

## CHAPTER 14

## UNIFORM SYSTEM OF ACCOUNTS FOR WATER AND WASTEWATER UTILITIES

## CLASSIFICATION OF WATER AND WASTEWATER UTILITIES

Water and Wastewater Utility Classes (based on annual revenues):

- Class A: \$1,000,000 and more
- Class B: \$200,000 to \$999,999
- Class C: Less than \$200,000

Generally, Class A & B utilities maintain their records on the accrual basis and Class C utilities maintain their records on the cash basis.

**CHART OF ACCOUNTS FOR CLASS A OR B WATER UTILITY:****BALANCE SHEET ACCOUNTS:**

## ASSETS AND OTHER DEBITS

## Utility Plant

- 101 Utility Plant in Service
- 102 Utility Plant Leased to Others
- 103 Property Held for Future Use
- 104 Utility Plant Purchased or Sold
- 105 Construction Work in Progress
- 108 Accumulated Depreciation of Utility Plant in Service
- 110 Accumulated Amortization of Utility Plant in Service
- 114 Utility Plant Acquisition Adjustments
- 115 Accumulated Amortization of Utility Plant Acquisition Adjustments

## Other Property and Investments

- 121 Nonutility Property
- 122 Accumulated Depreciation and Amortization of Nonutility Property
- 123 Investment in Associated Companies
- 124 Utility Investments
- 125 Other Investments
- 127 Other Special Funds

## Current and Accrued Assets

- 131 Cash
  - 131.1 Cash on Hand
  - 131.2 Cash in Bank
- 132 Special Deposits
- 134 Working Funds
- 135 Temporary Cash Investments
- 141 Customer Accounts Receivable
- 142 Other Accounts Receivable
- 143 Allowance for Uncollectible Accounts (Credit)
- 144 Notes Receivable
- 145 Accounts Receivable from Associated Companies
- 146 Notes Receivable from Associated Companies
- 151 Plant Materials and Supplies
- 162 Prepayments

- 171 Accrued Interest Receivable
- 174 Miscellaneous Current and Accrued Assets

#### Deferred Debits

- 181 Unamortized Debt Discount and Expense
- 182 Extraordinary Property Losses
- 186 Miscellaneous Deferred Debits

#### LIABILITIES AND EQUITY

##### Equity

- 215 Net Assets

##### Long-Term Debt

- 221 Bonds
- 223 Advances from Associated Companies
- 224 Other Long-Term Debt

##### Current and Accrued Liabilities

- 231 Accounts Payable
- 232 Notes Payable
- 233 Accounts Payable to Associated Companies
- 234 Notes Payable to Associated Companies
- 235 Customer Deposits
- 236 Accrued Taxes
- 237 Accrued Interest
- 239 Matured Long-Term Debt
- 240 Matured Interest
- 241 Miscellaneous Current and Accrued Liabilities

##### Deferred Credits

- 251 Unamortized Premium on Debt
- 252 Advances for Construction
- 253 Other Deferred Credits

##### Operating Reserves

- 261 Property Insurance Reserve
- 262 Injuries and Damages Reserve
- 263 Pensions and Benefits Reserve
- 265 Miscellaneous Operating Reserves

##### Contributions in Aid of Construction

- 271 Contributions in Aid of Construction  
(Account for use by utilities under the jurisdiction of the Indiana Utility Regulatory Commission.  
This account will be combined with Net Assets for financial reporting purposes.)

#### WATER UTILITY PLANT ACCOUNTS

- 301 Organization
- 302 Franchises
- 303 Land and Land Rights
- 304 Structures and Improvements
- 305 Collecting and Impounding Reservoirs
- 306 Lakes, River and Other Intakes
- 307 Wells and Springs
- 308 Infiltration Galleries and Tunnels

- 309 Supply Mains
- 310 Power Generation Equipment
- 311 Pumping Equipment
- 320 Water Treatment Equipment
- 330 Distribution Reservoirs and Standpipes
- 331 Transmission and Distribution Mains
- 333 Services
- 334 Meters and Meter Installations
- 335 Hydrants
- 336 Backflow Prevention Devices
- 339 Other Plant and Miscellaneous Equipment
- 340 Office Furniture and Equipment
- 341 Transportation Equipment
- 342 Stores Equipment
- 343 Tools, Shop and Garage Equipment
- 344 Laboratory Equipment
- 345 Power Operated Equipment
- 346 Communication Equipment
- 347 Miscellaneous Equipment
- 348 Other Tangible Plant

#### **CLASS A AND B WATER OPERATING REVENUE ACCOUNTS**

- 460 Unmetered Water Revenue
- 461 Metered Water Revenue
  - 461.1 Metered Sales to Residential Customers
  - 461.2 Metered Sales to Commercial Customers
  - 461.3 Metered Sales to Industrial Customers
  - 461.4 Metered Sales to Public Authorities
  - 461.5 Metered Sales to Multiple Family Dwellings
- 462 Fire Protection Revenue
  - 462.1 Public Fire Protection
  - 462.2 Private Fire Protection
- 464 Other Sales to Public Authorities
- 465 Sales to Irrigation Customers
- 466 Sales for Resale
- 467 Interdepartmental Sales
- 469 Guaranteed Revenues
- 470 Forfeited Discounts
- 471 Miscellaneous Service Revenues
- 472 Rents From Water Property
- 473 Interdepartmental Rents
- 474 Other Water Revenues

#### **CLASS A AND B WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

- Source of Supply and Expenses - Operations
  - 601.1 Salaries and Wages - Employees
  - 603.1 Salaries and Wages - Officers, Directors and Majority Stockholders
  - 604.1 Employee Pensions and Benefits
  - 610.1 Purchased Water
  - 615.1 Purchased Power
  - 616.1 Fuel for Power Production
  - 618.1 Chemicals

- 620.1 Materials and Supplies
- 631.1 Contractual Services - Engineering
- 632.1 Contractual Services - Accounting
- 633.1 Contractual Services - Legal
- 634.1 Contractual Services - Management Fees
- 635.1 Contractual Services - Testing
- 636.1 Contractual Services - Other
- 641.1 Rental of Building/Real Property
- 642.1 Rental of Equipment
- 650.1 Transportation Expenses
- 656.1 Insurance - Vehicle
- 657.1 Insurance - General Liability
- 658.1 Insurance - Workman's Compensation
- 659.1 Insurance - Other
- 667.1 Regulatory Commission Expense - Other
- 668.1 Water Resource Conservation Expense
- 675.1 Miscellaneous Expenses

#### Source of Supply and Expenses - Maintenance

- 601.2 Salaries and Wages - Employees
- 603.2 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.2 Employee Pensions and Benefits
- 618.2 Chemicals
- 620.2 Materials and Supplies
- 631.2 Contractual Services - Engineering
- 632.2 Contractual Services - Accounting
- 633.2 Contractual Services - Legal
- 634.2 Contractual Services - Management Fees
- 635.2 Contractual Services - Testing
- 636.2 Contractual Services - Other
- 641.2 Rental of Building/Real Property
- 642.2 Rental of Equipment
- 650.2 Transportation Expenses
- 656.2 Insurance - Vehicle
- 657.2 Insurance - General Liability
- 658.2 Insurance - Workman's Compensation
- 659.2 Insurance - Other
- 667.2 Regulatory Commission Expense - Other
- 675.2 Miscellaneous Expenses

#### Water Treatment Expenses - Operations

- 601.3 Salaries and Wages - Employees
- 603.3 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.3 Employee Pensions and Benefits
- 615.3 Purchased Power
- 616.3 Fuel for Power Production
- 618.3 Chemicals
- 620.3 Materials and Supplies
- 631.3 Contractual Services - Engineering
- 632.3 Contractual Services - Accounting
- 633.3 Contractual Services - Legal
- 634.3 Contractual Services - Management Fees
- 635.3 Contractual Services - Testing
- 636.3 Contractual Services - Other
- 641.3 Rental of Building/Real Property
- 642.3 Rental of Equipment

- 650.3 Transportation Expenses
- 656.3 Insurance - Vehicle
- 657.3 Insurance - General Liability
- 658.3 Insurance - Workman's Compensation
- 659.3 Insurance - Other
- 667.3 Regulatory Commission Expense - Other
- 675.3 Miscellaneous Expenses

#### Water Treatment Expenses - Maintenance

- 601.4 Salaries and Wages - Employees
- 603.4 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.4 Employee Pensions and Benefits
- 618.4 Chemicals
- 620.4 Materials and Supplies
- 631.4 Contractual Services - Engineering
- 632.4 Contractual Services - Accounting
- 633.4 Contractual Services - Legal
- 634.4 Contractual Services - Management Fees
- 635.4 Contractual Services - Testing
- 636.4 Contractual Services - Other
- 641.4 Rental of Building/Real Property
- 642.4 Rental of Equipment
- 650.4 Transportation Expenses
- 656.4 Insurance - Vehicle
- 657.4 Insurance - General Liability
- 658.4 Insurance - Workman's Compensation
- 659.4 Insurance - Other
- 667.4 Regulatory Commission Expense - Other
- 675.4 Miscellaneous Expenses

#### Transmission and Distribution Expenses - Operations

- 601.5 Salaries and Wages - Employees
- 603.5 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.5 Employee Pensions and Benefits
- 615.5 Purchased Power
- 616.5 Fuel for Power Production
- 618.5 Chemicals
- 620.5 Materials and Supplies
- 631.5 Contractual Services - Engineering
- 632.5 Contractual Services - Accounting
- 633.5 Contractual Services - Legal
- 634.5 Contractual Services - Management Fees
- 635.5 Contractual Services - Testing
- 636.5 Contractual Services - Other
- 641.5 Rental of Building/Real Property
- 642.5 Rental of Equipment
- 650.5 Transportation Expenses
- 656.5 Insurance - Vehicle
- 657.5 Insurance - General Liability
- 658.5 Insurance - Workman's Compensation
- 659.5 Insurance - Other
- 667.5 Regulatory Commission Expense - Other
- 675.5 Miscellaneous Expenses

## Transmission and Distribution Expenses - Maintenance

- 601.6 Salaries and Wages - Employees
- 603.6 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.6 Employee Pensions and Benefits
- 618.6 Chemicals
- 620.6 Materials and Supplies
- 631.6 Contractual Services - Engineering
- 632.6 Contractual Services - Accounting
- 633.6 Contractual Services - Legal
- 634.6 Contractual Services - Management Fees
- 635.6 Contractual Services - Testing
- 636.6 Contractual Services - Other
- 641.6 Rental of Building/Real Property
- 642.6 Rental of Equipment
- 650.6 Transportation Expenses
- 656.6 Insurance - Vehicle
- 657.6 Insurance - General Liability
- 658.6 Insurance - Workman's Compensation
- 659.6 Insurance - Other
- 667.6 Regulatory Commission Expense - Other
- 675.6 Miscellaneous Expenses

## Customer Accounts Expenses

- 601.7 Salaries and Wages - Employees
- 603.7 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.7 Employee Pensions and Benefits
- 615.7 Purchased Power
- 616.7 Fuel for Power Production
- 620.7 Materials and Supplies
- 631.7 Contractual Services - Engineering
- 632.7 Contractual Services - Accounting
- 633.7 Contractual Services - Legal
- 634.7 Contractual Services - Management Fees
- 635.7 Contractual Services - Testing
- 636.7 Contractual Services - Other
- 641.7 Rental of Building/Real Property
- 642.7 Rental of Equipment
- 650.7 Transportation Expenses
- 656.7 Insurance - Vehicle
- 657.7 Insurance - General Liability
- 658.7 Insurance - Workman's Compensation
- 659.7 Insurance - Other
- 667.7 Regulatory Commission Expense - Other
- 670.7 Bad Debt Expense
- 675.7 Miscellaneous Expenses

## Administrative and General Expenses

- 601.8 Salaries and Wages - Employees
- 603.8 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.8 Employee Pensions and Benefits
- 615.8 Purchased Power
- 616.8 Fuel for Power Production
- 620.8 Materials and Supplies
- 631.8 Contractual Services - Engineering
- 632.8 Contractual Services - Accounting
- 633.8 Contractual Services - Legal

- 634.8 Contractual Services - Management Fees
- 635.8 Contractual Services - Testing
- 636.8 Contractual Services - Other
- 641.8 Rental of Building/Real Property
- 642.8 Rental of Equipment
- 650.8 Transportation Expenses
- 656.8 Insurance - Vehicle
- 657.8 Insurance - General Liability
- 658.8 Insurance - Workman's Compensation
- 659.8 Insurance - Other
- 666.8 Regulatory Commission Expense - Amortization of Rate Case Expense
- 667.8 Regulatory Commission Expense - Other
- 675.8 Miscellaneous Expenses

**CHART OF ACCOUNTS FOR CLASS C WATER UTILITY:**

**CLASS C WATER OPERATING REVENUE ACCOUNTS**

- 460 Unmetered Water Revenue
  - 460.1 Unmetered Sales to Residential Customers
  - 460.2 Unmetered Sales to Commercial Customers
  - 460.3 Unmetered Sales to Industrial Customers
  - 460.4 Unmetered Sales to Public Authorities
  - 460.5 Unmetered Sales to Multiple Family Dwellings
  - 460.6 Unmetered Sales - Other
- 461 Metered Water Revenue
  - 461.1 Metered Sales to Residential Customers
  - 461.2 Metered Sales to Commercial Customers
  - 461.3 Metered Sales to Industrial Customers
  - 461.4 Metered Sales to Public Authorities
  - 461.5 Metered Sales to Multiple Family Dwellings
- 462 Fire Protection Revenue
- 465 Sales to Irrigation Customers
- 466 Sales for Resale
- 469 Guaranteed Revenues
- 474 Other Water Revenues

**CLASS C WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

- 601 Salaries and Wages - Employees
- 603 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604 Employee Pensions and Benefits
- 610 Purchased Water
- 615 Purchased Power
- 616 Fuel for Power Production
- 618 Chemicals
- 620 Materials and Supplies
- 630 Contractual Services - Billing
- 631 Contractual Services - Professional
- 635 Contractual Services - Testing
- 636 Contractual Services - Other
- 640 Rents
- 650 Transportation Expenses

655 Insurance Expense  
 665 Regulatory Commission Expenses  
 670 Bad Debt Expense  
 671 Depreciation and Amortization  
 675 Miscellaneous Expenses

**CHART OF ACCOUNTS FOR CLASS A OR B WASTEWATER (SEWER) UTILITY:**

**BALANCE SHEET ACCOUNTS:**

ASSETS AND OTHER DEBITS

Utility Plant

101 Utility Plant in Service  
 102 Utility Plant Leased to Others  
 103 Property Held for Future Use  
 104 Utility Plant Purchased or Sold  
 105 Construction Work in Progress  
 108 Accumulated Depreciation of Utility Plant in Service  
 110 Accumulated Amortization of Utility Plant in Service  
 114 Utility Plant Acquisition Adjustments  
 115 Accumulated Amortization of Utility Plant Acquisition Adjustments

Other Property and Investments

121 Nonutility Property  
 122 Accumulated Depreciation and Amortization of Nonutility Property  
 123 Investment in Associated Companies  
 124 Utility Investments  
 125 Other Investments  
 127 Other Special Funds

Current and Accrued Assets

131 Cash  
     131.1 Cash on Hand  
     131.2 Cash in Bank  
 132 Special Deposits  
 134 Working Funds  
 135 Temporary Cash Investments  
 141 Customer Accounts Receivable  
 142 Other Accounts Receivable  
 143 Allowance for Uncollectible Accounts (Credit)  
 144 Notes Receivable  
 145 Accounts Receivable from Associated Companies  
 146 Notes Receivable from Associated Companies  
 151 Plant Materials and Supplies  
 162 Prepayments  
 171 Accrued Interest Receivable  
 174 Miscellaneous Current and Accrued Assets

Deferred Debits

181 Unamortized Debt Discount and Expense  
 182 Extraordinary Property Losses  
 186 Miscellaneous Deferred Debits

## LIABILITIES AND EQUITY

## Equity

215 Net Assets

## Long-Term Debt

221 Bonds

223 Advances from Associated Companies

224 Other Long-Term Debt

## Current and Accrued Liabilities

231 Accounts Payable

232 Notes Payable

233 Accounts Payable to Associated Companies

234 Notes Payable to Associated Companies

235 Customer Deposits

236 Accrued Taxes

237 Accrued Interest

239 Matured Long-Term Debt

240 Matured Interest

241 Miscellaneous Current and Accrued Liabilities

## Deferred Credits

251 Unamortized Premium on Debt

252 Advances for Construction

253 Other Deferred Credits

## Operating Reserves

261 Property Insurance Reserve

262 Injuries and Damages Reserve

263 Pensions and Benefits Reserve

265 Miscellaneous Operating Reserves

## WASTEWATER UTILITY PLANT ACCOUNTS

351 Organization

352 Franchises

353 Land and Land Rights

354 Structures and Improvements

355 Power Generating Equipment

360 Collection Sewers - Force

361 Collection Sewers - Gravity

362 Special Collecting Structures

363 Services to Customers

364 Flow Measuring Devices

365 Flow Measuring Installations

366 Reuse Systems

367 Reuse Meters and Meter Installations

370 Receiving Wells

371 Pumping Equipment

374 Reuse Distribution Reservoirs

375 Reuse Transmission and Distribution System

380 Treatment and Disposal Equipment

381 Plant Sewers

382 Outfall Sewer Lines

389 Other Plant and Miscellaneous Equipment

390 Office Furniture and Equipment

- 391 Transportation Equipment
- 392 Stores Equipment
- 393 Tools, Shop and Garage Equipment
- 394 Laboratory Equipment
- 395 Power Operated Equipment
- 396 Communication Equipment
- 397 Miscellaneous Equipment
- 398 Other Tangible Plant

#### **CLASS A AND B WASTEWATER OPERATING REVENUE ACCOUNTS**

- 521 Flat Rate Revenues
  - 521.1 Residential Revenues
  - 521.2 Commercial Revenues
  - 521.3 Industrial Revenues
  - 521.4 Revenues From Public Authorities
  - 521.5 Multiple Family Dwelling Revenues
  - 521.6 Other Revenues
- 522 Measured Revenue
  - 522.1 Residential Revenues
  - 522.2 Commercial Revenues
  - 522.3 Industrial Revenues
  - 522.4 Revenues From Public Authorities
  - 522.5 Multiple Family Dwelling Revenues
- 523 Revenues From Public Authorities
- 524 Revenues From Other Systems
- 525 Interdepartmental Revenues
- 530 Guaranteed Revenues
- 531 Sale of Sludge
- 532 Forfeited Discounts
- 534 Rents From Wastewater Property
- 535 Interdepartmental Rents
- 536 Other Wastewater Revenues
- 540 Flat Rate Reuse Revenues
  - 540.1 Residential Reuse Revenues
  - 540.2 Commercial Reuse Revenues
  - 540.3 Industrial Reuse Revenues
  - 540.4 Reuse Revenues From Public Authorities
  - 540.5 Other Revenues
- 541 Measured Reuse Revenue
  - 541.1 Residential Reuse Revenues
  - 541.2 Commercial Reuse Revenues
  - 541.3 Industrial Reuse Revenues
  - 541.4 Reuse Revenues From Public Authorities
- 544 Reuse Revenues From Other Systems

#### **CLASS A AND B WASTEWATER UTILITIES OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

- Collection Expenses - Operations
  - 701.1 Salaries and Wages - Employees
  - 703.1 Salaries and Wages - Officers, Directors and Majority Stockholders
  - 704.1 Employee Pensions and Benefits
  - 715.1 Purchased Power

716.1 Fuel for Power Production  
 718.1 Chemicals  
 720.1 Materials and Supplies  
 731.1 Contractual Services - Engineering  
 732.1 Contractual Services - Accounting  
 733.1 Contractual Services - Legal  
 734.1 Contractual Services - Management Fees  
 735.1 Contractual Services - Testing  
 736.1 Contractual Services - Other  
 741.1 Rental of Building/Real Property  
 742.1 Rental of Equipment  
 750.1 Transportation Expenses  
 756.1 Insurance - Vehicle  
 757.1 Insurance - General Liability  
 758.1 Insurance - Workman's Compensation  
 759.1 Insurance - Other  
 775.1 Miscellaneous Expenses

Collection Expenses - Maintenance

701.2 Salaries and Wages - Employees  
 703.2 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.2 Employee Pensions and Benefits  
 718.2 Chemicals  
 720.2 Materials and Supplies  
 731.2 Contractual Services - Engineering  
 732.2 Contractual Services - Accounting  
 733.2 Contractual Services - Legal  
 734.2 Contractual Services - Management Fees  
 735.2 Contractual Services - Testing  
 736.2 Contractual Services - Other  
 741.2 Rental of Building/Real Property  
 742.2 Rental of Equipment  
 750.2 Transportation Expenses  
 756.2 Insurance - Vehicle  
 757.2 Insurance - General Liability  
 758.2 Insurance - Workman's Compensation  
 759.2 Insurance - Other  
 775.2 Miscellaneous Expenses

Pumping Expenses - Operations

701.3 Salaries and Wages - Employees  
 703.3 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.3 Employee Pensions and Benefits  
 715.3 Purchased Power  
 716.3 Fuel for Power Production  
 718.3 Chemicals  
 720.3 Materials and Supplies  
 731.3 Contractual Services - Engineering  
 732.3 Contractual Services - Accounting  
 733.3 Contractual Services - Legal  
 734.3 Contractual Services - Management Fees  
 735.3 Contractual Services - Testing  
 736.3 Contractual Services - Other  
 741.3 Rental of Building/Real Property  
 742.3 Rental of Equipment  
 750.3 Transportation Expenses

756.3 Insurance - Vehicle  
 757.3 Insurance - General Liability  
 758.3 Insurance - Workman's Compensation  
 759.3 Insurance - Other  
 775.3 Miscellaneous Expenses

Pumping Expenses - Maintenance

701.4 Salaries and Wages - Employees  
 703.4 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.4 Employee Pensions and Benefits  
 718.4 Chemicals  
 720.4 Materials and Supplies  
 731.4 Contractual Services - Engineering  
 732.4 Contractual Services - Accounting  
 733.4 Contractual Services - Legal  
 734.4 Contractual Services - Management Fees  
 735.4 Contractual Services - Testing  
 736.4 Contractual Services - Other  
 741.4 Rental of Building/Real Property  
 742.4 Rental of Equipment  
 750.4 Transportation Expenses  
 756.4 Insurance - Vehicle  
 757.4 Insurance - General Liability  
 758.4 Insurance - Workman's Compensation  
 759.4 Insurance - Other  
 775.4 Miscellaneous Expenses

Treatment and Disposal Expenses - Operations

701.5 Salaries and Wages - Employees  
 703.5 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.5 Employee Pensions and Benefits  
 710.5 Purchased Wastewater Treatment  
 711.5 Sludge Removal Expense  
 715.5 Purchased Power  
 716.5 Fuel for Power Production  
 718.5 Chemicals  
 720.5 Materials and Supplies  
 731.5 Contractual Services - Engineering  
 732.5 Contractual Services - Accounting  
 733.5 Contractual Services - Legal  
 734.5 Contractual Services - Management Fees  
 735.5 Contractual Services - Testing  
 736.5 Contractual Services - Other  
 741.5 Rental of Building/Real Property  
 742.5 Rental of Equipment  
 750.5 Transportation Expenses  
 756.5 Insurance - Vehicle  
 757.5 Insurance - General Liability  
 758.5 Insurance - Workman's Compensation  
 759.5 Insurance - Other  
 775.5 Miscellaneous Expenses

Treatment and Disposal Expenses - Maintenance

701.6 Salaries and Wages - Employees  
 703.6 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.6 Employee Pensions and Benefits

711.6 Sludge Removal Expense  
 718.6 Chemicals  
 720.6 Materials and Supplies  
 731.6 Contractual Services - Engineering  
 732.6 Contractual Services - Accounting  
 733.6 Contractual Services - Legal  
 734.6 Contractual Services - Management Fees  
 735.6 Contractual Services - Testing  
 736.6 Contractual Services - Other  
 741.6 Rental of Building/Real Property  
 742.6 Rental of Equipment  
 750.6 Transportation Expenses  
 756.6 Insurance - Vehicle  
 757.6 Insurance - General Liability  
 758.6 Insurance - Workman's Compensation  
 759.6 Insurance - Other  
 775.6 Miscellaneous Expenses

#### Customer Accounts Expenses

701.7 Salaries and Wages - Employees  
 703.7 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.7 Employee Pensions and Benefits  
 715.7 Purchased Power  
 716.7 Fuel for Power Production  
 720.7 Materials and Supplies  
 731.7 Contractual Services - Engineering  
 732.7 Contractual Services - Accounting  
 733.7 Contractual Services - Legal  
 734.7 Contractual Services - Management Fees  
 735.7 Contractual Services - Testing  
 736.7 Contractual Services - Other  
 741.7 Rental of Building/Real Property  
 742.7 Rental of Equipment  
 750.7 Transportation Expenses  
 756.7 Insurance - Vehicle  
 757.7 Insurance - General Liability  
 758.7 Insurance - Workman's Compensation  
 759.7 Insurance - Other  
 770.7 Bad Debt Expense  
 771.7 Depreciation and Amortization  
 775.7 Miscellaneous Expenses

#### Administrative and General Expenses

701.8 Salaries and Wages - Employees  
 703.8 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.8 Employee Pensions and Benefits  
 715.8 Purchased Power  
 716.8 Fuel for Power Production  
 720.8 Materials and Supplies  
 731.8 Contractual Services - Engineering  
 732.8 Contractual Services - Accounting  
 733.8 Contractual Services - Legal  
 734.8 Contractual Services - Management Fees  
 735.8 Contractual Services - Testing  
 736.8 Contractual Services - Other  
 741.8 Rental of Building/Real Property

742.8 Rental of Equipment  
 750.8 Transportation Expenses  
 756.8 Insurance - Vehicle  
 757.8 Insurance - General Liability  
 758.8 Insurance - Workman's Compensation  
 759.8 Insurance - Other  
 775.8 Miscellaneous Expenses

Reclaimed Water Treatment Expenses - Operations

701.9 Salaries and Wages - Employees  
 703.9 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.9 Employee Pensions and Benefits  
 715.9 Purchased Power  
 716.9 Fuel for Power Production  
 718.9 Chemicals  
 720.9 Materials and Supplies  
 731.9 Contractual Services - Engineering  
 732.9 Contractual Services - Accounting  
 733.9 Contractual Services - Legal  
 734.9 Contractual Services - Management Fees  
 735.9 Contractual Services - Testing  
 736.9 Contractual Services - Other  
 741.9 Rental of Building/Real Property  
 742.9 Rental of Equipment  
 750.9 Transportation Expenses  
 756.9 Insurance - Vehicle  
 757.9 Insurance - General Liability  
 758.9 Insurance - Workman's Compensation  
 759.9 Insurance - Other  
 775.9 Miscellaneous Expenses

Reclaimed Water Treatment Expenses - Maintenance

701.10 Salaries and Wages - Employees  
 703.10 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.10 Employee Pensions and Benefits  
 718.10 Chemicals  
 720.10 Materials and Supplies  
 731.10 Contractual Services - Engineering  
 732.10 Contractual Services - Accounting  
 733.10 Contractual Services - Legal  
 734.10 Contractual Services - Management Fees  
 735.10 Contractual Services - Testing  
 736.10 Contractual Services - Other  
 741.10 Rental of Building/Real Property  
 742.10 Rental of Equipment  
 750.10 Transportation Expenses  
 756.10 Insurance - Vehicle  
 757.10 Insurance - General Liability  
 758.10 Insurance - Workman's Compensation  
 759.10 Insurance - Other  
 775.10 Miscellaneous Expenses

Reclaimed Water Distribution Expenses - Operations

701.11 Salaries and Wages - Employees  
 703.11 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.11 Employee Pensions and Benefits

715.11 Purchased Power  
 716.11 Fuel for Power Production  
 718.11 Chemicals  
 720.11 Materials and Supplies  
 731.11 Contractual Services - Engineering  
 732.11 Contractual Services - Accounting  
 733.11 Contractual Services - Legal  
 734.11 Contractual Services - Management Fees  
 735.11 Contractual Services - Testing  
 736.11 Contractual Services - Other  
 741.11 Rental of Building/Real Property  
 742.11 Rental of Equipment  
 750.11 Transportation Expenses  
 756.11 Insurance - Vehicle  
 757.11 Insurance - General Liability  
 758.11 Insurance - Workman's Compensation  
 759.11 Insurance - Other  
 775.11 Miscellaneous Expenses

**Reclaimed Water Distribution Expenses - Maintenance**

701.12 Salaries and Wages - Employees  
 703.12 Salaries and Wages - Officers, Directors and Majority Stockholders  
 704.12 Employee Pensions and Benefits  
 718.12 Chemicals  
 720.12 Materials and Supplies  
 731.12 Contractual Services - Engineering  
 732.12 Contractual Services - Accounting  
 733.12 Contractual Services - Legal  
 734.12 Contractual Services - Management Fees  
 735.12 Contractual Services - Testing  
 736.12 Contractual Services - Other  
 741.12 Rental of Building/Real Property  
 742.12 Rental of Equipment  
 750.12 Transportation Expenses  
 756.12 Insurance - Vehicle  
 757.12 Insurance - General Liability  
 758.12 Insurance - Workman's Compensation  
 759.12 Insurance - Other  
 775.12 Miscellaneous Expenses

**CHART OF ACCOUNTS FOR CLASS C WASTEWATER UTILITY:**

**CLASS C WASTEWATER OPERATING REVENUE ACCOUNTS**

521 Flat Rate Revenues  
   521.1 Residential Revenues  
   521.2 Commercial Revenues  
   521.3 Industrial Revenues  
   521.4 Revenues From Public Authorities  
   521.5 Multiple Family Dwelling Revenues  
   521.6 Other Revenues  
 522 Measured Revenue  
   522.1 Residential Revenues  
   522.2 Commercial Revenues

522.3 Industrial Revenues  
522.4 Revenues From Public Authorities  
522.5 Multiple Family Dwelling Revenues  
524 Revenues From Other Systems  
530 Guaranteed Revenues  
536 Other Wastewater Revenues

**CLASS C WASTEWATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

701 Salaries and Wages - Employees  
703 Salaries and Wages - Officers, Directors and Majority Stockholders  
704 Employee Pensions and Benefits  
710 Purchased Wastewater Treatment  
711 Sludge Removal Expense  
715 Purchased Power  
716 Fuel for Power Production  
718 Chemicals  
720 Materials and Supplies  
730 Contractual Services - Billing  
731 Contractual Services - Professional  
735 Contractual Services - Testing  
736 Contractual Services - Other  
740 Rents  
750 Transportation Expenses  
755 Insurance Expenses  
770 Bad Debt Expense  
771 Depreciation and Amortization  
775 Miscellaneous Expenses