**Section 605.TABLE B Prescribed Expenses Accounts Matrix**

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| --- |
| WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS |
| CLASS A |
|  |  | .1 | .2 | .3 | .4 |
|  |  | Source of Supply and Operation Expenses | Pumping Expenses – Operations | Pumping Expenses – Maintenance | Water Treatment Expense Operations |
| 601 | Salaries and Wages – Employees | 601.1 | 601.2 | 601.3 | 601.4 |
| 603 | Salaries and Wages – Officers, Directors and Majority Stockholders |  |  |  |  |
| 604 | Employee Pensions and Benefits |  |  |  |  |
| 610 | Purchased Water | 610.1 |  |  |  |
| 615 | Purchased Power | 615.1 | 615.2 |  | 615.4 |
| 616 | Fuel for Power Production | 616.1 | 616.2 |  | 616.4 |
| 618 | Chemicals | 618.1 |  |  | 618.4 |
| 620 | Materials and Supplies | 620.1 | 620.2 | 620.3 | 620.4 |
| 631 | Contractual Services – Eng. | 631.1 | 631.2 | 631.3 | 631.4 |
| 632 | Contractual Services – Acct. |  |  |  |  |
| 633 | Contractual Services – Legal |  |  |  |  |
| 634 | Contractual Services – Management Fees |  |  |  |  |
| 635 | Contractual Services – Testing | 635.1 | 635.2 | 635.3 | 635.4 |
| 636 | Contractual Services – Other | 636.1 | 636.2 | 636.3 | 636.4 |
| 641 | Rental of Building/Real Property | 641.1 | 641.2 | 641.3 | 641.4 |
| 642 | Rental of Equipment | 642.1 | 642.2 | 642.3 | 642.4 |
| 650 | Transportation Expenses | 650.1 | 650.2 | 650.3 | 650.4 |
| 656 | Insurance – Vehicle |  |  |  |  |
| 657. | Insurance – General Liability |  |  |  |  |
| 658. | Insurance – Workman's Compensation | 658.1 | 658.2 | 658.3 | 658.4 |
| 659 | Insurance – Other |  |  |  |  |
| 660 | Advertising Expense |  |  |  |  |
| 666. | Regulatory Commission Expenses Amortization of Rate Case Expense |  |  |  |  |
| 667 | Regulatory Commission Expense – Other |  |  |  |  |
| 668 | Water Resource Conservation Expense | 668.1 |  |  |  |
| 670 | Bad Debt Expense |  |  |  |  |
| 675 | Miscellaneous Expenses | 675.1 | 675.2 | 675.3 | 675.4 |

|  |
| --- |
| WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS |
|  |  | .5 | .6 | .7 | .8 | .9 |
|  |  | Water Treatment Expenses – Maint. | Trans. & Dist. Expenses Oper. | Trans. & Dist. Expenses Maint. | Customer Accounts Expenses | Water Admin. & General Expenses |
| 601 | Salaries and Wages – Employees |  |  |  |  |  |
| 601.5 | 601.6 | 601.7 | 601.8 | 601.9 |
| 603 | Salaries and Wages –  |  |  |  |  |  |
|  | Directors and Majority |  |  |  |  |  |
|  | Stockholders |  |  |  |  | 603.9 |
| 604 | Employee Pensions |  |  |  |  |  |
|  | and Benefits |  |  |  |  | 604.9 |
| 610 | Purchased Water |  |  |  |  |  |
| 615 | Purchase Power |  | 615.6 |  | 615.8 | 615.9 |
| 616 | Fuel for Power |  |  |  |  |  |
|  | Production |  | 616.6 |  | 616.8 | 616.9 |
| 618 | Chemicals |  | 618.6 |  |  |  |
| 620 | Materials and Supplies | 620.5 | 620.6 | 620.7 | 620.8 | 620.9 |
| 631 | Contractual Services – Eng. | 631.5 | 631.6 | 631.7 | 631.8 | 631.9 |
| 632 | Contractual Services –  |  |  |  |  |  |
|  | Acct. |  |  |  |  |  |
| 633 | Contractual Services –  |  |  |  |  |  |
|  | Legal |  |  |  |  | 633.9 |
| 634 | Contractual Services –  |  |  |  |  |  |
|  | Management Fees |  |  |  |  | 634.9 |
| 635 | Contractual Services –  |  |  |  |  |  |
|  | Testing | 635.5 | 635.6 | 635.7 | 635.8 | 635.9 |
| 636 | Contractual Services –  |  |  |  |  |  |
|  | Other | 636.5 | 636.6 | 636.7 | 636.8 | 636.9 |
| 641 | Rental of Building/Real |  |  |  |  |  |
|  | Property | 641.5 | 641.6 | 641.7 | 641.8 | 641.9 |
| 642 | Rental of Equipment | 642.5 | 642.6 | 642.7 | 642.8 | 642.9 |
| 650 | Transportation Expenses | 650.5 | 650.6 | 650.7 | 650.8 | 650.9 |
| 656 | Insurance – Vehicle |  |  |  |  | 656.9 |
| 657 | Insurance – General |  |  |  |  |  |
|  | Liability |  |  |  |  | 657.9 |
| 658 | Insurance – Workman's |  |  |  |  |  |
|  | Compensation | 658.5 | 658.6 | 658.7 | 658.8 | 658.9 |
| 659 | Insurance – Other |  |  |  |  | 659.9 |
| 660 | Advertising Expense |  |  |  |  | 660.9 |
| 666 | Regulatory Commission |  |  |  |  |  |
|  | Expenses Amortization of |  |  |  |  |  |
|  | Rate Case Expense |  |  |  |  | 666.9 |
| 667 | Regulatory Commission |  |  |  |  |  |
|  | Expenses – Other |  |  |  |  | 667.9 |
| 670 | Bed Debt Expense |  |  |  | 670.8 |  |
| 675 | Miscellaneous Expense | 675.5 | 675.6 | 675.7 | 675.8 | 675.9 |

WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

|  |
| --- |
| CLASS B |
|  |  | .1 | .2 | .3 | .4 |
|  |  | Source of |  |  | Water |
|  |  | Supply and | Pumping | Pumping | Treatment |
|  |  | Operation | Expenses – | Expenses – | Expense |
|  |  | Expenses | Operations | Maintenance | Operations |
|  |  |  |  |  |  |
| 601 | Salaries and Wages – Employees | 601.1 | 601.2 | 601.3 | 601.4 |
| 603 | Salaries and Wages – Officers, |  |  |  |  |
|  | Directors and Majority Stockholders |  |  |  |  |
| 604 | Employee Pensions and Benefits |  |  |  |  |
| 610 | Purchased Water | 610.1 |  |  |  |
| 615 | Purchased Power | 615.1 | 615.2 |  | 615.4 |
| 616 | Fuel for Power Production | 616.1 | 616.2 |  | 616.4 |
| 618 | Chemicals | 618.1 |  |  | 618.4 |
| 620 | Materials and Supplies | 620.1 | 620.2 | 620.3 | 620.4 |
| 631 | Contractual Services – Eng. | 631.1 | 631.2 | 631.3 | 631.4 |
| 632 | Contractual Services – Acct. |  |  |  |  |
| 633 | Contractual Services – Legal |  |  |  |  |
| 634 | Contractual Services – Management |  |  |  |  |
|  | Fees |  |  |  |  |
| 635 | Contractual Services – Other | 635.1 | 635.2 | 635.3 | 635.4 |
| 641 | Rental of Building/Real Property | 641.1 | 641.2 | 641.3 | 641.4 |
| 642 | Rental of Equipment | 642.1 | 642.2 | 642.3 | 642.4 |
| 650 | Transportation Expenses | 650.1 | 650.2 | 650.3 | 650.4 |
| 656 | Insurance – Vehicle |  |  |  |  |
| 657. | Insurance – General Liability |  |  |  |  |
| 658. | Insurance – Workman's |  |  |  |  |
|  | Compensation |  |  |  |  |
| 659 | Insurance – Other |  |  |  |  |
| 660 | Advertising Expense |  |  |  |  |
| 666. | Regulatory Commission Expenses |  |  |  |  |
|  | Amortization of Rate Case Expense |  |  |  |  |
| 667 | Regulatory Commission  |  |  |  |  |
|  | Expenses – Other |  |  |  |  |
| 668 | Water Resource Conservation |  |  |  |  |
|  | Expense | 668.1 | 668.2 |  |  |
| 670 | Bad Debt Expense |  |  |  |  |
| 675 | Miscellaneous Expenses | 675.1 | 675.2 | 675.3 | 675.4 |

WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | .5 | .6 | .7 | .8 | .9 |
|  |  | Water | Trans. & | Trans. & |  | Water |
|  |  | Treatment | Dist. | Dist. | Customer | Admin. & |
|  |  | Expenses – | Expenses | Expenses | Accounts | General |
|  |  | Maint. | Oper. | Maint. | Expenses | Expenses |
|  |  |  |  |  |  |  |
| 601 | Salaries and Wages – |  |  |  |  |  |
|  | Employees | 601.5 | 601.6 | 601.7 | 601.8 | 601.9 |
| 603 | Salaries and Wages –  |  |  |  |  |  |
|  | Directors and Majority |  |  |  |  |  |
|  | Stockholders |  |  |  |  | 603.9 |
| 604 | Employee Pensions |  |  |  |  |  |
|  | and Benefits |  |  |  |  | 604.9 |
| 610 | Purchased Water |  |  |  |  |  |
| 615 | Purchase Power |  | 615.6 |  | 615.8 | 615.9 |
| 616 | Fuel for Power Production |  | 616.6 |  | 616.8 | 616.9 |
| 618 | Chemicals |  | 618.6 |  |  |  |
| 620 | Materials and Supplies | 620.5 | 620.6 | 620.7 | 620.8 | 620.9 |
| 631 | Contractual Services – Eng. | 631.5 | 631.6 | 631.7 | 631.8 | 631.9 |
| 632 | Contractual Services – Acct. |  |  |  |  |  |
| 633 | Contractual Services – Legal |  |  |  |  | 633.9 |
| 634 | Contractual Services –  |  |  |  |  |  |
|  | Management Fees |  |  |  |  | 634.9 |
| 635 | Contractual Services – Other | 635.5 | 635.6 | 635.7 | 635.8 | 635.9 |
| 641 | Rental of Building/Real |  |  |  |  |  |
|  | Property | 641.5 | 641.6 | 641.7 | 641.8 | 641.9 |
| 642 | Rental of Equipment | 642.5 | 642.6 | 642.7 | 642.8 | 642.9 |
| 650 | Transportation Expenses | 650.5 | 650.6 | 650.7 | 650.8 | 650.9 |
| 656 | Insurance – Vehicle |  |  |  |  | 656.9 |
| 657 | Insurance – General Liability |  |  |  |  | 657.9 |
| 658 | Insurance – Workman's |  |  |  |  |  |
|  | Compensation | 658.5 | 658.6 | 658.7 | 658.8 | 658.9 |
| 659 | Insurance – Other |  |  |  |  | 659.9 |
| 660 | Advertising Expense |  |  |  |  | 660.9 |
| 666 | Regulatory Commission |  |  |  |  |  |
|  | Expenses – Amortization of |  |  |  |  |  |
|  | Rate Case Expense |  |  |  |  | 666.9 |
| 667 | Regulatory Commission |  |  |  |  |  |
|  | Expenses – Other |  |  |  |  | 667.9 |
| 668 | Water Resource Conservation |  |  |  |  |  |
|  | Expense |  |  |  |  |  |
| 670 | Bed Debt Expense |  |  |  | 670.8 |  |
| 675 | Miscellaneous Expenses | 675.5 | 675.6 | 675.7 | 675.8 | 675.9 |

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