

**CONSTRUCTION WORK IN PROGRESS (Account 107)**

1. For each department and common plant in service, report below descriptions and balances at the end of year for each projects in process, of construction.  
 2. Minor projects may be grouped.

Line No.	Description of Each Project (a)	Construction Work in Progress (Account 107) (b)
1		
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3	Meters	\$78,585
4	T&D Mains	23,317
5	Service Installs/Upgrades	4,443
6	Miscellaneous	35,425
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45	<b>TOTAL</b>	<b>\$141,770</b>

**CONSTRUCTION OVERHEADS**

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
2. On page 208 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 208, the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.
4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1		
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3	Payroll and Fringe Benefits	11,430
4	AFUDC	1,978
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42	<b>TOTAL</b>	<b>\$13,408</b>

Account Summary by Functional Class  
Sea Cliff 2011  
Aqua America, Inc.  
Aqua New York - For Set of Books: Financial

Period Beginning: 01/2011

Period Ending: 12/2011

Business Segment						
GL Account		Beginning	Additions	Retirements	Ending	
Functional Class		Balance			Balance	
Utility Account						
<b>1-Water</b>						
<b>101-Utility Plant in Service</b>						
<b>Water</b>						
303000-Land & Land Rights		\$51,105.95	\$0.00	\$0.00	\$51,105.95	
304000-Structures & Improvements		\$266,017.88	\$10,107.13	\$0.00	\$276,125.01	
307200-Wells & Springs		\$160,200.08	\$0.00	\$0.00	\$160,200.08	
309200-Supply Mains		\$50,681.93	\$0.00	\$0.00	\$50,681.93	
310000-Power Generation Equipment		\$0.00	\$8,184.51	\$0.00	\$8,184.51	
311000-Pumping Equipment		\$895,215.24	\$0.00	\$0.00	\$895,215.24	
320300-Water Treatment Equipment		\$345,324.36	\$745.59	\$0.00	\$346,069.95	
330400-Dist Reservoirs & Standpipes		\$2,339,524.02	\$222,383.05	\$0.00	\$2,370,427.07	
331400-T&D Mains		\$4,751,579.19	\$140,394.74	\$0.00	\$4,891,973.93	
333400-Services		\$1,263,807.44	\$67,493.65	\$0.00	\$1,331,301.09	
334400-Meters & Meter Installations		\$624,357.99	\$280,009.43	\$0.00	\$868,264.48	
335400-Hydrants		\$330,553.29	\$23,378.39	\$0.00	\$353,931.68	
339000-Other Plant & Misc Equipment		\$124.65	\$0.00	\$0.00	\$124.65	
340500-Office Furniture & Equipment		\$302,567.37	\$36,395.48	\$0.00	\$338,962.85	
341500-Transportation Equipment		\$217,954.04	\$7,277.88	(\$31,140.01)	\$194,091.91	
343500-Tools, Shop & Garage Equip		\$101,997.67	\$0.00	\$0.00	\$101,997.67	
345500-Power Operated Equipment		\$2,212.51	\$0.00	\$0.00	\$2,212.51	
346500-Communication Equipment		\$12,238.51	\$0.00	\$0.00	\$12,238.51	
347500-Miscellaneous Equipment		\$70,740.09	\$176.50	\$0.00	\$70,916.59	
348500-Other Tangible Plant		\$686.50	\$0.00	\$0.00	\$686.50	
	<b>Water Subtotal:</b>	<b>\$11,786,888.71</b>	<b>\$796,546.35</b>	<b>(\$31,140.01)</b>	<b>(\$227,582.94)</b>	<b>\$12,324,712.11</b>
	<b>101-Utility Plant in Service Subtotal:</b>	<b>\$11,786,888.71</b>	<b>\$796,546.35</b>	<b>(\$31,140.01)</b>	<b>(\$227,582.94)</b>	<b>\$12,324,712.11</b>
<b>106-Completed const not classified</b>						
<b>Water</b>						
330400-Dist Reservoirs & Standpipes		\$0.00	\$0.00	\$0.00	\$0.00	
331400-T&D Mains		\$0.00	\$0.00	\$0.00	\$0.00	

Account Summary by Functional Class  
Sea Cliff 2011  
Aqua America, Inc.  
Aqua New York - For Set of Books: Financial

Period Beginning: 01/2011

Period Ending: 12/2011

Business Segment GL Account Functional Class Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
<b>1-Water</b>					
106-Completed const not classified Water					
341500-Transportation Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Subtotal:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
106-Completed const not classified Subtotal:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>271-CIAC-Non Taxable Water</b>					
330400-Dist Reservoirs & Standpipes	(\$410,267.00)	\$0.00	\$0.00	\$0.00	(\$410,267.00)
Water Subtotal:	(\$410,267.00)	\$0.00	\$0.00	\$0.00	(\$410,267.00)
271-CIAC-Non Taxable Subtotal:	(\$410,267.00)	\$0.00	\$0.00	\$0.00	(\$410,267.00)
1-Water Subtotal:	\$11,376,621.71	\$796,546.35	(\$31,140.01)	(\$227,582.94)	\$11,914,445.11
Aqua New York Subtotal:	\$11,376,621.71	\$796,546.35	(\$31,140.01)	(\$227,582.94)	\$11,914,445.11
Financial Subtotal:	\$11,376,621.71	\$796,546.35	(\$31,140.01)	(\$227,582.94)	\$11,914,445.11
Grand Total:	\$11,376,621.71	\$796,546.35	(\$31,140.01)	(\$227,582.94)	\$11,914,445.11

Additions by Utility Account / Vintage (yyyy/mm)

Sea Cliff 2011

Aqua America, Inc.

Aqua New York

Start Period: Jan/2011

End Period: Dec/2011

Business Segment	GL Account	Utility Account	Eng In Service	Amount
<b>1-Water</b>				
	101-Utility Plant in Service			
	304000-Structures & Improvements		2008/11	\$10,107.13
			Utility Account Total:	\$10,107.13 ✓
	310000-Power Generation Equipment		2009/12	\$8,184.51
			Utility Account Total:	\$8,184.51 ✓
	320300-Water Treatment Equipment		2009/12	\$745.59
			Utility Account Total:	\$745.59 ✓
	330400-Dist Reservoirs & Standpipes		2009/08	\$181,126.39
	330400-Dist Reservoirs & Standpipes		2011/07	\$41,256.66
			Utility Account Total:	\$222,383.05 ✓
	331400-T&D Mains		2011/02	\$138,548.12
	331400-T&D Mains		2011/12	\$1,846.62
			Utility Account Total:	\$140,394.74 ✓
	333400-Services		2008/09	\$67,493.65
			Utility Account Total:	\$67,493.65 ✓
	334400-Meters & Meter Installations		2011/01	\$243,906.49
	334400-Meters & Meter Installations		2011/08	\$36,102.94
			Utility Account Total:	\$280,009.43 ✓
	335400-Hydrants		2008/11	\$23,378.39
			Utility Account Total:	\$23,378.39 ✓
	340500-Office Furniture & Equipment		2009/07	\$3,357.41
	340500-Office Furniture & Equipment		2009/09	\$54.74
	340500-Office Furniture & Equipment		2009/12	\$34.70
	340500-Office Furniture & Equipment		2010/03	\$6,093.50
	340500-Office Furniture & Equipment		2010/07	\$1,311.96
	340500-Office Furniture & Equipment		2010/10	\$907.88
	340500-Office Furniture & Equipment		2011/02	\$100.46
	340500-Office Furniture & Equipment		2011/03	\$949.81
	340500-Office Furniture & Equipment		2011/05	\$684.46
	340500-Office Furniture & Equipment		2011/08	\$3,310.18
	340500-Office Furniture & Equipment		2011/12	\$19,590.38
			Utility Account Total:	\$36,395.48 ✓
	341500-Transportation Equipment		2011/06	\$7,277.88
			Utility Account Total:	\$7,277.88 ✓
	347500-Miscellaneous Equipment		2011/12	\$176.50
			Utility Account Total:	\$176.50 ✓
			GL Account Total:	\$796,546.35
	<b>106-Completed const not classified</b>			
	330400-Dist Reservoirs & Standpipes		2011/07	\$0.00
			Utility Account Total:	\$0.00
	331400-T&D Mains		2011/11	\$0.00
			Utility Account Total:	\$0.00

Additions by Utility Account / Vintage (yyyy/mm)

Sea Cliff 2011  
 Aqua America, Inc.  
 Aqua New York

Start Period: Jan/2011  
 End Period: Dec/2011

Business Segment	GL Account	Utility Account	Eng in Service	Amount
<b>1-Water</b>				
	106-Completed const not classified			
	341500-Transportation Equipment		2011/06	\$0.00
			<b>Utility Account Total:</b>	<b>\$0.00</b>
			<b>GL Account Total:</b>	<b>\$0.00</b>
			<b>Business Segment Total:</b>	<b>\$796,546.35</b>
			<b>Company Total:</b>	<b>\$796,546.35</b>
			<b>Grand Total:</b>	<b>\$796,546.35</b>

Seacliff 2011 Plant Additions

Structures & Improvements	\$ 10,107.13	paving on country road from main break	
Power Generation Equipment	8,184.51	stand by generator	
Water Treatment Equipment	745.59	replaced 2 chemical pumps	
Dist Reservoirs & Standpipes	181,126.39	tank	
	41,256.66	tank	
	<u>222,383.05</u>		
T&D Mains	138,548.12	100' DI	56,878.69
		DI	875.00
		100' DI	<u>80,794.43</u>
			138,548.12
	<u>1,846.62</u>	DI	
	140,394.74		
Services	67,493.65	installed 50' of 1" copper for new service	5,415.52
		install 250' of 1" copper pipe for 5 new servic	16,667.95
		installed 150' of 1" copper tubing-new servic	14,523.52
		installed 50' of 1" copper tubing	3,347.73
		installed 80' of 1" copper tubing 2 new servic	<u>5,965.51</u>
			45,920.23
		5 service installs	<u>21,573.42</u>
			67,493.65
Meters & Meter Installations	243,906.49	126 Meter installs	180.31
		203 meter installs	<u>24,789.42</u>
			24,969.73
		AMR 105 meter installs	2,564.00
		Meter 3/4"	190,471.76
		126 Meter installs	<u>25,901.00</u>
			243,906.49
	<u>36,102.94</u> ?		
	280,009.43		
Hydrants	23,378.39	replaced 1 hydrant	2,282.23
		hydrant	1,249.23
		replace 2 broken hydrants	5,869.75
		replaced 2 hydrants	7,253.13
		replaced 3 hydrants	<u>6,724.05</u>
			23,378.39
Office Furniture & Equipment	3,357.41		
	54.74		
	34.70		
	6,093.50		
	1,311.96		
	907.88		
	100.46		
	949.81		
	684.46		
	3,310.18		
	<u>19,590.38</u>		
	36,395.48		
Transportation Equipment	7,277.88	dump/crane/pipe/wagon/sludge vehicle	
Miscellaneous Equipment	176.50	misc equip	570.86
		misc equip	<u>(394.36)</u>
			176.50
	796,546.35		