

03/17/2014

## CHART OF ACCOUNTS

GL Number	Description	Type
630-000.00-00001.03	CAPITAL IMPROVEMENT - CASH	Cash
630-000.00-00001.04	METER DEPOSITS - CASH	Cash
630-000.00-00001.11	UTILITY PLANT IN SERVICE	Oth Assets
630-000.00-00001.12	BOND AND INTEREST - CASH	Cash
630-000.00-00001.13	WATER TANK MAINT - CASH	Cash
630-000.00-00101.01	OPERATION & MAINT - CASH	Cash
630-000.00-00104.10	INTEREST RECEIVABLE	Oth Assets
630-000.00-00107.10	OTHER INVESTMENTS	Oth Assets
630-000.00-00115.00	Accts Rec	Accts Rec
630-000.00-00115.10	ACCM PROVISION-UNCOL ACCT	Accts Rec
630-000.00-00115.20	OTHER ACCTS RECEIVABLE	Accts Rec
630-000.00-00115.30	NOTES RECEIVABLE	Accts Rec
630-000.00-00115.40	ACCTS RECEIVABLE - DEPOSITS	Accts Rec
630-000.00-00124.20	OPER & MAINT - INVESTMENT	Oth Assets
630-000.00-00124.30	BOND & INTEREST - INVEST	Oth Assets
630-000.00-00124.40	DEBT SERVICE RES - INVEST	Oth Assets
630-000.00-00124.50	CAPITAL IMPROVE - INVEST	Oth Assets
630-000.00-00124.60	CASH W FISCAL AGENT	Oth Assets
630-000.00-00125.00	PERF	Exp
630-000.00-00126.40	DEBT SERVICE RESERVE-CASH	Cash
630-000.00-00127.30	VEHICLE TRANSFER FUND	Cash
630-000.00-00131.10	PETTY CASH	Oth Assets
630-000.00-00131.11	CASH DRAWER	Oth Assets
630-000.00-00141.10	PLANT MATLS & SUPPLIES	Fixed Assets
630-000.00-00142.00	SALES TAX - CLERK	Accts Pay
630-000.00-00143.00	PREPAID EXPENSES	Oth Assets
630-000.00-00149.00	DEFERRED AMOUNT ON REFUND	Oth Assets
630-000.00-00151.10	UNAMORTIZED BOND PREMIUM	Oth Assets
630-000.00-00151.20	UNAMORTIZED BOND DISCOUNT	Oth Assets
630-000.00-00161.00	LAND AND LAND RIGHTS	Fixed Assets
630-000.00-00162.17	SUPPLY MAINS	Fixed Assets
630-000.00-00162.18	DISTR RESERV & STANDPIPES	Fixed Assets
630-000.00-00162.19	TRANS. & DISTRIB. MAINS	Fixed Assets
630-000.00-00162.20	SERVICES	Fixed Assets
630-000.00-00162.21	METERS & METER INSTALL.	Fixed Assets
630-000.00-00162.22	HYDRANTS	Fixed Assets
630-000.00-00162.23	BACKFLOW PREVENTION DEV.	Fixed Assets
630-000.00-00163.00	STRUCTURES & IMPROVEMENTS	Fixed Assets
630-000.00-00163.10	ACCM DEPR - UTILITY PLANT	Accts Pay
630-000.00-00163.12	OTHER TANGIBLE PLANT	Fixed Assets
630-000.00-00165.16	TRANSPORTATION EQUIPMENT	Fixed Assets
630-000.00-00165.17	STORES EQUIPMENT	Fixed Assets
630-000.00-00165.18	TOOLS, SHOP, & GAR. EQUIP	Fixed Assets
630-000.00-00165.20	POWER OPERATED EQUIPMENT	Fixed Assets
630-000.00-00165.21	COMMUNICATION EQUIPMENT	Fixed Assets
630-000.00-00165.22	MISCELLANEOUS EQUIPMENT	Fixed Assets
630-000.00-00165.23	OTHER PLANT & MISC EQUIP	Fixed Assets
630-000.00-00165.24	OFFICE FURNITURE & EQUIP.	Fixed Assets
630-000.00-00166.00	CON WORK IN PROG-ST RD 46	Fixed Assets
630-000.00-00166.10	CON WORK IN PROG-MCNEELY	Fixed Assets
630-000.00-00166.20	CON WORK IN PROG-1 WAY PR	Fixed Assets
630-000.00-00166.30	CON WORK IN PROG-HARTSTRT	Fixed Assets
630-000.00-00166.40	CON WORK IN PROG-RATLIFF	Fixed Assets

630-000.00-00167.00	ORGANIZATION	Fixed Assets	
630-000.00-00167.10	FRANCHISES	Fixed Assets	
630-000.00-00186.20	UNAM. BOND ISSUANCE COSTS	Oth Assets	
630-000.00-00202.10	1998 REVENUE BONDS	Accts Pay	
630-000.00-00202.11	2010 REFUNDING REV BONDS	Accts Pay	
630-000.00-00202.12	Accts Pay	Accts Pay	
630-000.00-00202.13	MATLS & SUPPLIES PAYABLE	Accts Pay	
630-000.00-00212.10	MATURED BONDS & COUPONS	Accts Pay	
630-000.00-00214.10	ACCRUED INTEREST	Accts Pay	
630-000.00-00216.00	WAGES PAYABLE	Accts Pay	
630-000.00-00217.10	ACCRUED TAXES	Accts Pay	
630-000.00-00226.00	LEASE PAYABLE	Accts Pay	
630-000.00-00227.40	SALES TAX PAYABLE	Accts Pay	
630-000.00-00228.10	CUSTOMER DEPOSITS	Accts Pay	
630-000.00-00228.11	METER DEPOSITS PAYABLE	Accts Pay	
630-000.00-00239.11	OTHER LONG-TERM DEBT	Oth Liab	
630-000.00-00239.12	ADVANCES FOR CONTRUCTION	Oth Liab	
630-000.00-00239.13	CONTRIB IN AID OF CONSTR	Oth Liab	
630-000.00-00253.00	RETAINED EARNINGS	Unassigned	
630-000.00-00253.10	RETAINED EARNINGS-OFFSET	Unassigned	
630-000.00-00253.20	ADJ. TO RETAINED EARNINGS	Exp	
630-000.00-00310.00	SALES TAX	Revenue	
630-000.00-00310.10	CORPORATE TAX	Exp	
630-000.00-00360.10	NONUTILITY INCOME	Revenue	
630-000.00-00361.10	INTEREST INCOME	Revenue	
630-000.00-00361.11	INTEREST - CASH OPERATING	Revenue	
630-000.00-00361.12	INTEREST - BOND & INT	Revenue	
630-000.00-00361.13	INTEREST - DEBT SERV RES	Revenue	
630-000.00-00361.14	INTEREST - CAPITAL IMPROV	Revenue	
630-000.00-00399.00	GAINS(LOSSES) - DISP UTIL	Exp	
630-000.00-00408.81	ADM-PYMT IN LIEU OF TAXES	Exp	
630-000.00-00438.01	AMORT OF DEBT DISC & EXP	Exp	
630-000.00-00438.02	INTEREST - ON BONDS	Accts Pay	
630-000.00-00438.03	INTEREST - OTHER	Exp	
630-000.00-00459.00	MISC. NONUTILITY EXPENSE	Exp	
630-000.00-00460.00	UNMETERED WATER REVENUE	Revenue	
630-000.00-00461.10	METERED SALES TO RES CUST	Revenue	
630-000.00-00461.20	METERED SALES TO COMM CUS	Revenue	
630-000.00-00461.30	METERED SALES TO IND CUST	Revenue	
630-000.00-00461.40	METERED SALES-PUBLIC AUTH	Revenue	
630-000.00-00461.50	METERED SALES-APARTMENTS	Revenue	
630-000.00-00461.60	METER SALES-SCHOOL/CHURCH	Revenue	
630-000.00-00462.10	HYDRANT RENTAL	Revenue	
630-000.00-00470.00	FORFEITED DISCOUNTS - PENALTY	Revenue	
630-000.00-00474.00	OTHER WATER REVENUES	Revenue	
630-000.00-00474.10	TAP FEES	Revenue	
630-000.00-00474.20	TAX EXEMPT REIMBURSEMENTS	Revenue	
630-000.00-00474.30	CUST ACCTS - LONG/SHORT	Revenue	
630-000.00-00474.40	RECONNECTS & NSF FEES	Revenue	
630-000.00-00474.50	OTHER SERVICE REVENUES	Revenue	
630-000.00-00474.60	RETURNED CHECKS - NSF	Revenue	
630-000.00-00474.61	WATER TANK RENTAL INCOME	Revenue	
630-000.00-00625.61	WATER TANK MAINTENANCE EXPENSE	Exp	
630-000.00-00625.65	CAPITAL IMPROVEMENT EXPENSES	Exp	
630-000.00-00670.80	DEPRECIATION EXPENSE	Exp	
630-000.00-02711.00	REIMBURSEMENTS	Revenue	
630-100.00-00121.00	SOCIAL SECURITY	Exp	SSO
630-100.00-00125.00	PERF	Exp	SSO
630-100.00-00601.00	SALARIES & WAGES	Exp	SSO

630-100.00-00604.00	SSO-EMPL PENSIONS & BENEF	Exp	SSO
630-100.00-00610.00	PURCHASED WATER	Exp	SSO
630-100.00-00615.00	PURCHASED POWER	Exp	SSO
630-100.00-00618.00	CHEMICALS	Exp	SSO
630-100.00-00620.00	MATERIALS & SUPPLIES	Exp	SSO
630-100.00-00625.00	REPAIRS & MAINTENANCE	Exp	SSO
630-100.00-00631.00	CONTRACTUAL SERVICES - ENGINEERING	Exp	SSO
630-100.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	SSO
630-100.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	SSO
630-100.00-00642.00	RENTAL OF EQUIPMENT	Exp	SSO
630-100.00-00650.00	TRANSPORTATION EXPENSE	Exp	SSO
630-100.00-00675.00	MISCELLANEOUS EXPENSE	Exp	SSO
630-200.00-00121.00	SOCIAL SECURITY	Exp	SSM
630-200.00-00125.00	PERF	Exp	SSM
630-200.00-00601.00	SALARIES & WAGES	Exp	SSM
630-200.00-00604.00	SSM-EMPL PENSIONS & BENEF	Exp	SSM
630-200.00-00618.00	CHEMICALS	Exp	SSM
630-200.00-00620.00	MATERIALS & SUPPLIES	Exp	SSM
630-200.00-00625.00	REPAIRS & MAINTENANCE	Exp	SSM
630-200.00-00631.00	CONTRACTUAL SERVICES - ENGINEERING	Exp	SSM
630-200.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	SSM
630-200.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	SSM
630-200.00-00642.00	RENTAL OF EQUIPMENT	Exp	SSM
630-200.00-00650.00	TRANSPORTATION EXPENSE	Exp	SSM
630-200.00-00675.00	MISCELLANEOUS EXPENSE	Exp	SSM
630-300.00-00125.00	PERF	Exp	CSO
630-400.00-00125.00	PERF	Exp	CSM
630-500.00-00121.00	SOCIAL SECURITY	Exp	TDO
630-500.00-00122.00	HEALTH INSURANCE	Exp	TDO
630-500.00-00123.00	UNEMPLOYMENT TAX	Exp	TDO
630-500.00-00124.00	WORKERS COMP	Exp	TDO
630-500.00-00125.00	PERF	Exp	TDO
630-500.00-00601.00	SALARIES & WAGES	Exp	TDO
630-500.00-00604.00	TDO-EMPL PENSIONS & BENEF	Exp	TDO
630-500.00-00615.00	PURCHASED POWER	Exp	TDO
630-500.00-00618.00	CHEMICALS	Exp	TDO
630-500.00-00620.00	MATERIALS & SUPPLIES	Exp	TDO
630-500.00-00625.00	REPAIRS & MAINTENANCE	Exp	TDO
630-500.00-00631.00	CONTRACTUAL SERVICES - ENGINEERING	Exp	TDO
630-500.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	TDO
630-500.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	TDO
630-500.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	TDO
630-500.00-00642.00	RENTAL OF EQUIPMENT	Exp	TDO
630-500.00-00650.00	TRANSPORTATION EXPENSE	Exp	TDO
630-500.00-00675.00	MISCELLANEOUS EXPENSE	Exp	TDO
630-600.00-00121.00	SOCIAL SECURITY	Exp	TDM
630-600.00-00122.00	HEALTH INSURANCE	Exp	TDM
630-600.00-00123.00	UNEMPLOYMENT TAX	Exp	TDM
630-600.00-00124.00	WORKERS COMP	Exp	TDM
630-600.00-00125.00	PERF	Exp	TDM
630-600.00-00601.00	SALARIES & WAGES	Exp	TDM
630-600.00-00604.00	TDM-EMPL PENSIONS & BENEF	Exp	TDM
630-600.00-00618.00	CHEMICALS	Exp	TDM
630-600.00-00620.00	MATERIALS & SUPPLIES	Exp	TDM
630-600.00-00625.00	REPAIRS & MAINTENANCE	Exp	TDM
630-600.00-00631.00	CONTRACTUAL SERVICES - ENGINEERING	Exp	TDM
630-600.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	TDM
630-600.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	TDM
630-600.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	TDM

630-600.00-00642.00	RENTAL OF EQUIPMENT	Exp	TDM
630-600.00-00650.00	TRANSPORTATION EXPENSE	Exp	TDM
630-600.00-00675.00	MISCELLANEOUS EXPENSE	Exp	TDM
630-700.00-00121.00	SOCIAL SECURITY	Exp	CA
630-700.00-00122.00	HEALTH INSURANCE	Exp	CA
630-700.00-00123.00	UNEMPLOYMENT TAX	Exp	CA
630-700.00-00124.00	WORKERS COMP	Exp	CA
630-700.00-00125.00	PERF	Exp	CA
630-700.00-00601.00	SALARIES & WAGES	Exp	CA
630-700.00-00604.00	CA-EMPL PENSIONS & BENEF	Exp	CA
630-700.00-00620.00	MATERIALS & SUPPLIES	Exp	CA
630-700.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	CA
630-700.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	CA
630-700.00-00642.00	RENTAL OF EQUIPMENT	Exp	CA
630-700.00-00650.00	TRANSPORTATION EXPENSE	Exp	CA
630-700.00-00670.00	BAD DEBT EXPENSE	Exp	CA
630-700.00-00675.00	MISCELLANEOUS EXPENSE	Exp	CA
630-700.00-00676.00	CUSTOMER REFUNDS	Exp	CA
630-800.00-00121.00	SOCIAL SECURITY	Exp	ADM
630-800.00-00122.00	HEALTH INSURANCE	Exp	ADM
630-800.00-00123.00	UNEMPLOYMENT TAX	Exp	ADM
630-800.00-00124.00	WORKERS COMP	Exp	ADM
630-800.00-00125.00	PERF	Exp	ADM
630-800.00-00601.00	SALARIES & WAGES	Exp	ADM
630-800.00-00604.00	ADM-EMPL PENSIONS & BENEF	Exp	ADM
630-800.00-00615.00	PURCHASED POWER	Exp	ADM
630-800.00-00620.00	MATERIALS & SUPPLIES	Exp	ADM
630-800.00-00625.00	REPAIRS & MAINTENANCE	Exp	ADM
630-800.00-00632.00	CONTRACTUAL SERVICES - ACCOUNTING	Exp	ADM
630-800.00-00633.00	CONTRACTUAL SERVICES - LEGAL	Exp	ADM
630-800.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	ADM
630-800.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	ADM
630-800.00-00642.00	RENTAL OF EQUIPMENT	Exp	ADM
630-800.00-00650.00	TRANSPORTATION EXPENSE	Exp	ADM
630-800.00-00654.00	PROPERTY INSURANCE	Exp	ADM
630-800.00-00655.00	UMBRELLA INSURANCE	Exp	ADM
630-800.00-00656.00	VEHICLE INSURANCE	Exp	ADM
630-800.00-00657.00	GENERAL LIABILITY INSURANCE	Exp	ADM
630-800.00-00658.00	WORKERS COMPENSATION INSURANCE	Exp	ADM
630-800.00-00659.00	INSURANCE - OTHER	Exp	ADM
630-800.00-00660.00	ADVERTISING EXPENSE	Exp	ADM
630-800.00-00667.00	REGULATORY COMMISSION EXPENSE	Exp	ADM
630-800.00-00675.00	MISCELLANEOUS EXPENSE	Exp	ADM
631-000.00-00001.11	UTILITY PLANT IN SERVICE	Oth Assets	
631-000.00-00101.01	OPERATION & MAINT - CASH	Cash	
631-000.00-00104.10	INTEREST RECEIVABLE	Oth Assets	
631-000.00-00107.10	OTHER INVESTMENTS	Oth Assets	
631-000.00-00115.10	ACCM PROVISION-UNCOL ACCT	Accts Rec	
631-000.00-00115.20	OTHER ACCTS RECEIVABLE	Accts Rec	
631-000.00-00115.30	NOTES RECEIVABLE	Accts Rec	
631-000.00-00115.40	ACCTS RECEIVABLE - DEPOSITS	Accts Rec	
631-000.00-00124.20	OPER & MAINT - INVESTMENT	Oth Assets	
631-000.00-00124.30	BOND & INTEREST - INVEST	Oth Assets	
631-000.00-00124.40	DEBT SERVICE RES - INVEST	Oth Assets	
631-000.00-00124.50	CAPITAL IMPROVE - INVEST	Oth Assets	
631-000.00-00124.70	CAPACITY USER FEE INVEST	Oth Assets	
631-000.00-00124.80	EQUIPMENT REPLACEMENT - INVESTMENT	Oth Assets	

631-000.00-00125.00	PERF	Exp
631-000.00-00126.30	BOND AND INTEREST - CASH	Cash
631-000.00-00126.40	DEBT SERVICE RESERVE-CASH	Cash
631-000.00-00127.30	VEHICLE TRANSFER FUND	Cash
631-000.00-00127.51	EQUIP REPLACE/REPAIR-CASH	Cash
631-000.00-00127.61	CAPACITY USER FEE - CASH	Cash
631-000.00-00127.70	CONSTRUCTION ACCOUNT	Oth Assets
631-000.00-00127.80	SEWER DEPOSITS - CASH	Cash
631-000.00-00131.10	PETTY CASH	Oth Assets
631-000.00-00141.00	CUSTOMER ACCTS-RECEIVABLE	Accts Rec
631-000.00-00141.10	PLANT MATLS & SUPPLIES	Fixed Assets
631-000.00-00141.11	OTHER ACCOUNTS RCVABLE	Accts Rec
631-000.00-00141.12	OTHER MATLS & SUPPLIES	Oth Assets
631-000.00-00143.00	PREPAID EXPENSES	Oth Assets
631-000.00-00151.20	UNAMORTIZED BOND DISCOUNT	Oth Assets
631-000.00-00161.00	LAND AND LAND RIGHTS	Fixed Assets
631-000.00-00162.10	COLLECTION SEWERS - FORCE	Fixed Assets
631-000.00-00162.11	COLLECTION SEWERS - GRAV.	Fixed Assets
631-000.00-00162.12	SPECIAL COLLECT. STRUCTS.	Fixed Assets
631-000.00-00162.13	SERVICES TO CUSTOMERS	Oth Assets
631-000.00-00162.14	PLANT SEWERS	Fixed Assets
631-000.00-00162.15	OTHER PLANT & MISC EQUIP.	Fixed Assets
631-000.00-00162.16	OUTFALL SEWER LINES	Fixed Assets
631-000.00-00163.00	STRUCTURES & IMPROVEMENTS	Fixed Assets
631-000.00-00163.11	ACCM DEPR-UTIL PLANT-SVC	Accts Pay
631-000.00-00163.12	OTHER TANGIBLE PLANT	Fixed Assets
631-000.00-00165.00	FLOW MEASURING DEVICES	Fixed Assets
631-000.00-00165.10	FLOW MEASURING INSTALL.	Oth Assets
631-000.00-00165.11	REUSE SERVICES	Oth Assets
631-000.00-00165.12	REUSE METERS & METER INST	Oth Assets
631-000.00-00165.13	PUMPING EQUIPMENT	Fixed Assets
631-000.00-00165.14	TREAT. & DISP. EQUIPMENT	Fixed Assets
631-000.00-00165.15	OFFICE FURN. & EQUIPMENT	Fixed Assets
631-000.00-00165.16	TRANSPORTATION EQUIPMENT	Fixed Assets
631-000.00-00165.17	STORES EQUIPMENT	Fixed Assets
631-000.00-00165.18	TOOLS, SHOP, & GAR. EQUIP	Fixed Assets
631-000.00-00165.19	LABORATORY EQUIPMENT	Fixed Assets
631-000.00-00165.20	POWER OPERATED EQUIPMENT	Fixed Assets
631-000.00-00165.21	COMMUNICATION EQUIPMENT	Fixed Assets
631-000.00-00165.22	MISCELLANEOUS EQUIPMENT	Fixed Assets
631-000.00-00166.00	CON WORK IN PROG-ST RD 46	Fixed Assets
631-000.00-00166.10	CON WORK IN PROG-MCNEELY	Fixed Assets
631-000.00-00166.20	CON WORK IN PROG-1 WAY PR	Fixed Assets
631-000.00-00166.30	CON WORK IN PROG-HARTSTRT	Fixed Assets
631-000.00-00167.00	ORGANIZATION	Fixed Assets
631-000.00-00167.10	FRANCHISES	Fixed Assets
631-000.00-00186.20	UNAMORT BOND ISSUANCE CST	Oth Assets
631-000.00-00202.12	Accts Pay	Accts Pay
631-000.00-00214.11	ACCD INT.-LONG-TERM DEBT	Oth Liab
631-000.00-00214.12	ACCD INT. ON OTHER LIAB.	Oth Liab
631-000.00-00216.00	WAGES PAYABLE	Accts Pay
631-000.00-00217.10	ACCRUED TAXES	Accts Pay
631-000.00-00221.10	1990 REFUNDING REV. BONDS	Oth Liab
631-000.00-00221.20	1996 SRF REVENUE BONDS	Oth Liab
631-000.00-00224.10	NOTES PAYABLE	Oth Liab
631-000.00-00227.00	ADVANCES FOR CONSTRUCTION	Oth Liab
631-000.00-00227.10	CONTRIB. IN AID OF CONSTR	Oth Liab
631-000.00-00228.10	CUSTOMER DEPOSITS	Accts Pay
631-000.00-00239.11	OTHER LONG-TERM DEBT	Oth Liab

631-000.00-00253.00	RETAINED EARNINGS	Unassigned	
631-000.00-00253.10	RETAINED EARNINGS-OFFSET	Unassigned	
631-000.00-00253.20	ADJ. TO RETAINED EARNINGS	Exp	
631-000.00-00360.00	NON-UTILITY INCOME	Oth Assets	
631-000.00-00361.10	INTEREST INCOME	Revenue	
631-000.00-00361.11	INTEREST - CASH OPERATING	Revenue	
631-000.00-00361.12	INTEREST - BOND & INT	Revenue	
631-000.00-00361.13	INTEREST - DEBT SERV RES	Revenue	
631-000.00-00361.15	INTEREST - EQUIP/REPL/REP	Revenue	
631-000.00-00361.16	INTEREST - CAP USER FEE	Revenue	
631-000.00-00399.00	GAINS(LOSSES) - DISP UTIL	Exp	
631-000.00-00408.81	ADM-PYMT IN LIEU OF TAXES	Exp	
631-000.00-00430.00	MISC NON-UTILITY EXPENSES	Exp	
631-000.00-00438.02	INTEREST - ON BONDS	Accts Pay	
631-000.00-00438.04	INTEREST EXPENSE - OTHER	Accts Pay	
631-000.00-00438.05	AMORTIZATION EXPENSE	Accts Pay	
631-000.00-00460.10	FLAT RATE EASTERN	Revenue	
631-000.00-00460.11	FLAT RATE NORTHERN	Revenue	
631-000.00-00460.12	WHOLESALE COLLECTIONS	Revenue	
631-000.00-00461.12	RESIDENTIAL REVENUES	Revenue	
631-000.00-00461.21	COMMERCIAL REVENUES	Revenue	
631-000.00-00461.31	INDUSTRIAL REVENUES	Revenue	
631-000.00-00461.51	APARTMENT REVENUES	Revenue	
631-000.00-00461.52	SCHOOL/CHURCH REVENUES	Revenue	
631-000.00-00470.00	FORFEITED DISCOUNTS - PENALTY	Revenue	
631-000.00-00474.10	TAP FEES	Revenue	
631-000.00-00474.11	OTHER REVENUES	Revenue	
631-000.00-00474.20	TAX EXEMPT REIMBURSEMENTS	Revenue	
631-000.00-00474.60	RETURNED CHECKS - NSF	Revenue	
631-000.00-00536.60	REAPPLICATION	Oth Assets	
631-000.00-00536.70	SEPTIC DISPOSAL	Oth Assets	
631-000.00-00625.65	CAPITAL IMPROVEMENT EXPENSES	Exp	
631-000.00-00625.90	EQUIP REPLACE/REPAIR EXP	Exp	
631-000.00-00670.80	DEPRECIATION EXPENSE	Exp	
631-000.00-02711.00	REIMBURSEMENTS	Revenue	
631-100.00-00125.00	PERF	Exp	SSO
631-200.00-00125.00	PERF	Exp	SSM
631-300.00-00121.00	SOCIAL SECURITY	Exp	CSO
631-300.00-00125.00	PERF	Exp	CSO
631-300.00-00601.00	SALARIES & WAGES	Exp	CSO
631-300.00-00604.00	CSO-EMPL PENSIONS & BENF	Exp	CSO
631-300.00-00618.00	CHEMICALS	Exp	CSO
631-300.00-00620.00	MATERIALS & SUPPLIES	Exp	CSO
631-300.00-00625.00	REPAIRS & MAINTENANCE	Exp	CSO
631-300.00-00631.00	CONTRACTUAL SERVICES - ENGINEERING	Exp	CSO
631-300.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	CSO
631-300.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	CSO
631-300.00-00642.00	RENTAL OF EQUIPMENT	Exp	CSO
631-300.00-00650.00	TRANSPORTATION EXPENSE	Exp	CSO
631-300.00-00675.00	MISCELLANEOUS EXPENSE	Exp	CSO
631-300.00-00715.00	CSO-PURCHASED POWER/UTIL	Exp	CSO
631-400.00-00121.00	SOCIAL SECURITY	Exp	CSM
631-400.00-00122.00	HEALTH INSURANCE	Exp	CSM
631-400.00-00123.00	UNEMPLOYMENT TAX	Exp	CSM
631-400.00-00124.00	WORKERS COMP	Exp	CSM
631-400.00-00125.00	PERF	Exp	CSM
631-400.00-00601.00	SALARIES & WAGES	Exp	CSM
631-400.00-00604.00	CSM-EMPL PENSIONS & BENF	Exp	CSM
631-400.00-00615.00	PURCHASED POWER	Exp	CSM

631-400.00-00616.00	FUEL FOR POWER PROD	Exp	CSM
631-400.00-00618.00	CHEMICALS	Exp	CSM
631-400.00-00620.00	MATERIALS & SUPPLIES	Exp	CSM
631-400.00-00625.00	REPAIRS & MAINTENANCE	Exp	CSM
631-400.00-00631.00	CONTRACTUAL SERVICES - ENGINEERING	Exp	CSM
631-400.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	CSM
631-400.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	CSM
631-400.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	CSM
631-400.00-00642.00	RENTAL OF EQUIPMENT	Exp	CSM
631-400.00-00650.00	TRANSPORTATION EXPENSE	Exp	CSM
631-400.00-00675.00	MISCELLANEOUS EXPENSE	Exp	CSM
631-500.00-00121.00	SOCIAL SECURITY	Exp	TDO
631-500.00-00125.00	PERF	Exp	TDO
631-500.00-00601.00	SALARIES & WAGES	Exp	TDO
631-500.00-00604.00	TDO-EMPL PENSIONS & BENF	Exp	TDO
631-500.00-00615.00	PURCHASED POWER	Exp	TDO
631-500.00-00618.00	CHEMICALS	Exp	TDO
631-500.00-00620.00	MATERIALS & SUPPLIES	Exp	TDO
631-500.00-00625.00	REPAIRS & MAINTENANCE	Exp	TDO
631-500.00-00631.00	CONTRACTUAL SERVICES - ENGINEERING	Exp	TDO
631-500.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	TDO
631-500.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	TDO
631-500.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	TDO
631-500.00-00642.00	RENTAL OF EQUIPMENT	Exp	TDO
631-500.00-00650.00	TRANSPORTATION EXPENSE	Exp	TDO
631-500.00-00675.00	MISCELLANEOUS EXPENSE	Exp	TDO
631-500.00-00711.00	TDO-SLUDGE REMOVAL EXP.	Exp	TDO
631-600.00-00121.00	SOCIAL SECURITY	Exp	TDM
631-600.00-00125.00	PERF	Exp	TDM
631-600.00-00601.00	SALARIES & WAGES	Exp	TDM
631-600.00-00604.00	TDM-EMPL PENSIONS & BENF	Exp	TDM
631-600.00-00615.00	PURCHASED POWER	Exp	TDM
631-600.00-00616.00	FUEL FOR POWER PROD	Exp	TDM
631-600.00-00618.00	CHEMICALS	Exp	TDM
631-600.00-00620.00	MATERIALS & SUPPLIES	Exp	TDM
631-600.00-00625.00	REPAIRS & MAINTENANCE	Exp	TDM
631-600.00-00631.00	CONTRACTUAL SERVICES - ENGINEERING	Exp	TDM
631-600.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	TDM
631-600.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	TDM
631-600.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	TDM
631-600.00-00642.00	RENTAL OF EQUIPMENT	Exp	TDM
631-600.00-00650.00	TRANSPORTATION EXPENSE	Exp	TDM
631-600.00-00675.00	MISCELLANEOUS EXPENSE	Exp	TDM
631-600.00-00711.00	TDM-SLUDGE REMOVAL EXP.	Exp	TDM
631-700.00-00121.00	SOCIAL SECURITY	Exp	CA
631-700.00-00122.00	HEALTH INSURANCE	Exp	CA
631-700.00-00123.00	UNEMPLOYMENT TAX	Exp	CA
631-700.00-00124.00	WORKERS COMP	Exp	CA
631-700.00-00125.00	PERF	Exp	CA
631-700.00-00601.00	SALARIES & WAGES	Exp	CA
631-700.00-00604.00	CA-EMPL PENSIONS & BENF	Exp	CA
631-700.00-00620.00	MATERIALS & SUPPLIES	Exp	CA
631-700.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	CA
631-700.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	CA
631-700.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	CA
631-700.00-00642.00	RENTAL OF EQUIPMENT	Exp	CA
631-700.00-00650.00	TRANSPORTATION EXPENSE	Exp	CA
631-700.00-00670.00	BAD DEBT EXPENSE	Exp	CA
631-700.00-00675.00	MISCELLANEOUS EXPENSE	Exp	CA

631-700.00-00676.00	CUSTOMER REFUNDS	Exp	CA
631-800.00-00121.00	SOCIAL SECURITY	Exp	ADM
631-800.00-00122.00	HEALTH INSURANCE	Exp	ADM
631-800.00-00123.00	UNEMPLOYMENT TAX	Exp	ADM
631-800.00-00124.00	WORKERS COMP	Exp	ADM
631-800.00-00125.00	PERF	Exp	ADM
631-800.00-00601.00	SALARIES & WAGES	Exp	ADM
631-800.00-00604.00	ADM-EMPL PENSIONS & BENEF	Exp	ADM
631-800.00-00615.00	PURCHASED POWER	Exp	ADM
631-800.00-00620.00	MATERIALS & SUPPLIES	Exp	ADM
631-800.00-00625.00	REPAIRS & MAINTENANCE	Exp	ADM
631-800.00-00632.00	CONTRACTUAL SERVICES - ACCOUNTING	Exp	ADM
631-800.00-00633.00	CONTRACTUAL SERVICES - LEGAL	Exp	ADM
631-800.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	ADM
631-800.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	ADM
631-800.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	ADM
631-800.00-00642.00	RENTAL OF EQUIPMENT	Exp	ADM
631-800.00-00650.00	TRANSPORTATION EXPENSE	Exp	ADM
631-800.00-00654.00	PROPERTY INSURANCE	Exp	ADM
631-800.00-00655.00	UMBRELLA INSURANCE	Exp	ADM
631-800.00-00656.00	VEHICLE INSURANCE	Exp	ADM
631-800.00-00657.00	GENERAL LIABILITY INSURANCE	Exp	ADM
631-800.00-00658.00	WORKERS COMPENSATION INSURANCE	Exp	ADM
631-800.00-00659.00	INSURANCE - OTHER	Exp	ADM
631-800.00-00660.00	ADVERTISING EXPENSE	Exp	ADM
631-800.00-00675.00	MISCELLANEOUS EXPENSE	Exp	ADM
632-000.00-00001.11	UTILITY PLANT IN SERVICE	Oth Assets	
632-000.00-00101.01	OPERATION & MAINT - CASH	Cash	
632-000.00-00115.10	ACCM PROVISION-UNCOL ACCT	Accts Rec	
632-000.00-00125.00	PERF	Exp	
632-000.00-00131.10	PETTY CASH	Oth Assets	
632-000.00-00141.00	CUSTOMER ACCTS-RECEIVABLE	Accts Rec	
632-000.00-00143.00	PREPAID EXPENSES	Oth Assets	
632-000.00-00163.11	ACCM DEPR-UTIL PLANT-SVC	Accts Pay	
632-000.00-00165.16	TRANSPORTATION EQUIPMENT	Fixed Assets	
632-000.00-00165.20	POWER OPERATED EQUIPMENT	Fixed Assets	
632-000.00-00165.22	MISCELLANEOUS EQUIPMENT	Fixed Assets	
632-000.00-00202.12	Accts Pay	Accts Pay	
632-000.00-00216.00	WAGES PAYABLE	Accts Pay	
632-000.00-00217.10	ACCRUED TAXES	Accts Pay	
632-000.00-00253.00	RETAINED EARNINGS	Unassigned	
632-000.00-00253.10	RETAINED EARNINGS-OFFSET	Unassigned	
632-000.00-00361.17	O & M-INTEREST INCOME	Revenue	
632-000.00-00438.00	LONG TERM DEBT-ST SWEEPER	Liabilities-LT (over 1 year)	
632-000.00-00438.04	INTEREST EXPENSE - OTHER	Accts Pay	
632-000.00-00438.06	ACCD INT-LONG TERM DEBT	Liabilities-LT (over 1 year)	
632-000.00-00461.12	RESIDENTIAL REVENUES	Revenue	
632-000.00-00461.21	COMMERCIAL REVENUES	Revenue	
632-000.00-00461.31	INDUSTRIAL REVENUES	Revenue	
632-000.00-00461.51	APARTMENT REVENUES	Revenue	
632-000.00-00461.52	SCHOOL/CHURCH REVENUES	Revenue	
632-000.00-00470.00	FORFEITED DISCOUNTS - PENALTY	Revenue	
632-000.00-00474.11	OTHER REVENUES	Revenue	
632-000.00-00474.60	RETURNED CHECKS - NSF	Revenue	
632-000.00-00670.80	DEPRECIATION EXPENSE	Exp	
632-000.00-02711.00	REIMBURSEMENTS	Revenue	
632-100.00-00125.00	PERF	Exp	SSO



632-200.00-00125.00	PERF	Exp	SSM
632-300.00-00125.00	PERF	Exp	CSO
632-400.00-00121.00	SOCIAL SECURITY	Exp	CSM
632-400.00-00122.00	HEALTH INSURANCE	Exp	CSM
632-400.00-00123.00	UNEMPLOYMENT TAX	Exp	CSM
632-400.00-00124.00	WORKERS COMP	Exp	CSM
632-400.00-00125.00	PERF	Exp	CSM
632-400.00-00601.00	SALARIES & WAGES	Exp	CSM
632-400.00-00604.00	CSM-EMPL PENSIONS & BENF	Exp	CSM
632-400.00-00615.00	PURCHASED POWER	Exp	CSM
632-400.00-00616.00	FUEL FOR POWER PROD	Exp	CSM
632-400.00-00618.00	CHEMICALS	Exp	CSM
632-400.00-00620.00	MATERIALS & SUPPLIES	Exp	CSM
632-400.00-00625.00	REPAIRS & MAINTENANCE	Exp	CSM
632-400.00-00631.00	CONTRACTUAL SERVICES - ENGINEERING	Exp	CSM
632-400.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	CSM
632-400.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	CSM
632-400.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	CSM
632-400.00-00642.00	RENTAL OF EQUIPMENT	Exp	CSM
632-400.00-00650.00	TRANSPORTATION EXPENSE	Exp	CSM
632-400.00-00675.00	MISCELLANEOUS EXPENSE	Exp	CSM
632-500.00-00125.00	PERF	Exp	TDO
632-600.00-00125.00	PERF	Exp	TDM
632-700.00-00121.00	SOCIAL SECURITY	Exp	CA
632-700.00-00125.00	PERF	Exp	CA
632-700.00-00601.00	SALARIES & WAGES	Exp	CA
632-700.00-00604.00	CA-EMPL PENSIONS & BENF	Exp	CA
632-700.00-00620.00	MATERIALS & SUPPLIES	Exp	CA
632-700.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	CA
632-700.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	CA
632-700.00-00636.00	CONTRACTUAL SERVICES - OTHER	Exp	CA
632-700.00-00642.00	RENTAL OF EQUIPMENT	Exp	CA
632-700.00-00650.00	TRANSPORTATION EXPENSE	Exp	CA
632-700.00-00670.00	BAD DEBT EXPENSE	Exp	CA
632-700.00-00675.00	MISCELLANEOUS EXPENSE	Exp	CA
632-700.00-00676.00	CUSTOMER REFUNDS	Exp	CA
632-800.00-00121.00	SOCIAL SECURITY	Exp	ADM
632-800.00-00123.00	UNEMPLOYMENT TAX	Exp	ADM
632-800.00-00124.00	WORKERS COMP	Exp	ADM
632-800.00-00125.00	PERF	Exp	ADM
632-800.00-00601.00	SALARIES & WAGES	Exp	ADM
632-800.00-00604.00	ADM-EMPL PENSIONS & BENEF	Exp	ADM
632-800.00-00615.00	PURCHASED POWER	Exp	ADM
632-800.00-00620.00	MATERIALS & SUPPLIES	Exp	ADM
632-800.00-00632.00	CONTRACTUAL SERVICES - ACCOUNTING	Exp	ADM
632-800.00-00633.00	CONTRACTUAL SERVICES - LEGAL	Exp	ADM
632-800.00-00634.00	CONTRACTUAL SERVICES - MGMT CONTRACT	Exp	ADM
632-800.00-00635.00	CONTRACTUAL SERVICES - TESTING	Exp	ADM
632-800.00-00642.00	RENTAL OF EQUIPMENT	Exp	ADM
632-800.00-00650.00	TRANSPORTATION EXPENSE	Exp	ADM
632-800.00-00654.00	PROPERTY INSURANCE	Exp	ADM
632-800.00-00655.00	UMBRELLA INSURANCE	Exp	ADM
632-800.00-00656.00	VEHICLE INSURANCE	Exp	ADM
632-800.00-00657.00	GENERAL LIABILITY INSURANCE	Exp	ADM
632-800.00-00658.00	WORKERS COMPENSATION INSURANCE	Exp	ADM
632-800.00-00659.00	INSURANCE - OTHER	Exp	ADM
632-800.00-00660.00	ADVERTISING EXPENSE	Exp	ADM
632-800.00-00675.00	MISCELLANEOUS EXPENSE	Exp	ADM