**Section 605.TABLE A Prescribed Plant Account Matrix**

|  |  |  |
| --- | --- | --- |
|  |  | Water Utility Plant Accounts |
|  |  | .1 | .2 | .3 | .4 | .5 | .6 |
|  |  | Intangible Plant | Source of Supply | Pumping Plant | Water Treatment Plant  | Transmission & Distribution Plant | General Plant |
| 301 | Organization | 301.1 |  |  |  |  |  |
| 302 | Franchises | 302.1 |  |  |  |  |  |
| 303 | Land and Land Rights |  | 303.2 | 303.3 | 303.4 | 303.5 | 303.6 |
| 304 | Structures and Improvements |  | 304.2 | 304.3 | 304.4 | 304.5 | 304.6 |
| 305 | Collecting and Impounding Reservoirs |  | 305.2 |  |  |  |  |
| 306 | Lake, River and Other Intakes |  | 306.2 |  |  |  |  |
| 307 | Wells and Springs |  | 307.2 |  |  |  |  |
| 308 | Infiltration Galleries and Tunnels |  | 308.2 |  |  |  |  |
| 309 | Supply Mains |  | 309.2 |  |  |  |  |
| 310 | Power Generation Equipment |  |  | 310.3 |  |  |  |
| 311 | Pumping Equipment |  |  | 311.3 |  |  |  |
| 320 | Water Treatment Equipment |  |  |  | 320.4 |  |  |
| 330 | Distribution Reservoirs and Standpipes |  |  |  |  | 330.5 |  |
| 331 | Transmission and Distribution |  |  |  |  |  |  |
|  | Mains |  |  |  |  | 331.5 |  |
| 333 | Services |  |  |  |  | 333.5 |  |
| 334 | Meters and Meter Installations |  |  |  |  | 334.5 |  |
| 335 | Hydrants |  |  |  |  | 335.5 |  |
| 336 | Backflow Prevention Devices |  |  |  |  | 336.5 |  |
| 339 | Other Plan and Miscellaneous Equipment | 339.1 | 339.2 | 339.3 | 339.4 | 339.5 |  |
| 340 | Office Furniture and Equipment |  |  |  |  |  | 340.6 |
| 341 | Transportation Equipment |  |  |  |  |  | 341.6 |
| 342 | Stores Equipment |  |  |  |  |  | 342.6 |
| 343 | Tools, Shop and Garage Equipment |  |  |  |  |  | 343.6 |
| 344 | Laboratory Equipment |  |  |  |  |  | 344.6 |
| 345 | Power Operated Equipment |  |  |  |  |  | 345.6 |
| 346 | Communication Equipment |  |  |  |  |  | 346.6 |
| 347 | Miscellaneous Equipment |  |  |  |  |  | 347.6 |
| 348 | Other Tangible Plant |  |  |  |  |  | 348.6 |

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