**Section 605.165 Accounting Instruction 37**

Delete Paragraph B of Accounting Instruction 37 and replace with the following:

"B. The functional operations for the water system are listed with the designated suffix:

.1 Source of supply expenses – operating and maintenance

.2 Pumping expenses – operations

.3 Pumping expenses – maintenance

.4 Water treatment expenses – operations

.5 Water treatment expenses – maintenance

.6 Transmission and distribution expenses – operations

.7 Transmission and distribution expenses – maintenance

.8 Customer account expenses

.9 Administrative and general expenses"

(Source: Amended at 22 Ill. Reg. 11742, effective July 1, 1998)