

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
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\_043007.pdf

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2007-00143**  
**JDE CHART OF ACCOUNTS**

| Object.Sub    | Object | Sub    | OBJECT DESCRIPTION              | Line# | AWW    |
|---------------|--------|--------|---------------------------------|-------|--------|
| 101000.301000 | 101000 | 301000 | Organization                    | B01   | 101000 |
| 101000.302000 | 101000 | 302000 | Franchises                      | B01   | 101000 |
| 101000.303200 | 101000 | 303200 | Land & Ld Rights SS             | B01   | 101000 |
| 101000.303300 | 101000 | 303300 | Land & Ld Rights P              | B01   | 101000 |
| 101000.303400 | 101000 | 303400 | Land & Ld Rights WT             | B01   | 101000 |
| 101000.303500 | 101000 | 303500 | Land & Ld Rights TD             | B01   | 101000 |
| 101000.304100 | 101000 | 304100 | Struct & Imp SS                 | B01   | 101000 |
| 101000.304200 | 101000 | 304200 | Struct & Imp P                  | B01   | 101000 |
| 101000.304300 | 101000 | 304300 | Struct & Imp WT                 | B01   | 101000 |
| 101000.304400 | 101000 | 304400 | Struct & Imp TD                 | B01   | 101000 |
| 101000.304600 | 101000 | 304600 | Struct & Imp Offices            | B01   | 101000 |
| 101000.304700 | 101000 | 304700 | Struct & Imp Store,Shop,Gar     | B01   | 101000 |
| 101000.304800 | 101000 | 304800 | Struct & Imp Misc               | B01   | 101000 |
| 101000.305000 | 101000 | 305000 | Collect & Impounding            | B01   | 101000 |
| 101000.306000 | 101000 | 306000 | Lake, River & Other Intakes     | B01   | 101000 |
| 101000.309000 | 101000 | 309000 | Supply Mains                    | B01   | 101000 |
| 101000.310100 | 101000 | 310100 | Power Generation Equip Other    | B01   | 101000 |
| 101000.311200 | 101000 | 311200 | Pump Equip Electric             | B01   | 101000 |
| 101000.311300 | 101000 | 311300 | Pump Equip Diesel               | B01   | 101000 |
| 101000.311400 | 101000 | 311400 | Pump Equip Hydraulic            | B01   | 101000 |
| 101000.320100 | 101000 | 320100 | WT Equip Non-Media              | B01   | 101000 |
| 101000.330000 | 101000 | 330000 | Dist Reservoirs & Standpipes    | B01   | 101000 |
| 101000.330100 | 101000 | 330100 | Elevated Tanks & Standpipes     | B01   | 101000 |
| 101000.331001 | 101000 | 331001 | TD Mains Not Classified by Size | B01   | 101000 |
| 101000.331100 | 101000 | 331100 | TD Mains 4in & Less             | B01   | 101000 |
| 101000.331200 | 101000 | 331200 | TD Mains 6in to 8in             | B01   | 101000 |
| 101000.331300 | 101000 | 331300 | TD Mains 10in to 16in           | B01   | 101000 |
| 101000.331400 | 101000 | 331400 | TD Mains 18in & Grtr            | B01   | 101000 |
| 101000.333000 | 101000 | 333000 | Services                        | B01   | 101000 |
| 101000.334100 | 101000 | 334100 | Meters                          | B01   | 101000 |
| 101000.334110 | 101000 | 334110 | Meters Bronze Case              | B01   | 101000 |
| 101000.334120 | 101000 | 334120 | Meters Plastic Case             | B01   | 101000 |
| 101000.334130 | 101000 | 334130 | Meters Other                    | B01   | 101000 |
| 101000.334200 | 101000 | 334200 | Meter Installations             | B01   | 101000 |
| 101000.335000 | 101000 | 335000 | Hydrants                        | B01   | 101000 |
| 101000.340100 | 101000 | 340100 | Office Furniture & Equip        | B01   | 101000 |
| 101000.340210 | 101000 | 340210 | Comp & Periph Mainframe         | B01   | 101000 |
| 101000.340220 | 101000 | 340220 | Comp & Periph Personal          | B01   | 101000 |
| 101000.340230 | 101000 | 340230 | Comp & Periph Other             | B01   | 101000 |
| 101000.340300 | 101000 | 340300 | Computer Software               | B01   | 101000 |
| 101000.340320 | 101000 | 340320 | Comp Software Personal          | B01   | 101000 |
| 101000.340330 | 101000 | 340330 | Comp Software Other             | B01   | 101000 |
| 101000.340500 | 101000 | 340500 | Other Office Equipment          | B01   | 101000 |
| 101000.341100 | 101000 | 341100 | Trans Equip Lt Duty Trks        | B01   | 101000 |
| 101000.341200 | 101000 | 341200 | Trans Equip Hvy Duty Trks       | B01   | 101000 |
| 101000.341300 | 101000 | 341300 | Trans Equip Autos               | B01   | 101000 |
| 101000.341400 | 101000 | 341400 | Trans Equip Other               | B01   | 101000 |
| 101000.342000 | 101000 | 342000 | Stores Equipment                | B01   | 101000 |
| 101000.343000 | 101000 | 343000 | Tools,Shop,Garage Equip         | B01   | 101000 |
| 101000.344000 | 101000 | 344000 | Laboratory Equipment            | B01   | 101000 |
| 101000.345000 | 101000 | 345000 | Power Operated Equipment        | B01   | 101000 |
| 101000.346100 | 101000 | 346100 | Comm Equip Non-Telephone        | B01   | 101000 |
| 101000.347000 | 101000 | 347000 | Misc Equipment                  | B01   | 101000 |
| 101000.348000 | 101000 | 348000 | Other Tangible Property         | B01   | 101000 |
| 101000.354200 | 101000 | 354200 | WW Struct & Imp Coll            | B01   | 101000 |
| 101000.371100 | 101000 | 371100 | WW Pump Equip Elect             | B01   | 101000 |
| 101001.303200 | 101001 | 303200 | Land & Ld Rights SS             | B01   | 101000 |
| 101001.303300 | 101001 | 303300 | Land & Ld Rights P              | B01   | 101000 |
| 101001.303500 | 101001 | 303500 | Land & Ld Rights TD             | B01   | 101000 |
| 101001.304400 | 101001 | 304400 | Struct & Imp TD                 | B01   | 101000 |
| 101001.304700 | 101001 | 304700 | Struct & Imp Store,Shop,Gar     | B01   | 101000 |
| 101001.304800 | 101001 | 304800 | Struct & Imp Misc               | B01   | 101000 |

|               |        |        |                                |     |        |
|---------------|--------|--------|--------------------------------|-----|--------|
| 101001.320100 | 101001 | 320100 | WT Equip Non-Media             | B01 | 101000 |
| 101001.330100 | 101001 | 330100 | Elevated Tanks & Standpipes    | B01 | 101000 |
| 101001.331001 | 101001 | 331001 | TD Mains Not Classified by Siz | B01 | 101000 |
| 101001.333000 | 101001 | 333000 | Services                       | B01 | 101000 |
| 101001.334100 | 101001 | 334100 | Meters                         | B01 | 101000 |
| 101001.334200 | 101001 | 334200 | Meter Installations            | B01 | 101000 |
| 101001.335000 | 101001 | 335000 | Hydrants                       | B01 | 101000 |
| 101001.340100 | 101001 | 340100 | Office Furniture & Equip       | B01 | 101000 |
| 101001.340220 | 101001 | 340220 | Comp & Periph Personal         | B01 | 101000 |
| 101001.340300 | 101001 | 340300 | Computer Software              | B01 | 101000 |
| 101001.340500 | 101001 | 340500 | Other Office Equipment         | B01 | 101000 |
| 101001.341100 | 101001 | 341100 | Trans Equip Lt Duty Trks       | B01 | 101000 |
| 101001.343000 | 101001 | 343000 | Tools,Shop,Garage Equip        | B01 | 101000 |
| 101001.345000 | 101001 | 345000 | Power Operated Equipment       | B01 | 101000 |
| 101001.347000 | 101001 | 347000 | Misc Equipment                 | B01 | 101000 |
| 101001.353500 | 101001 | 353500 | WW Land & Ld Rights Gen        | B01 | 101000 |
| 101001.354300 | 101001 | 354300 | WW Struct & Imp SPP            | B01 | 101000 |
| 101001.354400 | 101001 | 354400 | WW Struct & Imp TDP            | B01 | 101000 |
| 101001.354500 | 101001 | 354500 | WW Struct & Imp Gen            | B01 | 101000 |
| 101001.360000 | 101001 | 360000 | WW Collection Sewers Forced    | B01 | 101000 |
| 101001.363000 | 101001 | 363000 | WW Services Sewer              | B01 | 101000 |
| 101001.380000 | 101001 | 380000 | WW TD Equipment                | B01 | 101000 |
| 101001.390000 | 101001 | 390000 | WW Office Furniture & Equipmen | B01 | 101000 |
| 101001.390200 | 101001 | 390200 | WW Computers & Peripheral      | B01 | 101000 |
| 101001.391100 | 101001 | 391100 | WW Trans Equip Lt Dty Trks     | B01 | 101000 |
| 101001.392000 | 101001 | 392000 | WW Stores Equipment            | B01 | 101000 |
| 101001.393000 | 101001 | 393000 | WW Tool Shop & Garage Equip    | B01 | 101000 |
| 101001.395000 | 101001 | 395000 | WW Power Operated Equip        | B01 | 101000 |
| 101001.396000 | 101001 | 396000 | WW Communication Equip         | B01 | 101000 |
| 101001.397000 | 101001 | 397000 | WW Misc Equipment              | B01 | 101000 |
| 101099.       | 101099 |        | Completed Const not Classified | B01 | 101000 |
| 101100.       | 101100 |        | Reg Asset-AFUDC-Debt           | B01 | 102100 |
| 103000.       | 103000 |        | Property Held Future Use       | B01 | 105000 |
| 105050.21     | 105050 | 21     | CWIP Accr-Infra                | B02 | 107000 |
| 105050.31     | 105050 | 31     | CWIP Accr-Plant                | B02 | 107000 |
| 105110.1      | 105110 | 1      | CWIP History                   | B02 | 107000 |
| 105110.11     | 105110 | 11     | CWIP History-Bldgs             | B02 | 107000 |
| 105110.21     | 105110 | 21     | CWIP History-Infrastr          | B02 | 107000 |
| 105110.31     | 105110 | 31     | CWIP History-Plant             | B02 | 107000 |
| 105125.1      | 105125 | 1      | CWIP Permits & Fees            | B02 | 107000 |
| 105125.11     | 105125 | 11     | CWIP Permits-Bldgs             | B02 | 107000 |
| 105125.21     | 105125 | 21     | CWIP Permits-Infrastr          | B02 | 107000 |
| 105125.31     | 105125 | 31     | CWIP Permits-Plant             | B02 | 107000 |
| 105150.1      | 105150 | 1      | CWIP M&S & Purchases           | B02 | 107000 |
| 105150.11     | 105150 | 11     | CWIP M & S-Bldgs               | B02 | 107000 |
| 105150.21     | 105150 | 21     | CWIP M & S-Infrastr            | B02 | 107000 |
| 105150.31     | 105150 | 31     | CWIP M & S-Plant               | B02 | 107000 |
| 105175.1      | 105175 | 1      | CWIP Professional Services     | B02 | 107000 |
| 105175.21     | 105175 | 21     | CWIP Prof Svc-Infrastr         | B02 | 107000 |
| 105175.31     | 105175 | 31     | CWIP Prof Svc-Plant            | B02 | 107000 |
| 105200.1      | 105200 | 1      | CWIP Co Labor                  | B02 | 107000 |
| 105200.11     | 105200 | 11     | CWIP Co Labor-Bldgs            | B02 | 107000 |
| 105200.21     | 105200 | 21     | CWIP Co Labor-Infrastr         | B02 | 107000 |
| 105200.31     | 105200 | 31     | CWIP Co Labor-Plant            | B02 | 107000 |
| 105250.1      | 105250 | 1      | CWIP Co Labor OH               | B02 | 107000 |
| 105250.11     | 105250 | 11     | CWIP Labor OH-Bldgs            | B02 | 107000 |
| 105250.21     | 105250 | 21     | CWIP Labor OH-Infrastr         | B02 | 107000 |
| 105250.31     | 105250 | 31     | CWIP Labor OH-Plant            | B02 | 107000 |
| 105260.1      | 105260 | 1      | CWIP Overhead                  | B02 | 107000 |
| 105260.11     | 105260 | 11     | CWIP Overhead-Bldgs            | B02 | 107000 |
| 105260.21     | 105260 | 21     | CWIP Overhead-Infrastr         | B02 | 107000 |
| 105260.31     | 105260 | 31     | CWIP Overhead-Plant            | B02 | 107000 |
| 105270.1      | 105270 | 1      | CWIP Service Co Chgs           | B02 | 107000 |
| 105270.21     | 105270 | 21     | CWIP AWWSC Chg-Infrastr        | B02 | 107000 |
| 105270.31     | 105270 | 31     | CWIP AWWSC Chg-Plant           | B02 | 107000 |
| 105275.1      | 105275 | 1      | CWIP Contracted Services       | B02 | 107000 |
| 105275.11     | 105275 | 11     | CWIP Contr Svc-Bldgs           | B02 | 107000 |
| 105275.21     | 105275 | 21     | CWIP Contr Svc-Infrastr        | B02 | 107000 |

|           |        |    |                                |     |        |
|-----------|--------|----|--------------------------------|-----|--------|
| 105275.31 | 105275 | 31 | CWIP Contr Svc-Plant           | B02 | 107000 |
| 105280.1  | 105280 | 1  | CWIP Retainage                 | B02 | 107000 |
| 105280.11 | 105280 | 11 | CWIP Retainage-Bldgs           | B02 | 107000 |
| 105280.21 | 105280 | 21 | CWIP Retainage-Infrastr        | B02 | 107000 |
| 105280.31 | 105280 | 31 | CWIP Retainage-Plant           | B02 | 107000 |
| 105300.1  | 105300 | 1  | CWIP Paving                    | B02 | 107000 |
| 105300.21 | 105300 | 21 | CWIP Paving-Infrastr           | B02 | 107000 |
| 105350.1  | 105350 | 1  | CWIP AFUDC Debt                | B02 | 107000 |
| 105350.11 | 105350 | 11 | CWIP AFUDC Debt-Bldgs          | B02 | 107000 |
| 105350.21 | 105350 | 21 | CWIP AFUDC Debt-Infrastr       | B02 | 107000 |
| 105350.31 | 105350 | 31 | CWIP AFUDC Debt-Plant          | B02 | 107000 |
| 105375.1  | 105375 | 1  | CWIP AFUDC Equity              | B02 | 107000 |
| 105375.11 | 105375 | 11 | CWIP AFUDC Eqty-Bldgs          | B02 | 107000 |
| 105375.21 | 105375 | 21 | CWIP AFUDC Eqty-Infrastr       | B02 | 107000 |
| 105375.31 | 105375 | 31 | CWIP AFUDC Eqty-Plant          | B02 | 107000 |
| 105390.11 | 105390 | 11 | CWIP Tran PY Chg-Bldgs         | B02 | 107000 |
| 105390.21 | 105390 | 21 | CWIP Tran PY Chg-Infrastr      | B02 | 107000 |
| 105390.31 | 105390 | 31 | CWIP Tran PY Chg-Plant         | B02 | 107000 |
| 105391.1  | 105391 | 1  | CWIP Trans Current Yr Chgs     | B02 | 107000 |
| 105399.31 | 105399 | 31 | CWIP Prelim Eng-Plant          | B02 | 107000 |
| 105900.1  | 105900 | 1  | CWIP Transfer to UPIS          | B02 | 107000 |
| 105900.11 | 105900 | 11 | CWIP Tran UPIS-Bldgs           | B02 | 107000 |
| 105900.21 | 105900 | 21 | CWIP Tran UPIS-Infrastr        | B02 | 107000 |
| 105900.31 | 105900 | 31 | CWIP Tran UPIS-Plant           | B02 | 107000 |
| 108105.1  | 108105 | 1  | AD UPIS-AccDepr-Oper Bldgs     | B03 | 108000 |
| 108105.2  | 108105 | 2  | AD UPIS-AccDepr-Admin Bldgs    | B03 | 108000 |
| 108105.5  | 108105 | 5  | AD UPIS-AccDepr-Infrastructure | B03 | 108000 |
| 108105.6  | 108105 | 6  | AD UPIS-AccDepr-Op Water Prod  | B03 | 108000 |
| 108105.7  | 108105 | 7  | AD UPIS-AccDepr-Oth Op Equip   | B03 | 108000 |
| 108105.8  | 108105 | 8  | AD UPIS-AccDepr-Office Equip   | B03 | 108000 |
| 108105.9  | 108105 | 9  | AD UPIS-AccDepr-Cap Developmnt | B03 | 108000 |
| 108105.   | 108105 |    | AD UPIS-Acc Depr-Not Classifd  | B03 | 108000 |
| 108110.   | 108110 |    | AD UPIS-Removal Cost           | B03 | 108000 |
| 108115.   | 108115 |    | AD UPIS-Salvage                | B03 | 108000 |
| 108120.   | 108120 |    | AD UPIS-Scrap Meters           | B03 | 108000 |
| 108122.   | 108122 |    | AD UPIS-Scrap Misc             | B03 | 108000 |
| 108135.   | 108135 |    | AD UPIS-Salv Trade-In          | B03 | 108000 |
| 108140.   | 108140 |    | AD UPIS-Salv Sale              | B03 | 108000 |
| 108145.   | 108145 |    | AD UPIS-Orig Cost-Not Classifd | B03 | 108000 |
| 108190.   | 108190 |    | Acc Depr Reg Asset             | B03 | 183000 |
| 114100.   | 114100 |    | UPAA-ATL                       | B04 | 114000 |
| 115100.   | 115100 |    | Accum Amort UPAA-ATL           | B04 | 115000 |
| 121500.   | 121500 |    | NUP-Other                      | B07 | 121590 |
| 131312.3  | 131312 | 3  | BB&T                           | B10 | 131100 |
| 131312.5  | 131312 | 5  | Deutsche Bank                  | B10 | 131100 |
| 131998.1  | 131998 | 1  | Cash Clear-NSF Checks          | B10 | 131100 |
| 131998.2  | 131998 | 2  | Cash Clear-Mixed Pymt          | B10 | 131100 |
| 131998.3  | 131998 | 3  | Cash Clear-Misc DR/CR          | B10 | 131100 |
| 131998.4  | 131998 | 4  | Cash Clear-MI's                | B10 | 131100 |
| 131998.5  | 131998 | 5  | Cash Clear-ORCOM               | B10 | 131100 |
| 131998.6  | 131998 | 6  | Cash Clear-Interco             | B10 | 131100 |
| 131998.9  | 131998 | 9  | Cash Clear-ARC DR/CR           | B10 | 131100 |
| 134100.   | 134100 |    | Petty Cash                     | B10 | 135100 |
| 141000.   | 141000 |    | Customer A/R                   | B12 | 142000 |
| 141999.   | 141999 |    | Customer A/R Clearing          | B12 | 142000 |
| 143000.   | 143000 |    | Accum prov-uncoll accts        | B13 | 144000 |
| 146100.   | 146100 |    | Misc A/R-System                | B16 | 143100 |
| 146115.   | 146115 |    | Misc A/R-Medicare Subsidy      | B16 | 143100 |
| 146300.   | 146300 |    | Misc A/R-Adv to Employees      | B16 | 143200 |
| 146370.   | 146370 |    | Accum prov-uncoll misc a/r     | B16 | 144000 |
| 146500.   | 146500 |    | A/R Assoc Cos                  | B16 | 146100 |
| 146800.   | 146800 |    | Rents Receivable               | B16 | 172000 |
| 151100.   | 151100 |    | Plant Material                 | B17 | 154300 |
| 151300.   | 151300 |    | Chemicals                      | B17 | 154100 |
| 153000.   | 153000 |    | Other Mat & Supplies           | B17 | 154300 |
| 165200.   | 165200 |    | Prepaid Insurance              | B19 | 166100 |
| 165300.   | 165300 |    | Prepaid PUC/PSC Assessments    | B19 | 166400 |
| 165500.   | 165500 |    | Prepaid Other                  | B19 | 166110 |

|             |        |      |                               |     |        |
|-------------|--------|------|-------------------------------|-----|--------|
| 174100.     | 174100 |      | Deferred Vacation Pay         | B19 | 174900 |
| 174200.     | 174200 |      | Curr State Def Tax            | B19 | 174500 |
| 174300.     | 174300 |      | Curr Fed Def Tax              | B19 | 174600 |
| 181110.     | 181110 |      | Unamort Debt Exp-Out          | B23 | 181010 |
| 181120.AW46 | 181120 | AW46 | Unamort Debt AW46             | B23 | 181010 |
| 181512.     | 181512 |      | Pref Stk Exp w/ mandatory     | B23 | 241100 |
| 182000.     | 182000 |      | Deferred Rate Proceedings     | B24 | 186020 |
| 183000.     | 183000 |      | Prelim Survey & Invest        | B25 | 183000 |
| 183280.     | 183280 |      | PSI-Customer Service Project  | B25 | 183010 |
| 184100.     | 184100 |      | Eng Clearing Dist OH          | B27 | 184420 |
| 184102.     | 184102 |      | Mngmt Study - AMR             | B27 | 186490 |
| 184103.     | 184103 |      | Mngmt Study - Pipe Assmnt     | B27 | 186490 |
| 185125.     | 185125 |      | RWIP Permits, Fees & Premiums | B27 | 186890 |
| 185150.     | 185150 |      | RWIP M & S and Purchases      | B27 | 186890 |
| 185200.     | 185200 |      | RWIP Co Labor                 | B27 | 186890 |
| 185250.     | 185250 |      | RWIP Co Labor OH              | B27 | 186890 |
| 185275.     | 185275 |      | RWIP Contracted Services      | B27 | 186890 |
| 185280.     | 185280 |      | RWIP Retainage                | B27 | 186890 |
| 185315.     | 185315 |      | RWIP Salvage                  | B27 | 186890 |
| 185322.     | 185322 |      | RWIP Scrap Misc               | B27 | 186890 |
| 185999.     | 185999 |      | RWIP Clear Removal & Salvage  | B27 | 186890 |
| 186030.     | 186030 |      | Reg Asset-AFUDC-Eq-CWIP       | B26 | 187100 |
| 186035.     | 186035 |      | Reg Asset-AFUDC-Equity        | B26 | 187110 |
| 186040.     | 186040 |      | Reg Asset-Plt Flow-Diff       | B26 | 187200 |
| 186045.     | 186045 |      | Reg Asset-Other               | B26 | 187400 |
| 186055.     | 186055 |      | Reg Asset-Accum Amort         | B26 | 187120 |
| 186401.     | 186401 |      | DDA-Programmed Maint          | B27 | 186400 |
| 186405.     | 186405 |      | DDA-RIA Software Licen        | B27 | 186010 |
| 186426.     | 186426 |      | DDA-FAS 112 Costs             | B27 | 186770 |
| 186432.     | 186432 |      | DDA-Cost of Service Study     | B27 | 186460 |
| 186444.     | 186444 |      | DDA-Waste Disposal            | B27 | 186200 |
| 186492.     | 186492 |      | DDA-Add'l Security Costs      | B27 | 186010 |
| 186598.     | 186598 |      | DDA-Oth Reg Assets            | B27 | 185000 |
| 186703.     | 186703 |      | DDN-Prelim Financing E        | B27 | 186770 |
| 186704.     | 186704 |      | DDN-Undistributed Items       | B27 | 186010 |
| 186705.     | 186705 |      | DDN-IC Rec/Pay Clearing       | B27 | 186010 |
| 186707.     | 186707 |      | DDN-Ins Oth Than Grp Reg      | B27 | 186550 |
| 186711.     | 186711 |      | DDN-Acquisition Costs         | B27 | 186210 |
| 186750.     | 186750 |      | DDN-Engineering Studie        | B27 | 196610 |
| 186898.     | 186898 |      | DDN-Oth LT Assets             | B27 | 186010 |
| 201200.     | 201200 |      | Com Stk Subs Interco          | B33 | 201200 |
| 205175.     | 205175 |      | Donations from Stkholders     | B34 | 208000 |
| 205300.     | 205300 |      | Gain on Resale/Cancel         | B34 | 210000 |
| 205440.     | 205440 |      | Misc PIC                      | B34 | 211000 |
| 210210.     | 210210 |      | R/E at Acquisition            | B35 | 216100 |
| 210240.     | 210240 |      | R/E Since Acquisition         | B35 | 216200 |
| 215110.     | 215110 |      | Pref Stk-Outside              | B39 | 204100 |
| 215113.     | 215113 |      | Pref Stk-Mand LT              | B40 | 204100 |
| 215410.     | 215410 |      | Pref Stk Sub Outside          | B39 | 204100 |
| 221110.     | 221110 |      | Bonds-Outside                 | B40 | 221010 |
| 221120.AW46 | 221120 | AW46 | Bonds-Inside AW46             | B40 | 221510 |
| 231200.     | 231200 |      | Notes Pay-Assoc Cos           | B43 | 233000 |
| 232200.AW46 | 232200 | AW46 | Curr Portion LTD-AW46         | B44 | 230510 |
| 234100.     | 234100 |      | Accts Pay-Gen System          | B45 | 232100 |
| 234110.     | 234110 |      | Accts Pay-Pcard               | B45 | 232400 |
| 234200.     | 234200 |      | Accts Pay-Contract Retention  | B45 | 232200 |
| 234300.2    | 234300 |      | 2 Accts Pay-Misc W/O's        | B45 | 232130 |
| 234400.AW03 | 234400 | AW03 | Accts Pay-AW03                | B45 | 234100 |
| 236120.     | 236120 |      | FUTA                          | B46 | 236400 |
| 236140.     | 236140 |      | SUTA                          | B46 | 236600 |
| 236151.     | 236151 |      | Gen Tax - Property            | B46 | 236100 |
| 236152.     | 236152 |      | Gen Tax - Sales/Use           | B46 | 236900 |
| 236170.     | 236170 |      | Gen Tax - Other               | B46 | 236100 |
| 236201.     | 236201 |      | FIT Tax Clearing              | B46 | 236700 |
| 236210.     | 236210 |      | Accr FIT - Current Yr         | B46 | 236700 |
| 236220.     | 236220 |      | Accr FIT - Pr Yrs             | B46 | 236700 |
| 236230.     | 236230 |      | Accr SIT - Current Yr         | B46 | 236320 |
| 236240.     | 236240 |      | Accr SIT - Pr Yrs             | B46 | 236320 |

|             |        |      |                               |     |        |
|-------------|--------|------|-------------------------------|-----|--------|
| 236310.     | 236310 |      | Curr Def FIT                  | B46 | 236870 |
| 236320.     | 236320 |      | Curr Def SIT/LIT              | B46 | 236830 |
| 237200.     | 237200 |      | Int Accr-LTD-Outside          | B47 | 237100 |
| 237300.AW46 | 237300 | AW46 | Int Accr-LTD-AW46             | B47 | 237110 |
| 241100.     | 241100 |      | Accrued Vacation Pay          | B51 | 242190 |
| 241201.     | 241201 |      | Accr Water Purchases          | B51 | 242010 |
| 241207.     | 241207 |      | Accr Insurance                | B51 | 242060 |
| 241208.     | 241208 |      | Accr Rents                    | B51 | 242070 |
| 241210.     | 241210 |      | Accr Waste Disposal           | B51 | 242100 |
| 241211.     | 241211 |      | Accr Retiree Medical Reimb    | B51 | 242140 |
| 241212.     | 241212 |      | Accr DCP Contribution         | B51 | 242080 |
| 241220.2    | 241220 |      | 2 WH PR-Charity Contribution  | B51 | 242250 |
| 241220.5    | 241220 |      | 5 WH PR-Flex Spending Account | B51 | 242290 |
| 241220.6    | 241220 |      | 6 WH PR-401k Contribution     | B51 | 242280 |
| 241220.8    | 241220 |      | 8 WH PR-Garnishments          | B51 | 242280 |
| 241220.12   | 241220 |      | 12 WH PR-Tax Coll Pay LIT     | B51 | 242290 |
| 241220.999  | 241220 |      | 999 WH PR-Miscellaneous       | B51 | 242280 |
| 241227.     | 241227 |      | Accr Employer 401k Match      | B51 | 242620 |
| 241228.2    | 241228 |      | 2 Accr PFD Div w/ mand        | B47 | 242090 |
| 241228.     | 241228 |      | Accrued PFD Div Requirements  | B51 | 242090 |
| 241229.     | 241229 |      | Accr Construction Costs Pay   | B51 | 242300 |
| 241230.     | 241230 |      | Unclaimed Credits Pay         | B51 | 242310 |
| 241234.     | 241234 |      | Unclaimed Ext Dep Refund Pay  | B51 | 242360 |
| 241236.     | 241236 |      | Unbilled Items-System         | B51 | 242120 |
| 241237.     | 241237 |      | Unbilled Stock C-System       | B51 | 242410 |
| 241238.     | 241238 |      | Unbilled Stock E-System       | B51 | 242430 |
| 241241.5    | 241241 |      | 5 CFO-Cust Asst NonPledged    | B51 | 241800 |
| 241241.6    | 241241 |      | 6 CFO-Cust Asst Pledged       | B51 | 241800 |
| 241244.     | 241244 |      | CFO-Sales Tax                 | B51 | 241200 |
| 241246.     | 241246 |      | CFO-Gross Rcts Tax            | B51 | 241300 |
| 241248.     | 241248 |      | CFO-Mun Tax                   | B51 | 241300 |
| 241249.1    | 241249 |      | 1 CFO-MC/Swr Rev/Cash         | B51 | 241300 |
| 241249.2    | 241249 |      | 2 CFO-MC/Swr A/R              | B51 | 241300 |
| 241249.4    | 241249 |      | 4 CFO-MC/Swr ChgOff           | B51 | 241300 |
| 241249.     | 241249 |      | CFO-Mgmt Contracts            | B51 | 241300 |
| 241250.     | 241250 |      | A/P Check Clearing            | B51 | 242180 |
| 241251.     | 241251 |      | P/R Check Clearing            | B51 | 242290 |
| 241261.     | 241261 |      | Accr Insurance Retro          | B51 | 242600 |
| 241998.     | 241998 |      | Other Curr Liab Analyzed      | B51 | 242380 |
| 252120.     | 252120 |      | Adv for Const-NT Ext          | B55 | 252110 |
| 252130.     | 252130 |      | Adv for Const-NT Services     | B55 | 252200 |
| 252140.     | 252140 |      | Adv for Const-NT Meters       | B55 | 252300 |
| 252150.     | 252150 |      | Adv for Const-NT Hydrants     | B55 | 252400 |
| 252160.     | 252160 |      | Adv for Const-NT Other        | B55 | 252500 |
| 252220.     | 252220 |      | Adv for Const-Tax Ext         | B55 | 252710 |
| 253203.     | 253203 |      | Def FIT-Norm Property         | B56 | 282000 |
| 253301.     | 253301 |      | Def FIT-Other                 | B56 | 283600 |
| 253309.     | 253309 |      | Def FIT-AMT                   | B56 | 283650 |
| 253701.     | 253701 |      | Def SIT-Other                 | B56 | 283100 |
| 255101.     | 255101 |      | Unamortized ITC - 3%          | B57 | 255110 |
| 255102.     | 255102 |      | Unamortized ITC - 4%          | B57 | 255120 |
| 255103.     | 255103 |      | Unamortized ITC - 10%         | B57 | 255130 |
| 256212.     | 256212 |      | Reg Liab-Exc Def Depr FIT     | B58 | 253800 |
| 256220.     | 256220 |      | Reg Liab-Deficit Def FIT      | B58 | 253850 |
| 256232.     | 256232 |      | Reg Liab-Exc Def Depr SIT     | B58 | 253900 |
| 256250.     | 256250 |      | Reg Liab-ARO/NNS              | B58 | 403000 |
| 256310.     | 256310 |      | Reg Liab-ITC Gross-Up 3%      | B58 | 255510 |
| 256311.     | 256311 |      | Reg Liab-ITC Gross-Up 4%      | B58 | 255520 |
| 256312.     | 256312 |      | Reg Liab-ITC Gross-Up 10%     | B58 | 255530 |
| 262120.     | 262120 |      | DCA-Pension Pymt Op Co        | B59 | 253370 |
| 262210.     | 262210 |      | DCA-Accr OPEB                 | B59 | 253200 |
| 262215.     | 262215 |      | DCA-Accr OPEB Med Subsidy     | B59 | 253200 |
| 262313.     | 262313 |      | DCA-FAS 112 Costs             | B59 | 253290 |
| 262317.     | 262317 |      | DCA-Def Comp Costs            | B59 | 253300 |
| 262322.     | 262322 |      | DCA-Inc Plan Cash Annual      | B59 | 253410 |
| 271110.     | 271110 |      | CIAC-NT Mains                 | B62 | 271110 |
| 271120.     | 271120 |      | CIAC-NT Ext Dep               | B62 | 271120 |
| 271130.     | 271130 |      | CIAC-NT Services              | B62 | 271200 |

|             |        |      |                               |     |        |
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| 271140.     | 271140 |      | CIAC-NT Meters                | B62 | 271300 |
| 271150.     | 271150 |      | CIAC-NT Hydrants              | B62 | 271400 |
| 271160.     | 271160 |      | CIAC-NT Other                 | B62 | 271500 |
| 271170.     | 271170 |      | CIAC-NT WIP                   | B62 | 271600 |
| 271180.     | 271180 |      | CIAC-NT Non-Util Prop         | B62 | 271700 |
| 271210.     | 271210 |      | CIAC-Tax Mains                | B62 | 271711 |
| 271220.     | 271220 |      | CIAC-Tax Ext Dep              | B62 | 271720 |
| 271230.     | 271230 |      | CIAC-Tax Services             | B62 | 271210 |
| 271240.     | 271240 |      | CIAC-Tax Meters               | B62 | 271310 |
| 271250.     | 271250 |      | CIAC-Tax Hydrants             | B62 | 271470 |
| 271260.     | 271260 |      | CIAC-Tax Other                | B62 | 271570 |
| 272010.     | 272010 |      | Accum Amort CIAC-Mains        | B62 | 272000 |
| 272040.     | 272040 |      | Accum Amort CIAC-Meters       | B62 | 272000 |
| 272050.     | 272050 |      | Accum Amort CIAC-Hydrants     | B62 | 272000 |
| 272060.     | 272060 |      | Accum Amort CIAC-Other        | B62 | 272000 |
| 280999.     | 280999 |      | Interco Rec/Pay               | B45 | 234200 |
| 401110.     | 401110 |      | Res Sales Billed              | P02 | 461100 |
| 401120.     | 401120 |      | Res Sales Unbilled            | P02 | 461110 |
| 401210.     | 401210 |      | Com Sales Billed              | P02 | 461200 |
| 401220.     | 401220 |      | Com Sales Unbilled            | P02 | 461210 |
| 401310.     | 401310 |      | Ind Sales Billed              | P02 | 461300 |
| 401320.     | 401320 |      | Ind Sales Unbilled            | P02 | 461310 |
| 401410.     | 401410 |      | Pub Fire Billed               | P02 | 463000 |
| 401450.     | 401450 |      | Priv Fire Billed              | P02 | 462000 |
| 401460.     | 401460 |      | Priv Fire Unbilled            | P02 | 462100 |
| 401510.     | 401510 |      | Pub Auth Billed               | P02 | 464200 |
| 401520.     | 401520 |      | Pub Auth Unbilled             | P02 | 464210 |
| 401610.     | 401610 |      | SFR Billed                    | P02 | 466000 |
| 401620.     | 401620 |      | Sales for Resale Unbilled     | P02 | 466100 |
| 401710.     | 401710 |      | Misc Sales Billed             | P02 | 461400 |
| 402110.     | 402110 |      | Dom WW Serv Billed            | P03 | 461000 |
| 402210.     | 402210 |      | Com WW Serv Billed            | P03 | 461000 |
| 402310.     | 402310 |      | Ind WW Serv Billed            | P03 | 462210 |
| 403101.     | 403101 |      | Oth Rev-Forfeited Discounts   | P04 | 471200 |
| 403102.     | 403102 |      | Oth Rev-Rents Water Property  | P04 | 472000 |
| 403103.     | 403103 |      | Oth Rev-Collect for Others    | P04 | 474100 |
| 403104.     | 403104 |      | Oth Rev-NSF Check Charge      | P04 | 471200 |
| 403105.     | 403105 |      | Oth Rev-App/Initiate Serv Fee | P04 | 471200 |
| 403107.     | 403107 |      | Oth Rev-Reconnection Charges  | P04 | 471100 |
| 403198.     | 403198 |      | Oth Rev-Misc Service Rev      | P04 | 471200 |
| 403199.     | 403199 |      | Oth Rev-Other Water Rev       | P04 | 474300 |
| 501200.13   | 501200 | 13   | Labor Oper WT                 | P08 | 642100 |
| 501200.14   | 501200 | 14   | Labor Oper TD                 | P08 | 661200 |
| 501200.15   | 501200 | 15   | Labor Oper CA                 | P08 | 903200 |
| 501200.16   | 501200 | 16   | Labor Oper AG                 | P08 | 610000 |
| 501200.22   | 501200 | 22   | Labor Maint P                 | P08 | 630200 |
| 501200.23   | 501200 | 23   | Labor Maint WT                | P08 | 650000 |
| 501200.24   | 501200 | 24   | Labor Maint TD                | P08 | 670000 |
| 501200.1305 | 501200 | 1305 | Labor Oper WT Super/Eng       | P08 | 640000 |
| 501200.1410 | 501200 | 1410 | Labor Oper TD Storage         | P08 | 661200 |
| 501200.1415 | 501200 | 1415 | Labor Oper TD Lines           | P08 | 662200 |
| 501200.1420 | 501200 | 1420 | Labor Oper TD Meter           | P08 | 662200 |
| 501200.1510 | 501200 | 1510 | Labor Oper CA Mtr Read        | P08 | 902200 |
| 501200.1520 | 501200 | 1520 | Labor Oper CA Cust Serv       | P08 | 903200 |
| 501200.2305 | 501200 | 2305 | Labor Maint WT Super/Eng      | P08 | 650000 |
| 501200.2405 | 501200 | 2405 | Labor Maint TD Super/Eng      | P08 | 670000 |
| 501200.2410 | 501200 | 2410 | Labor Maint TD Struct & Imp   | P08 | 671200 |
| 501200.2415 | 501200 | 2415 | Labor Maint TD Dist Res       | P08 | 678200 |
| 501200.2420 | 501200 | 2420 | Labor Maint TD Mains          | P08 | 673200 |
| 501200.2430 | 501200 | 2430 | Labor Maint TD Services       | P08 | 675200 |
| 501200.2435 | 501200 | 2435 | Labor Maint TD Meters         | P08 | 676200 |
| 501200.2440 | 501200 | 2440 | Labor Maint TD Hydrants       | P08 | 677200 |
| 501711.     | 501711 |      | IP-Off-Annual-P/R JE          | P08 | 920520 |
| 504100.16   | 504100 | 16   | Group Ins Oper AG             | P14 | 926110 |
| 504500.16   | 504500 | 16   | Other Welf Oper AG            | P21 | 926200 |
| 504610.16   | 504610 | 16   | Employee Awards AG            | P21 | 926200 |
| 504620.16   | 504620 | 16   | Employee Physical Exam AG     | P21 | 926200 |
| 504660.16   | 504660 | 16   | Tuition Aid AG                | P21 | 603100 |

|           |        |    |                               |     |        |
|-----------|--------|----|-------------------------------|-----|--------|
| 504670.16 | 504670 | 16 | Training AG                   | P21 | 603100 |
| 505100.16 | 505100 | 16 | PBOP Oper AG                  | P14 | 926100 |
| 506100.16 | 506100 | 16 | Pension Oper AG               | P15 | 926400 |
| 507100.16 | 507100 | 16 | 401k Oper AG                  | P21 | 926250 |
| 508101.16 | 508101 | 16 | DCP Oper AG                   | P21 | 926600 |
| 508102.16 | 508102 | 16 | Retiree Med Oper AG           | P21 | 926100 |
| 510100.11 | 510100 | 11 | Purchased Water-Outside       | P09 | 602000 |
| 511100.13 | 511100 | 13 | Waste Disposal Exp WT         | P12 | 643300 |
| 511200.13 | 511200 | 13 | Amort Waste Disp Exp          | P12 | 643310 |
| 515100.12 | 515100 | 12 | Purch Power P                 | P10 | 623110 |
| 515100.13 | 515100 | 13 | Purch Power WT                | P10 | 623210 |
| 515100.14 | 515100 | 14 | Purch Power TD                | P10 | 623210 |
| 518000.13 | 518000 | 13 | Chemicals WT                  | P11 | 641100 |
| 518001.13 | 518001 | 13 | Chemicals WT Carbon Lease     | P11 | 641100 |
| 520100.13 | 520100 | 13 | M & S Oper WT                 | P21 | 642300 |
| 520100.14 | 520100 | 14 | M & S Oper TD                 | P21 | 663300 |
| 520100.15 | 520100 | 15 | M & S Oper CA                 | P18 | 905100 |
| 520100.16 | 520100 | 16 | M & S Oper AG                 | P20 | 921220 |
| 532000.16 | 532000 | 16 | Contr Svc-Acctg Oper AG       | P21 | 923200 |
| 533000.16 | 533000 | 16 | Contr Svc-Legal Oper AG       | P21 | 923300 |
| 534600.16 | 534600 | 16 | Mmgt Fees-Corporate           | P13 | 923100 |
| 534620.16 | 534620 | 16 | Mmgt Fees Bsn Change-Corp     | P13 | 923100 |
| 534650.16 | 534650 | 16 | Mmgt Fees P13880-Corp         | P13 | 923100 |
| 534700.16 | 534700 | 16 | Mmgt Fees-Region              | P13 | 923100 |
| 534750.16 | 534750 | 16 | Mmgt Fees P13880-Region       | P13 | 923100 |
| 535000.13 | 535000 | 13 | Contr Svc-Other Oper WT       | P21 | 923500 |
| 535000.14 | 535000 | 14 | Contr Svc-Other Oper TD       | P21 | 923500 |
| 535000.15 | 535000 | 15 | Contr Svc-Other Oper CA       | P21 | 903520 |
| 535000.16 | 535000 | 16 | Contr Svc-Other Oper AG       | P21 | 923500 |
| 535001.14 | 535001 | 14 | Contr Svc-Temp Empl Oper TD   | P21 | 923500 |
| 536000.13 | 536000 | 13 | Contr Svc-Lab Testing Oper WT | P21 | 643100 |
| 541000.14 | 541000 | 14 | Rents-Real Prop Oper TD       | P19 | 666000 |
| 541000.16 | 541000 | 16 | Rents-Real Prop Oper AG       | P19 | 931000 |
| 541400.16 | 541400 | 16 | Rents-Equipment Oper AG       | P19 | 931000 |
| 550000.12 | 550000 | 12 | Trans Oper P                  | P21 | 930600 |
| 550000.14 | 550000 | 14 | Trans Oper TD                 | P21 | 930600 |
| 550000.16 | 550000 | 16 | Trans Oper AG                 | P21 | 930600 |
| 550001.16 | 550001 | 16 | Trans Oper AG Lease Cost      | P21 | 930600 |
| 550002.16 | 550002 | 16 | Trans Oper AG Lease Fuel      | P21 | 930600 |
| 550003.16 | 550003 | 16 | Trans Oper AG Lease Maint     | P21 | 930600 |
| 557000.16 | 557000 | 16 | Ins Gen Liab Oper AG          | P17 | 925400 |
| 558000.16 | 558000 | 16 | Ins Work Comp AG              | P17 | 925110 |
| 559000.16 | 559000 | 16 | Ins Other Oper AG             | P17 | 924000 |
| 566100.16 | 566100 | 16 | Reg Comm Amort Rate Case      | P16 | 928100 |
| 568010.16 | 568010 | 16 | Water Res Conservation        | P21 | 928400 |
| 570100.15 | 570100 | 15 | Uncollectible Accounts        | P18 | 904000 |
| 570100.16 | 570100 | 16 | Uncollectible Accts-MI's      | P18 | 904000 |
| 575000.11 | 575000 | 11 | Misc Oper SS                  | P21 | 603100 |
| 575000.13 | 575000 | 13 | Misc Oper WT                  | P21 | 642300 |
| 575000.14 | 575000 | 14 | Misc Oper TD                  | P21 | 662100 |
| 575000.15 | 575000 | 15 | Misc Oper CA                  | P18 | 905100 |
| 575000.16 | 575000 | 16 | Misc Oper AG                  | P21 | 921140 |
| 575002.16 | 575002 | 16 | Misc General Office           | P20 | 921200 |
| 575030.16 | 575030 | 16 | Advertising                   | P21 | 930890 |
| 575100.15 | 575100 | 15 | Bank Service Charges CA       | P18 | 903300 |
| 575100.16 | 575100 | 16 | Bank Service Charges AG       | P20 | 903300 |
| 575120.16 | 575120 | 16 | Bill Inserts AG               | P21 | 930210 |
| 575130.16 | 575130 | 16 | Brochures and Handouts        | P21 | 930210 |
| 575200.15 | 575200 | 15 | Collection Agencies CA        | P18 | 903300 |
| 575220.16 | 575220 | 16 | Community Relations           | P21 | 930210 |
| 575240.16 | 575240 | 16 | Co Dues/Membership Deduct     | P21 | 930880 |
| 575242.16 | 575242 | 16 | Co Dues Deduct AWWA           | P21 | 930880 |
| 575244.16 | 575244 | 16 | Co Dues Deduct NAWC           | P21 | 930880 |
| 575250.16 | 575250 | 16 | Condemnation Costs            | P21 | 923500 |
| 575260.16 | 575260 | 16 | Credit Line Fees              | P20 | 921200 |
| 575261.16 | 575261 | 16 | Credit Line Fees In           | P20 | 921200 |
| 575270.16 | 575270 | 16 | Directors Fees                | P21 | 930890 |
| 575275.16 | 575275 | 16 | Discounts Available           | P21 | 921100 |



|             |        |      |                                |     |        |
|-------------|--------|------|--------------------------------|-----|--------|
| 575280.16   | 575280 | 16   | Dues/Membership Deduct         | P20 | 921200 |
| 575320.13   | 575320 | 13   | Electricity WT                 | P21 | 643100 |
| 575320.14   | 575320 | 14   | Electricity TD                 | P21 | 665300 |
| 575320.16   | 575320 | 16   | Electricity AG                 | P20 | 921200 |
| 575340.16   | 575340 | 16   | Employee Expenses AG           | P20 | 603100 |
| 575340.     | 575340 |      | Empl Exp AG-P/R JE             | P20 | 921100 |
| 575342.16   | 575342 | 16   | Empl Exp Conf/Registration AG  | P20 | 903520 |
| 575350.16   | 575350 | 16   | Meals & Travel Deduct          | P20 | 921100 |
| 575351.16   | 575351 | 16   | Meals & Travel Nonded (Mth-end | P20 | 930260 |
| 575420.15   | 575420 | 15   | Forms CA                       | P18 | 903520 |
| 575420.16   | 575420 | 16   | Forms AG                       | P20 | 603100 |
| 575480.14   | 575480 | 14   | Heat - Oil/Gas TD              | P21 | 665300 |
| 575480.16   | 575480 | 16   | Heat - Oil/Gas AG              | P20 | 905100 |
| 575490.16   | 575490 | 16   | Injuries and Damages           | P21 | 925300 |
| 575500.13   | 575500 | 13   | Janitorial WT                  | P21 | 642300 |
| 575500.14   | 575500 | 14   | Janitorial TD                  | P21 | 665300 |
| 575500.16   | 575500 | 16   | Janitorial AG                  | P20 | 921200 |
| 575545.13   | 575545 | 13   | Lab Supplies WT                | P21 | 642300 |
| 575620.13   | 575620 | 13   | Office & Admin Supplies WT     | P21 | 642300 |
| 575620.14   | 575620 | 14   | Office & Admin Supplies TD     | P21 | 665300 |
| 575620.15   | 575620 | 15   | Office & Admin Supplies CA     | P18 | 905100 |
| 575620.16   | 575620 | 16   | Office & Admin Supplies AG     | P20 | 921220 |
| 575625.16   | 575625 | 16   | Overnight Shipping AG          | P21 | 921200 |
| 575640.16   | 575640 | 16   | Penalties Nondeduct            | P21 | 930900 |
| 575660.15   | 575660 | 15   | Postage CA                     | P18 | 903523 |
| 575660.16   | 575660 | 16   | Postage AG                     | P20 | 603100 |
| 575711.16   | 575711 | 16   | Add'l Security Costs AG        | P21 | 930210 |
| 575715.16   | 575715 | 16   | Software Licenses & Support    | P21 | 930230 |
| 575740.14   | 575740 | 14   | Telephone TD                   | P21 | 665300 |
| 575740.15   | 575740 | 15   | Telephone CA                   | P18 | 903521 |
| 575740.16   | 575740 | 16   | Telephone AG                   | P20 | 921210 |
| 575741.13   | 575741 | 13   | Cell Phone WT                  | P21 | 643100 |
| 575741.14   | 575741 | 14   | Cell Phone TD                  | P21 | 665300 |
| 575741.16   | 575741 | 16   | Cell Phone AG                  | P20 | 921210 |
| 575780.11   | 575780 | 11   | Trash Removal SS               | P21 | 603100 |
| 575780.14   | 575780 | 14   | Trash Removal TD               | P21 | 667100 |
| 575820.13   | 575820 | 13   | Uniforms WT                    | P21 | 643100 |
| 575820.14   | 575820 | 14   | Uniforms TD                    | P21 | 662100 |
| 575830.11   | 575830 | 11   | Wtr & Waste Wtr Exp SS         | P21 | 930210 |
| 575830.16   | 575830 | 16   | Wtr & Waste Wtr Exp AG         | P20 | 921250 |
| 575880.16   | 575880 | 16   | Misc Charges - P13880          | P20 | 921100 |
| 575998.16   | 575998 | 16   | PCard Undistributed            | P21 | 930210 |
| 620000.21   | 620000 | 21   | Mat and Sup Maint SS           | P25 | 611100 |
| 620000.23   | 620000 | 23   | Mat and Sup Maint WT           | P25 | 651100 |
| 620000.24   | 620000 | 24   | Mat and Sup Maint TD           | P25 | 673100 |
| 620000.26   | 620000 | 26   | Mat and Sup Maint AG           | P25 | 905100 |
| 635000.26   | 635000 | 26   | Contr Svc-Other Maint AG       | P25 | 932700 |
| 675000.23   | 675000 | 23   | Misc Maint WT                  | P25 | 651100 |
| 675000.24   | 675000 | 24   | Misc Maint TD                  | P25 | 678100 |
| 675000.26   | 675000 | 26   | Misc Maint AG                  | P25 | 932100 |
| 675000.2415 | 675000 | 2415 | Misc Maint TD Dist Res         | P25 | 678100 |
| 675050.23   | 675050 | 23   | Amort Def Maint WT             | P25 | 651120 |
| 675050.24   | 675050 | 24   | Amort Def Maint TD             | P25 | 672120 |
| 675050.2120 | 675050 | 2120 | Amort Def Maint SS Intakes     | P25 | 613120 |
| 675110.26   | 675110 | 26   | Maint Exp ARO/Net Neg Sal AG   | P25 | 403000 |
| 675650.24   | 675650 | 24   | Paving/Backfill TD             | P25 | 678100 |
| 680110.     | 680110 |      | Depr Exp-General               | P27 | 403000 |
| 680120.     | 680120 |      | Depr Exp-Amort CIAC Tax        | P27 | 403000 |
| 680300.     | 680300 |      | Amortization of UPAA           | P28 | 406000 |
| 680540.     | 680540 |      | Amort-Reg Asset AFUDC          | P28 | 404430 |
| 680600.     | 680600 |      | Amort-Prop Losses              | P28 | 407000 |
| 680620.     | 680620 |      | Amort-Reg Asset                | P28 | 404440 |
| 685100.     | 685100 |      | Utility Reg Assessment Fee     | P29 | 408030 |
| 685200.     | 685200 |      | Property Taxes                 | P29 | 408100 |
| 685320.     | 685320 |      | FUTA                           | P29 | 408140 |
| 685325.     | 685325 |      | FICA                           | P29 | 408160 |
| 685350.     | 685350 |      | SUTA                           | P29 | 408180 |
| 685430.     | 685430 |      | Other Taxes and Licenses       | P29 | 408030 |

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| 690630.1    | 690630 |      | 1 Def FIT-Reg Asset       | P31 | 410700 |
| 690630.2    | 690630 |      | 2 Def FIT-Reg Liab        | P31 | 410700 |
| 690730.1    | 690730 |      | 1 Def SIT-Reg Asset       | P30 | 410400 |
| 690730.2    | 690730 |      | 2 Def SIT-Reg Liab        | P30 | 410400 |
| 695220.     | 695220 |      | ITC Restored - 3%         | P31 | 412210 |
| 695230.     | 695230 |      | ITC Restored - 4%         | P31 | 412220 |
| 695240.     | 695240 |      | ITC Restored - 10%        | P31 | 412230 |
| 705100.     | 705100 |      | AFUDC - Equity            | P40 | 420100 |
| 710500.AW46 | 710500 | AW46 | Int Inc-Inside AW46       | P39 | 419510 |
| 715111.     | 715111 |      | M&J Revenues-Outside      | P42 | 415100 |
| 715112.AW26 | 715112 | AW26 | M&J Revenues-AW26         | P42 | 415110 |
| 716121.     | 716121 |      | M&J Expenses-Outside      | P42 | 416100 |
| 716122.     | 716122 |      | M&J Expenses-Inside       | P42 | 416110 |
| 717110.     | 717110 |      | Misc Non-Util Income-Out  | P42 | 417100 |
| 755100.     | 755100 |      | Amort UPAA                | P46 | 425100 |
| 755201.     | 755201 |      | Amort PS Exp w/ mandatory | P57 | 425300 |
| 760100.     | 760100 |      | Donations Deduct          | P48 | 426100 |
| 760200.     | 760200 |      | Other Income Deductions   | P48 | 426200 |
| 760400.     | 760400 |      | Other Lobbying Expenses   | P48 | 426160 |
| 810100.     | 810100 |      | Int LTD-Outside Reg       | P56 | 427100 |
| 810400.AW46 | 810400 | AW46 | Int LTD-Inside AW46       | P56 | 427120 |
| 820100.     | 820100 |      | Amort Debt Disc & Exp     | P57 | 428000 |
| 820110.AW46 | 820110 | AW46 | Amort DExp Inside AW46    | P57 | 428000 |
| 830100.AW46 | 830100 | AW46 | Interest STD Inside       | P58 | 433100 |
| 840000.     | 840000 |      | Other Interest Expense    | P59 | 431200 |
| 850000.     | 850000 |      | AFUDC Debt                | P60 | 420210 |
| 860040.     | 860040 |      | Div Dec PS-Out w/ mand    | P56 | 437100 |
| 860100.     | 860100 |      | Div Dec Pref Stk-Outside  | P64 | 437100 |
| 860220.AW02 | 860220 | AW02 | Div Decl Com Stk In-AW02  | P69 | 438200 |