

Case No. 2013-00237

Exhibit 10

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
1000		TOTAL ASSETS
1005		LONG TERM ASSETS
1010		PROPERTY, PLANT & EQPT
1015		WTR UTILITY PLANT IN SERVICE
1020		ORGANIZATION
1025		FRANCHISES
1030		LAND & LAND RIGHTS PUMP
1035		LAND & LAND RIGHTS WTR TRT
1040		LAND & LAND RIGHTS TRANS DIST
1045		LAND & LAND RIGHTS GEN PLT
1050		STRUCT & IMPRV SRC SUPPLY
1055		STRUCT & IMPRV WTR TRT PLT
1060		STRUCT & IMPRV TRANS DIST PLT
1065		STRUCT & IMPRV GEN PLT
1070		COLLECTING RESERVOIRS
1075		LAKE, RIVER, OTHER INTAKES
1080		WELLS & SPRINGS
1085		INFILTRATION GALLERY
1090		SUPPLY MAINS
1095		POWER GENERATION EQUIP
1100		ELECTRIC PUMP EQUIP SRC PUMP
1105		ELECTRIC PUMP EQUIP WTP
1110		ELECTRIC PUMP EQUIP TRANS DIST
1115		WATER TREATMENT EQPT
1120		DIST RESV & STANDPIPES
1125		TRANS & DISTR MAINS
1130		SERVICE LINES
1135		METERS
1140		METER INSTALLATIONS
1145		HYDRANTS
1150		BACKFLOW PREVENTION DEVICES
1155		OTH PLT&MISC EQUIP INTANG PLT
1160		OTH PLT&MISC EQUIP SRC SUPPLY
1165		OTH PLT&MISC EQUIP WTP
1170		OTH PLT&MISC EQUIP TRANS DIST
1175		OFFICE STRUCT & IMPRV
1180		OFFICE FURN & EQPT
1185		STORES EQUIPMENT
1190		TOOL SHOP & MISC EQPT
1195		LABORATORY EQUIPMENT
1200		POWER OPERATED EQUIP
1205		COMMUNICATION EQPT
1210		MISC EQUIPMENT
1215		WATER PLANT ALLOCATED
1220		OTHER TANGIBLE PLT WATER
1240		SWR UTILITY PLANT IN SERVICE
1245		ORGANIZATION
1250		FRANCHISES INTANG PLT
1255		FRANCHISES RECLAIM WTR DIST PLT
1260		LAND & LAND RIGHTS INTANG PLT
1265		LAND & LAND RIGHTS COLL PLT
1270		LAND & LAND RIGHTS TRTMNT PLT
1275		LAND & LAND RIGHTS RECLAIM WTP
1280		LAND & LAND RIGHTS RCL DST PLT
1285		LAND & LAND RIGHTS GEN PLT
1290		STRUCT/IMPRV COLL PLT
1295		STRUCT/IMPRV PUMP PLT LS
1300		STRUCT/IMPRV TREAT PLT
1305		STRUCT/IMPRV RECLAIM WTP
1310		STRUCT/IMPRV RECLAIM WTR DIST PLT
1315		STRUCT/IMPRV GEN PLT

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
1320		POWER GEN EQUIP COLL PLT
1325		POWER GEN EQUIP PUMP PLT
1330		POWER GEN EQUIP TREAT PLT
1335		POWER GEN EQUIP RECLAIM WTP
1340		POWER GEN EQUIP RCL WTR DIST
1345		SEWER FORCE MAIN
1350		SEWER GRAVITY MAIN
1353		MANHOLES
1355		SPECIAL COLL STRUCTURES
1360		SERVICES TO CUSTOMERS
1365		FLOW MEASURE DEVICES
1370		FLOW MEASURE INSTALL
1375		RECEIVING WELLS
1380		PUMPING EQUIPMENT PUMP PLT
1385		PUMPING EQUIPMENT RECLAIM WTP
1390		PUMPING EQUIPMENT RCL WTR DIST
1395		TREAT/DISP EQUIP LAGOON
1400		TREAT/DISP EQUIP TRT PLT
1405		TREAT/DISP EQUIP RCL WTP
1410		PLANT SEWERS TRTMT PLT
1415		PLANT SEWERS RECLAIM WTP
1420		OUTFALL LINES
1425		OTHER PLT TANGIBLE
1430		OTHER PLT COLLECTION
1435		OTHER PLT PUMP
1440		OTHER PLT TREATMENT
1445		OTHER PLT RECLAIM WTR TRT
1450		OTHER PLT RECLAIM WTR DIST
1455		OFFICE STRUCT & IMPRV
1460		OFFICE FURN & EQPT
1465		STORES EQUIPMENT
1470		TOOL SHOP & MISC EQPT
1475		LABORATORY EQPT
1480		POWER OPERATED EQUIP
1485		COMMUNICATION EQPT
1490		MISC EQUIP SEWER
1495		SEWER PLANT ALLOCATED
1500		OTHER TANGIBLE PLT SEWER
1520		REUSE PLANT
1525		REUSE SERVICES
1530		REUSE MTR/INSTALLATIONS
1535		REUSE DIST RESERVOIRS
1540		REUSE TRANSMISSION & DIST SYS
1550		TRANSPORTATION EQPT
1555		TRANSPORTATION EQPT WTR
1560		TRANSPORTATION EQPT SWR
1570		COMPUTER EQUIPMENT WTR
1575		DESKTOP COMPUTER WTR
1580		MAINFRAME COMPUTER WTR
1585		MINI COMPUTERS WTR
1590		COMP SYS COST WTR
1595		MICRO SYS COST WTR
1600		COMPUTER EQUIPMENT SWR
1605		DESKTOP COMPUTER SWR
1610		MAINFRAME COMPUTER SWR
1615		MINI COMPUTERS SWR
1620		COMP SYS COST SWR
1625		MICRO SYS COST SWR
1640		OTHER PLANT
1650		PLANT UNDER CONSTRUCTION
1655		WORK IN PROGRESS

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
1660		WATER PLANT IN PROCESS
1661		WATER PLANT IN PROCESS HISTORY
1665 00101		WIP-CAP TIME WATER STORE TANK
1665 00102		WIP-CAP TIME STORAGE BUILDING
1665 00103		WIP-CAP TIME BUILD WTP
1665 00104		WIP-CAP TIME ABANDON WTP
1665 00105		WIP-CAP TIME INTER/REP WTR MN
1665 00106		WIP-CAP TIME INSTALL WELL
1665 00107		WIP-CAP TIME EXPAND WTP
1665 00108		WIP-CAP TIME HYDRANTS
1665 00109		WIP-CAP TIME INSTALL FILTER
1665 00110		WIP-CAP TIME TELEMETERING
1665 00111		WIP-CAP TIME INSTALL METERS
1665 00112		WIP-CAP TIME GENERATOR WTR
1666 00101		WIP - INTEREST DURING CONSTR
1666 00102		WIP - INTEREST DURING CONSTR
1666 00103		WIP - INTEREST DURING CONSTR
1666 00104		WIP - INTEREST DURING CONSTR
1666 00105		WIP - INTEREST DURING CONSTR
1666 00106		WIP - INTEREST DURING CONSTR
1666 00107		WIP - INTEREST DURING CONSTR
1666 00108		WIP - INTEREST DURING CONSTR
1666 00109		WIP - INTEREST DURING CONSTR
1666 00110		WIP - INTEREST DURING CONSTR
1666 00111		WIP - INTEREST DURING CONSTR
1666 00112		WIP - INTEREST DURING CONSTR
1667 00101		WIP - ENGINEERING
1667 00102		WIP - ENGINEERING
1667 00103		WIP - ENGINEERING
1667 00105		WIP - ENGINEERING
1667 00106		WIP - ENGINEERING
1667 00107		WIP - ENGINEERING
1667 00109		WIP - ENGINEERING
1667 00112		WIP - ENGINEERING
1668 00101		WIP - LABOR/INSTALLATION
1668 00105		WIP - LABOR/INSTALLATION
1668 00106		WIP - LABOR/INSTALLATION
1668 00108		WIP - LABOR/INSTALLATION
1668 00109		WIP - LABOR/INSTALLATION
1668 00110		WIP - LABOR/INSTALLATION
1668 00111		WIP - LABOR/INSTALLATION
1668 00112		WIP - LABOR/INSTALLATION
1669 00103		WIP - EQUIPMENT
1669 00106		WIP - EQUIPMENT
1669 00108		WIP - EQUIPMENT
1669 00109		WIP - EQUIPMENT
1669 00110		WIP - EQUIPMENT
1669 00111		WIP - EQUIPMENT
1669 00112		WIP - EQUIPMENT
1670 00101		WIP - MATERIAL
1670 00102		WIP - MATERIAL
1670 00103		WIP - MATERIAL
1670 00104		WIP - MATERIAL
1670 00105		WIP - MATERIAL
1670 00106		WIP - MATERIAL
1670 00107		WIP - MATERIAL
1670 00108		WIP - MATERIAL
1670 00109		WIP - MATERIAL
1670 00110		WIP - MATERIAL
1670 00111		WIP - MATERIAL
1670 00112		WIP - MATERIAL

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
1671	00101	WIP - ELECTRICAL
1671	00102	WIP - ELECTRICAL
1671	00103	WIP - ELECTRICAL
1671	00106	WIP - ELECTRICAL
1671	00107	WIP - ELECTRICAL
1671	00109	WIP - ELECTRICAL
1671	00110	WIP - ELECTRICAL
1671	00112	WIP - ELECTRICAL
1672	00101	WIP - PIPING
1672	00103	WIP - PIPING
1672	00105	WIP - PIPING
1672	00106	WIP - PIPING
1672	00109	WIP - PIPING
1673	00102	WIP - SITE WORK
1673	00103	WIP - SITE WORK
1673	00104	WIP - SITE WORK
1673	00105	WIP - SITE WORK
1674	00103	WIP - BUILDING ADDITION
1674	00107	WIP - BUILDING ADDITION
1674	00109	WIP - BUILDING ADDITION
1675	00102	WIP - CARPENTRY
1676	00101	WIP - CRANE
1677	00106	WIP - DRILLING COSTS
1678	00101	WIP - FOUNDATION
1678	00102	WIP - FOUNDATION
1679	00105	WIP - LAND/LEASE
1679	00106	WIP - LAND/LEASE
1680	00101	WIP - MAIN EXTENSION/TIE IN
1681	00101	WIP - PERMITS
1682	00107	WIP - PLUMBING
1683	00107	WIP - PUMPS/EQUIPMENT
1684	00104	WIP - RELOCATION
1685	00111	WIP - RESTORATION
1686	00101	WIP - SOIL BORING
1687	00101	WIP - TANK/COST OF
1688	00107	WIP - TANK/DETENTION ADDITION
1689	00106	WIP - TANK/PNEUMATIC
1690	00106	WIP - TESTS/DRAWDOWN
1691	00104	WIP - WELL ABANDONMENT
1692	00106	WIP - WELL HOUSE
1697		WIP - CLOSE CP TO GL LEGACY
1698		WIP - J/E CLEARING LEGACY
1699	00101	WIP - TRANSFER TO FIXED ASSETS
1699	00102	WIP - TRANSFER TO FIXED ASSETS
1699	00103	WIP - TRANSFER TO FIXED ASSETS
1699	00104	WIP - TRANSFER TO FIXED ASSETS
1699	00105	WIP - TRANSFER TO FIXED ASSETS
1699	00106	WIP - TRANSFER TO FIXED ASSETS
1699	00107	WIP - TRANSFER TO FIXED ASSETS
1699	00108	WIP - TRANSFER TO FIXED ASSETS
1699	00109	WIP - TRANSFER TO FIXED ASSETS
1699	00110	WIP - TRANSFER TO FIXED ASSETS
1699	00111	WIP - TRANSFER TO FIXED ASSETS
1699	00112	WIP - TRANSFER TO FIXED ASSETS
1700		SEWER PLANT IN PROCESS
1701		SEWER PLANT IN PROCESS HISTORY
1705	00201	WIP-CAP TIME EXPAND/MOD WWTP
1705	00202	WIP-CAP TIME ABANDON WWTP
1705	00203	WIP-CAP TIME LAGOON
1705	00204	WIP-CAP TIME AERATOR
1705	00205	WIP-CAP TIME SLUDGE DRYING BED

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
1705 00206		WIP-CAP TIME BUILD LFT STATION
1705 00207		WIP-CAP TIME GENERATOR SWR
1705 00208		WIP-CAP TIME INTER/REP SWR MN
1705 00209		WIP-CAP TIME RELO FORCE MAIN
1705 00210		WIP-CAP TIME ACCESS ROADS
1705 00211		WIP-CAP TIME INSTALL FLOW MTRS
1706 00201		WIP - INTEREST DURING CONSTR
1706 00202		WIP - INTEREST DURING CONSTR
1706 00203		WIP - INTEREST DURING CONSTR
1706 00204		WIP - INTEREST DURING CONSTR
1706 00205		WIP - INTEREST DURING CONSTR
1706 00206		WIP - INTEREST DURING CONSTR
1706 00207		WIP - INTEREST DURING CONSTR
1706 00208		WIP - INTEREST DURING CONSTR
1706 00209		WIP - INTEREST DURING CONSTR
1706 00210		WIP - INTEREST DURING CONSTR
1706 00211		WIP - INTEREST DURING CONSTR
1707 00201		WIP - ENGINEERING
1707 00203		WIP - ENGINEERING
1707 00204		WIP - ENGINEERING
1707 00205		WIP - ENGINEERING
1707 00206		WIP - ENGINEERING
1707 00207		WIP - ENGINEERING
1707 00208		WIP - ENGINEERING
1707 00209		WIP - ENGINEERING
1707 00211		WIP - ENGINEERING
1708 00201		WIP - LABOR/INSTALLATION
1708 00202		WIP - LABOR/INSTALLATION
1708 00205		WIP - LABOR/INSTALLATION
1708 00206		WIP - LABOR/INSTALLATION
1708 00208		WIP - LABOR/INSTALLATION
1708 00210		WIP - LABOR/INSTALLATION
1708 00211		WIP - LABOR/INSTALLATION
1709 00201		WIP - EQUIPMENT
1709 00203		WIP - EQUIPMENT
1709 00204		WIP - EQUIPMENT
1709 00206		WIP - EQUIPMENT
1709 00207		WIP - EQUIPMENT
1709 00208		WIP - EQUIPMENT
1709 00211		WIP - EQUIPMENT
1710 00201		WIP - MATERIAL
1710 00202		WIP - MATERIAL
1710 00203		WIP - MATERIAL
1710 00204		WIP - MATERIAL
1710 00205		WIP - MATERIAL
1710 00206		WIP - MATERIAL
1710 00207		WIP - MATERIAL
1710 00208		WIP - MATERIAL
1710 00209		WIP - MATERIAL
1710 00210		WIP - MATERIAL
1710 00211		WIP - MATERIAL
1711 00201		WIP - ELECTRICAL
1711 00204		WIP - ELECTRICAL
1711 00206		WIP - ELECTRICAL
1711 00207		WIP - ELECTRICAL
1711 00211		WIP - ELECTRICAL
1712 00201		WIP - PIPING
1712 00205		WIP - PIPING
1712 00206		WIP - PIPING
1713 00201		WIP - SITE WORK
1713 00202		WIP - SITE WORK

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
1713	00208	WIP - SITE WORK
1713	00209	WIP - SITE WORK
1714	00207	WIP - BUILDING ADDITION
1715	00201	WIP - BUILDING/BLOWER MODS
1716	00205	WIP - CONCRETE CONTRACT
1717	00203	WIP - CONSTRUCTION
1717	00206	WIP - CONSTRUCTION
1718	00202	WIP - DRAINING/PLANT
1719	00201	WIP - FOUNDATION
1719	00207	WIP - FOUNDATION
1720	00201	WIP - INSTALLATION OF PLANT
1721	00203	WIP - LAND/LEASE
1721	00210	WIP - LAND/LEASE
1722	00201	WIP - MODIFICATION/LIFT STN
1723	00201	WIP - PACKAGE PLANT PURCHASE
1724	00209	WIP - PERMITS
1725	00202	WIP - PUMP REMOVAL
1726	00206	WIP - PUMPS/EQUIPMENT
1727	00201	WIP - RELOCATION
1727	00202	WIP - RELOCATION
1728	00205	WIP - SAND
1729	00202	WIP - SLUDGE/DISPOSAL
1729	00203	WIP - SLUDGE/DISPOSAL
1730	00201	WIP - SURVEY
1730	00209	WIP - SURVEY
1731	00201	WIP - TESTS/SOIL BORE
1732	00203	WIP - VEGITATION/REMOVAL
1739	00201	WIP - TRANSFER TO FIXED ASSETS
1739	00202	WIP - TRANSFER TO FIXED ASSETS
1739	00203	WIP - TRANSFER TO FIXED ASSETS
1739	00204	WIP - TRANSFER TO FIXED ASSETS
1739	00205	WIP - TRANSFER TO FIXED ASSETS
1739	00206	WIP - TRANSFER TO FIXED ASSETS
1739	00207	WIP - TRANSFER TO FIXED ASSETS
1739	00208	WIP - TRANSFER TO FIXED ASSETS
1739	00209	WIP - TRANSFER TO FIXED ASSETS
1739	00210	WIP - TRANSFER TO FIXED ASSETS
1739	00211	WIP - TRANSFER TO FIXED ASSETS
1740		OTHER PLANT IN PROCESS
1741		OTHER PLANT IN PROCESS HISTORY
1745	00301	WIP-CAP TIME OFFICE RENOVATION
1745	00302	WIP-CAP TIME ELECTRICAL
1745	00303	WIP-CAP TIME LAB EXPANSION
1745	00304	WIP-CAP TIME COMPUTER EQUIPMNT
1745	00305	WIP-CAP TIME COMPUTER SOFTWARE
1745	00306	WIP-CAP TIME RADIO EQUIPMENT
1746	00301	WIP - INTEREST DURING CONSTR
1746	00302	WIP - INTEREST DURING CONSTR
1746	00303	WIP - INTEREST DURING CONSTR
1746	00304	WIP - INTEREST DURING CONSTR
1746	00305	WIP - INTEREST DURING CONSTR
1746	00306	WIP - INTEREST DURING CONSTR
1747	00303	WIP - LABOR/INSTALLATION
1747	00304	WIP - LABOR/INSTALLATION
1747	00305	WIP - LABOR/INSTALLATION
1748	00302	WIP - EQUIPMENT
1748	00303	WIP - EQUIPMENT
1748	00304	WIP - EQUIPMENT
1748	00306	WIP - EQUIPMENT
1749	00301	WIP - MATERIAL
1749	00302	WIP - MATERIAL

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
1749 00303		WIP - MATERIAL
1749 00304		WIP - MATERIAL
1749 00305		WIP - MATERIAL
1749 00306		WIP - MATERIAL
1750 00301		WIP - ELECTRICAL
1751 00301		WIP - SITE WORK
1752 00301		WIP - CONTRACTOR/LABOR
1752 00302		WIP - CONTRACTOR/LABOR
1753 00301		WIP - ARCHITECT/DESIGNER
1753 00302		WIP - ARCHITECT/DESIGNER
1753 00303		WIP - ARCHITECT/DESIGNER
1754 00303		WIP - BUILDING ADDITION
1755 00301		WIP - FURNITURE
1755 00302		WIP - FURNITURE
1756 00301		WIP - HEATING/AIR CONDITION
1756 00302		WIP - HEATING/AIR CONDITION
1757 00301		WIP - INTERIOR FINISH
1757 00302		WIP - INTERIOR FINISH
1758 00305		WIP - MODIFICATION/CONVERT
1759 00304		WIP - REMODELING
1769 00301		WIP - TRANSFER TO FIXED ASSETS
1769 00302		WIP - TRANSFER TO FIXED ASSETS
1769 00303		WIP - TRANSFER TO FIXED ASSETS
1769 00304		WIP - TRANSFER TO FIXED ASSETS
1769 00305		WIP - TRANSFER TO FIXED ASSETS
1769 00306		WIP - TRANSFER TO FIXED ASSETS
1770		DEFERRED PLANT IN PROCESS
1771		DEFERRED PLANT IN PROCESS HISTORY
1775 00401		WIP-CAP TIME WATER TOWER PAINT
1775 00402		WIP-CAP TIME W/S PLT PAINT
1775 00403		WIP-CAP TIME WATER TANK PAINT
1775 00404		WIP-CAP TIME CLEAN SEWER LINE
1775 00405		WIP-CAP TIME CHNG FILTER MEDIA
1775 00406		WIP-CAP TIME TV SEWER MAIN
1775 00407		WIP-CAP TIME SLUDGE & HAULING
1775 00408		WIP-CAP TIME W/S PLT LANDSCAPE
1776 00401		WIP - INTEREST DURING CONSTR
1776 00402		WIP - INTEREST DURING CONSTR
1776 00403		WIP - INTEREST DURING CONSTR
1776 00404		WIP - INTEREST DURING CONSTR
1776 00405		WIP - INTEREST DURING CONSTR
1776 00406		WIP - INTEREST DURING CONSTR
1776 00407		WIP - INTEREST DURING CONSTR
1776 00408		WIP - INTEREST DURING CONSTR
1777 00408		WIP - ENGINEERING
1778 00401		WIP - LABOR/INSTALLATION
1779 00401		WIP - EQUIPMENT
1779 00404		WIP - EQUIPMENT
1779 00406		WIP - EQUIPMENT
1780 00401		WIP - MATERIAL
1780 00402		WIP - MATERIAL
1780 00403		WIP - MATERIAL
1780 00404		WIP - MATERIAL
1780 00405		WIP - MATERIAL
1780 00406		WIP - MATERIAL
1780 00407		WIP - MATERIAL
1780 00408		WIP - MATERIAL
1781 00408		WIP - SITE WORK
1782 00401		WIP - CONTRACTOR/LABOR
1782 00402		WIP - CONTRACTOR/LABOR
1782 00403		WIP - CONTRACTOR/LABOR

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
1782	00405	WIP - CONTRACTOR/LABOR
1782	00406	WIP - CONTRACTOR/LABOR
1783	00404	WIP - GROUTING/SEALING
1784	00404	WIP - JET CLEANING
1785	00407	WIP - PUMP & HAUL SLUDGE
1786	00404	WIP - RENTAL/MACHINE
1786	00405	WIP - RENTAL/MACHINE
1787	00402	WIP - REPAIR
1787	00403	WIP - REPAIR
1799	00401	WIP - TRANSFER TO FIXED ASSETS
1799	00402	WIP - TRANSFER TO FIXED ASSETS
1799	00403	WIP - TRANSFER TO FIXED ASSETS
1799	00404	WIP - TRANSFER TO FIXED ASSETS
1799	00405	WIP - TRANSFER TO FIXED ASSETS
1799	00406	WIP - TRANSFER TO FIXED ASSETS
1799	00407	WIP - TRANSFER TO FIXED ASSETS
1799	00408	WIP - TRANSFER TO FIXED ASSETS
1800		PLANT HELD FOR FUTURE USE
1805		PLT HELD FUTURE USE-WTR
1810		PLT HELD FUTURE USE-SWR
1815		PLT HELD FUTURE USE-REUSE
1825		ACCUMULATED DEPRECIATION
1830		ACC DEPR WATER PLANT
1835		ACC DEPR-ORGANIZATION
1840		ACC DEPR-FRANCHISES
1845		ACC DEPR-STRUCT&IMPRV SRC SPLY
1850		ACC DEPR-STRUCT&IMPRV WTP
1855		ACC DEPR-STRUCT&IMPRV TRNS DST
1860		ACC DEPR-STRUCT&IMPRV GEN PLT
1865		ACC DEPR-COLLECTING RESERVOIRS
1870		ACC DEPR-LAKE,RIVER,OTH INTAKE
1875		ACC DEPR-WELLS & SPRINGS
1880		ACC DEPR-INFILTRATION GALLERY
1885		ACC DEPR-SUPPLY MAINS
1890		ACC DEPR-POWER GENERATION EQUIP
1895		ACC DEPR-ELECT PUMP EQUIP SRC PUMP
1900		ACC DEPR-ELECT PUMP EQUIP WTP
1905		ACC DEPR-ELECT PUMP EQUIP TRAN
1910		ACC DEPR-WATER TREATMENT EQPT
1915		ACC DEPR-DIST RESV & STANDPIPE
1920		ACC DEPR-TRANS & DISTR MAINS
1925		ACC DEPR-SERVICE LINES
1930		ACC DEPR-METERS
1935		ACC DEPR-METER INSTALLS
1940		ACC DEPR-HYDRANTS
1945		ACC DEPR-BACKFLOW PREVENT DEVC
1950		ACC DEPR-OTH PLANT&MISC INTANG
1955		ACC DEPR-OTH PLANT&MISC SRC
1960		ACC DEPR-OTH PLANT&MISC WTP
1965		ACC DEPR-OTH PLANT&MISC TRANS
1970		ACC DEPR-OFFICE STRUCTURE
1975		ACC DEPR-OFFICE FURN/EQPT
1980		ACC DEPR-STORES EQUIPMENT
1985		ACC DEPR-TOOL SHOP & MISC EQPT
1990		ACC DEPR-LABORATORY EQUIPMENT
1995		ACC DEPR-POWER OPERATED EQUIP
2000		ACC DEPR-COMMUNICATION EQPT
2005		ACC DEPR-MISC EQUIPMENT
2010		ACC DEPR-OTHER TANG PLT WATER
2025		ACC DEPR SEWER PLANT
2030		ACC DEPR-ORGANIZATION

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
2040		ACC DEPR FRANCHISES INTANG PLT
2045		ACC DEPR FRANCH RCLM WTR DIST
2050		ACC DEPR-STRUCT/IMPRV COLL PLT
2055		ACC DEPR-STRUCT/IMPRV PUMP PLT LS
2060		ACC DEPR-STRUCT/IMPRV TREAT PLT
2065		ACC DEPR-STRUCT/IMPRV RCLM WTP
2070		ACC DEPR-STRUCT/IMPRV RCLM DST
2075		ACC DEPR-STRUCT/IMPRV GEN PLT
2080		ACC DEPR-PWR GEN EQP COLL PLT
2085		ACC DEPR-PWR GEN EQP PUMP PLT
2090		ACC DEPR-PWR GEN EQP TRT PLT
2095		ACC DEPR-PWR GEN EQP RCLM WTP
2100		ACC DEPR-PWR GEN EQP RCLM DIST
2105		ACC DEPR-SEWER FORCE MAIN
2110		ACC DEPR-SEWER GRAVITY MAIN
2113		ACC DEPR-MANHOLES
2115		ACC DEPR-SPECIAL COLL STRCTR
2120		ACC DEPR-SERVICES TO CUSTOMERS
2125		ACC DEPR-FLOW MEASURE DEVICES
2130		ACC DEPR-FLOW MEASURE INSTALL
2135		ACC DEPR-RECEIVING WELLS
2140		ACC DEPR-PUMP EQP PUMP PLT
2145		ACC DEPR-PUMP EQP RCLM WTP
2150		ACC DEPR-PUMP EQP RCLM DIST
2155		ACC DEPR-TREAT/DISP EQP LAGOON
2160		ACC DEPR-TREAT/DISP EQP TRT PLT
2165		ACC DEPR-TREAT/DISP EQP RWTP
2170		ACC DEPR-PLANT SEWERS TRT PLT
2175		ACC DEPR-PLANT SEWERS RECLAIM
2180		ACC DEPR-OUTFALL LINES
2185		ACC DEPR-OTHER PLT TANGIBLE
2190		ACC DEPR-OTHER PLT COLLECTION
2195		ACC DEPR-OTHER PLT PUMP
2200		ACC DEPR-OTHER PLT TREATMENT
2205		ACC DEPR-OTHER PLT RCLM WTP
2210		ACC DEPR-OTHER PLT RCLM DIST
2215		ACC DEPR-OFFICE STRUCTURE
2220		ACC DEPR-OFFICE FURN/EQPT
2225		ACC DEPR-STORES EQUIPMENT
2230		ACC DEPR-TOOL SHOP & MISC EQPT
2235		ACC DEPR-LABORATORY EQPT
2240		ACC DEPR-POWER OPERATED EQUIP
2245		ACC DEPR-COMMUNICATION EQPT
2250		ACC DEPR-MISC EQUIP SEWER
2255		ACC DEPR-OTHER TANG PLT SEWER
2265		ACC DEPR REUSE PLANT
2270		ACC DEPR-REUSE SERVICES
2275		ACC DEPR-REUSE MTR/INSTALLS
2280		ACC DEPR-REUSE DIST RESERVOIRS
2285		ACC DEPR-REUSE TRANS/DIST SYS
2295		ACC DEPR-TRANSPORTATION
2300		ACC DEPR-TRANSPORTATION WTR
2305		ACC DEPR-TRANSPORTATION SWR
2310		ACC DEPR COMPUTER WTR
2315		ACC DEPR-DESKTOP COMPUTER WTR
2320		ACC DEPR-MAINFRAME COMP WTR
2325		ACC DEPR-MINI COMP WTR
2330		COMP SYS AMORTIZATION WTR
2335		MICRO SYS AMORTIZATION WTR
2340		ACC DEPR COMPUTER SWR
2345		ACC DEPR-DESKTOP COMPUTER SWR

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
2350		ACC DEPR-MAINFRAME COMP SWR
2355		ACC DEPR-MINI COMP SWR
2360		COMP SYS AMORTIZATION SWR
2365		MICRO SYS AMORTIZATION SWR
2370		ACC DEPR PLT LEASED TO OTHERS
2375		ACC DEPR PLT HELD FUT USE WTR
2380		ACC DEPR PLT HELD FUT USE SWR
2385		ACC DEPR PLT HELD FUT USE REUSE
2395		PLANT ACQ ADJ
2400		UTILITY PAA WTR PLANT AMORT
2405		UTILITY PAA WTR PLANT UNAMORT
2410		UTILITY PAA SWR PLANT AMORT
2415		UTILITY PAA SWR PLANT UNAMORT
2420		ACC AMORT UTIL PAA-WATER
2425		ACC AMORT UTIL PAA-SEWER
2435		INVESTMENT IN OPER COS
2440		INVEST IN OPERATING COS
2445 010		INVEST IN OPER COS
2445 011		INVEST IN WTR SERV CORP
2445 012		INVEST IN WTR SERV DISB
2445 013		INVEST IN APPLE CANYON
2445 014		INVEST IN CAMELOT
2445 015		INVEST IN CHARMAR
2445 016		INVEST IN CHERRY HILL
2445 017		INVEST IN CLARENDON
2445 018		INVEST IN COUNTY LINE
2445 019		INVEST IN DEL MAR
2445 020		INVEST IN FERSON CREEK
2445 021		INVEST IN GALENA TERRITORY
2445 022		INVEST IN KILLARNEY
2445 023		INVEST IN LAKE HOLIDAY
2445 024		INVEST IN LAKE WILDWOOD
2445 025		INVEST IN NORTHERN HILLS
2445 026		INVEST IN PRESTWICK
2445 027		INVEST IN LAKE MARIAN
2445 028		INVEST IN WILDWOOD
2445 029		INVEST IN VALENTINE
2445 030		INVEST IN WALK UP WOODS
2445 031		INVEST IN WHISPERING HILLS
2445 032		INVEST IN HOLIDAY HILLS
2445 033		INVEST IN MEDINA
2445 034		INVEST IN WESTLAKE
2445 035		INVEST IN CEDAR BLUFF
2445 036		INVEST IN HARBOR RIDGE
2445 037		INVEST IN GREAT NORTHERN
2445 038		INVEST IN ILL COST CTR
2445 039		INVEST IN UI OF NEVADA
2445 040		INVEST IN SPRING CREEK
2445 041		INVEST IN LA WTR SERV
2445 042		INVEST IN UI OF LA
2445 043		INVEST IN UI OF MARYLAND
2445 044		INVEST IN COLCHESTER
2445 045		INVEST IN GREENRIDGE
2445 046		INVEST IN PROVINCES
2445 047		INVEST IN PINTO
2445 048		INVEST IN OCCOQUAN SEWER
2445 049		INVEST IN OCCOQUAN WATER
2445 050		INVEST IN MASSANUTTEN SEWER
2445 051		INVEST IN HOLIDAY SERVICE
2445 052		INVEST IN WESTGATE
2445 053		INVEST IN UI OF PA

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
2445 054		INVEST IN PENN ESTATES
2445 055		INVEST IND BLU MT LAKE
2445 056		INVEST IN SKIDAWAY ISLAND
2445 057		INVEST IN ELK RIVER
2445 058		INVEST IN MONTAGUE WATER
2445 059		INVEST IN MONTAGUE SEWER
2445 060		INVEST IN TWIN LAKES
2445 061		INVEST IN TIERRE VERDE
2445 062		INVEST IN LAKE PLACID
2445 063		INVEST IN EAST LAKE
2445 064		INVEST IN CHARLESTON U I
2445 065		INVEST IN PEBBLECREEK
2445 066		INVEST IN ALAFAYA
2445 067		INVEST IN LONGWOOD
2445 068		INVEST IN WEDGEFIELD
2445 069		INVEST IN CAROLINA WTR SERV
2445 070		INVEST IN UTIL SERV OF SC INC
2445 071		INVEST IN CYPRESS LAKES UI
2445 072		INVEST IN UTIL INC EAGLE RIDGE
2445 073		INVEST IN SOUTHLAND
2445 074		INVEST IN UNITED UTILITY
2445 075		INVEST IN KEOWEE KEY
2445 076		INVEST IN S C UTILITIES
2445 077		INVEST IN WILD DUNES
2445 078		INVEST IN TEGA CAY
2445 079		INVEST IN CWS INC OF N C
2445 080		INVEST IN RIVER POINTE
2445 081		INVEST IN FAIRFIELD
2445 082		INVEST IN CNC-GENOA
2445 083		INVEST IN WATAUGA VISTA
2445 084		INVEST IN BRANDYWINE BAY
2445 085		INVEST IN TRANSYLVANIA
2445 086		INVEST IN MID COUNTY
2445 087		INVEST IN LAKE UTIL INC
2445 088		INVEST IN U I OF FLORIDA
2445 089		INVEST IN MILES GRANT
2445 090		INVEST IN TENN WTR SERV
2445 091		INVEST IN BIOTECH
2445 092		INVEST IN HUTCHINSON ISLAND
2445 093		INVEST IN SANLANDO
2445 094		INVEST IN LAKE GROVES
2445 095		INVEST IN SANDALVEN
2445 096		INVEST IN BAYSIDE
2445 097		INVEST IN SOUTH GATE
2445 098		INVEST IN LABRADOR UI
2445 099		INVEST IN UI OF PENNBROOKE
2445 100		INVEST IN UI OF HUTCHINSON ISLAND
2445 101		INVEST IN SANDY CREEK
2445 102		INVEST IN NORTH TOPSAIL
2445 103		INVEST IN CAROLINA PINES
2445 104		INVEST IN BRADFIELD FARMS
2445 105		INVEST IN NERO UTILITY
2445 106		INVEST IN SKY RANCH
2445 107		INVEST IN BERMUDA WATER CO
2445 108		INVEST IN UI OF CENTRAL NEVADA
2445 109		INVEST IN WSC OF IND INC
2445 110		INVEST IN INDIANA WATER SERV
2445 111		INVEST IN WTR SERV CORP OF KY
2445 112		INVEST IN WSC OF GEORGIA
2445 113		INVEST IN CAROLINA TRACE
2450		NON-UTILITY INVESTMENTS

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
2455		NON-UTILITY PROPERTY & INV
2460		NON-UTIL PROP & INVENTORY
2465		ORGANIZATION
2470		LAND & LAB RIGHTS
2475		PROCESSING PLANT
2480		OFF STRUCT & IMPROV
2485		PORTABLE OFFICE STRUCTURE
2490		OFFICE FURNITURE
2495		OFFICE EQUIPMENT
2500		MAINTENANCE STRUCT & IMPROVE
2505		LAB FURNITURE
2510		MAINTENANCE TOOL
2515		EQUIPMENT & MACHINERY
2520		COMMUNICATION EQUIPMENT
2521		TRANSPORTATION EQPT
2525		ACC DEPR NON-UTILITY PROP & INV
2530		ACC DEPR-PROP & INV
2535		ACC DEPR-ORGANIZATION
2540		ACC DEPR-LAND&LAB
2545		ACC DEPR-PROCESSING PLANT
2550		ACC DEPR-OFF STRUCTURE
2555		ACC DEPR-PORT OFF STRUCTURE
2560		ACC DEPR-OFF FURNITURE
2565		ACC DEPR-OFF EQUIPMENT
2570		ACC DEPR-MAINT STRUCTURE
2575		ACC DEPR-LAB FURNITURE
2580		ACC DEPR-MAINT TOOL
2585		ACC DEPR-EQ & MACHINERY
2590		ACC DEPR-COMMUN EQPT
2591		ACC DEPR-TRANSPORTATION
2595		NONREG GOODWILL
2600		NONREGULATED GOODWILL
2605		ACCUM AMORT NONREG GOODWILL
2610		ESCROW DEPOSIT
2615		ESCROW DEPOSIT
2620		UTIL PLANT ACQUIRED/DISPOSED
2625		CURRENT ASSETS
2630		CASH
2635		CASH-IN BANK
2640	10	CASH-CHASE-WSC DISBURSEMENT
2640	11	CASH-CHASE-DEPOSITORY
2640	12	CASH-CHASE MONEY MARKET
2640	13	CASH CONSOLIDATION
2640	14	CASH CLEARING ACCOUNT
2640	15	CASH CLEARING-COLLECT A/C
2640	16	CASH-CHASE-WSCIL
2640	17	CASH-CHASE-WSC INS DISBURSE
2640	18	CASH-BANK ONE-WSC COLL ACCT
2640	19	CASH-NATIONS BANK-L< CSH REC
2640	20	CASH-WD COLLECTION ACCT
2640	21	CASH-CHASE-CWS COLLECTION
2640	22	CASH-BANK OF AMERICA-ACH
2640	23	CASH-CHASE-CREDIT CARD
2640	24	CASH-CHASE-FLEXSERV
2640	25	CASH-BANK OF AMERICA-SC
2640	26	CASH-WILLIAM BLAIR
2640	27	CASH-U U NATIONS BANK
2640	28	CASH-CNC MOREHEAD CTY-WACHOVIA
2640	29	CASH-CHASE-AZ 2185-0135
2640	30	CASH-COBANK-AZ
2640	31	CASH-BANK OF AMERICA-GA

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
2640	32	CASH-BANK OF AMERICA-NV
2640	33	CASH-CHASE-SPG CRK HYD
2640	34	CASH-CHASE-SPG CRK CAP
2640	35	CASH-BANK OF AMERICA-MD
2640	36	CASH-CHASE-BETTERMENT FEES NV
2640	37	CASH-CHASE-PLT CAP FUND NV
2640	38	CASH-CHASE-WTR STORAGE CAP NV
2640	39	CASH-FL NATL OF ORLANDO
2640	40	CASH-COMMERICAL BANK-KY
2640	41	CASH-CLINTON 1ST NATL BANK
2640	42	CASH-CLINTON-DEBT RESERVE
2640	43	CASH-BANK OF AMERICA-FL
2640	44	CASH-NATIONS BANK-SEUI
2640	45	CASH-BARNETT BANK
2640	46	CASH-CHASE-LA
2640	47	CASH-BANK OF AMERICA-NC
2640	48	CASH-BANK OF AM-COLCHESTER ESCROW
2640	49	CASH-TALLAHATCHIE-MS
2640	50	CASH-BB&T
2640	51	CASH-CHASE-WTR RTS PRO FUND NV
2640	52	CASH-CHASE-UIL ESCROW
2640	53	CASH-1ST COMMUNITY BANK-KY
2645		PETTY CASH
2650	10	CASH-WSC PETTY CASH-CHASE
2650	11	CASH-CWS PETTY CASH-BOA
2650	12	CASH-CNC PETTY CASH-BOA
2650	13	CASH-UUC PETTY CASH
2650	14	CASH-MD PETTY CASH-BOA
2650	15	CASH-FL PETTY CASH-BOA
2650	16	CASH-GA PETTY CASH-BOA
2650	17	CASH-LA PETTY CASH-CHASE
2650	18	CASH-MS PETTY CASH-TALLAHATCH
2650	19	CASH-BIOTECH PETTY CASH
2650	20	CASH-AZ PETTY CASH-CHASE
2650	21	CASH-NV PETTY CASH-BOA
2650	22	PETTY CASH
2655		ACCOUNTS RECEIVABLE
2660		A/R CASH UNAPPLIED
2665		CASH UNAPPLIED
2670		ACCOUNTS RECEIVABLE CUSTOMER
2675		A/R-CUSTOMER TRADE CC&B
2680		A/R-CUSTOMER ACCRUAL
2685		A/R-CUSTOMER REFUNDS
2690		ACCUM PROV UNCOLLECT ACCTS
2695		ACCOUNTS RECEIVABLE OTHER
2700		A/R-OTHER
2705		A/R-NON-CIAC SUSPENSE
2710		A/R ASSOC COS
2715		TOTAL NOTES RECEIVABLE
2720		NOTES REC ACCOCIATED COS
2725		N/R ASSOC COS
2730		N/R OTHER
2735		LONG TERM NOTES RECEIVABLE
2740		N/R STOCK PURCHASE
2745		N/R STOCK PURCHASE
2750		INVENTORY TOTAL
2755		INVENTORY
2770		TOTAL SPECIAL DEPOSITS
2775		SPECIAL DEPOSITS
2780		PREPAID EXPENSES
2785		PREPAYMENTS

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
2790		PREPAID INSURANCE
2795		PREPAID REIMBURSEMENTS
2800		PREPAID TARIFF FUNDS
2805		OTHER CURRENT ASSETS
2810		INTEREST & DIVIDENDS REC
2815		INT & DIV RECEIVABLE
2820		MISC CURRENT ASSETS
2825		MISC CURRENT ASSETS
2830		INVESTMENTS IN STOCK
2835		TEMPORARY CASH INVESTMENTS
2840		DEFERRED STOCK COMPENSATION
2845		CASH VALUE OF LIFE INS
2850		PRELIMINARY SURVEY
2855		PRELIMINARY SURVEY
2856	00801	PRELIMINARY SURVEY PROJECT
2860		CLEARING
2865		PAYROLL CLEARING
2870		FLEX SERV
2875		401K CLEARING
2880		DEF CHGS & OTHER ASSETS
2885		UNAMORT DEBT DISCOUNT & EXP
2890		DEBT EXPENSE BEING AMORT
2895		AMORT - DEBT EXPENSE
2900		DEFERRED RATE CASE EXPENSE
2905		RATE CASE IN PROGRESS
2906	00901	RCIP - ATTORNEY FEES
2907	00901	RCIP - CAPITALIZED TIME
2908	00901	RCIP - ADMINISTRATIVE EXPENSES
2909	00901	RCIP - TRAVEL
2910	00901	RCIP - CONSULTING FEES
2914	00901	RCIP - TRANSFER TO DEF RC
2915		REG EXP BEING AMORT
2920		RATE CASE BEING AMORT
2925		MISC REGULATORY COMM EXP
2930		RATE CASE ACCUM AMORT
2933		MISC REG ACCUM AMORT
2935		ORIG COST EXPENSE
2940		ORIG COST ACCUM AMORT
2945		OTHER DEFERRED CHARGES
2950		DEF CHGS-LANDSCAPING
2955		DEF CHGS-CUSTOMER COMPLAINTS
2960		DEF CHGS-TANK MAINT&REP WTR
2965		DEF CHGS-RELOCATION EXPENSES
2970		DEF CHGS-ATTORNEY FEE
2975		DEF CHGS-HURRICANE/STORMS COST
2980		DEF CHGS-EMP FEES
2985		DEF CHGS-OTHER
3000		DEF CHGS-OTHER WTR & SWR
3005		DEF CHGS-VOC TESTING
3020		DEF CHGS-SLUDGE HAULING
3025		DEF CHGS-PR WASH/JET SWR MAINS
3030		DEF CHGS-TV SEWER MAINS
3040		DEF CHGS-TANK MAINT&REP SWR
3080		AMORT - LANDSCAPING
3090		AMORT - CUSTOMER COMPLAINTS
3110		AMORT - TANK MAINT&REP WTR
3120		AMORT - RELOCATION EXP
3125		AMORT - ATTORNEY FEE
3130		AMORT - HURRICANE/STORMS
3135		AMORT - EMPLOYEE FEES
3140		AMORT - OTHER

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
3155		AMORT - OTHER WTR & SWR
3160		AMORT - VOC TESTING
3175		AMORT - SLUDGE HAULING
3180		AMORT - PR WASH/JET SWR MAINS
3185		AMORT - TV SEWER MAINS
3195		AMORT - TANK MAINT&REP SWR
3200		REGULATORY INCOME TAX ASSET
3210		TOTAL LIABILITIES
3215		LONG TERM LIABILITIES
3220		ADVANCES IN AID OF CONSTR
3225		ADV-IN-AID OF CONST-WATER
3230		ADV-IN-AID OF CONST-SEWER
3235		ACC AMORT-AIA-WATER
3240		ACC AMORT-CIA-SEWER
3245		CONTRIBUTIONS IN AID CONST
3250		CONTRIBUTIONS IN AID WATER
3255		CIAC-ORGANIZATION
3260		CIAC-FRANCHISES
3265		CIAC-STRUCT & IMPRV SRC SUPPLY
3270		CIAC-STRUCT & IMPRV WTP
3275		CIAC-STRUCT & IMPRV TRANS DIST
3280		CIAC-STRUCT & IMPRV GEN PLT
3285		CIAC-COLLECTING RESERVOIRS
3290		CIAC-LAKE, RIVER, OTHER INTAKES
3295		CIAC-WELLS & SPRINGS
3300		CIAC-INFILTRATION GALLERY
3305		CIAC-SUPPLY MAINS
3310		CIAC-POWER GENERATION EQUIP
3315		CIAC-ELEC PUMP EQP SRC PUMP
3320		CIAC-ELEC PUMP EQP WTP
3325		CIAC-ELEC PUMP EQP TRANS DIST
3330		CIAC-WATER TREATMENT EQPT
3335		CIAC-DIST RESV & STANDPIPES
3340		CIAC-TRANS & DISTR MAINS
3345		CIAC-SERVICE LINES
3350		CIAC-METERS
3355		CIAC-METER INSTALLS
3360		CIAC-HYDRANTS
3365		CIAC-BACKFLOW PREVENT DEVICE
3370		CIAC-OTH PLT&MISC EQP INTG PLT
3375		CIAC-OTH PLT&MISC EQP SRC SUPPLY
3380		CIAC-OTH PLT&MISC EQP WTP
3385		CIAC-OTH PLT&MISC EQP DIST
3390		CIAC-OFFICE STRUCTURE
3395		CIAC-OFFICE FURN/EQPT
3400		CIAC-STORES EQUIPMENT
3405		CIAC-TOOL SHOP & MISC EQPT
3410		CIAC-LABORATORY EQUIPMENT
3415		CIAC-POWER OPERATED EQUIP
3420		CIAC-COMMUNICATION EQPT
3425		CIAC-MISC EQUIPMENT
3430		CIAC-OTHER TANGIBLE PLT WATER
3435		CIAC-WATER-TAP
3440		CIAC-WTR MGMT FEE
3445		CIAC-WTR RES CAP FEE
3450		CIAC-WTR PLT MOD FEE
3455		CIAC-WTR PLT MTR FEE
3475		CONTRIBUTIONS IN AID SEWER
3480		CIAC-ORGANIZATION
3485		CIAC-FRANCHISES INTANG PLT
3490		CIAC-FRANCHISES RCLM WTR DIST PLT

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
3495		CIAC-STRUCT/IMPRV COLL PLT
3500		CIAC-STRUCT/IMPRV PUMP PLT LS
3505		CIAC-STRUCT/IMPRV TREAT PLT
3510		CIAC-STRUCT/IMPRV RCLM WTP
3515		CIAC-STRUCT/IMPRV RCLM DIST
3520		CIAC-STRUCT/IMPRV GEN PLT
3525		CIAC-POWER GEN EQUIP COLL PLT
3530		CIAC-POWER GEN EQUIP PUMP PLT
3535		CIAC-POWER GEN EQUIP TREAT PLT
3540		CIAC-POWER GEN EQUIP RCLM WTP
3545		CIAC-POWER GEN EQUIP RCLM DIST
3550		CIAC-SEWER FORCE MAIN
3555		CIAC-SEWER GRAVITY MAIN
3557		CIAC-MANHOLES
3560		CIAC-SPECIAL COLL STRUCTURES
3565		CIAC-SERVICES TO CUSTOMERS
3570		CIAC-FLOW MEASURE DEVICES
3575		CIAC-FLOW MEASURE INSTALL
3580		CIAC-RECEIVING WELLS
3585		CIAC-PUMP EQP PUMP PLT
3590		CIAC-PUMP EQP RCLM WTP
3595		CIAC-PUMP EQP RCLM DIST
3600		CIAC-TREAT/DISP EQUIP LAGOON
3605		CIAC-TREAT/DISP EQUIP TRT PLT
3610		CIAC-TREAT/DISP EQUIP RCLM WTP
3615		CIAC-PLANT SEWERS TRTMT PLT
3620		CIAC-PLANT SEWERS RCLM WTP
3625		CIAC-OUTFALL LINES
3630		CIAC-OTHER PLT TANGIBLE
3635		CIAC-OTHER PLT COLLECTION
3640		CIAC-OTHER PLT PUMP
3645		CIAC-OTHER PLT TREATMENT
3650		CIAC-OTHER PLT RCLM WTR TRT
3655		CIAC-OTHER PLT RCLM WTR DIST
3660		CIAC-OFFICE STRUCTURE
3665		CIAC-OFFICE FURN/EQPT
3670		CIAC-STORES EQUIPMENT
3675		CIAC-TOOL SHOP & MISC EQPT
3680		CIAC-LABORATORY EQPT
3685		CIAC-POWER OPERATED EQUIP
3690		CIAC-COMMUNICATION EQPT
3695		CIAC-MISC EQUIP SEWER
3700		CIAC-OTHER TANGIBLE PLT SEWER
3705		CIAC-SEWER-TAP
3710		CIAC-SWR MGMT FEE
3715		CIAC-SWR RES CAP FEE
3720		CIAC-SWR PLT MOD FEE
3725		CIAC-SWR PLT MTR FEE
3745		CIAC-REUSE
3750		CIAC-REUSE SERVICES
3755		CIAC-REUSE MTR/INSTALLATIONS
3760		CIAC-REUSE DIST RESERVOIRS
3765		CIAC-REUSE TRANSMISSION & DIST SYS
3770		CIAC-REUSE-TAP
3775		CIAC-REUSE MGMT FEE
3780		CIAC-REUSE RES CAP FEE
3785		CIAC-REUSE PLT MOD FEE
3790		CIAC-REUSE PLT MTR FEE
3795		ACCUM AMORT OF CIA WATER
3800		ACC AMORT ORGANIZATION
3805		ACC AMORT FRANCHISES

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
3810		ACC AMORT STRUCT & IMPRV SRC
3815		ACC AMORT STRUCT & IMPRV WTP
3820		ACC AMORT STRUCT & IMPRV DIST
3825		ACC AMORT STRUCT & IMPRV GPLT
3830		ACC AMORT COLLECTING RESERVOIRS
3835		ACC AMORT LAKE, RIVER, OTHER
3840		ACC AMORT WELLS & SPRINGS
3845		ACC AMORT INFILTRATION GALLERY
3850		ACC AMORT SUPPLY MAINS
3855		ACC AMORT POWER GEN EQP
3860		ACC AMORT ELEC PUMP EQP SRC
3865		ACC AMORT ELEC PUMP EQP WTP
3870		ACC AMORT ELEC PUMP EQP TRANS DIST
3875		ACC AMORT WATER TREATMENT EQPT
3880		ACC AMORT DIST RESV & STANDPIP
3885		ACC AMORT TRANS & DISTR MAINS
3890		ACC AMORT SERVICE LINES
3895		ACC AMORT METERS
3900		ACC AMORT METER INSTALLS
3905		ACC AMORT HYDRANTS
3910		ACC AMORT BACKFLOW PREVENT DEVICE
3915		ACC AMORT OTH PLT&MISC EQP INTANG PLT
3920		ACC AMORT OTH PLT&MISC EQP SRC SUPPLY
3925		ACC AMORT OTH PLT&MISC EQP WTP
3930		ACC AMORT OTH PLT&MISC EQP DIST
3935		ACC AMORT OFFICE STRUCTURE
3940		ACC AMORT OFFICE FURN/EQPT
3945		ACC AMORT STORES EQUIPMENT
3950		ACC AMORT TOOL SHOP & MISC EQPT
3955		ACC AMORT LABORATORY EQUIPMENT
3960		ACC AMORT POWER OPERATED EQUIP
3965		ACC AMORT COMMUNICATION EQPT
3970		ACC AMORT MISC EQUIPMENT
3975		ACC AMORT OTHER TANG PLT WATER
3980		ACC AMORT WATER-CIAC TAP
3990		ACC AMORT WTR MGMT FEE - NC
3995		ACC AMORT WTR RES CAP FEE-NC
4000		ACC AMORT WTR PLT MOD FEE-NC
4005		ACC AMORT WTR PLT MTR FEE-NC
4025		ACCUM AMORT OF CIA SEWER
4030		ACC AMORT ORGANIZATION
4035		ACC AMORT FRANCHISES INTANG PLT
4040		ACC AMORT FRANCHISES RCLM DIST
4045		ACC AMORTSTRUCT/IMPRV COLL PLT
4050		ACC AMORTSTRUCT/IMPRV PUMP PLT LS
4055		ACC AMORTSTRUCT/IMPRV TREAT PLT
4060		ACC AMORTSTRUCT/IMPRV RCLM WTP
4065		ACC AMORTSTRUCT/IMPRV RCLM DIST
4070		ACC AMORTSTRUCT/IMPRV GEN PLT
4075		ACC AMORT PWR GEN EQP COLL
4080		ACC AMORT PWR GEN EQP PUMP
4085		ACC AMORT PWR GEN EQP TREAT
4090		ACC AMORT PWR GEN EQP RCLM WTP
4095		ACC AMORT PWR GEN EQP RCLM DST
4100		ACC AMORT SEWER FORCE MAIN
4105		ACC AMORT SEWER GRAVITY MAIN
4107		ACC AMORT MANHOLES
4110		ACC AMORT SPCL COLL STRUCTURES
4115		ACC AMORT SERVICES TO CUSTOMERS
4120		ACC AMORT FLOW MEASURE DEVICES
4125		ACC AMORT FLOW MEASURE INSTALL

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
4130		ACC AMORT RECEIVING WELLS
4135		ACC AMORT PUMP EQP PUMP PLT
4140		ACC AMORT PUMP EQP RCLM WTP
4145		ACC AMORT PUMP EQP RCLM DIST
4150		ACC AMORT TREAT/DISP EQUIP LAGOON
4155		ACC AMORT TREAT/DISP EQUIP TRT PLT
4160		ACC AMORT TREAT/DISP EQUIP RCLM WTP
4165		ACC AMORT PLANT SWR TRTMT PLT
4170		ACC AMORT PLANT SWR RCLM WTP
4175		ACC AMORT OUTFALL LINES
4180		ACC AMORT OTH PLT TANGIBLE
4185		ACC AMORT OTH PLT COLLECTION
4190		ACC AMORT OTH PLT PUMP
4195		ACC AMORT OTH PLT TREATMENT
4200		ACC AMORT OTH PLT RCLM WTR TRT
4205		ACC AMORT OTH PLT RCLM WTR DST
4210		ACC AMORT OFFICE STRUCTURE
4215		ACC AMORT OFFICE FURN/EQPT
4220		ACC AMORT STORES EQUIPMENT
4225		ACC AMORT TOOL SHOP & MISC EQPT
4230		ACC AMORT LABORATORY EQPT
4235		ACC AMORT POWER OPERATED EQUIP
4240		ACC AMORT COMMUNICATION EQPT
4245		ACC AMORT MISC EQUIP SEWER
4250		ACC AMORT STRUCT/IMPRV GPLT ALLOC
4255		ACC AMORT STRUCT/IMPRV GPLT UNDIST
4260		ACC AMORT OTHER TANG PLT SEWER
4265		ACC AMORT SEWER-TAP
4270		ACC AMORT SWR MGMT FEE-NC
4275		ACC AMORT SWR RES CAP FEE-NC
4280		ACC AMORT SWR PLT MOD FEE-NC
4285		ACC AMORT SWR PLT MTR FEE-NC
4305		ACC AMORT-CIA REUSE
4310		ACC AMORT-REUSE SERVICES
4315		ACC AMORT-REUSE MTR/INSTALLS
4320		ACC AMORT-REUSE DIST RESERVOIRS
4325		ACC AMORT-REUSE TRANS DIST SYS
4330		ACC AMORT REUSE-TAP
4335		ACC AMORT REUSE MGMT FEE-NC
4340		ACC AMORT REUSE RES CAP FEE-NC
4345		ACC AMORT REUSE PLT MOD FEE-NC
4350		ACC AMORT REUSE PLT MTR FEE-NC
4355		MISC REGULATORY BALANCES
4356		COST FREE CAPITAL-WATER
4357		COST FREE CAPITAL-SEWER
4358		GOS & FLOW BACK TAXES-WATER
4359		GOS & FLOW BACK TAXES-SEWER
4360		DEFERRED INCOME TAXES
4365		ACCUM DEFERRED FIT
4367		ACCUM DEF INCOME TAX-FED
4369		DEF FED TAX - CIAC PRE 1987
4371		DEF FED TAX - TAP FEE POST 2000
4373		DEF FED TAX - IDC
4375		DEF FED TAX - RATE CASE
4377		DEF FED TAX - DEF MAINT
4379		DEF FED TAX - OTHER OPERATION
4381		DEF FED TAX - SOLD CO
4383		DEF FED TAX - ORGN EXP
4385		DEF FED TAX - BAD DEBT
4387		DEF FED TAX - DEPRECIATION
4389		DEF FED TAX - NOL

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
4391		DEF FED TAX - CONT PROP
4393		DEF FED TAX - AMT
4395		DEF FED TAX - PRE ACRS
4397		DEF FED TAX - RES CAP FEE
4415		ACCUM DEFERRED SIT
4417		ACCUM DEF INCOME TAX - ST
4419		DEF ST TAX - CIAC PRE 1987
4421		DEF ST TAX - TAP FEE POST 2000
4423		DEF ST TAX - IDC
4425		DEF ST TAX - RATE CASE
4427		DEF ST TAX - DEF MAINT
4429		DEF ST TAX - OTHER OPERATION
4431		DEF ST TAX - SOLD CO
4433		DEF ST TAX - ORGN EXP
4435		DEF ST TAX - BAD DEBT
4437		DEF ST TAX - DEPRECIATION
4439		DEF ST TAX - NOL
4441		DEF ST TAX - CONT PROP
4443		DEF ST TAX - AMT
4445		DEF ST TAX - RES CAP FEE
4455		DEFERRED INV TAX CREDITS
4460		UNAMORT INVEST TAX CREDIT
4465		LONG TERM DEBT
4470		LONG TERM NOTES PAYABLE
4475	10	L/T NOTES PAYABLE
4475	11	L/T N/P \$180M 07/06
4475	12	L/T N/P TO LINC NAT LIFE INS
4475	13	L/T N/P TO IDS LIFE INS
4475	14	L/T N/P TEACHERS 8.95%
4475	15	L/T N/P \$50MM
4475	16	L/T N/P AMERICAN NATL
4475	17	L/T N/P CENTURY 21
4475	18	L/T N/P 20M @ 4.55%
4475	19	L/T N/P 20M @ 4.62
4475	20	L/T N/P TEACHERS 9.16%
4475	21	L/T DEBT-SOUTHERN GULF
4475	22	L/T N/P TEACHERS 9.01%
4475	23	N/P CITY OF ST PETERSBURG #1
4475	24	N/P CITY OF ST PETERSBURG #2
4475	25	L/T N/P LINCOLN/AMERICAN 7.87%
4475	26	L/T N/P FIRST UNION
4475	27	L/T N/P \$41MM 8.42%
4475	28	L/T DEBT BERMUDA
4475	29	L/T N/P TO TIERRA VERDE
4475	30	L/T N/P TO OFFICERS
4480		BOOK VALUE IN EXCESS INV
4485		UNAMORT EXCESS BK VAL
4490		ACCUM AMORT OF EXC BK VAL
4495		CURRENT MATURITY L/T DEBT
4500		CURRENT LIABILITIES
4505		ACCOUNTS PAYABLE
4510		ACCOUNTS PAYABLE TRADE
4515		A/P TRADE
4520		A/P RETIREMENT PLANS
4525		A/P TRADE - ACCRUAL
4527		A/P TRADE - RECD NOT VOUCHERED
4530		ACCTS PAYABLE ASSOC COS
4535		A/P-ASSOC COMPANIES
4540		ACCOUNTS PAYABLE MISC
4545		A/P MISCELLANEOUS
4547		A/P CONVERSION CLEARING

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
4548		A/P 3RD PARTY LIABILITY
4550		DEF CREDITS
4555		DEF CREDITS OTHER
4560		AMORT DEF CREDITS
4565		ADVANCES FROM UTILITIES INC
4570		NOTES PAYABLE TO BANKS
4575		NOTES PAYABLE SHORT TERM
4580	10	N/P SHORT TERM
4580	11	N/P CHASE
4580	12	N/P BANK OF AMERICA
4580	13	N/P C & S NATIONAL BANK
4580	14	N/P NATIONS BANK
4580	15	S/T N/P FIRST UNION
4580	16	N/P UTIL SUPPLY AMERICA
4585		N/P TO ASSOC COS UI
4590		CUSTOMER DEPOSITS
4595		CUSTOMER DEPOSITS
4600		METER DEPOSITS
4605		ACCRUED TAXES
4610		ACCRUED TAXES
4612		ACCRUED TAXES GENERAL
4614		ACCRUED GROSS RECEIPT TAX
4616		ACCRUED FRANCHISE TAX A
4617		ACCRUED FRANCHISE TAX B
4618		ACCRUED UTIL OR COMM TAX
4620		ACCRUED SAFE DRINKING ACT
4622		ACCRUED SUI
4624		ACCRUED ST DISABILITY
4626		ACCRUED ASSOCIATION FEE
4628		ACCRUED REAL EST TAX
4630		ACCRUED PERS PROP & ICT TAX
4632		ACCRUED SPECIAL ASSESSMENTS
4634		ACCRUED SALES TAX
4635		ACCRUED USE TAX
4636		ACCRUED COUNTY TAX A
4637		ACCRUED COUNTY TAX B
4638		ACCRUED CITY TAX A
4639		ACCRUED CITY TAX B
4640		ACCRUED RESTOR FUND
4642		ACCRUED ST W/H TAX
4642	10	ACCRUED ST W/H TAX GEORGIA
4642	11	ACCRUED ST W/H TAX ILLINOIS
4642	12	ACCRUED ST W/H TAX INDIANA
4642	13	ACCRUED ST W/H TAX MISS
4642	14	ACCRUED ST W/H TAX N C
4642	15	ACCRUED ST W/H TAX OHIO
4642	16	ACCRUED ST W/H TAX S C
4642	17	ACCRUED ST W/H TAX NONREG
4642	24	ACCRUED ST W/H TAX VIRGINIA
4642	18	ACCRUED ST W/H TAX WISCONSIN
4642	19	ACCRUED ST W/H TAX LOUISIANA
4642	20	ACCRUED ST W/H TAX TENNESSEE
4642	21	ACCRUED ST W/H TAX MARYLAND
4642	22	ACCRUED ST W/H TAX PA
4642	23	ACCRUED ST W/H TAX NJ
4657		ACCRUED INCOME TAX
4659		ACCRUED FED INCOME TAX
4661		ACCRUED ST INCOME TAX
4670		ACCRUED INTEREST
4675		ACCRUED INTEREST
4680		ACCRUED L/T INTEREST

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
4685		ACCRUED CUST DEP INTEREST
4690		ACCRUED INS CO INTEREST
4695		ACCRUED S/T BK DEBT INTEREST
4700		ACCRUED SALARIES
4705		SALARIES PAYABLE
4710		DEFERRED REVENUE
4715		DEFERRED REVENUE
4720		RESERVE-PEND REG MATTER
4725		RESERVE-PEND REG MATTER
4730		PAYABLE TO DEVELOPERS
4735		PAYABLE TO DEVELOPER
4740		TOTAL EQUITY
4745		EQUITY
4750		COMMON SHAREHOLD EQUITY
4755		COMMON STOCK / CS SUBSCR
4760		COMMON STOCK
4765		COMMON STOCK SUBSCRIBED
4770		DEFERRED COMP-RESTRICTED STOCK
4775		PREM ON COMMON STOCK
4780		PAID IN CAPITAL
4785		MISC PAID IN CAPITAL
4790		CAPITAL STOCK EXPENSE
4795		UNDISTRIBUTED STOCK
4800		OTHER COMPREHENSIVE INCOME-NET
4805		TREASURY STOCK
4998		RETAINED EARN-PRIOR YEARS
4999		RETAINED EARN-CURRENT YR
5000		TOTAL REVENUE
5005		OPERATING REVENUES
5010		WATER OPERATING REVENUES
5015		WATER REVENUE
5020		WATER REVENUE UNMETERED
5025		WATER REVENUE-RESIDENTIAL
5030		WATER REVENUE-ACCRUALS
5035		WATER REVENUE-COMMERCIAL
5040		WATER REVENUE-INDUSTRIAL
5045		WATER REVENUE-PUBLIC AUTH
5050		WATER REVENUE-MULT FAM DWELL
5051		WATER REVENUE-STORM REC RIDER
5052		WATER REVENUE-GUARANTEED
5055		FIRE PROTECTION REVENUE
5060		PUBLIC FIRE PROTECTION
5065		PRIVATE FIRE PROTECTION
5070		OTHER SALES TO PUBLIC AUTH
5075		SALES TO IRRIGATION CUSTOMERS
5080		SALES FOR RESALE
5085		INTERDEPARTMENTAL SALES
5090		SEWER OPERATING REVENUES
5095		SEWER REVENUE FLAT
5100		SEWER REVENUE-RESIDENTIAL
5105		SEWER REVENUE-ACCRUALS
5110		SEWER REVENUE-COMMERCIAL
5115		SEWER REVENUE-INDUSTRIAL
5120		SEWER REVENUE-PUBLIC AUTH
5125		SEWER REVENUE-MULT FAM DWELL
5127		SEWER REVENUE-STORM REC RIDER
5128		SEWER REVENUE-GUARANTEED
5130		SEWER REVENUE-OTHER
5135		SEWER REVENUE MEASURED
5140		SEWER REVENUE-RESIDENTIAL
5145		SEWER SOLIDS PUMPING CHGE

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
5150		SEWER REVENUE-ACCRUALS
5155		SEWER REVENUE-COMMERCIAL
5160		SEWER REVENUE-INDUSTRIAL
5165		SEWER REVENUE-PUBLIC AUTH
5170		SEWER REVENUE-MULT FAM DWELL
5175		REVENUES FROM PUBLIC AUTH
5180		REVENUES FROM OTHER SYSTEMS
5185		INTERDEPARTMENTAL SALES
5190		REUSE REVENUE
5195		REUSE REVENUE FLAT
5200		REUSE REVENUE-RESIDENTIAL
5205		REUSE REVENUE-COMMERCIAL
5210		REUSE REVENUE-INDUSTRIAL
5215		REUSE REVENUE-PUBLIC AUTH
5220		REUSE REVENUE-OTHER
5225		REUSE REVENUE MEASURED
5230		REUSE REVENUE-RESIDENTIAL
5235		REUSE REVENUE-COMMERCIAL
5240		REUSE REVENUE-INDUSTRIAL
5245		REUSE REVENUE-PUBLIC AUTH
5250		MISC OPERATING REVENUES
5255		GUARANTEED REVENUES
5260		SALE OF SLUDGE
5265		FORFEITED DISCOUNTS
5270		MISC SERVICE REVENUE
5275		RENTS FROM W/S PROPERTY
5280		INTERDEPARTMENTAL RENTS
5285		OTHER W/S REVENUES
5290		NON-REGULATED REVENUES
5295		MAINTENANCE INTERNAL REVENUE
5300		MAINTENANCE REVENUE
5305		MAINTENANCE-INTERNAL-LABOR
5310		MAINTENANCE-INTERNAL-MATERIALS
5315		MAINTENANCE EXTERNAL REVENUE
5320		MAINTENANCE-EXTERNAL-LABOR
5325		MAINTENANCE-EXTERNAL-MATERIALS
5330		SLUDGE INTERNAL REVENUE
5335		REVENUE-INTERNAL-SLUDGE
5340		REVENUE-INTERNAL-RECEIVING CHG
5345		REVENUE-INTERNAL-TRANS
5350		REVENUE-INTERNAL-SEPTAGE
5355		REVENUE-INTERNAL-MISC
5360		SLUDGE EXTERNAL REVENUE
5365		REVENUE-EXTERNAL-RECVG CHG
5370		REVENUE-EXTERNAL-TRANS
5375		REVENUE-EXTERNAL-SEPTAGE
5380		REVENUE-EXTERNAL-MISC
5385		3RD PARTY BILLING
5390		3RD PARTY BILLING REVENUE
5395		3RD PARTY BILLING EXPENSE
5400		REV FROM MGMT SERVICES
5405		REV FROM MGMT SERVICES
5410		TOTAL OPERATING EXPENSES
5415		OPERATING EXPENSES
5420		OPERATING EXPENSES CONSOL
5425		PURCHASED WATER EXPENSE
5430		PURCHASED WATER
5435		PURCHASED WATER-WATER SYS
5440		PURCHASED WATER-SEWER SYS
5445		PURCHASED WATER - BILLINGS
5450		PURCHASED SEWER TREATMENT

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
5455		PURCHASED SEWER TREATMENT
5460		PURCHASED SEWER - BILLINGS
5465		ELEC PWR - WATER SYSTEM
5465	10	ELEC PWR - WTR SYSTEM SRC SUPPLY
5465	11	ELEC PWR - WTR SYSTEM WTR TREAT
5465	12	ELEC PWR - WTR SYSTEM TRANS DIS
5465	13	ELEC PWR - WTR SYSTEM ADMIN
5470		ELEC PWR - SWR SYSTEM
5470	10	ELEC PWR - SWR SYSTEM COLL
5470	11	ELEC PWR - SWR SYSTEM PUMP
5470	12	ELEC PWR - SWR SYSTEM TRT DISP
5470	13	ELEC PWR - SWR SYSTEM ADMIN
5470	14	ELEC PWR - SWR SYSTEM REUSE WT
5470	15	ELEC PWR - SWR SYSTEM REUSE DS
5471		ELEC PWR - OTHER
5475		CHEMICALS
5480		CHLORINE
5485		ODOR CONTROL CHEMICALS
5490		OTHER TREATMENT CHEMICALS
5495		METER READING
5500		BAD DEBT EXPENSE
5505		AGENCY EXPENSE
5510		UNCOLLECTIBLE ACCOUNTS
5515		UNCOLL ACCOUNTS ACCRUAL
5520		BILLING & CUSTOMER SERVICE EXPENSE
5525		BILL STOCK
5530		BILLING COMPUTER SUPPLIES
5535		BILLING ENVELOPES
5540		BILLING POSTAGE
5545		CUSTOMER SERVICE PRINTING
5570		NON-REGULATED COGS
5575		NON-REGULATED COGS A
5580		NON-REGULATED COGS B
5585		NON-REGULATED COGS C
5590		NON-REGULATED COGS D
5595		NON-REGULATED COGS E
5620		EMPLOYEE BENEFITS
5625		401K/ESOP CONTRIBUTIONS
5630		HEALTH & DENTAL PREMIUMS
5635		DENTAL INS REIMBURSEMENTS
5640		EMP PENSIONS & BENEFITS
5645		EMPLOYEE INS DEDUCTIONS
5650		HEALTH COSTS & OTHER
5655		HEALTH INS REIMBURSEMENTS
5660		OTHER EMP PENSION/BENEFITS
5665		PENSION CONTRIBUTIONS
5670		TERM LIFE INS
5675		TERM LIFE INS-OPT
5680		DEPEND LIFE INS-OPT
5685		SUPPLEMENTAL LIFE INS
5690		TUITION
5695		INSURANCE EXPENSE
5700		INSURANCE-VEHICLE
5705		INSURANCE-GEN LIAB
5710		INSURANCE-WORKERS COMP
5715		INSURANCE-OTHER
5730		IT DEPARTMENT
5735		COMPUTER MAINTENANCE
5740		COMPUTER SUPPLIES
5745		COMPUTER AMORT & PROG COST
5750		INTERNET SUPPLIER

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
5755		MICROFILMING
5760		WEBSITE DEVELOPMENT
5780		MISCELLANEOUS EXPENSE
5785		ADVERTISING/MARKETING
5790		BANK SERVICE CHARGE
5795		CONTRIBUTIONS
5800		LETTER OF CREDIT FEE
5805		LICENSE FEES
5810		MEMBERSHIPS
5815		PENALTIES/FINES
5820		TRAINING EXPENSE
5825		OTHER MISC EXPENSE
5850		OFFICE EXPENSE
5855		ANSWERING SERVICE
5860		CLEANING SUPPLIES
5865		COPY MACHINE
5870		HOLIDAY EVENTS/PICNICS
5875		KITCHEN SUPPLIES
5880		OFFICE SUPPLY STORES
5885		PRINTING/BLEUPRINTS
5890		PUBL SUBSCRIPTIONS/TAPES
5895		SHIPPING CHARGES
5900		OTHER OFFICE EXPENSES
5925		OFFICE UTILITIES/MAINTENANCE
5930		OFFICE ELECTRIC
5935		OFFICE GAS
5940		OFFICE WATER
5945		OFFICE TELECOM
5950		OFFICE GARBAGE REMOVAL
5955		OFFICE LANDSCAPE / MOW / PLOW
5960		OFFICE ALARM SYS PHONE EXP
5965		OFFICE MAINTENANCE
5970		OFFICE CLEANING SERVICE
5975		OFFICE MACHINE/HEAT&COOL
5980		OTHER OFFICE UTILITIES
5985		TELEMETERING PHONE EXPENSE
6000		OUTSIDE SERVICE EXPENSE
6005		ACCOUNTING STUDIES
6010		AUDIT FEES
6015		EMPLOY FINDER FEES
6020		ENGINEERING FEES
6025		LEGAL FEES
6030		MANAGEMENT FEES
6035		PAYROLL SERVICES
6040		TAX RETURN REVIEW
6045		TEMP EMPLOY - CLERICAL
6050		OTHER OUTSIDE SERVICES
6060		REGULATORY COMMISSION EXP
6065		RATE CASE AMORT EXPENSE
6070		MISC REG MATTERS COMM EXP
6075		WATER RESOURCE CONSERV EXP
6085		RENT EXPENSE
6090		RENT
6100		SALARIES & WAGES
6105		SALARIES-SYSTEM PROJECT
6110		SALARIES-ACCTG/FINANCE
6115		SALARIES-ADMIN
6120		SALARIES-OFFICERS/STKHLDR
6125		SALARIES-HR
6130		SALARIES-MIS
6135		SALARIES-LEADERSHIP OPS

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
6140		SALARIES-REGULATORY
6145		SALARIES-CUSTOMER SERVICE
6146		SALARIES-BILLING
6147		SALARIES-CORP SERVICE ADMIN
6150		SALARIES-OPERATIONS FIELD
6155		SALARIES-OPERATIONS OFFICE
6160		SALARIES-CHGD TO PLT-WSC
6165		CAPITALIZED TIME ADJUSTMENT
6170		CAPITALIZED TIME ADJ-CORPORATE
6180		TRAVEL EXPENSE
6185		TRAVEL LODGING
6190		TRAVEL AIRFARE
6195		TRAVEL TRANSPORTATION
6200		TRAVEL MEALS
6205		TRAVEL ENTERTAINMENT
6207		TRAVEL OTHER
6210		FLEET TRANSPORTATION EXPENSE
6215		FUEL
6220		AUTO REPAIR/TIRES
6225		AUTO LICENSES
6230		OTHER TRANS EXPENSES
6250		MAINTENANCE TESTING
6255		TEST-WATER
6260		TEST-EQUIP/CHEMICAL
6265		TEST-SAFE WATER DRINKING
6270		TEST-SEWER
6280		MAINTENANCE-WATER PLANT
6285		WATER-MAINT SUPPLIES
6290		WATER-MAINT REPAIRS
6295		WATER-MAIN BREAKS
6300		WATER-ELEC EQUIPT REPAIR
6305		WATER-PERMITS
6310		WATER-OTHER MAINT EXP
6315		MAINTENANCE-SEWER PLANT
6320		SEWER-MAINT SUPPLIES
6325		SEWER-MAINT REPAIRS
6330		SEWER-MAIN BREAKS
6335		SEWER-ELEC EQUIPT REPAIR
6340		SEWER-PERMITS
6345		SEWER-OTHER MAINT EXP
6350		MAINTENANCE-WTR&SWR PLANT
6355		DEFERRED MAINT EXPENSE
6360		COMMUNICATION EXPENSE
6365		EQUIPMENT RENTALS
6370		OPER CONTRACTED WORKERS
6375		OUTSIDE LAB FEES-LAB, LAND
6380		REPAIRS & MAINT-MAINT, LAND
6385		UNIFORMS
6390		WEATHER/HURRICANE COSTS
6400		SEWER RODDING
6410		SLUDGE HAULING
6430		DEPRECIATION & AMORT NET
6435		DEPRECIATION EXP-WATER
6445		DEPREC-ORGANIZATION
6450		DEPREC-FRANCHISES
6455		DEPREC-STRUCT & IMPRV SRC SUPPLY
6460		DEPREC-STRUCT & IMPRV WTP
6465		DEPREC-STRUCT & IMPRV DIST
6470		DEPREC-STRUCT & IMPRV GEN PLT
6475		DEPREC-COLLECTING RESERVOIRS
6480		DEPREC-LAKE, RIVER, OTHER

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
6485		DEPREC-WELLS & SPRINGS
6490		DEPREC-INFILTRATION GALLERY
6495		DEPREC-SUPPLY MAINS
6500		DEPREC-POWER GEN EQP
6505		DEPREC-ELEC PUMP EQP SRC PUMP
6510		DEPREC-ELEC PUMP EQP WTP
6515		DEPREC-ELEC PUMP EQP TRANS DST
6520		DEPREC-WATER TREATMENT EQPT
6525		DEPREC-DIST RESV & STANDPIPES
6530		DEPREC-TRANS & DISTR MAINS
6535		DEPREC-SERVICE LINES
6540		DEPREC-METERS
6545		DEPREC-METER INSTALLS
6550		DEPREC-HYDRANTS
6555		DEPREC-BACKFLOW PREVENT DEVICE
6560		DEPREC-OTH PLT&MISC EQP INTANG PLT
6565		DEPREC-OTH PLT&MISC EQP SRC SUPPLY
6570		DEPREC-OTH PLT&MISC EQP WTP
6575		DEPREC-OTH PLT&MISC EQP DIST
6580		DEPREC-OFFICE STRUCTURE
6585		DEPREC-OFFICE FURN/EQPT
6590		DEPREC-STORES EQUIPMENT
6595		DEPREC-TOOL SHOP & MISC EQPT
6600		DEPREC-LABORATORY EQUIPMENT
6605		DEPREC-POWER OPERATED EQUIP
6610		DEPREC-COMMUNICATION EQPT
6615		DEPREC-MISC EQUIPMENT
6620		DEPREC-OTHER TANG PLT WATER
6635		DEPRECIATION EXP-SEWER
6640		DEPREC-ORGANIZATION
6645		DEPREC-FRANCHISES INTANG PLT
6650		DEPREC-FRANCHISES RCLM WTR DIST PLT
6655		DEPREC-STRUCT/IMPRV COLL PLT
6660		DEPREC-STRUCT/IMPRV PUMP
6665		DEPREC-STRUCT/IMPRV TREAT PLT
6670		DEPREC-STRUCT/IMPRV RCLM WTP
6675		DEPREC-STRUCT/IMPRV RCLM DIST
6680		DEPREC-STRUCT/IMPRV GEN PLT
6685		DEPREC-POWER GEN EQUIP COLL PLT
6690		DEPREC-POWER GEN EQUIP PUMP PLT
6695		DEPREC-POWER GEN EQUIP TREAT
6700		DEPREC-POWER GEN EQUIP RCLM WTP
6705		DEPREC-POWER GEN EQUIP RCLM DS
6710		DEPREC-SEWER FORCE MAIN
6715		DEPREC-SEWER GRAVITY MAIN
6717		DEPREC-MANHOLES
6720		DEPREC-SPECIAL COLL STRUCTURES
6725		DEPREC-SERVICES TO CUSTOMERS
6730		DEPREC-FLOW MEASURE DEVICES
6735		DEPREC-FLOW MEASURE INSTALL
6740		DEPREC-RECEIVING WELLS
6745		DEPREC-PUMP EQP PUMP PLT
6750		DEPREC-PUMP EQP RCLM WTP
6755		DEPREC-PUMP EQP RCLM WTR DIST PLT
6760		DEPREC-TREAT/DISP EQUIP LAGOON
6765		DEPREC-TREAT/DISP EQ TRT PLT
6770		DEPREC-TREAT/DISP EQ RCLM WTP
6775		DEPREC-PLANT SEWERS TRTMT PLT
6780		DEPREC-PLANT SEWERS RCLM WTP
6785		DEPREC-OUTFALL LINES
6790		DEPREC-OTHER PLT TANGIBLE

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
6795		DEPREC-OTHER PLT COLLECTION
6800		DEPREC-OTHER PLT PUMP
6805		DEPREC-OTHER PLT TREATMENT
6810		DEPREC-OTHER PLT RCLM WTR TRT
6815		DEPREC-OTHER PLT RCLM WTR DIST
6820		DEPREC-OFFICE STRUCTURE
6825		DEPREC-OFFICE FURN/EQPT
6830		DEPREC-STORES EQUIPMENT
6835		DEPREC-TOOL SHOP & MISC EQPT
6840		DEPREC-LABORATORY EQPT
6845		DEPREC-POWER OPERATED EQUIP
6850		DEPREC-COMMUNICATION EQPT
6855		DEPREC-MISC EQUIP SEWER
6860		DEPREC-OTHER TANG PLT SEWER
6870		DEPRECIATION EXP-REUSE
6875		DEPREC-REUSE SERVICES
6880		DEPREC-REUSE MTR/INSTALLATIONS
6885		DEPREC-REUSE DIST RESERVOIRS
6890		DEPREC-REUSE TRANSM / DIST SYS
6900		DEPREC EXP-AUTO TRANS
6905		DEPREC-AUTO TRANS
6915		DEPREC EXP-COMPUTER
6920		DEPREC-COMPUTER
6940		DEPRECIATION EXP-NONREGULATED
6945		DEPRECIATION EXP-OTHER
6950		AMORT EXP-AIA-WATER
6955		AMORT EXP-AIA-SEWER
6960		AMORT OF UTIL PAA-WATER
6965		AMORT OF UTIL PAA-SEWER
6980		AMORT EXP-CIA-WATER
6985		AMORT-ORGANIZATION
6990		AMORT-FRANCHISES
6995		AMORT-STRCT&IMPRV SRC SUPPLY
7000		AMORT-STRCT&IMPRV WTP
7005		AMORT-STRCT&IMPRV DIST
7010		AMORT-STRCT&IMPRV GEN PLT
7015		AMORT-COLLECTING RESERVOIRS
7020		AMORT-LAKE, RIVER, OTHER INTAKES
7025		AMORT-WELLS & SPRINGS
7030		AMORT-INFILTRATION GALLERY
7035		AMORT-SUPPLY MAINS
7040		AMORT-POWER GEN EQP
7045		AMORT-ELEC PUMP EQP SRC PUMP
7050		AMORT-ELEC PUMP EQP WTP
7055		AMORT-ELEC PUMP EQP TRANS DIST
7060		AMORT-WATER TREATMENT EQPT
7065		AMORT-DIST RESV & STANDPIPES
7070		AMORT-TRANS & DISTR MAINS
7075		AMORT-SERVICE LINES
7080		AMORT-METERS
7085		AMORT-METER INSTALLS
7090		AMORT-HYDRANTS
7095		AMORT-BACKFLOW PREVENT DEVICE
7100		AMORT-OTH PLT&MISC EQP INTANG PLT
7105		AMORT-OTH PLT&MISC EQP SRC SUPPLY
7110		AMORT-OTH PLT&MISC EQP WTP
7115		AMORT-OTH PLT&MISC EQP DIST
7120		AMORT-OFFICE STRUCTURE
7125		AMORT-OFFICE FURN/EQPT
7130		AMORT-STORES EQUIPMENT
7135		AMORT-TOOL SHOP & MISC EQPT

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
7140		AMORT-LABORATORY EQUIPMENT
7145		AMORT-POWER OPERATED EQUIP
7150		AMORT-COMMUNICATION EQPT
7155		AMORT-MISC EQUIPMENT
7160		AMORT-OTHER TANGIBLE PLT WATER
7165		AMORT-WATER-TAP
7170		AMORT-WTR MGMT FEE
7175		AMORT-WTR RES CAP FEE
7180		AMORT-WTR PLT MOD FEE
7185		AMORT-WTR PLT MTR FEE
7200		AMORT EXP-CIA-SEWER
7205		AMORT-ORGANIZATION
7210		AMORT-FRANCHISES INTANG PLT
7215		AMORT-FRANCHISES RCLM WTR DIST PLT
7220		AMORT-STRUCT/IMPRV COLL PLT
7225		AMORT-STRUCT/IMPRV PUMP PLT LS
7230		AMORT-STRUCT/IMPRV TREAT PLT
7235		AMORT-STRUCT/IMPRV RCLM WTP
7240		AMORT-STRUCT/IMPRV RCLM DIST
7245		AMORT-STRUCT/IMPRV GEN PLT
7250		AMORT-POWER GEN EQUIP COLL PLT
7255		AMORT-POWER GEN EQUIP PUMP PLT
7260		AMORT-POWER GEN EQUIP TREAT PLT
7265		AMORT-POWER GEN EQUIP RCLM WTP
7270		AMORT-POWER GEN EQUIP RCLM DST
7275		AMORT-SEWER FORCE MAIN
7280		AMORT-SEWER GRAVITY MAIN
7283		AMORT-MANHOLES
7285		AMORT-SPECIAL COLL STRUCTURES
7290		AMORT-SERVICES TO CUSTOMERS
7295		AMORT-FLOW MEASURE DEVICES
7300		AMORT-FLOW MEASURE INSTALL
7305		AMORT-RECEIVING WELLS
7310		AMORT-PUMP EQP PUMP PLT
7315		AMORT-PUMP EQP RCLM WTP
7320		AMORT-PUMP EQP RCLM DIST
7325		AMORT-TREAT/DISP EQUIP LAGOON
7330		AMORT-TREAT/DISP EQUIP TRT PLT
7335		AMORT-TREAT/DISP EQUIP RCLM WTP
7340		AMORT-PLANT SEWERS TRTMT PLT
7345		AMORT-PLANT SEWERS RCLM WTP
7350		AMORT-OUTFALL LINES
7355		AMORT-OTHER PLT TANGIBLE
7360		AMORT-OTHER PLT COLLECTION
7365		AMORT-OTHER PLT PUMP
7370		AMORT-OTHER PLT TREATMENT
7375		AMORT-OTHER PLT RCLM WTR TRT
7380		AMORT-OTHER PLT RCLM WTR DIST
7385		AMORT-OFFICE STRUCTURE
7390		AMORT-OFFICE FURN/EQPT
7395		AMORT-STORES EQUIPMENT
7400		AMORT-TOOL SHOP & MISC EQPT
7405		AMORT-LABORATORY EQPT
7410		AMORT-POWER OPERATED EQUIP
7415		AMORT-COMMUNICATION EQPT
7420		AMORT-MISC EQUIP SEWER
7425		AMORT-OTHER TANGIBLE PLT SEWER
7430		AMORT-SEWER-TAP
7435		AMORT-SWR MGMT FEE
7440		AMORT-SWR RES CAP FEE
7445		AMORT-SWR PLT MOD FEE

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
7450		AMORT-SWR PLT MTR FEE
7465		AMORT EXP-REUSE
7470		AMORT-REUSE SERVICES
7475		AMORT-REUSE MTR/INSTALLATIONS
7480		AMORT-REUSE DIST RESERVOIRS
7485		AMORT-REUSE TRANMISSION & DIST SYS
7495		AMORT OF EXCESS BK VALUE
7500		TAXES OTHER THAN INCOME
7505		PAYROLL TAXES
7510		FICA EXPENSE
7515		FEDERAL UNEMPLOYMENT TAX
7520		STATE UNEMPLOYMENT TAX
7530		PROPERTY & OTHER TAXES
7535		FRANCHISE TAX
7540		GROSS RECEIPTS TAX
7545		PERSONAL PROPERTY/ICT TAX
7550		PROPERTY/OTHER GENERAL TAX
7555		REAL ESTATE TAX
7560		SALES/USE TAX EXPENSE
7565		SPECIAL ASSESSMENTS
7570		UTILITY/COMMISSION TAX
7580		INCOME TAXES
7585		AMORT OF INVEST TAX CREDIT
7590		DEF INCOME TAX-FED ITC
7595		DEF INCOME TAX-FEDERAL
7600		DEF INCOME TAXES-STATE
7605		INCOME TAXES-FEDERAL
7610		INCOME TAXES-STATE
7620		TOTAL OTHER INCOME & EXPENSE
7625		OTHER INCOME
7630		OTHER INCOME
7635		DIVIDEND INCOME
7640		INCOME FROM MGMT SERVICES
7645		INTEREST INCOME-INTERCO
7650		MISCELLANEOUS INCOME
7655		MISCELLANEOUS INC NON-UTILITY
7660		MISCELLANEOUS EXP NON-UTILITY
7665		EXTRAORDINARY GAIN/LOSS
7670		EXTRAORDINARY DEDUCTIONS
7675		RENTAL / OTHER INCOME
7680		RENTAL INCOME
7685		INTEREST INCOME
7690		SALE OF EQUIPMENT
7691		NET BOOK VALUE-DISPOSAL
7692		DISPOSAL-CLEARING
7693		DISPOSAL-PROCEEDS
7695		OTHER EXPENSE
7700		INTEREST EXPENSE
7705		AMORT OF DEB & ACQ EXP
7710		INTEREST EXPENSE-INTERCO
7715		LONG TERM INTEREST EXP
7720	10	L/T INT EXP \$50MM
7720	11	L/T INT EXP 20M 4.55%
7720	12	L/T INT EXP 20M 4.62
7720	13	L/T INT EXP \$41MM 8.42%
7720	14	L/T INT EXP TEACHERS INS.& ANN.
7720	15	L/T INT EXP \$180 M 7/06
7720	16	L/T INT EXP BANK ONE
7720	17	L/T INT EXP BK OF AMERICA
7720	18	L/T INT EXP C&S NATL BK
7720	19	L/T INT EXP N C NATIONAL

JDE OBJECT ACCOUNT NUMBER	JDE SUBSIDIARY NUMBER	JDE DESCRIPTION
7720	20	L/T INT EXP CENTURY 21
7720	21	L/T INT EXP IDS LIFE INS
7720	22	L/T INT EXP PRUDENTIAL BACHE
7720	23	L/T INT EXP FIRST UNION
7720	24	L/T INT EXP LINCOLN LIFE INS
7720	25	L/T INT EXP 15M LINCOLN NATL
7720	26	L/T INT EXP MORTGAGES
7720	27	L/T INT EXP DEBT DISC
7720	28	L/T INT EXP OTHER
7725		LOSS ON DEBT REFINANCING
7730		SHORT TERM INTEREST EXP
7735	10	S/T INT EXP BANK ONE
7735	11	S/T INT EXP CUSTOMERS DEP
7735	12	S/T INT EXP CHARGES
7735	13	S/T INT EXP OTHER
7735	14	S/T INT EXP BK OF AMERICA
7735	15	S/T INT EXP C & S NATL BK
7735	16	S/T INT EXP NATIONS BANK
7735	17	S/T INT EXP FIRST UNION
7735	18	S/T INT EXP UTIL SUP AMER
7735	19	S/T INT EXP MISC
7745		ALLOW FUNDS USED CONSTR
7750		INTEREST DURING CONSTRUCTION
7760		GAIN/LOSS ON DISPOSITION
7765		SALE OF UTILITY PROPERTY
7770		TAX EFFECT OF CAP TRANS
7775		CURRENT TAX-FIT-SOLD CO
7780		DEFERRED TAX-FIT-SOLD CO
7785		CURRENT TAX-SIT-SOLD CO
7790		DEFERRED TAX-SIT-SOLD CO
7795		TAX EFFECT OF CAP TRANS