**Section 650.TABLE A Prescribed Plant Account Matrix**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | SEWER UTILITY PLANT ACCOUNTS | | | | | | |
|  |  | .1 | .2 | .3 | .4 | .5 | .6 | .7 |
|  |  | Intangible Plant | Collection Plant | System Pumping Plant | Treatment and Disposal Plant | Reclaimed Water Treatment Plant | Distribution Plant | General Plant |
|  |  |  |  |  |  |  |  |  |
| 351 | Organization | 351.1 |  |  |  |  |  |  |
| 352 | Franchises | 352.1 |  |  |  |  | 352.6 |  |
| 353 | Land and Land Rights |  | 353.2 | 353.3 | 353.4 | 353.5 | 353.6 | 353.7 |
| 354 | Structures and Improvements |  | 354.2 | 354.3 | 354.4 | 354.5 | 354.6 | 354.7 |
| 355 | Power Generation Equipment |  | 355.2 | 355.3 | 355.4 | 355.5 | 355.6 |  |
| 360 | Collection Sewers – Force |  | 360.2 |  |  |  |  |  |
| 361 | Collection Sewers – Gravity |  | 361.2 |  |  |  |  |  |
| 362 | Special Collecting Structures |  | 362.2 |  |  |  |  |  |
| 363 | Services to Customers |  | 363.2 |  |  |  |  |  |
| 364 | Flow Measuring Devices |  | 364.2 |  |  |  |  |  |
| 365 | Flow Measuring Installation |  | 365.2 |  |  |  |  |  |
| 366 | Reuse Services |  |  |  |  |  | 366.6 |  |
| 367 | Reuse Meters and Meter Installation |  |  |  |  |  | 367.6 |  |
| 370 | Receiving Wells |  |  | 370.3 |  |  |  |  |
| 371 | Pumping Equipment |  |  | 371.3 |  | 371.5 | 371.6 |  |
| 374 | Reuse Distribution Reservoirs |  |  |  |  | 374.5 |  |  |
| 375 | Reuse Transmission & Distribution System |  |  |  |  |  | 375.6 |  |
| 380 | Treatment and Disposal Equipment |  |  |  | 380.4 | 380.5 |  |  |
| 381 | Plant Sewers |  |  |  | 381.4 | 381.5 |  |  |
| 382 | Outfall Sewer Line |  |  |  | 382.4 | 382.5 |  |  |
| 389 | Other Plant and Misc. Equipment | 389.1 | 389.2 | 389.3 | 389.4 | 389.5 | 389.6 |  |
| 390 | Office Furniture and Equipment |  |  |  |  |  |  | 390.7 |
| 391 | Transportation Equipment |  |  |  |  |  |  | 391.7 |
| 392 | Store Equipment |  |  |  |  |  |  | 392.7 |
| 393 | Tools, Shop and Equipment |  |  |  |  |  |  | 393.7 |
| 394 | Laboratory Equipment |  |  |  |  |  |  | 394.7 |
| 395 | Power Operated Equipment |  |  |  |  |  |  | 395.7 |
| 396 | Communication Equipment |  |  |  |  |  |  | 396.7 |
| 397 | Misc. Equipment |  |  |  |  |  |  | 397.7 |
| 398 | Other Tangible Plant |  |  |  |  |  |  | 398.7 |

(Source: Amended at 22 Ill. Reg. 11722, effective July 1, 1998)