

**Diamond Williams**

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**From:** jennifer.gillis@hklaw.com  
**Sent:** Thursday, October 06, 2011 3:12 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Caroline Klancke; Patti Daniel  
**Subject:** 100114-WS - Electronic Filing  
**Attachments:** 10-6-11(2).pdf

a. Person responsible for this electronic filing:

D. Bruce May, Jr.  
Holland & Knight LLP  
Post Office Drawer 810  
Tallahassee, FL 32302-0810  
(850) 224-7000  
[bruce.may@hklaw.com](mailto:bruce.may@hklaw.com)

b. Docket number and title for electronic filing are: *Docket No. 100114-WS - In re: Aqua Utilities Florida, Inc.'s Application for Approval of Transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's Water and Wastewater Systems and Amendment of Certificates in Sumter County, Florida.*

c. The name of the party on whose behalf the document is filed: Aqua Utilities Florida, Inc. ("AUF").

d. Total number of pages: 12

e. Brief description of filing: Statement confirming that AUF's books have been updated to reflect the net book values and balances, and those updated values and balances will be reflected in AUF's 2011 Annual Report.

**Jennifer Gillis | Holland & Knight**  
Sr Legal Secretary  
315 South Calhoun Street, Suite 600 | Tallahassee FL 32301  
Phone 850.425.5605 | Fax 850.224.8832  
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Add to address book

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**\*\*\*\*IRS CIRCULAR 230 DISCLOSURE: TO ENSURE COMPLIANCE WITH**

DOCUMENT NUMBER-DATE  
07309 OCT -6 =  
FPSC-COMMISSION CLERK

10/6/2011

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10/6/2011

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# Holland & Knight

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Holland & Knight LLP | www.hklaw.com

D. Bruce May, Jr.  
(850) 425-5607  
bruce.may@hklaw.com

October 6, 2011

*Via E-Mail*

Ann Cole, Commission Clerk  
Office of the Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: *In re: Aqua Utilities Florida, Inc.'s Application for Approval of Transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's Water and Wastewater Systems and Amendment of Certificates in Sumter County, Florida.*  
Docket No. 100114-WS

Dear Ms. Cole:

By Order No. 11-0377-PAA-WS, dated September 12, 2011, the Commission has approved the transfer of the referenced water and wastewater systems to Aqua Utilities Florida, Inc. ("AUF"). Pursuant to that order, AUF hereby confirms that its books have been updated to reflect the net book values and balances, and those updated values and balances will be reflected in AUF's 2011 Annual Report. Attached as Composite Exhibit "A" are the General Entries and the General Ledgers which demonstrate that the required adjustments have been made.

By letter dated September 23, 2011 from William T. Rendell, AUF previously provided the Commission with a recorded copy of the Warranty Deed for the land on which the water and wastewater treatment facilities are located.

Atlanta | Bethesda | Boston | Chicago | Fort Lauderdale | Jacksonville | Lakeland | Los Angeles | Miami | New York  
Northern Virginia | Orlando | Portland | San Francisco | Tallahassee | Tampa | Washington, D.C. | West Palm Beach

DOCUMENT NUMBER DATE  
07309 OCT-6 =

FPSC-COMMISSION CLERK

Ann Cole  
October 6, 2011  
Page 2

Should you have questions regarding this submission, please do not hesitate to contact me. Thank you for your consideration.

Sincerely,

HOLLAND & KNIGHT LLP



D. Bruce May, Jr.

DBM:kjg  
Enclosures

cc: Caroline Klancke, Esq.  
Patti Daniel  
W. Troy Rendell

# COMPOSITE EXHIBIT A

DOCUMENT NUMBER - DATE

07309 OCT-6 =

FPSC-COMMISSION CLERK

GL256 Date: 10/05/11  
Time: 15:58

JOB SUBMISSION PARAMETERS

User Name: crews  
Job Name : TEMP  
Step Nbr : 1

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*****  
*                               *  
* Reports: ANALYSIS-GML       *  
*                               *  
*                               *  
*                               *  
* Year Code:                  *  
*   or Year: 2011             *  
*   Periods: 9 - 9           *  
*                               *  
*                               *  
* Company: 33                 *  
* Accounting Unit: 1020       *  
* Accounts: 100000 - 399999   *  
* Subaccounts:                *  
* Search Method:              *  
*****
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Company: 33                   AQUA FLORIDA INC.  
Accounting Unit: 1020        Jumper Creek-W  
Accounts: 100000 - 399999  
Subaccounts:  
Search Method:

Company 33 AQUA FLORIDA INC.  
Acct Unit 1020 Jumper Creek-W  
Accounts 100000 - 399999

Pd.	Accounting Unit	Acct	Sub	SY	SC	JE #	Amount	Post Date	Description	Activity
09	1020	108000	RJ	JE	0092		270.88-	09/30/11	Accrue Depr Acct 104 - 6974	
09	1020	108000	GL	JE	0069		22,855.00-	10/05/11	Jumper CK - PSC-11-0377-PAA-WS	
09	1020	114000	GL	JE	0069		197,095.00-	10/05/11	Jumper CK - PSC-11-0377-PAA-WS	
09	1020	141000	GL	JE	0042		995.33	10/04/11	F596 Jumper Crk W	
09	1020	141000	GL	JE	0043		46.66-	10/04/11	F596 COLL COLL Jumper Crk W	
09	1020	143000	GL	JE	0043		46.66	10/04/11	F596 COLL COLL Jumper Crk W	
09	1020	236111	GL	JE	0012		452.00-	09/23/11	Property Tax Accrual	
09	1020	236112	GL	JE	0048		44.79-	10/04/11	September RAP Accrual	
09	1020	272000	GL	JE	0069		7,127.00	10/05/11	Jumper CK - PSC-11-0377-PAA-WS	
09	1020	300000	GL	JE	0069		497,818.00	10/05/11	Jumper CK - PSC-11-0377-PAA-WS	
Total:Activity							285,222.66			
09	1020	184070	GL	FY	0014		221.00	09/23/11	Redo JE #7 from 7/11 using "PY	33102099103
09	1020	184070	GL	JE	0014		221.00-	09/23/11	Reverse JE #7 from 7/11	33102099103
Total:Activity							.00			
09	1020	104000	GL	JE	0069		50,533.65-	10/05/11	Jumper CK - PSC-11-0377-PAA-WS	33900105741
09	1020	271303	GL	JE	0069		154,596.00-	10/05/11	Jumper CK - PSC-11-0377-PAA-WS	33900105741
Total:Activity							205,129.65-			
09	1020	186200	AP	AD	0009		2,000.00	09/23/11	22462Florida Department of	6974
09	1020	186200	RJ	JE	0016		23.51-	09/30/11	Tank Engineering- 09-0961-387	6974
09	1020	186200	RJ	JE	0046		39.17-	09/30/11	HBEL, Inc Triannual - 6974	6974
Total:Activity							1,937.32			
Total:Report							82,030.33			

GL256 Date: 10/05/11  
Time: 15:59

JOB SUBMISSION PARAMETERS

User Name: crews  
Job Name : TEMP  
Step Nbr : 1

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*****  
*                               *  
*      Reports: ANALYSIS-GML   *  
*                               *  
*                               *  
*      Year Code:              *  
*      or Year: 2011           *  
*      Periods: 9 - 9         *  
*                               *  
*                               *  
*      Company: 33             *  
*                               *  
*      Accounting Unit: 2014    *  
*                               *  
*      Accounts: 100000 - 399999 *  
*      Subaccounts: -          *  
*      Search Method:          *  
*                               *  
*****
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Company: 33                   AQUA FLORIDA INC.  
Accounting Unit: 2014        Jumper Creek-WW  
Accounts: 100000 - 399999  
Subaccounts: -  
Search Method:

Company 33 AQUA FLORIDA INC.  
Acct Unit 2014 Jumper Creek-WW  
Accounts 100000 - 399999

Pd.	Accounting Unit	Acct	Sub	SY	SC	JE #	Amount	Post Date	Description	Activity	
09	2014	108000	RJ	JE	0092		221.62-	09/30/11	Accrue Depr Acct 104 - 6975		
09	2014	108000	GL	JE	0069		18,401.00-	10/05/11	Jumper Ck - PSC-11-0377-PAA-WS		
09	2014	114000	GL	JE	0069		106,165.00-	10/05/11	Jumper Ck - PSC-11-0377-PAA-WS		
09	2014	142000	GL	JE	0042		1,585.33	10/04/11	F597 Jumper Crk WW		
09	2014	141000	GL	JE	0043		69.33-	10/04/11	F597 COLL COLL Jumper Crk WW		
09	2014	143000	GL	JE	0043		69.33	10/04/11	F597 COLL COLL Jumper Crk WW		
09	2014	236111	GL	JE	0012		26.00-	09/23/11	Property Tax Accrual		
09	2014	236112	GL	JE	0048		71.34-	10/04/11	September RAP Accrual		
09	2014	272000	GL	JE	0069		10,537.00	10/05/11	Jumper Ck - PSC-11-0377-PAA-WS		
09	2014	300000	GL	JE	0069		406,273.00	10/05/11	Jumper Ck - PSC-11-0377-PAA-WS		
Total:Activity							293,510.37				
09	2014	104000	GL	JE	0069		50,533.66-	10/05/11	Jumper Ck - PSC-11-0377-PAA-WS	33900105741	
09	2014	271303	GL	JE	0069		221,828.00-	10/05/11	Jumper Ck - PSC-11-0377-PAA-WS	33900105741	
Total:Activity							272,361.66-				
09	2014	186200	RJ	JE	0018		14.96-	09/30/11	MBV Eng jumper Creek - Permit	6975	
09	2014	186200	RJ	JE	0032		42.20-	09/30/11	Amortize 8/9 to 7/14 - 6975	6975	
09	2014	186200	RJ	JE	0082		16.70-	09/30/11	FDEP - Permit - 6975	6975	
Total:Activity							73.86-				
Total:Report							21,074.85				

**Depreciation Expense Summary**

Aqua America, Inc.

**Aqua Florida**

**Financial**

Month: Sep/2011

Depreciation Group	Ending Plant Balance	Depreciation Base	Depreciation Rate	Calculated Expense	Depreciation Adjustment	Other Reserve Transaction	COR Activity	End Reserve
<b>Jumper Creek WW-9WW-B-2014</b>								
<b>2-Wastewater</b>								
114001-FLWW-Jumper Creek	(\$53,082.50)	\$0.00	0.0000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
114002-FLWW-Jumper Creek	(\$53,082.50)	\$0.00	0.0000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
353200-FLWW-Jumper Creek Manor	\$275.00	\$0.00	0.0000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
353400-FLWW-Jumper Creek Manor	\$18,447.00	\$0.00	0.0000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
354200-FLWW-Jumper Creek Manor	\$8,231.00	\$0.00	0.0000%	\$0.00	\$0.00	\$305.00	\$0.00	\$305.00
360200-FLWW-CIAC-Jumper Creek Mar	(\$32,796.00)	\$0.00	0.0000%	\$0.00	\$0.00	(\$1,685.00)	\$0.00	(\$1,685.00)
360200-FLWW-Jumper Creek Manor	\$32,796.00	\$0.00	0.0000%	\$0.00	\$0.00	\$1,215.00	\$0.00	\$1,215.00
361200-FLWW-CIAC-Jumper Creek Mar	(\$83,951.00)	\$0.00	0.0000%	\$0.00	\$0.00	(\$2,911.00)	\$0.00	(\$2,911.00)
361200-FLWW-Jumper Creek Manor	\$83,951.00	\$0.00	0.0000%	\$0.00	\$0.00	\$2,099.00	\$0.00	\$2,099.00
362200-FLWW-CIAC-Jumper Creek Mar	(\$54,509.00)	\$0.00	0.0000%	\$0.00	\$0.00	(\$2,043.00)	\$0.00	(\$2,043.00)
362200-FLWW-Jumper Creek Manor	\$54,509.00	\$0.00	0.0000%	\$0.00	\$0.00	\$1,473.00	\$0.00	\$1,473.00
371300-FLWW-CIAC-Jumper Creek Mar	(\$50,572.00)	\$0.00	0.0000%	\$0.00	\$0.00	(\$3,898.00)	\$0.00	(\$3,898.00)
371300-FLWW-Jumper Creek Manor	\$50,572.00	\$0.00	0.0000%	\$0.00	\$0.00	\$2,810.00	\$0.00	\$2,810.00
380400-FLWW-Jumper Creek Manor	\$157,492.00	\$0.00	0.0000%	\$0.00	\$0.00	\$10,499.00	\$0.00	\$10,499.00
2-Wastewater Total:	78,280.00	\$0.00		0.00	\$0.00	\$7,864.00	0.00	7,864.00
Jumper Creek WW-9WW-B-2014 Total:	78,280.00	\$0.00		\$0.00	\$0.00	\$7,864.00	0.00	7,864.00
<b>Jumper Creek Wtr-11W-B-1020</b>								
<b>1-Water</b>								
114001-FLWA-Jumper Creek	(\$98,547.50)	\$0.00	0.0000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
114002-FLWA-Jumper Creek	(\$98,547.50)	\$0.00	0.0000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
303300-FLWA-Jumper Creek Manor	\$2,272.00	\$0.00	0.0000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
304200-FLWA-Jumper Creek Manor	\$0.00	\$0.00	0.0000%	\$0.00	\$0.00	\$231.00	\$0.00	\$231.00
304300-FLWA-Jumper Creek Manor	\$6,486.00	\$0.00	0.0000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
307200-FLWA-Jumper Creek Manor	\$58,951.00	\$0.00	0.0000%	\$0.00	\$0.00	\$2,183.00	\$0.00	\$2,183.00
320300-FLWA-Jumper Creek Manor	\$275,514.00	\$0.00	0.0000%	\$0.00	\$0.00	\$16,207.00	\$0.00	\$16,207.00
331400-FLWA-CIAC-Jumper Creek Man	(\$85,232.00)	\$0.00	0.0000%	\$0.00	\$0.00	(\$3,776.00)	\$0.00	(\$3,776.00)
331400-FLWA-Jumper Creek Manor	\$85,232.00	\$0.00	0.0000%	\$0.00	\$0.00	\$2,243.00	\$0.00	\$2,243.00
333400-FLWA-CIAC-Jumper Creek Man	(\$38,840.00)	\$0.00	0.0000%	\$0.00	\$0.00	(\$1,868.00)	\$0.00	(\$1,868.00)
333400-FLWA-Jumper Creek Manor	\$38,840.00	\$0.00	0.0000%	\$0.00	\$0.00	\$1,110.00	\$0.00	\$1,110.00
334400-FLWA-CIAC-Jumper Creek Man	(\$3,481.00)	\$0.00	0.0000%	\$0.00	\$0.00	(\$345.00)	\$0.00	(\$345.00)
334400-FLWA-Jumper Creek Manor	\$3,481.00	\$0.00	0.0000%	\$0.00	\$0.00	\$205.00	\$0.00	\$205.00
335400-FLWA-CIAC-Jumper Creek Man	(\$27,043.00)	\$0.00	0.0000%	\$0.00	\$0.00	(\$1,138.00)	\$0.00	(\$1,138.00)

**Depreciation Expense Summary**

Aqua America, Inc.

**Aqua Florida**

Financial

Month: Sep/2011

Depreciation Group	Ending Plant Balance	Depreciation Base	Depreciation Rate	Calculated Expense	Depreciation Adjustment	Other Reserve Transaction	COR Activity	End Reserve
<b>Jumper Creek Wtr-11W-B-1020</b>								
<b>1-Water</b>								
335400-FLWA-Jumper Creek Manor	\$27,042.00	\$0.00	0.0000%	\$0.00	\$0.00	\$676.00	\$0.00	\$676.00
1-Water Total:	146,127.00	\$0.00		0.00	\$0.00	\$15,728.00	0.00	15,728.00
Jumper Creek Wtr-11W-B-1020 Total:	146,127.00	\$0.00		\$0.00	\$0.00	\$15,728.00	0.00	15,728.00
Company/Set of Books Total:	\$224,407.00	\$0.00		\$0.00	\$0.00	\$23,592.00	0.00	\$23,592.00
Grand Total:	\$224,407.00	\$0.00		\$0.00	\$0.00	\$23,592.00	0.00	\$23,592.00

Account Summary by Division

Aqua America, Inc.  
Aqua Florida - For Set of Books: Financial

Period Beginning: 09/2011  
Period Ending: 09/2011

Business Segment	Division	GL Account	Sub Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
<b>1-Water</b>								
<b>Jumper Creek WW-9WW-B-2014</b>								
<b>104-Utility Plant Purchased or Sold</b>								
		104000-Utility Plant Purch/Sold-WA	None	\$50,533.66	\$0.00	\$0.00	\$0.00	\$50,533.66
		<b>104-Utility Plant Purchased or Sold Subtotal:</b>		<b>\$50,533.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,533.66</b>
		<b>Jumper Creek WW-9WW-B-2014 Subtotal:</b>		<b>\$50,533.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,533.66</b>
<b>Jumper Creek-Wtr-11W-B-1020</b>								
<b>101-Utility Plant in Service</b>								
		303000-Land & Land Rights	303300-Land & Land Rights-Treatment	\$0.00	\$2,272.00	\$0.00	\$0.00	\$2,272.00
		304000-Structures & Improvements	304300-Structures & Imp-Treatment	\$0.00	\$6,486.00	\$0.00	\$0.00	\$6,486.00
		307200-Wells & Springs	None	\$525.68	\$58,951.00	\$0.00	\$0.00	\$59,476.68
		310000-Power Generation Equipment	310200-Power Generation Equip-SoS&P	\$1,966.56	\$0.00	\$0.00	\$0.00	\$1,966.56
		311000-Pumping Equipment	311200-Pumping Equip-SoS&Pumping	\$4,374.59	\$0.00	\$0.00	\$0.00	\$4,374.59
		320300-Water Treatment Equipment	None	\$268.33	\$275,514.00	\$0.00	\$0.00	\$275,782.33
		331400-T&D Mains	None	\$0.00	\$85,232.00	\$0.00	\$0.00	\$85,232.00
		333400-Services	None	\$0.00	\$38,840.00	\$0.00	\$0.00	\$38,840.00
		334400-Meters & Meter Installations	None	\$8,088.75	\$3,481.00	\$0.00	\$0.00	\$11,569.75
		335400-Hydrants	None	\$0.00	\$27,042.00	\$0.00	\$0.00	\$27,042.00
		<b>101-Utility Plant in Service Subtotal:</b>		<b>\$15,223.91</b>	<b>\$497,818.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$513,041.91</b>
<b>114-Utility Plant Acquisition Adjust</b>								
		114000-Acquisition Adjustment-WA	114001-UP Acquisition Adjustment	\$0.00	(\$98,547.50)	\$0.00	\$0.00	(\$98,547.50)
		114000-Acquisition Adjustment-WA	114002-UP Acquisition Adjustment	\$0.00	(\$98,547.50)	\$0.00	\$0.00	(\$98,547.50)
		<b>114-Utility Plant Acquisition Adjust Subtotal:</b>		<b>\$0.00</b>	<b>(\$197,095.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$197,095.00)</b>
<b>271-CIAC-Non Taxable</b>								
		331400-T&D Mains	None	\$0.00	(\$85,232.00)	\$0.00	\$0.00	(\$85,232.00)
		333400-Services	None	\$0.00	(\$38,840.00)	\$0.00	\$0.00	(\$38,840.00)
		334400-Meters & Meter Installations	None	(\$2,640.00)	(\$3,481.00)	\$0.00	\$0.00	(\$6,121.00)

Account Summary by Division

Aqua America, Inc.  
Aqua Florida - For Set of Books: Financial

Period Beginning: 09/2011  
Period Ending: 09/2011

Business Segment	Division	GL Account	Sub Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
<b>1-Water</b>								
<b>Jumper Creek-Wtr-11W-B-1020</b>								
<b>271-CIAC-Non Taxable</b>								
		335400-Hydrants	None	\$0.00	(\$27,043.00)	\$0.00	\$0.00	(\$27,043.00)
		<b>271-CIAC-Non Taxable Subtotal:</b>		<b>(\$2,640.00)</b>	<b>(\$154,596.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$157,236.00)</b>
		<b>Jumper Creek-Wtr-11W-B-1020 Subtotal:</b>		<b>\$12,583.91</b>	<b>\$146,127.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$158,710.91</b>
		<b>1-Water Subtotal:</b>		<b>\$63,117.57</b>	<b>\$146,127.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$209,244.57</b>
<b>2-Wastewater</b>								
<b>Jumper Creek WW-9WW-B-2014</b>								
<b>101-Utility Plant In Service</b>								
		353000-Land & Land Rights	353200-Land & Land Rights-Collect	\$0.00	\$275.00	\$0.00	\$0.00	\$275.00
		353000-Land & Land Rights	353400-Land & Land Rights-T&D Plant	\$0.00	\$18,447.00	\$0.00	\$0.00	\$18,447.00
		354000-Structures & Improvements	354200-Structures & Imp-Collect	\$0.00	\$8,231.00	\$0.00	\$0.00	\$8,231.00
		360200-Collection Sewers-Force	None	\$0.00	\$32,796.00	\$0.00	\$0.00	\$32,796.00
		361200-Collection Sewers-Gravity	None	\$0.00	\$83,951.00	\$0.00	\$0.00	\$83,951.00
		362200-Special Collecting Struct	None	\$0.00	\$54,509.00	\$0.00	\$0.00	\$54,509.00
		371000-Pumping Equipment	371300-Pumping Equip-Pumping	\$0.00	\$50,572.00	\$0.00	\$0.00	\$50,572.00
		380000-Treatment & Disposal Equip	380400-Treat & Disp Equip-T&D Plant	\$926.33	\$157,492.00	\$0.00	\$0.00	\$158,418.33
		<b>101-Utility Plant In Service Subtotal:</b>		<b>\$926.33</b>	<b>\$406,273.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$407,199.33</b>
		<b>104-Utility Plant Purchased or Sold</b>						
		104000-Utility Plant Purch/Sold-WW	None	\$50,533.65	\$0.00	\$0.00	\$0.00	\$50,533.65
		<b>104-Utility Plant Purchased or Sold Subtotal:</b>		<b>\$50,533.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,533.65</b>
		<b>114-Utility Plant Acquisition Adjust</b>						
		114000-Acquisition Adjustment-WW	114001-UP Acquisition Adjustment	\$0.00	(\$53,082.50)	\$0.00	\$0.00	(\$53,082.50)
		114000-Acquisition Adjustment-WW	114002-UP Acquisition Adjustment	\$0.00	(\$53,082.50)	\$0.00	\$0.00	(\$53,082.50)
		<b>114-Utility Plant Acquisition Adjust Subtotal:</b>		<b>\$0.00</b>	<b>(\$106,165.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$106,165.00)</b>
		<b>271-CIAC-Non Taxable</b>						
		360200-Collection Sewers-Force	None	\$0.00	(\$32,796.00)	\$0.00	\$0.00	(\$32,796.00)
		361200-Collection Sewers-Gravity	None	\$0.00	(\$83,951.00)	\$0.00	\$0.00	(\$83,951.00)
		362200-Special Collecting Struct	None	\$0.00	(\$54,509.00)	\$0.00	\$0.00	(\$54,509.00)

Account Summary by Division

Aqua America, Inc.  
Aqua Florida - For Set of Books: Financial

Period Beginning: 09/2011  
Period Ending: 09/2011

Business Segment	Division	GL Account	Utility Account	Sub Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
<b>2-Wastewater</b>									
<b>Jumper Creek WW-9WW-B-2014</b>									
		271-CIAC-Non Taxable			\$0.00	(\$50,572.00)	\$0.00	\$0.00	(\$50,572.00)
		371000-Pumping Equipment		371300-Pumping Equip-Pumping	\$0.00	(\$221,828.00)	\$0.00	\$0.00	(\$221,828.00)
				<b>271-CIAC-Non Taxable Subtotal:</b>	<b>\$0.00</b>	<b>(\$221,828.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$221,828.00)</b>
				<b>Jumper Creek WW-9WW-B-2014 Subtotal:</b>	<b>\$51,459.98</b>	<b>\$78,280.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129,739.98</b>
				<b>2-Wastewater Subtotal:</b>	<b>\$51,459.98</b>	<b>\$78,280.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129,739.98</b>
				<b>Aqua Florida Subtotal:</b>	<b>\$114,577.55</b>	<b>\$224,407.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$338,984.55</b>
				<b>Financial Subtotal:</b>	<b>\$114,577.55</b>	<b>\$224,407.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$338,984.55</b>
				<b>Grand Total:</b>	<b>\$114,577.55</b>	<b>\$224,407.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$338,984.55</b>