metered Sales-Residential	-30,128,013.47	-30,063,606.73	-64,406.74	0.2-	10
****	4114115	4114115 WTR-CAP Discount-Residential	107,264.35	0	107,264.35		10
****	4114120	4114120 WTR-Metered Sales-Commercial	-10,093,596.03	-10,166,162.88	72,566.85	0.7	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,795,758.39	-1,631,704.96	-164,053.43	10.1-	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-389,970.64	-819,861.13	429,890.49	52.4	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-900.08	-1,505.89	605.81	40.2	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,260,631.02	-1,311,752.78	51,121.76	3.9	10
****	4114220	4114220 WTR-Public Fire Protection	-635,707.88	-635,268.48	-439.4	0.1-	10
****	4114230	4114230 WTR-Private Fire Protection	-244,807.53	-221,551.10	-23,256.43	10.5-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-301,072.50	-306,262.66	5,190.16	1.7	10
5500	4115100	4115100 WTR-Misc Srv Rev	-55,332.40	-51,315.80	-4,016.60	7.8-	10
5500	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-9,135.00	-6,050.00	-3,085.00	51.0-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-71,316.40	-103,562.31	32,245.91	31.1	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-21,930.00	-24,754.45	2,824.45	11.4	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-698,885.52	2,214.05	-701,099.57	31,665.9-	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	98,310.27	1.7	98,308.57	5782857.1	10
5500	4118400	4118400 WTR-Other Water Rev	-73,640.00	0	-73,640.00		10
		Operating Revenue - Water	-45,602,659.90	-45,379,110.98	-223,548.92	0.5-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,423,851.48	-3,566,802.56	142,951.08	4.0	10
5550	4211035	4211035 WW-CAP Discount-Residential	9,184.81	0	9,184.81		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-742,060.38	-742,635.21	574.83	0.1	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,232,024.58	-1,236,181.90	4,157.32	0.3	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-303,696.16	-329,225.55	25,529.39	7.8	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-3,484.48	-2,350.47	-1,134.01	48.2-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-29,876.46	-31,774.33	1,897.87	6.0	10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-68.9	-226.54	157.64	69.6	10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-2,122.93	-1,997.23	-125.7	6.3-	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-119,534.33	-138,656.09	19,121.76	13.8	10
****	4215155	4215155 WW-ST Tax Surcharge	3,223.24	346.8	2,876.44	829.4	10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-14,283.02	-15,107.12	824.1	5.5	10
5550	4218400	4218400 WW-Other WW Revenues	55,071.00	-1,240.00	56,311.00	4,541.2	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-6,211.53	43.64	-6,255.17	14,333.6-	10
		Operating Revenue - Sewer	-5,809,735.20	-6,065,806.56	256,071.36	4.2	9
		Total Operating Revenue	-51,412,395.10	-51,444,917.54	32,522.44	0.1	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-146,443.59	-145,180.45	-1,263.14	0.9-	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-21,198.39	21,198.39	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-1,500.00	0	0.0	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-45,497.85	-42,767.13	-2,730.72	6.4-	9
****	6104120	6104120 Nonutil Inc-Other (Water)	-92,978.64	-17,751.06	-75,227.58	423.8-	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-175,702.90	-179,189.22	3,486.32	1.9	9
		Total Non Operating Revenue	-462,633.98	-408,097.25	-54,536.73	13.4-	8
		TOTAL REVENUE	-51,875,029.08	-51,853,014.79	-22,014.29	0.0	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,807,757.90	3,936,525.48	-128,767.58	3.3-	11
5500	5300190	5300190 Labor-Officers, Executives	53,867.52	76,613.44	-22,745.92	29.7-	11
5500	8710100	8710100 Labor Cost Center Variances - Employees	1,778.80	0	1,778.80		11
		Labor Regular	3,863,404.22	4,013,138.92	-149,734.70	3.7-	10
5500	5300120	5300120 Salaried - Overtime Wages	588,486.50	630,492.62	-42,006.12	6.7-	11
		Labor Overtime	588,486.50	630,492.62	-42,006.12	6.7-	10
5500	5300180	5300180 Salaried - Annual Incentive	65,802.00	384,387.00	-318,585.00	82.9-	11
		Labor Short Term Incentive	65,802.00	384,387.00	-318,585.00	82.9-	10
5500	5300185	5300185 Stock Option Compensation	1,608.06	25.03	1,583.03	6,324.5	11
5500	5300186	5300186 Performance Share Unit Amortization	4,332.72	104,035.24	-99,702.52	95.8-	11
5500	5300187	5300187 Restricted Stock Unit Amortization	6,508.90	14,063.48	-7,554.58	53.7-	11
****	5996070	5996070 RECLASS-LTI/STI	0	0	0		11
		Labor Long Term Incentive	12,449.68	118,123.75	-105,674.07	89.5-	10
****	5996010	5996010 RECLASS-S&W-Employees	0	383,626.40	-383,626.40	100.0-	11
****	5996020	5996020 RECLASS-S&W-Employees-OT	0	2,618.70	-2,618.70	100.0-	11
5500	5996030	5996030 RECLASS-S&W-Officers, Directors, Maj Shareholder	0	40,374.38	-40,374.38	100.0-	11
****	8000010	8000010 Area Manager II	0	-184.5	184.5	100.0	11
5500	8000029	8000029 Business Analyst III	706.86	6,408.99	-5,702.13	89.0-	11
5500	8000032	8000032 Corporate Automation Engineer	0	731.68	-731.68	100.0-	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000093	8000093 Engineer I	0	6,651.44	-6,651.44	100.0-	11
5500	8000097	8000097 Enterprise Systems Manager	825.24	1,567.92	-742.68	47.4-	11
5500	8000129	8000129 Information Security Director	0	1,185.10	-1,185.10	100.0-	11
5500	8000150	8000150 Mgr, Security Operations & Engineering	0	806.25	-806.25	100.0-	11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000170	8000170 Project Engineer II	5,236.00	0	5,236.00		11
****	8000171	8000171 Project Engineer III	410.4	0	410.4		11
5550	8000178	8000178 Project Manager III	0	120.94	-120.94	100.0-	11
5500	8000217	8000217 Systems Engineer II	0	935.1	-935.1	100.0-	11
5500	8000219	8000219 Security Engineer III	3,422.10	2,863.36	558.74	19.5	11
5500	8000235	8000235 System Engineer III	1,070.52	2,189.16	-1,118.64	51.1-	11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
5500	8000276	8000276 Field Supervisor III	0	-849.6	849.6	100.0	11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000325	8000325 Manager Security GRC	0	757.47	-757.47	100.0-	11
****	8000381	8000381 Director Construction	0	0	0		11
****	8000387	8000387 Sr Security GRC Analyst	0	0	0		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
5500	8001066	8001066 QA Specialist II	0	-4,554.11	4,554.11	100.0	11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
5500	8001110	8001110 Instrumentation Control Specialist	93.3	0	93.3		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
5500	8001182	8001182 Utility Technician I	0	28.25	-28.25	100.0-	11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-1,032.66	-479.92	-552.74	115.2-	11
5500	8001220	8001220 Distribution Technician	121.52	0	121.52		11
5500	8001224	8001224 Emergency Utility Worker	-37.87	0	-37.87		11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
****	8001230	8001230 Field Service Representative Leader	0	0	0		11
5500	8001231	8001231 Field Service Representative	-302.36	-205.16	-97.2	47.4-	11
5500	8001235	8001235 Inspector	-655.45	-901.45	246	27.3	11
****	8001241	8001241 Leader	0	0	0		11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
****	8001270	8001270 System Operator	0	0	0		11
****	8001284	8001284 Utility Worker	-445.4	-722	276.6	38.3	11
****	8001289	8001289 Working Foreman	0	-186.1	186.1	100.0	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
****	8002018	8002018 Construction Coordinator II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
5500	8002181	8002181 Utility Technician-TH	0	8.07	-8.07	100.0-	11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	0	0		11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-47.31	-306.24	258.93	84.6	11
5500	8002235	8002235 Inspector-TH	1.47	0	1.47		11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002284	8002284 Utility Worker-TH	-227.72	0	-227.72		11
****	8002289	8002289 Working Foreman-TH	0	-15.49	15.49	100.0	11
****	8002314	8002314 Wastewater Operator II - TH	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
5500	8003240	8003240 Leader-DT	0	-380.15	380.15	100.0	11
****	8003257	8003257 Operator II-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
5500	8003283	8003283 Utility Worker-DT	0	-722	722	100.0	11
5500	8003288	8003288 Working Foreman-DT	0	-827.2	827.2	100.0	11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
****	8003314	8003314 Wastewater Operator II - DT	0	0	0		11
****	8009990	8009990 True-Up Labor	20,275.50	0	20,275.50		11
****		Activity Allocations	29,414.14	440,539.29	-411,125.15	93.3-	10
****	5998607	5998607 Rcl-Topsided LTI/STI	0	-394,991.22	394,991.22	100.0	11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	6996001	6996001 S&W-Employees-ST	-1,055,718.60	-1,453,354.17	397,635.57	27.4	11
****	6996002	6996002 S&W-Employees-OT	-255,041.82	-263,694.48	8,652.66	3.3	11
****	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-50,312.93	-49,218.44	-1,094.49	2.2	11
****	6996007	6996007 LTI/STI	-7,063.41	-15,846.06	8,782.65	55.4	11
****	8720200	8720200 PTO Overhead	-1,905.70	-1,955.29	49.59	2.5	11
****	8720700	8720700 LTI/STI/Stock Overhead	0	-37.61	37.61	100.0	11
		Labor - Overheads & Capitalization	-1,370,042.46	-2,179,097.27	809,054.81	37.1	10
		Total Labor	3,189,514.08	3,407,584.31	-218,070.23	6.4	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	594,618.38	577,047.56	17,570.82	3.0	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	32,578.46	31,839.97	738.49	2.3	11
5500	5301025	5301025 Employee Benefits - Vision	6,262.81	5,409.36	853.45	15.8	11
		Employee Benefits - Health Plans	633,459.65	614,296.89	19,162.76	3.1	10
5500	5301030	5301030 Employee Benefits - Life Insurance	16,865.82	16,983.02	-117.2	0.7	11
5500	5301040	5301040 Employee Benefits - Disability	9,255.44	20,708.16	-11,452.72	55.3	11
		Employee Benefits - Insurance	26,121.26	37,691.18	-11,569.92	30.7	10
5500	5301110	5301110 Employee Benefits - Pensions	1,102,979.00	239,920.00	863,059.00	359.7	11
		Employee Benefits - Pension	1,102,979.00	239,920.00	863,059.00	359.7	10
****	5301060	5301060 Employee Benefits - OPEB	77,502.94	99,392.31	-21,889.37	22.0	11
		Employee Benefits - OPEB	77,502.94	99,392.31	-21,889.37	22.0	10
5500	5301130	5301130 Employee Benefits - Savings Plan	139,145.93	141,962.50	-2,816.57	2.0	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	72,412.32	77,633.00	-5,220.68	6.7	11
		Employee Benefits - 401K	211,558.25	219,595.50	-8,037.25	3.7	10
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	0	532	-532	100.0	11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	0	1,798.34	-1,798.34	100.0	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	3,367.98	23,546.16	-20,178.18	85.7	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	5,127.19	5,085.79	41.4	0.8	11
5500	5302920	5302920 Tuition Reimbursement Expense	375	1,940.00	-1,565.00	80.7	11
5500	5302925	5302925 Employee Training Expense	1,895.78	6,409.77	-4,513.99	70.4	11
5500	5302926	5302926 Employee Training Expense-Seminars	8,380.50	50	8,330.50	16,661.0	11
5500	5302930	5302930 Employee Relations Expense	50	815	-765	93.9	11
5500	5302990	5302990 Miscellaneous Employee-Related Expense	0	38.83	-38.83	100.0	11
****	5996040	5996040 RECLASS-Employee Pension and Benefits	0	45,701.03	-45,701.03	100.0	11
****	8720300	8720300 Payroll Other Overhead	-1,807.58	200.63	-2,008.21	1,001.0	11
		Employee Benefits - Miscellaneous	17,388.87	86,117.55	-68,728.68	79.8	10
****	5998604	5998604 Rcl-Topsided Empl Bene	0	394,991.22	-394,991.22	100.0	11
****	6996004	6996004 Employee Pension and Benefits	-387,628.35	-732,526.70	344,898.35	47.1	11
		Capitalized Employee Benefits	-387,628.35	-337,535.48	-50,092.87	14.8	10
		Total Employee Benefits	1,681,381.62	959,477.95	721,903.67	75.2	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	814,989.17	393,364.42	421,624.75	107.2	10
5500	6996009	6996009 Purchased Water	-77,531.25	0	-77,531.25		10
		Total Purchased Water	737,457.92	393,364.42	344,093.50	87.5	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	832,965.68	-75,944.87	908,910.55	1,196.8	10
		Total Purchased Wastewater	832,965.68	-75,944.87	908,910.55	1,196.8	9
		Sludge					9
****	5206240	5206240 Sludge Removal	221,098.76	66,051.78	155,046.98	234.7	10
****	6996011	6996011 Sludge Removal (WW)	-42,479.96	35,400.66	-77,880.62	220.0	10
		Total Sludge	178,618.80	101,452.44	77,166.36	76.1	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	874,691.51	614,113.00	260,578.51	42.4	10
****	5206230	5206230 Fuel for Power Production	50,058.46	44,219.91	5,838.55	13.2	10
5500	6996015	6996015 Purchased Power (WW)	-48.55	59,697.20	-59,745.75	100.1	10
5500	6996016	6996016 Fuel for Power Production	-380.58	0	-380.58		10
		Total Purchased Power	924,320.84	718,030.11	206,290.73	28.7	9
****	5304600	5304600 Chemicals-Oper-General	72,052.89	188,606.02	-116,553.13	61.8	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	137,151.47	105,679.64	31,471.83	29.8	10
5500	5304603	5304603 Chemicals-Oper-Caustic	19,475.67	16,721.18	2,754.49	16.5	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	2,498.30	99,134.52	-96,636.22	97.5	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	89,174.22	44,454.67	44,719.55	100.6	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	-2,568.50	3,571.72	-6,140.22	171.9	10
5500	5304607	5304607 Chemicals-Oper-Hypochlorine	46,653.02	77,901.67	-31,248.65	40.1	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	135,414.00	27,198.40	108,215.60	397.9	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	24,565.00	113,134.79	-88,569.79	78.3	10
5500	5304610	5304610 Chemicals-Oper-Polymer	80,135.30	17,102.33	63,032.97	368.6	10
5500	5304611	5304611 Chemicals-Oper-Soda Ash	9,273.60	0	9,273.60		10
5500	5304613	5304613 Chemicals-Oper-Percol	0	6,762.00	-6,762.00	100.0	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	138.6	-138.6	100.0	10
5500	5304615	5304615 Chemicals-Oper-Lime	95,544.38	32,848.34	62,696.04	190.9	10
5500	5304616	5304616 Chemicals-Oper-Copper Sulphate	0	4,411.17	-4,411.17	100.0	10
5500	5304617	5304617 Chemicals-Oper-Carbon	178,750.40	100,708.37	78,042.03	77.5	10
5500	5304619	5304619 Chemicals-Oper-Potaperm	824.22	0	824.22		10
5500	5304620	5304620 Chemicals-Oper-Ammonia	111,959.12	21,361.28	90,597.84	424.1	10
5500	5304621	5304621 Chemicals-Oper-Misc Chem	112,089.63	3,159.89	108,929.74	3,447.3	10
****	5304624	5304624 SW-Chem-Pump Oper-General	71,612.36	82,506.91	-10,894.55	13.2	10
5500	5304626	5304626 SW-Chem-T&D Oper-General	1,406.40	4,699.83	-3,293.43	70.1	10
5500	6996018	6996018 Chemicals	-8,480.00	-667	-7,813.00	1,171.4	10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Chemicals	1,177,531.48	949,434.33	228,097.15	24.0	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	604,294.70	1,354,892.16	-750,597.46	55.4-	11
5500	5304105	5304105 Material Exp-Stk Cr	-34,405.97	0	-34,405.97		11
****	5304110	5304110 Material Exp-Cst Dif	-33,740.86	2,833.80	-36,574.66	1,290.7-	11
5500	5304120	5304120 Material Exp-Obselete	-20,302.03	-7,422.95	-12,879.08	173.5-	11
5500	5304140	5304140 Material Exp-Inv Rvl	7,402.19	0	7,402.19		11
****	5304200	5304200 Material Exp-Non Stk	431,011.83	2,237,672.24	-1,806,660.41	80.7-	11
5500	5304235	5304235 Materials & Supplies - Hydrants	0	701	-701	100.0-	11
****	5304300	5304300 Meter/ERT Purchases	299,157.99	108,198.31	190,959.68	176.5	11
****	5304330	5304330 Laboratory Supplies	-2,537.00	-5,394.25	2,857.25	53.0	11
****	5304340	5304340 Software/Hardware Purchases	16,700.81	218,002.30	-201,301.49	92.3-	11
****	5304370	5304370 Small Tools & Work Equipment	25,594.75	98,776.28	-73,181.53	74.1-	11
****	5304375	5304375 Materials & Supplies - Uniforms	7,653.16	28,651.99	-20,998.83	73.3-	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	32,527.11	149,710.09	-117,182.98	78.3-	11
****	5304390	5304390 Misc Supplies	65,183.65	73,909.16	-8,725.51	11.8-	11
****	5996200	5996200 RECLASS-Materials and Supplies	91,515.51	6.01	91,509.50	1522620.6	11
****	8720600	8720600 Tools/Clothing/Others Overhead	11.4	-107.29	118.69	110.6	11
		Supplies	1,490,067.24	4,260,428.85	-2,770,361.61	65.0-	10
****	6996020	6996020 Materials and Supplies	-1,465,963.95	-3,985,722.51	2,519,758.56	63.2	11
		Capitalized Supplies	-1,465,963.95	-3,985,722.51	2,519,758.56	63.2	10
		Total Materials & Supplies	24,103.29	274,706.34	-250,603.05	91.2-	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	2,063,073.34	4,921,206.93	-2,858,133.59	58.1-	11
****	5996310	5996310 RECLASS-Contractual Services-Engineering	14,994.00	0	14,994.00		11
****	6996031	6996031 Contractual Services-Engineering	-2,101,129.34	-4,880,354.79	2,779,225.45	56.9	11
		Outside Services - Engineering	-23,062.00	40,852.14	-63,914.14	156.5-	10
5500	5303210	5303210 Accounting/Auditing Services	73,330.85	53,007.00	20,323.85	38.3	11
5500	6996032	6996032 Contractual Services-Accounting	-22,677.59	0	-22,677.59		11
		Outside Services - Accounting	50,653.26	53,007.00	-2,353.74	4.4-	10
****	5303220	5303220 Legal Services	115,485.80	227,502.10	-112,016.30	49.2-	11
5500	6996033	6996033 Contractual Services-Legal	-17,314.00	-2,580.00	-14,734.00	571.1-	11
		Outside Services - Legal	98,171.80	224,922.10	-126,750.30	56.4-	10
****	5303850	5303850 Testing Services	94,922.23	39,540.95	55,381.28	140.1	11
****	6996035	6996035 Contractual Services-Testing	-1,116.50	-4,572.04	3,455.54	75.6	11
		Outside Services - Lab Testing	93,805.73	34,968.91	58,836.82	168.3	10
****	5303010	5303010 Contractor Labor - Straight Time	79,521.93	26,359.83	53,162.10	201.7	11
****	5303020	5303020 Contractor Materials	140,253.33	636,336.64	-496,083.31	78.0-	11
****	5303030	5303030 Contractor Services	9,507,278.37	15,801,128.48	-6,293,850.11	39.8-	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	40,500.00	55,328.90	-14,828.90	26.8-	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	98,833.72	19,117.94	79,715.78	417.0	11
****	5303035	5303035 Contractor Services - Restoration	711,432.79	5,003,117.85	-4,291,685.06	85.8-	11
5500	5303036	5303036 Contractor Services - Permit Fees	41,531.67	16,614.47	24,917.20	150.0	11
5500	5303040	5303040 Environmental Services	-8,275.35	0	-8,275.35		11
****	5303050	5303050 Contractor Services - Leak Detection	24,721.32	18,784.88	5,936.44	31.6	11
****	5303052	5303052 Contractor Services - Sewer Jetting	-1,433.20	0	-1,433.20		11
****	5303053	5303053 Contractor Services - Main Breaks	9,623,139.74	15,168,824.77	-5,545,685.03	36.6-	11
****	5303054	5303054 Contractor Services - Well Cleaning	396,732.87	288,804.85	107,928.02	37.4	11
5550	5303055	5303055 Contractor Services - Wastewater Hauling	0	-2,030.00	2,030.00	100.0	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	31,214.55	-6,110.00	37,324.55	610.9	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	14,724.00	0	14,724.00		11
5500	5303061	5303061 Contractor Services - Other-Mains	23,352.95	664,081.52	-640,728.57	96.5-	11
****	5303062	5303062 Contractor Services - Other-Services	914,445.33	1,125.00	913,320.33	81,184.0	11
****	5303063	5303063 Contractor Services - Other-Meters	577,376.68	232,386.21	344,990.47	148.5	11
****	5303064	5303064 Contractor Services - Other-Hydrants	239,267.19	315,721.12	-76,453.93	24.2-	11
5500	5303145	5303145 Contractor Services - Other-Construction	4,840.35	321,347.32	-316,506.97	98.5-	11
****	5996360	5996360 RECLASS-Contractual Services-Other	134,086.68	78,522.01	55,564.67	70.8	11
****	6996036	6996036 Contractual Services-Other	-21,091,909.00	-37,162,431.96	16,070,522.96	43.2	11
		Outside Services - Operations	1,501,635.92	1,477,029.83	24,606.09	1.7	10
5500	5997310	5997310 Other ACO Direct costs	64,150.88	73,749.07	-9,598.19	13.0-	11
****	5997320	5997320 WorkFlow Processing Fee	102,421.60	82,198.79	20,222.81	24.6	11
****	5997330	5997330 WorkFlow Billing Postage	133,782.30	123,616.88	10,165.42	8.2	11
5500	5997360	5997360 ACO Lockbox Fees	35,294.76	35,654.35	-359.59	1.0-	11
		Outside Services - ACO	335,649.54	315,219.09	20,430.45	6.5	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	142,143.44	572,333.93	-430,190.49	75.2-	12
****	5303135	5303135 Contractor Services - Grounds Care	384,460.79	59,549.20	324,911.59	545.6	12
5500	5303840	5303840 Security & Investigative Services	33,407.82	27,815.19	5,592.63	20.1	12
5500	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-343,456.54	0	-343,456.54		12
		Outside Services - Bldg & Grounds	216,555.51	659,698.32	-443,142.81	67.2-	11
5500	5303110	5303110 Office Equipment Maintenance Services	0	711.85	-711.85	100.0-	12
****	5303120	5303120 Computer & Software Maintenance Services	43,823.40	19,275.00	24,548.40	127.4	12
****	5303315	5303315 IT/Telecom Contractor Services	46,339.23	809,587.82	-763,248.59	94.3-	12
5500	6996364	6996364 Contractual Services - Other - IT	-47,866.20	0	-47,866.20		12
		Outside Services - IT	42,296.43	829,574.67	-787,278.24	94.9-	11
****	5303140	5303140 Security Equipment Maintenance Services	45,554.61	58,438.71	-12,884.10	22.0-	12
		Outside Services - Security	45,554.61	58,438.71	-12,884.10	22.0-	11
****	5303325	5303325 Professional/Temporary Labor	7,186.60	1,415.92	5,770.68	407.6	12

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		Outside Services - Temporary Labor	7,186.60	1,415.92	5,770.68	407.6	11
****	5303190	5303190 Miscellaneous Repairs/Maintenance	12,823.17	17,403.01	-4,579.84	26.3-	12
****	5303310	5303310 Consultant Services	44,746.65	10,817.07	33,929.58	313.7	12
5500	5303320	5303320 Training Services	105	79.99	25.01	31.3	12
****	5303890	5303890 Miscellaneous Outside Services	4,997.76	110,762.63	-105,764.87	95.5-	12
****	6996367	6996367 Contractual Services - Other - Admin & General	-40,650.19	0	-40,650.19		12
		Outside Services - Admin & General	22,022.39	139,062.70	-117,040.31	84.2-	11
		Total Outside Services - Other	333,615.54	1,688,190.32	-1,354,574.78	80.2-	10
		Total Outside Services	2,390,469.79	3,834,189.39	-1,443,719.60	37.7-	9
		Managment Fees					9
5500	8731010	8731010 S&W-Employees	6,243.92	0	6,243.92		11
5500	8731030	8731030 S&W-Officers, Directors, Maj Shareholder	7,424.10	0	7,424.10		11
		Management Fees - Essential	13,668.02	0	13,668.02		10
5500	5996340	5996340 RECLASS-Contractual Services-Management Fees	0	-417,993.95	417,993.95	100.0	11
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,388,759.52	3,197,387.96	-1,808,628.44	56.6-	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	2,830,771.99	632,246.81	2,198,525.18	347.7	11
5500	8732040	8732040 Employee Pension and Benefits	51,619.57	22,827.96	28,791.61	126.1	11
5500	8732050	8732050 Employee Taxes	-5.51	0	-5.51		11
5500	8732150	8732150 Purchased Power (WasteWater)	797.66	1,057.40	-259.74	24.6-	11
5500	8732200	8732200 Materials and Supplies	213,119.88	246,585.13	-33,465.25	13.6-	11
5500	8732310	8732310 Contractual Services-Engineering	96,470.04	12,763.38	83,706.66	655.8	11
5500	8732320	8732320 Contractual Services-Accounting	8,091.77	26,131.10	-18,039.33	69.0-	11
5500	8732330	8732330 Contractual Services-Legal	17,153.22	47,577.22	-30,424.00	63.9-	11
5500	8732340	8732340 Contractual Services-Management Fees	280,529.76	433,357.81	-152,828.05	35.3-	11
5500	8732360	8732360 Contractual Services-Other	1,724,004.49	4,719,036.39	-2,995,031.90	63.5-	11
5500	8732410	8732410 Rental of Building Real Property	10,825.34	10,309.53	515.81	5.0	11
5500	8732500	8732500 Transportation Expenses	990.23	2,353.19	-1,362.96	57.9-	11
5500	8732570	8732570 Insurance General Liability	79.16	0	79.16		11
5500	8732600	8732600 Advertising Expense	2,149.13	574.36	1,574.77	274.2	11
5500	8732750	8732750 Miscellaneous Expense	144,100.03	391,338.83	-247,238.80	63.2-	11
		Management Fees - Water	6,769,456.28	9,325,553.12	-2,556,096.84	27.4-	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0		11
****	8733160	8733160 Fuel for Power Production	0	0	0		11
****	8733180	8733180 Chemicals	0	0	0		11
****	8733200	8733200 Materials and Supplies	0	0	0		11
****	8733310	8733310 Contractual Services-Engineering	0	0	0		11
****	8733320	8733320 Contractual Services-Accounting	0	0	0		11
****	8733330	8733330 Contractual Services-Legal	0	0	0		11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0		11
****	8733350	8733350 Contractual Services-Testing	0	0	0		11
****	8733360	8733360 Contractual Services-Other	0	0	0		11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0		11
****	8733364	8733364 Contractual Services - Other - IT	0	0	0		11
****	8733366	8733366 Contractual Services - Other - Temporary Labor	0	0	0		11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0		11
****	8733410	8733410 Rental of Building Real Property	0	0	0		11
****	8733420	8733420 Rental of Equipment	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
****	8733570	8733570 Insurance General Liability	0	0	0		11
****	8733600	8733600 Advertising Expense	0	0	0		11
****	8733750	8733750 Miscellaneous Expense	0	0	0		11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-3,018,060.08	-5,833,807.32	2,815,747.24	48.3	11
		Capitalized Management Fees	-3,018,060.08	-5,833,807.32	2,815,747.24	48.3	10
		Total Managment Fees	3,765,064.22	3,491,745.80	273,318.42	7.8	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	48,008.08	55,122.94	-7,114.86	12.9-	11
****	5307050	5307050 Rent Expense - Land & Land Rights	6,601.36	7,899.44	-1,298.08	16.4-	11
****	5996410	5996410 RECLASS-Rental of Building Real Property	0	0	0		11
****	6996041	6996041 Rental of Building Real Property	0	0	0		11
		Leases - Building	54,609.44	63,022.38	-8,412.94	13.3-	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	6,281.96	9,435.56	-3,153.60	33.4-	11
5500	6996042	6996042 Rental of Equipment	-180.2	-2,970.00	2,789.80	93.9	11
		Leases - Equipment	6,101.76	6,465.56	-363.8	5.6-	10
5500	5307090	5307090 Rent Expense - Miscellaneous	2,005.94	4,762.58	-2,756.64	57.9-	11
		Leases - Other	2,005.94	4,762.58	-2,756.64	57.9-	10
		Total Leases	62,717.14	74,250.52	-11,533.38	15.5-	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	4,494.14	2,480.10	2,014.04	81.2	11

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****	5304210	5304210 Auto Parts & Supplies	71,138.05	88,059.71	-16,921.66	19.2-	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	17,830.04	44,930.56	-27,100.52	60.3-	11
		Transportation - Services & Maintenance	93,462.23	135,470.37	-42,008.14	31.0-	10
5500	5399077	5399077 Transportation - Vehicle Leases	0	-2,772.45	2,772.45	100.0	11
		Transportation - Leases	0	-2,772.45	2,772.45	100.0	10
****	5304510	5304510 Gasoline	123,670.71	133,519.64	-9,848.93	7.4-	11
5500	5304515	5304515 Diesel Fuel	13,099.33	-970.69	14,070.02	1,449.5	11
5500	5304516	5304516 Natural Gas Fuel	1,830.14	2,413.77	-583.63	24.2-	11
		Transportation - Fuel	138,600.18	134,962.72	3,637.46	2.7	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	3,019.15	-1,696.33	4,715.48	278.0	11
5500	5399079	5399079 Transportation-Crash	165	25,766.90	-25,601.90	99.4-	11
****	5996500	5996500 RECLASS-Transportation Expenses	-16,815.52	-11,019.35	-5,796.17	52.6-	11
****	8720500	8720500 Transportation Overhead	-315.41	15.51	-330.92	2,133.6-	11
		Transportation - Other	-13,946.78	13,066.73	-27,013.51	206.7-	10
****	6996050	6996050 Transportation Expenses	-54,632.09	-74,117.29	19,485.20	26.3	11
		Capitalized Transportation	-54,632.09	-74,117.29	19,485.20	26.3	10
		Total Transportation	163,483.54	206,610.08	-43,126.54	20.9-	9
		Miscellaneous Expenses					9
****	5308010	5308010 Subscriptions	1,125.47	1,260.96	-135.49	10.7-	11
5500	5308090	5308090 Other Dues&Membership	47,943.01	61,090.41	-13,147.40	21.5-	11
		Dues & Subscriptions	49,068.48	62,351.37	-13,282.89	21.3-	10
5500	5310010	5310010 Operating Permits	50	0	50		11
****	5310020	5310020 Licensing Fees	46,862.89	36,780.75	10,082.14	27.4	11
5500	5310050	5310050 Environmental Fees	40	0	40		11
		Licenses & Permits	46,952.89	36,780.75	10,172.14	27.7	10
5500	5310080	5310080 Bank Fees	10,349.63	8,520.87	1,828.76	21.5	11
****	5310085	5310085 Bond Servicing Fees	32,008.93	24,987.38	7,093.55	28.4	11
		Bank Fees	42,430.56	33,508.25	8,922.31	26.6	10
****	5302010	5302010 Travel Expense	24,020.86	12,690.24	11,330.62	89.3	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	14,879.29	18,638.35	-3,759.06	20.2-	11
5500	5302016	5302016 Travel - Meals (100% Deductible)	430.83	452.21	-21.38	4.7-	11
****	5302021	5302021 Entertainment Expense - Non-Deductible	3,517.41	1,945.03	1,572.38	80.8	11
5500	5302022	5302022 Entertainment Expense-50% Non-Deductible	678.91	40.25	638.66	1,586.7	11
		Travel & Entertainment	43,527.30	33,766.08	9,761.22	28.9	10
5500	5303830	5303830 Advertising	24,500.00	0	24,500.00		11
5500	5399110	5399110 Chamber of Commerce & Civic Org	20,000.00	0	20,000.00		11
		Public Relations	44,500.00	0	44,500.00		10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	3,500.00	2,208.10	1,291.90	58.5	11
		Fines & Penalties	3,500.00	2,208.10	1,291.90	58.5	10
****	5304310	5304310 Office Supplies	34,577.18	49,683.15	-15,105.97	30.4-	11
****	5304320	5304320 Postage, Shipping, & Freight	21,168.71	54,202.07	-33,033.36	60.9-	11
****	5304350	5304350 Office Furn & Equip	10,023.36	16,328.05	-6,304.69	38.6-	11
5500	5304360	5304360 Promotion Supplies	10,058.16	15,684.78	-5,626.62	35.9-	11
****	5304410	5304410 Purchasing Card Expenses-MC	-33,479.80	232,127.24	-265,607.04	114.4-	11
		Office Supplies	42,347.61	368,025.29	-325,677.68	88.5-	10
****	5309010	5309010 Utilities - Electric and Gas	1,253.60	5,749.01	-4,495.41	78.2-	11
5500	5309020	5309020 Utilities - Phone	195	0	195		11
****	5309025	5309025 Utilities - Communications	94,965.39	114,965.91	-20,000.52	17.4-	11
5550	5309030	5309030 Utilities - Water	11,178.48	3,221.78	7,956.70	247.0	11
****	5309040	5309040 Utilities - Other	2,665.50	3,804.82	-1,139.32	29.9-	11
		Utilities	110,257.97	127,741.52	-17,483.55	13.7-	10
****	5310090	5310090 Miscellaneous Fees	160.56	338.5	-177.94	52.6-	11
5500	5320140	5320140 Land Rights & Right of Way Fees	41,960.00	0	41,960.00		11
5500	5399040	5399040 Lost Discount Exp	1,996.85	1,645.72	351.13	21.3	11
5500	5399050	5399050 Regulatory Deferrals/Amortization	339,418.00	0	339,418.00		11
****	5399900	5399900 Miscellaneous Expense	-224,102.25	-131,816.40	-92,285.85	70.0-	11
5500	5399910	5399910 Miscellaneous Expense - Acct Recon Write-offs	0	52,096.89	-52,096.89	100.0-	11
****	6996751	6996751 Other Miscellaneous Expense	-53,997.26	0	-53,997.26		11
		Other Miscellaneous	105,435.90	-77,735.29	183,171.19	235.6	10
****	5303900	5303900 Conversion-Projects	1,813,259.35	0	1,813,259.35		11
****	5399061	5399061 CIAC-Project offset	349,195.00	444,965.45	-95,770.45	21.5-	11
5500	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	-174,271.00	-252,429.85	78,158.85	31.0	11
5500	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-48,370.98	0	-48,370.98		11
5500	5399074	5399074 Vehicle Purchases	578,510.56	103,535.61	474,974.95	458.8	11
****	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-174,924.00	-192,535.60	17,611.60	9.1	11
****	5399315	5399315 Advances for Construction - Cash - Non-Taxable	2,809,659.49	2,779,488.27	30,171.22	1.1	11
5500	5399340	5399340 Salvage Proceeds	-139,127.50	-34,726.00	-104,401.50	300.6-	11
****	5996750	5996750 RECLASS-Miscellaneous Expense	0	75.62	-75.62	100.0-	11
****	5996850	5996850 RECLASS-Capital Overhead	32,129.27	0	32,129.27		11
****	6996075	6996075 Miscellaneous Expense	-2,293,829.08	-269,767.88	-2,024,061.20	750.3-	11
****	6996081	6996081 CIAC	-126,553.02	-192,535.60	65,982.58	34.3	11
****	6996082	6996082 CAC	-2,634,735.49	-2,586,952.67	-47,782.82	1.8-	11
****	6996085	6996085 Capital Overhead	-32,036.96	10,597.54	-42,634.50	402.3-	11
****	8720400	8720400 A&G Capital Support Overhead	-6.05	-376.77	370.72	98.4	11
****	8720900	8720900 Engineering Overhead	0	-9,316.27	9,316.27	100.0	11
		Capital Miscellaneous & Overheads	-41,100.41	-199,978.15	158,877.74	79.4	10
		Total Miscellaneous Expenses	446,920.30	386,667.92	60,252.38	15.6	9
		Insurance					9

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****	5305010	5305010 Injury Expenses	373,870.99	361,642.00	12,228.99	3.4	10
5500	5305020	5305020 Damages - Property	44,145.84	13,787.70	30,358.14	220.2	10
5500	5305030	5305030 Claims Reimburse	-2,684.12	0	-2,684.12		10
****	5305050	5305050 Worker's Compensation Claim Expenses	0	70,143.00	-70,143.00	100.0	10
****	5305060	5305060 Worker's Compensation Admin	76,137.00	0	76,137.00		10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	167,617.00	138,325.00	29,292.00	21.2	10
5500	5306060	5306060 Insurance-General Property	11,296.01	13,967.00	-2,670.99	19.1	10
****	5996560	5996560 RECLASS-Insurance Vehicle	0	0	0		10
****	5996570	5996570 RECLASS-Insurance General Liability	0	0	0		10
****	5996580	5996580 RECLASS-Insurance Workman's Compensation	0	0	0		10
****	5996590	5996590 RECLASS-Insurance Other	0	0	0		10
5500	6996056	6996056 Insurance Vehicle	0	-4,190.50	4,190.50	100.0	10
5500	6996057	6996057 Insurance General Liability	-119,414.62	-108,492.60	-10,922.02	10.1	10
5500	6996058	6996058 Insurance Workman's Compensation	-23,843.61	-21,042.90	-2,800.71	13.3	10
5500	6996059	6996059 Insurance Other	-52,414.74	-41,497.50	-10,917.24	26.3	10
		Total Insurance	474,709.75	422,641.20	52,068.55	12.3	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	379,795.62	196,390.78	193,404.84	103.8	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-32,458.90	-45,274.59	12,815.69	28.3	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	-149,663.27	-577,658.84	427,995.57	74.1	10
5500	5996700	5996700 RECLASS-Bad Debt Expense	-11,258.97	0	-11,258.97		10
5500	6996070	6996070 Bad Debt Expense	11,258.97	0	11,258.97		10
		Total Bad Debt	197,673.45	-436,542.65	634,216.10	145.3	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	185,429.28	373,219.19	-187,789.91	50.3	10
****	6201011	6201011 Donations - 501(c)(3)	120,000.00	107,244.83	12,755.17	11.9	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	-3,810.01	68,166.16	-71,976.17	105.6	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	7,860.50	3,225.00	4,635.50	143.7	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	9,362.00	11,278.16	-1,916.16	17.0	10
5500	6204140	6204140 Misc NonUtil-N-Cust-Act & Evt	0	-12,000.00	12,000.00	100.0	10
****	6204150	6204150 Misc NonUtil Exp-Other	65,899.86	240,820.23	-174,920.37	72.6	10
****	6204160	6204160 Misc NonUtil-Other-Prof Servic	55,689.78	1,080.62	54,609.16	5,053.5	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	28,330.00	64,360.00	-36,030.00	56.0	10
		Total Non Operating Expenses	468,761.41	857,394.19	-388,632.78	45.3	9
		Total Operations & Maintenance Expense	16,715,693.31	15,565,061.48	1,150,631.83	7.4	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,393,791.63	10,594,326.86	799,464.77	7.5	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.29	-0.29	100.0	9
****	5502011	5502011 Amortization Expense - CIAC	-353,108.52	-342,418.79	-10,689.73	3.1	9
		Total Depreciation	11,040,683.11	10,251,908.36	788,774.75	7.7	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	61,111.00	-32,667.91	53.5	9
****	5507020	5507020 Regulatory Commission Amort - Other	0	-86,962.09	86,962.09	100.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-76,971.32	0	-76,971.32		9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	9,218.26	1,977.78	7,240.48	366.1	9
		Total Amortization	-39,309.97	-23,873.31	-15,436.66	64.7	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	212,700.00	202,610.00	10,090.00	5.0	9
****	5310032	5310032 Assessment-Consumer Advocate	85,692.00	60,513.34	25,178.66	41.6	9
****	5310033	5310033 Assessment-SBA	14,925.00	11,874.66	3,050.34	25.7	9
****	5310035	5310035 Assessment-DPC	36	2,422.00	-2,386.00	98.5	9
****	5702120	5702120 Property Taxes-WT/WW	129,847.55	247,470.01	-117,622.46	47.5	9
5500	5703100	5703100 Payroll Taxes	329,525.74	338,578.06	-9,052.32	2.7	9
5500	5709140	5709140 Other Taxes-PURTA	418,361.11	472,615.00	-54,253.89	11.5	9
****	5996050	5996050 RECLASS-Employee Taxes	478.69	10,768.16	-10,289.47	95.6	9
****	6996005	6996005 Payroll Tax	-102,196.88	-71,422.89	-30,773.99	43.1	9
****	8720100	8720100 Payroll Tax Overhead	-174.3	-334.18	159.88	47.8	9
		Total Taxes Other Than Income	1,089,194.91	1,275,094.16	-185,899.25	14.6	8
		TOTAL UTILITY COSTS & EXPENSES	28,806,261.36	27,068,190.69	1,738,070.67	6.4	7
		TOTAL OPERATING INCOME	-23,068,767.72	-24,784,824.10	1,716,056.38	6.9	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	189,747.00	75,750.00	113,997.00	150.5	9
		Interest on Short Term Debt	189,747.00	75,750.00	113,997.00	150.5	8
****	6499011	6499011 Interest Expense - Long Term Debt	9,307,018.43	6,460,155.22	2,846,863.21	44.1	10
		Interest on LTD	9,307,018.43	6,460,155.22	2,846,863.21	44.1	9
5500	6402430	6402430 Amort-Debt Issuance Costs	52,232.06	50,107.39	2,124.67	4.2	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	-5,936.00	-5,936.00	0	0.0	10
		Amortization of Debt Issuance Costs	46,296.06	44,171.39	2,124.67	4.8	9
		Interest on Long Term Debt	9,353,314.49	6,504,326.61	2,848,987.88	43.8	8
****	5996800	5996800 Reclass-AFUDC-Debt	4,614.01	0	4,614.01		10
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-178,090.00	-167,796.98	-10,293.02	6.1	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	178,090.00	167,796.98	10,293.02	6.1	10
****	6996080	6996080 AFUDC-Debt	-182,704.01	-167,775.22	-14,928.79	8.9	10
		AFUDC - Debt	-178,090.00	-167,775.22	-10,314.78	6.1	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-402,688.18	-689,444.72	286,756.54	41.6	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	402,688.18	527,704.79	-125,016.61	23.7	10
****	6996086	6996086 AFUDC-Equity	-402,688.18	-527,704.79	125,016.61	23.7	10

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2023.12 -2023.12 Reporting periods
 2022.12 -2022.12 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		AFUDC - Equity	-402,688.18	-689,444.72	286,756.54	41.6	9
		Allow For Funds Used During Construction	-580,778.18	-857,219.94	276,441.76	32.2	8
		Total Interest Expense	8,962,283.31	5,722,856.67	3,239,426.64	56.6	7
		Other Net (Income) Expense:					7
5500	5380011	5380011 Operating Gain/Loss-Disposition of Assets	0	-0.01	0.01	100.0	9
		Gains from Sales of Property	0	-0.01	0.01	100.0	8
5500	6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension	-602,979.00	760,080.00	-1,363,059.00	179.3-	9
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	25,578.00	-10,978.00	42.9-	9
		Other Net Periodic Benefit Costs	-662,625.00	711,412.00	-1,374,037.00	193.1-	8
		Other Net (Income) Expense	-662,625.00	711,411.99	-1,374,036.99	193.1-	7
		TOTAL OTHER (INCOME) EXPENSE	8,299,658.31	6,434,268.66	1,865,389.65	29.0	6
		TOTAL INCOME BEFORE TAX & GAIN	-14,769,109.41	-18,350,555.44	3,581,446.03	19.5	5
		INCOME TAXES					5
		Income Taxes - Current					6
****	6310011	6310011 Federal Income Tax Expense	-7,221,766.60	-3,236,953.91	-3,984,812.69	123.1-	8
5500	6310021	6310021 FIN 48 Federal Income Tax Expense	-53,002.36	0	-53,002.36		8
		Federal Taxes - Current	-7,274,768.96	-3,236,953.91	-4,037,815.05	124.7-	7
****	6311011	6311011 State Income Tax Expense	-279,691.94	-510,934.00	231,242.06	45.3	8
5500	6312011	6312011 FIN 48 State Income Tax Expense	-9,296.83	0	-9,296.83		8
		State Taxes - Current	-288,988.77	-510,934.00	221,945.23	43.4	7
		Total Income Taxes - Current	-7,563,757.73	-3,747,887.91	-3,815,869.82	101.8-	6
		Income Taxes - Deferred					6
****	6320021	6320021 Defd Federal Income Tax Expense-Noncurr Asset	20,398,830.60	3,360,165.00	17,038,665.60	507.1	8
****	6320031	6320031 Defd Federal Income Tax Expense-Other Curr Liab	-4,595,767.20	0	-4,595,767.20		8
****	6320041	6320041 Defd Federal Income Tax Expense-Plant Noncurr Liab	8,482,229.77	0	8,482,229.77		8
5500	6320046	6320046 Defd Federal Income Tax Expense-EDIT Amortization	-35,493.00	0	-35,493.00		8
****	6320051	6320051 Defd Federal Income Tax Expense-Other NC Liab	-39,061,051.56	0	-39,061,051.56		8
5500	6320110	6320110 ITC-Def Future Periods-Federal	0	-63,353.00	63,353.00	100.0	8
5500	6322011	6322011 Amortization - Deferred ITC	-63,353.00	0	-63,353.00		8
		Federal Taxes - Deferred	-14,874,604.39	3,296,812.00	-18,171,416.39	551.2-	7
****	6321021	6321021 Defd State Income Tax Expense-Noncurr Asset	3,486,986.40	-1,048,211.00	4,535,197.40	432.7	8
****	6321031	6321031 Defd State Income Tax Expense-Other Curr Liab	-3,551,122.64	0	-3,551,122.64		8
****	6321041	6321041 Defd State Income Tax Expense-Plant Noncurr Liab	18,330,659.13	0	18,330,659.13		8
****	6321051	6321051 Defd State Income Tax Expense-Other NC Liab	-1,220,616.74	0	-1,220,616.74		8
		State Taxes - Deferred	17,045,906.15	-1,048,211.00	18,094,117.15	1,726.2	7
		Total Income Taxes - Deferred	2,171,301.76	2,248,601.00	-77,299.24	3.4-	6
		TOTAL INCOME TAXES	-5,392,455.97	-1,499,286.91	-3,893,169.06	259.7-	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-20,161,565.38	-19,849,842.35	-311,723.03	1.6-	4
		TOTAL NET INCOME	-20,161,565.38	-19,849,842.35	-311,723.03	1.6-	3
		NET INCOME AVAILABLE FOR COMMON	20,161,565.38	19,849,842.35	311,723.03	1.6	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2024.01 -2024.01 Reporting periods
 2023.01 -2023.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-125,272,139.85	-152,242,236.88	26,970,097.03		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-852.56	-824.91	-27.65	3.4	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-28,921.58	-43,583.37	14,661.79	33.6	10
****	4114110	4114110 WTR-Metered Sales-Residential	-30,510,219.60	-30,902,972.51	392,752.91	1.3	10
****	4114115	4114115 WTR-CAP Discount-Residential	141,565.92	1,665.55	139,900.37	8,399.6	10
****	4114120	4114120 WTR-Metered Sales-Commercial	-9,936,163.17	-9,998,229.34	62,066.17	0.6	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,793,408.32	-1,690,780.66	-102,627.66	6.1	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-708,814.87	-751,103.32	42,288.45	5.6	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-2,361.16	-851.22	-1,509.94	177.4	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,255,431.71	-1,323,996.01	68,564.30	5.2	10
****	4114220	4114220 WTR-Public Fire Protection	-609,598.19	-613,322.58	3,724.39	0.6	10
****	4114230	4114230 WTR-Private Fire Protection	-223,082.88	-205,942.21	-17,140.67	8.3	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-270,470.47	-315,669.46	45,198.99	14.3	10
****	4115100	4115100 WTR-Misc Srv Rev	-45,300.50	-49,966.00	4,665.50	9.3	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-8,050.00	-12,000.00	3,950.00	32.9	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-64,675.04	-30,257.89	-34,417.15	113.7	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-28,840.00	-27,439.36	-1,400.64	5.1	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-1,135,594.98	-9,188.45	-1,126,406.53	12,258.9	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	138,826.08	26,135.45	112,690.63	431.2	10
5500	4118400	4118400 WTR-Other Water Rev	-21,527.00	0	-21,527.00		10
		Operating Revenue - Water	-46,362,920.03	-45,948,326.29	-414,593.74	0.9	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,515,865.87	-3,726,356.15	210,490.28	5.6	10
5550	4211035	4211035 WW-CAP Discount-Residential	9,966.36	0	9,966.36		10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-730,878.86	-717,440.01	-13,438.85	1.9	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,331,329.84	-1,339,587.38	8,257.54	0.6	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-273,667.58	-286,500.99	12,833.41	4.5	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-2,692.62	-2,726.77	34.15	1.3	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-29,028.24	-27,988.87	-1,039.37	3.7	10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-62.2	-186.63	124.43	66.7	10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-2,056.59	-1,990.25	-66.34	3.3	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-115,978.58	-123,976.21	7,997.63	6.5	10
****	4215155	4215155 WW-ST Tax Surcharge	3,746.48	885.94	2,860.54	322.9	10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-15,349.10	-3,337.55	-12,011.55	359.9	10
5550	4218400	4218400 WW-Other WW Revenues	-590	-940	350	37.2	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-19,629.19	-461	-19,168.19	4,158.0	10
		Operating Revenue - Sewer	-6,023,415.83	-6,230,605.87	207,190.04	3.3	9
		Total Operating Revenue	-52,386,335.86	-52,178,932.16	-207,403.70	0.4	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-141,453.72	-140,979.06	-474.66	0.3	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-31,179.00	31,179.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-1,500.00	0	0.0	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-72,210.96	-70,815.98	-1,394.98	2.0	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-14,697.75	-41,303.75	26,606.00	64.4	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-173,979.53	-168,839.52	-5,140.01	3.0	9
		Total Non Operating Revenue	-404,352.96	-455,128.31	50,775.35	11.2	8
		TOTAL REVENUE	-52,790,688.82	-52,634,060.47	-156,628.35	0.3	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	4,189,485.76	3,761,359.39	428,126.37	11.4	11
5500	5300190	5300190 Labor-Officers, Executives	58,997.76	54,646.08	4,351.68	8.0	11
		Labor Regular	4,248,483.52	3,816,005.47	432,478.05	11.3	10
5500	5300120	5300120 Salaried - Overtime Wages	778,435.40	564,679.55	213,755.85	37.9	11
		Labor Overtime	778,435.40	564,679.55	213,755.85	37.9	10
5500	5300170	5300170 Salaried - Incentives / Bonuses	600	0	600		11
****	5300180	5300180 Salaried - Annual Incentive	109,570.00	122,233.00	-12,663.00	10.4	11
		Labor Short Term Incentive	110,170.00	122,233.00	-12,063.00	9.9	10
5500	5300185	5300185 Stock Option Compensation	1,608.06	844.81	763.25	90.3	11
5500	5300186	5300186 Performance Share Unit Amortization	36,163.59	38,289.49	-2,125.90	5.6	11
5500	5300187	5300187 Restricted Stock Unit Amortization	15,090.20	13,864.81	1,225.39	8.8	11
		Labor Long Term Incentive	52,861.85	52,999.11	-137.26	0.3	10
****	5996010	5996010 RECLASS-S&W-Employees	0	-221,796.83	221,796.83	100.0	11
****	8000010	8000010 Area Manager II	0	-184.5	184.5	100.0	11
5500	8000029	8000029 Business Analyst III	811.14	7,068.60	-6,257.46	88.5	11
5500	8000032	8000032 Corporate Automation Engineer	0	3,251.76	-3,251.76	100.0	11
5500	8000056	8000056 Construction Coordinator III	0	410.88	-410.88	100.0	11
5500	8000097	8000097 Enterprise Systems Manager	582.12	687.7	-105.58	15.4	11
5500	8000150	8000150 Mgr. Security Operations & Engineering	275.94	0	275.94		11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000170	8000170 Project Engineer II	3,279.20	3,094.00	185.2	6.0	11
5500	8000171	8000171 Project Engineer III	2,149.20	0	2,149.20		11
5500	8000201	8000201 Systems Administrator II	761.22	1,486.45	-725.23	48.8	11
5500	8000219	8000219 Security Engineer III	3,299.52	1,912.35	1,387.17	72.5	11

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 2024.01 -2024.01 Reporting periods
 2023.01 -2023.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	8000235	8000235 System Engineer III	2,120.58	4,728.13	-2,607.55	55.1-	11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	-563.92	-1,634.40	1,070.48	65.5	11
5500	8000312	8000312 Telecom Analyst II	186.64	0	186.64		11
5500	8000325	8000325 Manager Security GRC	0	767.85	-767.85	100.0-	11
5500	8000332	8000332 Lead, Enterprise Architect	399.09	0	399.09		11
****	8000381	8000381 Director Construction	0	0	0		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	-8.88	0	-8.88		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-240.89	-1,433.70	1,192.81	83.2	11
5500	8001219	8001219 Crew Leader	373.7	0	373.7		11
5500	8001220	8001220 Distribution Technician	571.86	0	571.86		11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
5500	8001231	8001231 Field Service Representative	-252.35	-1,061.43	809.08	76.2	11
****	8001232	8001232 Field Service Representative-First Class	0	0	0		11
5500	8001235	8001235 Inspector	-1.36	-767.75	766.39	99.8	11
5500	8001239	8001239 Laborer	-99.87	0	-99.87		11
5500	8001241	8001241 Leader	-82.64	0	-82.64		11
****	8001252	8001252 Operator - First Class	-124.29	0	-124.29		11
5500	8001254	8001254 Operator - Third Class	-99.87	0	-99.87		11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
****	8001270	8001270 System Operator	0	0	0		11
****	8001278	8001278 Utility Locator	0	0	0		11
****	8001284	8001284 Utility Worker	-724.32	-183.86	-540.46	294.0-	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8001314	8001314 Wastewater Operator II	0	0	0		11
5500	8001316	8001316 Customer Relations Specialist I	13,134.08	0	13,134.08		11
****	8002003	8002003 Administrative Assistant I-TH	0	0	0		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	-72.92	72.92	100.0	11
5500	8002224	8002224 Emergency Utility Worker-TH	-60.02	0	-60.02		11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	0	-547.57	547.57	100.0	11
5500	8002235	8002235 Inspector-TH	0	-165.76	165.76	100.0	11
****	8002252	8002252 Operator - First Class-TH	0	0	0		11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5500	8002284	8002284 Utility Worker-TH	-28.29	0	-28.29		11
****	8002314	8002314 Wastewater Operator II - TH	0	0	0		11
****	8003213	8003213 Utility Technician (Union)-DT	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
****	8003257	8003257 Operator II-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
****	8003314	8003314 Wastewater Operator II - DT	0	0	0		11
5500	8009990	8009990 True-Up Labor	527.77	0	527.77		11
		Activity Allocations	26,185.36	-204,441.00	230,626.36	112.8	10
****	6996001	6996001 S&W-Employees-ST	-1,326,642.72	-1,111,585.95	-215,056.77	19.3-	11
****	6996002	6996002 S&W-Employees-OT	-260,254.18	-234,572.92	-25,681.26	10.9-	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-47,351.16	-11,888.70	-35,462.46	298.3-	11
****	6996007	6996007 LTI/STI	-24,398.67	-21,861.61	-2,537.06	11.6-	11
****	8720200	8720200 PTO Overhead	-506.43	-996.05	489.62	49.2	11
****	8720700	8720700 LTI/STI/Stock Overhead	-72.13	-220.67	148.54	67.3	11
		Labor - Overheads & Capitalization	-1,659,225.29	-1,381,125.90	-278,099.39	20.1-	10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Total Labor	3,556,910.84	2,970,350.23	586,560.61	19.7	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	560,132.43	551,521.31	8,611.12	1.6	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	28,517.62	30,384.74	-1,867.12	6.1-	11
5500	5301025	5301025 Employee Benefits - Vision	5,671.67	5,377.26	294.41	5.5	11
		Employee Benefits - Health Plans	594,321.72	587,283.31	7,038.41	1.2	10
5500	5301030	5301030 Employee Benefits - Life Insurance	19,105.92	15,942.72	3,163.20	19.8	11
5500	5301040	5301040 Employee Benefits - Disability	10,352.10	10,651.68	-299.58	2.8-	11
		Employee Benefits - Insurance	29,458.02	26,594.40	2,863.62	10.8	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	11
		Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	10
5500	5301130	5301130 Employee Benefits - Savings Plan	267,538.56	199,027.94	68,510.62	34.4	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	97,485.00	84,952.00	12,533.00	14.8	11
		Employee Benefits - 401K	365,023.56	283,979.94	81,043.62	28.5	10
5500	5301910	5301910 Employee Related Expenses-On Boarding	22	0	22		11
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	107	121	-14	11.6-	11
****	5301990	5301990 Other Employee Benefits - Miscellaneous	401.91	603.17	-201.26	33.4-	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	89.1	6,587.46	-6,498.36	98.6-	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	5,192.04	9,496.27	-4,304.23	45.3-	11
5500	5302120	5302120 Transfer/Relocation Expense	-64.5	0	-64.5		11
5500	5302920	5302920 Tuition Reimbursement Expense	17,136.00	14,066.00	3,070.00	21.8	11
****	5302925	5302925 Employee Training Expense	1,442.85	4,228.56	-2,785.71	65.9-	11
5500	5302926	5302926 Employee Training Expense-Seminars	4,305.00	1,094.00	3,211.00	293.5	11
****	5302930	5302930 Employee Relations Expense	988.44	7,316.81	-6,328.37	86.5-	11
5500	5302990	5302990 Miscellaneous Employee-Related Expense	1,461.42	215.95	1,245.47	576.7	11
****	8720300	8720300 Payroll Other Overhead	-228.34	-1,205.43	977.09	81.1	11
		Employee Benefits - Miscellaneous	30,852.92	42,523.79	-11,670.87	27.4-	10
****	6996004	6996004 Employee Pension and Benefits	-307,375.54	-273,551.06	-33,824.48	12.4-	11
		Capitalized Employee Benefits	-307,375.54	-273,551.06	-33,824.48	12.4-	10
		Total Employee Benefits	789,783.62	744,333.32	45,450.30	6.1	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	427,986.99	391,148.70	36,838.29	9.4	10
5500	6996009	6996009 Purchased Water	0	-15,592.50	15,592.50	100.0	10
		Total Purchased Water	427,986.99	375,556.20	52,430.79	14.0	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	1,149,214.07	755,339.29	393,874.78	52.1	10
		Total Purchased Wastewater	1,149,214.07	755,339.29	393,874.78	52.1	9
		Sludge					9
****	5206240	5206240 Sludge Removal	128,634.22	170,606.81	-41,972.59	24.6-	10
5550	6996011	6996011 Sludge Removal (WW)	0	-800	800	100.0	10
		Total Sludge	128,634.22	169,806.81	-41,172.59	24.2-	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	853,199.13	843,229.31	9,969.82	1.2	10
****	5206230	5206230 Fuel for Power Production	44,832.50	81,276.79	-36,444.29	44.8-	10
5500	6996015	6996015 Purchased Power (WW)	-48.6	-8,302.90	8,254.30	99.4	10
5500	6996016	6996016 Fuel for Power Production	-366.73	-632.87	266.14	42.1	10
		Total Purchased Power	897,616.30	915,570.33	-17,954.03	2.0-	9
****	5304600	5304600 Chemicals-Oper-General	130,461.14	189,554.06	-59,092.92	31.2-	10
5500	5304601	5304601 Chemicals-Oper-Alum	0	27,509.02	-27,509.02	100.0-	10
****	5304602	5304602 Chemicals-Oper-Liqui Alum	95,941.07	101,698.24	-5,757.17	5.7-	10
****	5304603	5304603 Chemicals-Oper-Caustic	25,504.04	24,948.32	555.72	2.2	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	99,667.20	71,844.11	27,823.09	38.7	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	68,590.98	46,941.86	21,649.12	46.1	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	0	3,133.33	-3,133.33	100.0-	10
****	5304607	5304607 Chemicals-Oper-Hypochlorine	26,398.74	31,091.08	-4,692.34	15.1-	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	3,333.94	0	3,333.94		10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	-22,613.20	116,541.71	-139,154.91	119.4-	10
5500	5304610	5304610 Chemicals-Oper-Polymer	21,779.25	20,078.62	1,700.63	8.5	10
5500	5304613	5304613 Chemicals-Oper-Percol	0	1,690.50	-1,690.50	100.0-	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	272.48	-272.48	100.0-	10
5500	5304615	5304615 Chemicals-Oper-Lime	28,265.37	31,478.28	-3,212.91	10.2-	10
5500	5304617	5304617 Chemicals-Oper-Carbon	74,710.20	95,686.51	-20,976.31	21.9-	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	-19,142.91	16,743.19	-35,886.10	214.3-	10
****	5304621	5304621 Chemicals-Oper-Misc Chem	3,498.46	9,983.51	-6,485.05	65.0-	10
5550	5304624	5304624 SW-Chem-Pump Oper-General	43,947.59	32,531.07	11,416.52	35.1	10
5500	6996018	6996018 Chemicals	0	-178.25	178.25	100.0	10
		Chemicals	580,341.87	821,547.64	-241,205.77	29.4-	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	1,886,696.89	3,392,687.20	-1,505,990.31	44.4-	11
5500	5304105	5304105 Material Exp-Stk Cr	-1,617.77	0	-1,617.77		11
****	5304110	5304110 Material Exp-Cst Dif	-5,720.13	-21,498.23	15,778.10	73.4	11
5500	5304120	5304120 Material Exp-Obslete	361.04	4,046.13	-3,685.09	91.1-	11
5500	5304140	5304140 Material Exp-Inv Rvl	5,349.97	0	5,349.97		11
****	5304200	5304200 Material Exp-Non Stk	520,334.73	317,613.67	202,721.06	63.8	11
5500	5304235	5304235 Materials & Supplies - Hydrants	226.1	2,344.81	-2,118.71	90.4-	11
****	5304300	5304300 Meter/ERT Purchases	587,366.58	127,186.48	460,180.10	361.8	11
5500	5304330	5304330 Laboratory Supplies	1,257.52	-380	1,637.52	430.9	11
5500	5304340	5304340 Software/Hardware Purchases	123,969.35	73,098.77	50,870.58	69.6	11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	5304370	5304370 Small Tools & Work Equipment	22,552.65	96,133.37	-73,580.72	76.5-	11
****	5304375	5304375 Materials & Supplies - Uniforms	22,590.07	39,271.35	-16,681.28	42.5-	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	30,392.52	47,779.07	-17,386.55	36.4-	11
****	5304390	5304390 Misc Supplies	66,831.48	143,224.90	-76,393.42	53.3-	11
5500	8720600	8720600 Tools/Clothing/Others Overhead	21.43	3.52	17.91	508.8	11
		Supplies	3,260,612.43	4,221,511.04	-960,898.61	22.8-	10
****	6996020	6996020 Materials and Supplies	-2,913,764.99	-3,988,066.72	1,074,301.73	26.9	11
		Capitalized Supplies	-2,913,764.99	-3,988,066.72	1,074,301.73	26.9	10
		Total Materials & Supplies	346,847.44	233,444.32	113,403.12	48.6	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	1,215,609.72	3,983,472.86	-2,767,863.14	69.5-	11
****	6996031	6996031 Contractual Services-Engineering	-1,184,015.47	-3,871,349.01	2,687,333.54	69.4	11
		Outside Services - Engineering	31,594.25	112,123.85	-80,529.60	71.8-	10
5500	5303210	5303210 Accounting/Auditing Services	73,074.00	70,393.00	2,681.00	3.8	11
5500	6996032	6996032 Contractual Services-Accounting	-23,018.31	0	-23,018.31		11
		Outside Services - Accounting	50,055.69	70,393.00	-20,337.31	28.9-	10
****	5303220	5303220 Legal Services	87,360.10	127,607.15	-40,247.05	31.5-	11
5500	6996033	6996033 Contractual Services-Legal	-1,011.00	0	-1,011.00		11
		Outside Services - Legal	86,349.10	127,607.15	-41,258.05	32.3-	10
****	5303850	5303850 Testing Services	84,295.15	85,625.00	-1,329.85	1.6-	11
5500	6996035	6996035 Contractual Services-Testing	-4,020.00	-7,024.03	3,004.03	42.8	11
		Outside Services - Lab Testing	80,275.15	78,600.97	1,674.18	2.1	10
****	5303010	5303010 Contractor Labor - Straight Time	52,999.25	11,802.91	41,196.34	349.0	11
****	5303020	5303020 Contractor Materials	72,106.87	148,033.36	-75,926.49	51.3-	11
****	5303030	5303030 Contractor Services	1,892,427.95	2,356,009.46	-463,581.51	19.7-	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	41,832.00	65,318.45	-23,486.45	36.0-	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	-75,020.25	21,047.66	-96,067.91	456.4-	11
****	5303035	5303035 Contractor Services - Restoration	204,476.41	496,603.31	-292,126.90	58.8-	11
****	5303036	5303036 Contractor Services - Permit Fees	43,153.51	29,176.23	13,977.28	47.9	11
****	5303050	5303050 Contractor Services - Leak Detection	26.99	375	-348.01	92.8-	11
5550	5303052	5303052 Contractor Services - Sewer Jetting	4,313.75	0	4,313.75		11
****	5303053	5303053 Contractor Services - Main Breaks	3,657,106.98	3,563,113.17	93,993.81	2.6	11
****	5303054	5303054 Contractor Services - Well Cleaning	51,924.27	48,481.41	3,442.86	7.1	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	6,214.55	12,774.38	-6,559.83	51.4-	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	31,607.88	0	31,607.88		11
5500	5303059	5303059 Contractor Services - PFAS	641.34	0	641.34		11
****	5303061	5303061 Contractor Services - Other-Mains	8,712.25	-125,391.38	134,103.63	106.9	11
****	5303062	5303062 Contractor Services - Other-Services	599,193.90	5,095.87	594,098.03	11,658.4	11
****	5303063	5303063 Contractor Services - Other-Meters	110,697.45	346,530.63	-235,833.18	68.1-	11
5500	5303064	5303064 Contractor Services - Other-Hydrants	304,704.74	62,059.34	242,645.40	391.0	11
5500	5303145	5303145 Contractor Services - Other-Construction	936,989.72	0	936,989.72		11
****	5996360	5996360 RECLASS-Contractual Services-Other	-3,070.48	-3,016,000.00	3,012,929.52	99.9	11
****	6996036	6996036 Contractual Services-Other	-7,510,992.71	-3,504,458.13	-4,006,534.58	114.3-	11
		Outside Services - Operations	430,046.37	520,571.67	-90,525.30	17.4-	10
5500	5997310	5997310 Other ACO Direct costs	68,044.31	81,666.56	-13,622.25	16.7-	11
****	5997320	5997320 WorkFlow Processing Fee	74,862.89	98,232.76	-23,369.87	23.8-	11
****	5997330	5997330 WorkFlow Billing Postage	129,310.96	130,684.95	-1,373.99	1.1-	11
5500	5997360	5997360 ACO Lockbox Fees	34,118.86	33,020.45	1,098.41	3.3	11
		Outside Services - ACO	306,337.02	343,604.72	-37,267.70	10.8-	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	193,573.40	117,129.94	76,443.46	65.3	12
****	5303135	5303135 Contractor Services - Grounds Care	218,152.00	33,950.92	184,201.08	542.6	12
5500	5303840	5303840 Security & Investigative Services	19,802.16	32,397.64	-12,595.48	38.9-	12
5500	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-13,054.32	0	-13,054.32		12
		Outside Services - Bldg & Grounds	418,473.24	183,478.50	234,994.74	128.1	11
****	5303120	5303120 Computer & Software Maintenance Services	4,250.88	1,583.63	2,667.25	168.4	12
5500	5303315	5303315 IT/Telecom Contractor Services	-76,122.02	249,736.18	-325,858.20	130.5-	12
5500	6996364	6996364 Contractual Services - Other - IT	76,122.02	0	76,122.02		12
		Outside Services - IT	4,250.88	251,319.81	-247,068.93	98.3-	11
****	5303140	5303140 Security Equipment Maintenance Services	43,741.67	32,019.63	11,722.04	36.6	12
		Outside Services - Security	43,741.67	32,019.63	11,722.04	36.6	11
5500	5303325	5303325 Professional/Temporary Labor	5,981.94	0	5,981.94		12
		Outside Services - Temporary Labor	5,981.94	0	5,981.94		11
****	5303190	5303190 Miscellaneous Repairs/Maintenance	52,725.88	72,587.08	-19,861.20	27.4-	12
****	5303310	5303310 Consultant Services	63,182.45	22,081.49	41,100.96	186.1	12
5500	5303320	5303320 Training Services	1,899.98	14,469.82	-12,569.84	86.9-	12
****	5303890	5303890 Miscellaneous Outside Services	66,422.48	81,975.72	-15,553.24	19.0-	12
****	6996367	6996367 Contractual Services - Other - Admin & General	-70,838.44	0	-70,838.44		12
		Outside Services - Admin & General	113,392.35	191,114.11	-77,721.76	40.7-	11
		Total Outside Services - Other	585,840.08	657,932.05	-72,091.97	11.0-	10
		Total Outside Services	1,570,497.66	1,910,833.41	-340,335.75	17.8-	9
		Managment Fees					9
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,917,566.65	1,728,291.80	189,274.85	11.0	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	819,197.22	774,527.60	44,669.62	5.8	11
5500	8732040	8732040 Employee Pension and Benefits	45,938.26	51,670.01	-5,731.75	11.1-	11
5500	8732150	8732150 Purchased Power (WasteWater)	958.79	1,080.42	-121.63	11.3-	11
5500	8732200	8732200 Materials and Supplies	16,831.80	59,018.78	-42,186.98	71.5-	11

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5500	8732310	8732310 Contractual Services-Engineering	-16,265.03	58,318.13	-74,583.16	127.9-	11
5500	8732320	8732320 Contractual Services-Accounting	10,487.67	18,789.91	-8,302.24	44.2-	11
5500	8732330	8732330 Contractual Services-Legal	-1,895.89	18,508.44	-20,404.33	110.2-	11
5500	8732340	8732340 Contractual Services-Management Fees	149,211.95	193,456.51	-44,244.56	22.9-	11
5500	8732360	8732360 Contractual Services-Other	1,275,514.74	1,523,385.78	-247,871.04	16.3-	11
5500	8732410	8732410 Rental of Building Real Property	0	10,618.97	-10,618.97	100.0-	11
5500	8732500	8732500 Transportation Expenses	597.02	2,341.38	-1,744.36	74.5-	11
5500	8732600	8732600 Advertising Expense	0	8,001.56	-8,001.56	100.0-	11
5500	8732750	8732750 Miscellaneous Expense	142,136.57	161,657.42	-19,520.85	12.1-	11
		Management Fees - Water	4,360,279.75	4,609,666.71	-249,386.96	5.4-	10
****	8730310	8730310 Management Fees State Admin	0	0	0	0	11
****	8733010	8733010 S&W-Employees-ST	0	0	0	0	11
****	8733020	8733020 S&W-Employees-OT	0	0	0	0	11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0	0	11
****	8733040	8733040 Employee Pension and Benefits	0	0	0	0	11
****	8733050	8733050 Employee Taxes	0	0	0	0	11
****	8733070	8733070 LTI/STI	0	0	0	0	11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0	0	11
****	8733160	8733160 Fuel for Power Production	0	0	0	0	11
****	8733200	8733200 Materials and Supplies	0	0	0	0	11
****	8733320	8733320 Contractual Services-Accounting	0	0	0	0	11
****	8733330	8733330 Contractual Services-Legal	0	0	0	0	11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0	0	11
****	8733350	8733350 Contractual Services-Testing	0	0	0	0	11
****	8733360	8733360 Contractual Services-Other	0	0	0	0	11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0	0	11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0	0	11
****	8733410	8733410 Rental of Building Real Property	0	0	0	0	11
****	8733500	8733500 Transportation Expenses	0	0	0	0	11
****	8733570	8733570 Insurance General Liability	0	0	0	0	11
****	8733750	8733750 Miscellaneous Expense	0	0	0	0	11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0	0	11
		Management Fees - State	0	0	0	0	10
5500	6996034	6996034 Contractual Services-Management Fees	-2,009,405.17	-2,253,074.23	243,669.06	10.8	11
		Capitalized Management Fees	-2,009,405.17	-2,253,074.23	243,669.06	10.8	10
		Total Management Fees	2,350,874.58	2,356,592.48	-5,717.90	0.2-	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	48,008.07	51,802.30	-3,794.23	7.3-	11
****	5307050	5307050 Rent Expense - Land & Land Rights	23,294.86	2,693.81	20,601.05	764.8	11
		Leases - Building	71,302.93	54,496.11	16,806.82	30.8	10
5500	5307030	5307030 Rent Expense - Equipment (Office & Other)	3,304.56	3,716.38	-411.82	11.1-	11
		Leases - Equipment	3,304.56	3,716.38	-411.82	11.1-	10
5500	5307090	5307090 Rent Expense - Miscellaneous	0	-2,539.76	2,539.76	100.0	11
		Leases - Other	0	-2,539.76	2,539.76	100.0	10
		Total Leases	74,607.49	55,672.73	18,934.76	34.0	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	843.74	5,638.84	-4,795.10	85.0-	11
5500	5304210	5304210 Auto Parts & Supplies	72,619.10	88,477.08	-15,857.98	17.9-	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	28,019.80	14,392.84	13,626.96	94.7	11
		Transportation - Services & Maintenance	101,482.64	108,508.76	-7,026.12	6.5-	10
5500	5304510	5304510 Gasoline	173,186.89	134,437.82	38,749.07	28.8	11
5500	5304515	5304515 Diesel Fuel	38,796.73	44,006.33	-5,209.60	11.8-	11
5500	5304516	5304516 Natural Gas Fuel	-382.64	2,402.17	-2,784.81	115.9-	11
5500	5304520	5304520 Fuel-Off Hwy Equip	10,329.79	0	10,329.79		11
		Transportation - Fuel	221,930.77	180,846.32	41,084.45	22.7	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	6,924.96	8,778.80	-1,853.84	21.1-	11
5500	5399079	5399079 Transportation-Crash	23,479.83	5,377.74	18,102.09	336.6	11
5500	5996500	5996500 RECLASS-Transportation Expenses	-12,492.35	-16,186.91	3,694.56	22.8	11
****	8720500	8720500 Transportation Overhead	-104.22	-349.05	244.83	70.1	11
		Transportation - Other	17,808.22	-2,379.42	20,187.64	848.4	10
****	6996050	6996050 Transportation Expenses	-77,509.06	-83,442.49	5,933.43	7.1	11
		Capitalized Transportation	-77,509.06	-83,442.49	5,933.43	7.1	10
		Total Transportation	263,712.57	203,533.17	60,179.40	29.6	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	2,923.61	4,251.39	-1,327.78	31.2-	11
5500	5308021	5308021 Professional Dues	0	259	-259	100.0-	11
5500	5308041	5308041 Industry Assoc Dues	100	14,028.00	-13,928.00	99.3-	11
5500	5308090	5308090 Other Dues&Membership	41,758.42	38,439.39	3,319.03	8.6	11
		Dues & Subscriptions	44,782.03	56,977.78	-12,195.75	21.4-	10
5500	5310010	5310010 Operating Permits	18,397.00	0	18,397.00		11
****	5310020	5310020 Licensing Fees	46,523.97	28,379.07	18,144.90	63.9	11
5500	5310050	5310050 Environmental Fees	0	500	-500	100.0-	11
		Licenses & Permits	64,920.97	28,879.07	36,041.90	124.8	10
5500	5310080	5310080 Bank Fees	8,545.10	8,347.47	197.63	2.4	11
5500	5310085	5310085 Bond Servicing Fees	18,906.39	40,439.73	-21,533.34	53.2-	11
		Bank Fees	27,451.49	48,787.20	-21,335.71	43.7-	10
****	5302010	5302010 Travel Expense	14,253.41	18,559.65	-4,306.24	23.2-	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	32,465.66	21,451.05	11,014.61	51.3	11

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2024.01 -2024.01 Reporting periods
 2023.01 -2023.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	5302020	5302020 Entertainment Expense	0	1,500.00	-1,500.00	100.0-	11
****	5302021	5302021 Entertainment Expense - Non-Deductible	3,616.05	14,234.92	-10,618.87	74.6-	11
		Travel & Entertainment	50,335.12	55,745.62	-5,410.50	9.7-	10
****	5303830	5303830 Advertising	0	13,058.79	-13,058.79	100.0-	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	28,143.00	133,536.75	-105,393.75	78.9-	11
		Public Relations	28,143.00	146,595.54	-118,452.54	80.8-	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	500	250	250	100.0	11
		Fines & Penalties	500	250	250	100.0	10
****	5304310	5304310 Office Supplies	28,953.29	82,043.70	-53,090.41	64.7-	11
****	5304320	5304320 Postage, Shipping, & Freight	24,349.96	8,439.38	15,910.58	188.5	11
5500	5304350	5304350 Office Furn & Equip	0	8,491.95	-8,491.95	100.0-	11
5500	5304360	5304360 Promotion Supplies	-1,741.78	888.4	-2,630.18	296.1-	11
****	5304410	5304410 Purchasing Card Expenses-MC	-59,017.72	-84,480.40	25,462.68	30.1	11
		Office Supplies	-7,456.25	15,383.03	-22,839.28	148.5-	10
****	5309010	5309010 Utilities - Electric and Gas	2,194.15	1,646.73	547.42	33.2	11
****	5309025	5309025 Utilities - Communications	149,721.84	179,059.64	-29,337.80	16.4-	11
5550	5309030	5309030 Utilities - Water	9,222.63	4,117.42	5,105.21	124.0	11
****	5309040	5309040 Utilities - Other	3,703.90	297.44	3,406.46	1,145.3	11
		Utilities	164,842.52	185,121.23	-20,278.71	11.0-	10
****	5310090	5310090 Miscellaneous Fees	97.48	1,608.70	-1,511.22	93.9-	11
5500	5310100	5310100 Other Misc - PFAS	393.92	0	393.92		11
5500	5320140	5320140 Land Rights & Right of Way Fees	1,000.00	0	1,000.00		11
5500	5399040	5399040 Lost Discount Exp	8,926.39	850.93	8,075.46	949.0	11
****	5399900	5399900 Miscellaneous Expense	-253,159.73	-199,381.75	-53,777.98	27.0-	11
5500	5399910	5399910 Miscellaneous Expense - Acct Recon Write-offs	0	40,569.91	-40,569.91	100.0-	11
5500	6996751	6996751 Other Miscellaneous Expense	-1,024.91	0	-1,024.91		11
		Other Miscellaneous	-243,766.85	-156,352.21	-87,414.64	55.9-	10
****	5303900	5303900 Conversion-Projects	706,463.48	0	706,463.48		11
5500	5399060	5399060 Contrib in Aid of Constr - Cash - Taxable	139,102.82	0	139,102.82		11
5500	5399061	5399061 CIAC-Project offset	1,847,231.39	0	1,847,231.39		11
5500	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-563,033.89	0	-563,033.89		11
5500	5399074	5399074 Vehicle Purchases	1,831.98	28,677.00	-26,845.02	93.6-	11
5500	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-1,847,231.39	0	-1,847,231.39		11
5500	5399315	5399315 Advances for Construction - Cash - Non-Taxable	8,927.69	0	8,927.69		11
5500	5399340	5399340 Salvage Proceeds	0	-186,559.25	186,559.25	100.0	11
****	6996075	6996075 Miscellaneous Expense	-754,026.82	218,298.86	-972,325.68	445.4-	11
5500	6996081	6996081 CIAC	-1,423,300.32	0	-1,423,300.32		11
5500	6996082	6996082 CAC	1,838,303.70	0	1,838,303.70		11
****	6996085	6996085 Capital Overhead	-14.77	324.5	-339.27	104.6-	11
****	8720400	8720400 A&G Capital Support Overhead	14.77	-163.62	178.39	109.0	11
****	8720900	8720900 Engineering Overhead	0	-160.88	160.88	100.0	11
		Capital Miscellaneous & Overheads	-45,731.36	60,416.61	-106,147.97	175.7-	10
		Total Miscellaneous Expenses	84,020.67	441,803.87	-357,783.20	81.0-	9
		Insurance					9
****	5305010	5305010 Injury Expenses	363,892.00	373,870.00	-9,978.00	2.7-	10
5500	5305020	5305020 Damages - Property	68,459.71	20,254.14	48,205.57	238.0	10
****	5305050	5305050 Worker's Compensation Claim Expenses	0	76,136.00	-76,136.00	100.0-	10
****	5305060	5305060 Worker's Compensation Admin	74,515.00	0	74,515.00		10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	185,606.00	167,616.00	17,990.00	10.7	10
5500	5306060	5306060 Insurance-General Property	11,719.00	11,295.00	424	3.8	10
5500	6996057	6996057 Insurance General Liability	-117,048.00	-113,728.20	-3,319.80	2.9-	10
5500	6996058	6996058 Insurance Workman's Compensation	-23,430.00	-22,708.20	-721.8	3.2-	10
5500	6996059	6996059 Insurance Other	-58,280.00	-49,918.80	-8,361.20	16.7-	10
		Total Insurance	505,433.71	462,815.94	42,617.77	9.2	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	307,606.56	473,974.91	-166,368.35	35.1-	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-41,839.19	-45,059.20	3,220.01	7.1	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	476,373.73	-240,708.34	717,082.07	297.9	10
5500	5996700	5996700 RECLASS-Bad Debt Expense	-12,207.37	0	-12,207.37		10
5500	6996070	6996070 Bad Debt Expense	12,207.37	0	12,207.37		10
		Total Bad Debt	742,141.10	188,207.37	553,933.73	294.3	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	195,902.92	28,802.01	167,100.91	580.2	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	22,285.27	30,913.68	-8,628.41	27.9-	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	434.5	825	-390.5	47.3-	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	574.01	387.89	186.12	48.0	10
****	6204150	6204150 Misc NonUtil Exp-Other	28,877.40	-80,085.75	108,963.15	136.1	10
5500	6204160	6204160 Misc NonUtil-Other-Prof Servic	6,925.41	-4,829.55	11,754.96	243.4	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	29,707.14	46,260.00	-16,552.86	35.8-	10
		Total Non Operating Expenses	284,706.65	22,273.28	262,433.37	1,178.2	9
		Total Operations & Maintenance Expense	13,753,329.78	12,627,680.39	1,125,649.39	8.9	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,564,204.17	11,506,039.64	58,164.53	0.5	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.3	-0.3	100.0-	9
****	5502011	5502011 Amortization Expense - CIAC	-366,514.00	-341,549.30	-24,964.70	7.3-	9
		Total Depreciation	11,197,690.17	11,164,490.64	33,199.53	0.3	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	26,494.37	1,948.72	7.4	9

Financial Statement Version for AQUA

0L Ledger
10 Currency type Company code currency
USD Amounts in United States Dollar
2024.01 -2024.01 Reporting periods
2023.01 -2023.01 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	5507070	5507070 Amort-Util Plant Acq Adj	-75,619.62	-86,962.09	11,342.47	13.0	9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	10,265.62	1,977.78	8,287.84	419.0	9
		Total Amortization	-36,910.91	-58,489.94	21,579.03	36.9	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	212,700.00	202,610.00	10,090.00	5.0	9
****	5310032	5310032 Assessment-Consumer Advocate	85,692.00	60,273.00	25,419.00	42.2	9
****	5310033	5310033 Assessment-SBA	14,925.00	12,115.00	2,810.00	23.2	9
****	5310035	5310035 Assessment-DPC	36	2,422.00	-2,386.00	98.5	9
5500	5702120	5702120 Property Taxes-WT/WW	125,309.00	86,136.80	39,172.20	45.5	9
5500	5703100	5703100 Payroll Taxes	486,265.77	463,996.84	22,268.93	4.8	9
5500	5709101	5709101 Other Miscellaneous Taxes	10	10	0	0.0	9
5500	5709140	5709140 Other Taxes-PURTA	418,361.11	349,458.33	68,902.78	19.7	9
****	6996005	6996005 Payroll Tax	-153,044.82	-140,133.34	-12,911.48	9.2	9
****	8720100	8720100 Payroll Tax Overhead	-104.1	-456.5	352.4	77.2	9
		Total Taxes Other Than Income	1,190,149.96	1,036,432.13	153,717.83	14.8	8
		TOTAL UTILITY COSTS & EXPENSES	26,104,259.00	24,770,113.22	1,334,145.78	5.4	7
		TOTAL OPERATING INCOME	-26,686,429.82	-27,863,947.25	1,177,517.43	4.2	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	122,032.54	38,506.61	83,525.93	216.9	9
		Interest on Short Term Debt	122,032.54	38,506.61	83,525.93	216.9	8
****	6499011	6499011 Interest Expense - Long Term Debt	7,781,497.24	6,459,120.85	1,322,376.39	20.5	10
		Interest on LTD	7,781,497.24	6,459,120.85	1,322,376.39	20.5	9
5500	6402430	6402430 Amort-Debt Issuance Costs	58,230.81	50,107.39	8,123.42	16.2	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	0	-5,936.00	5,936.00	100.0	10
		Amortization of Debt Issuance Costs	58,230.81	44,171.39	14,059.42	31.8	9
		Interest on Long Term Debt	7,839,728.05	6,503,292.24	1,336,435.81	20.6	8
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-249,479.35	-186,049.02	-63,430.33	34.1	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	249,479.35	186,049.02	63,430.33	34.1	10
****	6996080	6996080 AFUDC-Debt	-249,479.35	-186,049.02	-63,430.33	34.1	10
		AFUDC - Debt	-249,479.35	-186,049.02	-63,430.33	34.1	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-454,390.16	-583,814.92	129,424.76	22.2	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	454,390.16	417,068.85	37,321.31	8.9	10
****	6996086	6996086 AFUDC-Equity	-454,390.16	-417,068.85	-37,321.31	8.9	10
		AFUDC - Equity	-454,390.16	-583,814.92	129,424.76	22.2	9
		Allow For Funds Used During Construction	-703,869.51	-769,863.94	65,994.43	8.6	8
		Total Interest Expense	7,257,891.08	5,771,934.91	1,485,956.17	25.7	7
		Other Net (Income) Expense:					7
5500	5380011	5380011 Operating Gain/Loss-Disposition of Assets	-19,048.02	-54,226.00	35,177.98	64.9	9
		Gains from Sales of Property	-19,048.02	-54,226.00	35,177.98	64.9	8
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	25,578.00	-10,978.00	42.9	9
		Other Net Periodic Benefit Costs	-59,646.00	-48,668.00	-10,978.00	22.6	8
		Other Net (Income) Expense	-78,694.02	-102,894.00	24,199.98	23.5	7
		TOTAL OTHER (INCOME) EXPENSE	7,179,197.06	5,669,040.91	1,510,156.15	26.6	6
		TOTAL INCOME BEFORE TAX & GAIN	-19,507,232.76	-22,194,906.34	2,687,673.58	12.1	5
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	2,729,061.86	1,034,105.81	1,694,956.05	163.9	8
		Federal Taxes - Current	2,729,061.86	1,034,105.81	1,694,956.05	163.9	7
		Total Income Taxes - Current	2,729,061.86	1,034,105.81	1,694,956.05	163.9	6
		TOTAL INCOME TAXES	2,729,061.86	1,034,105.81	1,694,956.05	163.9	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-16,778,170.90	-21,160,800.53	4,382,629.63	20.7	4
		TOTAL NET INCOME	-16,778,170.90	-21,160,800.53	4,382,629.63	20.7	3
		NET INCOME AVAILABLE FOR COMMON	16,778,170.90	21,160,800.53	-4,382,629.63	20.7	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0	0	2

Financial Statement Version for AQUA

OL Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2024.02 -2024.02 Reporting periods
 2023.02 -2023.02 Comparison periods

Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-105,517,769.42	-94,385,609.65	-11,132,159.77		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-871.59	-255.77	-615.82	240.8-	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-27,323.83	-59,042.21	31,718.38	53.7	10
****	4114110	4114110 WTR-Metered Sales-Residential	-27,517,886.30	-26,007,549.91	-1,510,336.39	5.8-	10
****	4114115	4114115 WTR-CAP Discount-Residential	149,245.87	4,153.52	145,092.35	3,493.2	10
****	4114120	4114120 WTR-Metered Sales-Commercial	-10,119,931.22	-9,757,948.86	-361,982.36	3.7-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,754,285.51	-1,661,670.23	-92,615.28	5.6-	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-796,932.69	-756,559.14	-40,373.55	5.3-	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-2,876.62	-1,590.97	-1,285.65	80.8-	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,198,342.77	-1,123,501.52	-74,841.25	6.7-	10
****	4114220	4114220 WTR-Public Fire Protection	-594,086.51	-590,015.58	-4,070.93	0.7-	10
****	4114230	4114230 WTR-Private Fire Protection	-223,442.05	-201,387.05	-22,055.00	11.0-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-259,960.30	-277,413.67	17,453.37	6.3	10
****	4115100	4115100 WTR-Misc Srv Rev	-45,485.50	-50,058.00	4,572.50	9.1	10
5500	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-20,450.00	-11,600.00	-8,850.00	76.3-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-49,482.55	-62,111.07	12,628.52	20.3	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	-21,600.00	-18,139.96	-3,460.04	19.1-	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-1,090,059.64	2,401.46	-1,092,461.10	45,491.5-	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	133,907.86	96,953.87	36,953.99	38.1	10
5500	4118400	4118400 WTR-Other Water Rev	-30,365.00	0	-30,365.00		10
		Operating Revenue - Water	-43,470,228.35	-40,475,335.09	-2,994,893.26	7.4-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,337,331.26	-3,334,629.94	-2,701.32	0.1-	10
5550	4211035	4211035 WW-CAP Discount-Residential	11,140.46	218.96	10,921.50	4,987.9	10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-678,743.62	-711,748.94	33,005.32	4.6	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,474,191.38	-1,212,051.61	-262,139.77	21.6-	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-267,764.12	-276,380.60	8,616.48	3.1	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-2,972.92	-3,119.82	146.9	4.7	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-26,282.39	-27,976.67	1,694.28	6.1	10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-64.44	-186.65	122.21	65.5	10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-1,857.57	-1,990.25	132.68	6.7	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-126,142.52	-107,551.32	-18,591.20	17.3-	10
****	4215155	4215155 WW-ST Tax Surcharge	3,867.96	3,217.85	650.11	20.2	10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-13,840.50	-11,490.07	-2,350.43	20.5-	10
5550	4218400	4218400 WW-Other WW Revenues	-670	-820	150	18.3	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-20,253.24	35.21	-20,288.45	57,621.3-	10
		Operating Revenue - Sewer	-5,935,105.54	-5,684,473.85	-250,631.69	4.4-	9
		Total Operating Revenue	-49,405,333.89	-46,159,808.94	-3,245,524.95	7.0-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-141,453.72	-153,217.93	11,764.21	7.7	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	-29,406.00	29,406.00	100.0	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-1,500.00	0	0.0	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-52,517.37	-43,364.94	-9,152.43	21.1-	9
****	6104120	6104120 Nonutil Inc-Other (Water)	-132,773.86	-23,352.05	-109,421.81	468.6-	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-206,154.11	-170,216.04	-35,938.07	21.1-	9
		Total Non Operating Revenue	-534,910.06	-421,567.96	-113,342.10	26.9-	8
		TOTAL REVENUE	-49,940,243.95	-46,581,376.90	-3,358,867.05	7.2-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,805,107.88	3,415,663.83	389,444.05	11.4	11
5500	5300190	5300190 Labor-Officers, Executives	53,867.52	49,676.80	4,190.72	8.4	11
		Labor Regular	3,858,975.40	3,465,340.63	393,634.77	11.4	10
5500	5300120	5300120 Salaried - Overtime Wages	539,469.93	561,727.24	-22,257.31	4.0-	11
		Labor Overtime	539,469.93	561,727.24	-22,257.31	4.0-	10
5500	5300170	5300170 Salaried - Incentives / Bonuses	2,500.00	0	2,500.00		11
5500	5300180	5300180 Salaried - Annual Incentive	109,570.00	42,803.70	66,766.30	156.0	11
		Labor Short Term Incentive	112,070.00	42,803.70	69,266.30	161.8	10
5500	5300185	5300185 Stock Option Compensation	738.02	584.65	153.37	26.2	11
5500	5300186	5300186 Performance Share Unit Amortization	45,205.54	33,753.45	11,452.09	33.9	11
5500	5300187	5300187 Restricted Stock Unit Amortization	20,174.82	12,275.43	7,899.39	64.4	11
****	5996070	5996070 RECLASS-LTI/STI	0	0	0		11
		Labor Long Term Incentive	66,118.38	46,613.53	19,504.85	41.8	10
****	5996010	5996010 RECLASS-S&W-Employees	0	169,204.52	-169,204.52	100.0-	11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	3,379.75	7,304.22	-3,924.47	53.7-	11
5500	8000032	8000032 Corporate Automation Engineer	0	956.4	-956.4	100.0-	11
****	8000088	8000088 Electrical Engineering Manager	0	0	0		11
5500	8000097	8000097 Enterprise Systems Manager	873.18	137.54	735.64	534.9	11
5500	8000150	8000150 Mgr. Security Operations & Engineering	331.12	0	331.12		11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
****	8000170	8000170 Project Engineer II	5,246.72	1,904.00	3,342.72	175.6	11
5500	8000171	8000171 Project Engineer III	1,289.52	5,059.20	-3,769.68	74.5-	11
5500	8000201	8000201 Systems Administrator II	338.32	2,601.41	-2,263.09	87.0-	11

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5500	8000217	8000217 Systems Engineer II	0	104.17	-104.17	100.0-	11
5500	8000219	8000219 Security Engineer III	3,402.63	1,610.40	1,792.23	111.3	11
5500	8000228	8000228 Safety Specialist III	0	-815.84	815.84	100.0	11
5500	8000235	8000235 System Engineer III	1,817.64	3,033.14	-1,215.50	40.1-	11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	0	-817.2	817.2	100.0	11
5500	8000312	8000312 Telecom Analyst II	279.96	0	279.96		11
5500	8000325	8000325 Manager Security GRC	124.99	819.04	-694.05	84.7-	11
5500	8000332	8000332 Lead, Enterprise Architect	798.18	0	798.18		11
5500	8000342	8000342 Security Analyst II	0	200.04	-200.04	100.0-	11
****	8000381	8000381 Director Construction	0	0	0		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
5500	8001067	8001067 Records Coordinator	0	7,129.23	-7,129.23	100.0-	11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	0	0		11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	-1.17	-4.77	3.6	75.5	11
****	8001151	8001151 Operations Team Lead	0	0	0		11
5500	8001181	8001181 Utility Technician	0	79.8	-79.8	100.0-	11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
****	8001213	8001213 Utility Technician (Union)	-892.45	-1,718.76	826.31	48.1	11
5500	8001224	8001224 Emergency Utility Worker	0	-37.87	37.87	100.0	11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
****	8001230	8001230 Field Service Representative Leader	0	0	0		11
5500	8001231	8001231 Field Service Representative	-101.55	-644.98	543.43	84.3	11
****	8001232	8001232 Field Service Representative-First Class	0	0	0		11
5500	8001235	8001235 Inspector	-25.37	-572.61	547.24	95.6	11
5500	8001239	8001239 Laborer	0	-64.88	64.88	100.0	11
5500	8001241	8001241 Leader	-165.8	-39.7	-126.1	317.6-	11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
****	8001270	8001270 System Operator	0	0	0		11
5550	8001276	8001276 Utility Field Service Worker I	428.16	0	428.16		11
5500	8001284	8001284 Utility Worker	0	-111.18	111.18	100.0	11
5500	8001289	8001289 Working Foreman	0	-129.49	129.49	100.0	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8001314	8001314 Wastewater Operator II	0	0	0		11
5500	8001316	8001316 Customer Relations Specialist I	13,431.60	0	13,431.60		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
5500	8002067	8002067 Records Coordinator-TH	0	1,020.60	-1,020.60	100.0-	11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	65.49	-65.49	100.0-	11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
****	8002213	8002213 Utility Technician (Union)-TH	0	0	0		11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	0	-77.39	77.39	100.0	11
5500	8002235	8002235 Inspector-TH	0	-378.88	378.88	100.0	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002263	8002263 Pipe Truck Operator-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5550	8002276	8002276 Utility Field Service Worker I-TH	40.14	0	40.14		11
5500	8002284	8002284 Utility Worker-TH	-817.18	0	-817.18		11
****	8002289	8002289 Working Foreman-TH	0	0	0		11
****	8002291	8002291 Wastewater Operator I-TH	0	0	0		11
****	8002314	8002314 Wastewater Operator II - TH	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
****	8003257	8003257 Operator II-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003290	8003290 Wastewater Operator I-DT	0	0	0		11
****	8003314	8003314 Wastewater Operator II - DT	0	0	0		11
5500	8009990	8009990 True-Up Labor	-2,895.69	0	-2,895.69		11
		Activity Allocations	26,882.70	195,815.65	-168,932.95	86.3-	10
****	6996001	6996001 S&W-Employees-ST	-1,230,704.39	-1,045,882.93	-184,821.46	17.7-	11

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****	6996002	6996002 S&W-Employees-OT	-227,687.26	-260,327.72	32,640.46	12.5	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-43,673.40	-10,679.49	-32,993.91	308.9	11
****	6996007	6996007 LTI/STI	-29,352.45	-18,698.26	-10,654.19	57.0	11
****	8720200	8720200 PTO Overhead	-270.41	-974.71	704.3	72.3	11
****	8720700	8720700 LTI/STI/Stock Overhead	-0.15	-220.19	220.04	99.9	11
		Labor - Overheads & Capitalization	-1,531,688.06	-1,336,783.30	-194,904.76	14.6	10
		Total Labor	3,071,828.35	2,975,517.45	96,310.90	3.2	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	603,421.46	591,617.58	11,803.88	2.0	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	35,055.80	32,505.33	2,550.47	7.8	11
5500	5301025	5301025 Employee Benefits - Vision	6,426.58	1,946.53	4,480.05	230.2	11
		Employee Benefits - Health Plans	644,903.84	626,069.44	18,834.40	3.0	10
5500	5301030	5301030 Employee Benefits - Life Insurance	19,020.03	15,977.37	3,042.66	19.0	11
5500	5301040	5301040 Employee Benefits - Disability	10,333.73	10,560.00	-226.27	2.1	11
		Employee Benefits - Insurance	29,353.76	26,537.37	2,816.39	10.6	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	11
		Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	10
5500	5301130	5301130 Employee Benefits - Savings Plan	193,125.53	175,021.22	18,104.31	10.3	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	97,485.00	58,192.00	39,293.00	67.5	11
		Employee Benefits - 401K	290,610.53	233,213.22	57,397.31	24.6	10
5500	5301910	5301910 Employee Related Expenses-On Boarding	1,645.00	0	1,645.00		11
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	113	128	-15	11.7	11
5550	5301990	5301990 Other Employee Benefits - Miscellaneous	0	111.14	-111.14	100.0	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	3,397.68	0	3,397.68		11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	6,771.75	6,877.07	-105.32	1.5	11
5500	5302920	5302920 Tuition Reimbursement Expense	4,323.00	2,250.00	2,073.00	92.1	11
****	5302925	5302925 Employee Training Expense	5,030.50	5,204.76	-174.26	3.3	11
5500	5302926	5302926 Employee Training Expense-Seminars	860	115	745	647.8	11
5500	5302930	5302930 Employee Relations Expense	176.45	376.4	-199.95	53.1	11
****	5996040	5996040 RECLASS-Employee Pension and Benefits	0	0	0		11
****	8720300	8720300 Payroll Other Overhead	-161.29	-1,201.48	1,040.19	86.6	11
		Employee Benefits - Miscellaneous	22,156.09	13,860.89	8,295.20	59.8	10
****	6996004	6996004 Employee Pension and Benefits	-309,957.18	-248,370.09	-61,587.09	24.8	11
		Capitalized Employee Benefits	-309,957.18	-248,370.09	-61,587.09	24.8	10
		Total Employee Benefits	754,569.98	728,813.77	25,756.21	3.5	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	431,070.83	352,329.90	78,740.93	22.3	10
5500	6996009	6996009 Purchased Water	-4,000.00	-30,060.00	26,060.00	86.7	10
		Total Purchased Water	427,070.83	322,269.90	104,800.93	32.5	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	1,223,661.00	1,008,844.56	214,816.44	21.3	10
5500	6996010	6996010 Purchased WasteWater Treatment	-13,408.00	0	-13,408.00		10
		Total Purchased Wastewater	1,210,253.00	1,008,844.56	201,408.44	20.0	9
		Sludge					9
****	5206240	5206240 Sludge Removal	175,109.99	137,277.42	37,832.57	27.6	10
5550	6996011	6996011 Sludge Removal (WW)	-2,451.50	-1,975.00	-476.5	24.1	10
		Total Sludge	172,658.49	135,302.42	37,356.07	27.6	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	810,931.56	747,528.04	63,403.52	8.5	10
****	5206230	5206230 Fuel for Power Production	136,136.39	43,135.36	93,001.03	215.6	10
5500	6996015	6996015 Purchased Power (WW)	-59.95	0	-59.95		10
5500	6996016	6996016 Fuel for Power Production	-365.13	-19.83	-345.3	1,741.3	10
		Total Purchased Power	946,642.87	790,643.57	155,999.30	19.7	9
****	5304600	5304600 Chemicals-Oper-General	-935.57	90,514.70	-91,450.27	101.0	10
****	5304602	5304602 Chemicals-Oper-Liqui Alum	117,962.26	97,150.33	20,811.93	21.4	10
****	5304603	5304603 Chemicals-Oper-Caustic	15,620.42	21,183.31	-5,562.89	26.3	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	192,327.60	102,921.93	89,405.67	86.9	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	81,516.58	44,679.14	36,837.44	82.4	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	0	2,903.27	-2,903.27	100.0	10
****	5304607	5304607 Chemicals-Oper-Hypochlorine	30,251.95	24,631.81	5,620.14	22.8	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	84,025.00	25,113.04	58,911.96	234.6	10
****	5304609	5304609 Chemicals-Oper-Zinc Ortho	22,552.20	39,068.12	-16,515.92	42.3	10
5500	5304610	5304610 Chemicals-Oper-Polymer	49,283.68	19,786.65	29,497.03	149.1	10
5500	5304613	5304613 Chemicals-Oper-Percol	0	2,093.00	-2,093.00	100.0	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	99.22	-99.22	100.0	10
5500	5304615	5304615 Chemicals-Oper-Lime	35,055.54	22,310.95	12,744.59	57.1	10
5500	5304617	5304617 Chemicals-Oper-Carbon	164,278.80	124,801.96	39,476.84	31.6	10
5500	5304619	5304619 Chemicals-Oper-Potaperm	-17.09	0	-17.09		10
5500	5304620	5304620 Chemicals-Oper-Ammonia	8,928.29	21,806.79	-12,878.50	59.1	10
****	5304621	5304621 Chemicals-Oper-Misc Chem	18,030.57	6,605.53	11,425.04	173.0	10
5550	5304624	5304624 SW-Chem-Pump Oper-General	39,896.49	90,085.70	-50,189.21	55.7	10
5550	5304626	5304626 SW-Chem-T&D Oper-General	2,587.58	0	2,587.58		10
5500	6996018	6996018 Chemicals	-51.23	0	-51.23		10
		Chemicals	861,313.07	735,755.45	125,557.62	17.1	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	3,719,820.48	3,209,107.94	510,712.54	15.9	11
5500	5304105	5304105 Material Exp-Stk Cr	0	5,686.82	-5,686.82	100.0	11
5500	5304110	5304110 Material Exp-Cst Dif	-39,226.05	-5,360.14	-33,865.91	631.8	11

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5500	5304120	5304120 Material Exp-Obslete	-4,094.37	-1,964.93	-2,129.44	108.4-	11
5500	5304140	5304140 Material Exp-Inv Rvl	2,087.78	29,536.37	-27,448.59	92.9-	11
****	5304200	5304200 Material Exp-Non Stk	296,449.50	134,750.22	161,699.28	120.0	11
5500	5304235	5304235 Materials & Supplies - Hydrants	0	1,969.37	-1,969.37	100.0-	11
5500	5304250	5304250 Materials – PFAS	1,067.48	0	1,067.48		11
****	5304300	5304300 Meter/ERT Purchases	228,483.06	209,450.21	19,032.85	9.1	11
5500	5304330	5304330 Laboratory Supplies	1,414.91	220	1,194.91	543.1	11
5500	5304340	5304340 Software/Hardware Purchases	91,859.66	464,728.10	-372,868.44	80.2-	11
****	5304370	5304370 Small Tools & Work Equipment	15,339.83	42,189.89	-26,850.06	63.6-	11
****	5304375	5304375 Materials & Supplies - Uniforms	25,114.36	7,987.91	17,126.45	214.4	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	20,257.38	12,864.73	7,392.65	57.5	11
****	5304390	5304390 Misc Supplies	89,734.16	89,245.53	488.63	0.5	11
****	8720600	8720600 Tools/Clothing/Others Overhead	27.49	4.51	22.98	509.5	11
		Supplies	4,448,335.67	4,200,416.53	247,919.14	5.9	10
****	6996020	6996020 Materials and Supplies	-4,279,455.85	-3,973,405.79	-306,050.06	7.7-	11
		Capitalized Supplies	-4,279,455.85	-3,973,405.79	-306,050.06	7.7-	10
		Total Materials & Supplies	168,879.82	227,010.74	-58,130.92	25.6-	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	2,722,974.46	1,583,070.89	1,139,903.57	72.0	11
****	6996031	6996031 Contractual Services-Engineering	-2,645,532.46	-1,472,948.72	-1,172,583.74	79.6-	11
		Outside Services - Engineering	77,442.00	110,122.17	-32,680.17	29.7-	10
5500	5303210	5303210 Accounting/Auditing Services	73,074.00	70,393.00	2,681.00	3.8	11
5500	6996032	6996032 Contractual Services-Accounting	-23,018.31	0	-23,018.31		11
		Outside Services - Accounting	50,055.69	70,393.00	-20,337.31	28.9-	10
****	5303220	5303220 Legal Services	81,446.08	421,010.09	-339,564.01	80.7-	11
5500	6996033	6996033 Contractual Services-Legal	-6,834.70	-6,811.00	-23.7	0.3-	11
		Outside Services - Legal	74,611.38	414,199.09	-339,587.71	82.0-	10
****	5303850	5303850 Testing Services	62,041.14	88,623.47	-26,582.33	30.0-	11
5500	6996035	6996035 Contractual Services-Testing	-3,485.00	0	-3,485.00		11
		Outside Services - Lab Testing	58,556.14	88,623.47	-30,067.33	33.9-	10
****	5303010	5303010 Contractor Labor - Straight Time	10,161.15	44,848.88	-34,687.73	77.3-	11
5500	5303020	5303020 Contractor Materials	81,314.35	52,973.33	28,341.02	53.5	11
****	5303030	5303030 Contractor Services	3,705,972.31	2,495,817.04	1,210,155.27	48.5	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	40,688.00	63,061.75	-22,373.75	35.5-	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	79,340.25	0	79,340.25		11
****	5303035	5303035 Contractor Services - Restoration	323,606.97	337,415.45	-13,808.48	4.1-	11
****	5303036	5303036 Contractor Services - Permit Fees	61,121.85	52,711.38	8,410.47	16.0	11
5500	5303040	5303040 Environmental Services	14,800.00	3,000.00	11,800.00	393.3	11
****	5303050	5303050 Contractor Services - Leak Detection	19,306.73	36,167.45	-16,860.72	46.6-	11
****	5303052	5303052 Contractor Services - Sewer Jetting	2,593.00	0	2,593.00		11
****	5303053	5303053 Contractor Services - Main Breaks	7,003,116.67	8,532,894.72	-1,529,778.05	17.9-	11
****	5303054	5303054 Contractor Services - Well Cleaning	115,160.20	126,296.89	-11,136.69	8.8-	11
5500	5303055	5303055 Contractor Services - Wastewater Hauling	0	-600	600	100.0	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	45,033.48	6,214.55	38,818.93	624.6	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	80,980.00	0	80,980.00		11
5500	5303061	5303061 Contractor Services - Other-Mains	3,862.25	7,213.21	-3,350.96	46.5-	11
****	5303062	5303062 Contractor Services - Other-Services	1,378,818.01	182,281.02	1,196,536.99	656.4	11
****	5303063	5303063 Contractor Services - Other-Meters	118,699.32	47,124.50	71,574.82	151.9	11
****	5303064	5303064 Contractor Services - Other-Hydrants	352,379.09	158,804.93	193,574.16	121.9	11
5500	5303145	5303145 Contractor Services - Other-Construction	184,969.00	368,488.35	-183,519.35	49.8-	11
****	6996036	6996036 Contractual Services-Other	-12,584,414.09	-11,950,074.00	-634,340.09	5.3-	11
		Outside Services - Operations	1,037,508.54	564,639.45	472,869.09	83.7	10
5500	5997310	5997310 Other ACO Direct costs	66,801.10	51,997.24	14,803.86	28.5	11
****	5997320	5997320 WorkFlow Processing Fee	173,908.28	89,004.85	84,903.43	95.4	11
****	5997330	5997330 WorkFlow Billing Postage	131,008.63	128,041.88	2,966.75	2.3	11
5500	5997360	5997360 ACO Lockbox Fees	41,612.13	59,825.18	-18,213.05	30.4-	11
		Outside Services - ACO	413,330.14	328,869.15	84,460.99	25.7	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	185,549.41	153,527.66	32,021.75	20.9	12
****	5303135	5303135 Contractor Services - Grounds Care	313,626.05	26,251.74	287,374.31	1,094.7	12
5500	5303840	5303840 Security & Investigative Services	18,047.21	71,633.87	-53,586.66	74.8-	12
5500	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-228,029.63	0	-228,029.63		12
		Outside Services - Bldg & Grounds	289,193.04	251,413.27	37,779.77	15.0	11
5500	5303110	5303110 Office Equipment Maintenance Services	0	79.5	-79.5	100.0-	12
****	5303120	5303120 Computer & Software Maintenance Services	1,407.36	1,075.28	332.08	30.9	12
5500	5303315	5303315 IT/Telecom Contractor Services	37,449.60	22,984.48	14,465.12	62.9	12
5500	6996364	6996364 Contractual Services - Other - IT	-37,449.60	0	-37,449.60		12
		Outside Services - IT	1,407.36	24,139.26	-22,731.90	94.2-	11
5500	5303140	5303140 Security Equipment Maintenance Services	41,822.12	11,559.52	30,262.60	261.8	12
		Outside Services - Security	41,822.12	11,559.52	30,262.60	261.8	11
5500	5303325	5303325 Professional/Temporary Labor	28,754.27	320	28,434.27	8,885.7	12
		Outside Services - Temporary Labor	28,754.27	320	28,434.27	8,885.7	11
5500	5303190	5303190 Miscellaneous Repairs/Maintenance	8,240.58	21,582.98	-13,342.40	61.8-	12
****	5303310	5303310 Consultant Services	129,951.76	68,172.13	61,779.63	90.6	12
5500	5303320	5303320 Training Services	601.92	2,304.56	-1,702.64	73.9-	12
****	5303890	5303890 Miscellaneous Outside Services	90,263.77	80,399.27	9,864.50	12.3	12
****	6996367	6996367 Contractual Services - Other - Admin & General	-141,318.72	0	-141,318.72		12
		Outside Services - Admin & General	87,739.31	172,458.94	-84,719.63	49.1-	11

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		Total Outside Services - Other	448,916.10	459,890.99	-10,974.89	2.4-	10
		Total Outside Services	2,160,419.99	2,036,737.32	123,682.67	6.1	9
		Managment Fees					9
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,879,624.00	1,651,311.68	228,312.32	13.8	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	764,022.09	772,660.61	-8,638.52	1.1-	11
5500	8732040	8732040 Employee Pension and Benefits	106,221.13	19,963.68	86,257.45	432.1	11
5500	8732150	8732150 Purchased Power (WasteWater)	1,018.79	948.51	70.28	7.4	11
5500	8732200	8732200 Materials and Supplies	101,885.60	-46,289.89	148,175.49	320.1	11
5500	8732310	8732310 Contractual Services-Engineering	65,950.38	17,154.15	48,796.23	284.5	11
5500	8732320	8732320 Contractual Services-Accounting	69,728.90	5,969.48	63,759.42	1,068.1	11
5500	8732330	8732330 Contractual Services-Legal	9,935.21	-3,962.38	13,897.59	350.7	11
5500	8732340	8732340 Contractual Services-Management Fees	270,375.36	92,534.06	177,841.30	192.2	11
5500	8732360	8732360 Contractual Services-Other	910,394.62	-58,626.05	969,020.67	1,652.9	11
5500	8732410	8732410 Rental of Building Real Property	0	10,716.31	-10,716.31	100.0-	11
5500	8732500	8732500 Transportation Expenses	3,101.62	-382.39	3,484.01	911.1	11
5500	8732750	8732750 Miscellaneous Expense	74,142.48	58,040.34	16,102.14	27.7	11
		Management Fees - Water	4,256,400.18	2,520,038.11	1,736,362.07	68.9	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0		11
****	8733160	8733160 Fuel for Power Production	0	0	0		11
****	8733200	8733200 Materials and Supplies	0	0	0		11
****	8733320	8733320 Contractual Services-Accounting	0	0	0		11
****	8733330	8733330 Contractual Services-Legal	0	0	0		11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0		11
****	8733350	8733350 Contractual Services-Testing	0	0	0		11
****	8733360	8733360 Contractual Services-Other	0	0	0		11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0		11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0		11
****	8733410	8733410 Rental of Building Real Property	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
****	8733570	8733570 Insurance General Liability	0	0	0		11
****	8733750	8733750 Miscellaneous Expense	0	0	0		11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-1,704,897.06	-650,608.10	-1,054,288.96	162.0-	11
		Capitalized Management Fees	-1,704,897.06	-650,608.10	-1,054,288.96	162.0-	10
		Total Management Fees	2,551,503.12	1,869,430.01	682,073.11	36.5	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	42,107.61	48,008.03	-5,900.42	12.3-	11
****	5307050	5307050 Rent Expense - Land & Land Rights	14,495.16	23,800.10	-9,304.94	39.1-	11
		Leases - Building	56,602.77	71,808.13	-15,205.36	21.2-	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	2,877.87	7,949.18	-5,071.31	63.8-	11
5500	6996042	6996042 Rental of Equipment	-2,750.15	0	-2,750.15		11
		Leases - Equipment	127.72	7,949.18	-7,821.46	98.4-	10
		Total Leases	56,730.49	79,757.31	-23,026.82	28.9-	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	3,834.84	4,924.24	-1,089.40	22.1-	11
5500	5304210	5304210 Auto Parts & Supplies	69,470.98	7,317.17	62,153.81	849.4	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	32,667.05	17,819.92	14,847.13	83.3	11
		Transportation - Services & Maintenance	105,972.87	30,061.33	75,911.54	252.5	10
****	5304510	5304510 Gasoline	111,687.82	191,950.34	-80,262.52	41.8-	11
5500	5304515	5304515 Diesel Fuel	32,213.81	37,511.41	-5,297.60	14.1-	11
5500	5304516	5304516 Natural Gas Fuel	1,557.79	-1,157.44	2,715.23	234.6	11
5500	5304520	5304520 Fuel-Off Hwy Equip	-9,596.92	0	-9,596.92		11
		Transportation - Fuel	135,862.50	228,304.31	-92,441.81	40.5-	10
5500	5303175	5303175 Contractor Srvcs-Transportation-Corp Claims Mgmt	1,846.80	-2,238.05	4,084.85	182.5	11
5500	5399079	5399079 Transportation-Crash	1,828.22	21,349.58	-19,521.36	91.4-	11
****	5996500	5996500 RECLASS-Transportation Expenses	-10,660.58	-22,371.46	11,710.88	52.3	11
****	8720500	8720500 Transportation Overhead	-83.56	-332.37	248.81	74.9	11
		Transportation - Other	-7,069.12	-3,592.30	-3,476.82	96.8-	10
****	6996050	6996050 Transportation Expenses	-122,500.22	-80,471.00	-42,029.22	52.2-	11
		Capitalized Transportation	-122,500.22	-80,471.00	-42,029.22	52.2-	10
		Total Transportation	112,266.03	174,302.34	-62,036.31	35.6-	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	70,807.38	917.15	69,890.23	7,620.4	11
5500	5308021	5308021 Professional Dues	821.29	0	821.29		11
5500	5308041	5308041 Industry Assoc Dues	334	306	28	9.2	11
5500	5308090	5308090 Other Dues&Membershp	43,310.19	48,043.76	-4,733.57	9.9-	11
		Dues & Subscriptions	115,272.86	49,266.91	66,005.95	134.0	10
5500	5310010	5310010 Operating Permits	12,704.98	0	12,704.98		11
****	5310020	5310020 Licensing Fees	17,194.76	345,438.85	-328,244.09	95.0-	11

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5500	5310050	5310050 Environmental Fees	1,995.00	0	1,995.00		11
		Licenses & Permits	31,894.74	345,438.85	-313,544.11	90.8-	10
5500	5310080	5310080 Bank Fees	9,389.01	7,142.68	2,246.33	31.4	11
5500	5310085	5310085 Bond Servicing Fees	15,819.85	22,984.45	-7,164.60	31.2-	11
		Bank Fees	25,208.86	30,127.13	-4,918.27	16.3-	10
5500	5302010	5302010 Travel Expense	16,194.77	15,916.86	277.91	1.7	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	18,982.18	10,811.53	8,170.65	75.6	11
5500	5302016	5302016 Travel - Meals (100% Deductible)	0	28.51	-28.51	100.0-	11
5500	5302020	5302020 Entertainment Expense	1,910.00	1,240.00	670	54.0	11
****	5302021	5302021 Entertainment Expense - Non-Deductible	4,815.14	11,793.73	-6,978.59	59.2-	11
		Travel & Entertainment	41,902.09	39,790.63	2,111.46	5.3	10
5500	5303830	5303830 Advertising	0	13,026.59	-13,026.59	100.0-	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	100,250.00	0	100,250.00		11
		Public Relations	100,250.00	13,026.59	87,223.41	669.6	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	5,625.00	1,250.00	4,375.00	350.0	11
		Fines & Penalties	5,625.00	1,250.00	4,375.00	350.0	10
****	5304310	5304310 Office Supplies	1,387.11	46,648.41	-45,261.30	97.0-	11
****	5304320	5304320 Postage, Shipping, & Freight	10,136.46	7,786.29	2,350.17	30.2	11
****	5304350	5304350 Office Furn & Equip	13,959.87	12,789.63	1,170.24	9.1	11
5500	5304360	5304360 Promotion Supplies	1,079.63	24,972.63	-23,893.00	95.7-	11
****	5304410	5304410 Purchasing Card Expenses-MC	-32,329.21	26,857.48	-59,186.69	220.4-	11
		Office Supplies	-5,766.14	119,054.44	-124,820.58	104.8-	10
****	5309010	5309010 Utilities - Electric and Gas	6,829.43	5,882.49	946.94	16.1	11
****	5309025	5309025 Utilities - Communications	126,842.17	168,335.85	-41,493.68	24.6-	11
5550	5309030	5309030 Utilities - Water	6,414.95	-1,071.66	7,486.61	698.6	11
****	5309040	5309040 Utilities - Other	3,408.66	340.05	3,068.61	902.4	11
		Utilities	143,495.21	173,486.73	-29,991.52	17.3-	10
****	5310090	5310090 Miscellaneous Fees	592.64	5,270.61	-4,677.97	88.8-	11
5500	5320140	5320140 Land Rights & Right of Way Fees	21,500.00	0	21,500.00		11
5500	5399040	5399040 Lost Discount Exp	-252,346.95	3,745.03	-256,091.98	6,838.2-	11
****	5399900	5399900 Miscellaneous Expense	-249,532.26	-223,391.75	-26,140.51	11.7-	11
5500	6996751	6996751 Other Miscellaneous Expense	226,605.31	0	226,605.31		11
		Other Miscellaneous	-253,181.26	-214,376.11	-38,805.15	18.1-	10
****	5399061	5399061 CIAC-Project offset	256,610.04	1,201,278.44	-944,668.40	78.6-	11
5500	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	0	-1,537,647.00	1,537,647.00	100.0	11
5500	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-717,592.12	0	-717,592.12		11
5500	5399074	5399074 Vehicle Purchases	450,805.78	99,462.20	351,343.58	353.2	11
****	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-256,610.04	-1,201,278.44	944,668.40	78.6	11
****	5399340	5399340 Salvage Proceeds	-17,745.60	-69,393.00	51,647.40	74.4	11
****	5996850	5996850 RECLASS-Capital Overhead	0	0	0		11
****	6996075	6996075 Miscellaneous Expense	-465,775.99	-107,686.26	-358,089.73	332.5-	11
****	6996081	6996081 CIAC	460,982.08	336,368.56	124,613.52	37.0	11
****	6996082	6996082 CAC	256,610.04	1,201,278.44	-944,668.40	78.6-	11
****	6996085	6996085 Capital Overhead	138.08	65.3	72.78	111.5	11
****	8720400	8720400 A&G Capital Support Overhead	-32.78	-65.3	32.52	49.8	11
****	8720900	8720900 Engineering Overhead	0	0	0		11
		Capital Miscellaneous & Overheads	-32,610.51	-77,617.06	45,006.55	58.0	10
		Total Miscellaneous Expenses	172,090.85	479,448.11	-307,357.26	64.1-	9
		Insurance					9
****	5305010	5305010 Injury Expenses	363,892.00	373,870.00	-9,978.00	2.7-	10
5500	5305020	5305020 Damages - Property	30,292.20	17,679.97	12,612.23	71.3	10
****	5305050	5305050 Worker's Compensation Claim Expenses	0	76,136.00	-76,136.00	100.0-	10
****	5305060	5305060 Worker's Compensation Admin	74,515.00	0	74,515.00		10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	185,606.00	167,616.00	17,990.00	10.7	10
5500	5306060	5306060 Insurance-General Property	11,719.00	11,295.00	424	3.8	10
5500	6996057	6996057 Insurance General Liability	-117,048.00	-113,728.20	-3,319.80	2.9-	10
5500	6996058	6996058 Insurance Workman's Compensation	-23,430.00	-22,708.20	-721.8	3.2-	10
5500	6996059	6996059 Insurance Other	-58,280.00	-49,918.80	-8,361.20	16.7-	10
		Total Insurance	467,266.20	460,241.77	7,024.43	1.5	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	470,184.49	669,624.27	-199,439.78	29.8-	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-57,413.44	-41,474.70	-15,938.74	38.4-	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	227,006.28	-164,611.56	391,617.84	237.9	10
5500	5996700	5996700 RECLASS-Bad Debt Expense	375.91	0	375.91		10
5500	6996070	6996070 Bad Debt Expense	-375.91	0	-375.91		10
		Total Bad Debt	639,777.33	463,538.01	176,239.32	38.0	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	83,532.23	-25,285.18	108,817.41	430.4	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	20,988.80	42,663.73	-21,674.93	50.8-	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	1,896.00	0	1,896.00		10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	629.42	387.9	241.52	62.3	10
****	6204150	6204150 Misc NonUtil Exp-Other	37,768.36	1,585.08	36,183.28	2,282.7	10
5500	6204160	6204160 Misc NonUtil-Other-Prof Serv	2,155.13	1,764.18	390.95	22.2	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	10,530.00	26,198.39	-15,668.39	59.8-	10
		Total Non Operating Expenses	157,499.94	47,314.10	110,185.84	232.9	9
		Total Operations & Maintenance Expense	13,930,770.36	12,534,926.83	1,395,843.53	11.1	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,565,095.16	11,199,813.68	365,281.48	3.3	9

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.3	-0.3	100.0-	9
****	5502011	5502011 Amortization Expense - CIAC	-366,514.00	-341,549.30	-24,964.70	7.3-	9
		Total Depreciation	11,198,581.16	10,858,264.68	340,316.48	3.1	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	28,443.09	0	0.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-74,455.41	-86,962.09	12,506.68	14.4	9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	10,265.62	1,977.78	8,287.84	419.0	9
		Total Amortization	-35,746.70	-56,541.22	20,794.52	36.8	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	214,200.00	206,360.00	7,840.00	3.8	9
****	5310032	5310032 Assessment-Consumer Advocate	85,692.00	60,273.00	25,419.00	42.2	9
****	5310033	5310033 Assessment-SBA	14,925.00	12,115.00	2,810.00	23.2	9
****	5310035	5310035 Assessment-DPC	36	2,422.00	-2,386.00	98.5-	9
****	5702101	5702101 Property Taxes	649.18	4,995.38	-4,346.20	87.0-	9
****	5702120	5702120 Property Taxes-WT/WW	159,523.25	112,434.38	47,088.87	41.9	9
5500	5703100	5703100 Payroll Taxes	341,871.11	314,529.27	27,341.84	8.7	9
5500	5709101	5709101 Other Miscellaneous Taxes	40	0	40		9
5500	5709140	5709140 Other Taxes-PURTA	418,361.11	349,458.33	68,902.78	19.7	9
****	5996050	5996050 RECLASS-Employee Taxes	0	0	0		9
****	6996005	6996005 Payroll Tax	-112,736.60	-101,590.19	-11,146.41	11.0-	9
****	8720100	8720100 Payroll Tax Overhead	-117.74	-424.41	306.67	72.3	9
		Total Taxes Other Than Income	1,122,443.31	960,572.76	161,870.55	16.9	8
		TOTAL UTILITY COSTS & EXPENSES	26,216,048.13	24,297,223.05	1,918,825.08	7.9	7
		TOTAL OPERATING INCOME	-23,724,195.82	-22,284,153.85	-1,440,041.97	6.5-	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	128,354.25	0	128,354.25		9
		Interest on Short Term Debt	128,354.25	0	128,354.25		8
****	6499011	6499011 Interest Expense - Long Term Debt	7,780,665.45	6,783,213.95	997,451.50	14.7	10
		Interest on LTD	7,780,665.45	6,783,213.95	997,451.50	14.7	9
5500	6402430	6402430 Amort-Debt Issuance Costs	58,230.81	50,390.17	7,840.64	15.6	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	0	-5,936.00	5,936.00	100.0	10
		Amortization of Debt Issuance Costs	58,230.81	44,454.17	13,776.64	31.0	9
		Interest on Long Term Debt	7,838,896.26	6,827,668.12	1,011,228.14	14.8	8
****	5996800	5996800 Reclass-AFUDC-Debt	0	0	0		10
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-263,868.85	-235,133.38	-28,735.47	12.2-	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	263,868.85	235,133.38	28,735.47	12.2	10
****	6996080	6996080 AFUDC-Debt	-263,868.85	-235,073.58	-28,795.27	12.2-	10
		AFUDC - Debt	-263,868.85	-235,073.58	-28,795.27	12.2-	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-363,791.01	-673,774.18	309,983.17	46.0	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	363,791.01	481,219.68	-117,428.67	24.4-	10
****	6996086	6996086 AFUDC-Equity	-363,791.01	-481,279.48	117,488.47	24.4	10
		AFUDC - Equity	-363,791.01	-673,833.98	310,042.97	46.0	9
		Allow For Funds Used During Construction	-627,659.86	-908,907.56	281,247.70	30.9	8
		Total Interest Expense	7,339,590.65	5,918,760.56	1,420,830.09	24.0	7
		Other Net (Income) Expense:					7
5500	5380011	5380011 Operating Gain/Loss-Disposition of Assets	0	-5,250.00	5,250.00	100.0	9
		Gains from Sales of Property	0	-5,250.00	5,250.00	100.0	8
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	25,578.00	-10,978.00	42.9-	9
		Other Net Periodic Benefit Costs	-59,646.00	-48,668.00	-10,978.00	22.6-	8
		Other Net (Income) Expense	-59,646.00	-53,918.00	-5,728.00	10.6-	7
		TOTAL OTHER (INCOME) EXPENSE	7,279,944.65	5,864,842.56	1,415,102.09	24.1	6
		TOTAL INCOME BEFORE TAX & GAIN	-16,444,251.17	-16,419,311.29	-24,939.88	0.2-	5
		INCOME TAXES					5
		Income Taxes - Current					6
5500	6310011	6310011 Federal Income Tax Expense	2,382,772.00	4,561,094.32	-2,178,322.32	47.8-	8
		Federal Taxes - Current	2,382,772.00	4,561,094.32	-2,178,322.32	47.8-	7
		Total Income Taxes - Current	2,382,772.00	4,561,094.32	-2,178,322.32	47.8-	6
		TOTAL INCOME TAXES	2,382,772.00	4,561,094.32	-2,178,322.32	47.8-	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-14,061,479.17	-11,858,216.97	-2,203,262.20	18.6-	4
		TOTAL NET INCOME	-14,061,479.17	-11,858,216.97	-2,203,262.20	18.6-	3
		NET INCOME AVAILABLE FOR COMMON	14,061,479.17	11,858,216.97	2,203,262.20	18.6	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

Financial Statement Version for AQUA

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
			-102,419,988.06	-155,229,004.00	52,809,015.94		
		OPERATING INCOME					6
		REVENUE					7
		Operating Revenue					8
5500	4114010	4114010 WTR-Unmetered-Residential	-968.71	-1,007.60	38.89	3.9	10
5500	4114055	4114055 Other Sales-Public Auth-Affil-5200-Aqua OH	-28,875.35	-44,451.51	15,576.16	35.0	10
****	4114110	4114110 WTR-Metered Sales-Residential	-29,057,940.31	-29,426,478.10	368,537.79	1.3	10
****	4114115	4114115 WTR-CAP Discount-Residential	212,547.39	5,965.74	206,581.65	3,462.8	10
****	4114120	4114120 WTR-Metered Sales-Commercial	-10,431,401.97	-10,393,536.00	-37,865.97	0.4-	10
****	4114130	4114130 WTR-Metered Sales-Industrial	-1,873,979.10	-1,856,139.78	-17,839.32	1.0-	10
****	4114140	4114140 WTR-Metered Sales-Public Authority	-798,308.15	-325,294.37	-473,013.78	145.4-	10
5500	4114160	4114160 WTR-Metered Sales-Bulk Water	-2,718.03	-3,846.35	1,128.32	29.3	10
****	4114210	4114210 WTR-Metered Fire Protection	-1,292,021.57	-1,343,642.99	51,621.42	3.8	10
****	4114220	4114220 WTR-Public Fire Protection	-634,851.65	-623,584.67	-11,266.98	1.8-	10
****	4114230	4114230 WTR-Private Fire Protection	-236,010.00	-227,233.57	-8,776.43	3.9-	10
5500	4115090	4115090 WTR-Sales for Resale-Metered	-272,884.02	-281,770.21	8,886.19	3.2	10
5500	4115100	4115100 WTR-Misc Srv Rev	-45,799.00	-46,427.50	628.5	1.4	10
****	4115105	4115105 WTR-Misc Srv Rev-Reconnect Fee	-16,377.41	-11,700.00	-4,677.41	40.0-	10
****	4115115	4115115 WTR-Misc Srv Rev-Late Pmt Fees	-64,355.82	-68,037.22	3,681.40	5.4	10
****	4115120	4115120 WTR-Misc Srv Rev-Bad Check Fee	1,340.00	-25,800.00	27,140.00	105.2	10
5500	4115125	4115125 WTR-Misc Srv Rev-New Acct Fee	0	-100	100	100.0	10
****	4115135	4115135 WTR-Misc Srv Rev-DSIC Imprv Surch	-1,068,607.17	26,456.30	-1,095,063.47	4,139.1-	10
****	4115140	4115140 WTR-Misc Srv Rev-ST Tax Adj Surch	133,530.97	92,809.30	40,721.67	43.9	10
5500	4118400	4118400 WTR-Other Water Rev	-27,780.00	-86,413.40	58,633.40	67.9	10
		Operating Revenue - Water	-45,505,459.90	-44,640,231.93	-865,227.97	1.9-	9
****	4211030	4211030 WW-Measured Rev-Residential	-3,455,669.95	-3,558,133.83	102,463.88	2.9	10
5550	4211035	4211035 WW-CAP Discount-Residential	15,702.96	378.62	15,324.34	4,047.4	10
****	4211040	4211040 WW-Flat Rate Rev-Residential	-743,393.49	-792,098.39	48,704.90	6.1	10
5550	4212030	4212030 WW-Measured Rev-Commercial	-1,554,965.32	-1,731,614.57	176,649.25	10.2	10
****	4212040	4212040 WW-Flat Rate Rev-Commercial	-297,721.56	-314,154.93	16,433.37	5.2	10
5550	4213030	4213030 WW-Measured Rev-Industrial	-2,910.79	-2,372.74	-538.05	22.7-	10
5550	4213040	4213040 WW-FlatRateRev-Industrial	-29,953.71	-30,775.22	821.51	2.7	10
5550	4214030	4214030 WW-Flat Rate Rev-Pub Authorit	-68.88	-206.64	137.76	66.7	10
5550	4214040	4214040 WW-Flat Rate Rev-Other Systems	-2,122.93	-2,440.68	317.75	13.0	10
5550	4214050	4214050 WW-Measured Rev-Pub Authority	-128,727.63	-124,646.69	-4,080.94	3.3-	10
****	4215155	4215155 WW-ST Tax Surcharge	4,957.97	2,494.20	2,463.77	98.8	10
****	4218300	4218300 WW-Forfeited Discounts/Abate	-14,921.31	-14,113.06	-808.25	5.7-	10
5550	4218400	4218400 WW-Other WW Revenues	120	-6,730.00	6,850.00	101.8	10
****	4218410	4218410 WW-Other WW Rev-DSIC	-25,992.50	162.45	-26,154.95	16,100.3-	10
		Operating Revenue - Sewer	-6,235,667.14	-6,574,251.48	338,584.34	5.2	9
		Total Operating Revenue	-51,741,127.04	-51,214,483.41	-526,643.63	1.0-	8
		Non Operating Revenue					8
5550	4305035	4305035 Revenues from M & J and Contract Work	-511	-511	0	0.0	9
5550	4305060	4305060 Rev-Contract-WW Billing	-141,453.72	-143,034.67	1,580.95	1.1	9
5500	4305070	4305070 Rev-Contract-Lab Services	0	60,585.00	-60,585.00	100.0-	9
5500	6104050	6104050 Rental Income - Non-Utility Operations	-1,500.00	-7,500.00	6,000.00	80.0	9
5500	6104070	6104070 Nonutil Inc-UMS Outside Serv	-30,536.02	-39,672.36	9,136.34	23.0	9
5500	6104120	6104120 Nonutil Inc-Other (Water)	-75,473.57	-70,758.59	-4,714.98	6.7-	9
5500	6104130	6104130 Nonutil Inc-Rent -Pole/Twr	-185,811.31	-170,090.01	-15,721.30	9.2-	9
		Total Non Operating Revenue	-435,285.62	-370,981.63	-64,303.99	17.3-	8
		TOTAL REVENUE	-52,176,412.66	-51,585,465.04	-590,947.62	1.1-	7
		UTILITY COSTS & EXPENSES					7
		Operations & Maintenance Expense:					8
		Labor					9
5500	5300110	5300110 Salaried - Straight-Time Wages	3,799,181.91	3,923,288.03	-124,106.12	3.2-	11
5500	5300161	5300161 Salaried Severance	6,424.52	0	6,424.52		11
5500	5300190	5300190 Labor-Officers, Executives	53,867.52	57,128.32	-3,260.80	5.7-	11
5500	8710100	8710100 Labor Cost Center Variances - Employees	1,760.00	272	1,488.00	547.1	11
		Labor Regular	3,861,233.95	3,980,688.35	-119,454.40	3.0-	10
5500	5300120	5300120 Salaried - Overtime Wages	434,741.70	462,011.65	-27,269.95	5.9-	11
		Labor Overtime	434,741.70	462,011.65	-27,269.95	5.9-	10
5500	5300170	5300170 Salaried - Incentives / Bonuses	1,000.00	0	1,000.00		11
5500	5300180	5300180 Salaried - Annual Incentive	183,553.68	304,963.63	-121,409.95	39.8-	11
		Labor Short Term Incentive	184,553.68	304,963.63	-120,409.95	39.5-	10
5500	5300185	5300185 Stock Option Compensation	578.68	383.93	194.75	50.7	11
5500	5300186	5300186 Performance Share Unit Amortization	-175,655.32	71,964.27	-247,619.59	344.1-	11
5500	5300187	5300187 Restricted Stock Unit Amortization	17,228.24	17,797.80	430.44	2.6	11
		Labor Long Term Incentive	-157,848.40	89,146.00	-246,994.40	277.1-	10
5500	5996010	5996010 RECLASS-S&W-Employees	-284.75	-20,006.34	19,721.59	98.6	11
****	8000010	8000010 Area Manager II	0	0	0		11
5500	8000029	8000029 Business Analyst III	5,272.41	8,246.70	-2,974.29	36.1-	11
5500	8000032	8000032 Corporate Automation Engineer	0	1,817.16	-1,817.16	100.0-	11
****	8000058	8000058 Construction Manager	0	0	0		11
5500	8000097	8000097 Enterprise Systems Manager	582.12	1,650.48	-1,068.36	64.7-	11
5500	8000150	8000150 Mgr, Security Operations & Engineering	220.74	0	220.74		11
****	8000154	8000154 New Business & Contract Operations Mgr	0	0	0		11
****	8000159	8000159 Operations Director I	0	0	0		11
5500	8000168	8000168 Planning & Engineering Director	0	18,847.20	-18,847.20	100.0-	11

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****	8000170	8000170 Project Engineer II	3,935.04	2,499.00	1,436.04	57.5	11
****	8000171	8000171 Project Engineer III	698.49	1,644.24	-945.75	57.5-	11
5500	8000179	8000179 Project Management Office Director	0	751.25	-751.25	100.0-	11
5500	8000201	8000201 Systems Administrator II	0	2,236.71	-2,236.71	100.0-	11
5500	8000217	8000217 Systems Engineer II	0	416.68	-416.68	100.0-	11
5500	8000218	8000218 Security Engineer I	0	1,275.00	-1,275.00	100.0-	11
5500	8000219	8000219 Security Engineer III	2,474.64	2,918.85	-444.21	15.2-	11
5500	8000235	8000235 System Engineer III	1,312.74	6,244.70	-4,931.96	79.0-	11
****	8000274	8000274 Field Supervisor I	0	0	0		11
****	8000275	8000275 Field Supervisor II	0	0	0		11
****	8000283	8000283 Operations Team Leader	0	0	0		11
****	8000289	8000289 Production Specialist	0	0	0		11
5500	8000291	8000291 Senior Hydrogeologist	0	-1,634.40	1,634.40	100.0	11
5500	8000312	8000312 Telecom Analyst II	559.92	0	559.92		11
5500	8000325	8000325 Manager Security GRC	0	1,740.46	-1,740.46	100.0-	11
5500	8000332	8000332 Lead, Enterprise Architect	665.15	0	665.15		11
5500	8000342	8000342 Security Analyst II	0	766.82	-766.82	100.0-	11
5500	8000367	8000367 IT Infrastructure Lead	0	257.04	-257.04	100.0-	11
****	8000381	8000381 Director Construction	0	0	0		11
****	8001003	8001003 Administrative Assistant I	0	0	0		11
****	8001004	8001004 Administrative Assistant II	0	0	0		11
****	8001018	8001018 Construction Coordinator II	0	0	0		11
****	8001025	8001025 Customer Service Specialist II	0	0	0		11
5500	8001067	8001067 Records Coordinator	0	6,165.81	-6,165.81	100.0-	11
****	8001101	8001101 Facility Operator I	0	0	0		11
****	8001102	8001102 Facility Operator II	0	29.84	-29.84	100.0-	11
****	8001103	8001103 Facility Operator III	0	0	0		11
****	8001104	8001104 Facility Operator Trainee	0	0	0		11
****	8001151	8001151 Operations Team Lead	0	0	0		11
5500	8001183	8001183 Utility Technician II	0	33.36	-33.36	100.0-	11
****	8001209	8001209 Meter Reader (Union)	0	0	0		11
5500	8001213	8001213 Utility Technician (Union)	-657.31	-985.86	328.55	33.3	11
****	8001228	8001228 Foreman	0	0	0		11
****	8001229	8001229 Facility Operator	0	0	0		11
****	8001230	8001230 Field Service Representative Leader	0	0	0		11
5500	8001231	8001231 Field Service Representative	-895.43	-1,383.57	488.14	35.3	11
5500	8001235	8001235 Inspector	0	-1,448.51	1,448.51	100.0	11
****	8001239	8001239 Laborer	0	-207.42	207.42	100.0	11
5500	8001241	8001241 Leader	0	-138.92	138.92	100.0	11
5500	8001251	8001251 Maintenance Water Conservation Tech	-225.5	0	-225.5		11
****	8001257	8001257 Operator I	0	0	0		11
****	8001258	8001258 Operator II	0	0	0		11
****	8001259	8001259 Operator III	0	0	0		11
****	8001261	8001261 Operator Trainee	0	0	0		11
5500	8001265	8001265 Plant Utility Worker	48.84	0	48.84		11
****	8001270	8001270 System Operator	0	0	0		11
5550	8001276	8001276 Utility Field Service Worker I	-392.84	0	-392.84		11
5500	8001283	8001283 Utility Worker - Electrical	0	-187.35	187.35	100.0	11
5500	8001284	8001284 Utility Worker	-905.75	-595.44	-310.31	52.1-	11
5500	8001289	8001289 Working Foreman	-223.8	-152.22	-71.58	47.0-	11
****	8001291	8001291 Wastewater Operator I	0	0	0		11
****	8001314	8001314 Wastewater Operator II	0	0	0		11
5500	8001316	8001316 Customer Relations Specialist I	11,304.40	0	11,304.40		11
****	8002004	8002004 Administrative Assistant II-TH	0	0	0		11
5500	8002067	8002067 Records Coordinator-TH	0	1,077.30	-1,077.30	100.0-	11
****	8002101	8002101 Facility Operator I-TH	0	0	0		11
****	8002102	8002102 Facility Operator II-TH	0	0	0		11
****	8002103	8002103 Facility Operator III-TH	0	0	0		11
****	8002104	8002104 Facility Operator Trainee-TH	0	0	0		11
****	8002205	8002205 Facility Operator-TH	0	0	0		11
5500	8002213	8002213 Utility Technician (Union)-TH	-361.36	0	-361.36		11
****	8002228	8002228 Foreman-TH	0	0	0		11
5500	8002231	8002231 Field Service Representative-TH	-294.78	-253.5	-41.28	16.3-	11
5500	8002235	8002235 Inspector-TH	-253.75	-23.68	-230.07	971.6-	11
5500	8002241	8002241 Leader-TH	0	-14.89	14.89	100.0	11
****	8002257	8002257 Operator I-TH	0	0	0		11
****	8002258	8002258 Operator II-TH	0	0	0		11
****	8002259	8002259 Operator III-TH	0	0	0		11
****	8002261	8002261 Operator Trainee-TH	0	0	0		11
****	8002263	8002263 Pipe Truck Operator-TH	0	0	0		11
****	8002270	8002270 System Operator-TH	0	0	0		11
5550	8002276	8002276 Utility Field Service Worker I-TH	-40.14	0	-40.14		11
5500	8002284	8002284 Utility Worker-TH	-466.96	0	-466.96		11
5500	8002289	8002289 Working Foreman-TH	-50.36	-16.31	-34.05	208.8-	11
****	8002314	8002314 Wastewater Operator II - TH	0	0	0		11
****	8003227	8003227 Foreman-DT	0	0	0		11
****	8003228	8003228 Facility Operator-DT	0	0	0		11
5500	8003234	8003234 Inspector-DT	0	-252.6	252.6	100.0	11

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
****	8003256	8003256 Operator I-DT	0	0	0		11
****	8003257	8003257 Operator II-DT	0	0	0		11
****	8003258	8003258 Operator III-DT	0	0	0		11
****	8003260	8003260 Operator Trainee-DT	0	0	0		11
****	8003269	8003269 System Operator-DT	0	0	0		11
****	8003314	8003314 Wastewater Operator II - DT	0	0	0		11
5500	8009990	8009990 True-Up Labor	499.5	0	499.5		11
		Activity Allocations	22,521.26	31,317.59	-8,796.33	28.1-	10
****	6996001	6996001 S&W-Employees-ST	-1,229,706.51	-1,205,233.66	-24,472.85	2.0-	11
****	6996002	6996002 S&W-Employees-OT	-238,452.17	-237,492.11	-960.06	0.4-	11
5500	6996003	6996003 S&W-Officers, Directors, Majority Shareholder	-68,974.50	-136,042.56	67,068.06	49.3	11
****	6996007	6996007 LTI/STI	38,845.65	-33,137.90	71,983.55	217.2	11
****	8720200	8720200 PTO Overhead	-930.76	-1,351.74	420.98	31.1	11
****	8720700	8720700 LTI/STI/Stock Overhead	0	-220.87	220.87	100.0	11
		Labor - Overheads & Capitalization	-1,499,218.29	-1,613,478.84	114,260.55	7.1	10
		Total Labor	2,845,983.90	3,254,648.38	-408,664.48	12.6-	9
		Employee Benefits					9
5500	5301010	5301010 Employee Benefits - Medical	611,331.83	597,117.66	14,214.17	2.4	11
5500	5301020	5301020 Employee Benefits - Dental / Vision	33,678.57	32,201.64	1,476.93	4.6	11
5500	5301025	5301025 Employee Benefits - Vision	6,799.00	5,636.79	1,162.21	20.6	11
		Employee Benefits - Health Plans	651,809.40	634,956.09	16,853.31	2.7	10
5500	5301030	5301030 Employee Benefits - Life Insurance	19,109.94	16,161.17	2,948.77	18.2	11
5500	5301040	5301040 Employee Benefits - Disability	11,171.52	10,628.16	543.36	5.1	11
		Employee Benefits - Insurance	30,281.46	26,789.33	3,492.13	13.0	10
5500	5301060	5301060 Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	11
		Employee Benefits - OPEB	77,502.94	77,502.94	0	0.0	10
5500	5301130	5301130 Employee Benefits - Savings Plan	196,323.18	176,562.73	19,760.45	11.2	11
5500	5301131	5301131 Employee Benefits - Savings Plan(401K)-YE	384,111.65	11,812.16	372,299.49	3,151.8	11
		Employee Benefits - 401K	580,434.83	188,374.89	392,059.94	208.1	10
5500	5301910	5301910 Employee Related Expenses-On Boarding	3,455.00	0	3,455.00		11
5500	5301915	5301915 Employee Related Expenses-DOT Physicals	255	232	23	9.9	11
5500	5301990	5301990 Other Employee Benefits - Miscellaneous	163.76	185.12	-21.36	11.5-	11
5500	5301995	5301995 Employee Related Expenses-EASE Contract (EAP)	0	6,623.10	-6,623.10	100.0-	11
5500	5301996	5301996 Other Employee Benefits - Fees COLI Accounts	7,900.64	12,250.65	-4,350.01	35.5-	11
5500	5302120	5302120 Transfer/Relocation Expense	-133	0	-133		11
****	5302920	5302920 Tuition Reimbursement Expense	1,890.00	960	930	96.9	11
****	5302925	5302925 Employee Training Expense	16,814.64	5,110.00	11,704.64	229.1	11
****	5302926	5302926 Employee Training Expense-Seminars	185	327	-142	43.4-	11
****	5302930	5302930 Employee Relations Expense	-1,560.92	751.67	-2,312.59	307.7-	11
5500	5302990	5302990 Miscellaneous Employee-Related Expense	0	200.5	-200.5	100.0-	11
****	8720300	8720300 Payroll Other Overhead	-798.54	-1,671.49	872.95	52.2	11
		Employee Benefits - Miscellaneous	28,171.58	24,968.55	3,203.03	12.8	10
****	6996004	6996004 Employee Pension and Benefits	-371,844.12	-252,893.05	-118,951.07	47.0-	11
		Capitalized Employee Benefits	-371,844.12	-252,893.05	-118,951.07	47.0-	10
		Total Employee Benefits	996,356.09	699,698.75	296,657.34	42.4	9
		Purchased Water					9
****	5206100	5206100 Purchased Water	654,749.97	365,161.42	289,588.55	79.3	10
5500	6996009	6996009 Purchased Water	-32,715.75	-46,180.00	13,464.25	29.2	10
		Total Purchased Water	622,034.22	318,981.42	303,052.80	95.0	9
		Purchased Wastewater					9
****	5206115	5206115 Purchased Wastewater Treatment	1,024,201.38	799,503.88	224,697.50	28.1	10
5500	6996010	6996010 Purchased WasteWater Treatment	537.67	0	537.67		10
		Total Purchased Wastewater	1,024,739.05	799,503.88	225,235.17	28.2	9
		Sludge					9
****	5206240	5206240 Sludge Removal	180,008.52	108,340.65	71,667.87	66.2	10
5500	5996110	5996110 RECLASS-Sludge Removal (WasteWater)	0	2,550.00	-2,550.00	100.0-	10
5500	6996011	6996011 Sludge Removal (WW)	0	-9,262.50	9,262.50	100.0	10
		Total Sludge	180,008.52	101,628.15	78,380.37	77.1	9
		Purchased Power					9
****	5206210	5206210 Purchased Power	840,997.29	744,384.38	96,612.91	13.0	10
****	5206230	5206230 Fuel for Power Production	46,374.85	91,416.48	-45,041.63	49.3-	10
5500	6996015	6996015 Purchased Power (WW)	-63.48	0	-63.48		10
5500	6996016	6996016 Fuel for Power Production	-446.22	-992.96	546.74	55.1	10
		Total Purchased Power	886,862.44	834,807.90	52,054.54	6.2	9
****	5304600	5304600 Chemicals-Oper-General	118,515.60	76,664.09	41,851.51	54.6	10
5500	5304602	5304602 Chemicals-Oper-Liqui Alum	62,900.22	96,766.94	-33,866.72	35.0-	10
5500	5304603	5304603 Chemicals-Oper-Caustic	25,510.82	15,934.96	9,575.86	60.1	10
5500	5304604	5304604 Chemicals-Oper-Chlorine	59,335.20	88,868.55	-29,533.35	33.2-	10
5500	5304605	5304605 Chemicals-Oper-Coagulants	11,489.67	42,142.57	-30,652.90	72.7-	10
5500	5304606	5304606 Chemicals-Oper-Fluoride	14,736.56	4,351.43	10,385.13	238.7	10
5500	5304607	5304607 Chemicals-Oper-Hypochlorine	-8,302.39	24,425.67	-32,728.06	134.0-	10
5500	5304608	5304608 Chemicals-Oper-Polyphosphate	106,244.54	21,004.00	85,240.54	405.8	10
5500	5304609	5304609 Chemicals-Oper-Zinc Ortho	20,140.20	77,838.78	-57,698.58	74.1-	10
5500	5304610	5304610 Chemicals-Oper-Polymer	43,134.16	20,111.05	23,023.11	114.5	10
5500	5304613	5304613 Chemicals-Oper-Percol	0	6,315.40	-6,315.40	100.0-	10
5500	5304614	5304614 Chemicals-Oper-Solar Salt	0	302.4	-302.4	100.0-	10
5500	5304615	5304615 Chemicals-Oper-Lime	24,191.25	25,574.02	-1,382.77	5.4-	10
5500	5304616	5304616 Chemicals-Oper-Copper Sulphate	0	44,951.78	-44,951.78	100.0-	10

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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
5500	5304617	5304617 Chemicals-Oper-Carbon	-1,672.80	74,362.51	-76,035.31	102.2-	10
5500	5304620	5304620 Chemicals-Oper-Ammonia	-12,613.56	54,393.89	-67,007.45	123.2-	10
5500	5304621	5304621 Chemicals-Oper-Misc Chem	8,471.49	6,993.51	1,477.98	21.1	10
5550	5304622	5304622 SW-Chem-Coll Oper-General	0	25	-25	100.0-	10
5550	5304624	5304624 SW-Chem-Pump Oper-General	67,809.82	37,259.49	30,550.33	82.0	10
5550	5304626	5304626 SW-Chem-T&D Oper-General	1,167.45	0	1,167.45		10
5500	6996018	6996018 Chemicals	-449.78	0	-449.78		10
		Chemicals	540,608.45	718,286.04	-177,677.59	24.7-	9
		Materials & Supplies					9
****	5304100	5304100 Material Exp-Stock	1,321,561.87	3,897,911.29	-2,576,349.42	66.1-	11
****	5304110	5304110 Material Exp-Cst Dif	-6,600.08	11,378.71	-17,978.79	158.0-	11
5500	5304120	5304120 Material Exp-Obsole	-3,540.51	-4,242.79	702.28	16.6	11
5500	5304140	5304140 Material Exp-Inv Rvl	-4,041.76	-11,061.35	7,019.59	63.5	11
****	5304200	5304200 Material Exp-Non Stk	330,769.16	658,811.77	-328,042.61	49.8-	11
5500	5304235	5304235 Materials & Supplies - Hydrants	0	1,345.00	-1,345.00	100.0-	11
****	5304300	5304300 Meter/ERT Purchases	172,551.31	222,524.48	-49,973.17	22.5-	11
5500	5304330	5304330 Laboratory Supplies	-693.43	10,352.19	-11,045.62	106.7-	11
****	5304340	5304340 Software/Hardware Purchases	61,720.81	82,078.85	-20,358.04	24.8-	11
****	5304370	5304370 Small Tools & Work Equipment	24,865.14	119,213.79	-94,348.65	79.1-	11
****	5304375	5304375 Materials & Supplies - Uniforms	7,191.94	20,984.53	-13,792.59	65.7-	11
5500	5304380	5304380 Materials & Supplies - Safety Supplies	18,823.83	155,675.78	-136,851.95	87.9-	11
****	5304390	5304390 Misc Supplies	70,834.73	106,883.79	-36,049.06	33.7-	11
****	8720600	8720600 Tools/Clothing/Others Overhead	-12.71	7.28	-19.99	274.6-	11
		Supplies	1,993,430.30	5,271,863.32	-3,278,433.02	62.2-	10
****	6996020	6996020 Materials and Supplies	-1,781,935.69	-4,921,502.59	3,139,566.90	63.8	11
		Capitalized Supplies	-1,781,935.69	-4,921,502.59	3,139,566.90	63.8	10
		Total Materials & Supplies	211,494.61	350,360.73	-138,866.12	39.6-	9
		Outside Services					9
****	5303230	5303230 Contractor Services - Engineering	1,562,797.26	2,595,294.86	-1,032,497.60	39.8-	11
****	6996031	6996031 Contractual Services-Engineering	-1,573,683.94	-2,544,533.72	970,849.78	38.2	11
		Outside Services - Engineering	-10,886.68	50,761.14	-61,647.82	121.4-	10
5500	5303210	5303210 Accounting/Auditing Services	73,074.00	223,443.58	-150,369.58	67.3-	11
5500	6996032	6996032 Contractual Services-Accounting	-23,018.31	0	-23,018.31		11
		Outside Services - Accounting	50,055.69	223,443.58	-173,387.89	77.6-	10
****	5303220	5303220 Legal Services	-2,088.25	-216,902.30	214,814.05	99.0	11
5500	6996033	6996033 Contractual Services-Legal	-5,100.06	-16,743.32	11,643.26	69.5	11
		Outside Services - Legal	-7,188.31	-233,645.62	226,457.31	96.9	10
****	5303850	5303850 Testing Services	75,187.93	196,225.63	-121,037.70	61.7-	11
5500	6996035	6996035 Contractual Services-Testing	0	-2,540.00	2,540.00	100.0	11
		Outside Services - Lab Testing	75,187.93	193,685.63	-118,497.70	61.2-	10
****	5303010	5303010 Contractor Labor - Straight Time	10,121.57	14,016.50	-3,894.93	27.8-	11
****	5303020	5303020 Contractor Materials	86,513.46	88,202.95	-1,689.49	1.9-	11
****	5303030	5303030 Contractor Services	4,656,181.98	3,136,047.91	1,520,134.07	48.5	11
****	5303031	5303031 Contractor Services - Oth-Cross Connect Control	62,925.00	40,576.40	22,348.60	55.1	11
5500	5303032	5303032 Contractor Services - Oth-Hrdw/Sfts Maint	36,858.65	30,165.00	6,693.65	22.2	11
****	5303035	5303035 Contractor Services - Restoration	320,807.71	1,609,769.95	-1,288,962.24	80.1-	11
****	5303036	5303036 Contractor Services - Permit Fees	47,323.38	57,428.40	-10,105.02	17.6-	11
5500	5303040	5303040 Environmental Services	7,817.50	0	7,817.50		11
****	5303050	5303050 Contractor Services - Leak Detection	2,190.00	45,341.00	-43,151.00	95.2-	11
5550	5303052	5303052 Contractor Services - Sewer Jetting	900	26,218.50	-25,318.50	96.6-	11
****	5303053	5303053 Contractor Services - Main Breaks	5,043,738.71	9,584,427.72	-4,540,689.01	47.4-	11
****	5303054	5303054 Contractor Services - Well Cleaning	205,117.75	129,151.54	75,966.21	58.8	11
5500	5303056	5303056 Contractor Services - Basin-Lagoon Cleaning	23,772.44	6,214.55	17,557.89	282.5	11
5500	5303057	5303057 Contractor Services - Water Sludge hauling	105,974.00	89,842.07	16,131.93	18.0	11
5500	5303059	5303059 Contractor Services - PFAS	44,344.50	0	44,344.50		11
5500	5303061	5303061 Contractor Services - Other-Mains	264,857.27	554,957.09	-290,099.82	52.3-	11
****	5303062	5303062 Contractor Services - Other-Services	1,033,639.64	1,119,572.26	-85,932.62	7.7-	11
****	5303063	5303063 Contractor Services - Other-Meters	83,096.76	9,504.40	73,592.36	774.3	11
5500	5303064	5303064 Contractor Services - Other-Hydrants	94,441.78	92,247.09	2,194.69	2.4	11
5500	5303145	5303145 Contractor Services - Other-Construction	-9,810.40	-71,446.39	61,635.99	86.3	11
****	6996036	6996036 Contractual Services-Other	-11,520,185.29	-16,379,596.11	4,859,410.82	29.7	11
		Outside Services - Operations	600,626.41	182,640.83	417,985.58	228.9	10
5500	5997310	5997310 Other ACO Direct costs	67,890.00	62,909.93	4,980.07	7.9	11
****	5997320	5997320 WorkFlow Processing Fee	53,048.79	81,286.20	-28,237.41	34.7-	11
****	5997330	5997330 WorkFlow Billing Postage	92,847.88	127,761.55	-34,913.67	27.3-	11
5500	5997360	5997360 ACO Lockbox Fees	35,139.19	38,997.68	-3,858.49	9.9-	11
		Outside Services - ACO	248,925.86	310,955.36	-62,029.50	19.9-	10
		Outside Services - Other					10
****	5303130	5303130 Building & Grounds Maintenance Services	54,943.21	113,194.73	-58,251.52	51.5-	12
****	5303135	5303135 Contractor Services - Grounds Care	61,481.79	58,775.43	2,706.36	4.6	12
5500	5303840	5303840 Security & Investigative Services	43,845.99	146,493.98	-102,647.99	70.1-	12
****	6996361	6996361 Contractual Services - Other - Bldg & Grounds	-58,416.12	0	-58,416.12		12
		Outside Services - Bldg & Grounds	101,854.87	318,464.14	-216,609.27	68.0-	11
5500	5303150	5303150 Communications Equipment Maintenance Services	2,980.00	0	2,980.00		12
5500	6996363	6996363 Contractual Services - Other - Communications	-2,980.00	0	-2,980.00		12
		Outside Services - Communications	0	0	0		11
5500	5303110	5303110 Office Equipment Maintenance Services	91.56	0	91.56		12
****	5303120	5303120 Computer & Software Maintenance Services	6,870.22	0	6,870.22		12

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5500	5303315	5303315 IT/Telecom Contractor Services	-4,409.32	134,076.70	-138,486.02	103.3-	12
5500	6996364	6996364 Contractual Services - Other - IT	-1,337.62	0	-1,337.62		12
		Outside Services - IT	1,214.84	134,076.70	-132,861.86	99.1-	11
5500	5303140	5303140 Security Equipment Maintenance Services	45,522.17	145,547.88	-100,025.71	68.7-	12
		Outside Services - Security	45,522.17	145,547.88	-100,025.71	68.7-	11
5500	5303325	5303325 Professional/Temporary Labor	12,131.55	9,226.18	2,905.37	31.5	12
		Outside Services - Temporary Labor	12,131.55	9,226.18	2,905.37	31.5	11
****	5303190	5303190 Miscellaneous Repairs/Maintenance	3,811.08	14,026.40	-10,215.32	72.8-	12
****	5303310	5303310 Consultant Services	68,144.78	203,110.44	-134,965.66	66.4-	12
****	5303320	5303320 Training Services	8,166.00	2,031.21	6,134.79	302.0	12
****	5303890	5303890 Miscellaneous Outside Services	33,492.60	59,856.60	-26,364.00	44.0-	12
5500	6996367	6996367 Contractual Services - Other - Admin & General	-65,937.79	0	-65,937.79		12
		Outside Services - Admin & General	47,676.67	279,024.65	-231,347.98	82.9-	11
		Total Outside Services - Other	208,400.10	886,339.55	-677,939.45	76.5-	10
		Total Outside Services	1,165,121.00	1,614,180.47	-449,059.47	27.8-	9
		Management Fees					9
****	8730100	8730100 Management Fees Aqua Services - Services	0	0	0		11
5500	8732010	8732010 S&W-Employees	1,834,021.87	1,890,257.82	-46,235.95	2.5-	11
5500	8732030	8732030 S&W-Officers, Directors, Maj Shareholder	-240,638.30	826,894.36	-1,067,532.66	129.1-	11
5500	8732040	8732040 Employee Pension and Benefits	-41,303.71	40,511.66	-81,815.37	202.0-	11
5500	8732150	8732150 Purchased Power (WasteWater)	1,064.42	904.85	159.57	17.6	11
5500	8732200	8732200 Materials and Supplies	299,416.47	296,175.36	3,241.11	1.1	11
5500	8732310	8732310 Contractual Services-Engineering	0	32,331.21	-32,331.21	100.0-	11
5500	8732320	8732320 Contractual Services-Accounting	8,104.54	15,076.62	-6,972.08	46.2-	11
5500	8732330	8732330 Contractual Services-Legal	9,911.53	12,682.92	-2,771.39	21.9-	11
5500	8732340	8732340 Contractual Services-Management Fees	190,650.64	288,804.43	-98,153.79	34.0-	11
5500	8732360	8732360 Contractual Services-Other	1,600,418.03	1,621,259.88	-20,841.85	1.3-	11
5500	8732410	8732410 Rental of Building Real Property	0	10,617.61	-10,617.61	100.0-	11
5500	8732500	8732500 Transportation Expenses	873.87	1,084.78	-210.91	19.4-	11
5500	8732600	8732600 Advertising Expense	0	3,257.50	-3,257.50	100.0-	11
5500	8732750	8732750 Miscellaneous Expense	120,850.55	298,669.44	-177,818.89	59.5-	11
		Management Fees - Water	3,783,369.91	5,328,528.44	-1,545,158.53	29.0-	10
****	8730310	8730310 Management Fees State Admin	0	0	0		11
****	8733010	8733010 S&W-Employees-ST	0	0	0		11
****	8733020	8733020 S&W-Employees-OT	0	0	0		11
****	8733030	8733030 S&W-Officers, Directors, Maj Shareholder	0	0	0		11
****	8733040	8733040 Employee Pension and Benefits	0	0	0		11
****	8733050	8733050 Employee Taxes	0	0	0		11
****	8733070	8733070 LTI/STI	0	0	0		11
****	8733150	8733150 Purchased Power (WasteWater)	0	0	0		11
****	8733160	8733160 Fuel for Power Production	0	0	0		11
****	8733200	8733200 Materials and Supplies	0	0	0		11
****	8733310	8733310 Contractual Services-Engineering	0	0	0		11
****	8733320	8733320 Contractual Services-Accounting	0	0	0		11
****	8733330	8733330 Contractual Services-Legal	0	0	0		11
****	8733340	8733340 Contractual Services-Management Fees	0	0	0		11
****	8733350	8733350 Contractual Services-Testing	0	0	0		11
****	8733360	8733360 Contractual Services-Other	0	0	0		11
****	8733361	8733361 Contractual Services - Other - Bldg & Grounds	0	0	0		11
****	8733367	8733367 Contractual Services - Other - Admin & General	0	0	0		11
****	8733420	8733420 Rental of Equipment	0	0	0		11
****	8733500	8733500 Transportation Expenses	0	0	0		11
****	8733570	8733570 Insurance General Liability	0	0	0		11
****	8733600	8733600 Advertising Expense	0	0	0		11
****	8733750	8733750 Miscellaneous Expense	0	0	0		11
****	8733751	8733751 Other Miscellaneous Expense	0	0	0		11
		Management Fees - State	0	0	0		10
5500	6996034	6996034 Contractual Services-Management Fees	-2,153,805.32	-2,710,933.99	557,128.67	20.6	11
		Capitalized Management Fees	-2,153,805.32	-2,710,933.99	557,128.67	20.6	10
		Total Management Fees	1,629,564.59	2,617,594.45	-988,029.86	37.7-	9
		Leases					9
****	5307010	5307010 Rent Expense - Buildings	48,008.03	48,008.03	0	0.0	11
5500	5307050	5307050 Rent Expense - Land & Land Rights	1,969.24	240	1,729.24	720.5	11
5500	6996041	6996041 Rental of Building Real Property	0	-240	240	100.0	11
		Leases - Building	49,977.27	48,008.03	1,969.24	4.1	10
****	5307030	5307030 Rent Expense - Equipment (Office & Other)	-68.76	8,273.41	-8,342.17	100.8-	11
5500	5996420	5996420 RECLASS-Rental of Equipment	0	17,769.00	-17,769.00	100.0-	11
****	6996042	6996042 Rental of Equipment	68.76	-24,179.00	24,247.76	100.3	11
		Leases - Equipment	0	1,863.41	-1,863.41	100.0-	10
5500	5307090	5307090 Rent Expense - Miscellaneous	2,002.41	0	2,002.41		11
		Leases - Other	2,002.41	0	2,002.41		10
		Total Leases	51,979.68	49,871.44	2,108.24	4.2	9
		Transportation					9
5500	5303170	5303170 Automobile Repairs/Maintenance	3,218.14	2,092.81	1,125.33	53.8	11
5500	5304210	5304210 Auto Parts & Supplies	36,599.18	68,183.07	-31,583.89	46.3-	11
5500	5399070	5399070 Vehicle Expenses-Fleet System- Maintenance	21,225.91	34,811.38	-13,585.47	39.0-	11
		Transportation - Services & Maintenance	61,043.23	105,087.26	-44,044.03	41.9-	10
5500	5399077	5399077 Transportation - Vehicle Leases	0	69,401.63	-69,401.63	100.0-	11

Financial Statement Version for AQUA

OL Ledger
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 2024.03 -2024.03 Reporting periods
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Company	Account Number	Text for B/S P&L Item	Total of Reporting Period	Total of the Comparison Period	Absolute Difference	Percentage	Hierarchy Level
		Transportation - Leases	0	69,401.63	-69,401.63	100.0-	10
****	5304510	5304510 Gasoline	119,545.50	104,414.09	15,131.41	14.5	11
5500	5304515	5304515 Diesel Fuel	9,330.49	0	9,330.49		11
5500	5304516	5304516 Natural Gas Fuel	1,944.22	2,362.86	-418.64	17.7-	11
5500	5304520	5304520 Fuel-Off Hwy Equip	-7,961.62	0	-7,961.62		11
		Transportation - Fuel	122,858.59	106,776.95	16,081.64	15.1	10
5500	5303175	5303175 Contractor Svcs-Transportation-Corp Claims Mgmt	1,559.85	1,696.95	-137.1	8.1-	11
5500	5399079	5399079 Transportation-Crash	9,140.84	12,551.74	-3,410.90	27.2-	11
5500	5996500	5996500 RECLASS-Transportation Expenses	-16,653.38	-25,228.47	8,575.09	34.0	11
****	8720500	8720500 Transportation Overhead	-284.26	-484.1	199.84	41.3	11
		Transportation - Other	-6,236.95	-11,463.88	5,226.93	45.6	10
****	6996050	6996050 Transportation Expenses	-34,556.81	-138,517.02	103,960.21	75.1	11
		Capitalized Transportation	-34,556.81	-138,517.02	103,960.21	75.1	10
		Total Transportation	143,108.06	131,284.94	11,823.12	9.0	9
		Miscellaneous Expenses					9
5500	5308010	5308010 Subscriptions	1,995.64	1,839.67	155.97	8.5	11
5500	5308021	5308021 Professional Dues	1,194.73	0	1,194.73		11
****	5308041	5308041 Industry Assoc Dues	1,033.34	636	397.34	62.5	11
5500	5308090	5308090 Other Dues&Membership	45,771.61	36,646.94	9,124.67	24.9	11
		Dues & Subscriptions	49,995.32	39,122.61	10,872.71	27.8	10
5500	5310010	5310010 Operating Permits	400	-326.56	726.56	222.5	11
****	5310020	5310020 Licensing Fees	363,411.40	7,803.72	355,607.68	4,556.9	11
5500	5310050	5310050 Environmental Fees	80	0	80		11
		Licenses & Permits	363,891.40	7,477.16	356,414.24	4,766.7	10
5500	5310080	5310080 Bank Fees	8,898.92	3	8,895.92	296,530.7	11
5500	5310085	5310085 Bond Servicing Fees	23,149.90	8,853.96	14,295.94	161.5	11
		Bank Fees	32,048.82	8,856.96	23,191.86	261.8	10
****	5302010	5302010 Travel Expense	-2,548.84	16,995.27	-19,544.11	115.0-	11
****	5302015	5302015 Travel - Meals (50% Non-Deductible)	19,928.26	15,098.49	4,829.77	32.0	11
5500	5302020	5302020 Entertainment Expense	0	520	-520	100.0-	11
5500	5302021	5302021 Entertainment Expense - Non-Deductible	3,302.37	5,792.74	-2,490.37	43.0-	11
		Travel & Entertainment	20,681.79	38,406.50	-17,724.71	46.2-	10
****	5303830	5303830 Advertising	94,279.48	200	94,079.48	47,039.7	11
5500	5399110	5399110 Chamber of Commerce & Civic Org	65,745.00	1,375.00	64,370.00	4,681.5	11
5550	6996060	6996060 Advertising Expense	-779.48	0	-779.48		11
		Public Relations	159,245.00	1,575.00	157,670.00	10,010.8	10
5500	5399210	5399210 Penalties - Operating - Nondeductible-WTR/WWTR	0	500	-500	100.0-	11
		Fines & Penalties	0	500	-500	100.0-	10
****	5304310	5304310 Office Supplies	21,761.87	43,442.23	-21,680.36	49.9-	11
****	5304320	5304320 Postage, Shipping, & Freight	17,625.52	33,525.70	-15,900.18	47.4-	11
5500	5304350	5304350 Office Furn & Equip	2,542.49	16,002.70	-13,460.21	84.1-	11
5500	5304360	5304360 Promotion Supplies	13,374.63	9,420.67	3,953.96	42.0	11
****	5304410	5304410 Purchasing Card Expenses-MC	-9,978.12	51,629.26	-61,607.38	119.3-	11
		Office Supplies	45,326.39	154,020.56	-108,694.17	70.6-	10
****	5309010	5309010 Utilities - Electric and Gas	1,265.16	1,807.20	-542.04	30.0-	11
****	5309025	5309025 Utilities - Communications	169,549.62	98,430.97	71,118.65	72.3	11
****	5309030	5309030 Utilities - Water	10,896.16	11,121.42	-225.26	2.0-	11
****	5309040	5309040 Utilities - Other	3,905.95	2,883.93	1,022.02	35.4	11
		Utilities	185,616.89	114,243.52	71,373.37	62.5	10
****	5310090	5310090 Miscellaneous Fees	213.07	642.48	-429.41	66.8-	11
5500	5399040	5399040 Lost Discount Exp	938.27	502.51	435.76	86.7	11
****	5399900	5399900 Miscellaneous Expense	-259,794.34	-230,299.17	-29,495.17	12.8-	11
5500	6996751	6996751 Other Miscellaneous Expense	-199.01	0	-199.01		11
		Other Miscellaneous	-258,842.01	-229,154.18	-29,687.83	13.0-	10
****	5303900	5303900 Conversion-Projects	-222,874.11	0	-222,874.11		11
****	5399061	5399061 CIAC-Project offset	1,196,549.57	1,928,529.26	-731,979.69	38.0-	11
5500	5399062	5399062 Contrib in Aid of Constr - Non-Cash - Non-Taxable	0	-1,656,726.68	1,656,726.68	100.0	11
5500	5399064	5399064 Contrib in Aid of Constr - Cash - Non-Taxable	-52,490.00	-35,729.15	-16,760.85	46.9-	11
5500	5399074	5399074 Vehicle Purchases	374,515.09	617,927.16	-243,412.07	39.4-	11
****	5399310	5399310 Advances for Construction - Non-Cash - Non-Taxable	-1,196,549.57	-1,928,529.26	731,979.69	38.0	11
****	5399340	5399340 Salvage Proceeds	-74,119.46	-95,862.00	21,742.54	22.7	11
****	6996075	6996075 Miscellaneous Expense	-130,813.20	-680,687.54	549,874.34	80.8	11
****	6996081	6996081 CIAC	-1,144,059.57	-236,073.43	-907,986.14	384.6-	11
****	6996082	6996082 CAC	1,196,549.57	1,928,529.26	-731,979.69	38.0-	11
****	6996085	6996085 Capital Overhead	201.16	437.84	-236.68	54.1-	11
****	8720400	8720400 A&C Capital Support Overhead	-190.82	-190.29	-0.53	0.3-	11
****	8720900	8720900 Engineering Overhead	0	0	0		11
		Capital Miscellaneous & Overheads	-53,281.34	-158,374.83	105,093.49	66.4	10
		Total Miscellaneous Expenses	544,682.26	-23,326.70	568,008.96	2,435.0	9
		Insurance					9
****	5305010	5305010 Injury Expenses	363,894.00	373,871.00	-9,977.00	2.7-	10
5500	5305020	5305020 Damages - Property	63,543.89	72,072.93	-8,529.04	11.8-	10
5500	5305030	5305030 Claims Reimburse	2,404.12	0	2,404.12		10
****	5305050	5305050 Worker's Compensation Claim Expenses	0	76,137.00	-76,137.00	100.0-	10
****	5305060	5305060 Worker's Compensation Admin	74,515.00	0	74,515.00		10
****	5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime	185,606.00	167,617.00	17,989.00	10.7	10
5500	5306060	5306060 Insurance-General Property	11,719.00	11,296.00	423	3.7	10
5500	6996057	6996057 Insurance General Liability	-117,048.00	-113,728.80	-3,319.20	2.9-	10

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5500	6996058	6996058 Insurance Workman's Compensation	-23,430.00	-22,708.50	-721.5	3.2	10
5500	6996059	6996059 Insurance Other	-58,280.00	-49,919.10	-8,360.90	16.7	10
		Total Insurance	502,924.01	514,637.53	-11,713.52	2.3	9
		Bad Debt					9
****	5311020	5311020 Uncollect Accts Exp-Writeoffs	50,975.96	139,181.18	-88,205.22	63.4	10
****	5311030	5311030 Uncollect Accts Exp-Recovery of Bad Debt	-40,265.58	-49,501.18	9,235.60	18.7	10
****	5311040	5311040 Uncollect Accts Exp-Reserve Change	511,919.46	-2,693,763.90	3,205,683.36	119.0	10
5500	5996700	5996700 RECLASS-Bad Debt Expense	-21,925.90	0	-21,925.90		10
5500	6996070	6996070 Bad Debt Expense	21,925.90	0	21,925.90		10
		Total Bad Debt	522,629.84	-2,604,083.90	3,126,713.74	120.1	9
		Non Operating Expenses					9
****	5381000	5381000 Acquisition Related Expenses	61,057.63	400,836.15	-339,778.52	84.8	10
5500	6201011	6201011 Donations - 501(c)(3)	399.11	600	-200.89	33.5	10
5500	6202021	6202021 Non Utility Civic/Politic Activities	3,089.40	6,810.38	-3,720.98	54.6	10
5500	6204020	6204020 Misc NonUtil Exp-Antennae	-474	8,114.50	-8,588.50	105.8	10
5500	6204050	6204050 Misc NonUtil Exp-Non-Cust Rel	67,779.92	483.64	67,296.28	13,914.5	10
5500	6204080	6204080 Misc NonUtil Exp-Bill Mat&Serv	4,975.00	4,975.00	0	0.0	10
****	6204150	6204150 Misc NonUtil Exp-Other	62,684.52	75,168.92	-12,484.40	16.6	10
****	6204160	6204160 Misc NonUtil-Other-Prof Servic	7,330.12	18,065.70	-10,735.58	59.4	10
5500	6204170	6204170 Misc NonUtil-Nontax Ded Bus Ex	36,850.00	1,760.00	35,090.00	1,993.8	10
		Total Non Operating Expenses	243,691.70	516,814.29	-273,122.59	52.8	9
		Total Operations & Maintenance Expense	12,111,788.42	9,894,887.77	2,216,900.65	22.4	8
		Depreciation:					8
****	5501001	5501001 Deprec Exp - Utility Plant	11,564,425.07	11,228,660.39	335,764.68	3.0	9
5550	5501091	5501091 Depreciation Expense - Non-Utility Plant	0	0.6	-0.6	100.0	9
****	5502011	5502011 Amortization Expense - CIAC	-366,514.00	-341,549.30	-24,964.70	7.3	9
		Total Depreciation	11,197,911.07	10,887,111.69	310,799.38	2.9	8
		Amortization:					8
****	5507011	5507011 Amortization Exp - Rate Case Expenses WT/WW	28,443.09	28,443.09	0	0.0	9
****	5507070	5507070 Amort-Util Plant Acq Adj	-74,455.41	-86,962.07	12,506.66	14.4	9
5500	6402421	6402421 Amort Debt Disc & Exp - Essential	12,832.02	1,977.78	10,854.24	548.8	9
		Total Amortization	-33,180.30	-56,541.20	23,360.90	41.3	8
		Taxes Other Than Income:					8
****	5310031	5310031 Assessment-PUC	212,700.00	203,119.50	9,580.50	4.7	9
****	5310032	5310032 Assessment-Consumer Advocate	85,692.00	60,273.00	25,419.00	42.2	9
****	5310033	5310033 Assessment-SBA	14,925.00	12,115.00	2,810.00	23.2	9
****	5310035	5310035 Assessment-DPC	36	2,422.00	-2,386.00	98.5	9
****	5702101	5702101 Property Taxes	980.88	7,882.08	-6,901.20	87.6	9
****	5702120	5702120 Property Taxes-WT/WW	141,936.19	127,010.58	14,925.61	11.8	9
5500	5703100	5703100 Payroll Taxes	450,519.78	482,996.17	-32,476.39	6.7	9
5500	5709101	5709101 Other Miscellaneous Taxes	-25.1	120	-145.1	120.9	9
5500	5709140	5709140 Other Taxes-PURTA	418,361.11	349,458.33	68,902.78	19.7	9
****	6996005	6996005 Payroll Tax	-149,424.93	-152,711.02	3,286.09	2.2	9
****	8720100	8720100 Payroll Tax Overhead	-370.93	-591.08	220.15	37.2	9
		Total Taxes Other Than Income	1,175,330.00	1,092,094.56	83,235.44	7.6	8
		TOTAL UTILITY COSTS & EXPENSES	24,451,849.19	21,817,552.82	2,634,296.37	12.1	7
		TOTAL OPERATING INCOME	-27,724,563.47	-29,767,912.22	2,043,348.75	6.9	6
		OTHER (INCOME) EXPENSE					6
		Interest Expense:					7
5500	6499021	6499021 Interest Expense - Short Term Debt	68,289.85	2,312.50	65,977.35	2,853.1	9
		Interest on Short Term Debt	68,289.85	2,312.50	65,977.35	2,853.1	8
****	6499011	6499011 Interest Expense - Long Term Debt	7,778,184.72	6,782,208.53	995,976.19	14.7	10
		Interest on LTD	7,778,184.72	6,782,208.53	995,976.19	14.7	9
5500	6402430	6402430 Amort-Debt Issuance Costs	31,977.06	50,295.68	-18,318.62	36.4	10
5500	6402440	6402440 Amort-Premium/Disc on Debt	0	-5,936.00	5,936.00	100.0	10
		Amortization of Debt Issuance Costs	31,977.06	44,359.68	-12,382.62	27.9	9
		Interest on Long Term Debt	7,810,161.78	6,826,568.21	983,593.57	14.4	8
****	6404001	6404001 Allowance for Funds Used Dur Constr-Debt	-309,269.04	-200,578.45	-108,690.59	54.2	10
****	6499998	6499998 Capitalized AFUDC Debt - Project Use	309,269.04	200,578.45	108,690.59	54.2	10
****	6996080	6996080 AFUDC-Debt	-309,269.04	-200,578.45	-108,690.59	54.2	10
		AFUDC - Debt	-309,269.04	-200,578.45	-108,690.59	54.2	9
****	6103000	6103000 Allowance Funds Used During Construction-Equity	-362,415.27	-650,880.32	288,465.05	44.3	10
****	6499999	6499999 Capitalized AFUDC Equity - Project Use	362,415.27	465,213.51	-102,798.24	22.1	10
****	6996086	6996086 AFUDC-Equity	-362,415.27	-465,213.51	102,798.24	22.1	10
		AFUDC - Equity	-362,415.27	-650,880.32	288,465.05	44.3	9
		Allow For Funds Used During Construction	-671,684.31	-851,458.77	179,774.46	21.1	8
		Total Interest Expense	7,206,767.32	5,977,421.94	1,229,345.38	20.6	7
		Other Net (Income) Expense:					7
****	5380011	5380011 Operating Gain/Loss-Disposition of Assets	-3,115.00	-152,371.08	149,256.08	98.0	9
		Gains from Sales of Property	-3,115.00	-152,371.08	149,256.08	98.0	8
5500	6299101	6299101 Other Expense - Non-Service Cost OPEB	-74,246.00	-74,246.00	0	0.0	9
****	6299102	6299102 Nonqual - Non Service Cost	14,600.00	-7,355.00	21,955.00	298.5	9
		Other Net Periodic Benefit Costs	-59,646.00	-81,601.00	21,955.00	26.9	8
		Other Net (Income) Expense	-62,761.00	-233,972.08	171,211.08	73.2	7
		TOTAL OTHER (INCOME) EXPENSE	7,144,006.32	5,743,449.86	1,400,556.46	24.4	6
		TOTAL INCOME BEFORE TAX & GAIN	-20,580,557.15	-24,024,462.36	3,443,905.21	14.3	5
		INCOME TAXES					5
		Income Taxes - Current					6

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****	6310011	6310011 Federal Income Tax Expense	-548,369.56	5,157.87	-553,527.43	10,731.7-	8
5500	6310021	6310021 FIN 48 Federal Income Tax Expense	269,752.18	0	269,752.18		8
		Federal Taxes - Current	-278,617.38	5,157.87	-283,775.25	5,501.8-	7
****	6311011	6311011 State Income Tax Expense	1,250,891.54	1,649,116.00	-398,224.46	24.1-	8
5500	6312011	6312011 FIN 48 State Income Tax Expense	234,336.83	0	234,336.83		8
		State Taxes - Current	1,485,228.37	1,649,116.00	-163,887.63	9.9-	7
		Total Income Taxes - Current	1,206,610.99	1,654,273.87	-447,662.88	27.1-	6
		Income Taxes - Deferred					6
****	6320021	6320021 Defd Federal Income Tax Expense-Noncurr Asset	2,176,495.79	250,574.00	1,925,921.79	768.6	8
****	6320031	6320031 Defd Federal Income Tax Expense-Other Curr Liab	-1,760,584.05	0	-1,760,584.05		8
****	6320041	6320041 Defd Federal Income Tax Expense-Plant Noncurr Liab	5,709,203.99	0	5,709,203.99		8
5500	6320046	6320046 Defd Federal Income Tax Expense-EDIT Amortization	546,895.00	0	546,895.00		8
****	6320051	6320051 Defd Federal Income Tax Expense-Other NC Liab	-618,731.79	0	-618,731.79		8
5500	6320110	6320110 ITC-Def Future Periods-Federal	0	-63,353.00	63,353.00	100.0	8
5500	6322011	6322011 Amortization - Deferred ITC	-63,353.20	0	-63,353.20		8
		Federal Taxes - Deferred	5,989,925.74	187,221.00	5,802,704.74	3,099.4	7
****	6321021	6321021 Defd State Income Tax Expense-Noncurr Asset	5,344,754.09	1,094,826.00	4,249,928.09	388.2	8
****	6321031	6321031 Defd State Income Tax Expense-Other Curr Liab	-3,473,308.56	0	-3,473,308.56		8
****	6321041	6321041 Defd State Income Tax Expense-Plant Noncurr Liab	455,056.43	0	455,056.43		8
****	6321051	6321051 Defd State Income Tax Expense-Other NC Liab	-371,533.55	0	-371,533.55		8
		State Taxes - Deferred	1,954,968.41	1,094,826.00	860,142.41	78.6	7
		Total Income Taxes - Deferred	7,944,894.15	1,282,047.00	6,662,847.15	519.7	6
		TOTAL INCOME TAXES	9,151,505.14	2,936,320.87	6,215,184.27	211.7	5
		TOTAL NET INC BFR EQTY EARNG IN SUBSIDIARIES	-11,429,052.01	-21,088,141.49	9,659,089.48	45.8	4
		TOTAL NET INCOME	-11,429,052.01	-21,088,141.49	9,659,089.48	45.8	3
		NET INCOME AVAILABLE FOR COMMON	11,429,052.01	21,088,141.49	-9,659,089.48	45.8-	3
		TOTAL NET INCOME AVAILABLE FOR COMMON	0	0	0		2

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

K. Other Data

- OD2. Supply a copy of internal and independent audit reports of the historic test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.
- A. Please see the attached.

AQUA PENNSYLVANIA, INC.
(a wholly owned subsidiary of Essential Utilities, Inc.)

Consolidated Financial Statements
As of and for the years ended
December 31, 2021 and 2020



Report of Independent Auditors

To the Board of Directors and Stockholder of Aqua Pennsylvania, Inc.

Opinion

We have audited the accompanying consolidated financial statements of Aqua Pennsylvania, Inc. and its subsidiaries, (the “Company”), which comprise the consolidated balance sheets as of December 31, 2021 and 2020, and the related consolidated statements of income, of cash flows, of capitalization, and of stockholder’s equity for the years then ended, including the related notes (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2021 and 2020, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company’s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional



omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

A handwritten signature in cursive script that reads "PricewaterhouseCoopers LLP".

Philadelphia, Pennsylvania
April 29, 2022

AQUA PENNSYLVANIA, INC.
Consolidated Balance Sheets
(In thousands of dollars, except per share amounts)
December 31, 2021 and 2020

<u>Assets</u>	2021	2020	<u>Liabilities and Stockholder's Equity</u>	2021	2020
Utility plant, net of accumulated depreciation	\$ 4,423,732	\$ 4,210,724	Common stockholder's equity:		
Construction work-in-progress	152,319	119,467	Common stock, \$100 par value, 1,000,000 shares authorized, 1,000 shares issued and outstanding	\$ 100	\$ 100
Utility plant acquisition adjustment, net	(502)	(1,575)	Capital in excess of par value	208,833	162,481
Net utility plant	4,575,549	4,328,616	Retained earnings	1,949,339	1,749,270
			Total stockholder's equity	2,158,272	1,911,851
Investment in nonutility property, net of accumulated depreciation	23,453	23,913	Long-term debt, excluding current portion	1,810,164	1,815,768
			Debt issuance expense, net of amortization	(13,192)	(13,763)
Current assets:			Total long-term debt, excluding current portion, net of debt issuance costs	1,796,972	1,802,005
Cash and cash equivalents	2,616	781	Current liabilities:		
Accounts receivable, less allowance for doubtful accounts of \$11,317 and \$10,800, in 2021 and 2020, respectively	44,420	40,976	Current portion of long-term debt	5,382	11,346
Accounts receivable-affiliates	41	75	Loans payable	35,000	49,198
Unbilled revenues	26,829	25,178	Accounts payable	31,886	33,414
Materials and supplies	16,421	6,695	Accounts payable-affiliates	48,448	16,466
Prepayments and other current assets	4,984	10,007	Income taxes payable	563	(235)
Total current assets	95,311	83,712	Accrued interest	19,539	19,838
			Other current liabilities	7,368	6,146
Deferred charges and non-current assets:			Total current liabilities	148,186	136,173
Debt issuance expense, net of accumulated amortization	133	121	Deferred credits and other non-current liabilities:		
Regulatory assets	860,585	804,032	Customers' advances for construction	60,489	55,059
Other deferred charges, net	4,808	3,713	Deferred income taxes	964,135	901,042
Operating lease right-of-use assets	8,408	8,556	Investment tax credits	3,614	3,868
Goodwill	34,304	34,304	Regulatory liabilities	342,582	347,776
Pension	89,699	77,799	Operating lease liabilities	8,141	8,315
Total deferred charges and non-current assets	997,937	928,525	Accounts Payable-affiliates	28,338	28,338
			Other	24,950	14,217
Total assets	\$ 5,692,250	\$ 5,364,766	Total deferred credits and other non-current liabilities	1,432,249	1,358,615
			Contributions in aid of construction	156,571	156,122
			Total liabilities and stockholder's equity	\$ 5,692,250	\$ 5,364,766

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Income
(In thousands of dollars)
Years ended December 31, 2021 and 2020

	2021	2020
Operating revenues	\$ 530,001	\$ 508,882
Operating expenses:		
Operating, maintenance and administrative expenses	146,653	130,892
Depreciation	111,951	105,137
Amortization	(561)	(565)
Taxes other than income taxes	13,666	12,641
Gain on sale of other assets	(822)	(402)
Total operating expenses	270,887	247,703
Operating income	259,114	261,179
Other expense:		
Interest on long-term debt	72,338	74,097
Other interest expense, net	846	1,135
Allowance for funds used during construction	(9,101)	(6,201)
Other net periodic benefit costs (income)	(4,971)	224
Amortization of debt issuance costs	145	101
Other expense (income), net	(2,399)	4,234
Total other expense	56,858	73,590
Income before income taxes	202,256	187,589
Provision for income taxes	2,187	120
Net income	<u>\$ 200,069</u>	<u>\$ 187,469</u>

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Cash Flows
(In thousands of dollars)
Years ended December 31, 2021 and 2020

	2021	2020
Cash flows from operating activities:		
Net income	\$ 200,069	\$ 187,469
Adjustments to reconcile net income to net cash flows provided by operating activities:		
Depreciation and amortization	111,535	104,673
Deferred income taxes and income tax credits	(4,761)	(15,800)
Provision for doubtful accounts	2,949	2,821
Stock based compensation	854	765
Gain on sale of other assets	(822)	(402)
Allowance for equity funds used during construction	(6,963)	(4,418)
Changes in current assets and current liabilities:		
Receivables, unbilled revenue, materials and supplies and prepayments	(13,111)	(17,169)
Income taxes receivable/payable and other accrued taxes	4,321	15,330
Affiliate receivable/payable	(24,350)	(38,493)
Payables and other accrued liabilities	1,996	(246)
Accrued interest	(299)	160
Other	3,633	(3,538)
Net cash provided by operating activities	275,051	231,152
Cash flows used in investing activities:		
Construction expenditures	(344,192)	(321,927)
Allowance for borrowed funds used during construction	(2,138)	(1,783)
Acquisitions of water and wastewater systems	-	(21,000)
Net proceeds on sale of other assets	936	572
Other	-	(862)
Net cash used in investing activities	(345,394)	(345,000)
Cash flows from financing activities:		
Customers' advances and contributions in aid of construction	825	1,636
Repayments of customers' advances	(2,801)	(2,857)
Net borrowings of loans payable	(14,350)	23,474
Proceeds from long-term debt	44	325,543
Debt issuance costs paid	-	(979)
Repayments of long-term debt	(11,540)	(202,832)
Capital contribution from Aqua America, Inc.	100,000	20,000
Dividends paid - common stock	-	(50,000)
Net cash provided by financing activities	72,178	113,985
Net change in cash and cash equivalents	1,835	137
Cash and cash equivalents at beginning of year	781	644
Cash and cash equivalents at end of year	\$ 2,616	\$ 781

Cash paid for interest on borrowings, net of amounts capitalized, was \$102,943 and \$107,955 in 2021 and 2020, respectively.

Cash paid for income taxes was \$2,782 and \$3,780 in 2021 and 2020, respectively.

Non-cash financing activity - Return of Capital Contribution to Parent was \$54,502 and \$51,437 in 2021 and 2020, respectively.

See Note 1 - Summary of Significant Accounting Policies-Customers' Advances for Construction and Contributions in Aid of Construction, Note 11-Employee Stock and Incentive Plan and Note 13 - Affiliated Company Transactions for description of non-cash activities.

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Capitalization
(In thousands of dollars, except per share amounts)
December 31, 2021 and 2020

	2021	2020
Stockholder's equity:		
Common stock, \$100 par value, authorized 1,000,000 shares		
1,000 shares issued and outstanding	\$ 100	\$ 100
Capital in excess of par value	208,833	162,481
Retained earnings	1,949,339	1,749,270
Total common stockholder's equity	2,158,272	1,911,851
Long-term debt:		
Long-term debt (substantially secured by utility plant):		
Interest Rate Range	Maturity Date Range	
1.00% to 1.99%	2021 to 2039	9,341
2.00% to 2.99%	2024 to 2058	161,899
3.00% to 3.99%	2021 to 2056	707,861
4.00% to 4.99%	2021 to 2059	847,705
5.00% to 5.99%	2028 to 2043	1,940
6.00% to 6.99%	2027	20,000
7.00% to 7.99%	2025	15,000
9.00% to 9.99%	2021 to 2026	11,800
		1,775,546
		1,781,653
Unsecured notes payable:		
Notes ranging from 5.64% to 5.95%, due 2021 through 2034	40,000	45,461
	1,815,546	1,827,114
Current portion of long-term debt	5,382	11,346
Long-term debt, excluding current portion	1,810,164	1,815,768
Less: debt issuance costs	13,192	13,763
Long-term debt, excluding current portion, net of debt issuance costs	1,796,972	1,802,005
Total capitalization	\$ 3,955,244	\$ 3,713,856

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Stockholder's Equity
(In thousands of dollars, except per share amounts)
Years ended December 31, 2021 and 2020

	Common Stock	Capital in Excess of Par Value	Retained Earnings	Total Stockholder's Equity
Balance at December 31, 2019	\$ 100	\$ 163,209	\$ 1,611,801	\$ 1,775,110
Net income	-	-	187,469	187,469
Common stock dividends paid, \$50 per share	-	-	(50,000)	(50,000)
Stock based compensation	-	765	-	765
Acquisitions funded by Essential Utilities, Inc.	-	29,944	-	29,944
Capital contribution from Essential Utilities, Inc.	-	20,000	-	20,000
Return of capital contribution to Essential Utilities, Inc.	-	(51,437)	-	(51,437)
Balance at December 31, 2020	100	162,481	1,749,270	1,911,851
Net income	-	-	200,069	200,069
Stock based compensation	-	854	-	854
Capital contribution from Essential Utilities, Inc.	-	100,000	-	100,000
Return of capital contribution to Essential Utilities, Inc.	-	(54,502)	-	(54,502)
Balance at December 31, 2021	\$ 100	\$ 208,833	\$ 1,949,339	\$ 2,158,272

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies

Nature of Operations

Aqua Pennsylvania, Inc. (“the Company”) is a regulated public utility which supplies water to residential, commercial and industrial customers. The Company’s customers are principally located in the suburban areas north and west of the City of Philadelphia and in 27 other counties in Pennsylvania. No single customer accounted for more than one percent of the Company’s operating revenues in 2021 or 2020. The Company is a wholly owned subsidiary of Essential Utilities, Inc. (“the Parent”). The Company has wholly owned subsidiaries that are regulated public utilities which provide water and wastewater services to customers in Pennsylvania.

The consolidated financial statements include the accounts of the Company and its subsidiaries. All intercompany accounts and transactions have been eliminated in consolidation.

Basis of Presentation

The Company’s consolidated financial statements are presented in accordance with U.S. generally accepted accounting principles.

The Company has evaluated the period from December 31, 2021, the date of the consolidated financial statements, through April 29, 2022, the date the consolidated financial statements were available for issuance, for subsequent events and determined that no material subsequent events occurred that would affect the information presented in these consolidated financial statements or require additional disclosures.

Use of Estimates in Preparation of Consolidated Financial Statement

The preparation of consolidated financial statements in conformity with accounting principles accepted in the United States of America requires

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Use of Estimates in Preparation of Consolidated Financial Statement (Continued)

management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

The current novel coronavirus (“COVID-19”) pandemic has caused significant social and economic restrictions that have been imposed in the United States and abroad, which has resulted in significant volatility in the global economy and led to reduced economic activity in some industries. In the preparation of these financial statements and related disclosures, we have assessed the impact that the COVID-19 pandemic has had on our estimates, assumptions, forecasts, and accounting policies. Because of the essential nature of our business, we do not believe the COVID-19 pandemic had a material impact on our estimates, assumptions and forecasts used in the preparation of our financial statements, except for the change in the allowance for doubtful accounts, although we continue to monitor this closely. As the COVID-19 situation is unprecedented and ever evolving, future events and effects related to the COVID-19 pandemic cannot be determined with precision, and actual results could significantly differ from our estimates or forecasts.

Recognition of Revenues

The Company recognizes revenue as water and wastewater services are provided to our customers, which happens over time as the service is delivered and the performance obligation is satisfied. Operating revenues include amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the date of the latest meter read to the end of the accounting period. The Company’s actual results could differ from these estimates. Unbilled amounts are included in unbilled revenues on the consolidated balance sheet.

Generally, payment is due within 30 days once a bill is issued to a customer. Sales tax and other taxes we collect on behalf of government authorities, concurrent with our revenue-producing activities, are primarily excluded from revenue. The following table presents our revenues disaggregated by major source and customer class:

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Recognition of Revenues (Continued)

Twelve Months Ended December 31, 2021			
	Water Revenues	Wastewater Revenues	Other Revenues
Residential	\$ 310,571	24,494	-
Commercial	108,547	9,869	-
Fire protection	21,412	-	-
Industrial	18,683	4	-
Other water	34,328	-	-
Other wastewater	-	2,093	-
Other utility	-	-	7,402
Revenue Total-2021	\$ 493,541	36,460	7,402

Twelve Months Ended December 31, 2020			
	Water Revenues	Wastewater Revenues	Other Revenues
Residential	\$ 318,190	\$ 22,579	\$ -
Commercial	102,714	7,863	-
Fire protection	21,463	-	-
Industrial	18,329	4	-
Other water	16,257	-	-
Other wastewater	-	1,483	-
Other utility	-	-	2,923
Revenue Total-2020	\$ 476,953	\$ 31,929	\$ 2,923

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Recognition of Revenues (Continued)

Revenues from Contracts with Customers – These revenues are composed of three main categories: water, wastewater, and other. Water revenues represent revenues earned for supplying customers with water service. Wastewater revenues represent revenues earned for treating wastewater and releasing it into the water supply. Other revenues are associated fees that relate to the regulated business but are not water and wastewater revenues. See description below for a discussion on the performance obligation for each of these revenue streams:

- **Tariff Revenues** - These revenues are categorized by customer class: residential, commercial, fire protection, industrial, other water, and other wastewater. The rates that generate these revenues are approved by the respective state utility commission, and revenues are billed cyclically and accrued for when unbilled. Other water and other wastewater revenues consist primarily of fines, penalties, surcharges, and availability lot fees. Our performance obligation for tariff revenues is to provide potable water or wastewater treatment service to customers. This performance obligation is satisfied over time as the services are rendered. The amounts that the Company has a right to invoice for tariff revenues reflect the right to consideration from the customers in an amount that corresponds directly with the value transferred to the customer for the performance completed to date.
- **Other Utility Revenues** - Other utility revenues represent revenues earned primarily from: antenna revenues, which represent fees received from telecommunication operators that have put cellular antennas on our water towers, operation and maintenance and billing contracts, which represent fees earned from municipalities for our operation of their water or wastewater treatment services or performing billing services, and fees earned from developers for accessing our water mains. The performance obligations vary for these revenues, but all are primarily recognized over time as the service is delivered.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Regulation

As a regulated public water and wastewater utility, the Company is subject to regulation by the Pennsylvania Public Utility Commission (“PAPUC”), which has jurisdiction with respect to rates, service, accounting procedures, acquisitions and other matters. Regulated public utilities follow the Financial Accounting Standards Board’s (“FASB”) accounting guidance for regulated operations, which provides for the recognition of regulatory assets and liabilities as allowed by regulators for costs or credits that are reflected in current rates or are considered probable of being included in future rates. Costs for which the Company has received or expects to receive prospective rate recovery are deferred as regulatory assets and amortized over the period of rate recovery in accordance with the FASB’s accounting guidance for regulated operations. The regulatory assets or liabilities are then relieved as the cost or credit is reflected in Company’s rates charged for utility service. If, as a result of a change in circumstances, it is determined that the Company no longer meets the criteria to apply regulatory accounting, the Company would have to discontinue regulatory accounting and write-off the respective regulatory assets and liabilities. See Note – 5 *Regulatory Assets and Liabilities* for further information regarding the Company’s regulatory assets.

The Company makes significant judgments and estimates to record regulatory assets and liabilities. For each regulatory jurisdiction with regulated operations, the Company evaluates at the end of each reporting period whether the regulatory assets and liabilities continue to meet the probable criteria for future recovery or refund. The evaluation considers factors such as regulatory orders or guidelines, in the same regulatory jurisdiction, of a specific matter or a similar matter, as provided to the Company in the past or to other regulated utilities. In addition, the evaluation may be impacted by changes in the regulatory environment and pending or new legislation that could impact the ability to recover costs through regulated rates. There may be multiple participants to rate or transactional regulatory proceedings who might offer different views on various aspects of such proceedings, and in these instances may challenge the prudence of our business policies and practices, seek cost disallowances or request other relief.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Utility Plant and Depreciation

Utility plant is stated at cost which includes contracted cost, direct labor and fringe benefits, materials, overheads, and for certain utility plant, an allowance for the cost of funds used during construction. Water systems acquired are recorded at estimated original cost when first devoted to utility service and the applicable depreciation is recorded in accumulated depreciation. Utility plant acquisition adjustment represents the difference between the estimated original cost, less applicable depreciation and the purchase price of utility plant assets acquired through business acquisitions. Acquisition adjustments are amortized over 20 years if recoverable in rate base.

Utility expenditures for maintenance and repairs, including major maintenance projects and minor renewals and betterments, are charged to operating expenses when incurred in accordance with the Uniform System of Accounts prescribed by the PAPUC. The cost of new units of property and betterments are capitalized.

The cost of software upgrades and enhancements are capitalized if they result in added functionality which enable the software to perform tasks it was previously incapable of performing. Certain information technology costs associated with major system installations, conversions and improvements, such as software training, data conversion and business process re-engineering costs, are deferred as a regulatory asset if the Company expects to recover these costs in future rates. If these costs are not deferred, then these costs are charged to operating expenses when incurred. As of December 31, 2021, \$13,319 costs have been incurred and deferred since the last rate proceedings as a regulatory asset, and the deferral is reported as a component of net property, plant and equipment.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Utility Plant and Depreciation (Continued)

When units of property are replaced, retired or abandoned, the recorded value thereof is credited to utility plant and such value, together with the net cost of removal, is charged to accumulated depreciation. To the extent the Company recovers cost of removal or other retirement costs through rates after the retirement costs are incurred, a regulatory asset is recorded.

The straight-line remaining life method is used to compute depreciation on utility plant. The straight-line method is used with respect to transportation and mechanical equipment, office equipment and laboratory equipment. Depreciation is recorded over the estimated useful lives of the assets which range from 14 to 94 years for utility plant and 5 to 64 years for both transportation and mechanical equipment and all non-utility plant, office equipment and laboratory equipment.

Long-lived assets of the Company, which consist primarily of utility plant in service, operating lease right-of-use assets and intangible assets, are reviewed for impairment when changes in circumstances or events occur. These circumstances or events could include a decline in the market value or physical condition of a long-lived asset, an adverse change in the manner in which long-lived assets are used or planned to be used, a change in historical trends, operating cash flows associated with the long-lived assets, changes in macroeconomic conditions, industry and market conditions, or overall financial performance. When these circumstances or events occur, the Company determines whether it is more likely than not that the fair value of those assets is less than their carrying amount. If the Company determines that it is more likely than not (that is, the likelihood of more than 50 percent), the Company would recognize an impairment charge if it is determined that the carrying amount of an asset exceeds the sum of the undiscounted estimated cash flows. In this circumstance, the Company would recognize an impairment charge equal to the difference between the carrying amount and the fair value of the asset. Fair value is estimated to be the present value of future net cash flows associated with the asset, discounted using a discount rate commensurate with the risk and remaining life of the asset. During the year ended December 31, 2021, there have been no such circumstances or events.

Regulatory assets are reviewed for the continued application of the FASB accounting guidance for regulated operations. The Company's review determines whether there have been changes in circumstances or events, such as regulatory disallowances, or abandonments, that have occurred that require adjustments to the carrying value of these assets. Adjustments to the carrying value of these assets would be

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

made in instances where their inclusion in the rate-making process is unlikely. For utility plant in service, we would recognize an impairment loss for any amount disallowed by the PAPUC.

As of December 31, 2021, and 2020, property, plant and equipment additions purchased at the period end, but not yet paid for are \$27,793 and \$31,134, respectively.

Allowance for Funds Used During Construction

The allowance for funds used during construction (“AFUDC”) is a credit to income which represents the estimated cost of funds used to finance the construction of utility plant. AFUDC is applied to construction projects requiring more than one month to complete. No AFUDC is applied to projects funded by customer advances for construction or contributions in aid of construction. AFUDC includes the net cost of borrowed funds and a rate of return on other funds when used, and is recovered through water rates as the utility plant is depreciated.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less, which are not restricted for construction activity, to be cash equivalents.

Accounts Receivable

Accounts receivable are recorded on the invoiced amounts. The allowance for doubtful accounts is the Company’s best estimate of the amount of probable credit losses in our existing accounts receivable, and is determined based on lifetime expected credit and the aging of account balances. The Company reviews the allowance for doubtful accounts quarterly. Account balances are written off against the allowance when it is probable the receivable will not be recovered. When utility customers request extended payment terms, credit is extended based on regulatory guidelines and collateral is not required. During 2021 and 2020, the Company increased its allowance for doubtful accounts as a result of its decline in its accounts receivable aging due to COVID-19.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Deferred Charges

Deferred charges consist of preliminary survey costs, retirement work in progress expenses and other expenses.

Other expenses, for which the Company has received or expects to receive prospective rate recovery, are deferred and amortized over the period of rate recovery.

Funds Restricted for Construction Activity

The proceeds received from certain financings for construction and capital improvement of utility facilities are held in escrow until the designated expenditures are incurred. These amounts are reported as funds restricted for construction activity and are expected to be released over time as the capital projects are funded.

Goodwill

Goodwill represents the excess cost over the fair value of net tangible and identifiable intangible assets acquired through acquisitions. Goodwill is not amortized but is tested for impairment annually, or more often if circumstances indicate a possible impairment may exist. When testing goodwill for impairment, the Company may assess qualitative factors, including macroeconomic conditions, industry and market considerations, cost factors, overall financial performance and entity specific events, to determine whether it's more likely than not that the fair value of a reporting unit is less than its carrying amount. Based on the assessment of the qualitative factors previously noted or on a voluntary basis, the Company may perform a quantitative goodwill impairment test by determining the fair value of a reporting unit, which we would estimate based on a discounted cash flow analysis and a market comparison analysis. If the Company performs a quantitative test and determines that the reporting unit's fair value is less than its carrying amount, the Company would record an impairment loss for the amount by which a reporting unit's carrying amount exceeds its fair value not to exceed the carrying amount of goodwill.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Goodwill (Continued)

The Company tested the goodwill attributable for its reporting unit for impairment as of July 31, 2021, in conjunction with the timing of its annual strategic business plan and concluded that the reporting unit's estimated fair value exceeded its carrying amount, indicating that the Company's goodwill was not impaired.

Income Taxes

The Company accounts for some income and expense items in different time periods for financial reporting than for tax reporting purposes. Deferred income taxes are provided on the temporary differences between the tax basis of the assets and liabilities and the amounts at which they are carried in the consolidated financial statements. The income tax effect of temporary differences not reflected currently in rates is recorded as deferred taxes with an offsetting regulatory asset or liability. These deferred income taxes are based on the enacted tax rates expected to be in effect when such temporary differences are projected to reverse. Investment tax credits are deferred and amortized over the estimated useful lives of the related properties.

The Company's earnings are included with those of the Parent and affiliated companies for purposes of filing a consolidated Federal income tax return. The allocation of the Federal income tax to the Company is computed on a stand-alone basis. See Note 13 for additional information regarding the Company and Parent company activity.

Judgment is required in evaluating the Company's Federal and state tax positions. Despite management's belief that the Company's tax return positions are fully supportable, the Company establishes reserves when it believes that its tax positions are likely to be challenged and it may not fully prevail in these challenges. The Company's provision for income taxes includes interest, penalties and reserves for uncertain tax positions.

The tax accounting method permits the expensing of qualifying utility asset improvement costs that were previously being capitalized and depreciated for book and tax purposes ("the Repairs"). The Repairs accounting authorized for the Company by the Pennsylvania Public Utility Commission ("PAPUC") provides for the

AQUA PENNSYLVANIA, INC.
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1. Summary of Significant Accounting Policies (Continued)

Income Taxes (Continued)

flow-through treatment of qualifying income tax benefits, generating a reduction in income tax expense, and reduces the amount of taxes currently payable in both 2021 and 2020. For repair expense qualifying capital expenditures made prior to 2012 (“catch - up adjustment” or “481 Adjustment”), the Company was permitted by the PAPUC to amortize the resulting deferred tax benefits over ten years as a reduction to income tax expense that commenced in 2013. As a result of the May 2019 rate order, the amortization period of the catch-up adjustment was slightly shortened to align with the Company’s expected rate filing cadence and result in an expiration of the amortization in approximately 2022. Both the catch-up and current benefits attributable to tax repairs expense are now included in the Company’s cost of service and accounted for in the utility rates charged to customers. Additionally, as a result of the settlement, the current benefit recognized by the Company is limited to within a range of tax benefit (“the Collar”), which is between \$155,865 and \$161,865. Amounts recognized above or below the Collar are required to be recorded as either a regulatory asset or liability, subject to disposition in the next base rate case.

Customers’ Advances for Construction

Water mains or, in some instances, cash advances to reimburse the Company its costs to construct water mains, are contributed to the Company by customers, real estate developers and builders in order to extend water service to their properties. The value of these contributions is recorded as Customers’ Advances for Construction. The Company makes refunds on these advances over a specific period of time based on operating revenues related to the main or as new customers are connected to and take service from the main. After all refunds are made, any remaining balance is transferred to Contributions in Aid of Construction. Non-cash property, in the form of water mains, has been received as advances or contributions of \$11,269 in 2021 and \$10,413 in 2020.

Contributions in Aid of Construction

Contributions in aid of construction include direct non-refundable contributions and the portion of customers’ advances for construction that have become non-refundable. The Company depreciates contributed property and amortizes contributions in aid of construction at the composite rate of the related property. Contributions in aid of construction are deducted from the Company’s rate base for rate-making purposes, and therefore, no return is earned on contributed property.

AQUA PENNSYLVANIA, INC
Notes to Consolidated Financial Statements
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1. Summary of Significant Accounting Policies (Continued)

Contributions in Aid of Construction (Continued)

Non-cash property, in the form of water mains, has been received, generally from developers as contributions of \$411 in 2021 and \$1,271 in 2020.

Materials and Supplies

Materials and supplies are stated at cost under the first-in, first-out method.

Other Comprehensive Income (“OCI”)

For the periods presented, the Company does not have any OCI and therefore, comprehensive income equals net income. In addition, there is no accumulated comprehensive income.

Recent Accounting Pronouncements

Pronouncements to be adopted upon the effective date:

In August 2020, the FASB issued updated accounting guidance on accounting for convertible instruments and contracts in an entity’s own equity. The updated guidance reduces the number of accounting models for convertible debt and convertible preferred stock instruments and makes certain disclosure amendments intended to improve the information provided to users. Additionally, the guidance also amends the derivative guidance for the “own stock” scope exception, which exempts qualifying instruments from being accounted for as derivatives if certain criteria are met. Further, the standard changes the way certain convertible instruments are treated when calculating earnings per share. The updated accounting guidance is effective for fiscal years beginning after December 15, 2021 with early adoption permitted beginning in 2021. The adoption of this standard is not expected to have a material impact to the Company’s consolidated financial statements.

In October 2021, the FASB issued accounting guidance on accounting for revenue contracts with customers acquired in a business combination. The guidance specifies for all revenue contracts acquired in a business combination, regardless of their timing of payment, the circumstances in which the acquirer should recognize contract assets and contract

AQUA PENNSYLVANIA, INC
Notes to Consolidated Financial Statements
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1. Summary of Significant Accounting Policies (Continued)

Recent Accounting Pronouncements (Continued)

liabilities, as well as how to measure those contract assets and contract liabilities. The updated accounting guidance is effective for fiscal years beginning after December 15, 2022 with early adoption permitted. The Company is evaluating the requirements of the updated guidance to determine the impact of adoption.

Pronouncements adopted during the fiscal year:

In March 2020, the FASB issued accounting guidance that provides companies with optional guidance, including expedients and exceptions for applying generally accepted accounting principles to contracts and other transactions affected by reference rate reform, such as the London Interbank Offered Rate (LIBOR). The accounting guidance was effective upon issuance and generally can be applied to applicable contract modifications through December 31, 2022. The Company adopted the guidance in the fourth quarter of 2021, and there was no impact on its consolidated financial statements upon adoption.

In December 2019, the FASB issued updated accounting guidance that simplifies the accounting for income taxes. The updated guidance removes certain exceptions to the general principles of accounting for income taxes to reduce the cost and complexity of its application, including the accounting for intraperiod tax allocation when there is a loss from continuing operations and income or a gain from other items, deferred tax liabilities for equity method investments when a foreign subsidiary becomes an equity method investment or when a foreign equity method investment becomes a subsidiary, and calculating income taxes in an interim period when a year-to-date loss exceeds the anticipated loss for the year. Additionally, the updated guidance clarifies and amends the existing guidance over accounting for franchise taxes and other taxes partially based on income, an entity's tax basis of goodwill, separate entity financial statements, interim recognition of enactment of tax laws or rate changes, and improvements to the Codification for income taxes related to employee stock ownership plans and investments in qualified affordable housing projects accounted for using the equity method. The updated accounting guidance is effective for fiscal years beginning after December 15, 2020 and interim periods within those fiscal years with early adoption permitted. As permitted, we adopted this updated guidance on January 1, 2021, which did not have a material impact on our consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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2. Utility Plant

Utility Plant is composed of the following:

	December 31,		Approximate range
	2021	2020	of remaining lives
Utility plant			
Mains and accessories	\$ 2,979,145	\$ 2,814,412	32 to 94 years
Services, hydrants, treatment plants and reservoirs	1,503,530	1,375,598	15 to 74 years
Operations structures and water tanks	182,676	167,847	14 to 59 years
Miscellaneous pumping and purification equipment	462,101	457,529	18 to 58 years
Meters, data processing, transportation and operating equipment	500,510	461,458	5 to 57 years
Land and other non-depreciable assets	57,853	80,749	
Utility plant	5,685,815	5,357,593	
Utility construction work-in-progress	152,319	119,467	
Net utility plant acquisition adjustment	(502)	(1,575)	3 to 19 years
Total utility plant	5,837,632	5,475,485	
Accumulated depreciation	(1,262,083)	(1,146,869)	
Utility plant, net of accumulated depreciation	\$ 4,575,549	\$ 4,328,616	

3. Acquisitions

Water and Wastewater Utility Acquisitions – Completed:

In December 2020, the Company acquired the wastewater utility system assets of New Garden Township, Pennsylvania, which serves 1,965 customers. The total purchase price for the utility system, which was funded by a capital contribution from the Parent, was \$29,944. The preliminary purchase price allocation for this acquisition consisted primarily of acquired property, plant and equipment, net of accumulated depreciation totaling \$29,500. In June 2020, the Company acquired the wastewater utility system assets of East Norriton Township, Pennsylvania which serves 4,947 customers. The total purchase price for the utility system acquired was \$21,000 in cash. The preliminary purchase price allocation for this acquisition consisted primarily of acquired property, plant and equipment, net of accumulated depreciation totaling \$20,755.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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3. Acquisitions (Continued)

Water and Wastewater Utility Acquisitions – Pending Completion:

In October 2021, the Company entered into a purchase agreement to acquire the wastewater utility assets of the City of Beaver Falls, Pennsylvania which consists of approximately 7,600 customers for \$41,250. In July 2021, the Company entered into a purchase agreement to acquire the water utility assets of Shenandoah Borough, Pennsylvania which consists of approximately 2,930 customers for \$12,000. In January 2021, the Company entered into purchase agreements to acquire, in separate transactions, the wastewater utility system assets of East Whiteland Township, Pennsylvania and Willistown Township, Pennsylvania which consist of approximately 10,500 customers for \$72,400. In September 2020, the Company entered into a purchase agreement to acquire the wastewater utility system assets of Lower Makefield Township, Pennsylvania, which consists of approximately 11,000 customers for \$53,000.

The purchase price for these pending acquisitions are subject to certain adjustments at closing, and are subject to regulatory approval, including the final determination of the fair value of the rate based acquired. The closing for the wastewater assets of Lower Makefield Township occurred in the first quarter of 2022, and the closings of our acquisitions of East Whiteland Township, Willistown Township, and Shenandoah Borough are expected to occur in the second half of 2022. The closings of our Beaver Falls and Southern Oaks acquisitions are expected to occur late in 2022 or in early 2023. Closing for our utility acquisitions are subject to the timing of the regulatory approval process.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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3. Acquisitions (Continued)

In September 2019, the Company entered into a purchase agreement to acquire the wastewater utility system assets of the Delaware County Regional Water Quality Control Authority (“DELCORA”), which consists of approximately 16,000 customers, or the equivalent of 198,000 retail customers, in 42 municipalities in Southeast Pennsylvania for \$276,500. In May 2020, Delaware County, Pennsylvania filed a lawsuit alleging that DELCORA does not have the legal authority to establish and fund a customer trust with the net proceeds of the transaction. In December 2020, the judge in the Delaware County Court lawsuit issued an order that (1) the County cannot interfere with the purchase agreement between DELCORA and the Company, (2) the County cannot terminate DELCORA prior to the closing of the transaction, and (3) that the establishment of the customer trust was valid. Delaware County appealed this decision to Commonwealth Court of Pennsylvania. A three-judge panel heard oral arguments on October 18, 2021. On March 3, 2022, the Commonwealth Court issued a decision finding that Delaware County can dissolve the Authority if it so chooses but that the purchase agreement must be upheld regardless of who owns the system. At the Pennsylvania Public Utility Commission (“PUC”), the administrative law judges in the regulatory approval process recommended that the Company’s application be denied, and subsequently, the Company provided exceptions to the recommended decision. On March 30, 2021, the PUC ruled that the case be remanded back to the Office of Administrative Law Judge and vacated the original administrative law judges’ recommended decision. The March 30, 2021 order was also appealed to the Commonwealth Court by Delaware County and a decision is expected in the next several months.

After the PUC issued its March 30, 2021 order, the administrative law judge issued an order on April 16, 2021 staying the proceeding until the Delaware County Court lawsuit is final and unappealable. On March 25, 2022, the Company sent a letter notifying the PUC of the March 3, 2022 Commonwealth Court’s decision and requested that the PUC move forward with processing the application. Several parties responded to the Company’s letter and referenced the issues in the second appeal before Commonwealth Court regarding the March 30, 2021 PUC order. The purchase price for this pending acquisition is subject to certain adjustments at closing, and is subject to regulatory approval, including the final determination of the fair value of the rate base acquired. Closing of our acquisition of DELCORA is expected to occur in late 2022 or early 2023, subject to the timing of the regulatory approval process and Delaware County’s on-going litigation.

See Note 13 for additional information regarding the Company and Parent company activity.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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4. Income Taxes

The provision for income taxes is composed of the following:

	<u>Years ended December 31,</u>	
	<u>2021</u>	<u>2020</u>
Current:		
Federal	\$ 6,258	\$ 10,715
State	690	5,205
	<u>6,948</u>	<u>15,920</u>
Deferred:		
Federal	(2,055)	(9,755)
State	(2,706)	(6,045)
	<u>(4,761)</u>	<u>(15,800)</u>
 Total tax expense	 <u>\$ 2,187</u>	 <u>\$ 120</u>

The statutory Federal tax rate is 21% for both 2021 and 2020, and the Pennsylvania Corporate Net Income tax rate is 9.99% for both years presented.

The primary components of the net deferred tax liability and investment tax credits of \$967,749 and \$904,910 at December 31, 2021 and 2020, respectively, include basis differences in utility plant, partially offset by advances and contributions, and income taxes recoverable.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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4. Income Taxes (Continued)

At December 31, 2021, the Company has a cumulative state NOL of \$546,133 without regard to unrecognized tax benefits. The Company believes that the state NOLs are more likely than not to be recovered and require no valuation allowance. The state NOLs do not begin to expire until 2032.

As of December 31, 2021 and 2020, the reserve for uncertain tax position is \$18,546 and \$17,593, respectively, excluding accrued interest and penalties. The unrecognized tax benefits relate to the income tax accounting change to adopt the IRS temporary tangible property regulations, and the tax position is attributable to a temporary difference. As a result of the regulatory treatment afforded by the income tax accounting change and despite this position being a temporary difference, as of December 31, 2021 and 2020, \$34,443 and \$33,050, respectively, of these tax benefits would have an impact on the Company's effective income tax rate in the event the Company does sustain all, or a portion, of its tax position. The Company does not expect a material change in this estimate in the next twelve months. The reserve for uncertain tax positions could increase or decrease for things such as the expiration of statutes of limitations, audit settlements, or tax examination activities. The Company has elected to recognize accrued interest and penalties related to uncertain tax positions as income tax expense. The Company has not recognized any penalties and interest due to the available Net Operating Losses ("NOLs") of other members within its consolidated Federal filing group.

As of December 31, 2021, the Parent's federal income tax returns remain subject to examination by federal tax authorities for the 2018 through 2021 tax years.

AQUA PENNSYLVANIA, INC.
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5. Regulatory Assets and Liabilities

Regulatory assets represent costs that are expected to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates. Except for income taxes and utility plant retirement costs, regulatory assets and regulatory liabilities are excluded from the Company's rate base and do not earn a return. As of December 31, 2021 and 2020, the current portion of regulatory assets of \$91 and \$456, respectively, are included in prepayments and other current assets. The components of regulatory assets and liabilities are as follows:

	December 31, 2021		December 31, 2020	
	Regulatory Assets	Regulatory Liabilities	Regulatory Assets	Regulatory Liabilities
Income taxes	\$ 830,327	\$ 241,703	\$ 776,023	\$ 261,797
Postretirement benefits -Pension	-	100,879	-	85,979
Postretirement benefits-OPEB	(2,500)	-	(1,069)	-
Utility plant retirement costs	9,632	-	9,380	-
Accrued vacation	91	-	456	-
Rate case filing expenses & other	23,126	-	19,698	-
	<u>\$ 860,676</u>	<u>\$ 342,582</u>	<u>\$ 804,488</u>	<u>\$ 347,776</u>

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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5. Regulatory Assets and Liabilities (Continued)

Items giving rise to deferred state income taxes as well as a portion of deferred Federal income taxes related to certain differences between tax and book depreciation expense are recognized in the rate setting process on a cash or flow-through basis and will be recovered as they reverse. Amounts include differences that arise between certain utility asset improvement costs capitalized for book and deducted as a repair expense for tax purposes. On December 22, 2017, the Tax Cuts and Job Act (“TCJA”) was enacted, which reduced the Federal corporate income tax rate from 35% to 21%. Reductions in accumulated deferred income tax balances due to the reduction in the corporate income tax rate to 21% under the provisions of the TCJA will result in amounts previously collected from utility customers for these deferred taxes to be refundable to such customers, generally through reductions in future rates. The TCJA includes provisions that stipulate how these excess deferred taxes relating to certain accelerated tax depreciation benefits are to be passed back to customers. In 2019, the amortization of the excess deferred income taxes was incorporated into the Company’s cost of service by a rate order issued in May 2019.

The regulatory liability related to the catch-up component of the Company’s repair tax accounting change represents the tax benefits realized, which have not yet flowed-through as a reduction to income tax expense due to the ten-year amortization period which began in 2013.

Postretirement benefits include pension and other postretirement benefits. The regulatory liability for postretirement benefits related to pension represents amounts recovered through rates before the costs are incurred. The regulatory balance related to postretirement benefits other than pensions includes deferred amounts funded by customers in excess of required amounts needing funding through an actuarial study. Excess funding of postretirement benefits since the Company’s last base rate case and included as a reduction to cost of service postretirement benefits expense through an amortization. Postretirement benefits expense funding excess or deficit is periodically reviewed during each rate case filed by the Company and fully recoverable in future rates charged to customers.

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5. Regulatory Assets and Liabilities (Continued)

The regulatory asset for utility plant retirement costs, representing cost of removal, represents costs already incurred that are expected to be recovered in future rates over a five-year recovery period.

The regulatory asset for accrued vacation represents costs that would otherwise be charged to operations and maintenance expense for vacation that is earned by employees, which is recovered as a cost of service.

The regulatory asset related to rate case filing expenses represents the costs associated with filing for rate increases that are deferred and amortized over periods that range from one to three years. Other represents costs incurred by the Company for which it has received or expects to receive rate recovery.

6. Commitments and Contingencies

The Company maintains agreements with other water purveyors for the purchase of water to supplement its water supply, particularly during periods of peak demands. The agreements stipulate purchases of minimum quantities of water or charge a monthly commitment fee through the year 2026. The Company is committed to a total of \$14,301 in water purchase payments: \$3,390 in 2022, \$3,386 in 2023, \$3,361 in 2024, \$3,212 in 2025, \$621 in 2026 and \$331 thereafter. The Company purchased approximately \$4,732 and \$4,808 of water under these agreements during the years ended December 31, 2021 and 2020, respectively.

The Company is routinely involved in condemnation procedures and legal matters during the ordinary course of business. Although the results of legal proceedings cannot be predicted with certainty, there are no other pending legal proceedings to which the Company is a party or to which any of its properties is the subject that are material or are expected to have a material effect on the Company's financial position, results of operations or cash flows.

AQUA PENNSYLVANIA, INC.
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7. Leases

The Company leases facilities and other equipment for use in its operations, which are accounted for as operating leases. Leases with a term of 12 months or less are not recorded on the balance sheet; rather, lease expense is recognized over the lease term. Our leases have remaining lives of 1 year to 32 years.

Some of the Company's leases can be extended on a month-to-month basis, which allow us to terminate the lease at any given month without penalty while others include options to extend the leases for up to 50 years. The renewal of a month-to-month lease is at our sole discretion.

The Company accounts for lease and non-lease components of lease arrangements separately. For calculating lease liabilities, we may deem lease terms to include options to extend or terminate the lease when it's reasonably certain that we will exercise that option. The Company's lease agreements do not contain significant residual value guarantees, restrictions or covenants.

Lease liabilities and corresponding right-of-use assets are recorded based on the present value of the lease payments over the expected lease term, including leases with variable payments that are based on a market rate or an index. All other variable payments are expensed as incurred. Since the Company's lease agreements do not provide an implicit interest rate, the Company utilized the Parent's incremental borrowing rate to determine the discount rate used to present value the lease payments.

Components of lease expense were as follows:	Years Ended December 31,	
	2021	2020
Operating lease cost	\$ 684	\$ 661

Supplemental cash flow information related to leases was as follows:	Year Ended December 31,	
	2021	2020
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 610	\$ 628

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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7. Leases (continued)

Supplemental balance sheet information related to leases was as follows:		Year Ended December 31,	
Operating leases:		2021	2020
Operating lease right-of-use assets		\$ 8,408	\$ 8,556
Other accrued liabilities		267	241
Operating lease liabilities		8,141	8,315
Total operating lease liabilities		\$ 8,408	\$ 8,556

		Year Ended December 31,	
Weighted average remaining lease term:		2021	2020
Operating leases		25 years	26 years
Weighted average discount rate:			
Operating leases		4.22%	4.22%

		Operating Leases	
	2022	\$	597
	2023		570
	2024		525
	2025		525
	2026		525
Thereafter			10,394
Total operating lease payments		\$	13,136
Total operating lease payments		\$	13,136
Less operating lease liabilities			8,408
Present value adjustment		\$	4,728

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8. Long-term Debt and Loans Payable

The consolidated Statements of Capitalization provide a summary of long-term debt as of December 31, 2021 and 2020. The supplemental indentures with respect to certain issues of the First Mortgage Bonds restrict the ability of the Company to declare dividends, in cash or property, or repurchase or otherwise acquire the Company's stock. Approximately \$1,929,339 and \$1,729,269 of the Company's retained earnings were free of these restrictions as of December 31, 2021 and 2020, respectively. Certain supplemental indentures also prohibit the Company from making loans to, or purchasing the stock of the Parent. Loan agreements for the Company contain restrictions on minimum net assets. As of December 31, 2021, there were restrictions on the Company's net assets of \$1,523,351 of their total net assets of \$2,158,272.

AQUA PENNSYLVANIA, INC.
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8. Long-term Debt and Loans Payable (Continued)

Sinking fund payments are required for certain issues of long-term debt. The future sinking fund payments and debt maturities of the Company's long-term debt are as follows:

Interest Rate Range	2022	2023	2024	2025	2026	Thereafter
	-	-	-	-	-	-
1.00% To 1.99%	947	826	755	766	776	5,271
2.00% To 2.99%	1,965	2,017	1,619	1,427	1,304	153,566
3.00% To 3.99%	2,470	1,836	1,530	598	553	700,874
4.00% To 4.99%	-	-	-	-	-	847,705
5.00% To 5.99%	-	10,000	10,000	-	-	21,940
6.00% To 6.99%	-	-	-	-	-	20,000
7.00% To 7.99%	-	-	-	15,000	-	-
9.00% To 9.99%	-	-	-	-	11,801	-
Total	5,382	14,679	13,904	17,791	14,434	1,749,356

In November 2021, the Company renewed its \$100,000 364-day unsecured revolving credit facility with four banks. The funds borrowed under this agreement are classified as loans payable and are used to provide working capital. As of December 31, 2021, and 2020, funds borrowed under the Company's revolving credit agreement were \$35,000, and \$49,198, respectively. Prior to November 2021, interest under this facility is based, at the borrower's option, on the prime rate, an adjusted federal funds rate, an adjusted London Interbank Offered Rate corresponding to the interest period selected, an adjusted Euro-Rate corresponding to the interest period selected or at rates offered by the banks. Effective November 2021, interest under this facility is based, at the borrower's option, on the prime rate, an adjusted overnight bank funding rate, or an adjusted Bloomberg Short-Term Bank Yield Index (BSBY) floating rate. This agreement restricts short-term borrowing of the Company. A renewal fee of 5.0 basis points was charged on the total commitment amount of the revolving credit agreement. The average cost of borrowing under this facility was 0.78% and 1.12%, and the average borrowing was \$40,312 and \$37,166 during 2021 and 2020, respectively. The maximum amount outstanding at the end of any one month was \$70,000 in 2021 and \$54,669 in 2020.

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8. Long-term Debt and Loans Payable (Continued)

In November 2020, the Company issued \$150,000 of first mortgage bonds, of which \$50,000 is due in 2053, \$50,000 is due in 2057 and \$50,000 is due in 2058 with interest rates of 2.85%, 2.89% and 2.90%, respectively. The proceeds from these bonds were used to repay existing indebtedness and for general corporate purposes.

In September 2020, the Company provided notice for the early redemption of \$25,910 of tax exempt bonds at 5.00% that were originally maturing 2033, \$19,270 of tax-exempt bonds at 5.00% that were originally maturing in 2034, \$15,000 of tax-exempt bonds at 4.50% that were originally maturing in 2042 and \$81,205 of tax-exempt bonds at 5.00% that were originally maturing in 2043.

In May 2020, the Company issued \$175,000 of first mortgage bonds, of which \$75,000 is due in 2051, \$50,000 is due in 2055 and \$50,000 is due in 2056 with interest rates of 3.49%, 3.54% and 3.55%, respectively. The proceeds from these bonds were used to repay existing indebtedness and for general corporate purposes.

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9. Fair Value of Financial Instruments

The carrying amount of current assets and liabilities that are considered financial instruments approximates their fair values as of the dates presented. The carrying amount of the Company's long-term debt as of December 31, 2021 and 2020 is \$1,815,546 and \$1,827,114 respectively. The estimated fair value of the Company's long-term debt as of December 31, 2021 and 2020 is \$2,118,674 and \$2,193,824 , respectively. 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 carrying values of \$60,489 and \$55,059 at December 31, 2021 and 2020, respectively. Their relative fair values cannot be accurately estimated since 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 2030 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.

10. Pension Plans and Other Postretirement Benefits

The Company participates in a noncontributory qualified defined benefit pension plan sponsored by the Parent covering non-union employees hired prior to April 1, 2003 and select union employees. The eligibility of union employees is determined by the collective bargaining agreements covering those employees. Benefits under the plan are based on the participant's years of service and the annual average of the applicable compensation during the five consecutive computation periods of the final 10 computation periods as an active participant yielding the highest such average. Pension cost of the Company is based on amounts contributed to the pension plan as approved by the Parent and incorporated in rates approved by the PAPUC. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level.

In August 2014, the Parent announced changes to the way it will provide future retirement benefits to employees acquired through a prior acquisition. Effective January 1, 2015, the Parent will provide future retirement benefits for these employees through its deferred contribution plan. As a result, no further

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10. Pension Plans and Other Postretirement Benefits (Continued)

service will be considered in future accruals in the qualified defined benefit pension plan after December 31, 2014.

The funding amount for the pension plan for Essential Utilities, Inc. Retirement Income Plan will be determined each year based on the recommendation of management and subject to approval by the Parent's Pension Committee. The funding amount will be an amount greater than or equal to the minimum required contribution and less than or equal to the maximum tax deductible contribution. The Company recorded pension funding and expense of \$12,000 and \$9,780 in 2021 and 2020, respectively.

The Company participates in two postretirement benefit plans sponsored by the Parent that provide certain life insurance benefits for retired employees and certain health care benefits for retired employees and their dependents. Employees may become eligible for these benefits if they have completed at least fifteen years of service and retire from the Company after reaching age 55 while still working for the Company. Retirees and their dependents under age 65 are covered by a point-of-service managed care plan that requires co-payments or an HMO. Employees hired after April 1, 2003 are not eligible for benefits.

Employees who elect to retire prior to attaining age 65 are generally required to make contributions towards their medical coverage until attaining 65. Retirees and their dependents age 65 and over are required to purchase their own medical and drug coverage. The cost of this coverage is offset by Company contributions deposited in the plan's Premium Reimbursement Account. Costs of the Company are based on amounts contributed to the plans and incorporated in rates approved by the PAPUC.

The Company's funding policy is to contribute the lower of the other postretirement benefits cost or the maximum allowed by the Internal Revenue Code. The Company recorded costs for postretirement benefits other than pensions of \$1,924 and \$1,924 in 2021 and 2020, respectively. The Company funded postretirement benefits other than pensions of \$0 in 2021 and \$253 in 2020. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level.

The Parent has 401(k) savings plans, which are defined contribution plans and cover substantially all employees. The Company makes matching contributions that are based on a percentage of the employee's contribution,

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

10. Pension Plans and Other Postretirement Benefits (Continued)

subject to specific limitations, as well as certain other Company contributions. Participants may diversify their Company matching account balances into other investments offered under 401(k) savings plans. The Company's contributions, which are recorded as compensation expense, were \$2,379 and \$2,136 for 2021 and 2020, respectively.

11. Employee Stock and Incentive Plan

The Company's employees participate in an Equity Compensation Plan sponsored by the Parent. Under the Essential Utilities, Inc. 2009 Omnibus Equity Compensation Plan, as approved by the Parent's shareholders to replace the 2004 Equity Compensation Plan, stock options, stock units, stock awards, stock appreciation rights, dividend equivalents, and other stock-based awards may be granted to the Company's employees, non-employee directors and consultants and advisors. During 2019, the Parent granted stock options, which are based upon the common stock of the Parent. Options are exercisable in installments of 33% annually, starting one year from the date of the grant and expire 10 years from the date of the grant. The Parent determines the grant date fair value per stock option using the Black-Scholes option-pricing model.

The fair value of each stock option is amortized into compensation expense using the graded vesting method, which results in the recognition of compensation costs over the requisite service period for each separately vesting tranche of the stock options as though the stock options were, in substance, multiple stock option grants. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. Compensation expense recognized by the Parent is allocated to its subsidiaries based on actual employee costs. Since the Company is not obligated to reimburse the Parent for stock-based compensation costs incurred, the Company records these liabilities resulting from compensation costs to paid-in capital.

For the year ended December 31, 2021, the Company's stock-based compensation related to stock options resulted in the following: operations and maintenance expense of \$52 and lowered income tax expense by \$15. For the year ended December 31, 2020, the Company's stock-based compensation related to stock options resulted in the following: operations and maintenance expense of \$141 and lowered income tax expense by \$41.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

11. Employee Stock and Incentive Plan (Continued)

During 2021 and 2020, the Parent granted performance share units (“PSU”). A PSU represents the right to receive a share of the Parent’s common stock if specified performance goals are met over the three year performance period specified in the grant, subject to exceptions through the respective vesting periods. The fair value of each PSU grant is amortized into compensation expense on a straight-line basis through the respective vesting period, which is generally three years. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. During the year ended December 31, 2021, the Company recorded stock-based compensation related to PSU’s as a component of operations and maintenance expense of \$521 and recorded an income tax benefit of \$150. During the year ended December 31, 2020, the Company recorded stock-based compensation related to PSU’s as a component of operations and maintenance expense of \$358 and recorded an income tax benefit of \$104. Compensation expense recognized by the Parent is allocated to its subsidiaries based on actual employee costs.

During 2021 and 2020, the Parent granted restricted share units (“RSU”). A RSU represents the right to receive a share of the Parent’s common stock and are valued based on the fair market value of the Parent’s stock on the date of grant. RSUs are eligible to be earned at the end of a specified restriction period, generally three years, beginning on the date of grant. In some cases, the right to receive the shares is subject to specific performance goals established at the time the grant is made. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. During the year ended December 31, 2021, the Company recorded stock-based compensation related to awards of RSUs as a component of operations and maintenance expense of \$282 and recorded income tax benefit of \$81. During the year ended December 31, 2020, the Company recorded stock-based compensation related to awards of RSUs as a component of operations and maintenance expense of \$265 and recorded income tax benefit of \$77. Compensation expense recognized by the Parent is allocated to its subsidiaries based on actual employee costs.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

12. Water and Wastewater Rates

On August 20, 2021, Aqua Pennsylvania, filed an application with the PAPUC designed to increase water and wastewater rates by \$97,685 or 17.9% on an annual basis. The Company anticipates a final order to be issued by May 2022.

In May 2019, the Pennsylvania Public Utility Commission granted Aqua Pennsylvania a water and wastewater increase of base rates designed with \$158,865 of tax benefits to be flowed-through to income for qualifying utility asset improvement costs, subject to \$3,000 either above or below this target amount. To the extent actual tax benefits are outside this range, tax benefits will either be deferred or accrued, and settled in the next rate filing.

The Distribution System Improvement Charges (“DSIC”) enables water and wastewater utilities in Pennsylvania to add a surcharge to customer bills to offset the additional depreciation and capital costs related to infrastructure system replacement and rehabilitation projects completed and placed into service between base rate filings. The Company is permitted to request adjustments to the DSIC quarterly to reflect subsequent capital expenditures and it is reset to zero when new base rates that reflect the costs of those additions become effective or when the Company’s earnings exceed a PAPUC benchmark. The maximum DSIC that can be in effect at any time is 7.5% for water and 5.0% for wastewater. The DSIC provided revenues of \$22,043 and \$3,817 in 2021 and 2020, respectively.

In addition to its base rates and the DSIC, the Company has utilized a surcharge or credit on its bills to reflect certain changes in Pennsylvania State Taxes, called the State Tax Adjustment Surcharge (“STAS”) until such time as the tax changes are incorporated into base rates. The Company’s STAS surcharge rates remained at zero during 2021 and 2020.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2021 and 2020
(In thousands of dollars)

13. Affiliated Company Transactions

The Company has service agreements with the Parent and subsidiaries of the Parent (“other affiliates”). The types of services rendered between these entities relate to general supervision and administrative functions, long-range planning, tax, accounting, financing, engineering, legal, data processing services and other specialized support. Expenditures recorded for these services from the Parent and other affiliates amounted to approximately \$36,696 and \$35,633 for 2021 and 2020, respectively, and of those amounts, \$25,102 and \$24,910, respectively, have been recorded within Operations, maintenance and administrative expenses on the Consolidated Statements of Income with the remainder recorded to net utility plant on the Consolidated Balance Sheets. The Company also provides various management, advisory, and other services for other affiliates and is reimbursed by these affiliates. The amounts billed were \$262 and \$588 in 2021 and 2020, respectively. Additionally, the Parent may fund acquisitions on behalf of the Company, and such amounts would be included in the accounts payable-affiliates account.

The Company participates in the Parent’s centralized treasury function whereby the Company transfers its cash to the Parent. Under this arrangement, available cash is used to fund accounts payable due from the Company and to pay-down accounts payable-affiliate, or available cash would be reflected as amounts due from the Parent and other affiliates to the Company. The reduction of the accounts payable-affiliates will also be settled through the collection of cash on behalf of the Company and capital contributions. The Parent made cash contributions of \$100,000 and \$20,000 to the Company in 2021 and 2020, respectively, which is disclosed in the Consolidated Statement of Stockholder’s Equity.

The amounts owed to the Parent and other affiliates by the Company were \$76,786 and \$44,804 at December 31, 2021 and 2020, respectively. Amounts owed to the Parent and other affiliates are reflected in the accompanying balance sheet.

Amounts due from the Parent and other affiliates to the Company amounted to \$41 and \$75 at December 31, 2021 and 2020, respectively. Amounts due from the Parent and other affiliates are reflected in the accompanying balance sheet.

The Company returned noncash equity contributions to the Parent of \$54,502 and \$51,437 in 2021 and 2020, respectively, which is reported on the Statements of Consolidated Stockholder’s Equity as return of capital contributions. In 2021 and 2020, the return of these noncash equity contributions related to the settlement of certain net intercompany receivables due from the Parent.

AQUA PENNSYLVANIA, INC.

(a wholly owned subsidiary of Essential Utilities, Inc.)

Consolidated Financial Statements
As of and for the years ended
December 31, 2022 and 2021



Report of Independent Auditors

To the Board of Directors and Stockholder of Aqua Pennsylvania, Inc.

Opinion

We have audited the accompanying consolidated financial statements of Aqua Pennsylvania Inc. and its subsidiaries (the "Company"), which comprise the consolidated balance sheets as of December 31, 2022 and 2021, and the related consolidated statements of income, of cash flows, of capitalization, and of stockholder's equity for the years then ended, including the related notes (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are

considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The image shows a handwritten signature in cursive script that reads "PricewaterhouseCoopers LLP". The signature is written in dark ink and is positioned above a faint, light-colored horizontal line.

Philadelphia, Pennsylvania
April 28, 2023

AQUA PENNSYLVANIA, INC.
Consolidated Balance Sheets
(In thousands of dollars, except per share amounts)
December 31, 2022 and 2021

<u>Assets</u>	<u>2022</u>	<u>2021</u>	<u>Liabilities and Stockholder's Equity</u>	<u>2022</u>	<u>2021</u>
Utility plant, net of accumulated depreciation	\$ 4,729,404	\$ 4,423,732	Common stockholder's equity:		
Construction work-in-progress	180,776	152,319	Common stock, \$100 par value, 1,000,000 shares authorized, 1,000 shares issued and outstanding	\$ 100	\$ 100
Utility plant acquisition adjustment, net	553	(502)	Capital in excess of par value	283,930	208,833
Net utility plant	4,910,733	4,575,549	Retained earnings	2,178,502	1,949,339
			Total stockholder's equity	2,462,532	2,158,272
Investment in nonutility property, net of accumulated depreciation	22,909	23,453	Long-term debt, excluding current portion	1,920,204	1,810,164
			Debt issuance expense, net of amortization	(13,072)	(13,192)
Current assets:			Total long-term debt, excluding current portion, net of debt issuance costs	1,907,132	1,796,972
Cash and cash equivalents	1,457	2,616	Current liabilities:		
Accounts receivable, less allowance for doubtful accounts of \$12,579 and \$11,317, in 2022 and 2021, respectively	57,850	44,420	Current portion of long-term debt	14,903	5,382
Accounts receivable-affiliates	87,496	41	Loans payable	20,000	35,000
Unbilled revenues	32,595	26,829	Accounts payable	44,040	31,886
Materials and supplies	18,646	16,421	Accounts payable-affiliates	68,981	48,448
Prepayments and other current assets	3,135	4,984	Income taxes payable	-	563
Total current assets	201,179	95,311	Accrued interest	20,564	19,539
			Other current liabilities	7,836	7,368
Deferred charges and non-current assets:			Total current liabilities	176,324	148,186
Debt issuance expense, net of accumulated amortization	12	133	Deferred credits and other non-current liabilities:		
Regulatory assets	746,356	860,585	Customers' advances for construction	59,927	60,489
Other deferred charges, net	4,623	4,808	Deferred income taxes	856,740	964,135
Operating lease right-of-use assets	8,149	8,408	Investment tax credits	3,361	3,614
Goodwill	34,304	34,304	Regulatory liabilities	346,924	342,582
Pension	104,893	89,699	Operating lease liabilities	7,893	8,141
Total deferred charges and non-current assets	898,337	997,937	Accounts Payable-affiliates	28,338	28,338
			Other	23,159	24,950
Total assets	\$ 6,033,158	\$ 5,692,250	Total deferred credits and other non-current liabilities	1,326,342	1,432,249
			Contributions in aid of construction	160,828	156,571
			Total liabilities and stockholder's equity	\$ 6,033,158	\$ 5,692,250

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Income
(In thousands of dollars)
Years ended December 31, 2022 and 2021

	2022	2021
Operating revenues	\$ 605,409	\$ 530,001
Operating expenses:		
Operating, maintenance and administrative expenses	162,089	146,653
Depreciation	121,777	111,951
Amortization	(415)	(561)
Taxes other than income taxes	12,275	13,666
Gain on sale of other assets	(885)	(822)
Total operating expenses	294,841	270,887
Operating income	310,568	259,114
Other expense:		
Interest on long-term debt	73,035	72,338
Other interest expense, net	1,082	846
Allowance for funds used during construction	(12,152)	(9,101)
Other net periodic benefit costs (income)	(4,790)	(4,971)
Amortization of debt issuance costs	138	145
Other expense (income), net	(2,151)	(2,399)
Total other expense	55,162	56,858
Income before income taxes	255,406	202,256
Provision for income taxes	26,244	2,187
Net income	\$ 229,162	\$ 200,069

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Cash Flows
(In thousands of dollars)
Years ended December 31, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Net income	\$ 229,162	\$ 200,069
Adjustments to reconcile net income to net cash flows		
provided by operating activities:		
Depreciation and amortization	121,500	111,535
Deferred income taxes and income tax credits	(1,513)	(4,761)
Provision for doubtful accounts	1,263	2,949
Stock based compensation	714	854
Gain on sale of other assets	(885)	(822)
Allowance for equity funds used during construction	(9,137)	(6,963)
Changes in current assets and current liabilities:		
Receivables, unbilled revenue, materials and supplies and prepayments	(23,719)	(13,111)
Income taxes receivable/payable and other accrued taxes	(1,982)	4,321
Affiliate receivable/payable	(166,923)	(24,350)
Payables and other accrued liabilities	(985)	1,996
Accrued interest	1,025	(299)
Other	(2,190)	3,633
Net cash provided by operating activities	146,330	275,051
Cash flows used in investing activities:		
Construction expenditures	(317,851)	(344,192)
Allowance for borrowed funds used during construction	(3,015)	(2,138)
Net proceeds on sale of other assets	975	936
Net cash used in investing activities	(319,891)	(345,394)
Cash flows from financing activities:		
Customers' advances and contributions in aid of construction	1,272	825
Repayments of customers' advances	(3,032)	(2,801)
Net repayments of loans payable	(15,000)	(14,350)
Proceeds from long-term debt	124,581	44
Repayments of long-term debt	(5,419)	(11,540)
Capital contribution from (to) Essential Utilities, Inc.	70,000	100,000
Net cash provided by financing activities	172,402	72,178
Net change in cash and cash equivalents	(1,159)	1,835
Cash and cash equivalents at beginning of year	2,616	781
Cash and cash equivalents at end of year	\$ 1,457	\$ 2,616

Cash paid for interest on borrowings, net of amounts capitalized, was \$70,077 and \$71,345 in 2022 and 2021, respectively.

Cash paid for income taxes was \$8,287 and \$2,782 in 2022 and 2021, respectively.

Non-cash financing activity - Return of Capital Contribution to Parent was \$100,000 and \$54,502 in 2022 and 2021, respectively.

See Note 1 - Summary of Significant Accounting Policies-Customers' Advances for Construction and Contributions in Aid of Construction, Note 11-Employee Stock and Incentive Plan and Note 13 - Affiliated Company Transactions for description of non-cash activities.

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Capitalization
(In thousands of dollars)
December 31, 2022 and 2021

	2022	2021
Stockholders' equity:		
Common stock, \$100 par value, authorized 1,000,000 shares 1,000 shares issued and outstanding	\$ 100	\$ 100
Capital in excess of par value	283,930	208,833
Retained earnings	2,178,502	1,949,339
Total common stockholders' equity	2,462,532	2,158,272
Long-term debt:		
Long-term debt (substantially secured by utility plant):		
Interest Rate Range	Maturity Date Range	
1.00% to 1.99%	2023 to 2039	8,368
2.00% to 2.99%	2024 to 2058	159,755
3.00% to 3.99%	2022 to 2056	705,609
4.00% to 4.99%	2040 to 2059	972,572
5.00% to 5.99%	2028 to 2043	2,003
6.00% to 6.99%	2027	20,000
7.00% to 7.99%	2025	15,000
9.00% to 9.99%	2026	11,800
		1,895,107
Unsecured notes payable:		
Notes at 5.95%, due 2023 through 2034	40,000	40,000
	1,935,107	1,815,546
Current portion of long-term debt	14,903	5,382
Long-term debt, excluding current portion	1,920,204	1,810,164
Less: debt issuance costs	13,072	13,192
Long-term debt, excluding current portion, net of debt issuance costs	1,907,132	1,796,972
Total capitalization	\$ 4,369,664	\$ 3,955,244

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Stockholder's Equity
(In thousands of dollars, except per share amounts)
Years ended December 31, 2022 and 2021

	Common Stock	Capital in Excess of Par Value	Retained Earnings	Total Stockholder's Equity
Balance at December 31, 2020	\$ 100	\$ 162,481	\$ 1,749,270	\$ 1,911,851
Net income	-	-	200,069	200,069
Stock based compensation	-	854	-	854
Capital contribution from Essential Utilities, Inc.	-	100,000	-	100,000
Return of capital contribution to Essential Utilities, Inc.	-	(54,502)	-	(54,502)
Balance at December 31, 2021	100	208,833	1,949,339	2,158,272
Net income	-	-	229,162	229,162
Stock based compensation	-	714	-	714
Acquisitions funded by Essential Utilities, Inc.	-	104,384	-	104,384
Capital contribution from Essential Utilities, Inc.	-	70,000	-	70,000
Return of capital contribution to Essential Utilities, Inc.	-	(100,000)	-	(100,000)
Balance at December 31, 2022	\$ 100	\$ 283,931	\$ 2,178,501	\$ 2,462,532

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

1. Summary of Significant Accounting Policies

Nature of Operations

Aqua Pennsylvania, Inc. (“the Company”) is a regulated public utility which supplies water to residential, commercial and industrial customers. The Company’s customers are principally located in the suburban areas north and west of the City of Philadelphia and in 27 other counties in Pennsylvania. No single customer accounted for more than one percent of the Company’s operating revenues in 2022 or 2021. The Company is a wholly owned subsidiary of Essential Utilities, Inc. (“the Parent”). The Company has wholly owned subsidiaries that are regulated public utilities which provide water and wastewater services to customers in Pennsylvania.

The consolidated financial statements include the accounts of the Company and its subsidiaries. All intercompany accounts and transactions have been eliminated in consolidation.

Basis of Presentation

The Company’s consolidated financial statements are presented in accordance with U.S. generally accepted accounting principles.

The Company has evaluated the period from December 31, 2022, the date of the consolidated financial statements, through April 28, 2023, the date the consolidated financial statements were available for issuance, for subsequent events and determined that no material subsequent events occurred that would affect the information presented in these consolidated financial statements or require additional disclosures.

Use of Estimates in Preparation of Consolidated Financial Statement

The preparation of consolidated financial statements in conformity with accounting principles accepted in the United States of America requires

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Use of Estimates in Preparation of Consolidated Financial Statement (Continued)

management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Recognition of Revenues

The Company recognizes revenue as water and wastewater services are provided to our customers, which happens over time as the service is delivered and the performance obligation is satisfied. Operating revenues include amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the date of the latest meter read to the end of the accounting period. The Company's actual results could differ from these estimates. Unbilled amounts are included in unbilled revenues on the consolidated balance sheet.

Generally, payment is due within 30 days once a bill is issued to a customer. Sales tax and other taxes we collect on behalf of government authorities, concurrent with our revenue-producing activities, are primarily excluded from revenue. The following table presents our revenues disaggregated by major source and customer class:

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Recognition of Revenues (Continued)

Twelve Months Ended December 31, 2022			
	Water Revenues	Wastewater Revenues	Other Revenues
Residential	\$ 347,093	\$ 41,983	\$ -
Commercial	124,004	16,474	-
Fire protection	23,860	-	-
Industrial	21,231	151	-
Other water	28,546	-	-
Other wastewater	-	2,067	-
Other utility	-	-	6,010
Revenue Total-2022	\$ 544,734	\$ 60,675	\$ 6,010

Twelve Months Ended December 31, 2021			
	Water Revenues	Wastewater Revenues	Other Revenues
Residential	\$ 310,571	\$ 24,494	-
Commercial	108,547	9,869	-
Fire protection	21,412	-	-
Industrial	18,683	4	-
Other water	34,328	-	-
Other wastewater	-	2,093	-
Other utility	-	-	7,402
Revenue Total-2021	\$ 493,541	\$ 36,460	\$ 7,402

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Recognition of Revenues (Continued)

Revenues from Contracts with Customers – These revenues are composed of three main categories: water, wastewater, and other. Water revenues represent revenues earned for supplying customers with water service. Wastewater revenues represent revenues earned for treating wastewater and releasing it into the water supply. Other revenues are associated fees that relate to the regulated business but are not water and wastewater revenues. See description below for a discussion on the performance obligation for each of these revenue streams:

- **Tariff Revenues** - These revenues are categorized by customer class: residential, commercial, fire protection, industrial, other water, and other wastewater. The rates that generate these revenues are approved by the state utility commission, and revenues are billed cyclically and accrued for when unbilled. Other water and other wastewater revenues consist primarily of fines, penalties, surcharges, and availability lot fees. Our performance obligation for tariff revenues is to provide potable water or wastewater treatment service to customers. This performance obligation is satisfied over time as the services are rendered. The amounts that the Company has a right to invoice for tariff revenues reflect the right to consideration from the customers in an amount that corresponds directly with the value transferred to the customer for the performance completed to date.
- **Other Utility Revenues** - Other utility revenues represent revenues earned primarily from: antenna revenues, which represent fees received from telecommunication operators that have put cellular antennas on our water towers, operation and maintenance and billing contracts, which represent fees earned from municipalities for our operation of their water or wastewater treatment services or performing billing services, and fees earned from developers for accessing our water mains. The performance obligations vary for these revenues, but all are primarily recognized over time as the service is delivered.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Regulation

As a regulated public water and wastewater utility, the Company is subject to regulation by the Pennsylvania Public Utility Commission (“PAPUC”), which has jurisdiction with respect to rates, service, accounting procedures, acquisitions and other matters. Regulated public utilities follow the Financial Accounting Standards Board’s (“FASB”) accounting guidance for regulated operations, which provides for the recognition of regulatory assets and liabilities as allowed by regulators for costs or credits that are reflected in current rates or are considered probable of being included in future rates. Costs for which the Company has received or expects to receive prospective rate recovery are deferred as regulatory assets and amortized over the period of rate recovery in accordance with the FASB’s accounting guidance for regulated operations. The regulatory assets or liabilities are then relieved as the cost or credit is reflected in Company’s rates charged for utility service. If, as a result of a change in circumstances, it is determined that the Company no longer meets the criteria to apply regulatory accounting, the Company would have to discontinue regulatory accounting and write-off the respective regulatory assets and liabilities. See Note – 5 *Regulatory Assets and Liabilities* for further information regarding the Company’s regulatory assets.

The Company makes significant judgments and estimates to record regulatory assets and liabilities. For each regulatory jurisdiction with regulated operations, the Company evaluates at the end of each reporting period whether the regulatory assets and liabilities continue to meet the probable criteria for future recovery or refund. The evaluation considers factors such as regulatory orders or guidelines, in the same regulatory jurisdiction, of a specific matter or a similar matter, as provided to the Company in the past or to other regulated utilities. In addition, the evaluation may be impacted by changes in the regulatory environment and pending or new legislation that could impact the ability to recover costs through regulated rates. There may be multiple participants to rate or transactional regulatory proceedings who might offer different views on various aspects of such proceedings, and in these instances may challenge the prudence of our business policies and practices, seek cost disallowances or request other relief.

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1. Summary of Significant Accounting Policies (Continued)

Utility Plant and Depreciation

Utility plant is stated at cost which includes contracted cost, direct labor and fringe benefits, materials, overheads, and for certain utility plant, an allowance for the cost of funds used during construction. Water systems acquired are recorded at estimated original cost when first devoted to utility service and the applicable depreciation is recorded in accumulated depreciation. Utility plant acquisition adjustment represents the difference between the estimated original cost, less applicable depreciation and the purchase price of utility plant assets acquired through business acquisitions. Acquisition adjustments are amortized over 20 years if recoverable in rate base.

Utility expenditures for maintenance and repairs, including major maintenance projects and minor renewals and betterments, are charged to operating expenses when incurred in accordance with the Uniform System of Accounts prescribed by the PAPUC. The cost of new units of property and betterments are capitalized.

The cost of software upgrades and enhancements are capitalized if they result in added functionality which enable the software to perform tasks it was previously incapable of performing. Certain information technology costs associated with major system installations, conversions and improvements, such as software training, data conversion and business process re-engineering costs, are deferred as a regulatory asset if the Company expects to recover these costs in future rates. If these costs are not deferred, then these costs are charged to operating expenses when incurred. As of December 31, 2022, \$7,038 costs have been incurred and deferred since the last rate proceedings as a regulatory asset, and the deferral is reported as a component of net property, plant and equipment.

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1. Summary of Significant Accounting Policies (Continued)

Utility Plant and Depreciation (Continued)

When units of property are replaced, retired or abandoned, the recorded value thereof is credited to utility plant and such value, together with the net cost of removal, is charged to accumulated depreciation. To the extent the Company recovers cost of removal or other retirement costs through rates after the retirement costs are incurred, a regulatory asset is recorded.

The straight-line remaining life method is used to compute depreciation on utility plant. The straight-line method is used with respect to transportation and mechanical equipment, office equipment and laboratory equipment. Depreciation is recorded over the estimated useful lives of the assets which range from 14 to 94 years for utility plant and 5 to 64 years for both transportation and mechanical equipment and all non-utility plant, office equipment and laboratory equipment.

Long-lived assets of the Company, which consist primarily of utility plant in service, operating lease right-of-use assets and intangible assets, are reviewed for impairment when changes in circumstances or events occur. These circumstances or events could include a decline in the market value or physical condition of a long-lived asset, an adverse change in the manner in which long-lived assets are used or planned to be used, a change in historical trends, operating cash flows associated with the long-lived assets, changes in macroeconomic conditions, industry and market conditions, or overall financial performance. When these circumstances or events occur, the Company determines whether it is more likely than not that the fair value of those assets is less than their carrying amount. If the Company determines that it is more likely than not (that is, the likelihood of more than 50 percent), the Company would recognize an impairment charge if it is determined that the carrying amount of an asset exceeds the sum of the undiscounted estimated cash flows. In this circumstance, the Company would recognize an impairment charge equal to the difference between the carrying amount and the fair value of the asset. Fair value is estimated to be the present value of future net cash flows associated with the asset, discounted using a discount rate commensurate with the risk and remaining life of the asset. During the year ended December 31, 2022, there have been no such circumstances or events.

Regulatory assets are reviewed for the continued application of the FASB accounting guidance for regulated operations. The Company's review determines whether there have been changes in circumstances or events, such as regulatory disallowances, or abandonments, that have occurred that require adjustments to the carrying value of these assets. Adjustments to the carrying value of these assets would be

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1. Summary of Significant Accounting Policies (Continued)

made in instances where their inclusion in the rate-making process is unlikely. For utility plant in service, we would recognize an impairment loss for any amount disallowed by the PAPUC.

As of December 31, 2022, and 2021, property, plant and equipment additions purchased at the period end, but not yet paid for are \$42,711 and \$27,793, respectively.

Allowance for Funds Used During Construction

The allowance for funds used during construction (“AFUDC”) is a credit to income which represents the estimated cost of funds used to finance the construction of utility plant. AFUDC is applied to construction projects requiring more than one month to complete. No AFUDC is applied to projects funded by customer advances for construction or contributions in aid of construction. AFUDC includes the net cost of borrowed funds and a rate of return on other funds when used, and is recovered through water rates as the utility plant is depreciated.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less, which are not restricted for construction activity, to be cash equivalents.

Accounts Receivable

Accounts receivable are recorded on the invoiced amounts. The allowance for doubtful accounts is the Company’s best estimate of the amount of probable credit losses in our existing accounts receivable, and is determined based on lifetime expected credit losses and the aging of account balances. The Company reviews the allowance for doubtful accounts quarterly. Account balances are written off against the allowance when it is probable the receivable will not be recovered. When utility customers request extended payment terms, credit is extended based on regulatory guidelines and collateral is not required. During 2022 and 2021, the Company increased its allowance for doubtful accounts as a result of its deterioration in its accounts receivable aging due to COVID-19.

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1. Summary of Significant Accounting Policies (Continued)

Deferred Charges

Deferred charges consist of preliminary survey costs, retirement work in progress expenses and other expenses.

Other expenses, for which the Company has received or expects to receive prospective rate recovery, are deferred and amortized over the period of rate recovery.

Funds Restricted for Construction Activity

The proceeds received from certain financings for construction and capital improvement of utility facilities are held in escrow until the designated expenditures are incurred. These amounts are reported as funds restricted for construction activity and are expected to be released over time as the capital projects are funded. There are no restrictions outstanding as of December 31, 2022 or December 31, 2021.

Goodwill

Goodwill represents the excess cost over the fair value of net tangible and identifiable intangible assets acquired through acquisitions. Goodwill is not amortized but is tested for impairment annually, or more often if circumstances indicate a possible impairment may exist. When testing goodwill for impairment, the Company may assess qualitative factors, including macroeconomic conditions, industry and market considerations, cost factors, overall financial performance and entity specific events, to determine whether it's more likely than not that the fair value of a reporting unit is less than its carrying amount. Based on the assessment of the qualitative factors previously noted or on a voluntary basis, the Company may perform a quantitative goodwill impairment test by determining the fair value of a reporting unit, which we would estimate based on a discounted cash flow analysis and a market comparison analysis. If the Company performs a quantitative test and determines that the reporting unit's fair value is less than its carrying amount, the Company would record an impairment loss for the amount by which a reporting unit's carrying amount exceeds its fair value not to exceed the carrying amount of goodwill.

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1. Summary of Significant Accounting Policies (Continued)

Goodwill (Continued)

In 2022, the Company changed the annual goodwill impairment test date from July 31 to October 1, which is a change in accounting principle, that management believes is preferable as the new test date better aligns with the long-term planning and forecasting process. The change did not delay, accelerate or avoid an impairment charge nor did it change the requirement to assess goodwill on an interim date between scheduled annual testing dates if triggering events are present. To ensure that no lapse in an assessment occurred since the prior period, during the third quarter of 2022, the Company performed qualitative tests as of July 31, 2022, and determined that it was more likely than not that the fair value exceeded carrying value at the time of the change in impairment test date. The Company also tested the goodwill attributable to its reporting unit for impairment as of October 1, 2022 in conjunction with the timing of its annual strategic business plan and concluded that the reporting unit's estimated fair value exceeded its carrying amount, indicating that the Company's goodwill was not impaired.

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Income Taxes

The Company accounts for some income and expense items in different time periods for financial reporting than for tax reporting purposes. Deferred income taxes are provided on the temporary differences between the tax basis of the assets and liabilities and the amounts at which they are carried in the consolidated financial statements. The income tax effect of temporary differences not reflected currently in rates is recorded as deferred taxes with an offsetting regulatory asset or liability. These deferred income taxes are based on the enacted tax rates expected to be in effect when such temporary differences are projected to reverse. Investment tax credits are deferred and amortized over the estimated useful lives of the related properties.

The Company's earnings are included with those of the Parent and affiliated companies for purposes of filing a consolidated Federal income tax return. The allocation of the Federal income tax to the Company is computed on a stand-alone basis. See Note 13 for additional information regarding the Company and Parent company activity.

Judgment is required in evaluating the Company's Federal and state tax positions. Despite management's belief that the Company's tax return positions are fully supportable, the Company establishes reserves when it believes that its tax positions are likely to be challenged and it may not fully prevail in these challenges. The Company's provision for income taxes includes interest, penalties and reserves for uncertain tax positions.

The tax accounting method permits the expensing of qualifying utility asset improvement costs that were previously being capitalized and depreciated for book and tax purposes ("the Repairs"). The Repairs accounting authorized for the Company by the Pennsylvania Public Utility Commission ("PAPUC") provides for the

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1. Summary of Significant Accounting Policies (Continued)

Income Taxes (Continued)

flow-through treatment of qualifying income tax benefits, generating a reduction in income tax expense, and reduces the amount of taxes currently payable in both 2022 and 2021. For repair expense qualifying capital expenditures made prior to 2012 (“catch - up adjustment” or “481 Adjustment”), the Company was permitted by the PAPUC to amortize the resulting deferred tax benefits over ten years as a reduction to income tax expense that commenced in 2013. As a result of the May 2022 rate order, the remaining amortization period of the catch-up adjustment was extended to align with the Company’s expected rate filing cadence and results in the expiration of the amortization in 2025. Both the catch-up and current benefits attributable to tax repairs expense are now included in the Company’s cost of service and accounted for in the utility rates charged to customers. Additionally, as a result of the settlement, the current benefit recognized by the Company is limited to within a range of tax benefit (“the Collar”), which is between \$155,060 and \$163,060. Amounts recognized above or below the Collar are required to be recorded as either a regulatory asset or liability, subject to disposition in the next base rate case.

Customers’ Advances for Construction

Water mains or, in some instances, cash advances to reimburse the Company its costs to construct water mains, are contributed to the Company by customers, real estate developers and builders in order to extend water service to their properties. The value of these contributions is recorded as Customers’ Advances for Construction. The Company makes refunds on these advances over a specific period of time based on operating revenues related to the main or as new customers are connected to and take service from the main. After all refunds are made, any remaining balance is transferred to Contributions in Aid of Construction. Non-cash property, in the form of water mains, has been received as advances or contributions of \$8,415 in 2022 and \$11,269 in 2021

Contributions in Aid of Construction

Contributions in aid of construction include direct non-refundable contributions and the portion of customers’ advances for construction that have become non-refundable. The Company depreciates contributed property and amortizes contributions in aid of construction at the composite rate of the related property. Contributions in aid of construction are deducted from the Company’s rate base for rate-making purposes, and therefore, no return is earned on contributed property.

AQUA PENNSYLVANIA, INC.
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1. Summary of Significant Accounting Policies (Continued)

Contributions in Aid of Construction (Continued)

Non-cash property, in the form of water mains, has been received, generally from developers as contributions of \$932 in 2022 and \$411 in 2021

Materials and Supplies

Materials and supplies are stated at cost under the first-in, first-out method.

Other Comprehensive Income (“OCI”)

For the periods presented, the Company does not have any OCI and therefore, comprehensive income equals net income. In addition, there is no accumulated comprehensive income.

Recent Accounting Pronouncements

Pronouncements to be adopted upon the effective date:

In October 2021, the FASB issued accounting guidance on accounting for acquired revenue contracts with customers in a business combination. The guidance specifies for all acquired revenue contracts, regardless of their timing of payment, the circumstances in which the acquirer should recognize contract assets and contract liabilities that are acquired in a business combination, as well as how to measure those contract assets and contract liabilities. The updated accounting guidance is effective for fiscal years beginning after December 15, 2022 with early adoption permitted. The Company adopted this guidance effective January 1, 2023, and will apply it prospectively to business combinations occurring on or after that date.

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1. Summary of Significant Accounting Policies (Continued)

Recent Accounting Pronouncements (Continued)

Pronouncements adopted during the fiscal year:

In August 2020, the FASB issued updated accounting guidance on accounting for convertible instruments and contracts in an entity's own equity. The updated guidance reduces the number of accounting models for convertible debt and convertible preferred stock instruments and makes certain disclosure amendments intended to improve the information provided to users. Additionally, the guidance also amends the derivative guidance for the "own stock" scope exception, which exempts qualifying instruments from being accounted for as derivatives if certain criteria are met. Further, the standard changes the way certain convertible instruments are treated when calculating earnings per share. As permitted, we adopted this updated guidance on January 1, 2022, which did not have a material impact on our consolidated financial statements.

Recently issued accounting standards or pronouncements not disclosed above have been excluded as they are not relevant to the Company.

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2. Utility Plant

Utility Plant is composed of the following:

	December 31,		Approximate range
	2022	2021	of remaining lives
Utility plant			
Mains and accessories	\$ 3,107,754	\$ 2,979,145	26 to 84 years
Services, hydrants, treatment plants and reservoirs	1,660,468	1,503,530	18 to 73 years
Operations structures and water tanks	189,352	182,676	10 to 60 years
Miscellaneous pumping and purification equipment	532,273	462,101	9 to 47 years
Meters, data processing, transportation and operating equipment	539,272	500,510	5 to 44 years
Land and other non-depreciable assets	64,515	57,853	
Utility plant	6,093,634	5,685,815	
Utility construction work-in-progress	180,776	152,319	
Net utility plant acquisition adjustment	553	(502)	10 to 35 years
Total utility plant	6,274,963	5,837,632	
Accumulated depreciation	(1,364,230)	(1,262,083)	
Utility plant, net of accumulated depreciation	\$ 4,910,733	\$ 4,575,549	

3. Acquisitions

Water and Wastewater Utility Acquisitions – Completed:

In August 2022, the Company acquired the municipal wastewater assets of East Whiteland Township, Chester County, Pennsylvania, which serves 4,018 customers, for a cash purchase price of \$54,374. Additionally, in March 2022, the Company acquired the wastewater system of Lower Makefield Township, which serves 11,323 customer connections in Lower Makefield, Falls, and Middletown townships, and Yardley Borough, Bucks County, Pennsylvania, for a cash purchase price of \$53,000.

The purchase price allocation for these acquisitions consisted primarily of property, plant and equipment. The operating revenues included in the consolidated financial statements of the Company during the period owned by the Company for these utility systems acquired in 2022 are \$11,120.

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3. Acquisitions (Continued)

Water and Wastewater Utility Acquisitions – Pending Completion:

In October 2021, the Company entered into a purchase agreement to acquire the wastewater utility assets of the City of Beaver Falls, Pennsylvania which consists of approximately 7,600 customers for \$41,250. In July 2021, the Company entered into a purchase agreement to acquire the water utility assets of Shenandoah Borough, Pennsylvania, which consists of approximately 2,930 customers for \$12,000. In January 2021, the Company entered into purchase agreement to acquire the wastewater utility system assets of Willistown Township, Pennsylvania, which consist of approximately 2,300 customers for \$17,500.

The purchase price for these pending acquisitions are subject to certain adjustments at closing, and are subject to regulatory approval, including the final determination of the fair value of the rate based acquired. These pending acquisitions are expected to close in 2023 and in early 2024. Closing for our utility acquisitions are subject to the timing of the regulatory approval process.

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3. Acquisitions (Continued)

In September 2019, the Company entered into a purchase agreement to acquire the wastewater utility system assets of the Delaware County Regional Water Quality Control Authority (“DELCORA”), which consists of approximately 16,000 customers, or the equivalent of 198,000 retail customers, in 42 municipalities in Southeast Pennsylvania for \$276,500. In May 2020, Delaware County, Pennsylvania filed a lawsuit alleging that DELCORA does not have the legal authority to establish and fund a customer trust with the net proceeds of the transaction. In December 2020, the judge in the Delaware County Court lawsuit issued an order that (1) the County cannot interfere with the purchase agreement between DELCORA and the Company, (2) the County cannot terminate DELCORA prior to the closing of the transaction, and (3) the establishment of the customer trust was valid. Delaware County appealed this decision to Commonwealth Court of Pennsylvania. On March 3, 2022, the Commonwealth Court issued a decision finding that Delaware County can dissolve the Authority if it so chooses, but the purchase agreement must be upheld regardless of who is operating the system. The case was remanded back to the trial court for the entry of an order consistent with the Commonwealth Court’s opinion. This order was issued on September 8, 2022 (“Remand Order”). Since then, the County has challenged the Remand Order through two separate actions:

First, Delaware County filed an Application for Determination of Finality (“Application”) on October 13, 2022. The Company filed its opposition to the Application on October 27, 2022, and on November 2, 2022, the Delaware County Court of Common Pleas denied Delaware County’s Application for Determination of Finality indicating that its previous order already constituted a final order that addressed the claims of all parties. On December 2, 2022, following the denial of its Application, Delaware County filed a Petition for Permission to Appeal (“Petition”) the Remand Order in the Commonwealth Court of Pennsylvania. On December 16, 2022, the Company filed an Answer in opposition to the Petition, and the matter is currently pending before Commonwealth Court.

3. Acquisitions (Continued)

Second, on November 2, 2022, Delaware County filed a Notice of Appeal (“Notice of Appeal”) from the Remand Order. On December 2, 2022, the Delaware County of Common Pleas issued an Opinion concluding that the County Court did not err in issuing the Remand Order. On January 13, 2023, Delaware County filed an Application in Commonwealth Court seeking confirmation of briefing deadlines with respect to the Notice of Appeal. In response, by Order dated January 24, 2023, the Commonwealth Court stated that “the record received from the Court of Common Pleas of Delaware County is currently under review for finality. A briefing schedule will be issued upon completion of this review.”

On January 25, 2023, DELCORA filed in the Delaware Court of Common Pleas a complaint for Declaratory Judgment seeking resolution of whether the County Ordinance dissolving DELCORA is a final action prohibiting DELCORA from carrying out the material transaction of the Asset Purchase Agreement and, in the event that DELCORA retains the ability to close the transaction, whether DELCORA is permitted to exist as a trust.

The administrative law judges in the regulatory approval process recommended that the Company’s application be denied, and subsequently, the Company provided exceptions to the recommended decision. On March 30, 2021, the Pennsylvania Public Utility Commission (“PUC”) ruled that the case be remanded back to the Office of Administrative Law Judge (“ALJ”) and vacated the original administrative law judges’ recommended decision (“2021 Order”). This 2021 Order was also appealed to the Commonwealth Court by Delaware County. The County appealed the 2021 Order on April 29, 2022. A decision was issued by the Commonwealth Court on September 12, 2022 which dismissed the appeal of the County.

After the PUC issued the 2021 Order, on April 16, 2021, the administrative law judge issued an order staying the proceeding until the Delaware County Court lawsuit is final and unappealable. On March 25, 2022, the Company sent a letter notifying the PUC of the March 3, 2022 Commonwealth Court decision (that originated in Delaware County Court of Common Pleas) and requested that the PUC move forward with processing the application. On July 14, 2022, the Commission moved to lift the stay imposed by the ALJ, and required the ALJ to establish a schedule on remand for the proceeding. The published procedural schedule has the proceeding concluding in June 2023.

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3. Acquisitions (Continued)

On January 26, 2023, several parties involved in the PUC case filed a joint motion for stay based on DELCORA's filing of the January 25, 2023 complaint for Declaratory Judgment filed by DELCORA, and referenced the City of Chester's bankruptcy filing in which the City of Chester has asserted reversionary contract interests regarding to DELCORA's wastewater assets. On February 6, 2023, the ALJ stayed the PUC DELCORA application proceedings again. The Company will be filing a Petition for Interlocutory Review to the PUC asking to review the ALJ's February 6, 2023 decision to stay the current proceedings.

The purchase price for this pending acquisition is subject to certain adjustments at closing, and is subject to regulatory approval, including the final determination of the fair value of the rate base acquired. Closing of our acquisition of DELCORA is expected to occur in 2023, subject to the timing of the regulatory approval process and Delaware County's on-going litigation.

See Note 13 for additional information regarding the Company and Parent company activity.

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4. Income Taxes

The provision for income taxes is composed of the following:

	Years ended December 31,	
	2022	2021
Current:		
Federal	\$ 21,484	\$ 6,258
State	6,273	690
	<u>27,757</u>	<u>6,948</u>
Deferred:		
Federal	(465)	(2,055)
State	(1,048)	(2,706)
	<u>(1,513)</u>	<u>(4,761)</u>
Total tax expense	<u>\$ 26,244</u>	<u>\$ 2,187</u>

The statutory Federal tax rate is 21% for both 2022 and 2021, and the Pennsylvania Corporate Net Income tax rate is 9.99% for both years presented.

The primary components of the net deferred tax liability and investment tax credits of \$860,101 and \$967,749 at December 31, 2022 and 2021, respectively, include basis differences in utility plant, partially offset by advances and contributions, and income taxes recoverable.

On July 8, 2022, Pennsylvania enacted House Bill 1342 into law, which among other things, reduces Pennsylvania's corporate income tax rate from 9.99% to 8.99% beginning January 1, 2023, and an additional 0.5% annually through 2031, when it reaches to 4.99%. The Company evaluated the impacts of the tax rate change and recorded a reduction to deferred tax liabilities of \$178,438 with a corresponding reduction primarily to regulatory assets.

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4. Income Taxes (Continued)

At December 31, 2022, the Company has a cumulative state NOL of \$523,727 without regard to unrecognized tax benefits. The Company believes that the state NOLs are more likely than not to be recovered and require no valuation allowance. The state NOLs do not begin to expire until 2032.

As of December 31, 2022 and 2021, the reserve for uncertain tax position is \$17,567 and \$18,546, respectively, excluding accrued interest and penalties. The unrecognized tax benefits relate to the income tax accounting change to adopt the IRS temporary tangible property regulations, and the tax position is attributable to a temporary difference. As a result of the regulatory treatment afforded by the income tax accounting change and despite this position being a temporary difference, as of December 31, 2022 and 2021, \$37,121 and \$34,443, respectively, of these tax benefits would have an impact on the Company's effective income tax rate in the event the Company does sustain all, or a portion, of its tax position. The Company does not expect a material change in this estimate in the next twelve months. The reserve for uncertain tax positions could increase or decrease for things such as the expiration of statutes of limitations, audit settlements, or tax examination activities. The Company has elected to recognize accrued interest and penalties related to uncertain tax positions as income tax expense. The Company has not recognized any penalties and interest due to the available Net Operating Losses ("NOLs") of other members within its consolidated Federal filing group.

As of December 31, 2022, the Parent's federal income tax returns remain subject to examination by federal tax authorities for the 2019 through 2022 tax years.

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5. Regulatory Assets and Liabilities

Regulatory assets represent costs that are expected to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates. Except for income taxes and utility plant retirement costs, regulatory assets and regulatory liabilities are excluded from the Company's rate base and do not earn a return. As of December 31, 2022 and 2021, the current portion of regulatory assets of \$0 and \$91, respectively, are included in prepayments and other current assets. The components of regulatory assets and liabilities are as follows:

	December 31, 2022		December 31, 2021	
	Regulatory		Regulatory	
	Assets	Liabilities	Assets	Liabilities
Income taxes	\$711,705	\$229,216	\$830,327	\$241,703
Postretirement benefits	-	117,708	(2,500)	100,879
Utility plant retirement costs	9,305	-	9,632	-
Accrued vacation	-	-	91	-
Rate case filing expenses & other	25,346	-	23,126	-
	<u>\$746,356</u>	<u>\$346,924</u>	<u>\$860,676</u>	<u>\$342,582</u>

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5. Regulatory Assets and Liabilities (Continued)

Items giving rise to deferred state income taxes as well as a portion of deferred Federal income taxes related to certain differences between tax and book depreciation expense are recognized in the rate setting process on a cash or flow-through basis and will be recovered as they reverse. Amounts include differences that arise between certain utility asset improvement costs capitalized for book and deducted as a repair expense for tax purposes. On December 22, 2017, the Tax Cuts and Job Act (“TCJA”) was enacted, which reduced the Federal corporate income tax rate from 35% to 21%. Reductions in accumulated deferred income tax balances due to the reduction in the corporate income tax rate to 21% under the provisions of the TCJA will result in amounts previously collected from utility customers for these deferred taxes to be refundable to such customers, generally through reductions in future rates. The TCJA includes provisions that stipulate how these excess deferred taxes relating to certain accelerated tax depreciation benefits are to be passed back to customers. The amortization of the excess deferred income taxes is incorporated into the Company’s cost of service.

The regulatory liability related to the catch-up component of the Company’s repair tax accounting change represents the tax benefits realized, which have not yet flowed-through as a reduction to income tax expense due to the ten-year amortization period which began in 2013.

Postretirement benefits include pension and other postretirement benefits. The regulatory liability for postretirement benefits related to pension represents amounts recovered through rates before the costs are incurred. The regulatory balance related to postretirement benefits other than pensions includes deferred amounts funded by customers in excess of required amounts needing funding through an actuarial study. Excess funding of postretirement benefits since the Company’s last base rate case is included as a reduction to cost of service postretirement benefits expense through an amortization. Postretirement benefits expense funding excess or deficit is periodically reviewed during each rate case filed by the Company and is fully recoverable in future rates charged to customers.

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5. Regulatory Assets and Liabilities (Continued)

The regulatory asset for utility plant retirement costs, representing cost of removal, represents costs already incurred that are expected to be recovered in future rates over a five-year recovery period.

The regulatory asset related to rate case filing expenses represents the costs associated with filing for rate increases that are deferred and amortized over periods that range from one to three years. Other represents costs incurred by the Company for which it has received or expects to receive rate recovery.

6. Commitments and Contingencies

The Company maintains agreements with other water purveyors for the purchase of water to supplement its water supply, particularly during periods of peak demands. The agreements stipulate purchases of minimum quantities of water or charge a monthly commitment fee through the year 2027. The Company is committed to a total of \$11,265 in water purchase payments: \$3,492 in 2023, \$3,459 in 2024, \$3,299 in 2025, \$642 in 2026, \$134 in 2027 and \$239 thereafter. The Company purchased approximately \$4,344 and \$4,732 of water under these agreements during the years ended December 31, 2022 and 2021, respectively.

The Company is routinely involved in condemnation procedures and legal matters during the ordinary course of business. Although the results of legal proceedings cannot be predicted with certainty, there are no other pending legal proceedings to which the Company is a party or to which any of its properties is the subject that are material or are expected to have a material effect on the Company's financial position, results of operations or cash flows.

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(In thousands of dollars)

7. Leases

The Company leases facilities and other equipment for use in its operations, which are accounted for as operating leases. Leases with a term of 12 months or less are not recorded on the balance sheet; rather, lease expense is recognized over the lease term. Our leases have remaining lives of 1 year to 33 years.

Some of the Company's leases can be extended on a month-to-month basis, which allow us to terminate the lease at any given month without penalty while others include options to extend the leases for up to 50 years. The renewal of a month-to-month lease is at our sole discretion.

The Company accounts for lease and non-lease components of lease arrangements separately. For calculating lease liabilities, we may deem lease terms to include options to extend or terminate the lease when it's reasonably certain that we will exercise that option. The Company's lease agreements do not contain significant residual value guarantees, restrictions or covenants.

Lease liabilities and corresponding right-of-use assets are recorded based on the present value of the lease payments over the expected lease term, including leases with variable payments that are based on a market rate or an index. All other variable payments are expensed as incurred. Since the Company's lease agreements do not provide an implicit interest rate, the Company utilized the Parent's incremental borrowing rate to determine the discount rate used to present value the lease payments.

Components of lease expense were as follows:	Years Ended December 31,	
	2022	2021
Operating lease cost	\$ 663	\$ 684

Supplemental cash flow information related to leases was as follows:	Year Ended December 31,	
	2022	2021
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 611	\$ 610

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

7. Leases (continued)

Supplemental balance sheet information related to leases was as follows:		Year Ended December 31,	
Operating leases:		2022	2021
Operating lease right-of-use assets		\$ 8,141	\$ 8,408
Other accrued liabilities		248	267
Operating lease liabilities		7,893	8,141
Total operating lease liabilities		\$ 8,141	\$ 8,408

Weighted average remaining lease term:		Year Ended December 31,	
Operating leases		2022	2021
Weighted average discount rate:		24 years	25 years
Operating leases		4.22%	4.22%

		Operating Leases	
	2023	\$ 570	
	2024	525	
	2025	525	
	2026	525	
	2027	525	
Thereafter		9,869	
Total operating lease payments		\$ 12,539	
Total operating lease payments		\$ 12,539	
Less operating lease liabilities		8,141	
Present value adjustment		\$ 4,398	

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

8. Long-term Debt and Loans Payable

The consolidated Statements of Capitalization provide a summary of long-term debt as of December 31, 2022 and 2021. The supplemental indentures with respect to certain issues of the First Mortgage Bonds restrict the ability of the Company to declare dividends, in cash or property, or repurchase or otherwise acquire the Company's stock. Approximately \$2,158,501 and \$1,929,339 of the Company's retained earnings were free of these restrictions as of December 31, 2022 and 2021, respectively. Certain supplemental indentures also prohibit the Company from making loans to, or purchasing the stock of the Parent. Loan agreements for the Company contain restrictions on minimum net assets. As of December 31, 2022, there were restrictions on the Company's net assets of \$1,678,703 of their total net assets of \$2,462,532.

Sinking fund payments are required for certain issues of long-term debt. The future sinking fund payments and debt maturities of the Company's long-term debt are as follows:

Interest Rate Range	2023	2022	2025	2026	2027	Thereafter
	-	-	-	-	-	-
1.00% To 1.99%	872	712	766	776	787	4,455
2.00% To 2.99%	2,182	1,268	1,428	1,305	1,113	152,460
3.00% To 3.99%	1,849	1,731	598	555	332	700,544
4.00% To 4.99%	-	-	-	-	-	972,571
5.00% To 5.99%	10,000	10,000	-	-	-	22,003
6.00% To 6.99%	-	-	-	-	20,000	-
7.00% To 7.99%	-	-	15,000	-	-	-
8.00% To 8.99%	-	-	-	-	-	-
9.00% To 9.99%	-	-	-	11,800	-	-
Total	14,903	13,711	17,792	14,436	22,232	1,852,033

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

8. Long-term Debt and Loans Payable (Continued)

In June 2022, the Company renewed its \$100,000 364-day unsecured revolving credit facility with four banks. The funds borrowed under this agreement are classified as loans payable and are used to provide working capital. As of December 31, 2022, and 2021, funds borrowed under the Company's revolving credit agreement were \$20,000, and \$35,000, respectively. Interest under this facility is based, at the borrower's option, on the prime rate, an adjusted overnight bank funding rate, or an adjusted Bloomberg Short-Term Bank Yield Index (BSBY) floating rate. This agreement restricts short-term borrowing of the Company. A renewal fee of 2.5 basis points was charged on the total commitment amount of the revolving credit agreement. The average cost of borrowing under this facility was 2.40% and 0.78%, and the average borrowing was \$31,555 and \$40,312 during 2022 and 2021, respectively. The maximum amount outstanding at the end of any one month was \$55,000 in 2022 and 70,000 in 2021.

In October 2022, the Company issued \$125,000 of first mortgage bonds due in 2052 with an interest rate of 4.50%. The proceeds from these bonds were used repay existing indebtedness and for general corporate purposes.

In January 2023, the Company issued \$75,000 of first mortgage bonds, due in 2043 with an interest rate of 5.60%. The proceeds from these bonds were used repay existing indebtedness and for general corporate purposes.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

9. Fair Value of Financial Instruments

The carrying amount of current assets and liabilities that are considered financial instruments approximates their fair values as of the dates presented. The carrying amount of the Company's long-term debt as of December 31, 2022 and 2021 is \$1,935,107 and \$1,815,546 respectively. The estimated fair value of the Company's long-term debt as of December 31, 2022 and 2021 is \$1,544,071 and \$2,118,674, respectively. 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 carrying values of \$59,927 and \$60,489 at December 31, 2022 and 2021, respectively. Their relative fair values cannot be accurately estimated since 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 2030 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.

10. Pension Plans and Other Postretirement Benefits

The Company participates in a noncontributory qualified defined benefit pension plan sponsored by the Parent covering non-union employees hired prior to April 1, 2003 and select union employees. The eligibility of union employees is determined by the collective bargaining agreements covering those employees. Benefits under the plan are based on the participant's years of service and the annual average of the applicable compensation during the five consecutive computation periods of the final 10 computation periods as an active participant yielding the highest such average. Pension cost of the Company is based on amounts contributed to the pension plan as approved by the Parent and incorporated in rates approved by the PAPUC. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level.

In August 2014, the Parent announced changes to the way it will provide future retirement benefits to employees acquired through a prior acquisition. Effective January 1, 2015, the Parent will provide future retirement benefits for these employees through its deferred contribution plan. As a result, no further

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

10. Pension Plans and Other Postretirement Benefits (Continued)

service will be considered in future accruals in the qualified defined benefit pension plan after December 31, 2014.

The funding amount for the pension plan for Essential Utilities, Inc. Retirement Income Plan will be determined each year based on the recommendation of management and subject to approval by the Parent's Pension Committee. The funding amount will be an amount greater than or equal to the minimum required contribution and less than or equal to the maximum tax deductible contribution. The Company recorded pension funding and expense of \$12,000 and \$12,000 in 2022 and 2021, respectively.

The Company participates in two postretirement benefit plans sponsored by the Parent that provide certain life insurance benefits for retired employees and certain health care benefits for retired employees and their dependents. Employees may become eligible for these benefits if they have completed at least fifteen years of service and retire from the Company after reaching age 55 while still working for the Company. Retirees and their dependents under age 65 are covered by a point-of-service managed care plan that requires co-payments or an HMO. Employees hired after April 1, 2003 are not eligible for benefits.

Employees who elect to retire prior to attaining age 65 are generally required to make contributions towards their medical coverage until attaining 65. Retirees and their dependents age 65 and over are required to purchase their own medical and drug coverage. The cost of this coverage is offset by Company contributions deposited in the plan's Premium Reimbursement Account. Costs of the Company are based on amounts contributed to the plans and incorporated in rates approved by the PAPUC.

The Company's funding policy is to contribute the lower of the other postretirement benefits cost or the maximum allowed by the Internal Revenue Code. The Company recorded costs for postretirement benefits other than pensions of \$(1,270) and \$1,924 in 2022 and 2021, respectively. The Company funded postretirement benefits other than pensions of \$416 in 2022 and \$0 in 2021. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level.

The Parent has 401(k) savings plans, which are defined contribution plans and cover substantially all employees. The Company makes matching contributions that are based on a percentage of the employee's contribution,

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

10. Pension Plans and Other Postretirement Benefits (Continued)

subject to specific limitations, as well as certain other Company contributions. Participants may diversify their Company matching account balances into other investments offered under 401(k) savings plans. The Company's contributions, which are recorded as compensation expense, were \$2,709 and \$2,379 for 2022 and 2021, respectively.

11. Employee Stock and Incentive Plan

The Company's employees participate in an Equity Compensation Plan sponsored by the Parent. Under the Essential Utilities, Inc. 2009 Omnibus Equity Compensation Plan, as approved by the Parent's shareholders to replace the 2004 Equity Compensation Plan, stock options, stock units, stock awards, stock appreciation rights, dividend equivalents, and other stock-based awards may be granted to the Company's employees, non-employee directors and consultants and advisors. During 2019, the Parent granted stock options, which are based upon the common stock of the Parent. Options are exercisable in installments of 33% annually, starting one year from the date of the grant and expire 10 years from the date of the grant. The Parent determines the grant date fair value per stock option using the Black-Scholes option-pricing model.

The fair value of each stock option is amortized into compensation expense using the graded vesting method, which results in the recognition of compensation costs over the requisite service period for each separately vesting tranche of the stock options as though the stock options were, in substance, multiple stock option grants. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. Compensation expense recognized by the Parent is allocated to its subsidiaries based on actual employee costs. Since the Company is not obligated to reimburse the Parent for stock-based compensation costs incurred, the Company records these liabilities resulting from compensation costs to paid-in capital.

For the year ended December 31, 2022, the Company's stock-based compensation related to stock options resulted in the following: operations and maintenance expense of \$15 and lowered income tax expense by \$4. For the year ended December 31, 2021, the Company's stock-based compensation related to stock options resulted in the following: operations and maintenance expense of \$52 and lowered income tax expense by \$15.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

11. Employee Stock and Incentive Plan (Continued)

During 2022 and 2021, the Parent granted performance share units (“PSU”). A PSU represents the right to receive a share of the Parent’s common stock if specified performance goals are met over the three year performance period specified in the grant, subject to exceptions through the respective vesting periods. The fair value of each PSU grant is amortized into compensation expense on a straight-line basis through the respective vesting period, which is generally three years. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. During the year ended December 31, 2022, the Company recorded stock-based compensation related to PSU’s as a component of operations and maintenance expense of \$505 and recorded an income tax benefit of \$146. During the year ended December 31, 2021, the Company recorded stock-based compensation related to PSU’s as a component of operations and maintenance expense of \$521 and recorded an income tax benefit of \$150. Compensation expense recognized by the Parent is allocated to its subsidiaries based on actual employee costs.

During 2022 and 2021, the Parent granted restricted share units (“RSU”). A RSU represents the right to receive a share of the Parent’s common stock and are valued based on the fair market value of the Parent’s stock on the date of grant. RSUs are eligible to be earned at the end of a specified restriction period, generally three years, beginning on the date of grant. In some cases, the right to receive the shares is subject to specific performance goals established at the time the grant is made. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. During the year ended December 31, 2022, the Company recorded stock-based compensation related to awards of RSUs as a component of operations and maintenance expense of \$194 and recorded income tax benefit of \$56. During the year ended December 31, 2021, the Company recorded stock-based compensation related to awards of RSUs as a component of operations and maintenance expense of \$282 and recorded income tax benefit of \$81. Compensation expense recognized by the Parent is allocated to its subsidiaries based on actual employee costs.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

12. Water and Wastewater Rates

On May 16, 2022, the Company's regulated water and wastewater operating subsidiary in Pennsylvania, Aqua Pennsylvania, received an order from the Pennsylvania Public Utility Commission that allowed base rate increases that would increase total annual operating revenues by \$69,251. New rates went into effect on May 19, 2022.

The Distribution System Improvement Charges ("DSIC") enables water and wastewater utilities in Pennsylvania to add a surcharge to customer bills to offset the additional depreciation and capital costs related to infrastructure system replacement and rehabilitation projects completed and placed into service between base rate filings. The Company is permitted to request adjustments to the DSIC quarterly to reflect subsequent capital expenditures and it is reset to zero when new base rates that reflect the costs of those additions become effective or when the Company's earnings exceed a PAPUC benchmark. The maximum DSIC that can be in effect at any time is an increase of base rates of 7.5% for water and 5.0% for wastewater. At the time the rate order was received, the rates in effect also included \$35,470 in Distribution System Improvement Charges ("DSIC"), which was 7.2% above prior base rates. Consequently, the aggregate annual base rates increased by \$104,721 since the last base rate increase and DSIC was reset to zero.

In addition to its base rates and the DSIC, the Company has utilized a surcharge or credit on its bills to reflect certain changes in Pennsylvania State Taxes, called the State Tax Adjustment Surcharge ("STAS") until such time as the tax changes are incorporated into base rates. The Company's STAS surcharge rates remained at zero during 2022 and effective January 1, 2023 a surcredit was implemented to reflect the change in the Pennsylvania state tax rate.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021
(In thousands of dollars)

13. Affiliated Company Transactions

The Company has service agreements with the Parent and subsidiaries of the Parent (“other affiliates”). The types of services rendered between these entities relate to general supervision and administrative functions, long-range planning, tax, accounting, financing, engineering, legal, data processing services and other specialized support. Expenditures recorded for these services from the Parent and other affiliates amounted to approximately \$60,696 and \$36,696 for 2022 and 2021, respectively, and of those amounts, \$27,971 and \$25,102, respectively, have been recorded within Operations, maintenance and administrative expenses on the Consolidated Statements of Income with the remainder recorded to net utility plant on the Consolidated Balance Sheets. The Company also provides various management, advisory, and other services for other affiliates and is reimbursed by these affiliates. The amounts billed were \$591 and \$262 in 2022 and 2021, respectively. Additionally, the Parent may fund acquisitions on behalf of the Company, and such amounts would be included in the accounts payable-affiliates account. Acquisitions funded by Parent in 2022 were considered equity contributions, refer to Footnote 3 for more detail regarding acquisitions.

The Company participates in the Parent’s centralized treasury function whereby the Company transfers its cash to the Parent. Under this arrangement, available cash is used to fund accounts payable due from the Company and to pay-down accounts payable-affiliate, or available cash would be reflected as amounts due from the Parent and other affiliates to the Company. The reduction of the accounts payable-affiliates will also be settled through the collection of cash on behalf of the Company and capital contributions. The Parent made cash contributions of \$70,000 and \$100,000 to the Company in 2022 and 2021, respectively, which is disclosed in the Consolidated Statement of Stockholder’s Equity.

The amounts owed to the Parent and other affiliates by the Company were \$97,319 and \$76,786 at December 31, 2022 and 2021, respectively. Amounts owed to the Parent and other affiliates are reflected in the accompanying balance sheet.

Amounts due from the Parent and other affiliates to the Company amounted to \$87,496 and \$41 at December 31, 2022 and 2021, respectively. Amounts due from the Parent and other affiliates are reflected in the accompanying balance sheet.

The Company returned noncash equity contributions to the Parent of \$100,000 and \$54,502 in 2022 and 2021, respectively, which is reported on the Statements of Consolidated Stockholder’s Equity as return of capital contributions. In 2022 and 2021, the return of these noncash equity contributions related to the settlement of certain net intercompany receivables due from the Parent.

AQUA PENNSYLVANIA, INC.

(a wholly owned subsidiary of Essential Utilities, Inc.)

Consolidated Financial Statements
As of and for the years ended
December 31, 2023 and 2022



Report of Independent Auditors

To the Board of Directors and Stockholder of Aqua Pennsylvania, Inc.

Opinion

We have audited the accompanying consolidated financial statements of Aqua Pennsylvania, Inc. and its subsidiaries (the "Company"), which comprise the consolidated balance sheets as of December 31, 2023 and 2022 and the related consolidated statements of income, of cash flows, of capitalization, and of stockholder's equity for the years then ended, including the related notes (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022 and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are

considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The image shows a handwritten signature in cursive script that reads "PricewaterhouseCoopers LLP". The signature is written in dark ink and is positioned above the printed name and date.

Philadelphia, Pennsylvania
April 26, 2024

AQUA PENNSYLVANIA, INC.
Consolidated Balance Sheets
(In thousands of dollars, except per share amounts)
December 31, 2023 and 2022

<u>Assets</u>	<u>2023</u>	<u>2022</u>	<u>Liabilities and Stockholder's Equity</u>	<u>2023</u>	<u>2022</u>
Utility plant, net of accumulated depreciation	\$ 4,971,449	\$ 4,729,404	Common stockholder's equity:		
Construction work-in-progress	153,976	180,776	Common stock, \$100 par value, 1,000,000 shares authorized, 1,000 shares issued and outstanding	\$ 100	\$ 100
Utility plant acquisition adjustment, net	1,527	553	Capital in excess of par value	(58,745)	283,930
Net utility plant	5,126,952	4,910,733	Retained earnings	2,413,249	2,178,502
Investment in nonutility property, net of accumulated depreciation	22,361	22,909	Total stockholder's equity	2,354,604	2,462,532
Current assets:			Long-term debt, excluding current portion	2,206,415	1,920,204
Cash and cash equivalents	188	1,457	Debt issuance expense, net of amortization	(13,104)	(13,072)
Accounts receivable, less allowance for doubtful accounts of \$10,774 and \$12,579, in 2023 and 2022, respectively	54,153	57,850	Total long-term debt, excluding current portion, net of debt issuance costs	2,193,311	1,907,132
Accounts receivable-affiliates	18,225	87,496	Current liabilities:		
Unbilled revenues	33,466	32,595	Current portion of long-term debt	13,897	14,903
Materials and supplies	15,967	18,646	Loans payable	23,123	20,000
Prepayments and other current assets	10,687	3,135	Accounts payable	37,841	44,040
Total current assets	132,686	201,179	Accounts payable-affiliates	10,226	68,981
Deferred charges and non-current assets:			Accrued interest	26,570	20,564
Debt issuance expense, net of accumulated amortization	62	12	Other current liabilities	7,416	7,836
Regulatory assets	854,207	746,356	Total current liabilities	119,073	176,324
Other deferred charges, net	1,868	4,623	Deferred credits and other non-current liabilities:		
Operating lease right-of-use assets	7,954	8,149	Customers' advances for construction	65,399	59,927
Goodwill	34,304	34,304	Deferred income taxes	941,562	856,740
Pension	119,148	104,893	Investment tax credits	3,108	3,361
Total deferred charges and non-current assets	1,017,543	898,337	Regulatory liabilities	396,497	346,924
Total assets	\$ 6,299,542	\$ 6,033,158	Operating lease liabilities	7,720	7,893
			Accounts Payable-affiliates	28,338	28,338
			Other	14,511	23,159
			Total deferred credits and other non-current liabilities	1,457,135	1,326,342
			Contributions in aid of construction	175,419	160,828
			Total liabilities and stockholder's equity	\$ 6,299,542	\$ 6,033,158

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Income
(In thousands of dollars)
Years ended December 31, 2023 and 2022

	2023	2022
Operating revenues	\$ 638,653	\$ 605,409
Operating expenses:		
Operating, maintenance and administrative expenses	160,438	162,089
Depreciation	131,729	121,777
Amortization	(634)	(415)
Taxes other than income taxes	12,281	12,275
Gain on sale of other assets	(559)	(885)
Total operating expenses	303,255	294,841
Operating income	335,398	310,568
Other expense:		
Interest on long-term debt	85,182	73,035
Other interest expense, net	1,767	1,082
Allowance for funds used during construction	(7,959)	(12,152)
Other net periodic benefit income	(4,017)	(4,790)
Amortization of debt issuance costs	147	138
Other income, net	(2,422)	(2,151)
Total other expense	72,698	55,162
Income before income taxes	262,700	255,406
Provision for income taxes	27,953	26,244
Net income	<u><u>\$ 234,747</u></u>	<u><u>\$ 229,162</u></u>

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Cash Flows
(In thousands of dollars)
Years ended December 31, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Net income	\$ 234,747	\$ 229,162
Adjustments to reconcile net income to net cash flows provided by operating activities:		
Depreciation and amortization	131,241	121,500
Deferred income taxes and income tax credits	17,437	(1,513)
Provision for doubtful accounts	(1,805)	1,263
Stock based compensation	586	714
Gain on sale of other assets	(559)	(885)
Allowance for equity funds used during construction	(5,558)	(9,137)
Changes in current assets and current liabilities:		
Receivables, unbilled revenue, materials and supplies and prepayments	7,443	(23,719)
Income taxes receivable/payable and other accrued taxes	5,683	(1,982)
Affiliate receivable/payable	(152,917)	(166,923)
Payables and other accrued liabilities	6,386	(985)
Accrued interest	6,006	1,025
Other	(7,979)	(2,190)
Net cash provided by operating activities	240,711	146,330
Cash flows used in investing activities:		
Construction expenditures	(326,296)	(317,851)
Allowance for borrowed funds used during construction	(2,401)	(3,015)
Acquisitions of water and wastewater systems	(12,291)	-
Net proceeds on sale of other assets	793	975
Net cash used in investing activities	(340,195)	(319,891)
Cash flows from financing activities:		
Customers' advances and contributions in aid of construction	13,565	1,272
Repayments of customers' advances	(3,008)	(3,032)
Net repayments of loans payable	3,123	(15,000)
Proceeds from long-term debt	299,208	124,581
Repayments of long-term debt	(14,673)	(5,419)
Capital contribution from (return of capital to) Essential Utilities, Inc.	(200,000)	70,000
Net cash provided by financing activities	98,215	172,402
Net change in cash and cash equivalents	(1,269)	(1,159)
Cash and cash equivalents at beginning of year	1,457	2,616
Cash and cash equivalents at end of year	\$ 188	\$ 1,457

Cash paid for interest on borrowings, net of amounts capitalized, was \$78,542 and \$70,077 in 2023 and 2022, respectively.

Cash paid for income taxes was \$5,504 and \$8,287 in 2023 and 2022, respectively.

Non-cash financing activity - Return of Capital Contribution to Parent was \$143,397 and \$100,000 in 2023 and 2022, respectively.

See Note 1 - Summary of Significant Accounting Policies-Customers' Advances for Construction and Contributions in Aid of Construction, Note 11-Employee Stock and Incentive Plan and Note 13 - Affiliated Company Transactions for description of non-cash activities.

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Capitalization
(In thousands of dollars)
December 31, 2023 and 2022

	2023	2022
Stockholders' equity:		
Common stock, \$100 par value, authorized 1,000,000 shares		
1,000 shares issued and outstanding	\$ 100	\$ 100
Capital in excess of par value	(58,745)	283,930
Retained earnings	2,413,249	2,178,502
Total common stockholders' equity	2,354,604	2,462,532
Long-term debt:		
Long-term debt (substantially secured by utility plant):		
Interest Rate Range	Maturity Date Range	
1.00% to 1.99%	2023 to 2039	7,538
2.00% to 2.99%	2024 to 2058	157,917
3.00% to 3.99%	2023 to 2056	703,555
4.00% to 4.99%	2040 to 2059	972,436
5.00% to 5.99%	2028 to 2061	302,066
6.00% to 6.99%	2027	20,000
7.00% to 7.99%	2025	15,000
9.00% to 9.99%	2026	11,800
	2,190,312	1,895,107
Unsecured notes payable:		
Notes at 5.95%, due 2023 through 2034	30,000	40,000
	2,220,312	1,935,107
Current portion of long-term debt	13,897	14,903
Long-term debt, excluding current portion	2,206,415	1,920,204
Less: debt issuance costs	13,104	13,072
Long-term debt, excluding current portion, net of debt issuance costs	2,193,311	1,907,132
Total capitalization	\$ 4,547,915	\$ 4,369,664

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Consolidated Statements of Stockholder's Equity
(In thousands of dollars, except per share amounts)
Years ended December 31, 2023 and 2022

	Common Stock	Capital in Excess of Par Value	Retained Earnings	Total Stockholder's Equity
Balance at December 31, 2021	\$ 100	\$ 208,832	\$ 1,949,340	\$ 2,158,272
Net income	-	-	229,162	229,162
Stock based compensation	-	714	-	714
Acquisitions funded by Essential Utilities, Inc.	-	104,384	-	104,384
Capital contribution from Essential Utilities, Inc.	-	70,000	-	70,000
Return of capital contribution to Essential Utilities, Inc.	-	(100,000)	-	(100,000)
Balance at December 31, 2022	100	283,930	2,178,502	2,462,532
Net income	-	-	234,747	234,747
Stock based compensation	-	586	-	586
Acquisitions funded by Essential Utilities, Inc.	-	136	-	136
Capital contribution from Essential Utilities, Inc.	-	-	-	-
Return of capital contribution to Essential Utilities, Inc.	-	(343,397)	-	(343,397)
Balance at December 31, 2023	\$ 100	\$ (58,745)	\$ 2,413,249	\$ 2,354,604

See accompanying notes to consolidated financial statements.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies

Nature of Operations

Aqua Pennsylvania, Inc. (“the Company”) is a regulated public utility which supplies water to residential, commercial and industrial customers. The Company’s customers are principally located in the suburban areas north and west of the City of Philadelphia and in 27 other counties in Pennsylvania. No single customer accounted for more than one percent of the Company’s operating revenues in 2023 or 2022. The Company is a wholly owned subsidiary of Essential Utilities, Inc. (“the Parent”). The Company has wholly owned subsidiaries that are regulated public utilities which provide water and wastewater services to customers in Pennsylvania.

The consolidated financial statements include the accounts of the Company and its subsidiaries. All intercompany accounts and transactions have been eliminated in consolidation.

Basis of Presentation

The Company’s consolidated financial statements are presented in accordance with U.S. generally accepted accounting principles.

The Company has evaluated the period from December 31, 2023, the date of the consolidated financial statements, through April 26, 2024, the date the consolidated financial statements were available for issuance, for subsequent events and determined that no material subsequent events occurred that would affect the information presented in these consolidated financial statements or require additional disclosures.

Use of Estimates in Preparation of Consolidated Financial Statement

The preparation of consolidated financial statements in conformity with accounting principles accepted in the United States of America requires

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Use of Estimates in Preparation of Consolidated Financial Statement (Continued)

management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Recognition of Revenues

The Company recognizes revenue as water and wastewater services are provided to our customers, which happens over time as the service is delivered and the performance obligation is satisfied. Operating revenues include amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the date of the latest meter read to the end of the accounting period. The Company's actual results could differ from these estimates. Unbilled amounts are included in unbilled revenues on the consolidated balance sheet.

Generally, payment is due within 30 days once a bill is issued to a customer. Sales tax and other taxes we collect on behalf of government authorities, concurrent with our revenue-producing activities, are primarily excluded from revenue. The following table presents our revenues disaggregated by major source and customer class:

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Recognition of Revenues (Continued)

Twelve Months Ended December 31,2023			
	Water Revenues	Wastewater Revenues	Other Revenues
Residential	\$ 366,444	\$ 51,061	\$ -
Commercial	132,784	20,338	-
Fire protection	25,200	-	-
Industrial	22,611	373	-
Other water	18,019	-	-
Other wastewater	-	1,824	-
Other utility	-	-	5,357
Total	\$ 565,057	\$ 73,596	\$ 5,357

Twelve Months Ended December 31,2022			
	Water Revenues	Wastewater Revenues	Other Revenues
Residential	\$ 347,093	\$ 41,983	\$ -
Commercial	124,004	16,474	-
Fire protection	23,860	-	-
Industrial	21,231	151	-
Other water	28,546	-	-
Other wastewater	-	2,067	-
Other utility	-	-	6,010
Total	\$ 544,734	\$ 60,675	\$ 6,010

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Recognition of Revenues (Continued)

Revenues from Contracts with Customers – These revenues are composed of three main categories: water, wastewater, and other. Water revenues represent revenues earned for supplying customers with water service. Wastewater revenues represent revenues earned for treating wastewater and releasing it into the water supply. Other revenues are associated fees that relate to the regulated business but are not water and wastewater revenues. See description below for a discussion on the performance obligation for each of these revenue streams:

- **Tariff Revenues** – These revenues are categorized by customer class: residential, commercial, fire protection, industrial, other water, and other wastewater. The rates that generate these revenues are approved by the state utility commission, and revenues are billed cyclically and accrued for when unbilled. Other water and other wastewater revenues consist primarily of fines, penalties, surcharges, and availability lot fees. Our performance obligation for tariff revenues is to provide potable water or wastewater treatment service to customers. This performance obligation is satisfied over time as the services are rendered. The amounts that the Company has a right to invoice for tariff revenues reflect the right to consideration from the customers in an amount that corresponds directly with the value transferred to the customer for the performance completed to date.
- **Other Utility Revenues** – Other utility revenues represent revenues earned primarily from: antenna revenues, which represent fees received from telecommunication operators that have put cellular antennas on our water towers, operation and maintenance and billing contracts, which represent fees earned from municipalities for our operation of their water or wastewater treatment services or performing billing services, and fees earned from developers for accessing our water mains. The performance obligations vary for these revenues, but all are primarily recognized over time as the service is delivered.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Regulation

As a regulated public water and wastewater utility, the Company is subject to regulation by the Pennsylvania Public Utility Commission (“PAPUC”), which has jurisdiction with respect to rates, service, accounting procedures, acquisitions and other matters. Regulated public utilities follow the Financial Accounting Standards Board’s (“FASB”) accounting guidance for regulated operations, which provides for the recognition of regulatory assets and liabilities as allowed by regulators for costs or credits that are reflected in current rates or are considered probable of being included in future rates. Costs for which the Company has received or expects to receive prospective rate recovery are deferred as regulatory assets and amortized over the period of rate recovery in accordance with the FASB’s accounting guidance for regulated operations. The regulatory assets or liabilities are then relieved as the cost or credit is reflected in Company’s rates charged for utility service. If, as a result of a change in circumstances, it is determined that the Company no longer meets the criteria to apply regulatory accounting, the Company would have to discontinue regulatory accounting and write-off the respective regulatory assets and liabilities. See Note – 5 *Regulatory Assets and Liabilities* for further information regarding the Company’s regulatory assets.

The Company makes significant judgments and estimates to record regulatory assets and liabilities. For each regulatory jurisdiction with regulated operations, the Company evaluates at the end of each reporting period whether the regulatory assets and liabilities continue to meet the probable criteria for future recovery or refund. The evaluation considers factors such as regulatory orders or guidelines, in the same regulatory jurisdiction, of a specific matter or a similar matter, as provided to the Company in the past or to other regulated utilities. In addition, the evaluation may be impacted by changes in the regulatory environment and pending or new legislation that could impact the ability to recover costs through regulated rates. There may be multiple participants to rate or transactional regulatory proceedings who might offer different views on various aspects of such proceedings, and in these instances may challenge the prudence of our business policies and practices, seek cost disallowances or request other relief.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Utility Plant and Depreciation

Utility plant is stated at cost which includes contracted cost, direct labor and fringe benefits, materials, overheads, and for certain utility plant, an allowance for the cost of funds used during construction. Water systems acquired are recorded at estimated original cost when first devoted to utility service and the applicable depreciation is recorded in accumulated depreciation. Utility plant acquisition adjustment represents the difference between the estimated original cost, less applicable depreciation and the purchase price of utility plant assets acquired through business acquisitions. Acquisition adjustments are amortized over 20 years if recoverable in rate base.

Utility expenditures for maintenance and repairs, including major maintenance projects and minor renewals and betterments, are charged to operating expenses when incurred in accordance with the Uniform System of Accounts prescribed by the PAPUC. The cost of new units of property and betterments are capitalized.

The cost of software upgrades and enhancements are capitalized if they result in added functionality which enable the software to perform tasks it was previously incapable of performing. Certain information technology costs associated with major system installations, conversions and improvements, such as software training, data conversion and business process re-engineering costs, are deferred as a regulatory asset if the Company expects to recover these costs in future rates. If these costs are not deferred, then these costs are charged to operating expenses when incurred. As of December 31, 2023, \$1,643 costs have been incurred and deferred since the last rate proceedings as a regulatory asset, and the deferral is reported as a component of net property, plant and equipment.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Utility Plant and Depreciation (Continued)

When units of property are replaced, retired or abandoned, the recorded value thereof is credited to utility plant and such value, together with the net cost of removal, is charged to accumulated depreciation. To the extent the Company recovers cost of removal or other retirement costs through rates after the retirement costs are incurred, a regulatory asset is recorded.

The straight-line remaining life method is used to compute depreciation on utility plant. The straight-line method is used with respect to transportation and mechanical equipment, office equipment and laboratory equipment. Depreciation is recorded over the estimated useful lives of the assets which range from 14 to 94 years for utility plant and 5 to 64 years for both transportation and mechanical equipment and all non-utility plant, office equipment and laboratory equipment.

Long-lived assets of the Company, which consist primarily of utility plant in service, operating lease right-of-use assets and intangible assets, are reviewed for impairment when changes in circumstances or events occur. These circumstances or events could include a decline in the market value or physical condition of a long-lived asset, an adverse change in the manner in which long-lived assets are used or planned to be used, a change in historical trends, operating cash flows associated with the long-lived assets, changes in macroeconomic conditions, industry and market conditions, or overall financial performance. When these circumstances or events occur, the Company determines whether it is more likely than not that the fair value of those assets is less than their carrying amount. If the Company determines that it is more likely than not (that is, the likelihood of more than 50 percent), the Company would recognize an impairment charge if it is determined that the carrying amount of an asset exceeds the sum of the undiscounted estimated cash flows. In this circumstance, the Company would recognize an impairment charge equal to the difference between the carrying amount and the fair value of the asset. Fair value is estimated to be the present value of future net cash flows associated with the asset, discounted using a discount rate commensurate with the risk and remaining life of the asset. During the year ended December 31, 2023, there have been no such circumstances or events.

Regulatory assets are reviewed for the continued application of the FASB accounting guidance for regulated operations. The Company's review determines whether there have been changes in circumstances or events, such as regulatory disallowances, or abandonments, that have occurred that require adjustments to the carrying value of these assets. Adjustments to the carrying value of these assets would be made in instances where their inclusion in the rate-making process is unlikely. For utility plant in service, we would recognize an impairment loss for any amount disallowed by the PAPUC.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

As of December 31, 2023, and 2022, property, plant and equipment additions purchased at the period end, but not yet paid for are \$29,083 and \$42,711, respectively.

Allowance for Funds Used During Construction

The allowance for funds used during construction (“AFUDC”) is a credit to income which represents the estimated cost of funds used to finance the construction of utility plant. AFUDC is applied to construction projects requiring more than one month to complete. No AFUDC is applied to projects funded by customer advances for construction or contributions in aid of construction. AFUDC includes the net cost of borrowed funds and a rate of return on other funds when used, and is recovered through water rates as the utility plant is depreciated.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less, which are not restricted for construction activity, to be cash equivalents.

Accounts Receivable

Accounts receivable are recorded on the invoiced amounts. The allowance for doubtful accounts is the Company’s best estimate of the amount of probable credit losses in our existing accounts receivable, and is determined based on lifetime expected credit losses and the aging of account balances. The Company reviews the allowance for doubtful accounts quarterly. Account balances are written off against the allowance when it is probable the receivable will not be recovered. When utility customers request extended payment terms, credit is extended based on regulatory guidelines and collateral is not required.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Deferred Charges

Deferred charges consist of preliminary survey costs, retirement work in progress expenses and other expenses.

Other expenses, for which the Company has received or expects to receive prospective rate recovery, are deferred and amortized over the period of rate recovery.

Funds Restricted for Construction Activity

The proceeds received from certain financings for construction and capital improvement of utility facilities are held in escrow until the designated expenditures are incurred. These amounts are reported as funds restricted for construction activity and are expected to be released over time as the capital projects are funded. There are no restrictions outstanding as of December 31, 2023 or December 31, 2022.

Goodwill

Goodwill represents the excess cost over the fair value of net tangible and identifiable intangible assets acquired through acquisitions. Goodwill is not amortized but is tested for impairment annually, or more often if circumstances indicate a possible impairment may exist. When testing goodwill for impairment, the Company may assess qualitative factors, including macroeconomic conditions, industry and market considerations, changes to regulatory environment, recent regulatory and legislative proceedings, cost factors, overall financial performance and entity specific events, to determine whether it's more likely than not that the fair value of a reporting unit is less than its carrying amount. Based on the assessment of the qualitative factors previously noted or on a voluntary basis, the Company may perform a quantitative goodwill impairment test by determining the fair value of a reporting unit, which we would estimate based on a discounted cash flow analysis and a market comparison analysis. If the Company performs a quantitative test and determines that the reporting unit's fair value is less than its carrying amount, the Company would record an impairment loss for the amount by which a reporting unit's carrying amount exceeds its fair value not to exceed the carrying amount of goodwill.

During the fourth quarter of 2023, we completed our annual impairment assessment. We elected to perform a qualitative assessment for the Company, and based on our analysis, we determined that none of the goodwill was impaired.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Income Taxes

The Company accounts for some income and expense items in different time periods for financial reporting than for tax reporting purposes. Deferred income taxes are provided on the temporary differences between the tax basis of the assets and liabilities and the amounts at which they are carried in the consolidated financial statements. The income tax effect of temporary differences not reflected currently in rates is recorded as deferred taxes with an offsetting regulatory asset or liability. These deferred income taxes are based on the enacted tax rates expected to be in effect when such temporary differences are projected to reverse. Investment tax credits are deferred and amortized over the estimated useful lives of the related properties.

The Company's earnings are included with those of the Parent and affiliated companies for purposes of filing a consolidated Federal income tax return. The allocation of the Federal income tax to the Company is computed on a stand-alone basis. See Note 13 for additional information regarding the Company and Parent company activity.

Judgment is required in evaluating the Company's Federal and state tax positions. Despite management's belief that the Company's tax return positions are fully supportable, the Company establishes reserves when it believes that its tax positions are likely to be challenged and it may not fully prevail in these challenges. The Company's provision for income taxes includes interest, penalties and reserves for uncertain tax positions.

The tax accounting method permits the expensing of qualifying utility asset improvement costs that were previously being capitalized and depreciated for book and tax purposes ("the Repairs"). The Repairs accounting authorized for the Company by the PAPUC provides for the

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Income Taxes (Continued)

flow-through treatment of qualifying income tax benefits, generating a reduction in income tax expense, and reduces the amount of taxes currently payable in both 2023 and 2022. For repair expense qualifying capital expenditures made prior to 2012 (“catch - up adjustment” or “481 Adjustment”), the Company was permitted by the PAPUC to amortize the resulting deferred tax benefits over ten years as a reduction to income tax expense that commenced in 2013. As a result of the May 2022 rate order, the remaining amortization period of the catch-up adjustment was extended to align with the Company’s expected rate filing cadence and results in the expiration of the amortization in 2025. Both the catch-up and current benefits attributable to tax repairs expense are now included in the Company’s cost of service and accounted for in the utility rates charged to customers. Additionally, as a result of the settlement, the current benefit recognized by the Company is limited to within a range of tax benefit (“the Collar”), which is between \$155,060 and \$163,060. Amounts recognized above or below the Collar are required to be recorded as either a regulatory asset or liability, subject to disposition in the next base rate case.

Customers’ Advances for Construction

Water mains or, in some instances, cash advances to reimburse the Company its costs to construct water mains, are contributed to the Company by customers, real estate developers and builders in order to extend water service to their properties. The value of these contributions is recorded as Customers’ Advances for Construction. The Company makes refunds on these advances over a specific period of time based on operating revenues related to the main or as new customers are connected to and take service from the main. After all refunds are made, any remaining balance is transferred to Contributions in Aid of Construction. Non-cash property, in the form of water mains, has been received as advances or contributions of \$12,602 in 2023 and \$8,415 in 2022

Contributions in Aid of Construction

Contributions in aid of construction include direct non-refundable contributions and the portion of customers’ advances for construction that have become non-refundable. The Company depreciates contributed property and amortizes contributions in aid of construction at the composite rate of the related property. Contributions in aid of construction are deducted from the Company’s rate base for rate-making purposes, and therefore, no return is earned on contributed property.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

1. Summary of Significant Accounting Policies (Continued)

Contributions in Aid of Construction (Continued)

Non-cash property, in the form of water mains, has been received, generally from developers as contributions of \$1,188 in 2023 and \$932 in 2022

Materials and Supplies

Materials and supplies are stated at cost under the first-in, first-out method.

Other Comprehensive Income ("OCI")

For the periods presented, the Company does not have any OCI and therefore, comprehensive income equals net income. In addition, there is no accumulated comprehensive income.

Recent Accounting Pronouncements

Pronouncements to be adopted upon the effective date:

In December 2023, the FASB issued Accounting Standards Update ("ASU") 2023-09, *"Income Taxes (Topic 740): Improvements to Income Tax Disclosures"*. The ASU enhances the transparency and decision usefulness of income tax disclosures and is effective for annual periods beginning after December 15, 2024 on a prospective basis. Early adoption is permitted. The Company is currently evaluating the impact of this ASU on its consolidated financial statements and related disclosures.

Pronouncements adopted during the fiscal year:

In October 2021, the FASB issued accounting guidance on accounting for acquired revenue contracts with customers in a business combination. The guidance specifies for all acquired revenue contracts, regardless of their timing of payment, the circumstances in which the acquirer should recognize contract assets and contract liabilities that are acquired in a business combination, as well as how to measure those contract assets and contract liabilities. The updated accounting guidance is effective for fiscal years beginning after December 15, 2022 with early adoption permitted. The Company adopted this guidance effective January 1, 2023, and will apply it prospectively to business combinations occurring on or after that date.

Recently issued accounting standards or pronouncements not disclosed above have been excluded as they are not relevant to the Company.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

2. Utility Plant

Utility Plant is composed of the following:

	December 31, 2023	2022	Approximate range of remaining lives
Utility plant			
Mains and accessories	\$ 3,314,669	\$ 3,107,754	26 to 84 years
Services, hydrants, treatment, plants and reservoirs	1,736,366	1,660,468	18 to 73 years
Operations structures and water tanks	201,911	189,352	15 to 60 years
Miscellaneous pumping and purification equipment	553,704	532,273	18 to 47 years
Meters, data processing, transportation and operating	554,312	539,272	5 to 44 years
Land and other non-depreciable assets	65,032	64,515	
Utility plant total	6,425,994	6,093,634	
Utility construction work-in-progress	153,976	180,776	
Net utility plant acquisition adjustment	1,527	553	10 to 35 years
Total utility plant	6,581,497	6,274,963	
Accumulated depreciation	(1,454,545)	(1,364,230)	
Utility plant, net of accumulated depreciation	<u>\$ 5,126,952</u>	<u>\$ 4,910,733</u>	

3. Acquisitions

Water and Wastewater Utility Acquisitions – Completed:

In July 2023, the Company completed the water utility asset acquisition of Shenandoah Borough, Pennsylvania, which serves approximately 2,900 customers for \$12,291. In March 2023, the Company acquired the North Heidelberg Sewer Company in Berks County, Pennsylvania, which serves approximately 300 customer connections for a cash purchase price of \$136. The purchase price allocation for these acquisitions consisted primarily of property, plant and equipment. The operating revenues included in the consolidated financial statements of the Company during the period owned by the Company for these utility systems acquired in 2023 are \$902.

In August 2022, the Company acquired the municipal wastewater assets of East Whiteland Township, Chester County, Pennsylvania, which serves 4,018 customers, for a cash purchase price of \$54,374. Subsequent to the August 2022 closing on the acquisition of the municipal wastewater assets of East Whiteland Township, a party filed an appeal to the Pennsylvania Public Utility Commission's order of approval. On July 31, 2023, a decision was issued by the Pennsylvania Commonwealth Court that agreed with the party's appeal and reversed the order which approved the acquisition. In an effort to resolve the matter, the Company pursued and is continuing to pursue certain legal actions. Management believes the final resolution of this matter is not expected to have a material adverse effect on the Company's financial position, results of operations or cash flows.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

3. Acquisitions (Continued)

Additionally, in March 2022, the Company acquired the wastewater system of Lower Makefield Township, which serves 11,323 customer connections in Lower Makefield, Falls, and Middletown townships, and Yardley Borough, Bucks County, Pennsylvania, for a cash purchase price of \$53,000. The purchase price allocation for these acquisitions consisted primarily of property, plant and equipment. The operating revenues included in the consolidated financial statements of the Company during the period owned by the Company for the utility systems acquired in 2022 were \$15,326 in 2023 and \$11,120 in 2022.

Water and Wastewater Utility Acquisitions – Pending Completion:

In December 2023, the Company entered into a purchase agreement to acquire North Versailles wastewater assets in North Versailles Township, Pennsylvania which serves approximately 4,400 customers for between \$25,000 and \$30,000. In September 2023, the Company entered into a purchase agreement to acquire Greenville Municipal Water Authority's water system in Greenville, Pennsylvania which serves approximately 3,000 customers for \$18,000. In April 2023, the Company entered into a purchase agreement to acquire Greenville Sanitary Authority's wastewater utility assets, which serves approximately 2,300 customers in Greenville, Pennsylvania for \$18,000.

The purchase price for these pending acquisitions are subject to certain adjustments at closing, and are subject to regulatory approval, including the final determination of the fair value of the rate based acquired. These pending acquisitions are expected to close in 2024 or 2025. Closing for our utility acquisitions are subject to the timing of the regulatory approval process.

DELCORA Purchase Agreement

In September 2019, the Company entered into a purchase agreement to acquire the wastewater utility system assets of the Delaware County Regional Water Quality Control Authority ("DELCORA"), which consists of approximately 16,000 customers, or the equivalent of 198,000 retail customers, in 42 municipalities in Southeast Pennsylvania for \$276,500. There are several legal proceedings involving the Company as a result of the purchase agreement:

In 2020, Delaware County, Pennsylvania (the "County") filed a lawsuit alleging that DELCORA did not have the legal authority to establish and fund a customer trust with the net proceeds of the transaction (the "County Lawsuit"). In 2020, the judge in the Delaware County Court lawsuit issued an order that (1) the County cannot interfere with the purchase agreement between DELCORA and the Company; (2) the County cannot terminate DELCORA prior to the closing of the transaction; and (3) the establishment of the customer trust was valid. The County appealed this decision to the Commonwealth Court of Pennsylvania.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

3. Acquisitions (Continued)

On March 3, 2022, the Commonwealth Court issued a decision finding that the County can dissolve DELCORA if it so chooses, but the purchase agreement must be upheld regardless of who is operating the system. The case was remanded back to the trial court for the entry of an order consistent with the Commonwealth Court's opinion and the order was issued in September 2022 ("Remand Order"). Since then, the County has challenged the Remand Order that has resulted in the Remand Order being on appeal to the Commonwealth Court. The Commonwealth Court has scheduled oral argument on this appeal for April 2024.

On January 25, 2023, DELCORA filed in the Delaware Court of Common Pleas a complaint for Declaratory Judgment against the Company and the County seeking resolution of whether the County Ordinance dissolving DELCORA is a final action prohibiting DELCORA from carrying out the material transaction of the Asset Purchase Agreement and, in the event that DELCORA retains the ability to close the transaction, whether DELCORA is permitted to exist as a trust (the "DELCORA Complaint"). The Company filed preliminary objections to the DELCORA complaint, which were scheduled for a hearing on October 12, 2023. However, prior to the scheduled hearing, the Court notified the parties that the hearing was canceled and would be re-listed after the parties receive the benefit of the Commonwealth Court's decision on the appeal addressed above. The administrative law judges ("ALJ") in the regulatory approval process (the "PUC Process") recommended that the Company's application to acquire DELCORA be denied, and subsequently, the Company provided exceptions to the recommended decision.

On March 30, 2021, the PAPUC ruled that the case be remanded back to the ALJ and vacated the original administrative law judges' recommended decision ("2021 Order"). This 2021 Order was also appealed to the Commonwealth Court by the County on April 29, 2021. A decision was issued by the Commonwealth Court on September 12, 2022, which dismissed the appeal of the County.

After the PAPUC issued the 2021 Order, on April 16, 2021, the ALJ issued an order staying the proceeding until the County Lawsuit is final and unappealable. On March 25, 2022, the Company sent a letter notifying the PAPUC of the March 3, 2022, Commonwealth Court decision (that originated in Delaware County Court of Common Pleas) and requested that the PAPUC move forward with processing the application.

On July 14, 2022, the Commission moved to lift the stay imposed by the ALJ and required the ALJ to establish a schedule on remand for the proceeding. The ALJ established a procedural schedule for the remand proceeding, which was subsequently stayed.

On August 17, 2022, the Receiver for the City of Chester filed suit in Delaware County Common Pleas Court against DELCORA premised upon the claimed reversionary interest of the City of Chester in some of DELCORA's assets. The Company intervened in that matter and filed preliminary objections. Following a hearing on the Company's preliminary objections, the Receiver for the City of Chester discontinued the case without prejudice.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

3. Acquisitions (Continued)

On January 26, 2023, several parties involved in the PAPUC case filed a joint motion for stay based on the DELCORA Complaint and referenced the City of Chester's bankruptcy filing in which the City of Chester has asserted reversionary contract interests regarding some of DELCORA's wastewater assets. On February 6, 2023, the ALJ stayed the PAPUC Process.

On May 23, 2023, the United States Bankruptcy Court issued an order in the City of Chester's bankruptcy filing staying the PAPUC Process until relief from the stay is granted by the Bankruptcy Court. The Company appealed the Bankruptcy Court stay order to the United States District Court for the Eastern District of Pennsylvania and is awaiting the Court decision whether oral argument will be scheduled or a decision rendered based solely on the briefing.

On June 16, 2023, the Company filed a Complaint against DELCORA in the Delaware County Court of Common Pleas requesting a declaratory judgment and injunctive relief regarding breach of the Asset Purchase Agreement in acting outside the ordinary course of business by attempting to enter into a new agreement with Philadelphia Water Department ("PWD") for the treatment of wastewater without the Company's consent. DELCORA filed an answer, new matter and counterclaim against the Company, alleging that the Company has tortiously interfered with DELCORA's contract with PWD. The Company filed preliminary objections to the counterclaim, and DELCORA filed an amended counterclaim. The Company filed preliminary objections to the amended counterclaim, and on October 9, 2023, DELCORA filed a second amended counterclaim, to which the Company filed preliminary objections. The preliminary objections remain pending before the Court.

The purchase price for this pending acquisition is subject to certain adjustments at closing, and is subject to regulatory approval, including the final determination of the fair value of the rate base acquired. We plan to finance the purchase price of this acquisition with a mix of equity and debt financing, utilizing our revolving credit facility until permanent debt is secured. Closing of our acquisition of DELCORA is subject to the timing of the above-described regulatory approval process and on-going litigation.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

4. Income Taxes

The provision for income taxes is composed of the following:

	Years ended December 31,	
	2023	2022
Current:		
Federal	\$ 7,178	\$ 21,484
State	3,338	6,273
	10,516	27,757
Deferred:		
Federal	67	(465)
State	17,370	(1,048)
	17,437	(1,513)
Total tax expense	\$ 27,953	\$ 26,244

The statutory Federal tax rate is 21% for both 2023 and 2022 and the Pennsylvania Corporate Net Income tax rate is 8.99% for 2023 and 9.99% for 2022.

The primary components of the net deferred tax liability and investment tax credits of \$944,670 and \$860,101 at December 31, 2023 and 2022, respectively, include basis differences in utility plant, partially offset by advances and contributions, and income taxes recoverable.

On July 8, 2022, Pennsylvania enacted House Bill 1342 into law, which among other things, reduces Pennsylvania's corporate income tax rate from 9.99% to 8.99% beginning January 1, 2023, and an additional 0.5% annually through 2031, when it reaches to 4.99%. The Company evaluated the impacts of the tax rate change and recorded a reduction to deferred tax liabilities of \$178,438 with a corresponding reduction primarily to regulatory assets.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

4. Income Taxes (Continued)

At December 31, 2023, the Company has a cumulative state Net Operating Loss (“NOL”) of \$489,238 without regard to unrecognized tax benefits. The Company believes that the state NOLs are more likely than not to be recovered and require no valuation allowance. The state NOLs do not begin to expire until 2029.

As of December 31, 2023, and 2022, the reserve for uncertain tax position is \$7,219 and \$17,567, respectively, excluding accrued interest and penalties. The unrecognized tax benefits relate to the income tax accounting change to adopt the IRS temporary tangible property regulations, and the tax position is attributable to a temporary difference. As a result of the regulatory treatment afforded by the income tax accounting change and despite this position being a temporary difference, as of December 31, 2023 and 2022, \$6,591 and \$37,121, respectively, of these tax benefits would have an impact on the Company’s effective income tax rate in the event the Company does sustain all, or a portion, of its tax position. The reserve for uncertain tax positions could increase or decrease for things such as the expiration of statutes of limitations, audit settlements, or tax examination activities. The Company has elected to recognize accrued interest and penalties related to uncertain tax positions as income tax expense. The Company has not recognized any penalties and interest due to the available NOLs of other members within its consolidated Federal filing group.

As of December 31, 2023, the Parent’s federal income tax returns remain subject to examination by federal tax authorities for the 2020 through 2023 tax years.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

5. Regulatory Assets and Liabilities

Regulatory assets represent costs that are expected to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates. Except for income taxes and utility plant retirement costs, regulatory assets and regulatory liabilities are excluded from the Company's rate base and do not earn a return. The components of regulatory assets and liabilities are as follows:

	December 31, 2023		December 31, 2022	
	Regulatory		Regulatory	
	Assets	Liabilities	Assets	Liabilities
Income taxes	\$ 837,951	\$ 270,411	\$ 711,705	\$ 229,216
Postretirement benefits	-	126,086	-	117,708
Utility plant retirement costs	9,333	-	9,305	-
Rate case filing expenses & other	6,923	-	25,346	-
	<u>\$ 854,207</u>	<u>\$ 396,497</u>	<u>\$ 746,356</u>	<u>\$ 346,924</u>

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

5. Regulatory Assets and Liabilities (Continued)

Items giving rise to deferred state income taxes as well as a portion of deferred Federal income taxes related to certain differences between tax and book depreciation expense are recognized in the rate setting process on a cash or flow-through basis and will be recovered as they reverse. Amounts include differences that arise between certain utility asset improvement costs capitalized for book and deducted as a repair expense for tax purposes. On December 22, 2017, the Tax Cuts and Job Act (“TCJA”) was enacted, which reduced the Federal corporate income tax rate from 35% to 21%. Reductions in accumulated deferred income tax balances due to the reduction in the corporate income tax rate to 21% under the provisions of the TCJA will result in amounts previously collected from utility customers for these deferred taxes to be refundable to such customers, generally through reductions in future rates. The TCJA includes provisions that stipulate how these excess deferred taxes relating to certain accelerated tax depreciation benefits are to be passed back to customers. The amortization of the excess deferred income taxes is incorporated into the Company’s cost of service.

The regulatory liability related to the catch-up component of the Company’s repair tax accounting change represents the tax benefits realized, which have not yet flowed-through as a reduction to income tax expense due to the ten-year amortization period which began in 2013.

Postretirement benefits include pension and other postretirement benefits. The regulatory liability for postretirement benefits related to pension represents amounts recovered through rates before the costs are incurred. The regulatory balance related to postretirement benefits other than pensions includes deferred amounts funded by customers in excess of required amounts needing funding through an actuarial study. Excess funding of postretirement benefits since the Company’s last base rate case is included as a reduction to cost of service postretirement benefits expense through an amortization. Postretirement benefits expense funding excess or deficit is periodically reviewed during each rate case filed by the Company and is fully recoverable in future rates charged to customers.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

5. Regulatory Assets and Liabilities (Continued)

The regulatory asset for utility plant retirement costs, representing cost of removal, represents costs already incurred that are expected to be recovered in future rates over a five-year recovery period.

The regulatory asset related to rate case filing expenses represents the costs associated with filing for rate increases that are deferred and amortized over periods that range from one to three years. Other represents costs incurred by the Company for which it has received or expects to receive rate recovery.

6. Commitments and Contingencies

The Company maintains agreements with other water purveyors for the purchase of water to supplement its water supply, particularly during periods of peak demands. The agreements stipulate purchases of minimum quantities of water or charge a monthly commitment fee through the year 2028. The Company is committed to a total of \$10,327 in water purchase payments: \$4,633 in 2024, \$4,461 in 2025, \$845 in 2026, \$146 in 2027, \$146 in 2028 and \$96 thereafter. The Company purchased approximately \$5,505 and \$4,344 of water under these agreements during the years ended December 31, 2023 and 2022, respectively.

The Company is routinely involved in condemnation procedures and legal matters during the ordinary course of business. Although the results of legal proceedings cannot be predicted with certainty, there are no other pending legal proceedings to which the Company is a party or to which any of its properties is the subject that are material or are expected to have a material effect on the Company's financial position, results of operations or cash flows.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

7. Leases

The Company leases facilities and other equipment for use in its operations, which are accounted for as operating leases. Leases with a term of 12 months or less are not recorded on the balance sheet; rather, lease expense is recognized over the lease term. Our leases have remaining lives of 1 year to 29 years.

Some of the Company's leases can be extended on a month-to-month basis, which allow us to terminate the lease at any given month without penalty while others include options to extend the leases for up to 50 years. The renewal of a month-to-month lease is at our sole discretion.

The Company accounts for lease and non-lease components of lease arrangements separately. For calculating lease liabilities, we may deem lease terms to include options to extend or terminate the lease when it's reasonably certain that we will exercise that option. The Company's lease agreements do not contain significant residual value guarantees, restrictions or covenants.

Lease liabilities and corresponding right-of-use assets are recorded based on the present value of the lease payments over the expected lease term, including leases with variable payments that are based on a market rate or an index. All other variable payments are expensed as incurred. Since the Company's lease agreements do not provide an implicit interest rate, the Company utilized the Parent's incremental borrowing rate to determine the discount rate used to present value the lease payments.

	Years Ended December 31,	
	2023	2022
Components of lease expense were as follows:		

Operating lease cost	\$ 620	\$ 663

	Years Ended December 31,	
	2023	2022

Supplemental cash flow information related to leases was as follows:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	\$ 628	\$ 611

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

7. Leases (Continued)

Supplemental balance sheet information related to leases was as follows:		Year Ended December 31,	
Operating leases:		2023	2022
Operating lease right-of-use assets		\$ 7,954	\$ 8,141
Other accrued liabilities		233	248
Operating lease liabilities		7,721	7,893
Total operating lease liabilities		\$ 7,954	\$ 8,141

		Year Ended December 31,	
Weighted average remaining lease term:		2023	2022
Operating leases		23 years	24 years
Weighted average discount rate:			
Operating leases		4.23%	4.22%

		Operating Leases	
	2024	\$	547
	2025		547
	2026		537
	2027		533
	2028		529
	Thereafter		9,343
Total operating lease payments		\$	12,036
Total operating lease payments		\$	12,036
Less operating lease liabilities			7,953
Present value adjustment		\$	4,083

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

8. Long-term Debt and Loans Payable

The consolidated Statements of Capitalization provide a summary of long-term debt as of December 31, 2023 and 2022. The supplemental indentures with respect to certain issues of the First Mortgage Bonds restrict the ability of the Company to declare dividends, in cash or property, or repurchase or otherwise acquire the Company's stock. Approximately \$2,393,249 and \$2,158,501 of the Company's retained earnings were free of these restrictions as of December 31, 2023 and 2022, respectively. Certain supplemental indentures also prohibit the Company from making loans to, or purchasing the stock of, the Parent. Loan agreements for the Company contain restrictions on minimum net assets. As of December 31, 2023, there were restrictions on the Company's net assets of \$1,747,255 of their total net assets of \$2,354,604.

Sinking fund payments are required for certain issues of long-term debt. The future sinking fund payments and debt maturities of the Company's long-term debt are as follows:

Interest Rate	2024	2025	2026	2027	2028	Thereafter
1.00% To 1.99%	\$ 748	\$ 759	\$ 769	\$ 780	\$ 791	\$ 3,691
2.00% To 2.99%	1,619	1,427	1,304	1,111	906	151,550
3.00% To 3.99%	1,530	598	553	331	217	700,325
4.00% To 4.99%	-	-	-	-	-	972,437
5.00% To 5.99%	10,000	-	-	-	3,000	319,066
6.00% To 6.99%	-	-	-	20,000	-	-
7.00% To 7.99%	-	15,000	-	-	-	-
8.00% To 8.99%	-	-	-	-	-	-
9.00% To 9.99%	-	-	11,800	-	-	-
Total	\$ 13,897	\$ 17,784	\$ 14,426	\$ 22,222	\$ 4,914	\$ 2,147,069

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

8. Long-term Debt and Loans Payable (Continued)

In June 2023, the Company renewed its \$100,000 364-day unsecured revolving credit facility with four banks. The funds borrowed under this agreement are classified as loans payable and are used to provide working capital. As of December 31, 2023, and 2022, funds borrowed under the Company's revolving credit agreement were \$23,123, and \$20,000, respectively. Interest under this facility is based, at the borrower's option, on the prime rate, an adjusted overnight bank funding rate, or an adjusted Bloomberg Short-Term Bank Yield Index (BSBY) floating rate. This agreement restricts short-term borrowing of the Company. A renewal fee of 5 basis points was charged on the total commitment amount of the revolving credit agreement. The average cost of borrowing under this facility was 5.36% and 2.40%, and the average borrowing was \$19,275 and \$31,555 during 2023 and 2022, respectively. The maximum amount outstanding at the end of any one month was \$54,472 in 2023 and \$55,000 in 2022.

In August 2023, the Company issued \$225,000 in aggregate principal amount of first mortgage bonds. The bonds consisted of \$175,000 of 5.48% first mortgage bonds due in 2053; and \$50,000 of 5.56% first mortgage bonds due in 2061. The proceeds from these bonds were used repay existing indebtedness and for general corporate purposes.

In January 2023, the Company issued \$75,000 of first mortgage bonds, due in 2043 with an interest rate of 5.60%. The proceeds from these bonds were used repay existing indebtedness and for general corporate purposes.

In October 2022, the Company issued \$125,000 of first mortgage bonds due in 2052 with an interest rate of 4.50%. The proceeds from these bonds were used repay existing indebtedness and for general corporate purposes.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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(In thousands of dollars)

9. Fair Value of Financial Instruments

The carrying amount of current assets and liabilities that are considered financial instruments approximates their fair values as of the dates presented. The carrying amount of the Company's long-term debt as of December 31, 2023 and 2022 is \$2,220,312 and \$1,935,107 respectively. The estimated fair value of the Company's long-term debt as of December 31, 2023 and 2022 is \$1,864,551 and \$1,544,071, respectively. 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 carrying values of \$65,399 and \$59,927 at December 31, 2023 and 2022, respectively. Their relative fair values cannot be accurately estimated since 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 2030 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.

10. Pension Plans and Other Postretirement Benefits

The Company participates in a noncontributory qualified defined benefit pension plan sponsored by the Parent covering non-union employees hired prior to April 1, 2003 and select union employees. The eligibility of union employees is determined by the collective bargaining agreements covering those employees. Benefits under the plan are based on the participant's years of service and the annual average of the applicable compensation during the five consecutive computation periods of the final 10 computation periods as an active participant yielding the highest such average. Pension cost of the Company is based on amounts contributed to the pension plan as approved by the Parent and incorporated in rates approved by the PAPUC. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level.

In August 2014, the Parent announced changes to the way it will provide future retirement benefits to employees acquired through a prior acquisition. Effective January 1, 2015, the Parent will provide future retirement benefits for these employees through its deferred contribution plan. As a result, no further service will be considered in future accruals in the qualified defined benefit pension plan after December 31, 2014.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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10. Pension Plans and Other Postretirement Benefits (Continued)

The funding amount for the pension plan for Essential Utilities, Inc. Retirement Income Plan will be determined each year based on the recommendation of management and subject to approval by the Parent's Pension Committee. The funding amount will be an amount greater than or equal to the minimum required contribution and less than or equal to the maximum tax deductible contribution. The Company records expense in an amount equal to the planned funding amount. The Company recorded pension expense of \$6,000 and \$12,000 in 2023 and 2022, respectively.

The Company participates in two postretirement benefit plans sponsored by the Parent that provide certain life insurance benefits for retired employees and certain health care benefits for retired employees and their dependents. Employees may become eligible for these benefits if they have completed at least fifteen years of service and retire from the Company after reaching age 55 while still working for the Company. Retirees and their dependents under age 65 are covered by a point-of-service managed care plan that requires co-payments or an HMO. Employees hired after April 1, 2003 are not eligible for benefits.

Employees who elect to retire prior to attaining age 65 are generally required to make contributions towards their medical coverage until attaining 65. Retirees and their dependents age 65 and over are required to purchase their own medical and drug coverage. The cost of this coverage is offset by Company contributions deposited in the plan's Premium Reimbursement Account. Costs of the Company are based on amounts contributed to the plans and incorporated in rates approved by the PAPUC.

The Company's funding policy is to contribute the lower of the other postretirement benefits cost or the maximum allowed by the Internal Revenue Code. The Company recorded costs for postretirement benefits other than pensions of \$39 and \$(1,270) in 2023 and 2022, respectively. The Company funded postretirement benefits other than pensions of \$0 in 2023 and \$416 in 2022. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level.

The Parent has 401(k) savings plans, which are defined contribution plans and cover substantially all employees. The Company makes matching contributions that are based on a percentage of the employee's contribution, subject to specific limitations, as well as certain other Company contributions.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

10. Pension Plans and Other Postretirement Benefits (Continued)

Participants may diversify their Company matching account balances into other investments offered under 401(k) savings plans. The Company's contributions, which are recorded as compensation expense, were \$3,197 and \$2,709 for 2023 and 2022, respectively.

11. Employee Stock and Incentive Plan

The Company's employees participate in an Equity Compensation Plan sponsored by the Parent. Under the Essential Utilities, Inc. 2009 Omnibus Equity Compensation Plan, as approved by the Parent's shareholders to replace the 2004 Equity Compensation Plan, stock options, stock units, stock awards, stock appreciation rights, dividend equivalents, and other stock-based awards may be granted to the Company's employees, non-employee directors and consultants and advisors. During 2019, the Parent granted stock options, which are based upon the common stock of the Parent. Options are exercisable in installments of 33% annually, starting one year from the date of the grant and expire 10 years from the date of the grant. The Parent determines the grant date fair value per stock option using the Black-Scholes option-pricing model.

The fair value of each stock option is amortized into compensation expense using the graded vesting method, which results in the recognition of compensation costs over the requisite service period for each separately vesting tranche of the stock options as though the stock options were, in substance, multiple stock option grants. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. Compensation expense recognized by the Parent is allocated to its subsidiaries based on actual employee costs. Since the Company is not obligated to reimburse the Parent for stock-based compensation costs incurred, the Company records these liabilities resulting from compensation costs to paid-in capital.

For the year ended December 31, 2023, the Company's stock-based compensation related to stock options resulted in the following: operations and maintenance expense of \$18 and lowered income tax expense by \$5. For the year ended December 31, 2022, the Company's stock-based compensation related to stock options resulted in the following: operations and maintenance expense of \$15 and lowered income tax expense by \$4.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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11. Employee Stock and Incentive Plan (Continued)

During 2023 and 2022, the Parent granted performance share units (“PSU”). A PSU represents the right to receive a share of the Parent’s common stock if specified performance goals are met over the three year performance period specified in the grant, subject to exceptions through the respective vesting periods. The fair value of each PSU grant is amortized into compensation expense on a straight-line basis through the respective vesting period, which is generally three years. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. During the year ended December 31, 2023, the Company recorded stock-based compensation related to PSU’s as a component of operations and maintenance expense of \$394 and recorded an income tax benefit of \$114. During the year ended December 31, 2022, the Company recorded stock-based compensation related to PSU’s as a component of operations and maintenance expense of \$505 and recorded an income tax benefit of \$146. Compensation expense recognized by the Parent is allocated to its subsidiaries based on actual employee costs.

During 2023 and 2022, the Parent granted restricted share units (“RSU”). A RSU represents the right to receive a share of the Parent’s common stock and are valued based on the fair market value of the Parent’s stock on the date of grant. RSUs are eligible to be earned at the end of a specified restriction period, generally three years, beginning on the date of grant. In some cases, the right to receive the shares is subject to specific performance goals established at the time the grant is made. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. During the year ended December 31, 2023, the Company recorded stock-based compensation related to awards of RSUs as a component of operations and maintenance expense of \$174 and recorded income tax benefit of \$50. During the year ended December 31, 2022, the Company recorded stock-based compensation related to awards of RSUs as a component of operations and maintenance expense of \$194 and recorded income tax benefit of \$56. Compensation expense recognized by the Parent is allocated to its subsidiaries based on actual employee costs.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
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(In thousands of dollars)

12. Water and Wastewater Rates

On May 16, 2022, the Company received an order from the PAPUC that allowed base rate increases that would increase total annual operating revenues by \$69,251. New rates went into effect on May 19, 2022. The Distribution System Improvement Charges (“DSIC”) enables water and wastewater utilities in Pennsylvania to add a surcharge to customer bills to offset the additional depreciation and capital costs related to infrastructure system replacement and rehabilitation projects completed and placed into service between base rate filings. The Company is permitted to request adjustments to the DSIC quarterly to reflect subsequent capital expenditures and it is reset to zero when new base rates that reflect the costs of those additions become effective or when the Company’s earnings exceed a PAPUC benchmark. The maximum DSIC that can be in effect at any time is an increase of base rates of 7.5% for water and 5.0% for wastewater. At the time the rate order was received, the rates in effect also included \$35,470 in DSIC, which was 7.2% above prior base rates. Consequently, the aggregate annual base rates increased by \$104,721 since the last base rate increase and DSIC was reset to zero.

AQUA PENNSYLVANIA, INC.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022
(In thousands of dollars)

13. Affiliated Company Transactions

The Company has service agreements with the Parent and subsidiaries of the Parent (“other affiliates”). The types of services rendered between these entities relate to general supervision and administrative functions, long-range planning, tax, accounting, financing, engineering, legal, data processing services and other specialized support. Expenditures recorded for these services from the Parent and other affiliates amounted to approximately \$53,017 and \$60,696 for 2023 and 2022, respectively, and of those amounts, \$28,888 and \$27,971, respectively, have been recorded within Operations, maintenance and administrative expenses on the Consolidated Statements of Income with the remainder recorded to net utility plant on the Consolidated Balance Sheets. The Company also provides various management, advisory, and other services for other affiliates and is reimbursed by these affiliates. The amounts billed were \$296 and \$591 in 2023 and 2022, respectively. Additionally, the Parent may fund acquisitions on behalf of the Company, and such amounts would be included in the accounts payable-affiliates account. Acquisitions funded by Parent in 2023 were considered equity contributions, refer to Footnote 3 for more detail regarding acquisitions.

The Company participates in the Parent’s centralized treasury function whereby the Company transfers its cash to the Parent. Under this arrangement, available cash is used to fund accounts payable due from the Company and to pay-down accounts payable-affiliate, or available cash would be reflected as amounts due from the Parent and other affiliates to the Company. The reduction of the accounts payable-affiliates will also be settled through the collection of cash on behalf of the Company and capital contributions. The Parent made cash contributions of \$0 and \$70,000 to the Company in 2023 and 2022, respectively, which is disclosed in the Consolidated Statement of Stockholder’s Equity.

The amounts owed to the Parent and other affiliates by the Company were \$38,564 and \$97,319 at December 31, 2023 and 2022, respectively. Amounts owed to the Parent and other affiliates are reflected in the accompanying balance sheet.

Amounts due from the Parent and other affiliates to the Company amounted to \$18,225 and \$87,496 at December 31, 2023 and 2022, respectively. Amounts due from the Parent and other affiliates are reflected in the accompanying balance sheet.

The Company returned equity contributions to the Parent of \$343,397 and \$100,000 in 2023 and 2022, respectively, which is reported on the Statements of Consolidated Stockholder’s Equity as return of capital contributions. In 2023, \$200,000 of the return of these cash equity contributions were paid in cash to parent, and \$143,397 related to noncash settlement of net intercompany positions with the Parent.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

K. Other Data

OD3. Provide all monthly or quarterly, or both, budget variance reports to management, or the board of directors, or both, submitted during the past year. Please provide the most recent detailed budget variance report which the company compiled, and update as additional reports are issued.

A. Please see the attached.

Aqua PA
(000 OMITTED)
March 31, 2023

	CURRENT	PRIOR		<u>VARIANCES (UNFAVORABLE) FAVORABLE</u>			
	<u>YEAR</u>	<u>YEAR</u>	<u>BUDGET</u>	<u>PRIOR</u>	<u>%</u>	<u>BUDGET</u>	<u>%</u>
<u>Quarter:</u>							
Operating revenues	\$ 150,801	\$ 131,642	\$ 152,576	\$19,159	14.6%	(\$1,775)	(1.2%)
Cost & expenses:							
Operations and maintenance	35,057	38,446	39,632	3,389	8.8%	4,575	11.5%
Depreciation	32,910	29,325	33,376	(3,585)	(12.2%)	466	1.4%
Amortization	(171)	(140)	(74)	31	22.1%	97	131.1%
Taxes other than income	3,089	3,047	3,130	(42)	(1.4%)	41	1.3%
Total costs & expenses	<u>70,885</u>	<u>70,678</u>	<u>76,064</u>	<u>(207)</u>	<u>(0.3%)</u>	<u>5,179</u>	<u>6.8%</u>
Operating income	79,916	60,964	76,512	18,952	31.1%	3,404	4.4%
Interest expense, net	20,198	18,265	19,614	(1,933)	(10.6%)	(584)	(3.0%)
AFUDC	(2,530)	(2,424)	(2,338)	106	4.4%	192	8.2%
Gains on sales of properties	(212)	-	(94)	212	100.0%	118	125.5%
Other net periodic benefit costs	<u>(179)</u>	<u>(1,700)</u>	<u>(146)</u>	<u>(1,521)</u>	<u>(89.5%)</u>	<u>33</u>	<u>22.6%</u>
Income before taxes	62,639	46,823	59,476	15,816	33.8%	3,163	5.3%
Provision for income taxes	8,532	2,765	8,615	(5,767)	(208.6%)	83	1.0%
Net income	<u>\$ 54,107</u>	<u>\$ 44,058</u>	<u>\$ 50,861</u>	<u>\$ 10,049</u>	<u>22.8%</u>	<u>\$ 3,246</u>	<u>6.4%</u>

AQUA PENNSYLVANIA, INC. – March 31, 2023
(In"000" unless otherwise stated)

Net income for the first quarter was \$54,107, an increase of \$3,246 or 6.4% compared to budget and an increase of \$10,049 or 22.8% compared to prior year. The favorable first quarter net income variance to budget is due to favorable changes in operations and maintenance expenses of \$4,575, depreciation and amortization of \$563, AFUDC of \$192, taxes other than income of \$41, benefits of \$33, gains of \$118, and income taxes of \$83; partially offset by unfavorable changes in revenue of (\$1,775) and interest of (\$584). The \$10,049 favorable variance to prior year is primarily due to favorable revenue of \$19,159, favorable operations and maintenance expense reductions of \$3,389, gains of \$212 and favorable AFUDC of \$106; partially offset by unfavorable depreciation (\$3,585), interest expense (\$1,933), other benefits (\$1,521) and taxes (\$5,767).

Operating revenues for the first quarter were \$150,801, a decrease of (\$1,775) or 1.2% compared to budget and an increase of \$19,159 or 14.6% compared to prior year. Utility revenue is favorable compared to prior year due to the rate case, acquisitions and increased consumption. The decrease compared to budget is due to lower than expected consumption.

Operating and maintenance expenses for the first quarter were \$4,575 or 11.5% lower than budget and \$3,389 or 8.8% lower than prior year. The favorable variance from prior year and budget is related to changing the bad debt reserve policy back to normal levels based on company history prior to Covid-19, this resulted in a \$2,440 benefit. The remaining variance relative to budget is primarily due to favorable purchased wastewater and labor. Then the remaining variance related to prior year is primarily due to pension contributions being made in the prior year but not the current year.

Depreciation expense for the first quarter was \$466 or 1.4% lower than budget and (\$3,389) or 8.8% higher than prior year. The favorable variance to budget is due to slightly less capital additions than anticipated. The unfavorable variance to prior year is due to additional assets placed in service during 2022 and 2023.

AQUA PENNSYLVANIA, INC. – March 31, 2023
(In"000" unless otherwise stated)

Taxes other than income for the first quarter were favorable by \$41 or 1.3% compared to budget and unfavorable by (\$42) or 1.4% compared to prior year. Variances are a result of fluctuations in PURTA and real estate taxes.

Interest expense for the first quarter was unfavorable by (\$584) or 3% compared to budget and unfavorable by (\$1,933) or 10.6% compared to prior year. The unfavorable variance from budget is due to a \$75,000 bond issuance in January 2023. The unfavorable variance from prior year is due to the issuance in January and the \$125,000 bond issuance in October 2022.

AFUDC - Allowance for Funds Used During Construction for the first quarter was favorable by \$192 or 8.2% compared to budget and unfavorable by \$106 or 4.4% compared to prior year. The favorable variance to budget and from prior year is due to higher than anticipated CWIP balances.

Provision for income taxes for the first quarter was favorable by \$88 or 1% compared to budget and unfavorable (\$5,767) or 208.6% compared to prior year. Variances are due to pre-tax income, FIN 48 and tax repairs.

Aqua PA
(000 OMITTED)
June 30, 2023

	<u>VARIANCES (UNFAVORABLE) FAVORABLE</u>						
	<u>CURRENT</u>	<u>PRIOR</u>	<u>BUDGET</u>	<u>PRIOR</u>		<u>BUDGET</u>	
<u>Quarter:</u>	<u>YEAR</u>	<u>YEAR</u>		<u>YEAR</u>	<u>%</u>		<u>%</u>
Operating revenues	\$ 166,888	\$ 150,222	\$ 162,975	\$16,666	11.1%	\$3,913	2.4%
Cost & expenses:							
Operations and maintenance	41,834	40,757	39,215	(1,077)	(2.6%)	(2,619)	(6.7%)
Depreciation	32,769	29,825	33,780	(2,944)	(9.9%)	1,011	3.0%
Amortization	(151)	(56)	(64)	95	169.6%	87	135.9%
Taxes other than income	3,057	2,914	2,953	(143)	(4.9%)	(104)	(3.5%)
Total costs & expenses	<u>77,509</u>	<u>73,440</u>	<u>75,884</u>	<u>(4,069)</u>	<u>(5.5%)</u>	<u>(1,625)</u>	<u>(2.1%)</u>
Operating income	89,379	76,782	87,091	12,597	16.4%	2,288	2.6%
Interest expense, net	20,962	18,217	19,503	(2,745)	(15.1%)	(1,459)	(7.5%)
AFUDC	(1,149)	(2,488)	(912)	(1,339)	(53.8%)	237	26.0%
Gains on sales of properties	(198)	(436)	(93)	(238)	(54.6%)	105	112.9%
Other net periodic benefit costs	<u>(179)</u>	<u>(1,008)</u>	<u>(146)</u>	<u>(829)</u>	<u>(82.2%)</u>	<u>33</u>	<u>22.6%</u>
Income before taxes	69,943	62,497	68,740	7,446	11.9%	1,203	1.8%
Provision for income taxes	9,245	7,648	9,987	(1,597)	(20.9%)	742	7.4%
Net income	<u>\$ 60,698</u>	<u>\$ 54,849</u>	<u>\$ 58,753</u>	<u>\$ 5,849</u>	<u>10.7%</u>	<u>\$ 1,945</u>	<u>3.3%</u>
<u>Year-to-date:</u>							
Operating revenues	\$ 317,689	\$ 281,864	\$ 315,551	\$35,825	12.7%	\$2,138	0.7%
Cost & expenses:							
Operations and maintenance	76,891	79,203	78,847	2,312	2.9%	1,956	2.5%
Depreciation	65,679	59,150	67,156	(6,529)	(11.0%)	1,477	2.2%
Amortization	(322)	(196)	(138)	126	64.3%	184	133.3%
Taxes other than income	6,146	5,961	6,083	(185)	(3.1%)	(63)	(1.0%)
Total costs & expenses	<u>148,394</u>	<u>144,118</u>	<u>151,948</u>	<u>(4,276)</u>	<u>(3.0%)</u>	<u>3,554</u>	<u>2.3%</u>
Operating income	169,295	137,746	163,603	31,549	22.9%	5,692	3.5%
Interest expense, net	41,160	36,482	39,117	(4,678)	(12.8%)	(2,043)	(5.2%)
AFUDC	(3,679)	(4,912)	(3,250)	(1,233)	(25.1%)	429	13.2%
Gains on sales of properties	(410)	(436)	(187)	(26)	(6.0%)	223	119.3%
Other net periodic benefit costs	<u>(358)</u>	<u>(2,708)</u>	<u>(292)</u>	<u>(2,350)</u>	<u>(86.8%)</u>	<u>66</u>	<u>22.6%</u>
Income before taxes	132,582	109,320	128,216	23,262	21.3%	4,366	3.4%
Provision for income taxes	17,776	10,413	18,602	(7,363)	(70.7%)	826	4.4%
Net income	<u>\$ 114,806</u>	<u>\$ 98,907</u>	<u>\$ 109,614</u>	<u>\$ 15,899</u>	<u>16.1%</u>	<u>\$ 5,192</u>	<u>4.7%</u>

AQUA PENNSYLVANIA, INC. – JUNE 30, 2023
(In"000" unless otherwise stated)

Net income for the second quarter was \$60,698, an increase of \$1,945 or 3.3% compared to budget and an increase of \$5,849 or 10.7% compared to prior year. The favorable second quarter net income variance to budget is due to favorable changes in revenue of \$3,913, depreciation and amortization of \$1,098, AFUDC of \$237, benefits of \$33, gains of \$105 and income taxes of \$742; partially offset by unfavorable changes in operations and maintenance expenses of (\$2,619), and interest of (\$1,459) and taxes other than income of (\$104). The \$5,849 favorable variance to prior year is primarily due to favorable revenue of \$16,666; partially offset by unfavorable depreciation (\$2,944), operations and maintenance (\$1,077), interest expense (\$2,745), other benefits (\$829), income taxes (\$1,597), AFUDC of (\$1,339) and less gains of (\$238). Year-to-date net income was \$114,806, an increase of \$5,192 or 4.7% compared to budget and an increase of \$15,899 or 16.1% compared to prior year.

Operating revenues for the second quarter were \$166,888, an increase of \$3,913 or 2.4% compared to budget and an increase of \$16,666 or 11.1% compared to prior year. Utility revenue is favorable compared to budget and prior year due to the rate case, acquisitions and increased consumption. Year-to-date operating revenues were \$317,689, an increase of \$2,138 or 0.7% compared to budget and an increase of \$35,825 or 12.7% compared to prior year.

Operating and maintenance expenses for the second quarter were (\$2,619) or 6.7% unfavorable to budget and (\$1,077) or 2.6% unfavorable to prior year. The unfavorable variance from budget is primarily a result of increased chemicals expense. The unfavorable variance from prior year is primarily a result of increased chemicals expense (\$2,828); partially offset by favorable outside services of \$1,345. Year-to-date operating expenses were \$1,956 or 2.5% favorable to budget and \$2,312 or 2.9% favorable to prior year primarily due to a benefit realized in Q1 from reverting back to pre-covid bad debt reserves.

Depreciation expense for the second quarter was \$1,011 or 3% favorable to budget and (\$2,944) or 9.9% unfavorable to prior year. The favorable variance to budget is due to less capital additions than anticipated. The unfavorable variance to prior year is due to additional assets placed in service during 2022 and 2023. Year-to-date depreciation expense was \$1,477 or 2.2% favorable to budget and (\$6,529) or 11% unfavorable to prior year.

Taxes other than income for the second quarter were unfavorable (\$104) or 3.5% compared to budget and unfavorable by (\$143) or 4.9% compared to prior year. Variances are from fluctuations in PURTA and real estate taxes. Year-to-date taxes other than income were unfavorable (\$63) or 1% compared to budget and unfavorable \$185 or 3.1% compared to prior year.

Interest expense for the second quarter was unfavorable by (\$1,459) or 7.5% compared to budget and unfavorable by (\$2,745) or 15.1% compared to prior year. The unfavorable variance from budget is due to a \$75,000 bond issuance in January 2023. The unfavorable variance from prior year is due to the issuance in January and the \$125,000 bond issuance in October 2022. Year-to-date interest expense was unfavorable (\$2,043) or 5.2% compared to budget and unfavorable (\$4,678) or 12.8% compared to prior year.

AFUDC - Allowance for Funds Used During Construction for the second quarter was favorable by \$237 or 26% compared to budget and unfavorable by \$(1,339) or 53.8% compared to prior year. Variances are driven by actual and expected CWIP balances (AFUDC increases with CWIP). Year-to-date AFUDC was favorable \$429 or 13.2% compared to budget and unfavorable (1,233) or 25.1% compared to prior year.

Provision for income taxes for the second quarter was favorable by \$742 or 7.4% compared to budget and unfavorable (\$1,597) or 20.9% compared to prior year. Variances are due to pre-tax income, FIN 48 and tax repairs. Year-to-date income taxes were favorable \$826 or 4.4% compared to budget and unfavorable (\$7,363) or 70.7% compared to prior year.

Aqua PA
(000 OMITTED)
September 30, 2023

	<u>VARIANCES (UNFAVORABLE) FAVORABLE</u>						
	CURRENT	PRIOR	BUDGET	PRIOR	%	BUDGET	%
<u>Quarter:</u>	<u>YEAR</u>	<u>YEAR</u>	<u>YEAR</u>	<u>YEAR</u>			
Operating revenues	\$ 168,385	\$ 171,750	\$ 171,987	\$ (3,365)	(2.0%)	\$ (3,602)	(2.1%)
Cost & expenses:							
Operations and maintenance	45,306	40,949	35,680	(4,357)	(10.6%)	(9,626)	(27.0%)
Depreciation	32,927	31,413	34,071	(1,514)	(4.8%)	1,144	3.4%
Amortization	(51)	(33)	(44)	18	54.5%	7	15.9%
Taxes other than income	2,875	3,024	3,167	149	4.9%	292	9.2%
Total costs & expenses	<u>81,057</u>	<u>75,353</u>	<u>72,874</u>	<u>(5,704)</u>	<u>(7.6%)</u>	<u>(8,183)</u>	<u>(11.2%)</u>
Operating income	87,328	96,397	99,113	(9,069)	(9.4%)	(11,785)	(11.9%)
Interest expense, net	21,358	18,265	21,601	(3,093)	(16.9%)	243	1.1%
AFUDC	(2,309)	(4,404)	(2,120)	(2,095)	(47.6%)	189	8.9%
Gains on sales of properties	-	(262)	(94)	(262)	(100.0%)	(94)	(100.0%)
Other net periodic benefit costs	<u>(2,386)</u>	<u>(1,676)</u>	<u>(146)</u>	<u>710</u>	<u>42.4%</u>	<u>2,240</u>	<u>1534.2%</u>
Income before taxes	70,665	84,474	79,871	(13,809)	(16.3%)	(9,206)	(11.5%)
Provision for income taxes	9,508	11,647	11,559	2,139	18.4%	2,051	17.7%
Net income	<u>\$ 61,157</u>	<u>\$ 72,827</u>	<u>\$ 68,312</u>	<u>\$ (11,670)</u>	<u>(16.0%)</u>	<u>\$ (7,155)</u>	<u>(10.5%)</u>
<u>Year-to-date:</u>							
Operating revenues	\$ 486,074	\$ 453,614	\$ 487,538	\$ 32,460	7.2%	\$ (1,464)	(0.3%)
Cost & expenses:							
Operations and maintenance	122,197	120,152	114,527	(2,045)	(1.7%)	(7,670)	(6.7%)
Depreciation	98,606	90,563	101,227	(8,043)	(8.9%)	2,621	2.6%
Amortization	(373)	(229)	(182)	144	62.9%	191	104.9%
Taxes other than income	9,021	8,985	9,250	(36)	(0.4%)	229	2.5%
Total costs & expenses	<u>229,451</u>	<u>219,471</u>	<u>224,822</u>	<u>(9,980)</u>	<u>(4.5%)</u>	<u>(4,629)</u>	<u>(2.1%)</u>
Operating income	256,623	234,143	262,716	22,480	9.6%	(6,093)	(2.3%)
Interest expense, net	62,518	54,747	60,718	(7,771)	(14.2%)	(1,800)	(3.0%)
AFUDC	(5,988)	(9,316)	(5,370)	(3,328)	(35.7%)	618	11.5%
Gains on sales of properties	(410)	(698)	(281)	(288)	(41.3%)	129	45.9%
Other net periodic benefit costs	<u>(2,744)</u>	<u>(4,384)</u>	<u>(438)</u>	<u>(1,640)</u>	<u>(37.4%)</u>	<u>2,306</u>	<u>526.5%</u>
Income before taxes	203,247	193,794	208,087	9,453	4.9%	(4,840)	(2.3%)
Provision for income taxes	27,284	22,060	30,161	(5,224)	(23.7%)	2,877	9.5%
Net income	<u>\$ 175,963</u>	<u>\$ 171,734</u>	<u>\$ 177,926</u>	<u>\$ 4,229</u>	<u>2.5%</u>	<u>\$ (1,963)</u>	<u>(1.1%)</u>

AQUA PENNSYLVANIA, INC. – SEPTEMBER 30, 2023
(In"000" unless otherwise stated)

Net income for the third quarter was \$61,157, a decrease of (\$7,155) or 10.5% compared to budget and a decrease of (\$11,670) or 16% compared to prior year. The unfavorable third quarter net income variance to budget is due to unfavorable changes in revenue of (\$3,602) and unfavorable operations and maintenance of (\$9,626); partially offset by favorable depreciation and amortization of \$1,144, AFUDC of \$189, nonutility benefits of \$2,240, interest expense of \$243, and income and other taxes of \$2,343. The (\$11,670) unfavorable variance to prior year is primarily due to unfavorable revenue (\$3,365), depreciation (\$1,514), operations and maintenance (\$4,357), interest expense (\$3,093) and AFUDC (\$2,095); partially offset by favorable other nonutility benefits \$710 and income taxes \$2,139. Year-to-date net income was \$175,963, a decrease of (\$1,963) or 1.1% compared to budget and an increase of \$4,229 or 2.5% compared to prior year.

Operating revenues for the third quarter were \$168,385, a decrease of (\$3,602) or 2.1% compared to budget and a decrease of (\$3,365) or 2% compared to prior year. Utility revenue is unfavorable compared to budget and prior year due to decreased consumption. Year-to-date operating revenues were \$486,074, a decrease of (\$1,464) or 0.3% compared to budget and an increase of \$32,460 or 7.2% compared to prior year.

Operating and maintenance expenses for the third quarter were (\$9,626) or 27% unfavorable to budget and (\$4,357) or 10.6% unfavorable to prior year. The unfavorable variance from budget and prior year is primarily a result of increased chemicals expense and a catch-up pension contribution made during the third quarter. Also, specific to the variance against budget, PA anticipated a \$3 million credit from closing the Delcora acquisition which did not occur as planned. Year-to-date operating expenses were (\$7,670) or 6.7% unfavorable to budget and (\$2,045) or 1.7% unfavorable to prior year.

Depreciation expense for the third quarter was \$1,144 or 3.4% favorable to budget and (\$1,514) or 4.8% unfavorable to prior year. The favorable variance to budget is due to less capital additions than anticipated. The unfavorable variance to prior year is due to additional assets placed in service during 2022 and 2023. Year-to-date depreciation expense was \$2,621 or 2.6% favorable to budget and (\$8,043) or 8.9% unfavorable to prior year.

Taxes other than income for the third quarter were favorable \$292 or 9.2% compared to budget and \$149 or 4.9% compared to prior year. Variances are from fluctuations in PURTA and real estate taxes. Year-to-date taxes other than income were favorable \$229 or 2.5% compared to budget and unfavorable (\$36) or 0.4% compared to prior year.

Interest expense for the third quarter was favorable by \$243 or 1.1% compared to budget and unfavorable by (\$3,093) or 16.9% compared to prior year. The favorable variance from budget is due timing of planned bond issuances. The unfavorable variance from prior year is due to the \$225,000 issuance in August 2023, the \$75,000 issuance in January 2023, and the \$125,000 bond issuance in October 2022. Year-to-date interest expense was unfavorable (\$1,800) or 3% compared to budget and unfavorable (\$7,771) or 14.2% compared to prior year.

AFUDC - Allowance for Funds Used During Construction for the third quarter was favorable by \$189 or 8.9% compared to budget and unfavorable by \$(2,095) or 47.6% compared to prior year. Variances are driven by actual and expected CWIP balances (AFUDC increases with CWIP). Year-to-date AFUDC was favorable \$618 or 11.5% compared to budget and unfavorable (\$3,328) or 35.7% compared to prior year.

Provision for income taxes for the third quarter was favorable by \$2,051 or 17.7% compared to budget and \$2,139 or 18.4% compared to prior year. Variances are due to pre-tax income, FIN 48 and tax repairs. Year-to-date income taxes were favorable \$2,877 or 9.5% compared to budget and unfavorable (\$5,224) or 23.7% compared to prior year.

Aqua PA
(000 OMITTED)
December 31, 2023

	<u>VARIANCES (UNFAVORABLE) FAVORABLE</u>						
	<u>CURRENT</u>	<u>PRIOR</u>	<u>BUDGET</u>	<u>PRIOR</u>		<u>BUDGET</u>	
<u>Quarter:</u>	<u>YEAR</u>	<u>YEAR</u>	<u>BUDGET</u>	<u>YEAR</u>	<u>%</u>	<u>BUDGET</u>	<u>%</u>
Operating revenues	\$ 157,936	\$ 157,805	\$ 161,587	\$ 131	0.1%	\$ (3,651)	(2.3%)
Cost & expenses:							
Operations and maintenance	41,176	45,796	39,609	4,620	10.1%	(1,567)	(4.0%)
Depreciation	33,122	31,214	34,354	(1,908)	(6.1%)	1,232	3.6%
Amortization	(114)	(48)	(45)	66	137.5%	69	153.3%
Taxes other than income	3,260	3,290	3,144	30	0.9%	(116)	(3.7%)
Total costs & expenses	<u>77,444</u>	<u>80,252</u>	<u>77,062</u>	<u>2,808</u>	<u>3.5%</u>	<u>(382)</u>	<u>(0.5%)</u>
Operating income	80,492	77,553	84,525	2,939	3.8%	(4,033)	(4.8%)
Interest expense, net	24,431	19,370	22,239	(5,061)	(26.1%)	(2,192)	(9.9%)
AFUDC	(1,971)	(2,837)	(2,708)	(866)	(30.5%)	(737)	(27.2%)
Gains on sales of properties	(149)	(187)	(94)	(38)	(20.3%)	55	58.5%
Gain on sale of utility system	-	-	-	-	100.0%	-	100.0%
Other net periodic benefit costs	<u>(1,273)</u>	<u>(406)</u>	<u>(146)</u>	<u>867</u>	<u>213.5%</u>	<u>1,127</u>	<u>771.9%</u>
Income before taxes	59,454	61,613	65,234	(2,159)	(3.5%)	(5,780)	(8.9%)
Provision for income taxes	670	4,185	9,431	3,515	84.0%	8,761	92.9%
Net income	<u>\$ 58,784</u>	<u>\$ 57,428</u>	<u>\$ 55,803</u>	<u>\$ 1,356</u>	<u>2.4%</u>	<u>\$ 2,981</u>	<u>5.3%</u>
<u>Year-to-date:</u>							
Operating revenues	\$ 644,010	\$ 611,419	\$ 649,125	\$ 32,591	5.3%	\$ (5,115)	(0.8%)
Cost & expenses:							
Operations and maintenance	163,373	165,948	154,136	2,575	1.6%	(9,237)	(6.0%)
Depreciation	131,728	121,777	135,581	(9,951)	(8.2%)	3,853	2.8%
Amortization	(487)	(277)	(227)	210	75.8%	260	114.5%
Taxes other than income	12,281	12,275	12,394	(6)	(0.0%)	113	0.9%
Total costs & expenses	<u>306,895</u>	<u>299,723</u>	<u>301,884</u>	<u>(7,172)</u>	<u>(2.4%)</u>	<u>(5,011)</u>	<u>(1.7%)</u>
Operating income	337,115	311,696	347,241	25,419	8.2%	(10,126)	(2.9%)
Interest expense, net	86,949	74,117	82,957	(12,832)	(17.3%)	(3,992)	(4.8%)
AFUDC	(7,959)	(12,153)	(8,078)	(4,194)	(34.5%)	(119)	(1.5%)
Gains on sales of properties	(559)	(885)	(375)	(326)	(36.8%)	184	49.1%
Gain on sale of utility system	-	-	-	-	100.0%	-	100.0%
Other net periodic benefit costs	<u>(4,017)</u>	<u>(4,790)</u>	<u>(584)</u>	<u>(773)</u>	<u>(16.1%)</u>	<u>3,433</u>	<u>587.8%</u>
Income before taxes	262,701	255,407	273,321	7,294	2.9%	(10,620)	(3.9%)
Provision for income taxes	27,954	26,245	39,592	(1,709)	(6.5%)	11,638	29.4%
Net income	<u>\$ 234,747</u>	<u>\$ 229,162</u>	<u>\$ 233,729</u>	<u>\$ 5,585</u>	<u>2.4%</u>	<u>\$ 1,018</u>	<u>0.4%</u>

AQUA PENNSYLVANIA, INC. – DECEMBER 31, 2023
(In"000" unless otherwise stated)

Net income for the fourth quarter was \$58,784, an increase of \$2,981 or 5.3% compared to budget and an increase of \$1,356 or 2.4% compared to prior year. The favorable fourth quarter net income variance to budget is due to favorable taxes of \$8,761, depreciation and amortization of \$1,301, other benefits of \$1,127, and \$55 in gains on sales. This favorability is partially offset by unfavorable revenue of (\$3,651), operations and maintenance of (\$1,567), interest expense of (\$2,192), AFUDC of (\$737), and nonincome taxes (\$116). The \$1,356 favorable variance to prior year is due to favorable taxes of \$3,515, operations and maintenance \$4,620, other benefits of \$867, revenue of \$131, and favorable nonincome tax of \$30. This favorability is partially offset by unfavorable depreciation of (\$1,842), interest expense of (\$5,061), AFUDC of (\$866), and less gains on sale (\$38). Year-to-date net income was \$234,747, an increase of \$1,018 or 0.4% compared to budget and an increase of \$5,585 or 2.4% compared to prior year.

Operating revenues for the fourth quarter were \$157,936, a decrease of (\$3,651) or 2.3% compared to budget and an increase of \$131k or 0.1% compared to prior year. Utility revenue is unfavorable compared to budget due to decreased consumption. Year-to-date operating revenues were \$644,010, a decrease of (\$5,115) or 0.8% compared to budget and an increase of \$32,591 or 5.3% compared to prior year.

Operating and maintenance expenses for the fourth quarter were (\$1,567) or 4% unfavorable to budget and \$4,620 or 10.1% favorable to prior year. The unfavorable variance from budget is primarily a result of increased chemicals expense and higher than anticipated pension contributions. Favorability from prior year is primarily due to an insurance receipt from property damage caused by Hurricane Ida in 2021, and from less pension contributions in 2023 compared to 2022. Year-to-date operating expenses were (\$9,237) or 6% unfavorable to budget and \$2,575 or 1.6% favorable to prior year.

Depreciation expense for the fourth quarter was \$1,232 or 3.6% favorable to budget and (\$1,908) or 6.1% unfavorable to prior year. The favorable variance to budget is due to less capital additions than anticipated. The unfavorable variance to prior year is due to additional assets placed in service during 2022 and 2023. Year-to-date depreciation expense was \$3,853 or 2.8% favorable to budget and (\$9,951) or 8.2% unfavorable to prior year.

Taxes other than income for the fourth quarter were unfavorable (\$116) or 3.7% compared to budget and favorable \$30 or 0.9% compared to prior year. Variances are from fluctuations in PURTA and real estate taxes. Year-to-date taxes other than income were favorable \$113 or 0.9% compared to budget and unfavorable (\$6) or 0% compared to prior year.

Interest expense for the fourth quarter was unfavorable by (\$2,192) or 9.9% compared to budget and unfavorable by (\$5,061) or 26.1% compared to prior year. The unfavorable variances are due to the \$225,000 issuance in August 2023, the \$75,000 issuance in January 2023, and the \$125,000 bond issuance in October 2022. Year-to-date interest expense was unfavorable (\$3,992) or 4.8% compared to budget and unfavorable (\$12,832) or 17.3% compared to prior year.

AFUDC - Allowance for Funds Used During Construction for the fourth quarter was unfavorable by (\$737) or 27.2% compared to budget and unfavorable by \$(866) or 30.5% compared to prior year. Variances are driven by actual and expected CWIP balances (AFUDC increases with CWIP). Year-to-date AFUDC was unfavorable (\$119) or 1.5% compared to budget and unfavorable (\$4,194) or 34.5% compared to prior year.

Provision for income taxes for the fourth quarter was favorable by \$8,761 or 92.9% compared to budget and \$3,515 or 84% compared to prior year. Variances are due to pre-tax income, FIN 48 and tax repairs. Year-to-date income taxes were favorable \$11,638 or 29.4% compared to budget and unfavorable (\$1,709) or 6.5% compared to prior year.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - JANUARY		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(45,948,326)	(45,152,111)	796,215	-1.76%
Operating Revenue - Sewer	(6,230,606)	(5,748,726)	481,880	-8.38%
Operating Revenue	(52,178,932)	(50,900,837)	1,278,095	-2.51%
Non Operating Revenue	(455,128)	(576,563)	(121,435)	21.06%
REVENUE	(52,634,060)	(51,477,400)	1,156,660	-2.25%
Labor	2,970,350	3,390,882	420,531	12.40%
Employee Benefits	744,333	711,637	(32,696)	-4.59%
Purchased Water	375,556	332,271	(43,286)	-13.03%
Purchased Wastewater	755,339	1,110,145	354,805	31.96%
Sludge	169,807	116,743	(53,063)	-45.45%
Purchased Power	915,570	1,093,821	178,251	16.30%
Chemicals	821,548	716,230	(105,317)	-14.70%
Materials & Supplies	233,444	205,890	(27,554)	-13.38%
Outside Services	1,910,833	1,699,953	(210,881)	-12.41%
Managment Fees	2,356,592	2,369,013	12,421	0.52%
Leases	55,673	59,979	4,307	7.18%
Transportation	203,533	137,917	(65,616)	-47.58%
Miscellaneous Expenses	441,804	179,639	(262,165)	-145.94%
Insurance	462,816	433,585	(29,231)	-6.74%
Bad Debt	188,207	249,411	61,203	24.54%
Non Operating Expenses	22,273	437,378	415,104	94.91%
OPERATIONS & MAINTENANCE EXPENSE	12,627,680	13,244,493	616,813	4.66%
Depreciation	11,164,491	11,125,250	(39,241)	-0.35%
Amortization	(58,490)	(24,698)	33,792	-136.82%
Taxes Other Than Income	1,036,432	1,071,683	35,251	3.29%
UTILITY COSTS & EXPENSES	24,770,113	25,416,728	646,615	2.54%
OPERATING INCOME	(27,863,947)	(26,060,672)	1,803,276	-6.92%
Interest on Short Term Debt	38,507	35,936	(2,570)	-7.15%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	6,503,292	6,503,671	379	0.01%
Other Interest (Income) Expense	-	(33)	(33)	100.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(769,864)	(979,427)	(209,563)	21.40%
INTEREST EXPENSE	5,771,935	5,560,147	(211,788)	-3.81%
Gains from Sales of Property	(54,226)	(31,200)	23,026	-73.80%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(48,668)	(48,668)	-	0.00%
OTHER NET (INCOME) EXPENSE	(102,894)	(79,868)	23,026	-28.83%
OTHER (INCOME) EXPENSE	5,669,041	5,480,279	(188,762)	-3.44%
INCOME BEFORE TAX & GAIN	(22,194,906)	(20,580,392)	1,614,514	-7.84%
Income Taxes - Current	1,034,106	2,805,770	1,771,665	63.14%
Income Taxes - Deferred	-	212,473	212,473	100.00%
INCOME TAXES	1,034,106	3,018,244	1,984,138	65.74%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(21,160,801)	(17,562,149)	3,598,652	-20.49%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(21,160,801)	(17,562,149)	3,598,652	-20.49%
INCOME STATEMENT	(21,160,801)	(17,562,149)	3,598,652	-20.49%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - FEBRUARY		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(40,475,335)	(42,013,443)	(1,538,108)	3.66%
Operating Revenue - Sewer	(5,684,474)	(5,567,126)	117,348	-2.11%
Operating Revenue	(46,159,809)	(47,580,569)	(1,420,760)	2.99%
Non Operating Revenue	(421,568)	(576,563)	(154,995)	26.88%
REVENUE	(46,581,377)	(48,157,132)	(1,575,755)	3.27%
Labor	2,975,517	3,107,244	131,727	4.24%
Employee Benefits	728,814	712,937	(15,877)	-2.23%
Purchased Water	322,270	329,163	6,893	2.09%
Purchased Wastewater	1,008,845	1,107,685	98,840	8.92%
Sludge	135,302	118,607	(16,695)	-14.08%
Purchased Power	790,644	833,327	42,683	5.12%
Chemicals	735,755	713,725	(22,031)	-3.09%
Materials & Supplies	227,011	220,235	(6,776)	-3.08%
Outside Services	2,036,737	1,698,253	(338,484)	-19.93%
Managment Fees	1,869,430	2,285,828	416,398	18.22%
Leases	79,757	58,211	(21,546)	-37.01%
Transportation	174,302	129,647	(44,655)	-34.44%
Miscellaneous Expenses	479,448	105,191	(374,258)	-355.79%
Insurance	460,242	433,585	(26,657)	-6.15%
Bad Debt	463,538	249,411	(214,127)	-85.85%
Non Operating Expenses	47,314	391,389	344,074	87.91%
OPERATIONS & MAINTENANCE EXPENSE	12,534,927	12,494,436	(40,490)	-0.32%
Depreciation	10,858,265	11,125,250	266,985	2.40%
Amortization	(56,541)	(24,698)	31,843	-128.93%
Taxes Other Than Income	960,573	988,804	28,231	2.86%
UTILITY COSTS & EXPENSES	24,297,223	24,583,792	286,569	1.17%
OPERATING INCOME	(22,284,154)	(23,573,340)	(1,289,186)	5.47%
Interest on Short Term Debt	-	35,936	35,936	100.00%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	6,827,668	6,502,659	(325,009)	-5.00%
Other Interest (Income) Expense	-	(33)	(33)	100.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(908,908)	(780,388)	128,519	-16.47%
INTEREST EXPENSE	5,918,761	5,758,174	(160,587)	-2.79%
Gains from Sales of Property	(5,250)	(31,200)	(25,950)	83.17%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(48,668)	(48,668)	-	0.00%
OTHER NET (INCOME) EXPENSE	(53,918)	(79,868)	(25,950)	32.49%
OTHER (INCOME) EXPENSE	5,864,843	5,678,306	(186,537)	-3.29%
INCOME BEFORE TAX & GAIN	(16,419,311)	(17,895,034)	(1,475,723)	8.25%
Income Taxes - Current	4,561,094	2,419,862	(2,141,232)	-88.49%
Income Taxes - Deferred	-	183,249	183,249	100.00%
INCOME TAXES	4,561,094	2,603,111	(1,957,983)	-75.22%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(11,858,217)	(15,291,923)	(3,433,706)	22.45%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(11,858,217)	(15,291,923)	(3,433,706)	22.45%
INCOME STATEMENT	(11,858,217)	(15,291,923)	(3,433,706)	22.45%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - MARCH		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(44,640,232)	(46,464,654)	(1,824,422)	3.93%
Operating Revenue - Sewer	(6,574,251)	(5,900,502)	673,750	-11.42%
Operating Revenue	(51,214,483)	(52,365,156)	(1,150,673)	2.20%
Non Operating Revenue	(370,982)	(576,563)	(205,582)	35.66%
REVENUE	(51,585,465)	(52,941,719)	(1,356,254)	2.56%
Labor	3,254,648	3,400,080	145,432	4.28%
Employee Benefits	699,699	709,517	9,818	1.38%
Purchased Water	318,981	388,110	69,128	17.81%
Purchased Wastewater	799,504	1,108,021	308,517	27.84%
Sludge	101,628	120,770	19,142	15.85%
Purchased Power	834,808	847,074	12,266	1.45%
Chemicals	718,286	715,495	(2,791)	-0.39%
Materials & Supplies	350,361	226,542	(123,819)	-54.66%
Outside Services	1,614,180	2,468,145	853,964	34.60%
Managment Fees	2,617,594	2,511,266	(106,329)	-4.23%
Leases	49,871	59,580	9,709	16.30%
Transportation	131,285	132,800	1,515	1.14%
Miscellaneous Expenses	(23,327)	449,186	472,513	105.19%
Insurance	514,638	433,585	(81,053)	-18.69%
Bad Debt	(2,604,084)	249,411	2,853,494	1144.10%
Non Operating Expenses	516,814	431,828	(84,986)	-19.68%
OPERATIONS & MAINTENANCE EXPENSE	9,894,888	14,251,408	4,356,520	30.57%
Depreciation	10,887,112	11,125,250	238,138	2.14%
Amortization	(56,541)	(24,698)	31,843	-128.93%
Taxes Other Than Income	1,092,095	1,069,276	(22,818)	-2.13%
UTILITY COSTS & EXPENSES	21,817,553	26,421,236	4,603,684	17.42%
OPERATING INCOME	(29,767,912)	(26,520,483)	3,247,429	-12.24%
Interest on Short Term Debt	2,313	35,936	33,624	93.56%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	6,826,568	6,499,992	(326,576)	-5.02%
Other Interest (Income) Expense	-	(33)	(33)	100.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(851,459)	(578,367)	273,092	-47.22%
INTEREST EXPENSE	5,977,422	5,957,528	(19,894)	-0.33%
Gains from Sales of Property	(152,371)	(31,200)	121,171	-388.37%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(81,601)	(48,668)	32,933	-67.67%
OTHER NET (INCOME) EXPENSE	(233,972)	(79,868)	154,104	-192.95%
OTHER (INCOME) EXPENSE	5,743,450	5,877,660	134,210	2.28%
INCOME BEFORE TAX & GAIN	(24,024,462)	(20,642,823)	3,381,640	-16.38%
Income Taxes - Current	1,654,274	2,783,213	1,128,939	40.56%
Income Taxes - Deferred	1,282,047	210,765	(1,071,282)	-508.28%
INCOME TAXES	2,936,321	2,993,978	57,657	1.93%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(21,088,141)	(17,648,845)	3,439,297	-19.49%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(21,088,141)	(17,648,845)	3,439,297	-19.49%
INCOME STATEMENT	(21,088,141)	(17,648,845)	3,439,297	-19.49%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - APRIL		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(43,632,994)	(43,674,566)	(41,572)	0.10%
Operating Revenue - Sewer	(5,713,856)	(5,620,358)	93,498	-1.66%
Operating Revenue	(49,346,850)	(49,294,924)	51,926	-0.11%
Non Operating Revenue	(442,373)	(576,563)	(134,190)	23.27%
REVENUE	(49,789,223)	(49,871,487)	(82,264)	0.16%
Labor	2,891,780	3,028,658	136,878	4.52%
Employee Benefits	740,362	710,849	(29,513)	-4.15%
Purchased Water	354,809	338,212	(16,597)	-4.91%
Purchased Wastewater	945,372	1,107,145	161,772	14.61%
Sludge	82,968	118,000	35,033	29.69%
Purchased Power	828,286	793,187	(35,099)	-4.43%
Chemicals	1,453,160	719,450	(733,710)	-101.98%
Materials & Supplies	75,254	219,089	143,835	65.65%
Outside Services	1,139,218	1,742,193	602,974	34.61%
Management Fees	2,225,371	2,330,938	105,567	4.53%
Leases	66,440	61,345	(5,095)	-8.31%
Transportation	141,712	141,313	(399)	-0.28%
Miscellaneous Expenses	184,197	58,799	(125,398)	-213.26%
Insurance	461,335	433,585	(27,750)	-6.40%
Bad Debt	843,599	249,411	(594,189)	-238.24%
Non Operating Expenses	596,489	419,403	(177,086)	-42.22%
OPERATIONS & MAINTENANCE EXPENSE	13,030,351	12,471,576	(558,775)	-4.48%
Depreciation	10,953,421	11,260,210	306,790	2.72%
Amortization	(56,541)	(24,698)	31,844	-128.93%
Taxes Other Than Income	1,017,243	965,723	(51,520)	-5.33%
UTILITY COSTS & EXPENSES	24,944,473	24,672,812	(271,661)	-1.10%
OPERATING INCOME	(24,844,750)	(25,198,676)	(353,926)	1.40%
Interest on Short Term Debt	283,152	35,936	(247,216)	-687.93%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	6,803,078	6,451,215	(351,863)	-5.45%
Other Interest (Income) Expense	-	(33)	(33)	100.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(828,628)	(362,133)	466,495	-128.82%
INTEREST EXPENSE	6,257,603	6,124,986	(132,617)	-2.17%
Gains from Sales of Property	6,979	(31,200)	(38,179)	122.37%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(59,646)	(48,668)	10,978	-22.56%
OTHER NET (INCOME) EXPENSE	(52,667)	(79,868)	(27,201)	34.06%
OTHER (INCOME) EXPENSE	6,204,936	6,045,118	(159,819)	-2.64%
INCOME BEFORE TAX & GAIN	(18,639,814)	(19,153,558)	(513,744)	2.68%
Income Taxes - Current	2,700,909	2,573,154	(127,755)	-4.96%
Income Taxes - Deferred	-	194,858	194,858	100.00%
INCOME TAXES	2,700,909	2,768,012	67,103	2.42%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(15,938,905)	(16,385,546)	(446,642)	2.73%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(15,938,905)	(16,385,546)	(446,642)	2.73%
INCOME STATEMENT	(15,938,905)	(16,385,546)	(446,642)	2.73%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - MAY		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(49,871,131)	(48,419,497)	1,451,634	-3.00%
Operating Revenue - Sewer	(6,298,991)	(5,973,716)	325,276	-5.45%
Operating Revenue	(56,170,123)	(54,393,213)	1,776,910	-3.27%
Non Operating Revenue	(422,044)	(576,563)	(154,519)	26.80%
REVENUE	(56,592,167)	(54,969,776)	1,622,391	-2.95%
Labor	3,244,435	3,412,571	168,136	4.93%
Employee Benefits	757,001	713,689	(43,312)	-6.07%
Purchased Water	320,615	349,188	28,574	8.18%
Purchased Wastewater	1,012,861	1,156,689	143,828	12.43%
Sludge	111,111	128,631	17,521	13.62%
Purchased Power	684,802	779,324	94,522	12.13%
Chemicals	1,577,462	717,468	(859,994)	-119.87%
Materials & Supplies	340,904	217,137	(123,767)	-57.00%
Outside Services	2,131,059	1,728,080	(402,979)	-23.32%
Managment Fees	2,379,506	2,319,418	(60,089)	-2.59%
Leases	62,216	47,924	(14,292)	-29.82%
Transportation	226,201	142,541	(83,659)	-58.69%
Miscellaneous Expenses	(125,434)	147,208	272,642	185.21%
Insurance	498,293	433,585	(64,708)	-14.92%
Bad Debt	475,227	249,411	(225,817)	-90.54%
Non Operating Expenses	73,230	415,646	342,416	82.38%
OPERATIONS & MAINTENANCE EXPENSE	13,769,489	12,958,510	(810,979)	-6.26%
Depreciation	10,988,918	11,260,210	271,292	2.41%
Amortization	(56,430)	(24,698)	31,732	-128.48%
Taxes Other Than Income	1,030,216	998,244	(31,972)	-3.20%
UTILITY COSTS & EXPENSES	25,732,193	25,192,267	(539,927)	-2.14%
OPERATING INCOME	(30,859,974)	(29,777,509)	1,082,465	-3.64%
Interest on Short Term Debt	126,305	35,936	(90,369)	-251.47%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	6,802,370	6,450,366	(352,004)	-5.46%
Other Interest (Income) Expense	-	(33)	(33)	100.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(523,238)	(295,836)	227,402	-76.87%
INTEREST EXPENSE	6,405,437	6,190,433	(215,004)	-3.47%
Gains from Sales of Property	-	(31,200)	(31,200)	100.00%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(59,646)	(48,668)	10,978	-22.56%
OTHER NET (INCOME) EXPENSE	(59,646)	(79,868)	(20,222)	25.32%
OTHER (INCOME) EXPENSE	6,345,791	6,110,565	(235,226)	-3.85%
INCOME BEFORE TAX & GAIN	(24,514,183)	(23,666,944)	847,239	-3.58%
Income Taxes - Current	3,552,105	3,177,769	(374,336)	-11.78%
Income Taxes - Deferred	-	240,644	240,644	100.00%
INCOME TAXES	3,552,105	3,418,413	(133,692)	-3.91%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(20,962,078)	(20,248,531)	713,547	-3.52%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(20,962,078)	(20,248,531)	713,547	-3.52%
INCOME STATEMENT	(20,962,078)	(20,248,531)	713,547	-3.52%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - JUNE		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(53,998,828)	(51,393,212)	2,605,616	-5.07%
Operating Revenue - Sewer	(6,133,186)	(6,164,128)	(30,942)	0.50%
Operating Revenue	(60,132,015)	(57,557,340)	2,574,674	-4.47%
Non Operating Revenue	(375,037)	(576,563)	(201,526)	34.95%
REVENUE	(60,507,052)	(58,133,904)	2,373,148	-4.08%
Labor	3,171,784	3,373,827	202,042	5.99%
Employee Benefits	774,339	729,594	(44,745)	-6.13%
Purchased Water	518,415	516,702	(1,714)	-0.33%
Purchased Wastewater	1,224,834	1,157,565	(67,270)	-5.81%
Sludge	195,075	132,308	(62,767)	-47.44%
Purchased Power	757,970	798,821	40,851	5.11%
Chemicals	2,179,611	729,434	(1,450,176)	-198.81%
Materials & Supplies	251,374	219,052	(32,322)	-14.76%
Outside Services	1,992,318	1,946,177	(46,141)	-2.37%
Managment Fees	2,485,264	2,399,692	(85,572)	-3.57%
Leases	74,002	48,209	(25,792)	-53.50%
Transportation	208,700	144,439	(64,262)	-44.49%
Miscellaneous Expenses	43,792	135,737	91,944	67.74%
Insurance	494,880	433,585	(61,295)	-14.14%
Bad Debt	439,854	249,411	(190,443)	-76.36%
Non Operating Expenses	221,154	411,768	190,614	46.29%
OPERATIONS & MAINTENANCE EXPENSE	15,033,366	13,426,319	(1,607,047)	-11.97%
Depreciation	10,827,215	11,260,210	432,995	3.85%
Amortization	(37,068)	(14,707)	22,361	-152.04%
Taxes Other Than Income	1,009,187	989,525	(19,662)	-1.99%
UTILITY COSTS & EXPENSES	26,832,700	25,661,347	(1,171,353)	-4.56%
OPERATING INCOME	(33,674,351)	(32,472,556)	1,201,795	-3.70%
Interest on Short Term Debt	143,582	35,936	(107,646)	-299.55%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	6,803,343	6,493,266	(310,077)	-4.78%
Other Interest (Income) Expense	-	(33)	(33)	100.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	202,563	(253,522)	(456,086)	179.90%
INTEREST EXPENSE	7,149,488	6,275,647	(873,842)	-13.92%
Gains from Sales of Property	(204,715)	(31,200)	173,515	-556.14%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(59,646)	(48,668)	10,978	-22.56%
OTHER NET (INCOME) EXPENSE	(264,361)	(79,868)	184,493	-231.00%
OTHER (INCOME) EXPENSE	6,885,128	6,195,779	(689,349)	-11.13%
INCOME BEFORE TAX & GAIN	(26,789,223)	(26,276,778)	512,446	-1.95%
Income Taxes - Current	(7,987,939)	3,532,690	11,520,629	326.11%
Income Taxes - Deferred	10,979,352	267,521	(10,711,831)	-4004.11%
INCOME TAXES	2,991,413	3,800,211	808,798	21.28%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(23,797,811)	(22,476,567)	1,321,243	-5.88%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(23,797,811)	(22,476,567)	1,321,243	-5.88%
INCOME STATEMENT	(23,797,811)	(22,476,567)	1,321,243	-5.88%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - JULY		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(48,333,005)	(52,015,035)	(3,682,030)	7.08%
Operating Revenue - Sewer	(6,613,127)	(6,251,113)	362,014	-5.79%
Operating Revenue	(54,946,132)	(58,266,149)	(3,320,016)	5.70%
Non Operating Revenue	(473,983)	(567,551)	(93,568)	16.49%
REVENUE	(55,420,116)	(58,833,700)	(3,413,584)	5.80%
Labor	3,090,906	3,202,191	111,285	3.48%
Employee Benefits	720,162	716,012	(4,150)	-0.58%
Purchased Water	363,889	372,488	8,598	2.31%
Purchased Wastewater	1,024,740	1,156,689	131,949	11.41%
Sludge	76,229	126,734	50,505	39.85%
Purchased Power	822,558	853,705	31,147	3.65%
Chemicals	1,431,947	724,115	(707,832)	-97.75%
Materials & Supplies	136,426	243,805	107,380	44.04%
Outside Services	1,931,059	1,728,025	(203,034)	-11.75%
Managment Fees	2,059,645	2,253,964	194,320	8.62%
Leases	55,140	50,932	(4,208)	-8.26%
Transportation	100,069	143,302	43,233	30.17%
Miscellaneous Expenses	81,770	219,487	137,717	62.75%
Insurance	435,259	433,851	(1,408)	-0.32%
Bad Debt	649,989	249,411	(400,578)	-160.61%
Non Operating Expenses	(156,369)	(2,854,095)	(2,697,726)	94.52%
OPERATIONS & MAINTENANCE EXPENSE	12,823,420	9,620,616	(3,202,803)	-33.29%
Depreciation	10,979,303	11,356,924	377,621	3.33%
Amortization	(39,043)	(14,707)	24,336	-165.47%
Taxes Other Than Income	568,594	1,041,448	472,854	45.40%
UTILITY COSTS & EXPENSES	24,332,274	22,004,281	(2,327,992)	-10.58%
OPERATING INCOME	(31,087,842)	(36,829,418)	(5,741,576)	15.59%
Interest on Short Term Debt	262,788	35,936	(226,851)	-631.26%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	6,800,656	7,052,380	251,724	3.57%
Other Interest (Income) Expense	-	-	-	0.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(758,707)	(487,414)	271,293	-55.66%
INTEREST EXPENSE	6,304,736	6,600,902	296,166	4.49%
Gains from Sales of Property	-	(31,200)	(31,200)	100.00%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(59,646)	(48,668)	10,978	-22.56%
OTHER NET (INCOME) EXPENSE	(59,646)	(79,868)	(20,222)	25.32%
OTHER (INCOME) EXPENSE	6,245,090	6,521,034	275,944	4.23%
INCOME BEFORE TAX & GAIN	(24,842,752)	(30,308,384)	(5,465,632)	18.03%
Income Taxes - Current	3,326,444	4,080,734	754,290	18.48%
Income Taxes - Deferred	-	309,023	309,023	100.00%
INCOME TAXES	3,326,444	4,389,757	1,063,312	24.22%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(21,516,307)	(25,918,627)	(4,402,320)	16.99%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(21,516,307)	(25,918,627)	(4,402,320)	16.99%
INCOME STATEMENT	(21,516,307)	(25,918,627)	(4,402,320)	16.99%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - AUGUST		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(50,577,333)	(52,004,622)	(1,427,289)	2.74%
Operating Revenue - Sewer	(6,418,147)	(6,280,668)	137,479	-2.19%
Operating Revenue	(56,995,480)	(58,285,291)	(1,289,811)	2.21%
Non Operating Revenue	(428,721)	(605,496)	(176,775)	29.20%
REVENUE	(57,424,201)	(58,890,787)	(1,466,586)	2.49%
Labor	3,124,349	3,500,650	376,301	10.75%
Employee Benefits	724,272	723,528	(744)	-0.10%
Purchased Water	393,422	370,737	(22,685)	-6.12%
Purchased Wastewater	962,378	1,156,689	194,311	16.80%
Sludge	205,813	126,992	(78,821)	-62.07%
Purchased Power	790,030	848,229	58,199	6.86%
Chemicals	828,596	742,949	(85,647)	-11.53%
Materials & Supplies	492,060	233,010	(259,050)	-111.18%
Outside Services	1,938,758	1,733,144	(205,614)	-11.86%
Managment Fees	2,280,779	2,305,716	24,937	1.08%
Leases	59,380	48,268	(11,112)	-23.02%
Transportation	192,382	141,738	(50,644)	-35.73%
Miscellaneous Expenses	216,575	74,934	(141,641)	-189.02%
Insurance	471,806	433,851	(37,955)	-8.75%
Bad Debt	575,293	249,411	(325,882)	-130.66%
Non Operating Expenses	380,760	487,844	107,084	21.95%
OPERATIONS & MAINTENANCE EXPENSE	13,636,653	13,177,690	(458,963)	-3.48%
Depreciation	10,980,182	11,356,924	376,742	3.32%
Amortization	(39,043)	(14,707)	24,336	-165.47%
Taxes Other Than Income	1,206,483	1,076,720	(129,763)	-12.05%
UTILITY COSTS & EXPENSES	25,784,275	25,596,627	(187,648)	-0.73%
OPERATING INCOME	(31,639,926)	(33,294,160)	(1,654,234)	4.97%
Interest on Short Term Debt	81,475	35,936	(45,539)	-126.72%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	6,820,539	7,062,462	241,923	3.43%
Other Interest (Income) Expense	-	-	-	0.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(732,779)	(794,862)	(62,083)	7.81%
INTEREST EXPENSE	6,169,236	6,303,536	134,300	2.13%
Gains from Sales of Property	-	(31,200)	(31,200)	100.00%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(59,646)	(48,668)	10,978	-22.56%
OTHER NET (INCOME) EXPENSE	(59,646)	(79,868)	(20,222)	25.32%
OTHER (INCOME) EXPENSE	6,109,590	6,223,668	114,078	1.83%
INCOME BEFORE TAX & GAIN	(25,530,336)	(27,070,492)	(1,540,156)	5.69%
Income Taxes - Current	3,415,959	3,643,991	228,032	6.26%
Income Taxes - Deferred	-	275,949	275,949	100.00%
INCOME TAXES	3,415,959	3,919,940	503,981	12.86%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(22,114,377)	(23,150,552)	(1,036,175)	4.48%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(22,114,377)	(23,150,552)	(1,036,175)	4.48%
INCOME STATEMENT	(22,114,377)	(23,150,552)	(1,036,175)	4.48%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - SEPTEMBER		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(48,919,248)	(47,414,910)	1,504,338	-3.17%
Operating Revenue - Sewer	(6,174,497)	(6,275,886)	(101,389)	1.62%
Operating Revenue	(55,093,745)	(53,690,796)	1,402,949	-2.61%
Non Operating Revenue	(446,610)	(571,731)	(125,121)	21.88%
REVENUE	(55,540,355)	(54,262,527)	1,277,828	-2.35%
Labor	2,963,080	3,411,523	448,444	13.14%
Employee Benefits	6,011,897	746,437	(5,265,460)	-705.41%
Purchased Water	831,543	587,635	(243,908)	-41.51%
Purchased Wastewater	1,038,988	1,157,565	118,576	10.24%
Sludge	182,995	135,228	(47,767)	-35.32%
Purchased Power	865,283	792,894	(72,389)	-9.13%
Chemicals	1,148,619	731,043	(417,576)	-57.12%
Materials & Supplies	357,940	244,550	(113,390)	-46.37%
Outside Services	1,925,290	1,867,026	(58,264)	-3.12%
Managment Fees	2,125,371	2,307,062	181,691	7.88%
Leases	57,088	50,035	(7,052)	-14.09%
Transportation	186,389	141,296	(45,093)	-31.91%
Miscellaneous Expenses	305,323	109,698	(195,625)	-178.33%
Insurance	455,771	433,851	(21,920)	-5.05%
Bad Debt	180,639	249,411	68,771	27.57%
Non Operating Expenses	210,025	(83,348)	(293,373)	351.99%
OPERATIONS & MAINTENANCE EXPENSE	18,846,244	12,881,908	(5,964,336)	-46.30%
Depreciation	10,967,292	11,356,924	389,632	3.43%
Amortization	27,166	(14,707)	(41,873)	284.72%
Taxes Other Than Income	1,099,600	1,048,983	(50,617)	-4.83%
UTILITY COSTS & EXPENSES	30,940,302	25,273,108	(5,667,194)	-22.42%
OPERATING INCOME	(24,600,053)	(28,989,419)	(4,389,366)	15.14%
Interest on Short Term Debt	9,292	35,936	26,644	74.14%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	7,383,535	7,378,725	(4,810)	-0.07%
Other Interest (Income) Expense	-	-	-	0.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(817,670)	(838,024)	(20,354)	2.43%
INTEREST EXPENSE	6,575,158	6,576,638	1,480	0.02%
Gains from Sales of Property	-	(31,200)	(31,200)	100.00%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(2,267,361)	(48,668)	2,218,693	-4558.83%
OTHER NET (INCOME) EXPENSE	(2,267,361)	(79,868)	2,187,493	-2738.89%
OTHER (INCOME) EXPENSE	4,307,797	6,496,770	2,188,973	33.69%
INCOME BEFORE TAX & GAIN	(20,292,256)	(22,492,649)	(2,200,393)	9.78%
Income Taxes - Current	(238,048)	3,020,958	3,259,006	107.88%
Income Taxes - Deferred	3,003,840	228,769	(2,775,071)	-1213.05%
INCOME TAXES	2,765,792	3,249,727	483,935	14.89%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(17,526,464)	(19,242,923)	(1,716,458)	8.92%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(17,526,464)	(19,242,923)	(1,716,458)	8.92%
INCOME STATEMENT	(17,526,464)	(19,242,923)	(1,716,458)	8.92%

AQUA PENNSYLVANIA, INC.

2024 RATE CASE

FILING REQUIREMENTS

VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - OCTOBER		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(48,586,656)	(49,505,918)	(919,263)	1.86%
Operating Revenue - Sewer	(6,065,090)	(6,373,180)	(308,090)	4.83%
Operating Revenue	(54,651,746)	(55,879,098)	(1,227,352)	2.20%
Non Operating Revenue	(592,643)	(573,137)	19,506	-3.40%
REVENUE	(55,244,389)	(56,452,235)	(1,207,847)	2.14%
Labor	3,090,269	3,441,312	351,043	10.20%
Employee Benefits	1,278,501	755,290	(523,211)	-69.27%
Purchased Water	339,626	344,140	4,514	1.31%
Purchased Wastewater	604,070	1,156,689	552,618	47.78%
Sludge	146,964	134,378	(12,585)	-9.37%
Purchased Power	800,408	802,670	2,263	0.28%
Chemicals	931,320	736,307	(195,013)	-26.49%
Materials & Supplies	468,943	253,579	(215,363)	-84.93%
Outside Services	1,801,175	1,840,020	38,845	2.11%
Managment Fees	2,465,420	2,341,261	(124,160)	-5.30%
Leases	64,788	52,903	(11,885)	-22.47%
Transportation	166,308	142,113	(24,195)	-17.03%
Miscellaneous Expenses	(161,119)	137,400	298,519	217.26%
Insurance	487,894	433,851	(54,043)	-12.46%
Bad Debt	589,648	249,411	(340,237)	-136.42%
Non Operating Expenses	166,534	521,858	355,324	68.09%
OPERATIONS & MAINTENANCE EXPENSE	13,240,749	13,343,182	102,434	0.77%
Depreciation	11,042,307	11,451,155	408,848	3.57%
Amortization	(37,215)	(14,707)	22,508	-153.05%
Taxes Other Than Income	1,036,508	1,053,668	17,160	1.63%
UTILITY COSTS & EXPENSES	25,282,348	25,833,299	550,950	2.13%
OPERATING INCOME	(29,962,040)	(30,618,937)	(656,896)	2.15%
Interest on Short Term Debt	35,595	35,936	341	0.95%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	7,383,109	7,377,818	(5,291)	-0.07%
Other Interest (Income) Expense	-	-	-	0.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(605,256)	(877,865)	(272,609)	31.05%
INTEREST EXPENSE	6,813,448	6,535,889	(277,560)	-4.25%
Gains from Sales of Property	(156,878)	(31,200)	125,678	-402.81%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(304,948)	(48,668)	256,280	-526.59%
OTHER NET (INCOME) EXPENSE	(461,826)	(79,868)	381,958	-478.24%
OTHER (INCOME) EXPENSE	6,351,622	6,456,021	104,398	1.62%
INCOME BEFORE TAX & GAIN	(23,610,418)	(24,162,916)	(552,498)	2.29%
Income Taxes - Current	3,163,796	3,244,926	81,130	2.50%
Income Taxes - Deferred	-	245,729	245,729	100.00%
INCOME TAXES	3,163,796	3,490,655	326,859	9.36%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(20,446,622)	(20,672,260)	(225,638)	1.09%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(20,446,622)	(20,672,260)	(225,638)	1.09%
INCOME STATEMENT	(20,446,622)	(20,672,260)	(225,638)	1.09%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - NOVEMBER		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(44,471,022)	(45,027,997)	(556,975)	1.24%
Operating Revenue - Sewer	(5,880,678)	(6,253,113)	(372,435)	5.96%
Operating Revenue	(50,351,700)	(51,281,110)	(929,410)	1.81%
Non Operating Revenue	(465,101)	(619,736)	(154,635)	24.95%
REVENUE	(50,816,801)	(51,900,846)	(1,084,045)	2.09%
Labor	2,900,576	3,548,472	647,896	18.26%
Employee Benefits	1,312,004	743,435	(568,569)	-76.48%
Purchased Water	419,601	337,295	(82,306)	-24.40%
Purchased Wastewater	961,191	1,156,689	195,497	16.90%
Sludge	149,663	131,802	(17,862)	-13.55%
Purchased Power	739,800	612,668	(127,133)	-20.75%
Chemicals	794,848	745,607	(49,241)	-6.60%
Materials & Supplies	249,899	245,892	(4,006)	-1.63%
Outside Services	(105,358)	1,720,145	1,825,503	106.12%
Managment Fees	2,277,226	2,210,612	(66,614)	-3.01%
Leases	67,281	47,796	(19,485)	-40.77%
Transportation	221,189	143,587	(77,602)	-54.05%
Miscellaneous Expenses	(48,021)	87,435	135,456	154.92%
Insurance	486,386	433,851	(52,535)	-12.11%
Bad Debt	405,383	249,411	(155,972)	-62.54%
Non Operating Expenses	388,053	472,480	84,427	17.87%
OPERATIONS & MAINTENANCE EXPENSE	11,219,721	12,887,175	1,667,454	12.94%
Depreciation	11,039,379	11,451,155	411,776	3.60%
Amortization	(38,263)	(14,707)	23,556	-160.17%
Taxes Other Than Income	1,134,663	1,054,055	(80,608)	-7.65%
UTILITY COSTS & EXPENSES	23,355,501	25,377,678	2,022,178	7.97%
OPERATING INCOME	(27,461,300)	(26,523,168)	938,132	-3.54%
Interest on Short Term Debt	48,045	35,936	(12,109)	-33.70%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	7,420,834	7,376,994	(43,840)	-0.59%
Other Interest (Income) Expense	-	-	-	0.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(783,777)	(916,164)	(132,387)	14.45%
INTEREST EXPENSE	6,685,102	6,496,766	(188,336)	-2.90%
Gains from Sales of Property	7,384	(31,200)	(38,584)	123.67%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(304,948)	(48,668)	256,280	-526.59%
OTHER NET (INCOME) EXPENSE	(297,564)	(79,868)	217,696	-272.57%
OTHER (INCOME) EXPENSE	6,387,538	6,416,898	29,360	0.46%
INCOME BEFORE TAX & GAIN	(21,073,762)	(20,106,270)	967,492	-4.81%
Income Taxes - Current	2,897,642	2,700,015	(197,628)	-7.32%
Income Taxes - Deferred	-	204,465	204,465	100.00%
INCOME TAXES	2,897,642	2,904,479	6,837	0.24%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(18,176,120)	(17,201,791)	974,329	-5.66%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(18,176,120)	(17,201,791)	974,329	-5.66%
INCOME STATEMENT	(18,176,120)	(17,201,791)	974,329	-5.66%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - DECEMBER		VARIANCE	
	ACTUAL 2023	BUDGET 2023	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(45,602,660)	(46,490,663)	(888,003)	1.91%
Operating Revenue - Sewer	(5,809,735)	(6,145,459)	(335,724)	5.46%
Operating Revenue	(51,412,395)	(52,636,122)	(1,223,727)	2.32%
Non Operating Revenue	(462,634)	(597,673)	(135,039)	22.59%
REVENUE	(51,875,029)	(53,233,795)	(1,358,766)	2.55%
Labor	3,189,514	3,462,435	272,921	7.88%
Employee Benefits	1,681,382	738,226	(943,156)	-127.76%
Purchased Water	737,458	534,863	(202,595)	-37.88%
Purchased Wastewater	832,966	1,157,565	324,599	28.04%
Sludge	178,619	135,676	(42,943)	-31.65%
Purchased Power	924,321	848,955	(75,366)	-8.88%
Chemicals	1,177,531	732,878	(444,654)	-60.67%
Materials & Supplies	24,103	240,204	216,101	89.97%
Outside Services	2,390,470	1,789,987	(600,483)	-33.55%
Managment Fees	3,765,064	2,308,666	(1,456,398)	-63.08%
Leases	62,717	51,057	(11,660)	-22.84%
Transportation	163,484	146,681	(16,802)	-11.45%
Miscellaneous Expenses	446,920	126,070	(320,850)	-254.50%
Insurance	474,710	433,851	(40,859)	-9.42%
Bad Debt	197,673	249,411	51,737	20.74%
Non Operating Expenses	468,761	422,400	(46,361)	-10.98%
OPERATIONS & MAINTENANCE EXPENSE	16,715,693	13,378,926	(3,336,767)	-24.94%
Depreciation	11,040,683	11,451,155	410,472	3.58%
Amortization	(39,310)	(14,707)	24,603	-167.29%
Taxes Other Than Income	1,089,195	1,036,037	(53,158)	-5.13%
UTILITY COSTS & EXPENSES	28,806,261	25,851,411	(2,954,850)	-11.43%
OPERATING INCOME	(23,068,768)	(27,382,384)	(4,313,616)	15.75%
Interest on Short Term Debt	189,747	35,936	(153,811)	-428.01%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	9,353,314	7,376,172	(1,977,142)	-26.80%
Other Interest (Income) Expense	-	-	-	0.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(580,778)	(914,125)	(333,347)	36.47%
INTEREST EXPENSE	8,962,283	6,497,983	(2,464,300)	-37.92%
Gains from Sales of Property	-	(31,200)	(31,200)	100.00%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(662,625)	(48,668)	613,957	-1261.52%
OTHER NET (INCOME) EXPENSE	(662,625)	(79,868)	582,757	-729.65%
OTHER (INCOME) EXPENSE	8,299,658	6,418,115	(1,881,543)	-29.32%
INCOME BEFORE TAX & GAIN	(14,769,109)	(20,964,269)	(6,195,160)	29.55%
Income Taxes - Current	(7,563,758)	2,821,568	10,385,326	368.07%
Income Taxes - Deferred	2,171,302	213,670	(1,957,632)	-916.20%
INCOME TAXES	(5,392,456)	3,035,238	8,427,694	277.66%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(20,161,565)	(17,929,031)	2,232,534	-12.45%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(20,161,565)	(17,929,031)	2,232,534	-12.45%
INCOME STATEMENT	(20,161,565)	(17,929,031)	2,232,534	-12.45%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - JANUARY		VARIANCE	
	ACTUAL 2024	BUDGET 2024	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(46,362,920)	(46,398,757)	(35,837)	0.08%
Operating Revenue - Sewer	(6,023,416)	(5,806,820)	216,596	-3.73%
Operating Revenue	(52,386,336)	(52,205,577)	180,759	-0.35%
Non Operating Revenue	(404,353)	(471,719)	(67,366)	14.28%
REVENUE	(52,790,689)	(52,677,296)	113,393	-0.22%
Labor	3,556,911	3,518,708	(38,202)	-1.09%
Employee Benefits	789,784	780,854	(8,930)	-1.14%
Purchased Water	427,987	430,930	2,943	0.68%
Purchased Wastewater	1,149,214	1,130,391	(18,823)	-1.67%
Sludge	128,634	128,360	(274)	-0.21%
Purchased Power	897,616	1,099,112	201,496	18.33%
Chemicals	580,342	915,410	335,068	36.60%
Materials & Supplies	346,847	252,053	(94,795)	-37.61%
Outside Services	1,570,498	1,748,020	177,523	10.16%
Managment Fees	2,350,875	2,284,431	(66,444)	-2.91%
Leases	74,607	59,453	(15,154)	-25.49%
Transportation	263,713	200,790	(62,923)	-31.34%
Miscellaneous Expenses	84,021	259,998	175,978	67.68%
Insurance	505,434	477,739	(27,695)	-5.80%
Bad Debt	742,141	308,579	(433,562)	-140.50%
Non Operating Expenses	284,707	309,299	24,592	7.95%
OPERATIONS & MAINTENANCE EXPENSE	13,753,330	13,904,126	150,797	1.08%
Depreciation	11,197,690	11,187,121	(10,569)	-0.09%
Amortization	(36,911)	(47,177)	(10,266)	21.76%
Taxes Other Than Income	1,190,150	1,133,402	(56,748)	-5.01%
UTILITY COSTS & EXPENSES	26,104,259	26,177,473	73,214	0.28%
OPERATING INCOME	(26,686,430)	(26,499,823)	186,607	-0.70%
Interest on Short Term Debt	122,033	20,833	(101,199)	-485.76%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	7,839,728	7,688,011	(151,717)	-1.97%
Other Interest (Income) Expense	-	-	-	0.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(703,870)	(717,945)	(14,076)	1.96%
INTEREST EXPENSE	7,257,891	6,990,899	(266,992)	-3.82%
Gains from Sales of Property	(19,048)	-	19,048	0.00%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(59,646)	(36,375)	23,271	-63.98%
OTHER NET (INCOME) EXPENSE	(78,694)	(36,375)	42,319	-116.34%
OTHER (INCOME) EXPENSE	7,179,197	6,954,524	(224,673)	-3.23%
INCOME BEFORE TAX & GAIN	(19,507,233)	(19,545,299)	(38,067)	0.19%
Income Taxes - Current	2,729,062	2,387,879	(341,183)	-14.29%
Income Taxes - Deferred	-	345,747	345,747	100.00%
INCOME TAXES	2,729,062	2,733,626	4,564	0.17%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(16,778,171)	(16,811,674)	(33,503)	0.20%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(16,778,171)	(16,811,674)	(33,503)	0.20%
INCOME STATEMENT	(16,778,171)	(16,811,674)	(33,503)	0.20%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - FEBRUARY		VARIANCE	
	ACTUAL 2024	BUDGET 2024	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(43,470,228)	(43,019,658)	450,570	-1.05%
Operating Revenue - Sewer	(5,935,106)	(5,657,878)	277,228	-4.90%
Operating Revenue	(49,405,334)	(48,677,536)	727,798	-1.50%
Non Operating Revenue	(534,910)	(445,719)	89,191	-20.01%
REVENUE	(49,940,244)	(49,123,255)	816,989	-1.66%
Labor	3,071,828	3,222,934	151,106	4.69%
Employee Benefits	754,570	778,114	23,544	3.03%
Purchased Water	427,071	427,908	837	0.20%
Purchased Wastewater	1,210,253	1,128,541	(81,712)	-7.24%
Sludge	172,658	128,360	(44,298)	-34.51%
Purchased Power	946,643	935,437	(11,206)	-1.20%
Chemicals	861,313	908,156	46,843	5.16%
Materials & Supplies	168,880	263,133	94,253	35.82%
Outside Services	2,160,420	1,773,521	(386,899)	-21.82%
Managment Fees	2,551,503	2,270,619	(280,884)	-12.37%
Leases	56,730	92,679	35,949	38.79%
Transportation	112,266	204,749	92,483	45.17%
Miscellaneous Expenses	172,091	18,388	(153,703)	-835.87%
Insurance	467,266	477,739	10,473	2.19%
Bad Debt	639,777	308,579	(331,198)	-107.33%
Non Operating Expenses	157,500	296,299	138,799	46.84%
OPERATIONS & MAINTENANCE EXPENSE	13,930,770	13,235,156	(695,614)	-5.26%
Depreciation	11,198,581	11,187,121	(11,460)	-0.10%
Amortization	(35,747)	(46,012)	(10,266)	22.31%
Taxes Other Than Income	1,122,443	1,044,375	(78,068)	-7.48%
UTILITY COSTS & EXPENSES	26,216,048	25,420,640	(795,408)	-3.13%
OPERATING INCOME	(23,724,196)	(23,702,615)	21,580	-0.09%
Interest on Short Term Debt	128,354	20,833	(107,521)	-516.10%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	7,838,896	7,688,011	(150,885)	-1.96%
Other Interest (Income) Expense	-	-	-	0.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(627,660)	(696,513)	(68,853)	9.89%
INTEREST EXPENSE	7,339,591	7,012,331	(327,260)	-4.67%
Gains from Sales of Property	-	-	-	0.00%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(59,646)	(36,375)	23,271	-63.98%
OTHER NET (INCOME) EXPENSE	(59,646)	(36,375)	23,271	-63.98%
OTHER (INCOME) EXPENSE	7,279,945	6,975,956	(303,989)	-4.36%
INCOME BEFORE TAX & GAIN	(16,444,251)	(16,726,659)	(282,408)	1.69%
Income Taxes - Current	2,382,772	2,043,522	(339,250)	-16.60%
Income Taxes - Deferred	-	295,886	295,886	100.00%
INCOME TAXES	2,382,772	2,339,408	(43,364)	-1.85%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(14,061,479)	(14,387,251)	(325,772)	2.26%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(14,061,479)	(14,387,251)	(325,772)	2.26%
INCOME STATEMENT	(14,061,479)	(14,387,251)	(325,772)	2.26%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS
VARIANCE INCOME STATEMENT

ACCOUNT	MONTH TO DATE - MARCH		VARIANCE	
	ACTUAL 2024	BUDGET 2024	VARIANCE \$	VARIANCE %
Operating Revenue - Water	(45,505,460)	(46,427,835)	(922,375)	1.99%
Operating Revenue - Sewer	(6,235,667)	(6,378,369)	(142,702)	2.24%
Operating Revenue	(51,741,127)	(52,806,204)	(1,065,077)	2.02%
Non Operating Revenue	(435,286)	(448,819)	(13,533)	3.02%
REVENUE	(52,176,413)	(53,255,023)	(1,078,610)	2.03%
Labor	2,845,984	3,191,243	345,259	10.82%
Employee Benefits	996,356	778,534	(217,822)	-27.98%
Purchased Water	622,034	787,507	165,473	21.01%
Purchased Wastewater	1,024,739	1,129,891	105,152	9.31%
Sludge	180,009	128,360	(51,649)	-40.24%
Purchased Power	886,862	843,798	(43,064)	-5.10%
Chemicals	540,608	838,352	297,743	35.52%
Materials & Supplies	211,495	292,188	80,693	27.62%
Outside Services	1,165,121	2,092,868	927,747	44.33%
Management Fees	1,629,565	2,429,854	800,289	32.94%
Leases	51,980	52,429	449	0.86%
Transportation	143,108	169,613	26,505	15.63%
Miscellaneous Expenses	544,682	478,678	(66,004)	-13.79%
Insurance	502,924	477,739	(25,185)	-5.27%
Bad Debt	522,630	308,579	(214,051)	-69.37%
Non Operating Expenses	243,692	345,689	101,997	29.51%
OPERATIONS & MAINTENANCE EXPENSE	12,111,788	14,345,321	2,233,533	15.57%
Depreciation	11,197,911	11,187,121	(10,790)	-0.10%
Amortization	(33,180)	(46,012)	(12,832)	27.89%
Taxes Other Than Income	1,175,330	1,089,189	(86,141)	-7.91%
UTILITY COSTS & EXPENSES	24,451,849	26,575,619	2,123,770	7.99%
OPERATING INCOME	(27,724,563)	(26,679,404)	1,045,159	-3.92%
Interest on Short Term Debt	68,290	20,833	(47,457)	-227.79%
Interest on Revolver Debt	-	-	-	0.00%
Interest on Long Term Debt	7,810,162	7,688,011	(122,151)	-1.59%
Other Interest (Income) Expense	-	-	-	0.00%
Capitalized Interest Expense other than AFUDC	-	-	-	0.00%
Allowance For Funds Used During Construction	(671,684)	(676,264)	(4,580)	0.68%
INTEREST EXPENSE	7,206,767	7,032,580	(174,187)	-2.48%
Gains from Sales of Property	(3,115)	(150,000)	(146,885)	97.92%
Gains From Sales of Investments	-	-	-	0.00%
Gains from Sales of Utility Systems	-	-	-	0.00%
Change in Fair Value of NQPP	-	-	-	0.00%
Other Net Periodic Benefit Costs	(59,646)	(36,375)	23,271	-63.98%
OTHER NET (INCOME) EXPENSE	(62,761)	(186,375)	(123,614)	66.33%
OTHER (INCOME) EXPENSE	7,144,006	6,846,205	(297,801)	-4.35%
INCOME BEFORE TAX & GAIN	(20,580,557)	(19,833,199)	747,358	-3.77%
Income Taxes - Current	1,206,611	2,423,052	1,216,441	50.20%
Income Taxes - Deferred	7,944,894	350,839	(7,594,055)	-2164.54%
INCOME TAXES	9,151,505	2,773,892	(6,377,613)	-229.92%
NET INCOME BEFR EQTY EARNINGS IN SUBSIDIARIES	(11,429,052)	(17,059,307)	(5,630,255)	33.00%
Equity Earnings in Subsidiaries	-	-	-	0.00%
INCOME STATEMENT	(11,429,052)	(17,059,307)	(5,630,255)	33.00%
INCOME STATEMENT	(11,429,052)	(17,059,307)	(5,630,255)	33.00%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

K. Other Data

- OD4. Provide a copy of the company's most recent operating and capital budgets.
- A. Please refer to the Company's response to RR8 for the most recent operating budget and the Company's response to RR26 for the most recent capital budget.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

K. Other Data

OD5. Provide a schedule that shows the percentage of unaccounted for water for the test year and 2 prior years. Describe how this amount was determined and explain any steps taken to reduce unaccounted for water. Provide a similar analysis of infiltration for wastewater utilities.

A. Unaccounted for water:

Aqua PA utilizes the metered ratio method for determining unaccounted-for water (non-revenue water). This is the most conservative method in that there is no estimate for flushing, company use or water used for fires. The metered ratio calculation for 2021, 2022 and historic test year and its concomitant unaccounted-for water factor are listed below.

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Metered Sales (gallons)	33,634,341,297	34,446,129,806	34,364,098,852
Send-Out (gallons)	42,197,376,941	42,665,585,842	42,525,052,082
Metered Ratio	79.71%	80.74%	80.81%
Unaccounted for Water Ratio	20.29%	19.26%	19.19%

Aqua PA has a dedicated Water Conservation Group which operates three vehicles that are fully equipped with state-of-the-art acoustic leak detection equipment. There are three field operators dedicated to the controlling of unaccounted for water. They perform valve by valve surveys on stream crossings, limestone areas, and transmission mains and assist maintenance crews on main breaks to mitigate water loss. Send-out accuracy is controlled by the quarterly calibrating of send-out master meters at treatment plants. These devices are also used to observe any abnormal flows during off peak hours. In addition, the company's SCADA system facilitates the identification of potential problem areas.

Infiltration for wastewater (000,000 gallons) :

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total Plant Flow	2,952	2,950	3,466
Estimated Customer Flow	2,459	2,470	3,033
Estimated I&I	493	480	433

Data is for facilities for which PADEP Chapter 94 Municipal Waste Load Management Reports are required and prepared as well as DMR effluent discharge reports.

With respect to Inflow and Infiltration (I&I) reduction efforts, the Company has conducted manhole inspections on all known and accessible manholes throughout all of their wastewater systems. This field work involved utilizing a GPS unit to document asset locations and inspecting the manholes for I&I and structural concerns. With this field information, the Company was able to develop a Geographical Information System (GIS) database and system map to document investigation and rehabilitation/replacement measures.

The Company also monitors the Discharge Monitoring Reports (DMRs) and are in constant contact with operations staff regarding wet weather induced peak flows at each of the systems. Based upon these reviews and this dialogue, several of the wastewater systems warranted further I&I investigation. Due to the size of the larger systems, the Company has engaged flow metering companies to further pinpoint the I&I in these systems and to develop sub-basins.

Based upon system knowledge, results of the manhole inspections, and flow metering, additional investigation measures are being selected including but not limited to closed circuit mainline inspections, which are being coded via the NASSCO Pipeline Assessment and Certification Program (PACP) system. To date, the Company has essentially completed all of their NE and Western wastewater systems and a significant portion of the larger SE systems. Additional investigation is currently being planned.

Based upon these investigations, rehabilitation / replacement work is being prioritized to address the most critical deficiencies and a further reduction in I&I.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

K. Other Data

OD6. Provide a corporate history (include the dates of original incorporation, subsequent mergers, or acquisitions, or both). Indicate all counties and cities and other governmental subdivisions to which service is provided, including service areas outside the state, and the total population in the area served.

A. Please see the attached for the Company's history of the acquisitions and mergers, leading to approximately 501,900 customers served.

Please refer to Original Tariff Water-PA P.U.C. No. 4 as filed for Aqua Pennsylvania, Inc. for the counties, cities and other governmental subdivisions to which water service is provided.

Please refer to Original Tariff Sewer-PA P.U.C. No. 4 as filed for Aqua Pennsylvania Wastewater, Inc. for the counties, cities and other governmental subdivisions to which wastewater service is provided.

AQUA PENNSYLVANIA, INC.							
2024 RATE CASE							
FILING REQUIREMENTS							
	Name of Acquisition	Name of Acquiring Company	Date Acquired	Date Merged with Acquiring Company	Date Renamed or Merged	County/City or other Governmental Subdivision of Acquired Company	Description
Water	The Clifton Heights Water Company	Springfield Water Company	03/24/1886	08/05/1896		Delaware County	Acquired
Water	The Ridley Park Cold Spring Water Co.	Springfield Water Company	06/20/1889	06/23/1892		Delaware County	Acquired
Water	The Jenkintown Water Company	Springfield Water Company	01/7/1889	9/25/1928		Montgomery County	Acquired
Water	The Lansdowne Water Company	Springfield Water Company	07/11/1890	06/08/1899		Delaware County	Acquired
Water	Wayne Water Works Company	Springfield Water Company	11/17/1891	1/12/1904		Delaware County	Acquired
Water	Consumer's Water Company of Upper Darby	Springfield Water Company	03/07/1892	06/14/1892		Delaware County	Acquired
Water	The Penn Water Company of Sharon Hill	Springfield Water Company	03/07/1892	06/15/1892		Delaware County	Acquired
Water	The Citizens Water Company of Darby Borough	Springfield Water Company	03/07/1892	06/15/1892		Delaware County	Acquired
Water	The Highland Water Company	Springfield Water Company	03/07/1892	06/15/1892		Delaware County	Acquired
Water	The People's Water Company	Springfield Water Company	03/07/1892	06/15/1892		Delaware County	Acquired
Water	The Tinicum Water Company	Springfield Water Company	03/07/1892	06/15/1892		Delaware County	Acquired
Water	The Bryn Mawr Water Company	Springfield Water Company	04/6/1892	08/26/1896		Montgomery County	Acquired
Water	The Eddystone Water Company	Springfield Water Company	12/22/1892			Delaware County	Acquired
Water	The Collingdale Water Company	Springfield Water Company	12/22/1892	10/18/1900		Delaware County	Acquired
Water	The Oak Lane Water Company	Springfield Water Company	06/12/1893	10/27/1899		Montgomery County	Acquired
Water	Berwyn Water Company	Springfield Water Company	07/23/1895			Chester County	Acquired
Water	Tredyffrin Water Company	Berwyn Water Company	07/23/1895	07/29/1895		Chester County	Acquired
Water	Villanova Water Company	Berwyn Water Company	07/23/1895	07/29/1895		Delaware County	Acquired
Water	Willistown Water Company	Berwyn Water Company	07/23/1895	07/29/1895		Chester County	Acquired
Water	East Whiteland Water Company	Berwyn Water Company	07/23/1895	07/29/1895		Chester County	Acquired
Water	The West Conshohocken Water Co.	Springfield Water Company	9/28/1897	9/25/1928		Montgomery County	Acquired
Water	North Springfield Water Company	Springfield Water Company	06/20/1898			Montgomery County	Acquired
Water	Peoples' Water Company of Abington	North Springfield Water Company	06/20/1898	06/24/1898		Montgomery County	Acquired
Water	Dewey Water Company	North Springfield Water Company	06/20/1898	06/24/1898		Montgomery County	Acquired
Water	Upper Dublin Water Company	North Springfield Water Company	06/20/1898	06/24/1898		Montgomery County	Acquired
Water	Moreland Water Company	North Springfield Water Company	06/20/1898	06/24/1898		Montgomery County	Acquired
Water	Citizens' Water Company of Whitemarsh Township	North Springfield Water Company	06/20/1898	06/14/1898		Montgomery County	Acquired
Water	Consumer's Water Company of Plymouth Township	North Springfield Water Company	06/20/1898	06/24/1898		Montgomery County	Acquired
Water	Schuylkill Township Water Company	Berwyn Water Company	06/20/1898	06/24/1898		Chester County	Acquired
Water	The Glenside Water Company	North Springfield Water Company	07/07/1898	07/20/1899		Montgomery County	Acquired
Water	Berwyn Water Company	Springfield Water Company		10/09/1899		Chester County	Merged
Water	Consumers Water Company	Springfield Water Company	8/26/1901	10/31/1901		Delaware County	Acquired
Water	Citizens Water Company of Haverford	Springfield Water Company	8/26/1901	10/31/1901		Delaware County	Acquired
Water	Peoples' Water Company of Delaware County	Springfield Water Company	8/26/1901	1/12/2004		Delaware County	Acquired
Water	Rydal Water Company	Springfield Water Company	1/27/1905			Montgomery County	Acquired
Water	Rydal Water Company	Springfield Consolidated Water Co.			7/27/1908		Name Changed
Water	Rockledge Water Company	Springfield Consolidated Water Co.	9/16/1909	12/31/1940		Montgomery County	Acquired
Water	Springfield Water Company	Springfield Consolidated Water Co.			10/2/1923		Merged/Name Changed
Water	North Springfield Water Company	Springfield Consolidated Water Co.			10/2/1923		Merged/Name Changed
Water	The Eddystone Water Company	Springfield Consolidated Water Co.			10/2/1923		Merged/Name Changed
Water	Newtown Water Company	Springfield Consolidated Water Co.	5/6/1925	12/31/1940		Delaware County	Acquired
Water	Springfield Consolidated Water Co.	Philadelphia Suburban Water Company			5/11/1925		Name Changed
Water	Great Valley Water Company	Philadelphia Suburban Water Company	6/22/1961	12/31/1985		Chester County	Acquired
Water	Pocopson Water Company	Philadelphia Suburban Water Company	5/13/1976	12/23/1986		Chester County	Acquired
Water	Bevensrede Water Company	Philadelphia Suburban Water Company	3/21/1977	10/31/1990		Chester County	Acquired
Water	Uwchlan Township Municipal Authority	Philadelphia Suburban Water Company	12/17/1992	12/30/1992		Chester County	Acquired
Water	West Whiteland Township	Philadelphia Suburban Water Company	12/22/1992	12/31/1992		Chester County	Acquired
Water	Malvern Borough	Philadelphia Suburban Water Company	12/2/1993	12/31/1993		Chester County	Acquired
Water	Grandstaff Water Company	Philadelphia Suburban Water Company	12/15/1994	12/22/1994		Chester County	Acquired
Water	Chesterdale Water Company	Philadelphia Suburban Water Company	12/15/1994	12/28/1994		Chester County	Acquired
Water	Phoenixville Outside Water Company	Philadelphia Suburban Water Company	12/15/1994	12/21/1995		Montgomery County	Acquired
Water	La Reserve Water Company	Philadelphia Suburban Water Company	12/16/1994	1/19/1996		Chester County	

		Name of Acquisition	Name of Acquiring Company	Date Acquired	Date Merged with Acquiring Company	Date Renamed or Merged	County/City or other Governmental Subdivision of Acquired Company
							Description
Water		West Chester Municipal Authority	Philadelphia Suburban Water Company	1/23/1998	1/23/1998		Chester County
Water		Brandywine Hospital Water Assets	Philadelphia Suburban Water Company	3/12/1998	4/29/1998		Chester County
Water		Flying Hills Water Company	Philadelphia Suburban Water Company	6/18/1998	6/25/1998		Berks County
Water		Brandywine Reit Water Company	Philadelphia Suburban Water Company	10/16/1998	11/11/1998		Berks County
Water		Consumers Pennsylvania Water Company	Philadelphia Suburban Water Company	3/11/1999			Lawrence County
Water		Plumsock Homeowners Association	Philadelphia Suburban Water Company	6/17/1999	6/17/1999		Chester County
Water		Perkiomen II	Philadelphia Suburban Water Company	9/15/1999	9/22/1997		Montgomery County
Water		Springton Court Trailer Park	Philadelphia Suburban Water Company	10/13/1999	10/13/1999		Chester County
Water		East Marlborough Township	Philadelphia Suburban Water Company	10/15/1999	10/29/1999		Chester County
Water		Bensalem Township	Philadelphia Suburban Water Company	10/15/1999	12/3/1999		Bucks County
Wastewater		Chesterdale Wastewater	Little Washington Wastewater Company	11/17/1999	11/17/1999		Chester County
Water		Whitehorse Village Inc.	Philadelphia Suburban Water Company	2/1/2000	8/17/2000		Delaware County
Water		Fulmor Heights Home Ownership Association	Philadelphia Suburban Water Company	3/31/2000	5/12/2000		Montgomery County
Wastewater		Twin Hills Wastewater	Little Washington Wastewater Company	4/13/2000	4/13/2000		Chester County
Water		Chatwood Water Company	Philadelphia Suburban Water Company	8/21/2000	8/17/2000		Chester County
Wastewater		Plumsock Wastewater	Little Washington Wastewater Company	10/13/2000	10/13/2000		Chester County
Water		Orchard Ave, Elizabeth Manor & Circle Ave	Philadelphia Suburban Water Company	11/28/2000	11/28/2000		Chester County
Water		Waymart, Fawn Lake Forest, Northeastern, Woodlock Springs & Western Water Companies	Philadelphia Suburban Water Company	12/20/2000			Pike, Mercer, & Wayne Counties
Water		Springton Court	Philadelphia Suburban Water Company	3/1/2001	3/1/2001		Chester County
Water		Dresher Woods Condominium	Philadelphia Suburban Water Company	4/1/2001	4/1/2001		Montgomery County
Wastewater		Media Borough	Little Washington Wastewater Company	4/1/2001	4/1/2001		Delaware County
Water		Geigertown Water Company	Philadelphia Suburban Water Company	5/25/2001	6/22/2001		Berks County
Water		Icedale-Deer Run	Philadelphia Suburban Water Company	7/1/2001	7/1/2001		Berks County
Water		Chalfont Borough	Philadelphia Suburban Water Company	11/1/2001	11/1/2001		Bucks County
Water		Paupack Water Company	Philadelphia Suburban Water Company	11/1/2001	11/1/2001		Pike County
Water		PA State Correctional Institute (SCI Forest)	Philadelphia Suburban Water Company	1/1/2002	1/1/2002		Forest County
Water		Waymart, Fawn Lake Forest, Northeastern, Woodlock Springs & Western Water Companies	Pennsylvania Suburban Water Company			1/1/2002	Merged/Name Changed
Water		Philadelphia Suburban Water Company	Pennsylvania Suburban Water Company			1/1/2002	Merged/Name Changed
Water		Consumers Pennsylvania Water Company	Pennsylvania Suburban Water Company			1/1/2002	Merged/Name Changed
Water		Citizens Water Company of Wapwallopen	Philadelphia Suburban Water Company	2/2/2002	2/2/2002		Luzerne County
Water		White Haven Municipal Authority	Consumers Pennsylvania Water Company	3/1/2002	3/1/2002		Luzerne and Carbon Counties
Wastewater		White Haven Municipal Authority	Little Washington Wastewater Company	3/1/2002	3/1/2002		Luzerne and Carbon Counties
Water		Schickshinny Lake Property Owner's Association	Consumers Pennsylvania Water Company	5/1/2002	5/1/2002		Luzerne County
Water		National Utilities, Inc.	Pennsylvania Suburban Water Company	6/1/2002	6/1/2002		Lackawanna, Luzerne, Monroe, Susquehanna
Wastewater		Rivercrest Wastewater	Little Washington Wastewater Company	6/28/2002	6/28/2002		Wyoming Counties
Water		Rolling Green Water Company	Pennsylvania Suburban Water Company	7/1/2002	7/1/2002		Wyoming County
Water		Monroe Manor Water Company	Pennsylvania Suburban Water Company	8/1/2002	8/1/2002		Snyder County
Water		The Ariana Corporation	Consumers Pennsylvania Water Company	8/1/2002	8/1/2002		Snyder County
Wastewater		Bridlewood Wastewater System	Little Washington Wastewater Company	10/16/2002	10/16/2002		Northampton County
Water		White Rock Water Systems	Consumers Pennsylvania Water Company	11/1/2002	11/1/2002		Chester County
Water		Deer Lake West Brunswick (D.L.W.B.)	Consumers Pennsylvania Water Company	11/1/2002	11/1/2002		Cumberland County
Water		State Correctional Institution at Waymart (SCI)	Pennsylvania Suburban Water Company	12/1/2002	12/1/2002		Schuylkill County
Water		Jefferson Heights	Pennsylvania Suburban Water Company	8/1/2003	8/1/2003		Wayne County
Water		Maple Crest Water Company	Pennsylvania Suburban Water Company	8/1/2003	8/1/2003		Lackawanna County
Water		Sunrise Estates and Windsor Farm	Pennsylvania Suburban Water Company	8/1/2003	8/1/2003		Luzerne County
Water		Cedar Lane Water Association, Inc.	Pennsylvania Suburban Water Company	10/1/2003	10/1/2003		Luzerne County
Water		Pine Beach Water Supply	Pennsylvania Suburban Water Company	11/1/2003	11/1/2003		Luzerne County
Water		Pincrest Lake	Pennsylvania Suburban Water Company	12/1/2003	12/1/2003		Wayne County
Water		Charlestown Meadows	Pennsylvania Suburban Water Company	12/1/2003	12/1/2003		Monroe County
Water		Pennsylvania Suburban Water Company	Aqua Pennsylvania, Inc.			1/16/2004	Chester County
Water		Canal Acres	Aqua Pennsylvania, Inc.	2/1/2004	2/1/2004		Approval from Commission to serve
Water		Tafton Water Company	Aqua Pennsylvania, Inc.	3/1/2004	3/1/2004		Name Changed
Water		Applewood Water Company	Aqua Pennsylvania, Inc.	3/1/2004	3/1/2004		Lackawaxen Township
Water		Meribah Water Company	Aqua Pennsylvania, Inc.	3/1/2004	3/1/2004		Pike County
Water		Marienville Water Supply Company	Aqua Pennsylvania, Inc.	3/1/2004	3/1/2004		Luzerne County
Water		Barrett Water Company, Inc.	Aqua Pennsylvania, Inc.	4/1/2004	4/1/2004		Luzerne County
Water		Hex Acres Water Company	Aqua Pennsylvania, Inc.	4/1/2004	4/1/2004		Junata County
Water		Tambur Waterworks	Aqua Pennsylvania, Inc.	4/1/2004	4/1/2004		Forest County
Water		Eagle Rock Community Association, Inc.	Aqua Pennsylvania, Inc.	6/1/2004	6/1/2004		Luzerne County
Wastewater		Eagle Rock Community Association, Inc.	Little Washington Wastewater Company	6/1/2004	6/1/2004		Luzerne and Schuylkill Counties
Water		Eagle Rock Utility Corporation	Aqua Pennsylvania, Inc.	6/1/2004	6/1/2004		Luzerne and Schuylkill Counties
Water		Fieldcrest Water Association, Inc.	Aqua Pennsylvania, Inc.	7/1/2004	7/1/2004		Schuylkill County
Water		Thornhurst Country Club Estates Property Owners Assoc.	Aqua Pennsylvania, Inc.	8/1/2004	8/1/2004		Luzerne County
Wastewater		Thornhurst Country Club Estates Property Owners Assoc.	Little Washington Wastewater Company	8/1/2004	8/1/2004		Luzerne County
Water		Christian Springs Water Company, Inc.	Aqua Pennsylvania, Inc.	8/1/2004	8/1/2004		Lackawanna County
Water		Links of Gettysburg	Aqua Pennsylvania, Inc.	9/1/2004	9/1/2004		Lackawanna County
Water		Pennsview Water Company	Aqua Pennsylvania, Inc.	10/1/2004	10/1/2004		Northampton County
Wastewater		Links of Gettysburg	Little Washington Wastewater Company	12/1/2004	12/1/2004		Adams County
Water		Stanton Water System	Aqua Pennsylvania, Inc.	2/1/2005	2/1/2005		Adams County
							Lackawanna County

		Name of Acquisition	Name of Acquiring Company	Date Acquired	Date Merged with Acquiring Company	Date Renamed or Merged	County/City or other Governmental Subdivision of Acquired Company
							Description
Water		Laurel Lakes	Aqua Pennsylvania, Inc.	7/1/2005	7/1/2005		Luzerne County
Wastewater		Laurel Lakes	Aqua Pennsylvania, Inc.	7/1/2005	7/1/2005		Luzerne County
Water		Bear Creek Township	Aqua Pennsylvania, Inc.	7/1/2005	7/1/2005		Luzerne County
Water		Penn Lake Park Borough	Aqua Pennsylvania, Inc.	7/1/2005	7/1/2005		Luzerne County
Water		Saint Johns	Aqua Pennsylvania, Inc.	7/1/2005	7/1/2005		Luzerne County
Wastewater		Deerfield Knoll Home Owners Association	Little Washington Wastewater Company	6/1/2005	6/1/2005		Chester County
Water		Meadowcrest Water Company	Aqua Pennsylvania, Inc.	8/1/2005	8/1/2005		Luzerne County
Water		Garbush Water Company	Aqua Pennsylvania, Inc.	10/19/2005	10/19/2005		Luzerne County
Water		Oakland Beach Water Company	Aqua Pennsylvania, Inc.	12/30/2005	12/30/2005		Crawford County
Water		C S Water Company	Aqua Pennsylvania, Inc.	1/21/2006	1/21/2006		Pike County
Wastewater		C S Wastewater Company	Little Washington Wastewater Company	1/21/2006	1/21/2006		Pike County
Water		Greenbriar Estates Water Company	Aqua Pennsylvania, Inc.	9/28/2006	9/28/2006		Luzerne County
Water		Floral Estates Water Company	Aqua Pennsylvania, Inc.	10/31/2006	10/31/2006		Lackawanna County
Water		Country Club Gardens Water Company	Aqua Pennsylvania, Inc.	11/30/2006	11/30/2006		Lehigh County
Water		Garden Hills Water Company	Aqua Pennsylvania, Inc.	2/28/2007	2/28/2007		Wayne County
Wastewater		The Greens at Penn Oaks	Little Washington Wastewater Company	6/29/2007	6/29/2007		Chester County
Wastewater		Newlin Greens	Little Washington Wastewater Company	8/9/2007	8/9/2007		Chester County
Water		Lakeside Acres Water Company	Aqua Pennsylvania, Inc.	12/19/2007	12/19/2007		Crawford County
Water		Honesdale Consolidated Water Company	Aqua Pennsylvania, Inc.	9/30/2008	9/30/2008		Wayne County
Wastewater		New Daleville Wastewater System	Little Washington Wastewater Company	10/30/2008	10/30/2008		Chester County
Water		Emlenton Water Company	Aqua Pennsylvania, Inc.	12/30/2008	12/30/2008		Venango County
Water		Gouldsboro Water Company	Aqua Pennsylvania, Inc.	1/5/2009	1/5/2009		Wayne County
Water		Washington Park Water System	Aqua Pennsylvania, Inc.	3/31/2009	3/31/2009		Wyoming County
Wastewater		Washington Park Sanitary Company	Little Washington Wastewater Company	3/31/2009	3/31/2009		Wyoming County
Water		Sleepy Hollow Water System	Aqua Pennsylvania, Inc.	3/31/2009	3/31/2009		Luzerne County
Water		Clarendon Water Company	Aqua Pennsylvania, Inc.	4/30/2009	4/30/2009		Warren County
Water		Kratzerville Municipal Authority	Aqua Pennsylvania, Inc.	5/29/2009	5/29/2009		Snyder County
Water		Cove Village Association	Aqua Pennsylvania, Inc.	8/5/2009	8/5/2009		Schuylkill County
Wastewater		Cove Village Association	Little Washington Wastewater Company	8/5/2009	8/5/2009		Schuylkill County
Water		Athens Township Authority	Aqua Pennsylvania, Inc.	12/23/2009	12/23/2009		Bradford County
Water		Stony Creek Wastewater System	Little Washington Wastewater Company	4/30/2010	4/30/2010		Montgomery County
Water		Paupackan Lake Estates	Aqua Pennsylvania, Inc.	9/22/2010	9/22/2010		Wayne County
Water		Sand Springs Water Company, Inc.	Aqua Pennsylvania, Inc.	11/1/2011	11/1/2011		Luzerne County
Wastewater		Realen Valley Forge Greenes Associates (Village at Valley Forge - T	Little Washington Wastewater Company	3/31/2012	3/31/2012		Montgomery County
Water		Mifflin Township Water Authority	Aqua Pennsylvania, Inc.	4/2/2012	4/2/2012		Columbia County
Water		Total Environmental Solutions, Inc. (TESI) - Beech Mountain Lakes R	Aqua Pennsylvania, Inc.	5/4/2012	5/4/2012		Luzerne County
Wastewater		Total Environmental Solutions, Inc. (TESI) - Beech Mountain Lakes R	Little Washington Wastewater Company	5/4/2012	5/4/2012		Luzerne County
Wastewater		Kidder Township Wastewater System	Little Washington Wastewater Company	10/1/2012	10/1/2012		Carbon County
Water		C&N Dining LLC (Yalick Farms)	Aqua Pennsylvania, Inc.	12/21/2012	12/21/2012		Luzerne County
Wastewater		Sage Hill Development, L.P. Wastewater System	Little Washington Wastewater Company	12/21/2012	12/21/2012		Chester County
Water		Total Environmental Solutions, Inc. (TESI) - Treasure Lake Communi	Aqua Pennsylvania, Inc.	3/1/2013	3/1/2013		Clearfield County
Wastewater		Total Environmental Solutions, Inc. (TESI) - Treasure Lake Communi	Little Washington Wastewater Company	3/1/2013	3/1/2013		Clearfield County
Water		BCWSA/Concord Park Community	Aqua Pennsylvania, Inc.	3/30/2013	3/30/2013		Bucks County
Water		Bristol Township Water System of Newportville-Ferguson Area	Aqua Pennsylvania, Inc.	8/1/2013	8/1/2013		Bucks County
Wastewater		Little Washington Wastewater Company	Aqua Pennsylvania Wastewater, Inc.			1/1/2014	Name Changed
Wastewater		Penn Township Wastewater System	Aqua Pennsylvania Wastewater, Inc.	3/29/2014	3/29/2014		Chester County
Water		Mt. Jewett Borough Water System	Aqua Pennsylvania, Inc.	5/6/2015	5/6/2015		McKean County
Water		Factoryville Bunker Hill Water Company, Inc.	Aqua Pennsylvania, Inc.	8/12/2015	8/12/2015		Wyoming County
Wastewater		Bunker Hill Sewer Company, Inc.	Aqua Pennsylvania Wastewater, Inc.	8/12/2015	8/12/2015		Wyoming County
Water		Robin Hood Lakes Water Company, Inc.	Aqua Pennsylvania, Inc.	10/15/2015	10/15/2015		Monroe County
Water		Superior Water Company, Inc.	Aqua Pennsylvania, Inc.	1/1/2016			Berks, Chester and Montgomery Counties
Wastewater		Honeycroft Village, L.P.	Aqua Pennsylvania Wastewater, Inc.	11/1/2016	11/1/2016		Chester County
Water		East Cameron Township Municipal Authority	Aqua Pennsylvania, Inc.	12/20/2016	12/20/2016		Northumberland County
Wastewater		Emlenton Area Municipal Authority	Aqua Pennsylvania Wastewater, Inc.	12/30/2016	12/30/2016		Venango and Clarion Counties
Wastewater		Township of Tobyhanna	Aqua Pennsylvania Wastewater, Inc.	7/1/2017	7/1/2017		Monroe County
Wastewater		Avon Grove School District	Aqua Pennsylvania Wastewater, Inc.	9/8/2017	9/8/2017		Chester County
Water		Sun Valley Lake Village Water System	Aqua Pennsylvania, Inc.	1/30/2018	1/30/2018		Monroe County
Wastewater		Limerick Township	Aqua Pennsylvania Wastewater, Inc.	7/26/2018	7/26/2018		Montgomery County
Wastewater		East Bradford Township	Aqua Pennsylvania Wastewater, Inc.	12/13/2018	12/13/2018		Chester County
Water		Borough of Phoenixville	Aqua Pennsylvania, Inc.	12/5/2019	12/5/2019		Montgomery and Chester Counties
Wastewater		Cheltenham Township	Aqua Pennsylvania Wastewater, Inc.	12/20/2019	12/20/2019		Montgomery County
Wastewater		East Norriton Township	Aqua Pennsylvania Wastewater, Inc.	6/20/2020	6/20/2020		Montgomery County
Wastewater		New Garden Township	Aqua Pennsylvania Wastewater, Inc.	12/22/2020	12/22/2020		Chester County
Wastewater		Lower Makefield Township	Aqua Pennsylvania Wastewater, Inc.	3/4/2022	3/4/2022		Bucks County
Wastewater		East Whiteland Township	Aqua Pennsylvania Wastewater, Inc.	8/12/2022	8/12/2022		Chester County
Wastewater		The North Heidelberg Sewer Company	Aqua Pennsylvania Wastewater, Inc.	3/31/2023	3/31/2023		Berks County
Water		Borough of Shenandoah and Municipal Authority of Shenandoah	Aqua Pennsylvania, Inc.	7/24/2023	7/24/2023		Schuylkill County
Water		The James Black Water Company	Aqua Pennsylvania, Inc.	5/2/2024	5/2/2024		Lackawanna County