**Section 650.TABLE B Prescribed Expenses Accounts Matrix**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | SEWER OPERATION AND MAINTENANCE  EXPENSE ACCOUNTS | | | | | |
|  |  | .1 | .2 | .3 | .4 | .5 | .6 |
|  |  | Collection Expenses Oper. | Collection Expenses Maint. | Pumping Expenses Oper. | Pumping Expenses Maint. | Treatment & Disposal Expenses Oper. | Treatment & Disposal Expenses Maint. |
|  |  |  |  |  |  |  |  |
| 701 | Salaries and Wages – Employees | 701.1 | 701.2 | 701.3 | 701.4 | 701.5 | 701.6 |
| 703 | Salaries and Wages – Officers and Majority Stockholders |  |  |  |  |  |  |
| 704 | Employee Pensions and Benefits |  |  |  |  |  |  |
| 710 | Purchases Sewage Treatment |  |  |  |  | 710.5 |  |
| 711 | Sludge Removal Expenses |  |  |  |  | 711.5 | 711.6 |
| 715 | Purchased Power | 715.1 |  | 715.3 |  | 715.5 |  |
| 716 | Fuel for Power Production | 716.1 |  | 716.3 |  | 715.5 |  |
| 718 | Chemicals | 718.1 |  | 718.3 | 718.4 | 718.5 |  |
| 720 | Material and Supplies | 720.1 | 720.2 | 720.3 | 720.4 | 720.5 | 720.6 |
| 731 | Contractual Services – Engineering | 731.1 | 731.2 | 731.3 | 731.4 | 731.5 |  |
| 732 | Contractual Services – Accounting |  |  |  |  |  |  |
| 733 | Contractual Services – Legal |  |  |  |  |  |  |
| 734 | Contractual Services – Management Fees |  |  |  |  |  |  |
| 735 | Contractual Services – Testing |  |  |  |  |  |  |
| 736 | Contractual Services – Other | 736.1 | 736.2 | 736.3 | 736.4 | 736.5 | 736.6 |
| 741 | Rental of Building/Rental Property | 741.1 | 741.2 | 741.3 | 741.4 | 741.5 | 741.6 |
| 742 | Rental of Equipment | 742.1 | 742.2 | 742.3 | 742.4 | 742.5 | 742.6 |
| 750 | Transportation Expense | 750.1 | 750.2 | 750.3 | 750.4 | 750.5 | 750.6 |
| 756 | Insurance – Vehicle |  |  |  |  |  |  |
| 757 | Insurance – General Liability |  |  |  |  |  |  |
| 758 | Insurance – Workman's Compensation | 758.1 | 758.2 | 758.3 | 758.4 | 758.5 | 758.6 |
| 759 | Insurance – Other |  |  |  |  |  |  |
| 760 | Advertising Expense |  |  |  |  |  |  |
| 766 | Regulatory Commissions – Amortization of Rate Case Expense |  |  |  |  |  |  |
| 767 | Regulatory Commission Expenses – Other |  |  |  |  |  |  |
| 770 | Bad Debt Expense |  |  |  |  |  |  |
| 775 | Miscellaneous Expense | 775.1 | 775.2 | 775.3 | 775.4 | 775.5 | 775.6 |
| 701 | Salaries and Wages – Employees |  | 701.8 | 701.9 | 701.10 | 701.11 | 701.12 |
| 703 | Salaries and Wages – Officers and Majority Stockholders |  | 703.8 |  |  |  |  |
| 704 | Employee Pensions and Benefits |  | 704.8 |  |  |  |  |
| 710 | Purchases Sewage Treatment |  |  |  |  |  |  |
| 711 | Sludge Removal Expenses |  |  |  |  |  |  |
| 715 | Purchased Power | 715.7 | 715.8 | 715.9 |  | 715.11 |  |
| 716 | Fuel for Power Production | 716.7 | 716.8 | 716.9 |  | 716.11 |  |
| 718 | Chemicals |  |  |  |  |  |  |
| 720 | Materials and Supplies | 720.7 | 720.8 | 720.9 | 720.10 | 720.11 | 720.12 |
| 731 | Contractual Services – Engineering | 731.7 | 731.8 | 731.9 | 731.10 | 731.11 | 731.12 |
| 732 | Contractual Services – Accounting |  |  |  |  |  |  |
| 733 | Contractual Services – Legal |  |  |  |  |  |  |
| 734 | Contractual Services – Management Fees |  |  |  |  |  |  |
| 735 | Contractual Services – Testing |  |  | 735.9 | 735.10 | 735.11 | 735.12 |
| 736 | Contractual Services – Other | 736.7 | 736.8 | 736.9 | 736.10 | 736.11 | 736.12 |
| 741 | Rental of Building/Rental Property | 741.7 | 741.8 | 741.9 | 741.10 | 741.11 | 741.12 |
| 742 | Rental of Equipment | 742.7 | 742.8 | 742.9 | 742.10 | 742.11 | 742.12 |
| 750 | Transportation Expense | 750.7 | 750.8 | 850.9 | 750.10 | 750.11 | 750.12 |
| 756 | Insurance – Vehicle |  |  |  |  |  |  |
| 757 | Insurance – General Liability |  |  |  |  |  |  |
| 758 | Insurance – Workman's Compensation | 758.7 | 758.8 | 758.9 | 758.10 | 758.11 | 758.12 |
|  |  | SEWER OPERATION AND MAINTENANCE  EXPENSE ACCOUNTS | | | | | |
|  |  | .1 | .2 | .3 | .4 | .5 | .6 |
|  |  | Collection Expenses Oper. | Collection Expenses Maint. | Pumping Expenses Oper. | Pumping Expenses Maint. | Treatment & Disposal Expenses Oper. | Treatment & Disposal Expenses Maint. |
|  |  |  |  |  |  |  |  |
| 759 | Insurance – Other |  | 759.9 |  |  |  |  |
| 760 | Advertising Expense |  | 760.8 |  |  |  |  |
| 766 | Regulatory Commissions – Amortization of Rate Case Expense |  | 766.8 |  |  |  |  |
| 767 | Regulatory Commission Expenses – Other |  | 767.8 |  |  |  |  |
| 770 | Bad Debt Expense | 770.7 |  |  |  |  |  |
| 775 | Miscellaneous Expense | 775.7 | 775.8 | 775.9 | 775.10 | 775.11 | 775.12 |

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