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