

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
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_103108.pdf

KENTUCKY AMERICAN WATER COMPANY
JDE CHART OF ACCOUNTS
REPORT: RCCOEX29

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
101000.304500	101000	304500	Struct & Imp AG	B01	101000
101000.304600	101000	304600	Struct & Imp Offices	B01	101000
101000.304610	101000	304610	Gen Structures - HVAC	B01	101000
101000.304700	101000	304700	Struct & Imp Store,Shop,	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 Inta	B01	101000
101000.309000	101000	309000	Supply Mains	B01	101000
101000.310000	101000	310000	Power Generation Equip	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
101000.311520	101000	311520	Pumping Equipment SS	B01	101000
101000.311540	101000	311540	Pumping Equipment TD	B01	101000
101000.320100	101000	320100	WT Equip Non-Media	B01	101000
101000.330000	101000	330000	Dist Reservoirs & Standp	B01	101000
101000.330100	101000	330100	Elevated Tanks & Standpi	B01	101000
101000.330200	101000	330200	Ground Level Facilities	B01	101000
101000.330400	101000	330400	Clearwell	B01	101000
101000.331001	101000	331001	TD Mains Not Classified	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
101000.334131	101000	334131	Meters Other-Rem Rdr Unt	B01	101000
101000.334200	101000	334200	Meter Installations	B01	101000
101000.334300	101000	334300	Meter Vaults	B01	101000
101000.335000	101000	335000	Hydrants	B01	101000
101000.339100	101000	339100	Other P/E Intangible	B01	101000
101000.339600	101000	339600	Other P/E CPS	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

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
101000.340325	101000	340325	Comp Software Customized	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 Trk	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
101000.346190	101000	346190	Remote Control & Instrum	B01	101000
101000.347000	101000	347000	Misc Equipment	B01	101000
101000.348000	101000	348000	Other Tangible Property	B01	101000
101000.353500	101000	353500	WW Land & Ld Rights Gen	B01	101000
101000.354200	101000	354200	WW Struct & Imp Coll	B01	101000
101000.354300	101000	354300	WW Struct & Imp SPP	B01	101000
101000.354400	101000	354400	WW Struct & Imp TDP	B01	101000
101000.354500	101000	354500	WW Struct & Imp Gen	B01	101000
101000.360000	101000	360000	WW Collection Sewers For	B01	101000
101000.361100	101000	361100	WW Collecting Mains	B01	101000
101000.363000	101000	363000	WW Services Sewer	B01	101000
101000.371100	101000	371100	WW Pump Equip Elect	B01	101000
101000.380000	101000	380000	WW TD Equipment	B01	101000
101000.390000	101000	390000	WW Office Furniture & Eq	B01	101000
101000.391100	101000	391100	WW Trans Equip Lt Dty Tr	B01	101000
101000.392000	101000	392000	WW Stores Equipment	B01	101000
101000.393000	101000	393000	WW Tool Shop & Garage Eq	B01	101000
101000.394000	101000	394000	WW Laboratory Equipment	B01	101000
101000.395000	101000	395000	WW Power Operated Equip	B01	101000
101000.396000	101000	396000	WW Communication Equip	B01	101000
101000.397000	101000	397000	WW Misc Equipment	B01	101000
101099	101099		Completed Const not Clas	B01	101000
101100	101100		Reg Asset-AFUDC-Debt	B01	102100
103000	103000		Property Held Future Use	B01	105000
104000	104000		Utility Plant Purchased/	B01	101000
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 Servic	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

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
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
105300.31	105300	31	CWIP Paving-Plant	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 Ch	B02	107000
105399.31	105399	31	CWIP Prelim Eng-Plant	B02	107000
105900.	105900		CWIP Transfer to UPIS	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
106000.304100	106000	304100	Struct & Imp SS	B01	101000
106000.304200	106000	304200	Struct & Imp P	B01	101000
106000.304300	106000	304300	Struct & Imp WT	B01	101000
106000.304500	106000	304500	Struct & Imp AG	B01	101000
106000.304600	106000	304600	Struct & Imp Offices	B01	101000
106000.304800	106000	304800	Struct & Imp Misc	B01	101000
106000.309000	106000	309000	Supply Mains	B01	101000
106000.310000	106000	310000	Power Generation Equip	B01	101000
106000.311200	106000	311200	Pump Equip Electric	B01	101000
106000.311520	106000	311520	Pumping Equipment SS	B01	101000
106000.311530	106000	311530	Pumping Equipment WT	B01	101000
106000.320100	106000	320100	WT Equip Non-Media	B01	101000
106000.330200	106000	330200	Ground Level Facilities	B01	101000
106000.331001	106000	331001	TD Mains Not Classified	B01	101000
106000.331100	106000	331100	TD Mains 4in & Less	B01	101000
106000.331200	106000	331200	TD Mains 6in to 8in	B01	101000

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
106000.331300	106000	331300	TD Mains 10in to 16in	B01	101000
106000.331400	106000	331400	TD Mains 18in & Grtr	B01	101000
106000.333000	106000	333000	Services	B01	101000
106000.334100	106000	334100	Meters	B01	101000
106000.334110	106000	334110	Meters Bronze Case	B01	101000
106000.334130	106000	334130	Meters Other	B01	101000
106000.334131	106000	334131	Meters Other-Rem Rdr Unt	B01	101000
106000.334200	106000	334200	Meter Installations	B01	101000
106000.334300	106000	334300	Meter Vaults	B01	101000
106000.335000	106000	335000	Hydrants	B01	101000
106000.339600	106000	339600	Other P/E CPS	B01	101000
106000.340100	106000	340100	Office Furniture & Equip	B01	101000
106000.340220	106000	340220	Comp & Periph Personal	B01	101000
106000.340230	106000	340230	Comp & Periph Other	B01	101000
106000.340325	106000	340325	Comp Software Customized	B01	101000
106000.340330	106000	340330	Comp Software Other	B01	101000
106000.341200	106000	341200	Trans Equip Hvy Duty Trk	B01	101000
106000.341300	106000	341300	Trans Equip Autos	B01	101000
106000.343000	106000	343000	Tools,Shop,Garage Equip	B01	101000
106000.345000	106000	345000	Power Operated Equipment	B01	101000
106000.347000	106000	347000	Misc Equipment	B01	101000
106000.354500	106000	354500	WW Struct & Imp Gen	B01	101000
106000.371200	106000	371200	WW Pump Equip Oth Pwr	B01	101000
106000.395000	106000	395000	WW Power Operated Equip	B01	101000
108105.	108105		AD UPIS-Acc Depr-Not Cla	B03	108000
108105.1	108105	1	AD UPIS-AccDepr-Oper Bld	B03	108000
108105.2	108105	2	AD UPIS-AccDepr-Admin Bld	B03	108000
108105.5	108105	5	AD UPIS-AccDepr-Infrastr	B03	108000
108105.6	108105	6	AD UPIS-AccDepr-Op Water	B03	108000
108105.7	108105	7	AD UPIS-AccDepr-Oth Op E	B03	108000
108105.8	108105	8	AD UPIS-AccDepr-Office E	B03	108000
108105.9	108105	9	AD UPIS-AccDepr-Cap Deve	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 Cl	B03	108000
108190	108190		Acc Depr Reg Asset	B03	108000
114100	114100		UPAA-ATL	B04	114000
115100	115100		Accum Amort UPAA-ATL	B04	115000
131312.3	131312	3	BB&T	B10	131100
131312.5	131312	5	Deutsche Bank	B10	131100
131312.7	131312	7	Cash-Mellon Lockbox	B10	131100
131998.1	131998	1	Cash Clear-NSF Checks	B10	131100
131998.3	131998	3	Cash Clear-Misc DR/CR	B10	131100
131998.5	131998	5	Cash Clear-ORCOM	B10	131100
131998.6	131998	6	Cash Clear-Interco	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
146105	146105		Misc A/R-Retro Ins	B16	143100
146115	146115		Misc A/R-Medicare Subsid	B16	143100
146300	146300		Misc A/R-Adv to Employee	B16	143200

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
146370	146370		Accum prov-uncoll misc a	B16	143200
146500	146500		A/R Assoc Cos	B16	146100
146500.AW02	146500	AW02	A/R Assoc Cos-AW02	B16	146100
146800	146800		Rents Receivable	B16	172000
151100	151100		Plant Material	B17	154300
151300	151300		Chemicals	B17	154100
165200	165200		Prepaid Insurance	B19	166100
165300	165300		Prepaid PUC/PSC Assessme	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
181510	181510		Pref Stk Exp Outside	B23	181510
181512	181512		Pref Stk Exp w/ mandator	B23	181000
182000	182000		Deferred Rate Proceeding	B24	186020
183000	183000		Prelim Survey & Invest	B25	183000
183280	183280		DEF-Customer Service Pro	B27	183010
184100	184100		Eng Clearing Dist OH	B27	184420
184102	184102		Mngmt Studu - AMR	B27	186490
184103	184103		Mngmt Study - Pipe Assmn	B27	186490
185125	185125		RWIP Permits, Fees & Pre	B27	186890
185150	185150		RWIP M & S and Purchases	B27	186890
185150.21	185150	21	RWIP M & S and Purchases	B27	186890
185200	185200		RWIP Co Labor	B27	186890
185200.21	185200	21	RWIP Co Labor	B27	186890
185250	185250		RWIP Co Labor OH	B27	186890
185250.21	185250	21	RWIP Co Labor OH	B27	186890
185260.21	185260	21	RWIP Indirect Labor	B27	186890
185275	185275		RWIP Contracted Services	B27	186890
185275.21	185275	21	RWIP Contracted Services	B27	186890
185275.31	185275	31	RWIP Contracted Services	B27	186890
185280	185280		RWIP Retainage	B27	186890
185315	185315		RWIP Salvage	B27	186890
185315.31	185315	31	RWIP Salvage	B27	186890
185320	185320		RWIP Scrap Meters	B27	186890
185320.21	185320	21	RWIP Scrap Meters	B27	186890
185322	185322		RWIP Scrap Misc	B27	186890
185322.21	185322	21	RWIP Scrap Misc	B27	186890
185322.31	185322	31	RWIP Scrap Misc	B27	186890
185999	185999		RWIP Clear Removal & Sal	B27	186890
185999.21	185999	21	RWIP Clear Removal & Sal	B27	186890
185999.31	185999	31	RWIP Clear Removal & Sal	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
186431	186431		DDA-Depreciation Study	B27	186480
186432	186432		DDA-Cost of Service Stud	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

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
186703	186703		DDN-Prelim Financing E	B27	186770
186704	186704		DDN-Undistributed Items	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.AW02	201200	AW02	Com Stk Subs AW02	B33	201200
205175.AW02	205175	AW02	Donations Stkhld AW02	B34	208000
205300	205300		Gain on res/can I/C	B34	210000
205300.AW02	205300	AW02	Gain on Res/Can AW02	B34	210000
205440.AW02	205440	AW02	Misc PIC AW02	B34	211000
205500	205500		Discount Cap Stk AWW	B34	211000
210210.AW02	210210	AW02	R/E at Acq AW02	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
231200.AW46	231200	AW46	Notes Pay AW46	B43	231000
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
234120	234120		Accts Pay-Utility Billin	B45	232400
234200	234200		Accts Pay-Contract Reten	B45	232200
234300	234300		Accts Pay-Misc	B45	232400
2343002	234300	2	Accts Pay-Misc W/O's	B45	232400
234350	234350		Accts Pay-Proj Exp Accr	B45	234100
234400.AW03	234400	AW03	Accts Pay-AW03	B45	234100
236120	236120		FUTA	B46	236400
236130	236130		FICA	B46	236500
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
241205	241205		Accr TMS License	B51	242120
241207	241207		Accr Insurance	B51	242060
241208	241208		Accr Rents	B51	242070
241210	241210		Accr Waste Disposal	B51	242100
241211	241211		Accr Retiree Medical Rei	B51	242140
241212	241212		Accr DCP Contribution	B51	242080
241220.12	241220	12	WH PR-Tax Coll Pay LIT	B51	242280
241220.14	241220	14	WH PR-ESPP	B51	242280
241220.2	241220	2	WH PR-Charity Contributi	B51	242250
241220.5	241220	5	WH PR-Flex Spending Acco	B51	242290

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
241220.6	241220	6	WH PR-401k Contribution	B51	242280
241220.999	241220	999	WH PR-Miscellaneous	B51	242280
241227	241227		Accr Employer 401k Match	B51	242620
241228	241228		Accrued PFD Div Requirem	B51	242090
241228.2	241228	2	Accr PFD Div w/ mand	B47	242090
241229	241229		Accr Construction Costs	B51	242300
241230	241230		Unclaimed Credits Pay	B51	242310
241234	241234		Unclaimed Ext Dep Refund	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
241250	241250		A/P Check Clearing	B51	242180
241251	241251		P/R Check Clearing	B51	242290
241260	241260		Misc Deposits Payable	B51	242370
241322	241322		Incentive Plan Cash Annu	B51	253530
241998	241998		Other Curr Liab Analyzed	B51	242380
252110	252110		Adv for Const-NT Mains	B55	252140
252120	252120		Adv for Const-NT Ext	B55	252110
252130	252130		Adv for Const-NT Service	B55	252200
252140	252140		Adv for Const-NT Meters	B55	252300
252150	252150		Adv for Const-NT Hydrant	B55	252400
252160	252160		Adv for Const-NT Other	B55	252500
252170	252170		Adv for Const-NT WIP	B55	252150
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 FI	B58	253800
256220	256220		Reg Liab-Deficit Def FIT	B58	253850
256232	256232		Reg Liab-Exc Def Depr SI	B58	253900
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-Accr OPEB	B59	253280
262210	262210		DCA-Accr OPEB Med Subsid	B59	253280
262215	262215		DCA-FAS 112 Costs	B59	253280
262313	262313		DCA-Other	B59	253280
271110	271110		CIAC-NT Mains	B62	271110
271120	271120		CIAC-NT Ext Dep	B62	271120
271130	271130		CIAC-NT Services	B62	271200
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	271800
271210	271210		CIAC-Tax Mains	B62	271710

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
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
271270	271270		CIAC-Tax WIP	B62	271670
272010	272010		Accum Amort CIAC-Mains	B62	272110
272040	272040		Accum Amort CIAC-Meters	B62	272300
272050	272050		Accum Amort CIAC-Hydrant	B62	272400
272060	272060		Accum Amort CIAC-Other	B62	272500
272100	272100		Accum Amort CIAC-Taxable	B62	272100
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 Unbille	P02	466100
401710	401710		Misc Sales Billed	P02	461400
402110	402110		Dom WW Serv Billed	P03	461000
402210	402210		Com WW Serv Billed	P03	461020
402310	402310		Ind WW Serv Billed	P03	462210
403102	403102		Oth Rev-Rents Water Prop	P04	472000
403103	403103		Oth Rev-Collect for Othe	P04	474100
403104	403104		Oth Rev-NSF Check Charge	P04	471200
403105	403105		Oth Rev-App/Initiate Se	P04	471200
403107	403107		Oth Rev-Reconnection Cha	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
501200.1305	501200	1305	Labor Oper WT Super/Eng	P08	642100
501200.14	501200	14	Labor Oper TD	P08	662200
501200.1410	501200	1410	Labor Oper TD Storage	P08	662200
501200.1415	501200	1415	Labor Oper TD Lines	P08	662200
501200.1420	501200	1420	Labor Oper TD Meter	P08	662200
501200.15	501200	15	Labor Oper CA	P08	903200
501200.1510	501200	1510	Labor Oper CA Mtr Read	P08	903200
501200.1515	501200	1515	Labor Oper CA Cust Rec	P08	903200
501200.1520	501200	1520	Labor Oper CA Cust Serv	P08	903200
501200.16	501200	16	Labor Oper AG	P08	920000
501200.21	501200	21	Labor Maint SS	P08	610000
501200.22	501200	22	Labor Maint P	P08	630200
501200.23	501200	23	Labor Maint WT	P08	650000
501200.2305	501200	2305	Labor Maint WT Super/Eng	P08	650000
501200.24	501200	24	Labor Maint TD	P08	670000
501200.2405	501200	2405	Labor Maint TD Super/Eng	P08	671200
501200.2410	501200	2410	Labor Maint TD Struct &	P08	671200
501200.2415	501200	2415	Labor Maint TD Dist Res	P08	672200
501200.2420	501200	2420	Labor Maint TD Mains	P08	673200
501200.2430	501200	2430	Labor Maint TD Services	P08	675200

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
501200.2435	501200	2435	Labor Maint TD Meters	P08	676200
501200.2440	501200	2440	Labor Maint TD Hydrants	P08	676400
501711	501711		IP-Off-Annual-P/R JE	P08	920500
501712.16	501712	16	Incen Plan-Off-Long Term	P08	920500
501716.16	501716	16	Comp Exp-Options	P08	920500
501717.16	501717	16	Comp Exp-Restricted Stk	P08	920500
501718.16	501718	16	Comp Exp-RSU's	P08	920500
504100.1	504100	1	Group Insurance - Cap Cr	P14	926110
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 A	P21	926200
504640.16	504640	16	Safety Incentive	P21	930210
504660.16	504660	16	Tuition Aid AG	P21	926200
504670.16	504670	16	Training AG	P21	926200
505100.1	505100	1	PBOP Cap Credits	P14	926100
505100.16	505100	16	PBOP Oper AG	P14	926100
506100.1	506100	1	Pension - Cap Credits	P15	926400
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	926600
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	623110
515100.14	515100	14	Purch Power TD	P10	623110
515200.11	515200	11	Fuel for Power Prod SS	P10	623110
518000.13	518000	13	Chemicals WT	P11	641100
518001.AWSI	518001	AWSI	Chemicals Carbon AWSI	P11	641110
520100.12	520100	12	M & S Oper P	P21	626500
520100.13	520100	13	M & S Oper WT	P21	642300
520100.14	520100	14	M & S Oper TD	P21	665300
520100.15	520100	15	M & S Oper CA	P18	905100
520100.16	520100	16	M & S Oper AG	P20	921200
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
534615.16	534615	16	SSC-Shrd Bus Srv Fees	P13	923100
534620.16	534620	16	Mmgt Fees Bsn Change-Cor	P13	923100
534625.16	534625	16	CSC-Shrd Bus Srv Fees	P13	923100
534635.16	534635	16	ITS-Shrd Bus Srv Fees	P13	923100
534645.16	534645	16	Procure-Shrd Bus Srv Fee	P13	923100
534650.16	534650	16	Mmgt Fees P13880-Corp	P13	923100
534655.16	534655	16	Lab-Shrd Bus Srv Fees	P13	923100
534665.16	534665	16	BSC-Shrd Bus Srv Fees	P13	923100
534700.16	534700	16	Mmgt Fees-Region	P13	923100
534720.16	534720	16	Mmgt Fees Bsn Change-Reg	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	923500
535000.16	535000	16	Contr Svc-Other Oper AG	P21	923500
535001.14	535001	14	Contr Svc-Temp Empl Oper	P21	923500
535001.16	535001	16	Contr Svc-Temp Empl Oper	P21	923500
536000.13	536000	13	Contr Svc-Lab Testing Op	P21	642300

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
541000.14	541000	14	Rents-Real Prop Oper TD	P19	666000
541400.14	541400	14	Rents-Equipment Oper TD	P19	666000
541400.16	541400	16	Rents-Equipment Oper AG	P19	931000
550000.14	550000	14	Trans Oper TD	P21	665300
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 Main	P21	930600
556000.16	556000	16	Ins Vehicle Oper AG	P21	930600
557000.16	557000	16	Ins Gen Liab Oper AG	P17	925400
558000.1	558000	1	Ins Work Comp Cap Credit	P17	925110
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
566200.16	566200	16	Reg Comm Amort Depr Stud	P16	928300
566300.16	566300	16	Reg Comm Amort Mgmt Stud	P16	928300
568010.16	568010	16	Water Res Conservation	P21	930210
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
575000.12	575000	12	Misc Oper P	P21	626500
575000.13	575000	13	Misc Oper WT	P21	643100
575000.14	575000	14	Misc Oper TD	P21	665300
575000.15	575000	15	Misc Oper CA	P18	903100
575000.16	575000	16	Misc Oper AG	P21	930210
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
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 Deduc	P21	930880
575242.16	575242	16	Co Dues Deduct AWWA	P21	930880
575244.16	575244	16	Co Dues Deduct NAWC	P21	930880
575260.16	575260	16	Credit Line Fees	P20	921200
575261.AW46	575261	AW46	Credit Line Fees AW46	P20	921100
575270.16	575270	16	Directors Fees	P21	930890
575275.16	575275	16	Discounts Available	P21	930210
575280.16	575280	16	Dues/Membership Deduct	P20	921130
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	575340		Empl Exp AG-P/R JE	P20	921100
575340.16	575340	16	Employee Expenses AG	P20	921100
575342.16	575342	16	Empl Exp Conf/Registrati	P20	921100
575350.16	575350	16	Meals Deduct	P20	921100
575351.16	575351	16	Meals Non Deduct	P20	930260
575420.15	575420	15	Forms CA	P18	921200
575420.16	575420	16	Forms AG	P20	921200
575480.14	575480	14	Heat - Oil/Gas TD	P21	921200
575480.16	575480	16	Heat - Oil/Gas AG	P20	921200
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	P21	643100

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
575620.14	575620	14	Office & Admin Supplies	P21	665300
575620.15	575620	15	Office & Admin Supplies	P18	905100
575620.16	575620	16	Office & Admin Supplies	P20	921220
575625.13	575625	13	Overnight Shipping WT	P21	642300
575625.16	575625	16	Overnight Shipping AG	P21	930210
575660.15	575660	15	Postage CA	P18	903520
575660.16	575660	16	Postage AG	P20	921200
575670.16	575670	16	Relocation Expenses	P20	921100
575711.16	575711	16	Add'l Security Costs AG	P21	930210
575715.16	575715	16	Software Licenses & Supp	P21	930230
575740.14	575740	14	Telephone TD	P21	665300
575740.15	575740	15	Telephone CA	P18	903520
575740.16	575740	16	Telephone AG	P20	921200
575741.13	575741	13	Cell Phone WT	P21	642300
575741.14	575741	14	Cell Phone TD	P21	665300
575741.16	575741	16	Cell Phone AG	P20	921200
575780.11	575780	11	Trash Removal SS	P21	603100
575780.14	575780	14	Trash Removal TD	P21	665300
575780.16	575780	16	Trash Removal AG	P20	921200
575790.16	575790	16	Trustee Fees AG	P21	923500
575820.13	575820	13	Uniforms WT	P21	643100
575820.14	575820	14	Uniforms TD	P21	662100
575820.15	575820	15	Uniforms CA	P18	662100
575830.11	575830	11	Wtr & Waste Wtr Exp SS	P21	603100
575830.16	575830	16	Wtr & Waste Wtr Exp AG	P20	921200
575998.16	575998	16	PCard Undistributed	P21	930210
620000.21	620000	21	Mat and Sup Maint SS	P25	617100
620000.23	620000	23	Mat and Sup Maint WT	P25	651100
620000.24	620000	24	Mat and Sup Maint TD	P25	678100
620000.26	620000	26	Mat and Sup Maint AG	P25	932100
635000.26	635000	26	Contr Svc-Other Maint AG	P25	932700
675000.23	675000	23	Misc Maint WT	P25	651100
675000.2315	675000	2315	Misc Maint WT Equip	P25	652100
675000.24	675000	24	Misc Maint TD	P25	678100
675000.26	675000	26	Misc Maint AG	P25	932700
675050.23	675050	23	Amort Def Maint WT	P25	651100
675050.24	675050	24	Amort Def Maint TD	P25	672120
675110.26	675110	26	Maint Exp ARO/Net Neg Sa	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	403100
680125	680125		Depr Exp-Amort CIAC Non	P27	403100
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 F	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
690110	690110		FIT-Current	P31	409150
690120	690120		FIT-Prior Year Adj	P31	409160
690210	690210		SIT-Current	P30	409100
690220	690220		SIT-Prior Year Adj	P30	409110
690620	690620		Def FIT-Pr Yr Adj	P31	410900

Object.Sub	Object	Sub	OBJECT DESCRIPTION	Line#	AWW
690630.1	690630	1	Def FIT-Reg Asset	P31	410700
690630.2	690630	2	Def FIT-Reg Liab	P31	410700
690650.2	690650	2	Def FIT-Other Liab	P31	410900
690720	690720		Def SIT-Pr Yr Adj	P30	410600
690730.1	690730	1	Def SIT-Reg Asset	P30	410400
690730.2	690730	2	Def SIT-Reg Liab	P30	410400
690750.2	690750	2	Def SIT-Other Liab	P30	410600
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
710400	710400		Int Inc-Outside	P39	171000
715111	715111		M&J Revenues-Outside	P42	415100
716121	716121		M&J Expenses-Outside	P42	416100
716122	716122		M&J Expenses-Inside	P42	416110
755100	755100		Amort UPAA	P46	425100
755201	755201		Amort PS Exp w/ mandator	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	431100
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