

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
FORECASTED TEST PERIOD FILING REQUIREMENTS
EXHIBIT NO. 29**

Description of Filing Requirement:

Current Chart of Accounts

Response:

Please see attached.

For electronic version, refer to KAW_APP_EX29_043004.pdf

KENTUCKY AMERICAN WATER
CASE NO: 2004-00103
JDE CHART OF ACCOUNTS

Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
100000	100000		ASSETS			
101000.301	101000	301000	Organization	001	101000	UTILITY PL IN SERVICE
101000.302	101000	302000	Water Rights	001	101000	UTILITY PL IN SERVICE
101000.302	101000	302000	Franchises	001	101000	UTILITY PL IN SERVICE
101000.3032	101000	303200	Land and Land Rights SS	001	101000	UTILITY PL IN SERVICE
101000.3033	101000	303300	Land and Land Rights PU	001	101000	UTILITY PL IN SERVICE
101000.3034	101000	303400	Land and Land Rights WT	001	101000	UTILITY PL IN SERVICE
101000.3034	101000	303410	Land Rights - Depletable	001	101000	UTILITY PL IN SERVICE
101000.3035	101000	303500	Land and Land Rights TD	001	101000	UTILITY PL IN SERVICE
101000.3036	101000	303600	Land and Land Rights AG	001	101000	UTILITY PL IN SERVICE
101000.3041	101000	304100	Struct & Improv SS	001	101000	UTILITY PL IN SERVICE
101000.3042	101000	304200	Struct & Improv PU	001	101000	UTILITY PL IN SERVICE
101000.3043	101000	304300	Struct & Improv WT	001	101000	UTILITY PL IN SERVICE
101000.3043	101000	304300	Struct & Improv WT Residuals	001	101000	UTILITY PL IN SERVICE
101000.3044	101000	304400	Struct & Improv TD	001	101000	UTILITY PL IN SERVICE
101000.3045	101000	304500	Struct & Improv AG	001	101000	UTILITY PL IN SERVICE
101000.3045	101000	304510	Struct & Improv Cap Lse	001	101000	UTILITY PL IN SERVICE
101000.3046	101000	304600	Struct & Improv Office	001	101000	UTILITY PL IN SERVICE
101000.3046	101000	304600	Struct & Improv HVAC	001	101000	UTILITY PL IN SERVICE
101000.3046	101000	304620	Struct & Improv Leasehold Impr	001	101000	UTILITY PL IN SERVICE
101000.3046	101000	304620	Misc Structures Leasehold	001	101000	UTILITY PL IN SERVICE
101000.3047	101000	304700	Struct & Improv Stores/Shop/Ga	001	101000	UTILITY PL IN SERVICE
101000.3048	101000	304800	Struct & Improv Miscellaneous	001	101000	UTILITY PL IN SERVICE
101000.305	101000	305000	Collecting and Impounding Res	001	101000	UTILITY PL IN SERVICE
101000.306	101000	306000	Lake, River & Other Intakes	001	101000	UTILITY PL IN SERVICE
101000.307	101000	307000	Wells and Springs	001	101000	UTILITY PL IN SERVICE
101000.308	101000	308000	Infiltration Galleries & Tunne	001	101000	UTILITY PL IN SERVICE
101000.309	101000	309000	Supply Mains	001	101000	UTILITY PL IN SERVICE
101000.3101	101000	310100	Power Gener Equip-Other	001	101000	UTILITY PL IN SERVICE
101000.3111	101000	311100	Pumping Equipment-steam	001	101000	UTILITY PL IN SERVICE
101000.3112	101000	311200	Pumping Equipment-electric	001	101000	UTILITY PL IN SERVICE
101000.3113	101000	311300	Pumping Equipment-diesel	001	101000	UTILITY PL IN SERVICE
101000.3114	101000	311400	Pumping Equipment-hydraulic	001	101000	UTILITY PL IN SERVICE
101000.3115	101000	311500	Pumping Equipment-other	001	101000	UTILITY PL IN SERVICE
101000.3115	101000	311500	Pumping Equip Post AFUDC	001	101000	UTILITY PL IN SERVICE
101000.3201	101000	320100	Wtr Treat Equip (Non-Media)	001	101000	UTILITY PL IN SERVICE
101000.3202	101000	320200	Filter Media-GAC	001	101000	UTILITY PL IN SERVICE
101000.33	101000	330000	Dist. Reservoirs & Stand Conv	001	101000	UTILITY PL IN SERVICE
101000.3301	101000	330100	Elevated Tanks & Standpipes	001	101000	UTILITY PL IN SERVICE
101000.3302	101000	330200	Ground Level Facilities	001	101000	UTILITY PL IN SERVICE
101000.3303	101000	330300	Below Grade Facilities	001	101000	UTILITY PL IN SERVICE
101000.3304	101000	330400	Clearwell	001	101000	UTILITY PL IN SERVICE
101000.331	101000	331001	Mains Conversion	001	101000	UTILITY PL IN SERVICE
101000.3311	101000	331100	Mains 4" and Less	001	101000	UTILITY PL IN SERVICE
101000.3312	101000	331200	Mains 6"-8"	001	101000	UTILITY PL IN SERVICE
101000.3313	101000	331300	Mains 10"-16"	001	101000	UTILITY PL IN SERVICE
101000.3314	101000	331400	Mains 18" and Grea	001	101000	UTILITY PL IN SERVICE
101000.332	101000	332000	Fire Mains	001	101000	UTILITY PL IN SERVICE
101000.333	101000	333000	Services	001	101000	UTILITY PL IN SERVICE
101000.333	101000	333000	Services - Copper & Lead	001	101000	UTILITY PL IN SERVICE
101000.3341	101000	334110	Meters Bronze Case	001	101000	UTILITY PL IN SERVICE
101000.3341	101000	334120	Meters Plastic Case	001	101000	UTILITY PL IN SERVICE
101000.3341	101000	334130	Meters Other	001	101000	UTILITY PL IN SERVICE
101000.3342	101000	334200	Meter Installations	001	101000	UTILITY PL IN SERVICE
101000.335	101000	335000	Hydrants	001	101000	UTILITY PL IN SERVICE
101000.3391	101000	339100	Other P/E Intangible	001	101000	UTILITY PL IN SERVICE
101000.3392	101000	339200	Other P/E SS	001	101000	UTILITY PL IN SERVICE
101000.3393	101000	339300	Other P/E WT	001	101000	UTILITY PL IN SERVICE
101000.3394	101000	339400	Other P/E WT Residual Handling	001	101000	UTILITY PL IN SERVICE
101000.3394	101000	339400	Other P/E WT Residual Handling	001	101000	UTILITY PL IN SERVICE
101000.3395	101000	339500	Other P/E TD	001	101000	UTILITY PL IN SERVICE
101000.3396	101000	339600	Other P/E Comp Planning Study	001	101000	UTILITY PL IN SERVICE
101000.3401	101000	340100	Office Furniture	001	101000	UTILITY PL IN SERVICE
101000.3402	101000	340200	Computers & Peripheral Equip	001	101000	UTILITY PL IN SERVICE
101000.3402	101000	340210	Mainframe Comp & Per Equip	001	101000	UTILITY PL IN SERVICE
101000.3402	101000	340220	Personal Computer & Periph	001	101000	UTILITY PL IN SERVICE
101000.3402	101000	340230	Oth Computers & Per Equip	001	101000	UTILITY PL IN SERVICE

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
134100	134100		Cash Payroll Deposit	010	135300	WORKING FUNDS PAYROLL DEPOSIT
134200	134200		Cash Postage Deposit	010	135200	WORKING FUNDS POSTAGE DEP
135100	135100		Temp Invest-under 90 Days	010	136200	TEMP CASH INV CD'S
135200	135200		Temp Invest-over 90 Days	011	136210	TEMP CASH INV CD'S (OVER 90)
141000	141000		Customer accts receivable	012	142000	CUSTOMER ACCTS RECEIVABLE
143000	143000		Accum prov-uncoll accts	013	144000	ACC PROV UNCOLLECTIBLES
144000	144000		Accrued utility revenue	014	173000	ACCRUED UTILITY REVENUES
145000	145000		FIT Refund Receivable	015	236700	FIT - REGULAR OPERATIONS
146100	146100		Misc. Accts. Receivable	016	143100	MISC ACCTS RECEIVABLE
146100	146100		Postage Clearing	016	143100	MISC ACCTS RECEIVABLE
146100	146100		Well Contamination Recv	016	143420	WELL CONTAMINATION RECEIVABLE
146110	146110		Misc Accts Recv-Liab Ins	016	143160	MISC ACCTS REC - LIAB INS
146120	146120		Collections Recv Outside	016	143100	MISC ACCTS RECEIVABLE
146300	146300		Advances to Employees	016	143200	ADVANCES TO EMPLOYEES
146400	146400		Notes receivable	016	141000	NOTES RECEIVABLE
146500	146500		A/R from assoc cos	016	146100	ACCTS REC FROM ASSOC COS
146510	146510		A/R From Assoc Cos - AWWS	016	146100	ACCTS REC FROM ASSOC COS
146600	146600		N/R from assoc cos	016	145000	NOTES REC FROM ASSOC COS
146630	146630		Incentive Plan - Stock	016	146400	INCENTIVE PLAN-STOCK
146700	146700		Accrued Int & div receivab	016	171000	INT AND DIV RECEIVABLE
146800	146800		Rents receivable	016	172000	RENTS RECEIVABLE
146900	146900		Current Portion of LT Rec	016	143400	CURRENT PORTION LT REC
151100	151100		Plant Material	017	154300	M & S PLANT MAT STOCK E
151200	151200		Fuel	017	154200	M & S AUTO SUPP STOCK D
151300	151300		Chemicals	017	154100	M & S CHEMICALS STOCK C
153000	153000		Merchandise	017	154300	M & S PLANT MAT STOCK E
153000	153000		Other materials & supplies	017	154300	M & S PLANT MAT STOCK E
161000	161000		Stores expense	017	154300	M & S PLANT MAT STOCK E
163100	163100		Int Special Deposit	019	132000	INTEREST SPECIAL DEPOSITS
163200	163200		Div Special Deposit	019	133000	DIVIDEND SPECIAL DEPOSITS
163300	163300		Chlorine Cyl Deposits	019	134500	CL CYLINDER DEPOSITS
163400	163400		Cash Held For Construction	010	131500	CASH HELD FOR CONSTR TFB
163400	163400		Misc Deposits	019	134500	CL CYLINDER DEPOSITS
163400	163400		Trustee Deposits - TFB	010	134700	TRUSTEE DEPOSIT - TFB
165100	165100		Prepaid Taxes	019	166300	PREPAID TAXES
165200	165200		Prepaid Insurance	019	166100	PREPAID INSURANCE
165500	165500		Prepaid Expenses	019	166110	PREPAID EXPENSES
165500	165500		Prepaid ESOP Contrib	019	166140	PREPAID ESOP CONTRIBUTION
165500	165500		Prepaid Other	019	166400	OTHER PREPAYMENTS
174100	174100		Deferred Vacation Pay	019	174900	ACCRUED VACATION PAY - ASSET
174200	174200		Curr State Def Tax As	019	174500	CURRENT STATE DEF TAX ASSET
174300	174300		Curr Fed Def Tax	019	174600	CURRENT FED DEF TAX ASSET
174400	174400		Other Current Assets	019	174000	MISC CURRENT & ACCRUED ASSETS
181110	181110		Unamort Debt Exp-Outside	023	181010	UNAMORT DEBT EXP OUTSIDE
181510	181510		Pref Stk Exp Outside	023	214100	PREFERRED STOCK EXPENSE
181540	181540		Pref Stk Exp Inside	023	214400	PREFERRED STOCK EXPENSE
182000	182000		Deferred Rate Proceedings	024	186020	RATE PROCEEDINGS EXPENSE
183000	183000		Preliminary survey and inv	025	183000	PRELIMINARY SURVEY & INVESTIGA
183281	184100		Eng Labor Clearing	027	184410	ENGR CAPITALIZED LABOR CLEARIN
184003	184003		Transp Clearing	027	184410	ENGR CAPITALIZED LABOR CLEARIN
184100	184100		Cap Labor Clearing	027	184420	ENGR CAPITALIZED LABOR CLEARIN
184100	184100		Engineering Clearing	027	186560	MATERIALS MANAGEMENT COMMITTEE
185110	185110		RWIP History	027	186890	RETIREMENT WORK IN PROG
185150	185150		RWIP Virtual asset	027	186890	RETIREMENT WORK IN PROG
185150	185150		RWIP Transferred Expend	027	186890	RETIREMENT WORK IN PROG
185150	185150		RWIP Materials	027	186890	RETIREMENT WORK IN PROG
185150	185150		RWIP Other	027	186890	RETIREMENT WORK IN PROG
185200	185200		RWIP Labor	027	186890	RETIREMENT WORK IN PROG
185200	185200		RWIP Standard Labor	027	186890	RETIREMENT WORK IN PROG
185200	185200		RWIP Premium Labor	027	186890	RETIREMENT WORK IN PROG
185215	185125		RWIP Permits	027	186890	RETIREMENT WORK IN PROG
185250	185250		RWIP Labor Overhead	027	186890	RETIREMENT WORK IN PROG
185250	185250		RWIP Grp Ins OH	027	186890	RETIREMENT WORK IN PROG
185250	185250		RWIP 401k OH	027	186890	RETIREMENT WORK IN PROG
185250	185250		RWIP Oth OH	027	186890	RETIREMENT WORK IN PROG
185250	185250		RWIP P/R Tax OH	027	186890	RETIREMENT WORK IN PROG
185275	185275		RWIP Contracts	027	186890	RETIREMENT WORK IN PROG

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
185280	185280		RWIP Retainage	027	186890	RETIREMENT WORK IN PROG
185300	185300		RWIP Paving	027	186890	RETIREMENT WORK IN PROG
185315	185315		RWIP Salvage	027	186890	RETIREMENT WORK IN PROG
185999	185999		Retirement Clearing	027	186890	RETIREMENT WORK IN PROG
186030	186030		Reg Asset-AFUDC-Eq-CWIP	026	187100	REG ASSET-AFUDC-EQUITY IN CWIP
186035	186035		Reg Asset-AFUDC-Equity	026	187110	REG ASSET-AFUDC-EQUITY
186040	186040		Reg Asset-Plt Flow-Diff	026	187200	REG ASSET-PLANT FLOW-THRU DIFF
186045	186045		Reg Asset-Other	026	187400	REG ASSET-OTHER
186050	186050		Reg Asset-St Flow Thru	026	187250	REG ASSET-PLANT STATE FLOW-THR
186051	186051		Reg Asset-St Tax Change	026	187300	REG ASSET-STATE TAX
186055	186055		Acc Amort-Reg Asset	026	187120	ACCUM AMORT - REG ASSET
186055	186055		Acc Amort-Reg Asset	026	187120	ACCUM AMORT - REG ASSET
186401	186401		Def Programmed Maint	027	186400	PROG MAINT-TANK PNTG
186404	186404		Extraordinary Prop Loss	027	182000	EXTRAORDINARY PROP LOSSES
186407	186407		Def Service Co PBOP	027	186250	DEFERRED SERVICE CO OPEB EXP
186408	186408		Def Service Co Pension	027	186270	DEFERRED SERVICE CO PENSION EX
186410	186410		Def Merger Expenses	027	186320	MERGER EXPENSES
186412	186412		Def Purchased Water	027	186070	DEF PURCHASED WATER
186414	186414		Def Customer Survey Cost	027	186630	CUSTOMER SURVEY
186417	186417		Def PBOP Expense	027	186240	DEFERRED OPEB EXPENSE
186422	186422		Def Pension Payment	027	186370	DEFERRED PENSION PAYMT DR
186427	186427		Def treatment plant costs	027	186110	DEF TREATMENT PLT EXP
186431	186431		Def Depreciation Study Exp	027	186480	DEPRECIATION STUDY EXPENSE
186432	186432		Def Cost of Svce Study Exp	027	186460	COST OF SERVICE STUDY EXP
186444	186444		Def Waste Disposal	027	186200	WASTE DISPOSAL EXPENSES
186451	186451		Def Environmental Audit	027	186380	ENVIRONMENTAL AUDIT
186452	186452		Def Carbon Expense	027	186350	DEFERRED CARBON EXPENSE
186453	186453		Def Management Study Exp	027	186490	MANAGEMENT STUDY EXPENSES
186455	186455		Def Cold Winter Costs	027	186550	DEF COLD WEATHER EXP
186598	186598		Temporary Facilities	027	185000	TEMPORARY FACILITIES
186598	186598		Def Debits - Other	027	186010	UNDISTRIBUTED ITEMS
186598	186598		Def Debits Conversion	027	186010	UNDISTRIBUTED ITEMS
186598	186598		Def Leased Office Alteration	027	186330	DEF WATER BILLINGS
186598	186598		Def Unaccounted Water Study	027	186590	UNACCOUNT WATER STUDY
186598	186598		Def Lead Lag Study	027	186650	LEAD LAG STUDY
186598	186598		Reg Asset Bal Acct	027	186820	HUN-CAP LEASE
186598	186598		Def Misc Minor Debit	027	186880	MISCELLANEOUS MINOR DEBIT
186599	186599		Def Pension Exp Receivable	027	186280	PENSION EXPENSE RECEIVABLE
186701	186701		Def TMS License	027	186190	DEFERRED TMS LICENSE
186702	186702		Prelim Costs Prop Sales	027	186290	PRELIM COSTS PROP SALES
186703	186703		Def FAS 112 Costs	027	186770	DEFERRED FAS 112 COST
186704	186704		Undistributed Items	027	186010	UNDISTRIBUTED ITEMS
186706	186706		Def Engineering Studies	027	186610	DEFERRED ENGINEERING STUDIES
186709	186709		Def Prelim Financing Exp	027	186090	PRELIMINARY FINANCING EXP
186710	186710		Def Waste Water Auth Exp	027	186220	SEWER AUTHORITY EXPENSES
186711	186711		Def Acquisition Exp	027	186210	ACQ COSTS
186713	186713		Def Water Billings	027	186330	DEF WATER BILLINGS
186729	186729		Funds Restr. for Constr.	027	186080	FUNDS RESTRICTED FOR CONSTRUCT
186898	186898		Def Debits-Other TMS NA	027	186010	UNDISTRIBUTED ITEMS
186898	186898		Def Extraordinary Maint	027	186180	EXTRAORDINARY MAINTENANCE
186898	186898		Def Deprec Reserve Deficit	027	186540	DEPR RESRV DEFIC
186898	186898		M&J WIP History	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Transf Expend	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Materials	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Labor	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Standard Labor	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J RWIP Premium Labor	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Labor Overhead	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Grp Ins OH	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J 401k OH	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Oth OH	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J P/R Tax OH	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Misc	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Other	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Revenues	027	186900	M & J WORK IN PROGRESS
186898	186898		M&J Retainage	027	186900	M & J WORK IN PROGRESS
186898	186898		Maint WIP	027	186910	MAINT WORK IN PROGRESS

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
187000	187000		Research and Develop Exp	027	186010	UNDISTRIBUTED ITEMS
190100	190100		Accum Def FIT	027	190100	DEFERRED FEDERAL TAX ASSET
190200	190200		Accum Def SIT	027	190200	DEFERRED STATE TAX ASSET
190300	190300		Accum Def LIT	027	190200	DEFERRED STATE TAX ASSET
201100	201100		Com Stk Subs-Minority	033	201100	COMMON STOCK ISSUED OUT
201200	201200		Com Stk Subs-Inter	033	201200	COMMON STOCK ISSUED IN
201300	201300		Common Stock AWW	033	201300	COMMON STOCK AWW
202000	202000		Common Stock Subscribed	033	202000	COMMON STOCK SUBSCRIBED
203000	203000		Common Stock Conversion I	033	203000	COM STOCK CONVERSION LIAB
205110	205110		Prem C/S Sub-min int	034	207110	PREMIUM ON COMMON STK OUT
205120	205120		Prem C/S Sub-interco	034	207120	PREMIUM ON COMMON STK IN
205130	205130		Prem C/S-AWW	034	207130	PREMIUM ON COMMON STK AWW
205140	205140		Prem Pref Stk-min int	034	207210	PREM ON PFD STK-OUTSIDE
205150	205150		Prem Pref Stk-interco	034	207220	PREM ON PFD STK-INSIDE
205175	205175		Donation Rec'v from Stckhlder	034	208000	DONATONS BY STOCKHOLDERS
205200	205200		Reduct on par/stated value	034	209000	RED PAR OR STATED VAL STK
205300	205300		Gain on resale/cancel	034	210000	GAIN ON REACQUIRED CAPITAL STO
205410	205410		Other Paid-In Capital-Interco	034	211000	MISC PAID-IN CAPITAL
205420	205420		PIC-Stock AWW	034	211100	MISC PAID-IN CAPITAL V
205425	205425		PIC-Award	034	211200	PAID-IN CAPITAL STOCK AWARDS
205440	205440		Misc PIC	034	211000	MISC PAID-IN CAPITAL
205500	205500		Discount on capital stock	034	207130	PREMIUM ON COMMON STK AWW
205600	205600		Capital stock expense	034	207130	PREMIUM ON COMMON STK AWW
210100	210100		Appropriated	035	215000	APPROPRIATED RET EARNINGS
210210	210210		R/E at acquisition	035	216100	RET EARNINGS AT ACQ
210220	210220		R/E since acq-inside	035	216110	RET EARNINGS SINCE ACQ-INSIDE
210230	210230		R/E outside	035	216190	RET EARNINGS OUTSIDE
210240	210240		R/E since acquisition	035	216200	RET EARNINGS SINCE ACQ
210250	210250		R/E since acq-NJ/IL/IN	035	216210	RET EARNINGS SINCE ACQ - IN
215110	215110		Pref Stk-Out w/Mand Redempt	038	204100	PREFERRED STOCK OUTSIDE
215120	215120		Pref Stk-In w/Mand Redempt	038	204910	PREFERRED STOCK INSIDE
215410	215410		Pref Stk-Out w/o Mand Redemp	038	204100	PREFERRED STOCK OUTSIDE
215420	215420		Pref Stk-In w/o Mand Redempt	038	204910	PREFERRED STOCK INSIDE
221110	221110		Bonds-Outside	039	221010	BONDS-OUTSIDE
221120	221120		Bonds-Inside	039	221510	BONDS-INSIDE
222000	222000		Reacquired Bonds	039	222000	REACQUIRED BONDS
223000	223000		Advances Assoc-Cos	039	223000	ADVANCES ASSOC CO'S
224100	224100		Cap Lease Oblig-Out	039	224000	OBLIGATIONS CAP LEASES
224150	224150		Other LTD-Outside	039	224010	OTHER LTD - OUTSIDE
224200	224200		Cap Lease Oblig-In	039	224100	OBLIG CAP LEASES - INSIDE
231100	231100		Notes Payable/Bank debt	043	231000	NOTES PAYABLE
231200	231200		Notes Pay-Assoc Cos	043	233000	NOTES PAYABLE ASSOC COS
232100	232100		Curr Portion LTD-Out	044	230010	CURRENT PORTION ON LTD OUT
232200	232200		Curr Portion LTD-In	044	230510	CURRENT PORTION LTD IN
232300	232300		Curr Cap Lease Oblig-Out	044	230910	CURR POR OBLIG CAP LEASE
232400	232400		Curr Cap Lease Oblig-In	044	230920	CURR POR OBLIG CAP LEASE IN
234100	234100		Accts Pay - General	045	232100	ACCOUNTS PAYABLE GENERAL
234200	234200		Contract Retentions	045	232200	CONTRACT RETENTIONS
234300	234300		Accts Pay - Travel Costs	045	232130	ACCTS PAY TRAVEL COSTS
234300	234300		Accts Pay - Misc	045	232400	ACCOUNTS PAYABLE - MISC
234300	234300		Accts Pay - Misc Ext Dep	045	232400	ACCOUNTS PAYABLE - MISC
234300	234300		Accts Pay - Misc Cust Dep	045	232400	ACCOUNTS PAYABLE - MISC
234300	234300		Accts Pay - Freight Alloc	045	232400	ACCOUNTS PAYABLE - MISC
234400	234400		Accts Pay - AWWs	045	234100	ACCOUNTS PAYABLE AWWs
234500	234500		Accts Pay - Assoc Cos	045	234200	ACCTS PAY OTHER ASSOC COS
236110	236110		Gross Inc & Receipts Tax	046	236200	GROSS INC & RECPTS TAXES
236120	236120		FUTA	046	236400	FUTA
236130	236130		FICA	046	236500	FICA
236140	236140		SUTA	046	236600	SUTA
236144	236144		Payroll Tax Clearing	046	236800	GENERAL TAX CLEARING ACCT
236151	236151		Accrued Property Taxes	046	236100	GENERAL TAXES
236152	236152		Accrued Sales/Use Taxes	046	236900	ACCRUED SALES TAX
236153	236153		Accrued Franchise Taxes	046	236100	GENERAL TAXES
236154	236154		Accrued PURTA Taxes	046	236100	GENERAL TAXES
236155	236155		Accrued Capital Stock Taxes	046	236100	GENERAL TAXES
236170	236170		Other General Taxes	046	236100	GENERAL TAXES
236170	236170		Water Withdrawal Fee	046	236900	ACCRUED SALES TAX

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
236210	236210		Accr FIT - Current Yr	046	236700	FIT - REGULAR OPERATIONS
236220	236220		Accr FIT - Pr Yrs	046	236700	FIT - REGULAR OPERATIONS
236230	236230		Accr SIT - Current Yr	046	236320	SIT - REGULAR OPERATIONS
236240	236240		Accr SIT - Pr Yrs	046	236320	SIT - REGULAR OPERATIONS
236310	236310		Curr Def FIT	046	236870	CURRENT FED DEF TAX LIABILITY
236320	236320		Curr Def SIT	046	236830	CURRENT STATE DEF TAX LIABILIT
237200	237200		Int Accr-LTD-Outside	047	237100	INT ACCRUED-LTD-OUTSIDE
237200	237200		Int Accr-TFB-Outside	047	237500	INT ACCR-TFB
237300	237300		Int Accr-LTD-Inside	047	237110	INT ACCRUED-LTD-INSIDE
237500	237500		Int Accr-Other Liab	047	237400	INT ACCR-MISCELLANEOUS
237510	237510		Int Accr-Cust Deposits	047	237200	INT ACCR-CUST DEPOSITS
237520	237520		Int Accr-Bank Debt	047	237410	INT ACCR-NOTES PAYABLE
237530	237530		Int Accr-Tax Adj	047	237420	INT ACCR-FIT ADJUSTMENT
238010	238010		Current Customer Deposits	048	235100	CURRENT CUSTOMER DEPOSITS
238020	238020		Unclaimed Cust Deposits	048	235200	UNCLAIMED CUST DEPOSITS
240110	240110		Div Decl-PFD Stk outside	049	238100	DIV DECLARED-PFD STK OUT
240120	240120		Div Decl-PFD Stk inside	049	238110	DIV DECLARED-PFD STK IN
240130	240130		Div Decl-Com Stk outside	049	238200	DIV DECL-COMMON STK OUT
240140	240140		Div Decl-Com Stk inside	049	238210	DIV DECL-COMMON STK IN
241100	241100		Accrued Vacation Pay	051	242190	ACCRUED VACATION PAY
241201	241201		Accr Water Purchases	051	242010	ACCRUED WATER PURCHASES
241202	241202		Accr Power	051	242020	ACCRUED POWER
241203	241203		Accr Legal	051	242030	ACCRUED LEGAL EXPENSE
241204	241204		Accr Audit	051	242040	ACCRUED AUDIT EXPENSE
241205	241205		Accr Software License	051	242041	ACCRUED TMS LICENSE
241206	241206		Accr Wages	051	242050	ACCRUED WAGES
241207	241207		Accr Insurance	051	242060	ACCRUED INSURANCE
241207	241207		Accr Insurance - Grp Ins	051	242060	ACCRUED INSURANCE
241208	241208		Accr Rents	051	242070	ACCRUED RENTS
241209	241209		Accr Pensions	051	242080	ACCRUED PENSIONS
241210	241210		Accr Waste Disposal	051	242100	ACCR WASTE DISPOSAL EXP
241213	241213		Accr ESOP Contribution	051	242140	ACCRUED ESOP CONTRIBUTION
241214	241214		Accr Bank Fees	051	242160	ACCRUED BANK FEES
241215	241215		Accr Credit Line Fees	051	242170	ACCRUED CREDIT LINE FEES
241216	241216		Accr Incentive Compensation	051	242050	ACCRUED WAGES
241217	241217		Accr PBOP	051	242200	ACCRUED OPEB
241220.001	241220	001	WH PR-Union Dues	051	242230	WITHHELD PR-UNION DUES
241220.002	241220	002	WH PR-Charity Contribution	051	242250	WITHHELD PR-CHARITY CONT
241220.003	241220	003	WH PR-Credit Union	051	242270	WITHHELD PR-CREDIT UNION
241220.004	241220	004	WH PR-Savings Bond	051	242240	WITHHELD PR-SAVINGS BONDS
241220.005	241220	005	WH PR-Flex Spending Account	051	242290	WITHHELD PR-FSA
241220.006	241220	006	WH PR-Misc 401 K Loans	051	242280	WITHHELD PR-MISCELLANEOUS
241220.006	241220	006	WH PR-401k Contribution	051	242610	WITHHELD PR-401-K
241220.009	241220	009	Employee ESOP Contribution Pay	051	242450	EMPLOYEE ESOP CONTRIBUTION
241220.01	241220	010	Tax Coll Pay-Withheld PR	051	241100	TAX COLL PAY-WITHHELD PR
241220.999	241220	999	WH PR-Hospital Premium	051	242220	WITHHELD PR-HOSPITAL PREM
241220.999	241220	999	WH PR-Savings Account	051	242260	WITHHELD PR-SAVINGS ACCT
241220.999	241220	999	WH PR-Miscellaneous	051	242280	WITHHELD PR-MISCELLANEOUS
241220.999	241220	999	WH PR-Misc Uniforms	051	242280	WITHHELD PR-MISCELLANEOUS
241225	241225		Refund Rates Under Bond Pay	051	242340	REFUND RATES UNDER BOND
241226	241226		Accr Safety Incentive Awards	051	242390	SAFETY INCENTIVE AWARDS
241227	241227		Accr Employer 401k Match	051	242620	ACCRUED 401-K EXPENSE
241228	241228		Accrued PFD Div Requirements	051	242090	ACCR PFD DIV REQUIREMENTS
241229	241229		Accr Construction Costs Pay	051	242300	CONSTRUCTION COSTS PAY
241230	241230		Unclaimed Credits Pay	051	242310	UNCLAIMED CREDITS
241231	241231		Unclaimed Dividends Pay	051	242320	UNCLAIMED DIVIDENDS
241232	241232		Outstanding Checks Pay	051	242180	ACCOUNTS PAY BANK CLEARING
241233	241233		Unclaimed Wages Pay	051	242350	UNCLAIMED WAGES
241234	241234		Unclaimed Ext Dep Refund Pay	051	242360	UNCLAIMED EXT DEP REFUNDS
241235	241235		Unclaimed Svce Dep Refund Pay	051	242370	UNCLAIMED SERVICE DEP REF
241236	241236		Accr Unbilled Items	051	242120	ACCR UNBILLED ITEMS
241237	241237		Unbilled Stock C - Compu	051	242410	UNBILLED STOCK C - COMPUTER
241238	241238		Unbilled Stock E - Compu	051	242430	UNBILLED STOCK E - COMPUTER
241241.001	241241	001	Coll Pay-Project Helping Hand	051	242910	PROJECT HELPING HAND
241244	241244		Tax Coll Pay-Sales Taxes	051	241200	TAX COLL PAY-SALES TAXES
241246	241246		Tax Coll Pay	051	241300	TAX COLL PAY-GR RECPTS UT
241246	241246		Tax Coll Pay-Gross Rec Tx	051	241300	TAX COLL PAY-GR RECPTS UT

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
241248	241248		Tax Coll Pay-Franchise Fee	051	241300	TAX COLL PAY-GR RECPTS UT
241248	241248		Collections Pay-Outside	051	241400	TAX COLL PAY-SEWER COLL
241249	241249		Tax Coll Pay-Sewer Coll	051	241300	TAX COLL PAY-GR RECPTS UT
241249	241249		Tax Col Pay-Sew Col Verna	051	241300	TAX COLL PAY-GR RECPTS UT
241249	241249		Tax Col Pay-Sew Col Trehav	051	241300	TAX COLL PAY-GR RECPTS UT
241249	241249		Tax Coll Pay-Refuse Col	051	241300	TAX COLL PAY-GR RECPTS UT
241297	241297		Overhead Clearing BF	051	241100	TAX COLL PAY-WITHHELD PR
241297	241297		Overhead Clearing FB	051	241100	TAX COLL PAY-WITHHELD PR
241998	241998		Contr Liab Prop Purchase Pay	051	242380	CONTRACT LIA PROP PURCHAS
241998	241998		Water Withdrawal Fee	051	242470	MANAGEMENT TRAINING SCHOOL
241999	241999		Other Accrued Items	051	241100	TAX COLL PAY-WITHHELD PR
241999	241999		Oth Current Liab Conversion	051	241100	TAX COLL PAY-WITHHELD PR
241999	241999		Accr Mgmt Training School	051	242470	MANAGEMENT TRAINING SCHOOL
252120	252120		Adv for Const-NT-Ext	055	252110	ADV FOR CONST-EXT
252120	252120		Adv for Con-NT-Ext 1996	055	252110	ADV FOR CONST-EXT
252120	252120		Adv for Con-NT-Ext 1997-	055	252110	ADV FOR CONST-EXT
252120	252120		Adv for Const-NT-5 Year	055	252140	ADV FOR CONST-5 YEAR
252120	252120		Adv for Const-NT-8 Year	055	252170	ADV FOR CONST-8 YEAR
252120	252120		Adv for Const-NT-20 Year	055	252180	ADV FOR CONST-20 YEAR
252130	252130		Adv for Const-NT-Services	055	252200	ADV FOR CONST-SERVICES
252140	252140		Adv for Const-NT-Meters	055	252300	ADV FOR CONST-METERS
252150	252150		Adv for Const-NT-Hydrants	055	252400	ADV FOR CONST-HYDRANTS
252160	252160		Adv for Const-NT-Other	055	252500	ADV FOR CONST-OTHER
252170	252170		Adv for Const-NT-WIP	055	252150	ADV FOR CONST-WIP
252220	252220		Adv for Con-Tax-Ext 1987	055	252710	ADV FOR CONST-TAXABLE-EXT
252220	252220		Ad for Con-Tax-Ext 88-89	055	252710	ADV FOR CONST-TAXABLE-EXT
252220	252220		Ad for Con-Tax-Ext 90-92	055	252710	ADV FOR CONST-TAXABLE-EXT
252220	252220		Ad for Con-Tax-Ext 93-96	055	252710	ADV FOR CONST-TAXABLE-EXT
252220	252220		Adv for Const-Tax-Ext 5YR	055	252740	ADV FOR CONST-EXT-5YR-TAX
252220	252220		Adv for Const-Tax-FIT	055	252910	ADV FOR CONST-TAXABLE-FIT
252230	252230		Adv for Const-Tax-Services	055	252270	ADV FOR CONST-TAXABLE-SERVICES
252240	252240		Adv for Const-Tax-Meters	055	252370	ADV FOR CONST-TAXABLE-METERS
252250	252250		Adv for Const-Tax-Hydrants	055	252470	ADV FOR CONST-TAXABLE-HYDRANTS
252260	252260		Adv for Const-Tax-Other	055	252510	ADV FOR CONST-TAXABLE-OTHER
252270	252270		Adv for Const-Tax-WIP	055	252570	ADV FOR CONST-TAXABLE-OTHER
252300	252300		Adv for Const-Tax SIT Only	055	252792	ADV FOR CONST-40YR-TAX-SIT ONL
253101	253101		Def Inc Tax - Accel Amort	056	281000	ACC DEF INC TAX-ACCEL AMORT
253202	253202		Def FIT - Flow Thru Depr	056	282200	DEF FIT-LIB DEPR CIAC
253203	253203		Def FIT - Norm Prop	056	282000	DEF FED TAX LIAB-NORM PROP (RB
253301	253301		Def FIT - Other	056	283600	DEF FED TAX LIAB-OTHER
253301	253301		Def FIT - Prop Sale OCC	056	283610	DEF FIT-PROP SALE-IN-OCC-NJ
253302	253302		Def FIT - Advances	056	283600	DEF FED TAX LIAB-OTHER
253303	253303		Def FIT - CIAC	056	283600	DEF FED TAX LIAB-OTHER
253304	253304		Def FIT - S. Georgia	056	283600	DEF FED TAX LIAB-OTHER
253305	253305		Def FIT - Non-Rate Base	056	283600	DEF FED TAX LIAB-OTHER
253309	253309		Def FIT - AMT	056	283650	DEF FIT-AMT
253602	253602		Def SIT - Flow Thru Depr	056	282100	DEF STATE TAX LIAB-NORM PROP (
253701	253701		Def SIT - Other	056	283100	DEF STATE TAX LIAB-OTHER
253702	253702		Def SIT - Advances	056	283100	DEF STATE TAX LIAB-OTHER
253703	253703		Def SIT - CIAC	056	283100	DEF STATE TAX LIAB-OTHER
253704	253704		Def SIT - S. Georgia	056	283100	DEF STATE TAX LIAB-OTHER
253705	253705		Def SIT - Non-Rate Base	056	283100	DEF STATE TAX LIAB-OTHER
253706	253706		Def SIT - Vacation Pay	056	283880	DEF SIT-VACATION PAY
253900	253900		Def FIT - Consol Only	056	284100	DEF FIT-CONSOL ONLY
255101	255101		Unamortized ITC - 3%	057	255110	UNAMORTIZED ITC - 3%
255102	255102		Unamortized ITC - 4%	057	255120	UNAMORTIZED ITC - 4%
255103	255103		Unamortized ITC - 10%	057	255130	UNAMORTIZED ITC - 10%
255104	255104		Unamortized ITC - 6%	057	255130	UNAMORTIZED ITC - 10%
255105	255105		SIT Unamort ITC	057	255150	SIT-UNAMORTIZED ITC
256211	256211		Reg Liab-Exc F Def-AFUDC	058	253800	REG LIAB-EXC FED DEF TAXES
256212	256212		Reg Liab-Exc F Def-Depr	058	253800	REG LIAB-EXC FED DEF TAXES
256220	256220		Reg Liab-Deficit Def Tax	058	253850	REG LIAB-DEFICIT DEF TAXES '93
256231	256231		Reg Liab-Exc S Def-AFUDC	058	253900	REG LIAB-EXC STATE DEF TAXES
256232	256232		Reg Liab-Exc S Def-Depr	058	253900	REG LIAB-EXC STATE DEF TAXES
256240	256240		Reg Liab-Other	058	253850	REG LIAB-DEFICIT DEF TAXES '93
256310	256310		Reg Liab-ITC Gross-Up 3%	058	255510	REG LIAB-ITC GROSS-UP 3%
256311	256311		Reg Liab-ITC Gross-Up 4%	058	255520	REG LIAB-ITC GROSS-UP 4%

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
256312	256312		Reg Liab-ITC Gross-Up 10	058	255530	REG LIAB-ITC GROSS-UP 10%
256313	256313		Reg Liab-ITC Gross-up 6%	058	255530	REG LIAB-ITC GROSS-UP 10%
256315	256315		Reg Liab State ITC Grossup	058	255550	REG LIAB-STATE ITC GROSS UP
262110	262110		Accr Pension Liab-AWWS	059	253280	PENSION LIABILITY-SERVICE CO
262120	262120		Accr Pension Pymt-Op Co	059	253370	DEFERRED PENSION PYMT-CR
262130	262130		Accr Pension Pymt-AWW	059	253220	DEFERRED PENSION PYMT-AWW
262140	262140		Accr Pension Pymt-SERP	059	253230	DEFERRED PENSION PYMT-SERP
262150	262150		Accr Pension Pymt-SRP	059	253240	DEFERRED PENSION PYMT-SRP
262210	262210		Accr PBOP	059	253200	DEFERRED OPEB
262210	262210		Accr PBOP Contingency	059	253390	OPEB CONTINGENCY
262210	262398		Accr Contingency	059	253530	OTHER DEFERRED CR T/A
262313	262313		Accr FAS 112	059	253290	DEFERRED FAS 112
262317	262317		Deferred Compensation Payable	059	253300	DEFERRED COMPENSATION COST
262318	262318		Accr Incentive-Stock	059	253400	INCENTIVE PLAN-STOCK
262319	262319		Accr Incentive-Stock-AWWS	059	253401	INCENTIVE PLAN-STOCK-AWWS
262321	262321		Accr Incentive-Cash-LT	059	253410	INCENTIVE PLAN-CASH
262322	262322		Accr Incentive-Cash-Annual	059	253410	INCENTIVE PLAN-CASH
262325	262325		Accr Incentive-Cash-AWWS	059	253411	INCENTIVE PLAN-CASH-AWWS
262398	262398		Reg Balancing Account	059	253201	REG BALANCING ACCOUNT
262401	262401		Accr Financing Obligation	059	253240	DEFERRED PENSION PYMT-SRP
262402	262402		Ext Dep. in Suspense	059	253030	EXTENSION DEP IN SUSPENSE
262403	262403		Adv Pay and Dep-Other	059	253140	ADV PAY & DEP-OTHER
262404	262404		Accr Postemployment Costs	059	253290	DEFERRED FAS 112
262406	262406		Accr Water Chgs Billed in Adv	059	253010	WATER CHGS BILLED IN ADV
262406	262406		Accr Sewer Chgs Billed in Adv	059	253020	SEWER CHGS BILLED IN ADV
262407	262407		Property Sales In Suspense	059	253050	PROPERTY SALES SUSPENSE
262408	262408		Accr Penalty Assessments	059	253070	PENALTY ASSESSMENTS
262409	262409		Unamort Prem on Debt	059	251010	UNAMORTIZED PREM ON DEBT
262410	262410		Discount on LT Receivable	059	253780	DISCOUNT LONG TERM REC
262510	262510		Minority Int In Subs (consol)	059	254000	MINORITY INTEREST (CONSOL ONLY
262598	262598		Misc Inv in Suspense	059	253040	MISC INVOICES IN SUSPENSE
262598	262598		Insurance Clearing	059	253100	INSURANCE CLEARING
262598	262598		Accr Purch Water Credit	059	253270	PURCH WATER CREDIT
262598	262598		Unclaimed Cust Refund	059	253320	UNCL CUST REFUND-BOND
265700	265700		Other Deferred Credits	059	253530	OTHER DEFERRED CR T/A
265700	265700		Misc Operating Reserves	059	265000	MISC OPERATING EXPENSES
265700	265700		Misc Operating Reserves-Ohio	059	265100	MISC OPERATING EXPENSES-OHIO
271110	271110		CIAC - NT - Mains	062	271110	CONT IN AID-MAINS
271120	271120		CIAC - NT - Ext Dep	062	271120	CONT IN AID-EXP EXT DEP
271130	271130		CIAC - NT - Services	062	271200	CONT IN AID-SERVICES
271140	271140		CIAC - NT - Meters	062	271300	CONT IN AID-METERS
271150	271150		CIAC - NT - Hydrants	062	271400	CONT IN AID-HYDRANTS
271160	271160		CIAC - NT - Other	062	271500	CONT IN AID-OTHER
271210	271210		CIAC - Tax - Mains	062	271711	CONT IN AID-TAXABLE-MAINS
271210	271210		CIAC-Tax-Mains Exp Ext	062	271711	CONT IN AID-TAXABLE-MAINS
271210	271210		CIAC-Tax-Mains 1988-1989	062	271711	CONT IN AID-TAXABLE-MAINS
271220	271220		CIAC - Tax - Ext Dep	062	271720	CONTR-AID-EXP EXT DEP-TAX
271230	271230		CIAC - Tax - Services	062	271210	CONT IN AID-TAXABLE SERVICES
271240	271240		CIAC - Tax - Meters	062	271310	CONT IN AID-TAXABLE METERS
271250	271250		CIAC - Tax - Hydrants	062	271470	CONT IN AID-TAXABLE-HYDRANTS
271260	271260		CIAC - Tax - Other	062	271570	CONT IN AID-TAXABLE-OTHER
272060	272060		Accum Amort - CIAC	062	272000	ACC AMRT-CONTRIBUTIONS
272100	272100		Accum Amort - CIAC - Tax	062	272000	ACC AMRT-CONTRIBUTIONS
401110	401110		Res Sales Billed	02	461100	RES SALES BILLED METERED
401120	401120		Res Sales Unbilled	02	461110	RES SALES UNBILL METERED
401210	401210		Com Sales Billed	02	461200	COM SALES BILLED METERED
401220	401220		Com Sales Unbilled	02	461210	COM SALES UNBILL METERED
401310	401310		Ind Sales Billed	02	461300	IND SALES BILLED METERED
401320	401320		Ind Sales Unbilled	02	461310	IND SALES UNBILL METERED
401410	401410		Pub Fire Prot Ser Billed	02	463000	PUB FIRE PROT SER BILLED
401420	401420		Pub Fire Prot Ser Unbilled	02	463100	PUB FIRE PROT SER UNBILL
401450	401450		Priv Fire Prot Ser Billed	02	462000	PRIV FIR PROT SER BILLED
401460	401460		Priv Fire Prot Ser Unbilled	02	462100	PRIV FIR PROT SER UNBILL
401510	401510		Pub Auth Billed	02	464200	PUB AUTH SLS BILLED METRD
401520	401520		Pub Auth Unbilled	02	464210	PUB AUTH SLS UNBILL METRD
401610	401610		Sales for Resale-Billed	02	466000	SALES FOR RESALE BILLED
401611	401611		SFR Billed Surcharge		466000	SALES FOR RESALE BILLED

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
401620	401620		Sales for Resale Unbilled	02	466100	SALES FOR RESALE UNBILL
401710	401710		Misc Sales Billed	02	461400	MISC SALES BILLED METERED
401713	401713		Misc Sales Billed Unmetered		461400	MISC SALES BILLED METERED
401720	401720		Misc Sales Unbilled	02	461410	MISC SALES UNBILLED
402110	402110		Dom Waste Water Serv Billed	03	461000	DOMESTIC SEWER SERV BILLED
402111	402111		Dom WW Serv Billed Surchg		461000	DOMESTIC SEWER SERV BILLED
402120	402120		Dom Waste Water Serv Unbilled	03	461130	DOMESTIC SEWER SERV UNBILLED
402210	402210		Com Waste Water Serv Billed	03	461000	DOMESTIC SEWER SERV BILLED
402220	402220		Com Waste Water Serv Unbilled	03	461130	DOMESTIC SEWER SERV UNBILLED
402310	402310		Ind Waste Water Serv Billed	03	462210	INDUSTRIAL WASTE SERVICE
402320	402320		Ind Waste Water Serv Unbilled	03	462110	INDUST WASTE SER UNBILL
402510	402510		Pub Auth Waste Water Svc Bille	03	463300	PUB AUTH SEWER SERV BILLED
402520	402520		Pub Auth Waste Water Svc Unbil	03	463110	PUB AUTH SEWER SERV UNBILL
402710	402710		Misc Waste Water Svc Billed	03	461000	DOMESTIC SEWER SERV BILLED
402720	402720		Misc Waste Water Svc Unbilled	03	461000	DOMESTIC SEWER SERV BILLED
403102	403102		Rents From Water Property	04	472000	RENTS FROM WATER PROPERTY
403102	403102		Rents from Water Prop-Exp	04	472200	RENTS FROM WATER PROP-EXPENSE
403103	403103		Bill & Coll for Others	04	474100	BILL & COLL SERV FOR OTH
403104	403104		Returned Check Charge	04	471200	OTHER MISC SERV REVENUES
403106	403106		Usage Data Readings	04	474100	BILL & COLL SERV FOR OTH
403107	403107		Reconnection Charges	04	471100	RECONNECTION CHARGES
403198	403198		Other Misc Service Revenues	04	471200	OTHER MISC SERV REVENUES
403199	403199		Misc Other Revenue	04	474300	MISCELLANEOUS
501200	501200		S&E Lab Oper AG		920000	ADM & GENERAL SALARIES
501200.11	501200	11	Labor Oper SS	08	601200	SS OPERATION LABOR
501200.11	501200	11	Labor Oper SS Struct	08	601200	SS OPERATION LABOR
501200.11	501200	11	Labor Oper SS Misc	08	601200	SS OPERATION LABOR
501200.11	501200	11	Labor Oper SS Intake	08	601200	SS OPERATION LABOR
501200.11	501200	11	Labor Oper SS Resv #1	08	601200	SS OPERATION LABOR
501200.11	501200	11	Labor Oper SS Resv #4	08	601200	SS OPERATION LABOR
501200.11	501200	11	Labor Oper SS Trt Plt	08	601200	SS OPERATION LABOR
501200.1105	501200	1105	S&E Lab Opr SS	08	600000	SS OPERATION SUPERV & ENG
501200.1105	501200	1105	S&E Lab Opr SS Misc	08	600000	SS OPERATION SUPERV & ENG
501200.1105	501200	1105	S&E Lab Opr SS Intake	08	600000	SS OPERATION SUPERV & ENG
501200.1105	501200	1105	S&E Lab Opr SS Resv #1	08	600000	SS OPERATION SUPERV & ENG
501200.1105	501200	1105	S&E Lab Opr SS Resv #4	08	600000	SS OPERATION SUPERV & ENG
501200.1105	501200	1105	S&E Lab Opr SS Tr Plt	08	600000	SS OPERATION SUPERV & ENG
501200.12	501200	12	Labor Oper PU	08	624200	PUMPING LABOR ELECTRIC
501200.12	501200	12	Labor Oper PU Struct	08	624200	PUMPING LABOR ELECTRIC
501200.1205	501200	1205	S&E Lab Oper PU	08	620200	PUMP OPER SUP & ENG ELEC
501200.1205	501200	1205	S&E Lab Opr PU Struct	08	620200	PUMP OPER SUP & ENG ELEC
501200.1205	501200	1205	S&E Lab Opr PU Misc	08	620200	PUMP OPER SUP & ENG ELEC
501200.1205	501200	1205	S&E Lab Opr PU LS Pmps	08	620200	PUMP OPER SUP & ENG ELEC
501200.1205	501200	1205	S&E Lab Opr PU Bst St Eqp	08	620200	PUMP OPER SUP & ENG ELEC
501200.1205	501200	1205	S&E Lab Opr PU HS Pumps	08	620200	PUMP OPER SUP & ENG ELEC
501200.1205	501200	1205	S&E Lab Opr PU Pwr	08	620200	PUMP OPER SUP & ENG ELEC
501200.121	501200	1210	Labor Oper PU Misc	08	624200	PUMPING LABOR ELECTRIC
501200.121	501200	1210	Labor Oper PU Pwr Pr	08	624200	PUMPING LABOR ELECTRIC
501200.1215	501200	1215	Labor Oper PU LS Pumps	08	624200	PUMPING LABOR ELECTRIC
501200.1215	501200	1215	Labor Oper PU Bstr St Eqp	08	624200	PUMPING LABOR ELECTRIC
501200.1215	501200	1215	Labor Oper PU HS Pumps	08	624200	PUMPING LABOR ELECTRIC
501200.13	501200	13	Labor Oper WT	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT Struct	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT Misc	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT WD	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT Scada	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT Chem Feed Eq	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT Tanks	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT Pwr Pr	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT Gen Wtr Plt	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT KRS Lab	08	642100	GENERAL WT LABOR
501200.13	501200	13	Labor Oper WT RRS Lab	08	642100	GENERAL WT LABOR
501200.1305	501200	1305	S&E Lab Oper WT	08	640000	WT OPERATION SUPERV & ENG
501200.1305	501200	1305	S&E Lab Opr WT Struct	08	640000	WT OPERATION SUPERV & ENG
501200.1305	501200	1305	S&E Lab Opr WT Misc	08	640000	WT OPERATION SUPERV & ENG
501200.1305	501200	1305	S&E Lab Opr WT WD	08	640000	WT OPERATION SUPERV & ENG
501200.1305	501200	1305	S&E Lab Opr WT Scada	08	640000	WT OPERATION SUPERV & ENG

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
501200.1305	501200	1305	S&E Lab Opr WT Chem Feed	08	640000	WT OPERATION SUPERV & ENG
501200.1305	501200	1305	S&E Lab Opr WT Tanks	08	640000	WT OPERATION SUPERV & ENG
501200.1305	501200	1305	S&E Lab Opr WT Pwr Pr	08	640000	WT OPERATION SUPERV & ENG
501200.1305	501200	1305	S&E Lab Opr WT Wtr Plt	08	640000	WT OPERATION SUPERV & ENG
501200.1305	501200	1305	S&E Lab Opr WT KRS Lab	08	640000	WT OPERATION SUPERV & ENG
501200.1305	501200	1305	S&E Lab Opr WT RRS Lab	08	640000	WT OPERATION SUPERV & ENG
501200.14	501200	14	Labor Oper TD Tanks Dist	08	661200	STORAGE FACILITIES LABOR
501200.14	501200	14	Labor Oper TD	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD Safe Mtg	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD Oth Mtg	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD Struct	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD Misc	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD Equip	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD Hydrants	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD New Dev	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD Cross Conn	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD Leak Detect	08	662200	T&D LINES LABOR
501200.14	501200	14	Labor Oper TD Maps & Rec	08	665200	MAPS AND RECORDS LABOR
501200.1402	501200	1402	S&E Lab Opr TD Oth Mtg	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Oper TD	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Oper TD Safe Mtg	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Struct	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Misc	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Equip	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Mains	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Hydrants	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Services	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Meters	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Meter Inst	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Valves	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Meter Chg	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Loc Fac	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Tanks Prod	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Tanks Dist	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Meter Test	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD On & Off	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Maps & Rec	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD New Dev	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Cross Conn	08	660000	T&D OPERATION SUPER & ENG
501200.1405	501200	1405	S&E Lab Opr TD Leak Detect	08	660000	T&D OPERATION SUPER & ENG
501200.1415	501200	14	Labor Oper TD Tanks Prod	08	661200	STORAGE FACILITIES LABOR
501200.1415	501200	1415	Labor Oper TD Mains	08	662200	T&D LINES LABOR
501200.1415	501200	1415	Labor Oper TD Valves	08	662200	T&D LINES LABOR
501200.1415	501200	1415	Labor Oper TD Loc Fac	08	662200	T&D LINES LABOR
501200.142	501200	1420	Labor Oper TD Meters	08	662200	T&D LINES LABOR
501200.142	501200	1420	Labor Oper TD Meter Chg	08	662200	T&D LINES LABOR
501200.142	501200	1420	Labor Oper TD Meter Test	08	662200	T&D LINES LABOR
501200.142	501200	1420	Labor Oper TD On & Off	08	662200	T&D LINES LABOR
501200.1425	501200	1425	Labor Oper TD Services	08	662200	T&D LINES LABOR
501200.1425	501200	1425	Labor Oper TD Meter Inst	08	664200	CUSTOMER INSTALL LABOR
501200.15	501200	15	Labor Oper CA	08	903200	CONTRACTS & ORDERS LABOR
501200.15	501200	15	Labor Oper CA Struct	08	903400	COLLECTING SALARIES
501200.15	501200	15	Labor Oper CA Misc	08	903400	COLLECTING SALARIES
501200.1505	501200	1505	S&E Lab Opr SS Str	08	600000	SS OPERATION SUPERV & ENG
501200.1505	501200	1505	S&E Lab Oper CA	08	901000	CUSTOMER ACCOUNT SUPRVSN
501200.1505	501200	1505	S&E Lab Opr CA Struct	08	901000	CUSTOMER ACCOUNT SUPRVSN
501200.1505	501200	1505	S&E Lab Opr CA Misc	08	901000	CUSTOMER ACCOUNT SUPRVSN
501200.1505	501200	1505	S&E Lab Opr CA Cust Serv	08	901000	CUSTOMER ACCOUNT SUPRVSN
501200.1505	501200	1505	S&E Lab Opr TD Meter Read	08	901000	CUSTOMER ACCOUNT SUPRVSN
501200.1505	501200	1505	S&E Lab Opr CA Billing	08	901000	CUSTOMER ACCOUNT SUPRVSN
501200.1505	501200	1505	S&E Lab Opr CA Collect	08	901000	CUSTOMER ACCOUNT SUPRVSN
501200.1505	501200	1505	S&E Lab Opr CA Swr Coll	08	901000	CUSTOMER ACCOUNT SUPRVSN
501200.1505	501200	1505	S&E Lab Opr CA LLndfl Col	08	901000	CUSTOMER ACCOUNT SUPRVSN
501200.151	501200	1510	Labor Oper CA Meter Read	08	902200	METER READING LABOR
501200.1515	501200	1515	Labor Oper CA Billing	08	903200	CONTRACTS & ORDERS LABOR
501200.1515	501200	1515	Labor Oper CA Collect	08	903200	CONTRACTS & ORDERS LABOR
501200.1515	501200	1515	Labor Oper CA Swr Collect	08	903200	CONTRACTS & ORDERS LABOR

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
501200.1515	501200	1515	Labor Oper CA Lndfill Col	08	903200	CONTRACTS & ORDERS LABOR
501200.152	501200	1520	Labor Oper CA Cust Ser	08	903200	CONTRACTS & ORDERS LABOR
501200.16	501200	16	Labor Mtn SS	08	610000	SS ORDNY MAINT SUPR & ENG
501200.16	501200	16	S&E Lab Oper AG	08	920000	ADM & GENERAL SALARIES
501200.16	501200	16	Labor Oper AG	08	920000	ADM & GENERAL SALARIES
501200.16	501200	16	S&E Lab Maint AG	08	932200	OR MN A&G STRUC & IMP LAB
501200.1601	501200	1601	Salaries-Off/Dir Oper AG	08	920200	SALARIES OFFICERS
501200.1602	501200	1602	Lobbying Salaries Oper AG	08	920980	LOBBYING SALARIES
501200.21	501200	21	Labor Mtn SS Misc	08	610000	SS ORDNY MAINT SUPR & ENG
501200.21	501200	21	Labor Mtn SS Struct	08	611200	OE MN SS STRUCT & IMP LAB
501200.21	501200	21	Labor Mtn SS Resv #1	08	612200	OR MN COLL & IMP RES LAB
501200.21	501200	21	Labor Mtn SS Resv #4	08	612200	OR MN COLL & IMP RES LAB
501200.21	501200	21	Labor Mtn SS Trt Plt	08	617200	OR MN MISC WAT SS PLT LAB
501200.2105	501200	2105	S&E Lab Maint SS	08	610000	SS ORDNY MAINT SUPR & ENG
501200.2105	501200	2105	S&E Lab Maint SS Struct	08	610000	SS ORDNY MAINT SUPR & ENG
501200.2105	501200	2105	S&E Lab Maint SS Misc	08	610000	SS ORDNY MAINT SUPR & ENG
501200.2105	501200	2105	S&E Lab Maint SS Intake	08	610000	SS ORDNY MAINT SUPR & ENG
501200.2105	501200	2105	S&E Lab Maint SS Resv #1	08	610000	SS ORDNY MAINT SUPR & ENG
501200.2105	501200	2105	S&E Lab Maint SS Resv #4	08	610000	SS ORDNY MAINT SUPR & ENG
501200.2105	501200	2105	S&E Lab Maint SS Trt Plt	08	610000	SS ORDNY MAINT SUPR & ENG
501200.212	501200	2120	Labor Mtn SS Intake	08	613200	OR MN LAK RIV & OTH LAB
501200.22	501200	22	Labor Mtn PU	08	630200	OR MN PUMP SUP & ENG ELEC
501200.22	501200	22	Labor Mtn PU Misc	08	630200	OR MN PUMP SUP & ENG ELEC
501200.22	501200	22	Labor Mtn PU LS Pumps	08	632200	OR MN POWER PROD EQPT LAB
501200.22	501200	22	Labor Mtn PU HS Pumps	08	632200	OR MN POWER PROD EQPT LAB
501200.22	501200	22	Labor Mtn PU Bst. St Eqp	08	633500	OR MN PUMP EQPT LAB ELEC
501200.2205	501200	2205	S&E Lab Maint PU	08	630200	OR MN PUMP SUP & ENG ELEC
501200.2205	501200	2205	S&E Lab Maint PU Struct	08	630200	OR MN PUMP SUP & ENG ELEC
501200.2205	501200	2205	S&E Lab Maint PU Misc	08	630200	OR MN PUMP SUP & ENG ELEC
501200.2205	501200	2205	S&E Lab Maint PU LS Pumps	08	630200	OR MN PUMP SUP & ENG ELEC
501200.2205	501200	2205	S&E Lab Mtn PU Booster St	08	630200	OR MN PUMP SUP & ENG ELEC
501200.2205	501200	2205	S&E Lab Maint PU HS Pumps	08	630200	OR MN PUMP SUP & ENG ELEC
501200.2205	501200	2205	S&E Lab Maint PU Pwr Pr	08	630200	OR MN PUMP SUP & ENG ELEC
501200.221	501200	2210	Labor Mtn PU Struct	08	631200	OR MN PUMP STRU & IMP LAB
501200.2215	501200	2215	Labor Mtn PU Pwr Pr	08	632200	OR MN POWER PROD EQPT LAB
501200.23	501200	23	Labor Mtn WT	08	650000	OR MN WT SUPR & ENG
501200.23	501200	23	Labor Mtn WT Misc	08	652300	OR MN GENERAL WT EQPT LAB
501200.23	501200	23	Labor Mtn WT WD	08	652300	OR MN GENERAL WT EQPT LAB
501200.23	501200	23	Labor Mtn WT Tanks	08	652300	OR MN GENERAL WT EQPT LAB
501200.23	501200	23	Labor Mtn WT Gen Wtr Plt	08	652300	OR MN GENERAL WT EQPT LAB
501200.23	501200	23	Labor Mtn WT KRS Lab	08	652300	OR MN GENERAL WT EQPT LAB
501200.2305	501200	2305	Sup & Eng Lab Maint WT	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Maint WT Struct	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Maint WT Misc	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Maint WT WD	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Maint WT Scada	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Mtn WT Chem Fed	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Maint WT Tanks	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Maint WT Pwr Pr	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Mtn WT Gen Wtr Plt	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Mtn WT KRS Lab	08	650000	OR MN WT SUPR & ENG
501200.2305	501200	2305	S&E Lab Mtn WT RRS Lab	08	650000	OR MN WT SUPR & ENG
501200.231	501200	2310	Labor Mtn WT Struct	08	651200	OR MN WT STRUCT & IMP LAB
501200.2315	501200	2315	Labor Mtn WT Scada	08	652300	OR MN GENERAL WT EQPT LAB
501200.2315	501200	2315	Labor Mtn WT Chem Feed	08	652300	OR MN GENERAL WT EQPT LAB
501200.2315	501200	2315	Labor Mtn WT Pwr Pr	08	652300	OR MN GENERAL WT EQPT LAB
501200.24	501200	24	Labor Mtn TD	08	670000	OR MN T&D SUPR & ENG
501200.24	501200	24	Labor Mtn TD Misc	08	678200	OR MN OTHER T&D PLANT LAB
501200.24	501200	24	Labor Mtn TD Equip	08	678200	OR MN OTHER T&D PLANT LAB
501200.24	501200	24	Labor Mtn TD Maps & Rec	08	678200	OR MN OTHER T&D PLANT LAB
501200.24	501200	24	Labor Mtn TD New Dev	08	678200	OR MN OTHER T&D PLANT LAB
501200.24	501200	24	Labor Mtn TD Cross Conn	08	678200	OR MN OTHER T&D PLANT LAB
501200.24	501200	24	Labor Mtn TD Leak Detect	08	678200	OR MN OTHER T&D PLANT LAB
501200.2405	501200	2405	S&E Lab Maint TD	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Struct	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Misc	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Equip	08	670000	OR MN T&D SUPR & ENG

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
501200.2405	501200	2405	S&E Lab Mtn TD Mains	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Hydrants	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Services	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Meters	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Meter Inst	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Valves	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Meter Chg	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Tanks Prod	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Tanks Dist	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Meter Test	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD On & Off	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Maps & Rec	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD New Dev	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Cross Conn	08	670000	OR MN T&D SUPR & ENG
501200.2405	501200	2405	S&E Lab Mtn TD Leak Det	08	670000	OR MN T&D SUPR & ENG
501200.241	501200	2410	Labor Mtn TD Struct	08	671200	OR MN T&D STRUCT & IMP-LAB
501200.2415	501200	2415	Labor Mtn TD Tanks Prod	08	678200	OR MN OTHER T&D PLANT LAB
501200.2415	501200	2415	Labor Mtn TD Tanks Dist	08	678200	OR MN OTHER T&D PLANT LAB
501200.242	501200	2420	Labor Mtn TD Mains	08	673200	OR MN T&D MAINS LAB
501200.242	501200	2420	Labor Mtn TD Valves	08	673200	OR MN T&D MAINS LAB
501200.243	501200	2430	Labor Mtn TD Services	08	675200	OR MN SERVICES LAB
501200.243	501200	2430	Labor Mtn TD Met Install	08	676400	OR MN METER INSTALL LAB
501200.2435	501200	2435	Labor Mtn TD Meters	08	676200	OR MN METERS LAB
501200.2435	501200	2435	Labor Mtn TD Meter Chg	08	676200	OR MN METERS LAB
501200.2435	501200	2435	Labor Mtn TD Met Test	08	676200	OR MN METERS LAB
501200.2435	501200	2435	Labor Mtn TD On & Off	08	676200	OR MN METERS LAB
501200.244	501200	2440	Labor Mtn TD Hydrants	08	677200	OR MN HYDRANTS LAB
501500.16	501500	16	Vacation Pay Adj Oper AG	08	920300	VACATION PAY ADJUSTMENT
501710	501710		Incen Plan Exp-Off-Annual		920520	INCENTIVE PLAN EXP OFFICERS
501711	501711		Incen Plan Exp-Off-Annual		920520	INCENTIVE PLAN EXP OFFICERS
501711.16	501711	16	Incen Plan-Mgr-Annual	08	920500	INCENTIVE PLAN EXPENSE
501711.16	501711	16	Incen Plan Exp-Off-Annual	08	920520	INCENTIVE PLAN EXP OFFICERS
501712.16	501712	16	Incen Plan-Off-Long Term	08	920520	INCENTIVE PLAN EXP OFFICERS
501713.16	501713	16	Incen Plan-Off-Stock Div	08	920520	INCENTIVE PLAN EXP OFFICERS
501714.16	501714	16	Incen Plan-Mgr-Val Adj	08	920500	INCENTIVE PLAN EXPENSE
501714.16	501714	16	Incen Plan-Off-Val Adj	08	920520	INCENTIVE PLAN EXP OFFICERS
501722.16	501713	16	Incen Plan-Mgr-Stock Div	08	920500	INCENTIVE PLAN EXPENSE
501800.16	501800	16	Restricted Stock Div-Officer	08	920600	RESTRICTED STOCK DIVIDENDS
504100.15	504100	15	Group Ins Oper CA		926110	GROUP INSURANCE PREM EXP
504100.16	504100	16	Group Ins Oper AG	14	926110	GROUP INSURANCE PREM EXP
504100.16	504100	16	Group Ins Other Reimbursemen	14	926150	GROUP INS REIMB PREM
504100.16	504100	16	Group Ins Capitalized Credit	14	926160	GROUP INS CAP (C & R)
504101.16	504100	16	Group Ins Premium	14	926110	GROUP INSURANCE PREM EXP
504102.16	504102	16	Group Ins Pre-Tax Contrib	14	926170	GROUP INS PRETAX CONTRIBUTION
504200.16	504200	16	SRP	15	926320	SRP EXPENSE
504300.16	504300	16	SERP	15	926310	SERP EXPENSE
504400.16	504400	16	Supplemental Pension Exp	15	926300	SUPPLEMENTAL PENSION PMTS
504500.16	504500	16	Employment Advertising	21	926200	OTHER WELFARE EXPENSES
504500.16	504500	16	Wellness Program	21	926200	OTHER WELFARE EXPENSES
504500.16	504500	16	Death Benefits	21	926200	OTHER WELFARE EXPENSES
504610.16	504610	16	Employee Awards	21	926200	OTHER WELFARE EXPENSES
504620.16	504620	16	Employee Physical Exam WT	21	643100	MISC WT EXPENSES-CURRENT
504620.16	504620	16	Employee Physical Exam AG	21	926200	OTHER WELFARE EXPENSES
504640.16	504640	16	Safety Incentive	21	930210	MISC GENERAL EXP-CURRENT
504660.16	504660	16	Tuition Aid SS	21	603100	MISCELLANEOUS SS EXPENSES
504660.16	504660	16	Tuition Aid PU	21	626600	MISC PUMPING EXP OTHER
504660.16	504660	16	Tuition Aid WT	21	643100	MISC WT EXPENSES-CURRENT
504660.16	504660	16	Tuition Aid TD	21	667100	MISC SEWER T & D EXP
504660.16	504660	16	Tuition Aid CA	18	905100	MISC CUST ACCTNG EXPENSES
504660.16	504660	16	Tuition Aid AG	21	926200	OTHER WELFARE EXPENSES
504670.16	504670	16	Training SS	21	603100	MISCELLANEOUS SS EXPENSES
504670.16	504670	16	Training PU	21	643100	MISC WT EXPENSES-CURRENT
504670.16	504670	16	Training WT	21	643100	MISC WT EXPENSES-CURRENT
504670.16	504670	16	Training TD	21	667100	MISC SEWER T & D EXP
504670.16	504670	16	Training CA	18	905100	MISC CUST ACCTNG EXPENSES
504670.16	504670	16	Training AG	21	926200	OTHER WELFARE EXPENSES
505100	505100		PBOP Oper AG	14	926100	ACCRUED OPEB EXPENSE

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
505100.16	505100	16	PBOP Expense	14	926100	ACCRUED OPEB EXPENSE
505100.16	505100	16	PBOP Capitalized Credits	14	926360	OPEB EXP CAP (C & R)
506100.16	506100	16	Pension Oper AG	15	926400	PENSION PLAN EXPENSE
506100.16	506100	16	Pension Current Expense	15	926400	PENSION PLAN EXPENSE
506100.16	506100	16	Pension Deferred Expense	15	926500	PENSION PLAN PMTS-DEFERRD
506100.16	506100	16	Pension Capitalized Credits	15	926910	PENSIONS CAP (C & R)
507100.15	507100	15	401k Oper CA		926250	401-K CONTRIBUTIONS EXPENSE
507100.16	507100	16	401k Oper AG	21	926250	401-K CONTRIBUTIONS EXPENSE
507100.16	507100	16	401k Capitalized Credits	21	926280	401-K EXP CAP (C & R)
508100.15	508100	15	ESOP Oper CA		926220	ESOP CONTRIBUTIONS EXPENSE
508100.16	508100	16	ESOP Oper AG	21	926220	ESOP CONTRIBUTIONS EXPENSE
510100.11	510100	11	Purchased Water	09	602000	PURCHASED WATER
510100.11	510100	11	Purchased Water WMU	09	602000	PURCHASED WATER
510100.11	510100	11	Purch Water LWC-Wtr Purch	09	602000	PURCHASED WATER
511100.13	511100	13	WT Waste Disposal Exp.	12	643300	WASTE DISPOSAL EXP (CUR)
511200.13	511200	13	Amort WT Waste Disposal Exp.	12	643310	AMORT WASTE DISPOSAL EXP
515100.11	515100	11	Purch Power SS	10	623110	POWER PURCH FOR PUMP ELEC
515100.11	515100	11	Electricity SS	21	624500	PUMPING EXPENSES ELECTRIC
515100.12	515100	12	Purch Power PU	10	623110	POWER PURCH FOR PUMP ELEC
515100.12	515100	12	Purch Power PU LS Pumps	10	623110	POWER PURCH FOR PUMP ELEC
515100.12	515100	12	Purch Power PU Boost. St E	10	623110	POWER PURCH FOR PUMP ELEC
515100.12	515100	12	Purch Power PU HS Pumps	10	623110	POWER PURCH FOR PUMP ELEC
515100.12	515100	12	Electricity PU	21	643100	MISC WT EXPENSES-CURRENT
515100.13	515100	13	Purch Power WT	10	623210	FUEL PURCH FOR PUMP OTHER
515100.13	515100	13	Electricity WT	21	643100	MISC WT EXPENSES-CURRENT
515100.14	515100	14	Purch Power TD	10	623210	FUEL PURCH FOR PUMP OTHER
515100.14	515100	14	Electricity TD	21	665300	MISC T&D EXPENSES-CURRENT
515100.15	515100	15	Purch Power CA	10	623210	FUEL PURCH FOR PUMP OTHER
515100.15	515100	15	Electricity CA	18	905100	MISC CUST ACCTNG EXPENSES
515100.16	515100	16	Purch Power AG	20	921200	MISC OFFICE EXPENSES
515100.16	515100	16	Electricity AG	20	921200	MISC OFFICE EXPENSES
515100.16	515100	16	Post-Emp Oper AG	14	926370	FAS 112 COST
515200.11	515200	11	Fuel for Power Prod SS	21	622100	POWER PRODUCTION EXP.
515200.11	515200	11	Fuel for Power Prod PU	10	623210	FUEL PURCH FOR PUMP OTHER
515200.11	515200	11	M&S Oper PU	21	624100	PUMPING EXPENSE
518000.13	518000	13	Chemicals SS	11	641100	GENERAL CHEMICALS
518000.13	518000	13	Chemicals WT	11	641100	GENERAL CHEMICALS
518001.13	518001	13	Chemicals GAC	11	641100	GENERAL CHEMICALS
520100.11	520100	11	Mat and Sup Oper SS	21	601100	SS OPERATION EXPENSE
520100.11	520100	11	M&S Oper SS Struct	21	601100	SS OPERATION EXPENSE
520100.11	520100	11	M&S Oper SS Misc	21	601100	SS OPERATION EXPENSE
520100.11	520100	11	M&S Oper SS Intake	21	601100	SS OPERATION EXPENSE
520100.11	520100	11	M&S Oper SS Resv #1	21	601100	SS OPERATION EXPENSE
520100.11	520100	11	M&S Oper SS Resv #4	21	601100	SS OPERATION EXPENSE
520100.11	520100	11	M&S Oper SS Trt Plt	21	601100	SS OPERATION EXPENSE
520100.12	520100	12	M&S Oper PU Struc	21	624100	PUMPING EXPENSE
520100.12	520100	12	M&S Oper PU Misc	21	624100	PUMPING EXPENSE
520100.12	520100	12	M&S Oper PU LS Pumps	21	624100	PUMPING EXPENSE
520100.12	520100	12	M&S Oper PU Bster St Eq	21	624100	PUMPING EXPENSE
520100.12	520100	12	M&S Oper PU HS Pumps	21	624100	PUMPING EXPENSE
520100.12	520100	12	M&S Oper PU Pwr Pr	21	624100	PUMPING EXPENSE
520100.13	520100	13	M&S Oper WT	21	642300	GENERAL WT EXPENSES
520100.13	520100	13	M&S Oper WT Struc	21	642300	GENERAL WT EXPENSES
520100.13	520100	13	M&S Oper WT WD	21	642300	GENERAL WT EXPENSES
520100.13	520100	13	M&S Oper WT SCADA	21	642300	GENERAL WT EXPENSES
520100.13	520100	13	M&S Oper WT Tanks	21	642300	GENERAL WT EXPENSES
520100.13	520100	13	M&S Oper WT Pwr Pr	21	642300	GENERAL WT EXPENSES
520100.13	520100	13	M&S Oper WT Gen Wtr Plt	21	642300	GENERAL WT EXPENSES
520100.13	520100	13	M&S Oper WT KRS Lab	21	642300	GENERAL WT EXPENSES
520100.13	520100	13	M&S Oper WT RRS Lab	21	642300	GENERAL WT EXPENSES
520100.13	520100	13	M&S Oper WT Misc	21	643100	MISC WT EXPENSES-CURRENT
520100.13	520100	13	M&S Oper WT Chem Feed Eq	21	643100	MISC WT EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Meters	21	663300	MISC METER EXPENSES
520100.14	520100	14	M&S Oper TD Meter Install	21	663300	MISC METER EXPENSES
520100.14	520100	14	M&S Oper TD Meter Chg	21	663300	MISC METER EXPENSES
520100.14	520100	14	M&S Oper TD Maps & Rec	21	665100	MAPS AND RECORDS EXPENSES
520100.14	520100	14	M&S Oper TD	21	665300	MISC T&D EXPENSES-CURRENT

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520100.14	520100	14	M&S Oper TD Struc	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Misc	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Equip	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Mains	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Hydrants	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Services	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Valves	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Tanks Prod	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Tanks Dist	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Meter Test	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD On & Off	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD New Dev	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Cross Conn	21	665300	MISC T&D EXPENSES-CURRENT
520100.14	520100	14	M&S Oper TD Leak Detect	21	665300	MISC T&D EXPENSES-CURRENT
520100.15	520100	15	M&S Oper CA	18	905100	MISC CUST ACCTNG EXPENSES
520100.16	520100	16	Mat and Sup Oper AG	20	921220	MISC OFFICE EXP SUP
531000.11	531000	11	Contract Svc-Eng Oper SS	21	923400	ENGINEERING SERVICES
531000.13	531000	13	Contract Svc-Eng Oper WT	21	923400	ENGINEERING SERVICES
531000.14	531000	14	Contract Svc-Eng Oper TD	21	923400	ENGINEERING SERVICES
531000.15	531000	15	Contract Svc-Eng Oper CA	21	923400	ENGINEERING SERVICES
531000.16	531000	16	Contract Svc-Eng Oper AG	21	923400	ENGINEERING SERVICES
532000.11	532000	11	Contr Svc-Acctg Oper SS	21	923200	AUDITING SERVICES
532000.13	532000	13	Contr Svc-Acctg Oper WT	21	923200	AUDITING SERVICES
532000.14	532000	14	Contr Svc-Acctg Oper TD	21	923200	AUDITING SERVICES
532000.15	532000	15	Contr Svc-Acctg Oper CA	21	923200	AUDITING SERVICES
532000.16	532000	16	Contr Svc-Acctg Oper AG	21	923200	AUDITING SERVICES
533000.11	533000	11	Contr Svc-Legal Oper SS	21	923300	LEGAL SERVICES
533000.13	533000	13	Contr Svc-Legal Oper WT	21	923300	LEGAL SERVICES
533000.14	533000	14	Contr Svc-Legal Oper TD	21	923300	LEGAL SERVICES
533000.15	533000	15	Contr Svc-Legal Oper CA	21	923300	LEGAL SERVICES
533000.16	533000	16	Contr Svc-Legal Oper AG	21	923300	LEGAL SERVICES
534000	534000		Contr Svc-Mgmt Oper SS		923100	SERVICE COMPANY CHARGES
534000.11	534000	11	Contr Svc-Mgmt Oper SS	13	923100	SERVICE COMPANY CHARGES
534000.13	534000	13	Contr Svc-Mgmt Oper WT	13	923100	SERVICE COMPANY CHARGES
534000.14	534000	14	Contr Svc-Mgmt Oper TD	13	923100	SERVICE COMPANY CHARGES
534000.15	534000	15	Contr Svc-Mgmt Oper CA	18	903520	BILLING & ACCTNG OTH EXP
534000.16	534000	16	Contr Svc-Mgmt Oper AG	13	923100	SERVICE COMPANY CHARGES
534000.16	534000	16	Amort Mgmt Audit Svc	13	923110	AMORT DEF AUDIT EXP
534080.16	534080	16	Mgmt Fees - Labor		923100	SERVICE COMPANY CHARGES
534081.16	534081	16	Mgmt Fees - Inc Plan		923100	SERVICE COMPANY CHARGES
534140.16	534140	16	Mgmt Fees-Group Ins		923100	SERVICE COMPANY CHARGES
534150.16	534150	16	Mgmt Fees-Pension		923100	SERVICE COMPANY CHARGES
534190.16	534190	16	Mgmt Fees-Rents		923100	SERVICE COMPANY CHARGES
534200.16	534200	16	Mgmt Fees-Gen Office		923100	SERVICE COMPANY CHARGES
534210.16	534210	16	Mgmt Fees-401K		923100	SERVICE COMPANY CHARGES
534211.16	534211	16	Mgmt Fees-ESOP		923100	SERVICE COMPANY CHARGES
534212.16	534212	16	Mgmt Fees-Misc		923100	SERVICE COMPANY CHARGES
534213.16	534213	16	Mgmt Fees-Research & Dev		923100	SERVICE COMPANY CHARGES
534250.16	534250	16	Mgmt Fees-Maint Other		923100	SERVICE COMPANY CHARGES
534270.16	534270	16	Mgmt Fees-Depreciation		923100	SERVICE COMPANY CHARGES
534290.16	534290	16	Mgmt Fees-Payroll Taxes		923100	SERVICE COMPANY CHARGES
534291.16	534291	16	Mgmt Fees-Oth Gen Taxes		923100	SERVICE COMPANY CHARGES
534560.16	534560	16	Mgmt Fees-LTD Interest		923100	SERVICE COMPANY CHARGES
534590.16	534590	16	Mgmt Fees-Other Int		923100	SERVICE COMPANY CHARGES
535000.11	535000	11	Contr Svc-Other Oper SS	21	923500	OTHER SERVICES-CURRENT
535000.12	535000	12	Contr Svc-Other Oper PU	21	923500	OTHER SERVICES-CURRENT
535000.13	535000	13	Contr Svc-Other Oper WT	21	923500	OTHER SERVICES-CURRENT
535000.13	535000	13	Contr Svc-Other Oper WT	21	923500	OTHER SERVICES-CURRENT
535000.13	535000	13	Contr Svc-Other Oper WT	21	923500	OTHER SERVICES-CURRENT
535000.14	535000	14	Contr Svc-Other Oper TD	21	923500	OTHER SERVICES-CURRENT
535000.15	535000	15	Contr Svc-Other Oper CA	18	903520	BILLING & ACCTNG OTH EXP
535000.16	535000	16	Contr Svc-Other Oper AG	21	923500	OTHER SERVICES-CURRENT
535001.11	535001	11	Contr Svc-Temp Agcy O SS	21	923500	OTHER SERVICES-CURRENT
535001.13	535001	13	Contr Svc-Temp Agcy O WT	21	923500	OTHER SERVICES-CURRENT
535001.14	535001	14	Contr Svc-Temp Agcy O TD	21	923500	OTHER SERVICES-CURRENT
535001.15	535001	15	Contr Svc-Temp Agcy O CA	18	903520	BILLING & ACCTNG OTH EXP
535001.16	535001	16	Contr Svc-Temp Agcy O AG	21	923500	OTHER SERVICES-CURRENT

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
536000.13	536000	13	Const Svc-Test-Regional	21	643100	MISC WT EXPENSES-CURRENT
536000.13	536000	13	Const Svc-Test-Regional	21	643100	MISC WT EXPENSES-CURRENT
536000.13	536000	13	Const Svc-Test-Regional	21	643100	MISC WT EXPENSES-CURRENT
541000.11	541000	11	Rents-Real Prop Oper SS	19	604000	SS RENTS
541000.11	541000	11	Rents-Buildings SS	19	604000	SS RENTS
541000.11	541000	11	Rents-Land/Parking SS	19	604000	SS RENTS
541000.12	541000	12	Rents-Real Prop Oper PU	19	627300	RENTS OTHER
541000.12	541000	12	Rents-Buildings PU	19	627300	RENTS OTHER
541000.12	541000	12	Rents-Land/Parking PU	19	627300	RENTS OTHER
541000.13	541000	13	Rents-Real Prop Oper WT	19	644000	WT RENTS
541000.13	541000	13	Rents-Buildings WT	19	644000	WT RENTS
541000.13	541000	13	Rents-Land/Parking WT	19	644000	WT RENTS
541000.14	541000	14	Rents-Real Prop Oper TD	19	666000	T&D RENTS
541000.14	541000	14	Rents-Buildings TD	19	666000	T&D RENTS
541000.14	541000	14	Rents-Land/Parking TD	19	666000	T&D RENTS
541000.15	541000	15	Rents-Real Prop Oper CA	18	905100	MISC CUST ACCTNG EXPENSES
541000.15	541000	15	Rents-Buildings CA	18	905100	MISC CUST ACCTNG EXPENSES
541000.15	541000	15	Rents-Land/Parking CA	18	905100	MISC CUST ACCTNG EXPENSES
541000.16	541000	16	Rents-Real Prop Oper AG	19	931000	ADM & GENERAL RENTS
541000.16	541000	16	Rents-Buildings AG	19	931000	ADM & GENERAL RENTS
541000.16	541000	16	Rents-Land/Parking AG	19	931000	ADM & GENERAL RENTS
541400.11	541400	11	Rents-Copy Machines SS	19	604000	SS RENTS
541400.11	541400	11	Rents-Pagers SS	19	604000	SS RENTS
541400.11	541400	11	Rents-Mobile Radios SS	19	604000	SS RENTS
541400.11	541400	11	Rents-Telephone Eqpt SS	19	604000	SS RENTS
541400.11	541400	11	Rents-Computer Eqpt SS	19	604000	SS RENTS
541400.11	541400	11	Rents-Equipment Oper SS	19	604000	SS RENTS
541400.11	541400	11	Rents-Security System SS	19	604000	SS RENTS
541400.12	541400	12	Rents-Copy Machines PU	19	627300	RENTS OTHER
541400.12	541400	12	Rents-Pagers PU	19	627300	RENTS OTHER
541400.12	541400	12	Rents-Mobile Radios PU	19	627300	RENTS OTHER
541400.12	541400	12	Rents-Telephone Eqpt PU	19	627300	RENTS OTHER
541400.12	541400	12	Rents-Computer Eqpt PU	19	627300	RENTS OTHER
541400.12	541400	12	Rents-Equipment Oper PU	19	627300	RENTS OTHER
541400.13	541400	13	Rents-Office/IS Equip WT	19	644000	WT RENTS
541400.13	541400	13	Rents-Copy Machines WT	19	644000	WT RENTS
541400.13	541400	13	Rents-Pagers WT	19	644000	WT RENTS
541400.13	541400	13	Rents-Lab Equip WT	19	644000	WT RENTS
541400.13	541400	13	Rents-Telephone Eqpt WT	19	644000	WT RENTS
541400.13	541400	13	Rents-Computer Eqpt WT	19	644000	WT RENTS
541400.13	541400	13	Rents-Equipment Oper WT	19	644000	WT RENTS
541400.13	541400	13	Rents-Security System WT	19	644000	WT RENTS
541400.14	541400	14	Rents-Office/IS Equip TD	19	666000	T&D RENTS
541400.14	541400	14	Rents-Copy Machines TD	19	666000	T&D RENTS
541400.14	541400	14	Rents-Pagers TD	19	666000	T&D RENTS
541400.14	541400	14	Rents-Mobile Radios TD	19	666000	T&D RENTS
541400.14	541400	14	Rents-Telephone Eqpt TD	19	666000	T&D RENTS
541400.14	541400	14	Rents-Computer Eqpt TD	19	666000	T&D RENTS
541400.14	541400	14	Rents-Equipment Oper TD	19	666000	T&D RENTS
541400.14	541400	14	Rents-Security System TD	19	666000	T&D RENTS
541400.15	541400	15	Rents-Office/IS Equip CA	18	905100	MISC CUST ACCTNG EXPENSES
541400.15	541400	15	Rents-Post. Machines CA	18	905100	MISC CUST ACCTNG EXPENSES
541400.15	541400	15	Rents-Pagers CA	18	905100	MISC CUST ACCTNG EXPENSES
541400.15	541400	15	Rents-Mobile Radios CA	18	905100	MISC CUST ACCTNG EXPENSES
541400.15	541400	15	Rents-Computer Eqpt CA	18	905100	MISC CUST ACCTNG EXPENSES
541400.15	541400	15	Rents-Security System CA	18	905100	MISC CUST ACCTNG EXPENSES
541400.15	541400	15	Rents-Copy Machines CA	19	931000	ADM & GENERAL RENTS
541400.15	541400	15	Rents-Telephone Eqpt CA	19	931000	ADM & GENERAL RENTS
541400.15	541400	15	Rents-Equipment Oper CA	19	931000	ADM & GENERAL RENTS
541400.16	541400	16	Rents-Office/IS Equip AG	19	931000	ADM & GENERAL RENTS
541400.16	541400	16	Rents-Copy Machines AG	19	931000	ADM & GENERAL RENTS
541400.16	541400	16	Rents-Post. Machines AG	19	931000	ADM & GENERAL RENTS
541400.16	541400	16	Rents-Pagers AG	19	931000	ADM & GENERAL RENTS
541400.16	541400	16	Rents-Mobile Radios AG	19	931000	ADM & GENERAL RENTS
541400.16	541400	16	Rents-Telephone Eqpt AG	19	931000	ADM & GENERAL RENTS
541400.16	541400	16	Rents-Computer Eqpt AG	19	931000	ADM & GENERAL RENTS
541400.16	541400	16	Rents-Equipment Oper AG	19	931000	ADM & GENERAL RENTS

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541400.16	541400	16	Rents-Security System AG	19	931000	ADM & GENERAL RENTS
541500.13	541500	13	Rents-Mobile Radios WT	19	644000	WT RENTS
550000.11	550000	11	Transport Exp-Fleet SS	21	930600	TRANSPORTATION EXPENSES
550000.12	550000	12	Transport Exp-Fleet PU	21	930600	TRANSPORTATION EXPENSES
550000.13	550000	13	Transport Exp-Fleet WT	21	930600	TRANSPORTATION EXPENSES
550000.14	550000	14	Transport Exp-Fleet TD	21	930600	TRANSPORTATION EXPENSES
550000.14	550000	14	Transport-Backhoe TD	21	930600	TRANSPORTATION EXPENSES
550000.15	550000	15	Transport Exp-Fleet CA	21	930600	TRANSPORTATION EXPENSES
550000.16	550000	16	Transport Exp-Fleet AG	21	930600	TRANSPORTATION EXPENSES
550000.16	550000	16	Transport-Fleet Fuel	21	930600	TRANSPORTATION EXPENSES
550000.16	550000	16	Transport-Fleet Regis/Tax	21	930600	TRANSPORTATION EXPENSES
550000.16	550000	16	Transport-Fleet Veh Merch	21	930600	TRANSPORTATION EXPENSES
550000.16	550000	16	Transport-Fleet Cap CR	21	930600	TRANSPORTATION EXPENSES
550000.16	550000	16	Transport-Backhoe	21	930600	TRANSPORTATION EXPENSES
550000.16	550000	16	Transport-Backhoe AG	21	930600	TRANSPORTATION EXPENSES
550000.23	550000	23	Transport Maint WT		930600	TRANSPORTATION EXPENSES
550001.16	550001	16	Leased Car Costs	20	921300	PERSONAL/VEHICLE
550001.16	550001	16	Transport-Fleet Lease	21	930600	TRANSPORTATION EXPENSES
550003.16	550003	16	Trans Oper AG Lease Maint		930600	TRANSPORTATION EXPENSES
556000.16	556000	16	Insur Vehicle Oper AG	21	930600	TRANSPORTATION EXPENSES
557000.16	557000	16	Insur Gen Liab Oper AG	17	925400	GENERAL LIABILITY
557001.16	557001	16	Ins Gen Liab Retros AG	17	925400	GENERAL LIABILITY
558000	558000		Insurance Workman's Comp		925110	WORKMENS COMP PREMIUM EXP
558000.16	558000	16	Insur Workman's Comp AG	17	925110	WORKMENS COMP PREMIUM EXP
558000.16	558000	16	Ins Workman's Comp AG CR	17	925110	WORKMENS COMP PREMIUM EXP
558001.16	558001	16	Ins Work Comp Retros AG	17	925110	WORKMENS COMP PREMIUM EXP
559000.16	559000	16	Insur Other Oper AG	17	924000	PROPERTY INSURANCE
559001.16	559001	16	Insur Other Retros AG	17	924000	PROPERTY INSURANCE
566100.16	566100	16	Reg Comm Rate Case Amort	16	928100	AMORT EXP RATE PROCEEDING
566200.16	566200	16	Reg Comm Depr Study Amor	16	928300	AMORT OTHER REGULATRY EXP
566300.16	566300	16	Reg Comm Mgmt Study Amor	16	928300	AMORT OTHER REGULATRY EXP
566700	566700		Regulatory Comm Exp-Other		928100	AMORT EXP RATE PROCEEDING
566700.11	566700	11	Reg Comm Other Oper SS	16	928100	AMORT EXP RATE PROCEEDING
566700.13	566700	13	Reg Comm Other Oper WT	16	928100	AMORT EXP RATE PROCEEDING
566700.14	566700	14	Reg Comm Other Oper TD	16	928100	AMORT EXP RATE PROCEEDING
566700.15	566700	15	Reg Comm Other Oper CA	16	928100	AMORT EXP RATE PROCEEDING
566700.16	566700	16	Reg Comm Other Oper AG	16	928400	AMORT EXP RATE PROCEEDING
566700.16	566700	16	Reg Comm Demand Study	16	928400	OTH REGULATRY EXP-CURRENT
568010.16	568010	16	Wtr Resource-Conservation	16	928400	OTH REGULATRY EXP-CURRENT
568020.16	568020	16	Wtr Resource-Reclaimed Water	16	928400	OTH REGULATRY EXP-CURRENT
570100.15	570100	15	Uncollectible Accounts	18	904000	UNCOLLECTIBLE ACCOUNTS
575000.11	575000	11	Small Tools SS	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Safety Supplies SS	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Misc Oper SS	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Misc Oper SS Struct	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Misc Oper SS Misc	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Misc Oper SS Intake	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Misc Oper SS Resv #1	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Misc Oper SS Resv #4	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Misc Oper SS Trt Plt	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Subscriptions SS	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Tools and Hardware SS	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Other SS	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Other Amort SS	21	603100	MISCELLANEOUS SS EXPENSES
575000.11	575000	11	Safety SS	21	624500	PUMPING EXPENSES ELECTRIC
575000.11	575000	11	Data Lines	21	930210	MISC GENERAL EXP-CURRENT
575000.11	575000	11	Office & Admin Expense	21	930210	MISC GENERAL EXP-CURRENT
575000.12	575000	12	Safety Supplies PU	21	626500	MISC PUMPING EXP ELECTRIC
575000.12	575000	12	Misc Oper PU	21	626500	MISC PUMPING EXP ELECTRIC
575000.12	575000	12	Misc Oper PU Struct	21	626500	MISC PUMPING EXP ELECTRIC
575000.12	575000	12	Misc Oper PU Misc	21	626500	MISC PUMPING EXP ELECTRIC
575000.12	575000	12	Misc Oper P	21	626500	MISC PUMPING EXPENSES
575000.12	575000	12	Other Amort PU	21	626500	MISC PUMPING EXP ELECTRIC
575000.12	575000	12	Small Tools PU	21	626600	MISC PUMPING EXP OTHER
575000.12	575000	12	Subscriptions PU	21	626600	MISC PUMPING EXP OTHER
575000.12	575000	12	Other PU	21	626600	MISC PUMPING EXP OTHER
575000.12	575000	12	Overtime Meal Expense PU	21	930210	MISC GENERAL EXP-CURRENT

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575000.121	575000	1210	Misc Oper PU Pwr Pr	21	626500	MISC PUMPING EXP ELECTRIC
575000.1215	575000	1215	Misc Oper PU LS Pumps	21	626500	MISC PUMPING EXP ELECTRIC
575000.1215	575000	1215	Misc Oper PU Bstr St Eq	21	626500	MISC PUMPING EXP ELECTRIC
575000.1215	575000	1215	Misc Oper PU HS Pumps	21	626500	MISC PUMPING EXP ELECTRIC
575000.13	575000	13	Safety Supplies WT	21	642300	GENERAL WT EXPENSES
575000.13	575000	13	Safety Supplies WT	21	642300	GENERAL WT EXPENSES
575000.13	575000	13	Safety Supplies WT	21	642300	GENERAL WT EXPENSES
575000.13	575000	13	Lab Tests	21	642300	GENERAL WT EXPENSES
575000.13	575000	13	Lab Tests	21	642300	GENERAL WT EXPENSES
575000.13	575000	13	Lab Tests	21	642300	GENERAL WT EXPENSES
575000.13	575000	13	Small Tools WT	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Small Tools WT	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Small Tools WT	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT Struct	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT Misc	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT WD	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT Scada	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT Chem Feed Eq	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT Tanks	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT Pwr Pr	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT Gen Wtr Plt	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT KRS Lab	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT RRS Lab	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Misc Oper WT	21	643100	MISC WATER TREATMENTS EXPENSES
575000.13	575000	13	Safety WT	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Subscriptions WT	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Tools and Hardware WT	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Other WT	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Other Amort WT	21	643100	MISC WT EXPENSES-CURRENT
575000.13	575000	13	Overtime Meal Expense WT	21	930210	MISC GENERAL EXP-CURRENT
575000.14	575000	14	Safety TD	21	662100	T&D LINES EXPENSE
575000.14	575000	14	Tools and Hardware TD	21	663300	MISC METER EXPENSES
575000.14	575000	14	Mapping and Surveying TD	21	665100	MAPS AND RECORDS EXPENSES
575000.14	575000	14	Small Tools TD	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Safety Supplies TD	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Marking Paint TD	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD Struct	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD Misc	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD Equip	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD Hydrants	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD Maps & Rec	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD New Dev	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD Cross Conn	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD Leak Detect	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Misc Oper TD	21	665300	MISC T&D EXPENSES
575000.14	575000	14	Other Amort TD	21	665300	MISC T&D EXPENSES-CURRENT
575000.14	575000	14	Subscriptions TD	21	667100	MISC SEWER T & D EXP
575000.14	575000	14	Other TD	21	667100	MISC SEWER T & D EXP
575000.14	575000	14	Overtime Meal Expense TD	21	930210	MISC GENERAL EXP-CURRENT
575000.141	575000	1410	Misc Oper TD Tanks Prod	21	665300	MISC T&D EXPENSES-CURRENT
575000.141	575000	1410	Misc Oper TD Tanks Dist	21	665300	MISC T&D EXPENSES-CURRENT
575000.1415	575000	1415	Misc Oper TD Mains	21	665300	MISC T&D EXPENSES-CURRENT
575000.1415	575000	1415	Misc Oper TD Valves	21	665300	MISC T&D EXPENSES-CURRENT
575000.142	575000	1420	Misc Oper TD Meters	21	665300	MISC T&D EXPENSES-CURRENT
575000.142	575000	1420	Misc Oper TD Meter Chg	21	665300	MISC T&D EXPENSES-CURRENT
575000.142	575000	1420	Misc Oper TD Meter Test	21	665300	MISC T&D EXPENSES-CURRENT
575000.142	575000	1420	Misc Oper TD On & Off	21	665300	MISC T&D EXPENSES-CURRENT
575000.1425	575000	1425	Misc Oper TD Services	21	665300	MISC T&D EXPENSES-CURRENT
575000.1425	575000	1425	Misc Oper TD Meter Install	21	665300	MISC T&D EXPENSES-CURRENT
575000.15	575000	15	Misc Oper CA	18	903100	CONTRACT & ORDERS EXPENS
575000.15	575000	15	Subscriptions CA	18	903100	CONTRACT & ORDERS EXPENS
575000.15	575000	15	Overtime Meal Expense CA	18	903520	BILLING & ACCTNG OTH EXP
575000.15	575000	15	Small Tools CA	18	905100	MISC CUST ACCTNG EXPENSES
575000.15	575000	15	Safety Supplies CA	18	905100	MISC CUST ACCTNG EXPENSES
575000.15	575000	15	Marking Paint CA	18	905100	MISC CUST ACCTNG EXPENSES

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575000.15	575000	15	Safety CA	18	905100	MISC CUST ACCTNG EXPENSES
575000.15	575000	15	Other CA	18	905100	MISC CUST ACCTNG EXPENSES
575000.15	575000	15	Other Amort CA	18	905100	MISC CUST ACCTNG EXPENSES
575000.16	575000	16	Annual Report	21	910110	ANNUAL REPORT EXPENSES
575000.16	575000	16	Overtime Meal Expense AG	20	921140	EXP OF OFFICERS&EMPS MSTR ACCT
575000.16	575000	16	Small Tools AG	20	921200	MISC OFFICE EXPENSES
575000.16	575000	16	Misc General Office AG	20	921200	MISC OFFICE EXPENSES
575000.16	575000	16	Answering Service	20	921200	MISC OFFICE EXPENSES
575000.16	575000	16	Mapping and Surveying AG	20	921200	MISC OFFICE EXPENSES
575000.16	575000	16	Other AG	20	921200	MISC OFFICE EXPENSES
575000.16	575000	16	Safety Supplies AG	20	921220	MISC OFFICE EXP SUP
575000.16	575000	16	Subscriptions AG	20	921240	SUBSCRIPTIONS
575000.16	575000	16	Pest Control	20	921250	OFFICE BUILDING OPERATION
575000.16	575000	16	Grievance and Arbitration	21	923300	LEGAL SERVICES
575000.16	575000	16	Franchise Requirements	21	927000	FRANCHISE REQUIREMENTS
575000.16	575000	16	Misc Oper AG	21	930210	MISC GENERAL EXP-CURRENT
575000.16	575000	16	Misc Oper AG Conservation	21	930210	MISC GENERAL EXP-CURRENT
575000.16	575000	16	Courier Service	21	930210	MISC GENERAL EXP-CURRENT
575000.16	575000	16	Credit Bureau	21	930210	MISC GENERAL EXP-CURRENT
575000.16	575000	16	Employee Newsletter	21	930210	MISC GENERAL EXP-CURRENT
575000.16	575000	16	Overages/Shortages	21	930210	MISC GENERAL EXP-CURRENT
575000.16	575000	16	Safety AG	21	930210	MISC GENERAL EXP-CURRENT
575000.16	575000	16	Trustee Fees	21	930210	MISC GENERAL EXP-CURRENT
575000.16	575000	16	Other Amort AG	21	930210	MISC GENERAL EXP-CURRENT
575002.16			Misc General Office		930130	OTHER GENERAL EXPENSE
575030.16	575030	16	Advertising AG Newspaper	21	930890	MISC GEN EXP-OTHER
575030.16	575030	16	Advertising AG Television	21	930890	MISC GEN EXP-OTHER
575030.16	575030	16	Advertising AG Radio	21	930890	MISC GEN EXP-OTHER
575030.16	575030	16	Advertising AG Cust Hand	21	930890	MISC GEN EXP-OTHER
575030.16	575030	16	Advertising AG Bill Inserts	21	930890	MISC GEN EXP-OTHER
575030.16	575030	16	Advertising AG Other	21	930890	MISC GEN EXP-OTHER
575030.16	575030	16	Advertising AG Conserv	21	930890	MISC GEN EXP-OTHER
575030.16	575030	16	Advertising AG Employ	21	930890	MISC GEN EXP-OTHER
575100.15	575100	15	Bank Service Charges	18	903300	COLLECTING EXPENSES
575100.15	575100	15	Lockbox	18	903300	COLLECTING EXPENSES
575100.15	575100	15	Third Party Collection Fees	18	903300	COLLECTING EXPENSES
575100.16	575100	16	Bank Service Charges AG		903300	COLLECTING EXPENSES
575120.16	575120	16	Bill Inserts	21	930210	MISC GENERAL EXP-CURRENT
575130.16	575130	16	Brochures and Handouts	21	930210	MISC GENERAL EXP-CURRENT
575140.16	575140	16	Charitable Contrib Deduct	21	930270	DONATIONS-ILL
575141.16	575141	16	Charitable Contrib Nondeduct	21	930270	DONATIONS-ILL
575180.11	575180	11	Charts	21	624500	PUMPING EXPENSES ELECTRIC
575200.15	575200	15	Collection Agencies	18	903300	COLLECTING EXPENSES
575220.16	575220	16	Community Relations	21	930210	MISC GENERAL EXP-CURRENT
575240.16	575240	16	Co Dues/Membership Ded	21	930880	MISC GEN EXP-COMPANY DUES
575240.16	575240	16	Co Dues/Membership Ded SS	21	930880	MISC GEN EXP-COMPANY DUES
575240.16	575240	16	Co Dues/Membership Ded PU	21	930880	MISC GEN EXP-COMPANY DUES
575240.16	575240	16	Co Dues/Membership Ded WT	21	930880	MISC GEN EXP-COMPANY DUES
575240.16	575240	16	Co Dues/Membership Ded TD	21	930880	MISC GEN EXP-COMPANY DUES
575240.16	575240	16	Co Dues/Membership Ded CA	21	930880	MISC GEN EXP-COMPANY DUES
575240.16	575240	16	Co Dues/Membership Ded AG	21	930880	MISC GEN EXP-COMPANY DUES
575242.16	575242	16	Misc AWWA Fees	21	930880	MISC GEN EXP-COMPANY DUES
575244.16	575244	16	Misc KAWC Fees	21	930880	MISC GEN EXP-COMPANY DUES
575250.16			Condemnation Costs		930130	OTHER GENERAL EXPENSE
575260.16	575260	16	Credit Line Fees	20	921200	MISC OFFICE EXPENSES
575261.16	575261	16	Credit Line Fees-Inside		921200	MISC OFFICE EXPENSES
575270.16	575270	16	Directors Fees	21	930850	MISC GEN EXP-DIRECTORS FEES
575271.16	575271	16	Directors Expenses		930850	MISC GEN EXP-DIRECTORS FEES
575280.16	575280	16	Dues/Membership Deduct WT	21	643100	MISC WT EXPENSES-CURRENT
575280.16	575280	16	Dues/Membership Deduct CA	18	903520	BILLING & ACCTNG OTH EXP
575280.16	575280	16	Dues/Membership Deduct AG	20	921200	MISC OFFICE EXPENSES
575281.16	575281	16	Dues/Membership Nondeduct	20	921110	DUES FOR CLUBS-TAXABLE
575320.13	575320	13	Electricity WT		643100	MISC WT EXPENSES-CURRENT
575320.14	575320	14	Electricity TD		665300	MISC T&D EXPENSES-CURRENT
575320.16	575320	16	Electricity AG		921200	MISC OFFICE EXPENSES
575340	575340		Employee Expenses		921100	EXPENSES OF EMPLOYEES
575340.16	575340	16	Employee Expenses SS	21	603100	MISCELLANEOUS SS EXPENSES

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575340.16	575340	16	Employee Expenses PU	21	626600	MISC PUMPING EXP OTHER
575340.16	575340	16	Employee Expenses WT	21	643100	MISC WT EXPENSES-CURRENT
575340.16	575340	16	Employee Expenses TD	21	667100	MISC SEWER T & D EXP
575340.16	575340	16	Employee Expenses CA	18	905100	MISC CUST ACCTNG EXPENSES
575340.16	575340	16	Employee Expenses AG	20	921100	EXPENSES OF EMPLOYEES
575340.16	575340	16	Employee Expenses-Master	20	921140	EXP OF OFFICERS&EMPS MSTR ACCT
575342.16	575342	16	Registration Fees CA	18	903520	BILLING & ACCTNG OTH EXP
575342.16	575342	16	Registration Fees SS	21	930210	MISC GENERAL EXP-CURRENT
575342.16	575342	16	Registration Fees PU	21	930210	MISC GENERAL EXP-CURRENT
575342.16	575342	16	Registration Fees WT	21	930210	MISC GENERAL EXP-CURRENT
575342.16	575342	16	Registration Fees TD	21	930210	MISC GENERAL EXP-CURRENT
575342.16	575342	16	Registration Fees AG	21	930210	MISC GENERAL EXP-CURRENT
575350	575350		Employee Expenses		921100	EXPENSES OF EMPLOYEES
575350.16	575350	16	Employee Expenses		921100	EXPENSES OF EMPLOYEES
575351.16	575351	16	Meals&Travel Nondeduct SS	20	930260	MEALS & TRAVEL EXPENSES-TAXABL
575351.16	575351	16	Meals&Travel Nondeduct PU	20	930260	MEALS & TRAVEL EXPENSES-TAXABL
575351.16	575351	16	Meals&Travel Nondeduct WT	20	930260	MEALS & TRAVEL EXPENSES-TAXABL
575351.16	575351	16	Meals&Travel Nondeduct CA	20	930260	MEALS & TRAVEL EXPENSES-TAXABL
575351.16	575351	16	Meals&Travel Nondeduct AG	20	930260	MEALS & TRAVEL EXPENSES-TAXABL
575400.16	575400	16	Amortize miscellaneous charges	21	930200	AMORTIZE MISC CHARGES
575420.15	575420	15	Forms CA	18	903520	BILLING & ACCTNG OTH EXP
575420.15	575420	15	Forms Oper CA Cust Ser	18	903520	BILLING & ACCTNG OTH EXP
575420.15	575420	15	Forms Oper CA Billings	18	903520	BILLING & ACCTNG OTH EXP
575420.15	575420	15	Billing Forms & Supplies CA	18	905100	MISC CUST ACCTNG EXPENSES
575420.16	575420	16	Forms SS	21	603100	MISCELLANEOUS SS EXPENSES
575420.16	575420	16	Forms WT	21	643100	MISC WT EXPENSES-CURRENT
575420.16	575420	16	Forms TD	21	667100	MISC SEWER T & D EXP
575420.16	575420	16	Forms AG	20	921200	MISC OFFICE EXPENSES
575420.16	575420	16	Forms PU	21	930210	MISC GENERAL EXP-CURRENT
575460.11	575460	11	Grounds Keeping SS	21	624500	PUMPING EXPENSES ELECTRIC
575460.13	575460	13	Grounds Keeping WT	21	643100	MISC WT EXPENSES-CURRENT
575460.14	575460	14	Grounds Keeping TD	21	662100	T&D LINES EXPENSE
575460.16	575460	16	Grounds Keeping AG	21	930210	MISC GENERAL EXP-CURRENT
575480.11	575480	11	Heat - Oil/Gas SS	21	624500	PUMPING EXPENSES ELECTRIC
575480.11	575480	11	Heat - Oil/Gas PU	21	624500	PUMPING EXPENSES ELECTRIC
575480.13	575480	13	Heat - Oil/Gas WT	21	642300	GENERAL WT EXPENSES
575480.14	575480	14	Heat - Oil/Gas TD	21	665300	MISC T&D EXPENSES-CURRENT
575480.16	575480	16	Heat - Oil/Gas CA	18	905100	MISC CUST ACCTNG EXPENSES
575480.16	575480	16	Heat - Oil/Gas AG	20	921250	OFFICE BUILDING OPERATION
575490.16	575490	16	Injuries and Damages	21	925300	INJURIES & DAMAGES EXP
575500.13	575500	13	Janitorial WT	21	642300	GENERAL WT EXPENSES
575500.14	575500	14	Janitorial TD	21	665300	MISC T&D EXPENSES-CURRENT
575500.16	575500	16	Janitorial AG	20	921200	MISC OFFICE EXPENSES
575545.13	575545	13	Laboratory Supplies WT	21	642300	GENERAL WT EXPENSES
575545.13	575545	13	Laboratory Supplies WT	21	642300	GENERAL WT EXPENSES
575545.13	575545	13	Laboratory Supplies WT	21	642300	GENERAL WT EXPENSES
575560.16	575560	16	Lobbying Expenses	21	930510	LOBBYING EXPENSES
575600.14	575351	16	Meals&Travel Nondeduct TD	20	930260	MEALS & TRAVEL EXPENSES-TAXABL
575620.11	575620	11	Office & Admin Supp SS	21	603100	MISCELLANEOUS SS EXPENSES
575620.11	575620	11	Office & Admin Supp PU	21	626600	MISC PUMPING EXP OTHER
575620.13	575620	13	Office & Admin Supp WT	21	642300	GENERAL WT EXPENSES
575620.14	575620	14	Office & Admin Supp TD	21	665300	MISC T&D EXPENSES-CURRENT
575620.15	575620	15	Office & Admin Supp CA	18	905100	MISC CUST ACCTNG EXPENSES
575620.16	575620	16	Office & Admin Supp AG	20	921220	MISC OFFICE EXP SUP
575625.15	575625	15	Overnight Shipping CA	18	905100	MISC CUST ACCTNG EXPENSES
575625.16	575625	16	Overnight Shipping AG	20	921200	MISC OFFICE EXPENSES
575640.16	575640	16	Penalties Nondeduct	21	930900	TAX PENALTY
575660.12	575660	12	Postage PU	21	626600	MISC PUMPING EXP OTHER
575660.15	575660	15	Postage CA	18	903523	CUST ACCTG-BILLING/POSTAGE
575660.15	575660	15	Postage AG	20	921200	MISC OFFICE EXPENSES
575660.16	575660	16	Postage SS	21	603100	MISCELLANEOUS SS EXPENSES
575660.16	575660	16	Postage WT	21	643100	MISC WT EXPENSES-CURRENT
575660.16	575660	16	Postage TD	21	667100	MISC SEWER T & D EXP
575670.16	575670	16	Relocation Expenses	20	921100	EXPENSES OF EMPLOYEES
575680.16	575680	16	Research & Develop. Ex WT	21	930300	RESEARCH & DEV EXP
575680.16	575680	16	Research & Develop. Ex AG	21	930300	RESEARCH & DEV EXP
575680.16	575680	16	Misc AWWA Research	21	930300	RESEARCH & DEV EXP

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
575710.16	575710	16	Security Service	21	930210	MISC GENERAL EXP-CURRENT
575711.16	575711	16	Add'l Security Costs AG		930210	MISC GENERAL EXP-CURRENT
575715.16	575715	16	Software Licenses	21	930230	AMORT MISC GENERAL EXP
575720.11	575720	11	Telemetetering	21	624500	PUMPING EXPENSES ELECTRIC
575740.11	575740	11	Telephone SS	21	624500	PUMPING EXPENSES ELECTRIC
575740.13	575740	13	Telephone WT	21	642300	GENERAL WT EXPENSES
575740.13	575740	13	Telephone WT	21	642300	GENERAL WT EXPENSES
575740.14	575740	14	Telephone TD	21	665300	MISC T&D EXPENSES-CURRENT
575740.15	575740	15	Telephone CA	18	903521	CUST ACCTG-BILLING/TELEPHONE
575740.16	575740	16	Telephone AG	20	921210	MISC OFFICE EXP TEL
575741.13	575741	13	Mobile Communications WT	21	643100	MISC WT EXPENSES-CURRENT
575741.14	575741	14	Mobile Communications TD	21	665300	MISC T&D EXPENSES-CURRENT
575741.15	575741	15	Mobile Communications CA	18	905100	MISC CUST ACCTNG EXPENSES
575741.15	575741	15	Mobile Communications AG	20	921210	MISC OFFICE EXP TEL
575741.16	575741	16	Cell Phone AG		921210	MISC OFFICE EXP TEL
575780.11	575780	11	Trash Removal SS	21	603100	MISCELLANEOUS SS EXPENSES
575780.11	575780	11	Trash Removal PU	21	626600	MISC PUMPING EXP OTHER
575780.13	575780	13	Trash Removal WT	21	643100	MISC WT EXPENSES-CURRENT
575780.14	575780	14	Trash Removal TD	21	667100	MISC SEWER T & D EXP
575780.15	575780	15	Trash Removal CA	18	905100	MISC CUST ACCTNG EXPENSES
575780.16	575780	16	Trash Removal AG	20	921200	MISC OFFICE EXPENSES
575790.16	575790	16	Trustee Fees AG		930850	MISC GENERAL EXP-DIRECTORS FEES
575820.11	575820	11	Uniforms SS	21	603100	MISCELLANEOUS SS EXPENSES
575820.11	575820	11	Uniforms PU	21	626500	MISC PUMPING EXP ELECTRIC
575820.13	575820	13	Uniforms WT	21	643100	MISC WT EXPENSES-CURRENT
575820.14	575820	14	Uniforms TD	21	662100	T&D LINES EXPENSE
575820.15	575820	15	Uniforms CA	18	905100	MISC CUST ACCTNG EXPENSES
575830.11	575830	11	Water&Waste Water Exp SS	21	603100	MISCELLANEOUS SS EXPENSES
575830.11	575830	11	Water&Waste Water Exp PU	21	626600	MISC PUMPING EXP OTHER
575830.11	575830	11	Water&Waste Water Exp WT	21	643100	MISC WT EXPENSES-CURRENT
575830.11	575830	11	Water&Waste Water Exp TD	21	667100	MISC SEWER T & D EXP
575830.11	575830	11	Water&Waste Water Exp CA	18	905100	MISC CUST ACCTNG EXPENSES
575830.16	575830	16	Water&Waste Water Exp AG	20	921250	OFFICE BUILDING OPERATION
575998.16	575998	16	Pcard Undistributed		930210	MISC GENERAL EXP-CURRENT
620000.21	620000	21	M&S Mtn SS Struct	25	611100	OR MN SS STRUCT & IMP MAT
620000.21	620000	21	M&S Mtn SS Resv #1	25	612100	OR MN COLL & IMP RES MAT
620000.21	620000	21	M&S Mtn SS Resv #4	25	612100	OR MN COLL & IMP RES MAT
620000.21	620000	21	M&S Mtn SS Intake	25	613100	OR MN LAK RIV & OTH MAT
620000.21	620000	21	M&S Maint SS	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	M&S Mtn SS Misc	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	M&S Mtn SS Trt Plt	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	Equip Repair Parts SS	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	Street Repair Parts SS	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	Repair Parts Mtn SS	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	Stock E SS	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	M&S Tools Maint SS	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	M&S Safety Supp Maint SS	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	M&S Elect Supp Maint SS	25	617100	OR MN MISC WAT SS PLT MAT
620000.21	620000	21	M&S Mtn PU Stru	25	631100	OR MN PUMP STRU & IMP MAT
620000.21	620000	21	M&S Mtn PU LS Pumps	25	632100	OR MN POWER PROD EQPT MAT
620000.21	620000	21	M&S Mtn SS HS Pumps	25	632100	OR MN POWER PROD EQPT MAT
620000.21	620000	21	M&S Maint PU	25	633200	OR MN PUMP EQPT MAT ELEC
620000.21	620000	21	M&S Mtn PU Misc	25	633200	OR MN PUMP EQPT MAT ELEC
620000.21	620000	21	M&S Mtn PU Booster St Eqp	25	633200	OR MN PUMP EQPT MAT ELEC
620000.21	620000	21	Equip Repair Parts PU	25	633300	OR MN PUMP EQPT MAT OTHER
620000.21	620000	21	Repair Parts Mtn PU	25	633300	OR MN PUMP EQPT MAT OTHER
620000.21	620000	21	M&S Tools Maint PU	25	633300	OR MN PUMP EQPT MAT OTHER
620000.21	620000	21	M&S Safety Supp Maint PU	25	633300	OR MN PUMP EQPT MAT OTHER
620000.21	620000	21	M&S Elect Supp Maint PU	25	633300	OR MN PUMP EQPT MAT OTHER
620000.21	620000	21	Street Repair Parts PU	25	651100	OR MN WT STRUCT & IMP MAT
620000.22	620000	22	Mat and Sup Maint P		633200	OR MN PUMP EQPT MAT OTHER
620000.23	620000	23	M&S Mtn SS Pwr Pr	25	633200	OR MN PUMP EQPT MAT ELEC
620000.23	620000	23	M&S Maint WT	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	M&S Mtn WT Struct	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	M&S Mtn WT Misc	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	Equip Repair Parts WT	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	Street Repair Parts WT	25	651100	OR MN WT STRUCT & IMP MAT

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
620000.23	620000	23	Street Repair Parts WT	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	Street Repair Parts WT	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	Paint Supplies WT	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	M&S Tools Maint WT	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	M&S Safety Supp Maint WT	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	M&S Elect Supp Maint WT	25	651100	OR MN WT STRUCT & IMP MAT
620000.23	620000	23	M&S Mtn WT WD	25	652100	OR MN GENERAL WT EQPT MAT
620000.23	620000	23	M&S Mtn WT SCADA	25	652100	OR MN GENERAL WT EQPT MAT
620000.23	620000	23	M&S Mtn WT Chem Feed Eq	25	652100	OR MN GENERAL WT EQPT MAT
620000.23	620000	23	M&S Mtn WT Tanks	25	652100	OR MN GENERAL WT EQPT MAT
620000.23	620000	23	M&S Mtn WT Pwr Pr	25	652100	OR MN GENERAL WT EQPT MAT
620000.23	620000	23	M&S Mtn WT Gen Wtr Plt	25	652100	OR MN GENERAL WT EQPT MAT
620000.23	620000	23	M&S Mtn WT KRS Lab	25	652100	OR MN GENERAL WT EQPT MAT
620000.23	620000	23	M&S Mtn WT RRS Lab	25	652100	OR MN GENERAL WT EQPT MAT
620000.23	620000	23	Repair Parts Mtn WT	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	M&S Mtn TD Struc	25	671100	OR MN T&D STRUCT & IMP-MAT
620000.24	620000	24	M&S Mtn TD Tanks Prod	25	671100	OR MN T&D STRUCT & IMP-MAT
620000.24	620000	24	M&S Mtn TD Tanks Dist	25	671100	OR MN T&D STRUCT & IMP-MAT
620000.24	620000	24	Rep Parts Mtn TD Struc	25	671100	OR MN T&D STRUCT & IMP-MAT
620000.24	620000	24	Rep Parts Mtn Tanks Prod	25	671100	OR MN T&D STRUCT & IMP-MAT
620000.24	620000	24	Rep Parts Mtn Tanks Dist	25	671100	OR MN T&D STRUCT & IMP-MAT
620000.24	620000	24	M&S Mtn TD Maint Mains	25	673100	OR MN T&D MAINS MAT
620000.24	620000	24	M&S Mtn TD Valves	25	673100	OR MN T&D MAINS MAT
620000.24	620000	24	M&S Mtn TD Cross Conn	25	673100	OR MN T&D MAINS MAT
620000.24	620000	24	Rep Parts Mtn Mains	25	673100	OR MN T&D MAINS MAT
620000.24	620000	24	Rep Parts Mtn Valves	25	673100	OR MN T&D MAINS MAT
620000.24	620000	24	Rep Parts Mtn Cross Conn	25	673100	OR MN T&D MAINS MAT
620000.24	620000	24	M&S Mtn TD Services	25	675100	OR MN SERVICES MAT
620000.24	620000	24	Rep Parts Mtn Services	25	675100	OR MN SERVICES MAT
620000.24	620000	24	M&S Mtn TD Meters	25	676100	OR MN METERS MAT
620000.24	620000	24	M&S Mtn TD Meter Chg	25	676100	OR MN METERS MAT
620000.24	620000	24	M&S Mtn TD Meter Test	25	676100	OR MN METERS MAT
620000.24	620000	24	M&S Mtn TD On & Off	25	676100	OR MN METERS MAT
620000.24	620000	24	Rep Parts Mtn Meters	25	676100	OR MN METERS MAT
620000.24	620000	24	Rep Parts Mtn Meter Chg	25	676100	OR MN METERS MAT
620000.24	620000	24	Rep Parts Mtn Meter Test	25	676100	OR MN METERS MAT
620000.24	620000	24	Rep Parts Mtn On & Off	25	676100	OR MN METERS MAT
620000.24	620000	24	M&S Mtn TD Meter Install	25	676300	OR MN METER INSTALL MAT
620000.24	620000	24	Rep Parts Mtn Meter Ins	25	676300	OR MN METER INSTALL MAT
620000.24	620000	24	M&S Mtn TD Hydrants	25	677100	OR MN HYDRANTS MAT
620000.24	620000	24	Rep Parts Mtn Hydrants	25	677100	OR MN HYDRANTS MAT
620000.24	620000	24	M&S Maint TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	M&S Mtn TD Misc	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	M&S Mtn TD Equip	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	M&S Mtn TD Maps & Rec	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	M&S Mtn TD New Dev	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	M&S Mtn TD Leak Detect	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Equip Repair Parts TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Street Repair Parts TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Repair Parts Mtn TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Rep Parts Mtn Misc	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Rep Parts Mtn Equip	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Rep Parts Mtn Maps & Rec	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Rep Parts Mtn New Dev	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Rep Parts Mtn Leak Detect	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Paving Materials TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Stone Fill Materials TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Stock E TD Mains	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Stock E TD Services	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	Paint Supplies TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	M&S Tools Maint TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	M&S Safety Supp Maint TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.24	620000	24	M&S Elect Supp Maint TD	25	678100	OR MN OTHER T&D PLANT MAT
620000.26	620000	26	Street Repair Parts WT	25	651100	OR MN WT STRUCT & IMP MAT
620000.26	620000	26	Equip Repair Parts CA	18	905100	MISC CUST ACCTNG EXPENSES
620000.26	620000	26	Street Repair Parts CA	18	905100	MISC CUST ACCTNG EXPENSES
620000.26	620000	26	Paint Supplies CA	18	905100	MISC CUST ACCTNG EXPENSES

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
620000.26	620000	26	M&S Tools Maint CA	18	905100	MISC CUST ACCTNG EXPENSES
620000.26	620000	26	M&S Safety Supp Maint CA	18	905100	MISC CUST ACCTNG EXPENSES
620000.26	620000	26	M&S Elect Supp Maint CA	18	905100	MISC CUST ACCTNG EXPENSES
620000.26	620000	26	M&S Maint AG General	25	932100	OR MN A&G STRUC & IMP MAT
620000.26	620000	26	Equip Repair Parts AG	25	932100	OR MN A&G STRUC & IMP MAT
620000.26	620000	26	M&S Tools Maint AG	25	932100	OR MN A&G STRUC & IMP MAT
620000.26	620000	26	M&S Safety Supp Maint AG	25	932100	OR MN A&G STRUC & IMP MAT
620000.26	620000	26	M&S Elect Supp Maint AG	25	932100	OR MN A&G STRUC & IMP MAT
620000.26	620000	26	Street Repair Parts AG	25	932110	PR MN A&G STRUC & IMP MAT
620600.24	620600	24	Stock E TD	25	678100	OR MN OTHER T&D PLANT MAT
620700.21	620700	21	Paint Supplies SS	25	617100	OR MN MISC WAT SS PLT MAT
620700.26	620000	26	Paint Supplies AG	25	932100	OR MN A&G STRUC & IMP MAT
631000.21	631000	21	Contr Svc-Eng Maint SS	21	923400	ENGINEERING SERVICES
631000.23	631000	23	Contr Svc-Eng Maint WT	21	923400	ENGINEERING SERVICES
631000.24	631000	24	Contr Svc-Eng Maint TD	21	923400	ENGINEERING SERVICES
633000.21	633000	21	Contr Svc-Legal Maint SS	21	923300	LEGAL SERVICES
633000.23	633000	23	Contr Svc-Legal Maint WT	21	923300	LEGAL SERVICES
633000.24	633000	24	Contr Svc-Legal Maint TD	21	923300	LEGAL SERVICES
634000.21	634000	21	Contr Svc-Mgmt Maint SS	13	923100	SERVICE COMPANY CHARGES
634000.23	634000	23	Contr Svc-Mgmt Maint WT	13	923100	SERVICE COMPANY CHARGES
634000.24	634000	24	Contr Svc-Mgmt Maint TD	13	923100	SERVICE COMPANY CHARGES
635000.21	635000	21	Contr Svc-Other Maint SS	25	617100	OR MN MISC WAT SS PLT MAT
635000.21	635000	21	Contr Svc-Other Maint PU	25	633300	OR MN PUMP EQPT MAT OTHER
635000.23	635000	23	Contr Svc-Other Maint WT	25	652100	OR MN GENERAL WT EQPT MAT
635000.23	635000	23	Contr Svc-Other Maint WT	25	652100	OR MN GENERAL WT EQPT MAT
635000.23	635000	23	Contr Svc-Other Maint WT	25	652100	OR MN GENERAL WT EQPT MAT
635000.24	635000	24	Contr Svc-Other Maint TD	25	678100	OR MN OTHER T&D PLANT MAT
635000.26	635000	26	Contr Svc Other Maint CA	25	932700	OR MN A&G MISC PROPTY MAT
635000.26	635000	26	Contr Svc Other Maint AG	25	932700	OR MN A&G MISC PROPTY MAT
675000.21	675000	21	Maint Rent Equip SS	25	617100	OR MN MISC WAT SS PLT MAT
675000.21	675000	21	Mtn Transport Equip SS	25	617100	OR MN MISC WAT SS PLT MAT
675000.21	675000	21	Misc Maint SS	25	617100	OR MN MISC WAT SS PLT MAT
675000.21	675000	21	Misc-Mtn Agreements SS	25	617100	OR MN MISC WAT SS PLT MAT
675000.21	675000	21	Permits SS	25	617100	OR MN MISC WAT SS PLT MAT
675000.21	675000	21	Painting SS	25	631100	OR MN PUMP STRU & IMP MAT
675000.21	675000	21	Maint Rent Equip PU	25	633300	OR MN PUMP EQPT MAT OTHER
675000.21	675000	21	Mtn Transport Equip PU	25	633300	OR MN PUMP EQPT MAT OTHER
675000.22	675000	22	Misc-Mtn Agreements PU	25	633200	OR MN PUMP EQPT MAT ELEC
675000.22	675000	22	Misc Maint PU	25	633300	OR MN PUMP EQPT MAT OTHER
675000.23	675000	23	Painting WT	25	651100	OR MN WT STRUCT & IMP MAT
675000.23	675000	23	Maint Rent Equip WT	25	652100	OR MN GENERAL WT EQPT MAT
675000.23	675000	23	Mtn Transport Equip WT	25	652100	OR MN GENERAL WT EQPT MAT
675000.23	675000	23	Misc Maint WT	25	652100	OR MN GENERAL WT EQPT MAT
675000.23	675000	23	Misc-Mtn Agreements WT	25	652100	OR MN GENERAL WT EQPT MAT
675000.23	675000	23	Permits WT	25	652100	OR MN GENERAL WT EQPT MAT
675000.24	675000	24	Maint Rent Equip TD	25	678100	OR MN OTHER T&D PLANT MAT
675000.24	675000	24	Mtn Transport Equip TD	25	678100	OR MN OTHER T&D PLANT MAT
675000.24	675000	24	Misc Maint TD	25	678100	OR MN OTHER T&D PLANT MAT
675000.24	675000	24	Backhoe	25	678100	OR MN OTHER T&D PLANT MAT
675000.24	675000	24	Misc-Mtn Agreements TD	25	678100	OR MN OTHER T&D PLANT MAT
675000.24	675000	24	Meals Deductible	25	678100	OR MN OTHER T&D PLANT MAT
675000.24	675000	24	Permits TD	25	678100	OR MN OTHER T&D PLANT MAT
675000.24	675000	24	Traffic Control	25	678100	OR MN OTHER T&D PLANT MAT
675000.242	675000	242	Misc Maint TD Mains		673100	OR MN T&D MAINS MAT
675000.26	675000	26	Permits CA	18	905100	MISC CUST ACCTNG EXPENSES
675000.26	675000	26	Maint Rent Equip CA	25	932100	OR MN A&G STRUC & IMP MAT
675000.26	675000	26	HVAC Equipment AG	25	932100	OR MN A&G STRUC & IMP MAT
675000.26	675000	26	Misc-Mtn Agreements CA	25	932100	OR MN A&G STRUC & IMP MAT
675000.26	675000	26	Misc-Mtn Agreements AG	25	932100	OR MN A&G STRUC & IMP MAT
675000.26	675000	26	Amort Def Maint AG	25	932120	AMORT DEF EXP A&G STRUC & IMP
675000.26	675000	26	Communication Equipment AG	25	932500	OR MN COMMUNICAT EQPT MAT
675000.26	675000	26	Maint Rent Equip AG	25	932700	OR MN A&G MISC PROPTY MAT
675000.26	675000	26	Misc Maint AG	25	932700	OR MN A&G MISC PROPTY MAT
675000.26	675000	26	Permits AG	25	932700	OR MN A&G MISC PROPTY MAT
675050.21	675050	21	Amort Def Maint SS	25	614120	AMORT DEF EXP WELLS & SPR
675050.212	675050	2120	Amort Def Maint Intakes	25	613120	AMORT DEF EXP LAK RIV & OTH
675050.2125	675050	2125	Amort Def Maint Wells/Springs	25	614120	AMORT DEF EXP WELLS & SPR

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
675050.22	675050	22	Amort Def Maint PU	25	633212	AMORT DEF PR MN PUMPS
675050.23	675050	23	Amort Def Maint WT	25	651120	AMORT DEF EXP WT STRUCT
675050.23	675050	23	Amort Def Maint WT Structures	25	651120	AMORT DEF EXP WT STRUCT
675050.24	675050	24	Amort Def Maint TD	25	672120	AMORT DEF EXP RES & STAND
675050.24	675050	24	Amort Def Maint Res & Standpip	25	672120	AMORT DEF EXP RES & STAND
675150.23	675150	23	Chemical Feed	25	652100	OR MN GENERAL WT EQPT MAT
675250.26	675250	26	Computer Equipment AG	25	932330	MAINT - DP EQUIPMENT
675300.23	675300	23	Filter Repairs	25	652100	OR MN GENERAL WT EQPT MAT
675350.23	675350	23	HVAC Equipment WT	25	651100	OR MN WT STRUCT & IMP MAT
675400.21	675400	21	Instruments SS	25	617100	OR MN MISC WAT SS PLT MAT
675400.23	675400	23	Instruments WT	25	652100	OR MN GENERAL WT EQPT MAT
675450.26	675450	26	Online CA Equipment	18	905100	MISC CUST ACCTNG EXPENSES
675450.26	675450	26	Office Equipment	25	932300	OR MN OFF FURN & EQPT MAT
675650.24	675650	24	Paving/Backfill	25	678100	OR MN OTHER T&D PLANT MAT
675750.21	675750	21	Pump and Motors	25	617100	OR MN MISC WAT SS PLT MAT
680110	680110		Depreciation Expense	27	403000	DEPRECIATION EXPENSE
680110	680110		Depreciation Expense 2	27	403000	DEPRECIATION EXPENSE
680111	680111		Depreciation CIAC	27	403100	DEPR EXPENSE-CONTR PROP
680120	680120		Depr Exp-Amort CIAC Tax		403000	DEPRECIATION EXPENSE
680125	680125		Depr Exp-Amort CIAC		40320	DEPR EXPENSE-CONTRIBUTIONS
680300	680300		Amortization of Ut Pl Acq Adj	28	406000	AMORT UT PLT ACQ ADJUST
680510	680510		Amort of Ltd Term Plt	28	404100	AMORT LIM TERM UT PLT
680540	680540		Amort of Reg-Asset-AFUDC	28	404430	AMORT REG ASSET - AFUDC
680600	680600		Amort of Prop Losses	28	407000	AMORT PROPERTY LOSSES
680610	680610		Amort of Other Utility Plt	28	425200	AMORT OTHER UT PLT ADJUST
685100	685100		Utility Reg Assessment Fee	29	408030	OTHER GENERAL TAXES
685200	685200		Property Taxes	29	408100	REAL & PERSON PROP TAXES
685201	685430		Other General Tax Sales Mtr	29	408131	OTHER GENERAL TAXES-SAL MTRG
685320	685320		FUTA Oper AG	29	408140	FEDERAL UNEMPLYMNT TXS
685320	685320		FUTA Capitalized	29	408150	FEDERAL UNEMPLYMNT TXS CR
685325	685325		FICA Oper AG	29	408160	FICA
685325	685325		FICA Capitalized	29	408170	FICA CR
685350	685350		SUTA Oper AG	29	408180	STATE UNEMPLYMNT TXS
685350	685350		SUTA Capitalized	29	408190	STATE UNEMPLYMNT TXS CR
685410	685410		Capital Stock Tax	29	408120	INVESTED CAPITAL TAX
685420	685420		Enviromental Tax	29	408220	ENVIROMENTAL TAX
685430	685430		Other Taxes and Licenses	29	408030	OTHER GENERAL TAXES
685440	685440		Gross Receipts Tax	29	408110	GROSS INC & RECPTS TAXES
690110	690110		FIT-Current	31	409150	FIT-CURRENT
690115	690115		FIT-Current-R&D Credit		409150	FIT-CURRENT
690120	690120		FIT-Prior Year Adj	31	409160	FIT-ADJUST PRIOR YEARS
690210	690210		SIT-Current	30	409100	SIT-CURRENT
690220	690220		SIT-Prior Year Adj	30	409110	SIT-ADJUST PRIOR YEARS
690225	690225		SIT Acq Adjustment		409120	SIT-ACQUISITION ADJUST
690610	690610		Def FIT-Current	31	410950	DEF FIT-CURRENT
690620	690620		Def FIT-Prior Year Adjust	31	409160	FIT-ADJUST PRIOR YEARS
690630	690630		Def FIT-Reg Asset/Liab	31	410700	DEF FIT-REG ASSET/LIAB
690640	690640		Def FIT-Norm Depr	31	410800	DEF FIT-NORM DEPR
690650	690650		Def FIT-Other	31	410900	DEF FIT-OTHER
690660	690660		Def FIT-Credit UOI	31	410900	DEF FIT-OTHER
690710	690710		Def SIT-Current	30	410650	DEF SIT-CURRENT
690720	690720		Def SIT-Prior Year Adjust	30	410600	DEF SIT-OTHER
690730	690730		Def SIT-Reg Asset/Liab	30	410400	DEF SIT-REG ASSET/LIAB
690740	690740		Def SIT-Norm Depr	30	410500	DEF SIT-NORM DEPR
690750	690750		Def SIT-Other	30	410600	DEF SIT-OTHER
695220	695220		ITC Restored- 3%	31	412210	ITC RESTORED- 3%
695230	695230		ITC Restored- 4%	31	412220	ITC RESTORED- 4%
695240	695240		ITC Restored-10%	31	412230	ITC RESTORED-10%
695250	695250		ITC Restored- 6%	31	412240	ITC RESTORED- 6%
695260	695260		ITC Adjust Prior Years	31	412240	ITC RESTORED- 6%
695500	695500		ITC Def to Future Periods	31	412120	ITC CURRENT/DEFERRED
705100	705100		AFUDC - Equity	40	420100	AFUDC - EQUITY
705101	705100	999999	Offset AFUDC Rev-Equity	40	420100	AFUDC - EQUITY
710100	710100		Dividend Inc-Outside	37	419100	DIVIDEND INCOME-OUTSIDE
710200	710200		Dividend Inc-Inside-Com	37	419110	DIV INCOME-INSIDE-COMMON
710300	710300		Dividend Inc-Inside-Pref	38	419120	DIV INCOME-INSIDE-PREFERRED
710400	710400		Int Other Securities-Out	39	419300	INT OTHER SECURITIES-OUT

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
710400	710400		Other Interest Income-Ou	39	419500	OTHER INTEREST INCOME-OUT
710500	710500		Interest Inc-Inside	39	419510	OTHER INTEREST INCOME-IN
710600	710600		Interest Inc-TFB	39	419600	OTHER INTEREST INCOME-TFB
710700	710700		Capital Lease Income	39	419700	CAPITAL LEASE INCOME - IN
715111	715111		M&J Revenues-Outside	42	415100	M&J REVENUES-OUTSIDE
715112	715112		M&J Revenues-Inside	42	415110	M&J REVENUES-INSIDE
716121	716121		M&J Expenses-Outside	42	416100	M&J EXPENSES-OUTSIDE
716122	716122		M&J Expenses-Inside	42	416110	M&J EXPENSES-INSIDE
717110	717110		Misc Non-Util Income-Out	42	417100	NON-UT OPER-OUT-REVENUES
717115	717115		Misc Non-Util Rent Inc-Outsd	36	418100	NON-OPER RENT INC-OUT-REV
717120	717120		Misc Non-Util Income-In	42	417200	NON-UT OPER-IN-REVENUES
717125	717125		Misc Non-Util Rent Inc-Inside	36	418200	NON-OPER RENT INC-IN-REV
717520	717520		Non-Util Rent Inc Exp-Out	36	418120	NON-OPER RENT INC-OUT-EXP
717580	717580		Misc Non-Util Exp-In		417220	NON-UT OPER-IN-EXPENSES
721150	721150		Nonutility Income-Advance	42	421300	NON-OPERATING INC-ADVANCES
721305	721305		Gains/(losses) Nonup-Ord.	43	422000	GAINS-LOSSES DISP PROP
721306	721306		Gains/(losses) Nonup-Cap.	43	422600	GAINS-LOSSES CAPITAL ASSETS
722301	722301		Gains(Losses) UP-Ord	43	422000	GAINS-LOSSES DISP PROP
722302	722302		Gains(Losses) UP-Cap	43	422600	GAINS-LOSSES CAPITAL ASSETS
722303	722301		Abandonment Losses	43	422000	GAINS-LOSSES DISP PROP
722304	722301		Cost of Removal	43	422000	GAINS-LOSSES DISP PROP
755100	755100		Amort UT PLT Acq Adjust	46	425100	AMORT UT PLT ACQ ADJUST
755200	755200		Amort Pref Stock Exp	46	425300	AMORT PREFERRED STOCK EXP
755310	755310		Amort-Other	46	425500	AMORT OTHER
755330	755330		Amort of LTD Term PLT	46	425510	AMORT LTD TERM PLT
760100	760100		Donations Deduct	48	426100	DONATIONS
760110	760101		Donations Nondeduct	48	426150	NONDEDUCTIBLE DONATIONS
760200	760200		Other Income Deductions	48	426200	OTHER INCOME DEDUCTIONS
760300	760300		Other Income Ded-Service	48	426290	OTHER INCOME DED-SERVICE CO
760400	760400		Other Lobbying Expenses	48	426160	OTHER LOBBYING EXPENSES
760500	760500		Non-Op Empl Exp Deduct	48	426410	NON-OPER EMPLOYEE EXP
760600	760600		Non-Op Empl Exp Nondeduct	48	426420	NON-OPER EMPLOYEE EXP - TAXABL
770020	770020		Gross Receipts Tax/Other	49	408210	GEN TAXES-GROSS RECEIPTS
770030	770030		Property Tax Other Inc/Ded	49	408200	GEN TAXES-OTH INC & DED
780100	780100		SIT-Other Inc & Ded-curr	50	409210	SIT-OTH INC & DED-REG
780200	780200		SIT-Other Inc & Ded-pr yr adj	50	409210	SIT-OTH INC & DED-REG
790100	790100		FIT-Oth Inc & Ded-curr	51	409220	FIT-OTH INC & DED-REG
790200	790200		FIT-Oth Inc & Ded-pr yr adj	51	409220	FIT-OTH INC & DED-REG
810100	810100		Int Ltd-Out-Reg	56	427100	INTEREST LTD-OUT-REG
810200	810200		Int Ltd-Out-TFB	56	427110	INTEREST LTD-OUT-TFB
810400	810400		Int LTD-Inside		427120	INTEREST LTD - INSIDE
820100	820100		Amort Debt Discount & Exp	57	428000	AMORT DEBT DISCOUNT & EXP
820110	820110		Amort Debt Exp - Inside		428000	AMORT DEBT DISCOUNT & EXP
820200	820200		Amort Prem on Debt CR	57	429000	AMORT PREM ON DEBT CR
830000	830000		Interest on Short-Term Debt	58	431100	INTEREST ON BANK DEBT
830100	830100		Interest STD Inside		433100	INTEREST ON BANK DEBT
840000	840000		Other Interest Expense	59	431200	OTHER INTEREST EXPENSE
850000	850000		AFUDC Debt	60	420210	AFUDC - DEBT
850001	850000	999999	Offset AFUDC Rev-Debt	60	420210	AFUDC - DEBT
860100	860100		Div Dec Pref Stk-Outside	64	437100	DIV DEC PREF STK-OUTSIDE
860101	860101		Preferred Stock Div Paid Cr	64	437110	DIV DEC PREF STK - DIV PD CRED
860110	860110		Div Dec Pref Stk-Inside	64	437100	DIV DEC PREF STK-OUTSIDE
860210	860210		Div Dec Common Stk - Out	69	438100	DIV DEC COMMON STK - OUT
860220	860220		Div Dec Common Stk - In	69	438200	DIV DEC COMMON STK - IN
877010	877010		Lobbying Expenses-Overhead		777010	LOBBYING EXPENSES-OVERHEAD
877020	877020		Customer Deposits		777020	CUSTOMER DEPOSITS
877030	877030		AMT Adjustments		777030	AMT ADJUSTMENTS
877040	877040		Tax Depreciation		777040	TAX DEPRECIATION
877041	877041		State Depreciation		777041	STATE DEPRECIATION ADJ.
877042	877042		Tax Depletion		777040	TAX DEPRECIATION
877050	877050		AFUDC-Tax		777050	AFUDC - TAX
877060	877060		Pref Div Pd Credit		777060	PREF. DIV. PD. CREDIT
877070	877070		R&D Credit		777080	R&D CREDIT
877080	877080		Amort Debt Discount-tax		777190	AMORT. DEBT DISCOUNT-TAX
877090	877090		Other Permanent-ATL		777090	OTHER PERMANENT - ATL
877100	877100		Other Permanent-BTL		777100	OTHER PERMANENT - BTL
877110	877110		Removal Costs-ADR		777110	REMOVAL COSTS - ADR

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Object.Sub	Obj	Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
877120	877120		Supp Pension Payments		777130	SUPP. PENSION PAYMENTS
877130	877130		SERP & SRP Expenses		777140	SERP EXPENSE
877140	877140		Other Temporary-ATL		777160	OTHER TEMPORARY - ATL
877150	877150		Other Temporary-BTL		777170	OTHER TEMPORARY - BTL
877160	877160		Abandonment Losses-Tax		777180	ABANDONMENT LOSSES - TAX
877161	877161		Abandonment Losses-State Adj		777181	ABANDON LOSSES-STATE ADJ.
877170	877170		Tax Gain-Capital Assets		777200	TAX GAIN - CAPITAL ASSETS
877171	877171		Tax Gain-Other		777210	TAX GAIN - OTHER
877172	877172		Tax Gain-State Adj		777211	TAX GAIN - STATE ADJ.
877173	877173		Deferred Tax Gain-Interco		777212	DEFERRED TAX GAIN-INTERCO
877174	877174		Amort Def Tax Gain-Interco		777213	AMORT DEF TX GAIN-INTERCO
877180	877180		Net Tax AFUDC Gr-up CWIP		777220	NET TAX AFUDC GR-UP CWIP
877190	877190		Accelerated Pension Pmt		777230	ACCELERATED PENSION PMT
877200	877200		Vacation Pay Adj		777240	VACATION PAY ADJUSTMENT
877205	877205		Group Insurance Carryover		777280	GROUP INSURANCE CARRYOVER
877210	877210		Amort Goodwill		777250	AMORT GOODWILL
877215	877215		Incentive Plan Adj		777270	INCENTIVE PLAN ADJUSTMENT
877216	877216		Annual Incentive Plan Adj		777271	ANNUAL INCENTIVE PLAN ADJ
877220	877220		Amort Debt Discount-Tax		777190	AMORT. DEBT DISCOUNT-TAX
877225	877225		Interim PBOP Expenses		777290	INTERIM OPEB EXPENSES
877230	877230		Post In-Service AFUDC		777300	POST AFUDC
877900	877900		5th Install Prior Year		777900	5TH INSTALL PRIOR YEAR
877901	877901		Final Install Prior Year		777901	FINAL INSTALL PRIOR YEAR
877902	877902		1st Install Current Year		777902	1ST INSTALL CURRENT YEAR
877903	877903		Adj 1st Install Current Year		777903	ADJ 1ST INSTALL CURR YEAR
877904	877904		2nd Install Current Year		777904	2ND INSTALL CURRENT YEAR
877905	877905		3rd Install Current Year		777905	3RD INSTALL CURRENT YEAR
877906	877906		4th Install Current Year		777906	4TH INSTALL CURRENT YEAR
877907	877907		Adj 4th Install Current Year		777907	ADJ 4TH INSTALL CURR YEAR
877908	877908		IRS Audit Adj		777908	IRS AUDIT ADJUSTMENTS
877909	877909		Amended Prior Years		777909	AMENDED PRIOR YEARS
877990	877990		Tax Memo Offset		777990	TAX MEMO OFFSET

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New Object.Sub	New Obj	New Sub	OBJECT DESCRIPTION	Line #	AWW	AWW Description
100000.	100000		ASSETS			
101099.	101099		Util Pl-Orig Cost Conversion	001	101000	UTILITY PL IN SERVICE
101000.301000	101000	301000	Organization	001	301000	UTILITY PL IN SERVICE
101000.302000	101000	302000	Water Rights	001	302000	UTILITY PL IN SERVICE
101000.302000	101000	302000	Franchises	001	302000	UTILITY PL IN SERVICE
101000.303410	101000	303410	Land Rights - Depletable	001	310000	UTILITY PL IN SERVICE
101000.303200	101000	303200	Land and Land Rights SS	001	310000	UTILITY PL IN SERVICE
101000.303300	101000	303300	Land and Land Rights PU	001	320000	UTILITY PL IN SERVICE
101000.303400	101000	303400	Land and Land Rights WT	001	330000	UTILITY PL IN SERVICE
101000.303500	101000	303500	Land and Land Rights TD	001	340000	UTILITY PL IN SERVICE
101000.303600	101000	303600	Land and Land Rights AG	001	389000	UTILITY PL IN SERVICE
101000.304100	101000	304100	Struct & Improv SS	001	311000	UTILITY PL IN SERVICE
101000.304200	101000	304200	Struct & Improv PU	001	321000	UTILITY PL IN SERVICE
101000.304300	101000	304300	Struct & Improv WT	001	331000	UTILITY PL IN SERVICE
101000.304300	101000	304300	Struct & Improv WT Residuals	001	331000	UTILITY PL IN SERVICE
101000.304400	101000	304400	Struct & Improv TD	001	341000	UTILITY PL IN SERVICE
101000.304500	101000	304500	Struct & Improv AG	001	390000	UTILITY PL IN SERVICE
101000.304510	101000	304510	Struct & Improv Cap Lse	001	390000	UTILITY PL CAP LEASES
101000.304600	101000	304600	Struct & Improv Office	001	390100	UTILITY PL IN SERVICE
101000.304600	101000	304600	Struct & Improv HVAC	001	390000	UTILITY PL IN SERVICE
101000.304620	101000	304620	Struct & Improv Leasehold Impr	001	390000	UTILITY PL IN SERVICE
101000.304700	101000	304700	Struct & Improv Stores/Shop/Ga	001	390000	UTILITY PL IN SERVICE
101000.304800	101000	304800	Struct & Improv Miscellaneous	001	390000	UTILITY PL IN SERVICE
101000.305000	101000	305000	Collecting and Impounding Res	001	312000	UTILITY PL IN SERVICE
101000.306000	101000	306000	Lake, River & Other Intakes	001	313000	UTILITY PL IN SERVICE
101000.307000	101000	307000	Wells and Springs	001	314000	UTILITY PL IN SERVICE
101000.308000	101000	308000	Infiltration Galleries & Tunne	001	315000	UTILITY PL IN SERVICE
101000.309000	101000	309000	Supply Mains	001	316000	UTILITY PL IN SERVICE
101000.310100	101000	310100	Power Gener Equip-Other	001	323000	UTILITY PL IN SERVICE
101000.311100	101000	311100	Pumping Equipment-steam	001	324000	UTILITY PL IN SERVICE
101000.311200	101000	311200	Pumping Equipment-electric	001	325000	UTILITY PL IN SERVICE
101000.311300	101000	311300	Pumping Equipment-diesel	001	326000	UTILITY PL IN SERVICE
101000.311400	101000	311400	Pumping Equipment-hydraulic	001	327000	UTILITY PL IN SERVICE
101000.311500	101000	311500	Pumping Equipment-other	001	328000	UTILITY PL IN SERVICE
101000.311500	101000	311500	Pumping Equip Post AFUDC	001	328000	UTILITY PL IN SERVICE
101000.320100	101000	320100	Wtr Treat Equip (Non-Media)	001	332000	UTILITY PL IN SERVICE
101000.320200	101000	320200	Filter Media-GAC	001	334000	UTILITY PL IN SERVICE
101000.330000	101000	330000	Dist. Reservoirs & Stand Conv	001	342000	UTILITY PL IN SERVICE
101000.330100	101000	330100	Elevated Tanks & Standpipes	001	342000	UTILITY PL IN SERVICE
101000.330200	101000	330200	Ground Level Facilities	001	331000	UTILITY PL IN SERVICE
101000.330300	101000	330300	Below Grade Facilities	001	331000	UTILITY PL IN SERVICE
101000.330400	101000	330400	Clearwell	001	331000	UTILITY PL IN SERVICE
101000.331001	101000	331001	Mains Conversion	001	343000	UTILITY PL IN SERVICE
101000.331100	101000	331100	Mains 4" and Less	001	343000	UTILITY PL IN SERVICE
101000.331200	101000	331200	Mains 6"-8"	001	343000	UTILITY PL IN SERVICE
101000.331300	101000	331300	Mains 10"-16"	001	343000	UTILITY PL IN SERVICE
101000.331400	101000	331400	Mains 18" and Grea	001	343000	UTILITY PL IN SERVICE
101000.332000	101000	332000	Fire Mains	001	343000	UTILITY PL IN SERVICE
101000.333000	101000	333000	Services	001	345000	UTILITY PL IN SERVICE
101000.333000	101000	333000	Services - Copper & Lead	001	345000	UTILITY PL IN SERVICE
101000.334110	101000	334110	Meters Bronze Case	001	346000	UTILITY PL IN SERVICE
101000.334120	101000	334120	Meters Plastic Case	001	346000	UTILITY PL IN SERVICE
101000.334130	101000	334130	Meters Other	001	346000	UTILITY PL IN SERVICE

101000.334200	101000	334200	Meter Installations	001	347000	UTILITY PL IN SERVICE
101000.335000	101000	335000	Hydrants	001	348000	UTILITY PL IN SERVICE
101000.339100	101000	339100	Other P/E Intangible	001	339000	UTILITY PL IN SERVICE
101000.339200	101000	339200	Other P/E SS	001	339000	UTILITY PL IN SERVICE
101000.339300	101000	339300	Other P/E WT	001	339000	UTILITY PL IN SERVICE
101000.339400	101000	339400	Other P/E WT Residual Handling	001	339000	UTILITY PL IN SERVICE
101000.339500	101000	339500	Other P/E TD	001	339000	UTILITY PL IN SERVICE
101000.339600	101000	339600	Other P/E Comp Planning Study	001	339000	UTILITY PL IN SERVICE
101000.340100	101000	340100	Office Furniture	001	391000	UTILITY PL IN SERVICE
101000.340200	101000	340200	Computers & Peripheral Equip	001	391000	UTILITY PL IN SERVICE
101000.340220	101000	340220	Personal Computer & Periph	001	391000	UTILITY PL IN SERVICE
101000.340230	101000	340230	Oth Computers & Per Equip	001	391000	UTILITY PL IN SERVICE
101000.340210	101000	340210	Mainframe Comp & Per Equip	001	391000	UTILITY PL IN SERVICE
101000.340300	101000	340300	Computer Software	001	391000	UTILITY PL IN SERVICE
101000.340320	101000	340320	Personal Computer Software	001	391000	UTILITY PL IN SERVICE
101000.340330	101000	340330	Other Comp Software	001	391000	UTILITY PL IN SERVICE
101000.340330	101000	340330	Other Comp Software Off Eq	001	391000	UTILITY PL IN SERVICE
101000.340400	101000	340400	Data Handling Equipment	001	391000	UTILITY PL IN SERVICE
101000.340500	101000	340500	Other Office Equipment	001	391000	UTILITY PL IN SERVICE
101000.341001	101000	341001	Transport Equip Convers	001	392000	UTILITY PL IN SERVICE
101000.341100	101000	341100	Light Duty Trucks	001	392000	UTILITY PL IN SERVICE
101000.341200	101000	341200	Heavy Duty Trucks	001	392000	UTILITY PL IN SERVICE
101000.341300	101000	341300	Automobiles	001	392000	UTILITY PL IN SERVICE
101000.341400	101000	341400	Other Tranport Equipment	001	392000	UTILITY PL IN SERVICE
101000.342000	101000	342000	Stores Equip	001	393000	UTILITY PL IN SERVICE
101000.343000	101000	343000	Tools/Shop/Garage Equip	001	394000	UTILITY PL IN SERVICE
101000.344000	101000	344000	Laboratory Equip	001	395000	UTILITY PL IN SERVICE
101000.345000	101000	345000	Power Operated Equip	001	396000	UTILITY PL IN SERVICE
101000.346000	101000	346000	Communication Equip Conversi	001	397000	UTILITY PL IN SERVICE
101000.346100	101000	346100	Comm Equip (Non-Telephone)	001	397000	UTILITY PL IN SERVICE
101000.346200	101000	346200	Telephone Equipment	001	397000	UTILITY PL IN SERVICE
101000.347000	101000	347000	Miscellaneous Equipment	001	398000	UTILITY PL IN SERVICE
101000.348000	101000	348000	Other Tangible Property	001	399000	UTILITY PL IN SERVICE
101000.304620	101000	304620	Misc Structures Leasehold	001	390000	UTILITY PL IN SERVICE

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CHART OF ACCOUNTS AWW	
AWW	AWW Description
101000	UTILITY PL IN SERVICE
102000	COMP CONST NOT CLASSIFIED
102100	REG ASSET-AFUDC-DEBT
103000	UTILITY PL IN PROC RECL
105000	PROPERTY HELD FUTURE USE
107000	CONSTR WORK IN PROGRESS
108000	ACC DEPR UTIL PL IN SERV
108300	ACCUM DEPR - REG ASSET
111000	ACC AMOR UTIL PL IN SERV
114000	UT PL ACQUISITION ADJUST
115000	ACC AMORT UT PL ACQU ADJ
116000	OTHER UT PL ADJUSTMENTS
117000	CWIP NON-UTIL PROP
118000	UTILITY PL CAPITAL LEASES
121000	NONUTILITY PROPERTY
121590	NONUTILITY PROPERTY OTHER
121700	NONUTILITY PROP-CAP LEASE
121710	NONUTILITY PROP-LEASE IMPROVEM
122000	ACC DEPR NONUTILITY PROP
122700	ACC AMORT NONUT PROP-CAP LEASE
122710	ACC AMRT NONUT PROP-LEASE IMPR
124210	OTHER INVEST-LT RECEIV-KOK
131100	GENERAL CASH
131500	CASH HELD FOR CONSTR TFB
131800	CASH IN TRANSIT (CONSOL ONLY)
132000	INTEREST SPECIAL DEPOSITS
133000	DIVIDEND SPECIAL DEPOSITS
134300	SINKING FUND DEPOSITS
134500	CL CYLINDER DEPOSITS
134600	OTHER SPECIAL DEPOSITS
134700	TRUSTEE DEPOSIT - TFB
135100	WORKING FUNDS PETTY CASH
135200	WORKING FUNDS POSTAGE DEP
135300	WORKING FUNDS PAYROLL DEPOSIT
136200	TEMP CASH INV CD'S
136210	TEMP CASH INV CD'S (OVER 90)
141000	NOTES RECEIVABLE
142000	CUSTOMER ACCTS RECEIVABLE
143100	MISC ACCTS RECEIVABLE
143160	MISC ACCTS REC - LIAB INS
143200	ADVANCES TO EMPLOYEES
143400	CURRENT PORTION LT REC
143420	WELL CONTAMINATION RECEIVABLE
144000	ACC PROV UNCOLLECTIBLES
145000	NOTES REC FROM ASSOC COS
146100	ACCTS REC FROM ASSOC COS
146400	INCENTIVE PLAN-STOCK
154100	M & S CHEMICALS STOCK C
154200	M & S AUTO SUPP STOCK D
154300	M & S PLANT MAT STOCK E

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CHART OF ACCOUNTS AWW	
AWW	AWW Description
166100	PREPAID INSURANCE
166110	PREPAID EXPENSES
166140	PREPAID ESOP CONTRIBUTION
166300	PREPAID TAXES
166400	OTHER PREPAYMENTS
171000	INT AND DIV RECEIVABLE
172000	RENTS RECEIVABLE
173000	ACCRUED UTILITY REVENUES
174000	MISC CURRENT & ACCRUED ASSETS
174500	CURRENT STATE DEF TAX ASSET
174600	CURRENT FED DEF TAX ASSET
174900	ACCRUED VACATION PAY - ASSET
181010	UNAMORT DEBT EXP OUTSIDE
182000	EXTRAORDINARY PROP LOSSES
183000	PRELIMINARY SURVEY & INVESTIGA
184410	ENGR CAPITALIZED LABOR CLEARIN
184420	ENGR CAPITALIZED LABOR CLEARIN
185000	TEMPORARY FACILITIES
186010	UNDISTRIBUTED ITEMS
186020	RATE PROCEEDINGS EXPENSE
186070	DEF PURCHASED WATER
186080	FUNDS RESTRICTED FOR CONSTRUCT
186090	PRELIMINARY FINANCING EXP
186110	DEF TREATMENT PLT EXP
186180	EXTRAORDINARY MAINTENANCE
186190	DEFERRED TMS LICENSE
186200	WASTE DISPOSAL EXPENSES
186210	ACQ COSTS
186220	SEWER AUTHORITY EXPENSES
186240	DEFERRED OPEB EXPENSE
186250	DEFERRED SERVICE CO OPEB EXP
186270	DEFERRED SERVICE CO PENSION EX
186280	PENSION EXPENSE RECEIVABLE
186290	PRELIM COSTS PROP SALES
186320	MERGER EXPENSES
186330	DEF WATER BILLINGS
186350	DEFERRED CARBON EXPENSE
186370	DEFERRED PENSION PAYMT DR
186380	ENVIRONMENTAL AUDIT
186400	PROG MAINT-TANK PNTG
186460	COST OF SERVICE STUDY EXP
186480	DEPRECIATION STUDY EXPENSE
186490	MANAGEMENT STUDY EXPENSES
186540	DEPR RESRV DEFIC
186550	DEF COLD WEATHER EXP
186560	MATERIALS MANAGEMENT COMMITTEE
186590	UNACCOUNT WATER STUDY
186610	DEFERRED ENGINEERING STUDIES
186630	CUSTOMER SURVEY
186650	LEAD LAG STUDY

KENTUCKY AMERICAN WATER	
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CHART OF ACCOUNTS AWW	
AWW	AWW Description
186770	DEFERRED FAS 112 COST
186820	HUN-CAP LEASE
186880	MISCELLANEOUS MINOR DEBIT
186890	RETIREMENT WORK IN PROG
186900	M & J WORK IN PROGRESS
186910	MAINT WORK IN PROGRESS
187100	REG ASSET-AFUDC-EQUITY IN CWIP
187110	REG ASSET-AFUDC-EQUITY
187120	ACCUM AMORT - REG ASSET
187200	REG ASSET-PLANT FLOW-THRU DIFF
187250	REG ASSET-PLANT STATE FLOW-THR
187300	REG ASSET-STATE TAX
187400	REG ASSET-OTHER
190100	DEFERRED FEDERAL TAX ASSET
190200	DEFERRED STATE TAX ASSET
201100	COMMON STOCK ISSUED OUT
201200	COMMON STOCK ISSUED IN
201300	COMMON STOCK AWW
202000	COMMON STOCK SUBSCRIBED
203000	COM STOCK CONVERSION LIAB
204100	PREFERRED STOCK OUTSIDE
204910	PREFERRED STOCK INSIDE
207110	PREMIUM ON COMMON STK OUT
207120	PREMIUM ON COMMON STK IN
207130	PREMIUM ON COMMON STK AWW
207210	PREM ON PFD STK-OUTSIDE
207220	PREM ON PFD STK-INSIDE
208000	DONATONS BY STOCKHOLDERS
209000	RED PAR OR STATED VAL STK
210000	GAIN ON REACQUIRED CAPITAL STO
211000	MISC PAID-IN CAPITAL
211100	MISC PAID-IN CAPITAL V
211200	PAID-IN CAPITAL STOCK AWARDS
214100	PREFERRED STOCK EXPENSE
214400	PREFERRED STOCK EXPENSE
215000	APPROPRIATED RET EARNINGS
216100	RET EARNINGS AT ACQ
216110	RET EARNINGS SINCE ACQ-INSIDE
216190	RET EARNINGS OUTSIDE
216200	RET EARNINGS SINCE ACQ
216210	RET EARNINGS SINCE ACQ - IN
221010	BONDS-OUTSIDE
221510	BONDS-INSIDE
222000	REACQUIRED BONDS
223000	ADVANCES ASSOC CO'S
224000	OBLIGATIONS CAP LEASES
224010	OTHER LTD - OUTSIDE
224100	OBLIG CAP LEASES - INSIDE
230010	CURRENT PORTION ON LTD OUT
230510	CURRENT PORTION LTD IN

KENTUCKY AMERICAN WATER	
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CHART OF ACCOUNTS AWW	
AWW	AWW Description
230910	CURR POR OBLIG CAP LEASE
230920	CURR POR OBLIG CAP LEASE IN
231000	NOTES PAYABLE
232100	ACCOUNTS PAYABLE GENERAL
232130	ACCTS PAY TRAVEL COSTS
232200	CONTRACT RETENTIONS
232400	ACCOUNTS PAYABLE - MISC
233000	NOTES PAYABLE ASSOC COS
234100	ACCOUNTS PAYABLE AWWs
234200	ACCTS PAY OTHER ASSOC COS
235100	CURRENT CUSTOMER DEPOSITS
235200	UNCLAIMED CUST DEPOSITS
236100	GENERAL TAXES
236200	GROSS INC & RECPTS TAXES
236320	SIT - REGULAR OPERATIONS
236400	FUTA
236500	FICA
236600	SUTA
236700	FIT - REGULAR OPERATIONS
236800	GENERAL TAX CLEARING ACCT
236830	CURRENT STATE DEF TAX LIABILIT
236870	CURRENT FED DEF TAX LIABILITY
236900	ACCRUED SALES TAX
237100	INT ACCRUED-LTD-OUTSIDE
237110	INT ACCRUED-LTD-INSIDE
237200	INT ACCR-CUST DEPOSITS
237400	INT ACCR-MISCELLANEOUS
237410	INT ACCR-NOTES PAYABLE
237420	INT ACCR-FIT ADJUSTMENT
237500	INT ACCR-TFB
238100	DIV DECLARED-PFD STK OUT
238110	DIV DECLARED-PFD STK IN
238200	DIV DECL-COMMON STK OUT
238210	DIV DECL-COMMON STK IN
241100	TAX COLL PAY-WITHHELD PR
241200	TAX COLL PAY-SALES TAXES
241300	TAX COLL PAY-GR RECPTS UT
241400	TAX COLL PAY-SEWER COLL
242010	ACCRUED WATER PURCHASES
242020	ACCRUED POWER
242030	ACCRUED LEGAL EXPENSE
242040	ACCRUED AUDIT EXPENSE
242041	ACCRUED TMS LICENSE
242050	ACCRUED WAGES
242060	ACCRUED INSURANCE
242070	ACCRUED RENTS
242080	ACCRUED PENSIONS
242090	ACCR PFD DIV REQUIREMENTS
242100	ACCR WASTE DISPOSAL EXP
242120	ACCR UNBILLED ITEMS

KENTUCKY AMERICAN WATER	
CASE NO: 2004-00103	
CHART OF ACCOUNTS AWW	
AWW	AWW Description
242140	ACCRUED ESOP CONTRIBUTION
242160	ACCRUED BANK FEES
242170	ACCRUED CREDIT LINE FEES
242180	ACCOUNTS PAY BANK CLEARING
242190	ACCRUED VACATION PAY
242200	ACCRUED OPEB
242220	WITHHELD PR-HOSPITAL PREM
242230	WITHHELD PR-UNION DUES
242240	WITHHELD PR-SAVINGS BONDS
242250	WITHHELD PR-CHARITY CONT
242260	WITHHELD PR-SAVINGS ACCT
242270	WITHHELD PR-CREDIT UNION
242280	WITHHELD PR-MISCELLANEOUS
242290	WITHHELD PR-FSA
242300	CONSTRUCTION COSTS PAY
242310	UNCLAIMED CREDITS
242320	UNCLAIMED DIVIDENDS
242340	REFUND RATES UNDER BOND
242350	UNCLAIMED WAGES
242360	UNCLAIMED EXT DEP REFUNDS
242370	UNCLAIMED SERVICE DEP REF
242380	CONTRACT LIA PROP PURCHAS
242390	SAFETY INCENTIVE AWARDS
242410	UNBILLED STOCK C - COMPUTER
242430	UNBILLED STOCK E - COMPUTER
242450	EMPLOYEE ESOP CONTRIBUTION
242470	MANAGEMENT TRAINING SCHOOL
242610	WITHHELD PR-401-K
242620	ACCRUED 401-K EXPENSE
242910	PROJECT HELPING HAND
251010	UNAMORTIZED PREM ON DEBT
252110	ADV FOR CONST-EXT
252140	ADV FOR CONST-5 YEAR
252150	ADV FOR CONST-WIP
252170	ADV FOR CONST-8 YEAR
252180	ADV FOR CONST-20 YEAR
252200	ADV FOR CONST-SERVICES
252270	ADV FOR CONST-TAXABLE-SERVICES
252300	ADV FOR CONST-METERS
252370	ADV FOR CONST-TAXABLE-METERS
252400	ADV FOR CONST-HYDRANTS
252470	ADV FOR CONST-TAXABLE-HYDRANTS
252500	ADV FOR CONST-OTHER
252510	ADV FOR CONST-TAXABLE-OTHER
252570	ADV FOR CONST-TAXABLE-OTHER
252710	ADV FOR CONST-TAXABLE-EXT
252740	ADV FOR CONST-EXT-5YR-TAX
252792	ADV FOR CONST-40YR-TAX-SIT ONL
252910	ADV FOR CONST-TAXABLE-FIT
253010	WATER CHGS BILLED IN ADV

KENTUCKY AMERICAN WATER	
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CHART OF ACCOUNTS AWW	
AWW	AWW Description
253020	SEWER CHGS BILLED IN ADV
253030	EXTENSION DEP IN SUSPENSE
253040	MISC INVOICES IN SUSPENSE
253050	PROPERTY SALES SUSPENSE
253070	PENALTY ASSESSMENTS
253100	INSURANCE CLEARING
253140	ADV PAY & DEP-OTHER
253200	DEFERRED OPEB
253201	REG BALANCING ACCOUNT
253220	DEFERRED PENSION PYMT-AWW
253230	DEFERRED PENSION PYMT-SERP
253240	DEFERRED PENSION PYMT-SRP
253270	PURCH WATER CREDIT
253280	PENSION LIABILITY-SERVICE CO
253290	DEFERRED FAS 112
253300	DEFERRED COMPENSATION COST
253320	UNCL CUST REFUND-BOND
253370	DEFERRED PENSION PYMT-CR
253390	OPEB CONTINGENCY
253400	INCENTIVE PLAN-STOCK
253401	INCENTIVE PLAN-STOCK-AWWS
253410	INCENTIVE PLAN-CASH
253411	INCENTIVE PLAN-CASH-AWWS
253530	OTHER DEFERRED CR T/A
253780	DISCOUNT LONG TERM REC
253800	REG LIAB-EXC FED DEF TAXES
253850	REG LIAB-DEFICIT DEF TAXES '93
253900	REG LIAB-EXC STATE DEF TAXES
254000	MINORITY INTEREST (CONSOL ONLY)
255110	UNAMORTIZED ITC - 3%
255120	UNAMORTIZED ITC - 4%
255130	UNAMORTIZED ITC - 10%
255150	SIT-UNAMORTIZED ITC
255510	REG LIAB-ITC GROSS-UP 3%
255520	REG LIAB-ITC GROSS-UP 4%
255530	REG LIAB-ITC GROSS-UP 10%
255550	REG LIAB-STATE ITC GROSS UP
265000	MISC OPERATING EXPENSES
265100	MISC OPERATING EXPENSES-OHIO
271110	CONT IN AID-MAINS
271120	CONT IN AID-EXP EXT DEP
271200	CONT IN AID-SERVICES
271210	CONT IN AID-TAXABLE SERVICES
271300	CONT IN AID-METERS
271310	CONT IN AID-TAXABLE-METERS
271400	CONT IN AID-HYDRANTS
271470	CONT IN AID-TAXABLE-HYDRANTS
271500	CONT IN AID-OTHER
271570	CONT IN AID-TAXABLE-OTHER
271711	CONT IN AID-TAXABLE-MAINS

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CHART OF ACCOUNTS AWW	
AWW	AWW Description
271720	CONTR-AID-EXP EXT DEP-TAX
272000	ACC AMRT-CONTRIBUTIONS
281000	ACC DEF INC TAX-ACCEL AMORT
282000	DEF FED TAX LIAB-NORM PROP (RB
282100	DEF STATE TAX LIAB-NORM PROP (
282200	DEF FIT-LIB DEPR CIAC
283100	DEF STATE TAX LIAB-OTHER
283400	DEF FIT-PCHD WAT SAV-NYA
283600	DEF FED TAX LIAB-OTHER
283610	DEF FIT-PROP SALE-IN-OCC-NJ
283650	DEF FIT-AMT
283880	DEF SIT-VACATION PAY
284100	DEF FIT-CONSOL ONLY
403000	DEPRECIATION EXPENSE
403100	DEPR EXPENSE-CONTR PROP
404100	AMORT LIM TERM UT PLT
404430	AMORT REG ASSET - AFUDC
406000	AMORT UT PLT ACQ ADJUST
407000	AMORT PROPERTY LOSSES
408030	OTHER GENERAL TAXES
408100	REAL & PERSON PROP TAXES
408110	GROSS INC & RECPTS TAXES
408120	INVESTED CAPITAL TAX
408131	OTHER GENERAL TAXES-SAL MTRG
408140	FEDERAL UNEMPLYMNT TXS
408150	FEDERAL UNEMPLYMNT TXS CR
408160	FICA
408170	FICA CR
408180	STATE UNEMPLYMNT TXS
408190	STATE UNEMPLYMNT TXS CR
408200	GEN TAXES-OTH INC & DED
408210	GEN TAXES-GROSS RECEIPTS
408220	ENVIROMENTAL TAX
409100	SIT-CURRENT
409110	SIT-ADJUST PRIOR YEARS
409150	FIT-CURRENT
409160	FIT-ADJUST PRIOR YEARS
409210	SIT-OTH INC & DED-REG
409220	FIT-OTH INC & DED-REG
410400	DEF SIT-REG ASSET/LIAB
410500	DEF SIT-NORM DEPR
410600	DEF SIT-OTHER
410650	DEF SIT-CURRENT
410700	DEF FIT-REG ASSET/LIAB
410800	DEF FIT-NORM DEPR
410900	DEF FIT-OTHER
410950	DEF FIT-CURRENT
412120	ITC CURRENT/DEFERRED
412210	ITC RESTORED- 3%
412220	ITC RESTORED- 4%

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CHART OF ACCOUNTS AWW	
AWW	AWW Description
412230	ITC RESTORED-10%
412240	ITC RESTORED- 6%
415100	M&J REVENUES-OUTSIDE
415110	M&J REVENUES-INSIDE
416100	M&J EXPENSES-OUTSIDE
416110	M&J EXPENSES-INSIDE
417100	NON-UT OPER-OUT-REVENUES
417200	NON-UT OPER-IN-REVENUES
418100	NON-OPER RENT INC-OUT-REV
418120	NON-OPER RENT INC-OUT-EXP
418200	NON-OPER RENT INC-IN-REV
419100	DIVIDEND INCOME-OUTSIDE
419110	DIV INCOME-INSIDE-COMMON
419120	DIV INCOME-INSIDE-PREFERRED
419300	INT OTHER SECURITIES-OUT
419500	OTHER INTEREST INCOME-OUT
419510	OTHER INTEREST INCOME-IN
419600	OTHER INTEREST INCOME-TFB
419700	CAPITAL LEASE INCOME - IN
420100	AFUDC - EQUITY
420210	AFUDC - DEBT
421300	NON-OPERATING INC-ADVANCES
422000	GAINS-LOSSES DISP PROP
422600	GAINS-LOSSES CAPITAL ASSETS
425100	AMORT UT PLT ACQ ADJUST
425200	AMORT OTHER UT PLT ADJUST
425300	AMORT PREFERRED STOCK EXP
425500	AMORT OTHER
425510	AMORT LTD TERM PLT
426100	DONATIONS
426150	NONDEDUCTIBLE DONATIONS
426160	OTHER LOBBYING EXPENSES
426200	OTHER INCOME DEDUCTIONS
426290	OTHER INCOME DED-SERVICE CO
426410	NON-OPER EMPLOYEE EXP
426420	NON-OPER EMPLOYEE EXP - TAXABL
427100	INTEREST LTD-OUT-REG
427110	INTEREST LTD-OUT-TFB
428000	AMORT DEBT DISCOUNT & EXP
429000	AMORT PREM ON DEBT CR
431100	INTEREST ON BANK DEBT
431200	OTHER INTEREST EXPENSE
437100	DIV DEC PREF STK-OUTSIDE
437110	DIV DEC PREF STK - DIV PD CRED
438100	DIV DEC COMMON STK - OUT
438200	DIV DEC COMMON STK - IN
461000	DOMESTIC SEWER SERV BILLED
461100	RES SALES BILLED METERED
461110	RES SALES UNBILL METERED
461130	DOMESTIC SEWER SERV UNBILLED

KENTUCKY AMERICAN WATER	
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CHART OF ACCOUNTS AWW	
AWW	AWW Description
461200	COM SALES BILLED METERED
461210	COM SALES UNBILL METERED
461300	IND SALES BILLED METERED
461310	IND SALES UNBILL METERED
461400	MISC SALES BILLED METERED
461410	MISC SALES UNBILLED
462000	PRIV FIR PROT SER BILLED
462100	PRIV FIR PROT SER UNBILL
462110	INDUST WASTE SER UNBILL
462210	INDUSTRIAL WASTE SERVICE
463000	PUB FIRE PROT SER BILLED
463100	PUB FIRE PROT SER UNBILL
463110	PUB AUTH SEWER SERV UNBILL
463300	PUB AUTH SEWER SERV BILLED
464200	PUB AUTH SLS BILLED METRD
464210	PUB AUTH SLS UNBILL METRD
466000	SALES FOR RESALE BILLED
466100	SALES FOR RESALE UNBILL
471100	RECONNECTION CHARGES
471200	OTHER MISC SERV REVENUES
472000	RENTS FROM WATER PROPERTY
472200	RENTS FROM WATER PROP-EXPENSE
474100	BILL & COLL SERV FOR OTH
474300	MISCELLANEOUS
600000	SS OPERATION SUPERV & ENG
601100	SS OPERATION EXPENSE
601200	SS OPERATION LABOR
602000	PURCHASED WATER
603100	MISCELLANEOUS SS EXPENSES
604000	SS RENTS
610000	SS ORDNY MAINT SUPR & ENG
611100	OR MN SS STRUCT & IMP MAT
611200	OE MN SS STRUCT & IMP LAB
612100	OR MN COLL & IMP RES MAT
612200	OR MN COLL & IMP RES LAB
613100	OR MN LAK RIV & OTH MAT
613120	AMORT DEF EXP LAK RIV & OTH
613200	OR MN LAK RIV & OTH LAB
614120	AMORT DEF EXP WELLS & SPR
617100	OR MN MISC WAT SS PLT MAT
617200	OR MN MISC WAT SS PLT LAB
620200	PUMP OPER SUP & ENG ELEC
622100	POWER PRODUCTION EXP.
623110	POWER PURCH FOR PUMP ELEC
623210	FUEL PURCH FOR PUMP OTHER
624100	PUMPING EXPENSE
624200	PUMPING LABOR ELECTRIC
624500	PUMPING EXPENSES ELECTRIC
626500	MISC PUMPING EXP ELECTRIC
626600	MISC PUMPING EXP OTHER

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CHART OF ACCOUNTS AWW	
AWW	AWW_Description
627300	RENTS OTHER
630200	OR MN PUMP SUP & ENG ELEC
631100	OR MN PUMP STRU & IMP MAT
631200	OR MN PUMP STRU & IMP LAB
632100	OR MN POWER PROD EQPT MAT
632200	OR MN POWER PROD EQPT LAB
633200	OR MN PUMP EQPT MAT ELEC
633212	AMORT DEF PR MN PUMPS
633300	OR MN PUMP EQPT MAT OTHER
633500	OR MN PUMP EQPT LAB ELEC
640000	WT OPERATION SUPERV & ENG
641100	GENERAL CHEMICALS
642100	GENERAL WT LABOR
642300	GENERAL WT EXPENSES
643100	MISC WT EXPENSES-CURRENT
643300	WASTE DISPOSAL EXP (CUR)
643310	AMORT WASTE DISPOSAL EXP
644000	WT RENTS
650000	OR MN WT SUPR & ENG
651100	OR MN WT STRUCT & IMP MAT
651120	AMORT DEF EXP WT STRUCT
651200	OR MN WT STRUCT & IMP LAB
652100	OR MN GENERAL WT EQPT MAT
652300	OR MN GENERAL WT EQPT LAB
660000	T&D OPERATION SUPER & ENG
661200	STORAGE FACILITIES LABOR
662100	T&D LINES EXPENSE
662200	T&D LINES LABOR
663300	MISC METER EXPENSES
664200	CUSTOMER INSTALL LABOR
665100	MAPS AND RECORDS EXPENSES
665200	MAPS AND RECORDS LABOR
665300	MISC T&D EXPENSES-CURRENT
666000	T&D RENTS
667100	MISC SEWER T & D EXP
670000	OR MN T&D SUPR & ENG
671100	OR MN T&D STRUCT & IMP-MAT
671200	OR MN T&D STRUCT & IMP-LAB
672120	AMORT DEF EXP RES & STAND
673100	OR MN T&D MAINS MAT
673200	OR MN T&D MAINS LAB
675100	OR MN SERVICES MAT
675200	OR MN SERVICES LAB
676100	OR MN METERS MAT
676200	OR MN METERS LAB
676300	OR MN METER INSTALL MAT
676400	OR MN METER INSTALL LAB
677100	OR MN HYDRANTS MAT
677200	OR MN HYDRANTS LAB
678100	OR MN OTHER T&D PLANT MAT

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CASE NO: 2004-00103	
CHART OF ACCOUNTS AWW	
AWW	AWW Description
678200	OR MN OTHER T&D PLANT LAB
777010	LOBBYING EXPENSES-OVERHEAD
777020	CUSTOMER DEPOSITS
777030	AMT ADJUSTMENTS
777040	TAX DEPRECIATION
777041	STATE DEPRECIATION ADJ.
777050	AFUDC - TAX
777060	PREF. DIV. PD. CREDIT
777080	R&D CREDIT
777090	OTHER PERMANENT - ATL
777100	OTHER PERMANENT - BTL
777110	REMOVAL COSTS - ADR
777130	SUPP. PENSION PAYMENTS
777140	SERP EXPENSE
777160	OTHER TEMPORARY - ATL
777170	OTHER TEMPORARY - BTL
777180	ABANDONMENT LOSSES - TAX
777181	ABANDON LOSSES-STATE ADJ.
777190	AMORT. DEBT DISCOUNT-TAX
777200	TAX GAIN - CAPITAL ASSETS
777210	TAX GAIN - OTHER
777211	TAX GAIN - STATE ADJ.
777212	DEFERRED TAX GAIN-INTERCO
777213	AMORT DEF TX GAIN-INTERCO
777220	NET TAX AFUDC GR-UP CWIP
777230	ACCELERATED PENSION PMT
777240	VACATION PAY ADJUSTMENT
777250	AMORT GOODWILL
777270	INCENTIVE PLAN ADJUSTMENT
777271	ANNUAL INCENTIVE PLAN ADJ
777280	GROUP INSURANCE CARRYOVER
777290	INTERIM OPEB EXPENSES
777300	POST AFUDC
777900	5TH INSTALL PRIOR YEAR
777901	FINAL INSTALL PRIOR YEAR
777902	1ST INSTALL CURRENT YEAR
777903	ADJ 1ST INSTALL CURR YEAR
777904	2ND INSTALL CURRENT YEAR
777905	3RD INSTALL CURRENT YEAR
777906	4TH INSTALL CURRENT YEAR
777907	ADJ 4TH INSTALL CURR YEAR
777908	IRS AUDIT ADJUSTMENTS
777909	AMENDED PRIOR YEARS
777990	TAX MEMO OFFSET
901000	CUSTOMER ACCOUNT SUPRVSN
902200	METER READING LABOR
903100	CONTRACT & ORDERS EXPENS
903200	CONTRACTS & ORDERS LABOR
903300	COLLECTING EXPENSES
903400	COLLECTING SALARIES

KENTUCKY AMERICAN WATER	
CASE NO: 2004-00103	
CHART OF ACCOUNTS AWW	
AWW	AWW Description
903520	BILLING & ACCTNG OTH EXP
903521	CUST ACCTG-BILLING/TELEPHONE
903523	CUST ACCTG-BILLING/POSTAGE
904000	UNCOLLECTIBLE ACCOUNTS
905100	MISC CUST ACCTNG EXPENSES
910110	ANNUAL REPORT EXPENSES
920000	ADM & GENERAL SALARIES
920200	SALARIES OFFICERS
920300	VACATION PAY ADJUSTMENT
920500	INCENTIVE PLAN EXPENSE
920520	INCENTIVE PLAN EXP OFFICERS
920600	RESTRICTED STOCK DIVIDENDS
920980	LOBBYING SALARIES
921100	EXPENSES OF EMPLOYEES
921110	DUES FOR CLUBS-TAXABLE
921140	EXP OF OFFICERS&EMPS MSTR ACCT
921200	MISC OFFICE EXPENSES
921210	MISC OFFICE EXP TEL
921220	MISC OFFICE EXP SUP
921240	SUBSCRIPTIONS
921250	OFFICE BUILDING OPERATION
921300	PERSONAL/VEHICLE
923100	SERVICE COMPANY CHARGES
923110	AMORT DEF AUDIT EXP
923200	AUDITING SERVICES
923300	LEGAL SERVICES
923400	ENGINEERING SERVICES
923500	OTHER SERVICES-CURRENT
924000	PROPERTY INSURANCE
925110	WORKMENS COMP PREMIUM EXP
925300	INJURIES & DAMAGES EXP
925400	GENERAL LIABILITY
926100	ACCRUED OPEB EXPENSE
926110	GROUP INSURANCE PREM EXP
926150	GROUP INS REIMB PREM
926160	GROUP INS CAP (C & R)
926170	GROUP INS PRETAX CONTRIBUTION
926200	OTHER WELFARE EXPENSES
926220	ESOP CONTRIBUTIONS EXPENSE
926250	401-K CONTRIBUTIONS EXPENSE
926280	401-K EXP CAP (C & R)
926300	SUPPLEMENTAL PENSION PMTS
926310	SERP EXPENSE
926320	SRP EXPENSE
926360	OPEB EXP CAP (C & R)
926370	FAS 112 COST
926400	PENSION PLAN EXPENSE
926500	PENSION PLAN PMTS-DEFERRD
926910	PENSIONS CAP (C & R)
927000	FRANCHISE REQUIREMENTS

KENTUCKY AMERICAN WATER	
CASE NO: 2004-00103	
CHART OF ACCOUNTS AWW	
AWW	AWW Description
928100	AMORT EXP RATE PROCEEDING
928300	AMORT OTHER REGULATRY EXP
928400	OTH REGULATRY EXP-CURRENT
930210	MISC GENERAL EXP-CURRENT
930230	AMORT MISC GENERAL EXP
930260	MEALS & TRAVEL EXPENSES-TAXABL
930270	DONATIONS-ILL
930300	RESEARCH & DEV EXP
930510	LOBBYING EXPENSES
930600	TRANSPORTATION EXPENSES
930850	MISC GEN EXP-DIRECTORS FEES
930880	MISC GEN EXP-COMPANY DUES
930890	MISC GEN EXP-OTHER
930900	TAX PENALTY
930980	MISC GEN EXP-TAXABLE CO. DUES
931000	ADM & GENERAL RENTS
932100	OR MN A&G STRUC & IMP MAT
932110	PR MN A&G STRUC & IMP MAT
932120	AMORT DEF EXP A&G STRUC & IMP
932200	OR MN A&G STRUC & IMP LAB
932300	OR MN OFF FURN & EQPT MAT
932330	MAINT - DP EQUIPMENT
932500	OR MN COMMUNICAT EQPT MAT
932700	OR MN A&G MISC PROPTY MAT