

# FINANCIAL SERVICES Guidelines for Accounting for Smart Meter Costs

To:

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 December 18, 2009

 From:
 J. Nagy (ext. 5587)

The following guideline is provided to ensure that London Hydro is compliant with OEB accounting directives related to the installation and maintenance of smart meters and associated communication equipment, hardware and software.

Direction is provided for the recording of costs for both the capital purchase and installation of the smart meters, communication, system integration etc. and for incremental operating and maintenance cost such as training, customer communication, etc.

Any questions related to this guideline or activity not covered in the attached should be directed to Judith Nagy (ext. 5587) or Mike Chase (ext. 5750).

Updates to this guideline will be provided as required.

# SUMMARY OF CAPITAL PROJECT COMPONENTS AND CHARGE NUMBERS

BU	Work Order	Description
Individual Re	evenue Meters (Sma	art Meters)
2793	2793600	Purchase and installation of smart meters
2793	2793601	Repair/replace broken meter base
2793	2793760	Meter installation tools
Communicat	ion Equipment	
2793	2793330	Purchase and installation of all components of communication equipment
Master Statio	on and Integration	
2793	2793750	Computer software
2793	2793760	Computer hardware
Program Ma	nagement –	
2793	2793100	Project Management

Use the Chart of Accounts 2000 series Object list when coding the object account within the above work orders.

Object listing is available at Public\Finance Info\Chart of Accounts\Chart of Accounts Information.xls.

#### Individual Revenue Meters (Smart Meters)

Smart meter units installed at customers' premises outfitted with a FlexNet radio module for communicating with the closest transceiver. Anticipated deployment in 2009 is 81,000 units at \$175 average installation cost.

#### Purchase and installation of smart meters - Work order: 2793600

#### Includes:

• Direct labour and associated costs (such as trucking) related to the installation of a new smart meter (i.e. either replacing an old meter or installing one at a new location)

NOTE: Direct labour is defined as either London Hydro personnel or contractor service used to complete the meter installation on site. Therefore, general supervision is NOT considered to be direct labour. If incremental supervision costs are incurred see the Incremental OM&A expense section of this document for proper cost distribution.

#### Repair/replace broken meter base (customer owned equipment) - Work order: 2793601

#### Includes:

- Direct labour and associated costs (such as trucking) for either London Hydro personnel or contractor service used for on site repair/replacement of broken meter base
- Materials and parts related to the above

NOTE: If an external contractor performs the repair or replacement, invoices must provide a breakdown of cost components (labour, materials, parts, etc.), as well as the number of repairs/replacement, and location of the repair. When processing the invoice, the contractor labour and material costs must be shown separately. London Hydro must prepare statistics for the repairs/replacements and location in order to complete cost allocation.

IMPORTANT TO NOTE: the Ontario Energy Board will review, approve, and/or disallow any expenses not meeting their guidelines. Any disallowed costs will be expensed to the business area where the expenses were incurred.

#### Meter installation tools - Work order: 2793760

#### Includes:

• Fieldworker SmartPoint handheld installation tool purchase.

#### **Communication Equipment**

Components: 9 Transceivers, FlexNet wireless LAN, Backhaul WAN, including IBM consulting

All components accumulated in this one work order. Include direct labour and associated costs, collectors, repeaters, radio license, activation fees, and installation costs. All Purchase Orders and Invoices must note which component is being purchased. Components will be separated on a reconciliation statement prepared by Finance.

#### FlexNet Wireless LAN (Local Area Network) - Work order: 2793330

- Wireless communication between the individual revenue meters and the FlexNet transceivers
- May include radio license

### FlexNet Transceivers (9) - Work order: 2793330

• Each 9 transceivers include antenna, tower, and radio transmitter/receiver.

### Backhaul WAN (Wide Area Network) - Work order: 2793330

- Interconnects the FlexNet Master Station with the 9 FlexNet Transceiver sites.
- May include activation fees

#### **Master Station and Integration**

Components: Hardware, Software, Interface software development and testing.

A centralized computer system (at 111 Horton Street) that provides a user interface and will receive and process meter readings from all smart meters connected to the system. It is interfaced to both the provincial MDM/R and SAP CIS.

#### Computer Software - Work order: 2793750

#### Includes:

• Master Station (Sensus RNI) software and installation, Interface software development and testing between the Sensus RNI master station and London Hydro's corporate SAP CIS system, the provincial MDM/R, and other London Hydro operational computer systems.

#### Computer Hardware - Work order: 2793760

#### Includes:

• Computer hardware including blade chassis and computing blades.

#### Program Management

IBM consultants contracted for their expertise in the smart meter system field: AMI Consultant, AMI Project Advisor, and Solution Architect.

These costs will be proportionately distributed among the major components once the smart meter system installation is completed.

#### Project Management - Work order: 2793100

#### Includes:

• Consulting for the smart meter project management, strategic planning, project status reporting

# **INCREMENTAL OM&A COST**

The Ontario Energy Board is clear that <u>ONLY</u> INCREMENTAL expenses directly related to the operating or maintenance of smart meters will qualify for special smart meter accounting. All other operating and maintenance costs should be charged to the regular business unit and subledger.

- OEB requires "INCREMENTAL" operating, maintenance and administrative expenses to be captured in a separate regulatory variance account for future disposition through the rate setting process.
- The OEB applies an extremely restrictive interpretation to the term "incremental" as was observed during the transitional cost recording and recovery process. To assist in identifying incremental costs, the following guidelines should be applied:
  - Operating and maintenance labour for an employee is NOT incremental if the employee was on staff before this initiative and has simply been reassigned from his/her normal job function to work on this project
  - Temporary staff hired to work exclusively on this project, or hired to backfill for fulltime staff working on this project are incremental costs, but it will be extremely difficult to justify this claim if these employees remain employed at London Hydro after the project is completed.
  - All non labour costs must be new expenditures that can be easily identified and quantified and exclusively related to the smart meter start-up phase of the project.
  - Incremental operating costs which are considered ongoing expenses after the installation is completed, and eventually will become regular operating activities, should be included here
  - Incremental supervision overtime, if any, should be charged to home business unit

# SUMMARY OF INCREMENTAL OM&A ACTIVITIES AND CHARGE ACCOUNTS

BU	Work Order	Description
91	8910011	Smart Meter Operating expenses
91	8910012	Smart Meter Maintenance expenses

Use the Chart of Accounts 7000 and 8000 series Object list when coding the object account within the above work orders.

Object listing is available at Public\Finance Info\Chart of Accounts\Chart of Accounts Information.xls.

# **INCREMENTAL OM&A DETAILED DESCRIPTIONS**

#### Smart Meter Operating and Maintenance Expenses – Electric Meter Department

The separation of incremental operating and maintenance costs should follow the same definitions currently used by the electric meter department.

Use the Chart of Accounts 7000 series Object list when coding to the object account

# Includes:

- incremental labour and associated costs
- incremental contracted services
- incremental operating administration costs
- incremental meter reverification costs and similar expenses should be charged to maintenance

# FlexNet Technology ongoing Licensing Fees

#### Includes:

incremental Licensing Fees based on the number of revenue meters and transceivers in active service

#### Software Maintenance

#### Includes:

- incremental software maintenance support expense (requires periodical renewal)
- initial software license may be included in the software purchase price and capitalized

#### Hardware Maintenance

#### Includes:

• incremental hardware maintenance and server support (requires periodical renewal)

### **Customer Communication Expenses**

### Includes:

• incremental customer communication and education, project communication costs

#### **Program Management Costs**

#### Includes:

• incremental program management costs ongoing in nature, procurement, etc.

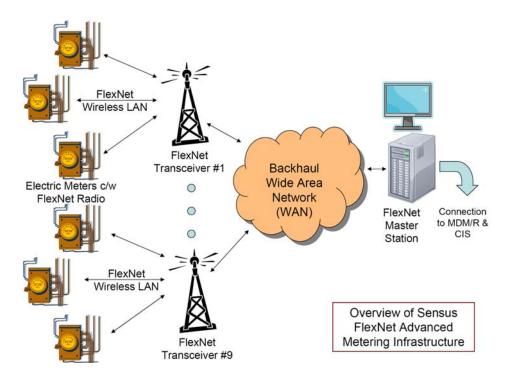
# **Change Management including Training Expenses**

#### Includes:

- incremental consulting or training facilitator costs
- incremental course fees attended by London Hydro employees
- incremental travel, accommodation, meal expenses
- incremental staff attending training should charge their time to this charge account

NOTE: Non-incremental London Hydro staff attending training should NOT charge time outside of their home business unit.

# **Definitions**



- AMCC Advanced Metering Control Computer that is used to retrieve or receive and temporarily store meter reads before or as they are being transmitted to the MDMR/R. The information stored in the AMCC is available to log maintenance and transmission faults and issue reports on the overall health of the AMI to the distributor.
   AMCD Advanced Metering Communication Device that is housed either under the meter's glass or outside the meter. It transmits meter reads from the meter directly or indirectly to the AMCC.
- AMI Advanced Metering Infrastructure. It includes the meter, AMCD, LAN, AMRC, AMCC, WAN and related hardware, software and connectivity required for a fully functioning system that complies with the AMI Functional Specification. With some technologies, an AMI does not include AMRCs. An AMI does not include the MDM/R.
- **AMRC** Advanced Metering Regional Collector that collects meter reads over the LAN from the AMCD and transmits these meter reads to the AMCC.
- LAN Local Area Network is the communication network that transmits meter reads from the AMCD to the AMRC.
- **MDM/R** The Meter Data Management and meter data Repository functions within which meter reads are processed to produce rate-ready data and are stored for future use.
- WAN Wide Area Network is the communication network that transmits meter reads from the AMRC to the AMCC or, in some systems from the AMCD directly to the AMCC, and from the AMCC to the MDM/R.

# LONDON HYDRO CAPITAL EXPENDITURE ACCOUNTS

Object			Date	ail (L	FOR USE WITH CAPITAL WORK ORI	DERS ONLY
Object	3	4	5	an (∟ 6		How to Use
2000	3	_	-			
2000 2100		4	5	-	sets - CWIP our Expenses	
2100					Regular	
-				0	7 Regular - Full Time	
2102						
2103				_	7 Regular - Part Time	
2104 2105					Planned Overtime	CHARGED TO THE WORK ORDER THROUGH THE PAYROLL SYSTEM
					Unplanned Overtime	ONLY
2106					Shift Pay	
2110 2118					Benefit Overhead Allocation	
2110			5	-		
			5	1	t Acquisition	
2151					Asset Acquisition	USED WHEN ASSET IS ACQUIRED AS OPPOSED TO BEING
2152 2153				-	Hardware	CONSTRUCTED
2153			-		Software	CONSTRUCTED
			5		hased Services	
2201					Contractor Services	
2202					Inspection Services	ALL SERVICES PURCHASED
2203					Site Excavation Services	RELATED TO CAPITAL PROJECTS SHOULD BE CHARGED WITHIN THIS
2204					Disposal Services	CATEGORY
2205 2206					Equipment & Vehicle Rentals	
2200			5		Consulting Services rials and Supplies	
			Э	_		
2301					Switches	
2302					Construction Materials	—
2304					Electrical Supplies	
2305					Sand, Gravel, Topsoil	
2306					Concrete Products	THIS CATEGORY IS USED TO
2307					Conductors	IDENTIFY THE TYPES OF PRODUCT
2308					Hardware & Attachments	USED IN THE CONSTRUCTION OF CAPITAL ASSETS THE
2310					Miscellaneous Supplies	MATERIALS CAN BE DIRECT
2312						PURCHASES OR STORES ISSUES
2313					Transformers	—
2314					Water heaters	—
2315					Elec Meters/Metering Units	—
2316 2395					Street Light Supplies	
2395			F		Stores Overhead	
			5		nal Cost Allocations	ALL INTERNAL DEPT.
2401					Transportation Hourly Rate	ALLOCATIONS WILL BE CHARGED
2402					Major Equipment Hourly Rate	TO EACH WORK ORDER IN THIS
2404			_		Engineering Overhead	<u>ARFA</u>
2450			5	-	tal Cost Recovery	
2451					Capital Cost Recovery	<b>1 - - - - - - - - - -</b>
2499				6	CWIP - Close to Fixed Assets	for Finance use only

### FOR USE WITH CAPITAL WORK ORDERS ONLY

X:\Public\Finance Info\Chart of Accounts\Chart of Accounts Information.xls

# LONDON HYDRO OPERATING and MAINTENANCE EXPENSE ACCOUNTS

Ohiaat	1		ata:  /	-		
Object	Leve	el of Do			Account Description	How to Use
7000	•	-		and I	I Maintenance Expenses	
7001	-	5	Prior	Yr. E	Billable Service Balance Forwards	
7002		-			Year Balance Forward	UNBILLED PRIOR YEAR BALANCES
7100		5			(penses	
7101			6	Reg	Jlar	
7102				7	Regular - Full Time	
7103				7	Regular - Part Time	ALL LABOUR COSTS WILL BE
7104			6		ned Overtime	CHARGED TO THE WORK ORDER
7105					anned Overtime	THROUGH THE PAYROLL SYSTEM
7106				Shift		ONLY
7110					efit Overhead Allocation	
7118		_			Time	
7200		5			d Services	
7201					ractor Services	
7202					ection Services	
7203					Excavation Services	
7204			6		osal Services	ALL SERVICES PURCHASED RELATED
7205					Iscaping Services Elimination Services	TO OPERATING & MAINTENANCE
7206 7207						ACTIVITIES SHOULD BE CHARGED
7207					r Equipment Rentals ping Charges	WITHIN THIS CATEGORY
7208					dent Report	
7203					lesale Metering Point Expenses	
7211					inology License Fees	
7300		5			and Supplies	
7301		-		Swite		
7302			6		struction Materials	
7304			6		trical Supplies	
7305					l, Gravel, Topsoil & Sod	
7306			6		crete and Concrete Products	THIS CATEGORY IS USED TO IDENTIFY
7307			6	Cond	ductors	THE TYPES OF PRODUCT USED AS A
7308					ware, Attachments & Terminators	PART OF REGULAR OPERATING
7310					ellaneous Supplies	ACTIVITIES THE MATERIALS CAN BE
7311			6		ic Supplies	DIRECT PURCHASES OR STORES
7312			6	Pole		ISSUES
7313					sformers	
7315					ers & Metering Units	
7316					et Light Supplies	
7395					es Overhead	
7400		5			ost Allocations	
7401	——				sportation Hourly Rate	ALL INTERNAL DEPT. ALLOCATIONS
7402	<u> </u>				r Equipment Hourly Rate	WILL BE CHARGED TO EACH WORK
7404 7500		E		J	neering Overhead	ORDER IN THIS AREA
		5			overies	
7501			6	ыпа	ole Services Cost Recoveries	COSTS BILLED TO 3RD PARTIES

#### FOR USE WITH OPERATING and MAINTENANCE WORK ORDERS ONLY

X:\Public\Finance Info\Chart of Accounts\Chart of Accounts Information.xls

# LONDON HYDRO GENERAL AND ADMINISTRATIVE ACCOUNTS

#### FOR USE WITH DEPT. BUSINESS UNITS AND/OR G&A WORK ORDERS

Object	Leve	el of D	etail (	LOD)	Account Description	How to Use
	4	5	6	7	•	How to use
8000	4	Gene			istrative Expenses	
8100		5	Depa	rtmen	t Labour Expenses	
8101			6	Regu	ar	
8102					Regular - Full Time	
8103					Regular - Part Time	
8104			6		ed Overtime	
8105			6		nned Overtime	
8106			6		Premium	
8107			6	Stand		ALL LABOUR COSTS FOR THE BUSINESS
8108			6		nent Weather	UNIT'S PERSONNEL WILL BE CHARGED TO
8109			6		/ WCB	THESE ACCOUNTS VIA THE PAYROLL
8110			6	Sick F	•	SYSTEM, IRREGARDLESS OF WHETHER THE
8111			6	Vacat		LABOUR IS DIRECTLY FOR CAPITAL
8112					Vacation - Full Time	PROJECTS, BILLABLE SERVICES OR
8113				7	Vacation - Part Time	OPERATING ACTIVITIES
8114			6		Paid Absences	4
8115			6	Traini		4
8116	I		6		orate Benefit Expense	4
8117	I		6	-	nnel Agency Labour Expenses	4
8118			6		in Lieu	4
8120		-	6		ance/Early Retirement ther BU's	
8121		5				
8122					ar - Full Time	ALL LABOUR COSTS CHARGED TO THE
8123			6 6		ar - Part Time	BUSINESS UNIT FROM PERSONNEL OF
8124		5			ium Pays	OTHER BU'S WILL BE CHARGED HERE
8125		5	-	-	t Labour Cost Recoveries	
8126					ating Labour Cost Recoveries	ALL "DIRECT" LABOUR & BENEFIT COSTS
8127			6		al Labour Cost Recoveries	INCLUDED ABOVE WILL BE CREDITED HERE
8128			6	-	le Services Labour Cost Recoveries	WHEN APPLIED TO THE APPLICABLE WORK
8129 8140			6 6		Labour Cost Recoveries	ORDERS
8140		5			Benefit Expenses	
8151			6	OMER		
8152			6		10	4
8152			6		mployer's Portion	4
8154			6		mployee's Portion	-
8155			6		nsurance	-
8155			6		isurance	4
8150			6		byers Health Tax	ALL CORPORATE BENEFIT COSTS ARE
8158			6		n Benefits	CAPTURED HERE AND ARE USED TO
8159			6		e Benefits & Pensions	CREATE THE BENEFIT ALLOCATIONS TO
8160			-	-	Administrative Expense	ALL BUSINESS UNITS
8161			6		e Benefits - Recoverable	
8162			6		ovee Future Benefit Costs	4
8163			6		byee OHIP Premiums	1
8165			-		nity Leave Top Ups	1
8166					ion Pay Adjustments	1
8170					Benefits Expense	1
8200		5			tal Employee Expenses	
8201			6		feal Allowance	
8202		1	6	-	nal Auto Mileage	
8203		1	6		prate Clothing	INCLUDES ALL DEPARTMENT EMPLOYEE
8204			6		and Tool Allowance	COSTS NOT CONSIDERED TO BE LABOUR
8205			-	-	pership Dues	- THAT CAN BE CHARGED THROUGH THE
8206			6		License Fees	PAYROLL SYSTEM, STORES ISSUES OR
8207		1	6		byee Medical Expenses	DIRECT PURCHASES
8208			6		rtmental Safety Supplies	1
8250		5	-		Employee Expenses	
8251				-	ss Centre Expenses	
8252			6		ation/ Recruitment Expenses	ALL CORPORATE EMPLOYEE EXPENSES
8253			6		prate Medical Expenses	THAT ARE NOT SPECIFICALLY RELATED TO
8255			6		/ Employee Wellness	A BUSINESS UNIT'S ACTIVITIES
8256			6	Reco	gnition Gifts	<b>1</b>
		1			ن ب	

cont.

Other         Account Description         How to Use           8300         6         Employee Development         CAPTURES ALL DEPARTMENT COSTS           8301         6         Intition and Course Materials         RELATED TO EMPLOYEE DEVELOPMENT           8302         6         Accommodation         RelATED TO EMPLOYEE DEVELOPMENT           8303         6         Foresonal Auto Misage         EMPLOYEE CAN BE PREPAD MANDATORY           8304         6         Foresonal Development         EMPLOYMENT CONSTS           8307         6         Corporate Employee Development         EMPLOYMENT CONSTS           8308         6         Corporate Employee Development         TRAINING NOT SPECIFIC TO BU'S           8326         6         Corporate Employee Development         TRAINING NOT SPECIFIC TO BU'S           8326         6         Corporate Expense         ALL MEETING EXPENSES COMMONLY           8326         6         Travie Expense         ALL MEETING EXPENSES THAT RELATE TO SPECIFIC TO BU'S           8330         5         Meeting Expense         ALL EXPENSES THAT RELATE TO SPECIFIC
8301     6     Tution and Course Materials     CAPTURES ALL DEPARTMENT COSTS       8302     6     Accommodation     RELATED TO EMPLOYEE DEVELOPMENT - THESE CAN BE PREAD MANDATORY       8303     6     Travel Expense     THESE CAN BE PREAD MANDATORY       8304     6     Personal Auto Mileage     EMPL OWENT COURSES OR PART OF THE       8307     6     Per Dem/Meal Expense     ADMINISTERED BY HUMAN RESOURCES       8326     5     Corporate Employee Development     TRAINING NOT SPECIFIC TO BU'S       8350     5     Meeting Expense     ALL MEETING EXPENSES COMMONLY       8351     6     I Corporate Employee Development     ALL MEETING EXPENSES COMMONLY       8352     6     Travel Expense     ALL MEETING EXPENSES COMMONLY       8353     6     Personal Auto Mileage     ALL MEETING EXPENSES THAT RELATE TO SPECIFIC TO BU'S       8354     6     Telephone Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC BUYEES THROUGH       8400     5     Business Equipment A Communications     GOMMUNICATONS ARE CHARGED HERE       8404     6     Telephone Equipment Junes     Communications       8405     6     Officia Equipment Purchases/Repairs     THE EXPENSES A COOUNT SUBMISSIONS ARE CHARGED HERE       8406     6     Softial Phonse, Pagers / Radios     Communications     THEE PLANESE THAT RELATE TO SPECIFIC
8302     6     Accommodation     RELATED TO EMPLOYEE DEVELOPMENT.       8303     6     Fravel Expense     THESE CAN BE PREPAID MANDATORY       8304     6     Personal Auto Mileage     EMPLOYMENT COURSES OR PART OF THE SUBCATION GRANT PROGRAM       8305     5     Comprate Employee Development     Conference Fees     ADMINISTERED BY HUMAN RESOURCES       8326     6     Comprate Training Programs     TRAINING NOT SPECIFIC TO BU'S       8351     6     6     Commodation     ALL MEETING EXPENSES COMMONLY       8352     6     6     Travel Expense     ALL MEETING EXPENSES COMMONLY       8353     6     Personal Auto Mileage     REIMBURSED TO EMPLOYEES THAOUGH       8354     6     Per Dien/Meal Expense     REIMBURSED TO EMPLOYEES THAOUGH       8355     6     Firade Show Expenses     ALL EXPENSES NOMMONLY       8401     6     Deher Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC TO SPECIFIC TO SPECIFIC TO SPECIFIC TO SECURITIONS ARE CHARGED HERE       8401     6     Collider Flagsing R Radios     COMMUNICATIONS ARE CHARGED HERE       8401     6     Collider Provide Regins     Communications       8401     6     Collider Provide Regins     Communications       8401     6     Collider Provides Regaris     Communications Regaris       8401 <td< td=""></td<>
8303     i     i     Travel Expenses       8304     i     i     Personal Auto Mileage       8305     i     i     Per DiemMeal Expense       8307     i     i     Per DiemMeal Expense       8308     i     i     Per DiemMeal Expense       8307     i     i     Corporate Employee Development       8328     i     i     Corporate Training Programs       8329     i     Corporate Training Programs       8329     i     Meeting Expense       8331     i     i     Accommodation       8332     i     i     Accommodation       8333     i     i     Accommodation       8334     i     i     Personal Auto Mileage       8335     i     i     Personal Auto Mileage       8340     i     Business Equipment A Communications       8401     i     Personal Auto Mileage       8403     i     Protocopier Equipment Linese       8404     i     Telephone Equipment Zunses/Repairs       8405     i     Contract Bioget Pagers / Rados       8406     Gottiner Expense       8407     i     Cotalga Expense       8408     i     Counter Expense       8409     i     <
8304     6     Personal Auto Mileage     EMPL OVMENT COURSES OR PART OF THE EDUCATION GRAAT PROGRAM       8307     6     Professional Development Conference Fees     ADMINISTERED BY HUMAN RESOURCES       8328     5     Corporate Training Programs     TRAINING NOT SPECIFIC TO BU'S       8329     5     Corporate Training Programs     TRAINING NOT SPECIFIC TO BU'S       8320     5     Meeting Expense     ALL MEETING EXPENSES COMMONLY       8351     6     Personal Auto Mileage     Reimburges To EMPLOYEES COMMONLY       8352     6     Proinal Auto Mileage     Reimburges To EMPLOYEES COMMONLY       8353     6     Personal Auto Mileage     Reimburges To EMPLOYEES COMMONLY       8354     6     Personal Auto Mileage     Reimburges To EMPLOYEES THAU RELATE TO SPECIFIC TO BU'S       8355     6     Travel Expense     ALL EXPENSES THAT RELATE TO SPECIFIC TO BU'S       8401     6     Pertolexplantel Lease     ALL EXPENSES THAT RELATE TO SPECIFIC TO BU'S       8401     6     Coldular Phones / Pagers / Radios     COMMUNICATIONS ARE CHARGED HERE       8401     6     Coldular Phones / Pagers / Radios     INTHE EXPENSES - A CORPORATE BUDGET AUD COMMUNICATIONS ARE CHARGED HERE       8401     6     Coldular Phones / Pagers / Radios     INTHE EXPENSES - A CORPORATE BUDGET AUD COMMUNICATIONS ARE CHARGED HERE       8400     6     <
8305     6     Prof Diem/Meal Expense     EDUCATION GRANT PROGRAM       8307     6     Corporate Employee Development     ADMINISTERED BY HUMAN RESOURCES       8326     6     Corporate Employee Development     TRAINING NOT SPECIFIC TO BU'S       8336     6     Corporate Employee Development     TRAINING NOT SPECIFIC TO BU'S       8351     6     Accommodation     ALL MEETING EXPENSES COMMONLY       8352     16     Fravel Expense     ReimBursteet       8353     16     Personal Auto Mileage     ReimBursteet       8354     6     Per Dom/Mael Expense     ReimBursteet       8356     16     Trade Show Expenses     ReimBursteet       8400     5     Business Equipment & Communications     ALL EXPENSES THAT RELATE TO SPECIFIC       8401     6     Pelphones / Pagers / Radios     COMUNICATIONS ARE CHARGED HERE       8407     6     Other Equipment Lease     ALL EXPENSES - A CORPATE BUDGET FOR       8408     6     Colludar Phones / Pagers / Radios     COMUNICATIONS ARE CHARGED HERE       8409     5     Software Expense     THE EXPENSES - A CORPATE BUDGET FOR       8409     6     Hardware Maintenance Expense     ALL COCATION TO ALL DEPARTMENTS WILL BE       8411     6     Courier Expense     ALL COLOR TO N ALL DEPARTMENTS WILL BE       8450
8327     6     Professional Development Conference Fees     ADMINISTERED BY HUMAN RESOURCES       8326     5     Corporate Employee Development     TRAINING NOT SPECIFIC TO BU'S       8330     5     Meeting Expense     TRAINING NOT SPECIFIC TO BU'S       8351     6     Accommodation     ALL MEETING EXPENSES COMMONLY       8352     6     Travel Expense     ALL MEETING EXPENSES COMMONLY       8353     6     Personal Auto Mileage     ReimBurget To EMPLOYEES THAT USINESSIONS       8354     6     Par DiemMeal Expense     ALL EXPENSES THAT RELATE TO SPECIFIC TO AU'S       8400     5     Business Equipment & Communications     ALL EXPENSES THAT RELATE TO SPECIFIC TO AU'S       8401     6     Cellular Phonos/ Pagers / Radios     COMMUNICATIONS ARE CHARGED HERE       8404     6     Cellular Phones / Pagers / Radios     COMMUNICATIONS ARE CHARGED HERE       8409     6     Office Equipment Puchases/Repairs     THE EXPENSES A CORPORATE BUDGET       8409     6     Software Expense     ALL EXPENSES TO THE PUTURE       8410     6     Counter Expense     ALL CATION TO ALL DEPARTMENTS WILL BE MADE IN THE FUTURE       8411     6     Coasale Expense     ALL FLEET CHARGES TO DEPARTMENTS WILL BE MADE IN THE FUTURE       8451     6     Lease Expense     ALL FLEET CHARGES TO DEPARTMENTS WILL BE MADE IN THE FUTURE
8325     5     Corporate Employee Development       8326     6     Corporate Training Programs     TRAINING NOT SPECIFIC TO BU'S       8350     5     Meeting Expense     ALL MEETING EXPENSES COMMONLY       8351     6     Accommodation     ALL MEETING EXPENSES COMMONLY       8352     6     Travel Expense     REIMBURSED TO EMPLOYEES THROUGH       8354     6     Perion-Meel Expense     REIMBURSED TO EMPLOYEES THROUGH       8354     6     Perion-Meel Expense     REIMBURSED TO EMPLOYEES THROUGH       8356     6     Trade Show Expenses     REIMBURSED TO EMPLOYEES THROUGH       8400     5     Business Equipment & Communications     ALL EXPENSES THAT RELATE TO SPECIFIC DEPARTMENT SUBINESS EQUIPMENT AND       8401     6     Pelphone Equipment Lease     ALL CACINO TO ALL DEPARTMENTS WILL       8401     6     Celluphones (Pagers / Radios     IRREGARDLESS OF WHO BUDGETED FOR       8407     6     Colline Expense     ALLOCATION TO ALL DEPARTMENTS WILL       8408     6     Gotivare Expense     HEXPENSES TAT RELATE TO SPECIFIC TO MUE TAND       8409     6     Hardware Maintenance Expense     THE EXPENSES THAT RELATE TO SPECIFIC TO MUE TAND       8409     6     Hardware Maintenance Expense     ALL ORATION TO ALL DEPARTMENTS SUBJOETED FOR       8411     6     Loanse Fees <t< td=""></t<>
8326     6     Corporate Training Programs     TRAINING NOT SPECIFIC TO BU'S       8350     5     Meeting Expense     ALL MEETING EXPENSES COMMONLY       8351     6     Personal Auto Mileage     ALL MEETING EXPENSES COMMONLY       8353     6     Personal Auto Mileage     ALL MEETING EXPENSES COMMONLY       8354     6     Personal Auto Mileage     ALL EXPENSES TO EMPLOYEES THROUGH       8356     6     Trade Show Expense     ALL EXPENSES THAT RELATE TO SPECIFIC       8401     6     Photocopier Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC       8403     6     Other Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC       8404     6     Telephone Equipment Liease     ALL EXPENSES THAT RELATE TO SPECIFIC       8405     6     Other Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC       8406     6     Software Expense     IREGARDLESS OF WHO BUDGETED FOR       8407     6     Collice Expense     IREGARDLESS OF WHO BUDGETED FOR       8408     6     Software Expense     IREGARDLESS OF WHO BUDGETED FOR       8409     6     Hardware Maintenance Expense     ALL FLEET CHARGES FOR DEPARTMENTS WILL       8410     6     Lease Expense     ALL FLEET CHARGES TO DEPARTMENTS       8450     5     Protage Expense     ALL FLEET CHARGES TO DEPARTME
8350     5     Meeting Expense       8351     6     Accommodation       8352     6     Travel Expense       8353     6     Perisonal Auto Mileage       8354     6     Per Dem/Meal Expense       8401     6     Pholocopier Equipment Lease       8402     6     Other Equipment Lease       8403     6     Debraces Equipment Receptorse       8404     6     Telephone Equipment / Lease       8407     6     Collice Equipment Purchases/Repairs       8408     6     Software Expense       8409     6     Hardware Maintenance Expense       8409     6     Hardware Maintenance Expense       8401     6     Courier Expense       8411     6     Courier Expense       8450     5     Vehicle Expense       8451     6     License Fees       8501     6     ALL FLEET CHARGES TO DEPARTMENTS WILL BE MAD ANY DIRECT PURCHASES       8504     6     Contractor Charges       8505     6     Gount Expense       8506
8351     6     Accommodation       8352     6     Fravel Expense       8353     6     Personal Auto Mileage       8354     6     Per Dern/Meal Expense       8356     6     Trade Show Expenses       8400     5     Business Equipment & Communications       8401     6     Photocopier Equipment Lease       8403     6     Other Equipment Lease       8404     6     Telephone Equipment Lease       8405     6     Other Equipment Lease       8406     6     Cellular Phones / Pagers / Radios       8407     6     Other Equipment Purchases/Repairs       8408     6     Software Expense       8409     6     Hardware Maintenance Expense       8409     6     Courier Expense       8410     6     Costigae Expense       8411     6     Costigae Expense       8450     5     Vehicle Expenses       8451     6     Lease Expense / Fleet Houtry Rate       8451     6     Lease Expense / Fleet Houtry Rate       8451     6     Lease Expense / Fleet Houtry Rate       8501     6     Advertising Expense       8502     6     Bank Service Charges       8503     6     Consuling Fees <td< td=""></td<>
8352     6     Fravel Expense     ALL MEETING EXPENSES COMMONLY       8353     6     Personal Auto Mileage     RelMBURSED TO EMPLOYEES THROUGH       8354     6     Perolem/Meal Expense     RelMBURSED TO EMPLOYEES THROUGH       8356     6     Trade Show Expenses     RelMBURSED TO EMPLOYEES THROUGH       8400     5     Business Equipment & Communications     RelMBURSED TO EMPLOYEES THAT RELATE TO SPECIFIC       8401     6     Photocopier Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC       8404     6     Telephone Equipment / Lines     Communications are CHARGED HERE       8406     6     Celluider Photocopier Equipment / Lines     Communications are CHARGED HERE       8407     6     Collide Equipment Purchases/Repairs     IRREGARDLESS OF WHO BUDGETED FOR       8408     6     Software Expense     THE EXPENSES TO ALL DEPARTMENTS WILL       8410     6     Postage Expense     THE EXPENSES TO ALL DEPARTMENTS WILL       8411     6     Courier Expense     ALL FLEET CHARGES TO DEPARTMENTS WILL       8451     6     Lease Expense / Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS WILL       8451     6     Consulting Flees     AND ANY DIRECT PURCHASES       8500     5     Professional Services     Flees       8502     6     Bank Service Charges
8354     6     Per Diem/Meal Expense     EXPENSE ACCOUNT SUBMISSIONS       8356     6     Trade Show Expenses     EXPENSE ACCOUNT SUBMISSIONS       8400     5     Business Equipment & Communications     All expenses       8401     6     Photocopier Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC       8403     6     Other Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC       8404     6     Telephone Equipment Lease     DEPARTMENT BUSINESS EQUIPMENT AND       8406     6     Office Equipment Purchases/Repairs     TREGARDLESS OF WHO BUDGETED FOR       8408     6     Software Expense     THE EXPENSES - A CORPORATE BUDGET       8409     6     Hardware Maintenance Expense     THE EXPENSES - A CORPORATE BUDGET       8410     6     Postage Expense     ALL OFTION TO ALL DEPARTMENTS WILL       8411     6     Courier Expense     ALL FLEET CHARGES TO DEPARTMENTS WILL       8450     5     Vehicle Expense / Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS WILL       8451     6     Lease Expense / Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS       8501     6     Gaustring Feres     AND ANY DIRECT PURCHASES       8502     6     Gounsulting Feres     Second Gradie Grad
8356       6       Trade Show Expenses         8400       5       Business Equipment & Communications         8401       6       Photocopier Equipment Lease         8403       6       Other Equipment Lease         8404       6       Telephone Equipment Lines         8404       6       Cellular Phones / Pagers / Radios         8407       6       Office Equipment Purchases/Repairs         8408       6       Software Expense         8409       6       Hardware Maintenance Expense         8409       6       Lease Expense         8410       6       Courier Expense         8411       6       Courier Expenses         8451       6       Lease Expense / Fleet Hourly Rate         8451       6       Lease Expense         8451       6       Lease Expense         8500       5       Profeessional Services         8501       6       Advertising Expense         8502       6       Consulting Fees         8503       6       Cleasting Regreges         8504       6       Socirty Services         8508       6       Gensulting Fees         8509       6       Credit Agency Fees </td
8400         5         Business Equipment & Communications           8401         6         Photocopier Equipment Lease         ALL EXPENSES THAT RELATE TO SPECIFIC DEPARTMENT BUSINESS EQUIPMENT AND ALL EXPENSES THAT RELATE TO SPECIFIC DEPARTMENT BUSINESS EQUIPMENT AND DEPARTMENT BUSINESS FOR HOR BUGGET THE EXPENSES - A CORPORATE BUDGET THE EXPENSES - A CORPORATE BUDGET ALL COLLETON TO ALL DEPARTMENTS WILL BE MADE IN THE FUTURE           8411         6         Courtier Expense         ALL FLEET CHARGES TO DEPARTMENTS WILL BE MADE IN THE FUTURE           8450         5         Vehicle Expense         ALL FLEET CHARGES TO DEPARTMENTS WILL BE MADE IN THE FUTURE           8451         6         Lease Fees         AND ANY DIRECT PURCHASES           8500         5         Professional Services         ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES           8501         6         Contractor Services         ALL FLEET CHARGES TO DEPARTMENTS OR CAN BE SECIFIC TO THE ACTIVITIES OF ONLY A FEW DEPARTMENTS OF CAN BE CONTRACTOR Fees           8510         6         Mail Contractor Fees         SPECIFIC D THA
8401     6     Photocopier Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC       8404     6     Citelephone Equipment Lines     DEPARTMENT BUSINESS EQUIPMENT AND       8406     6     Cellular Phones / Pagers / Radios     COMMUNICATIONS ARE CHARGED HERE       8407     6     Colfice Equipment / Lines     DEPARTMENT BUSINESS EQUIPMENT AND       8408     6     Software Expense     Insured Andrean Maintenance Expense       8409     6     Hardware Maintenance Expense     ALL CATIONS ARE CHARGED HERE       8411     6     Contract Expense     Insurance Aspense       8411     6     Contract Expense     ALL FLEET CHARGES TO DEPARTMENTS WILL       8411     6     Locanse Fees     ALL FLEET CHARGES TO DEPARTMENTS       8451     6     License Fees     AND ANY DIRECT PURCHASES       8500     5     Professional Services     AND ANY DIRECT PURCHASES       8501     6     Advertising Expense     ALL FLEET CHARGES TO DEPARTMENTS       8502     6     Consulting Expense     AND ANY DIRECT PURCHASES       8503     6     Consulting Fees     Softing Expense       8504     6     Consulting Fees     Softing Expense       8505     6     Consulting Fees     Softing Expense       8506     6     Contractor Expense     Fe
8403     6     Other Equipment Lease     ALL EXPENSES THAT RELATE TO SPECIFIC DEPARTMENT BUSINESS EQUIPMENT AND Sequence of the equipment / Lines       8404     6     Cellular Phones / Pagers / Radios     COMMUNICATIONS ARE CHARGED HERE       8407     6     Cellular Phones / Pagers / Radios     IRREGARDLESS OF WHO BUDGETED FOR THE EXPENSES - A CORPORATE BUDGET ALLOCATION TO ALL DEPARTMENTS WILL BE MADE IN THE FUTURE       8408     6     Software Expense     THE EXPENSES - A CORPORATE BUDGET ALLOCATION TO ALL DEPARTMENTS WILL BE MADE IN THE FUTURE       8410     6     Postage Expense     ALL FLEET CHARGES TO DEPARTMENTS WILL BE MADE IN THE FUTURE       8411     6     Courier Expense     ALL FLEET CHARGES TO DEPARTMENTS WILL BE MADE IN THE FUTURE       8451     6     Lease Expense / Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8501     6     Bank Service Charges     AND ANY DIRECT PURCHASES       8502     6     Bank Service Charges     AND ANY DIRECT PURCHASES       8502     6     Consulting Fees     TO MANY DEPARTMENTS OR CAN BE       8503     6     Legal Fees     Contractor Services     TO MANY DEPARTMENTS OR CAN BE       8504     6     Othisater Recovery Expense     TO MANY DEPARTMENTS OF ONLY A       8505     6     Contractor Services     TO MANY DEPARTMENTS OF ONLY A       8510     6     EBT Hub Expe
8404     6     Telephone Equipment / Lines COMMUNICATIONS ARE CHARGED HERE RA07     DEPARTMENT BUSINESS EQUIPMENT AND COMMUNICATIONS ARE CHARGED HERE RA08       8406     6     Cellular Phones / Pagers / Radios     COMMUNICATIONS ARE CHARGED HERE REGARDLESS OF WHO BUDGETED FOR ALLOCATION TO ALL DEPARTMENTS WILL BE MADE IN THE EXPENSES - A CORPORATE BUDGET ALLOCATION TO ALL DEPARTMENTS WILL BE MADE IN THE EVIDENTS ALLOCATION TO ALL DEPARTMENTS WILL BE MADE IN THE FUTURE       8410     6     Postage Expense     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8451     6     Lease Expense / Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8451     6     Lease Expense / Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8500     5     Professional Services     AND ANY DIRECT PURCHASES       8501     6     Advertising Expense     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8503     6     Legal Fees     AND ANY DIRECT PURCHASES       8504     6     Advertising Expense     TO MANY DEPARTMENTS OR CAN BE       8506     6     Security Services     TO MANY DEPARTMENTS OR CAN BE       8509     6     Contractor Expense     TO MANY DEPARTMENTS OR CAN BE       8511     6     Bard Director Fees     TO MANY DEPARTMENTS OR CAN BE       8514     6     Bard Director Fees     DEPARTMENT SPECIFIC SHOW THE SPE
8406       6       Cellular Phones/ Pagers / Radios       COMMUNICATIONS ARE CHARGED HERE         8407       6       Office Equipment Purchases/Repairs       IRREGARDLESS OF WHO BUDGETED FOR         8408       6       Software Expense       IHE EXPENSES - A CORPORATE BUDGET         8409       6       Hardware Maintenance Expense       ALLOCATION TO ALL DEPARTMENTS WILL         8411       6       Courier Expense       ALLOCATION TO ALL DEPARTMENTS WILL         8411       6       Courier Expense       ALL FLEET CHARGES TO DEPARTMENTS WILL         8451       6       Lease Expense / Fleet Hourly Rate       ALL FLEET CHARGES TO DEPARTMENTS         8454       6       Lease Expense       AND ANY DIRECT PURCHASES         8500       5       Professional Services       AND ANY DIRECT PURCHASES         8500       6       Lagal Fees       AND ANY DIRECT PURCHASES         8503       6       Louring Fees       AND ANY DIRECT PURCHASES         8504       6       Consulting Fees       Stoce         8507       6       Collection Agency Fees       Stoce         8508       6       Insurance Adjustor Fees       Stoce         8509       6       Credit Agency Fees       Stoce         8513       6       Ma
8407     6     Office Equipment Purchases/Repairs     IRREGARDLESS OF WHO BUDGETED FOR THE EXPENSES - A CORPORATE BUDGET THE EXPENSES - A CORPORATE BUDGET ALLOCATION TO ALL DEPARTMENTS WILL BE MADE IN THE FUTURE       8410     6     Postage Expense     ALLOCATION TO ALL DEPARTMENTS WILL BE MADE IN THE FUTURE       8451     6     Lease Expense / Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8500     5     Professional Services     AND ANY DIRECT PURCHASES       8501     6     Legal Fees     AND ANY DIRECT PURCHASES       8503     6     Legal Fees     AND ANY DIRECT PURCHASES       8504     6     Advertising Expense     ALL FLEET CHARGES TO DEPARTMENTS       8505     6     Consulting Fees     AND ANY DIRECT PURCHASES       8506     6     Security Services     TO MANY DIRECT PURCHASES       8509     6     Contractor Agency Fees     TO MANY DEPARTMENTS OR CAN BE       8510     6     Disaster Recovery Expense     TO MANY DEPARTMENTS - HOGSE WHICH ARE       8514     6     Contractor Expense     EDEPARTMENTS - HOGSE WHICH ARE       8514     6     Contractor Services     EDEPARTMENT SPECIFIC SHOW THE SPECIFIC BUSINESS UNIT NOS.       8519     6     Contr
8408     6     Software Expense     THE EXPENSES - A CORPORATE BUDGET       8409     6     Hardware Maintenance Expense     ALLOCATION TO ALL DEPARTMENTS WILL BE MADE IN THE FUTURE       8411     6     Courier Expense     ALL CATION TO ALL DEPARTMENTS WILL BE MADE IN THE FUTURE       8411     6     Lease Expense/ Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8451     6     Lease Expense / Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8501     6     Advertising Expense     AND ANY DIRECT PURCHASES       8502     6     Bank Service Charges     AND ANY DIRECT PURCHASES       8504     6     Legal Fees     AND ANY DIRECT PURCHASES       8505     6     Consulting Fees     Stotic Consulting Fees       8506     6     Security Services     SPECIFIC TO THE ACTIVITIES OF ONLY A       8506     6     Insurance Adjustor Fees     SPECIFIC TO THE ACTIVITIES OF ONLY A       8511     6     Disaster Recovery Expense     SPECIFIC TO THE ACTIVITIES OF ONLY A       8513     6     Recycling Expense     SPECIFIC BUSINESS UNIT NOS.       8518     6     Recycling Expense     SPECIFIC BUSINESS UNIT NOS.       8518     6     Community Relations Advertising     SPECIFIC BUSINESS UNIT NOS.       8520     6
8409       6       Hardware Maintenance Expense       ALLOCATION TO ALL DEPARTMENTS WILL         8410       6       Postage Expense       BE MADE IN THE FUTURE         8411       6       Courier Expense       ALLOCATION TO ALL DEPARTMENTS WILL         8450       5       Vehicle Expense       BE MADE IN THE FUTURE         8451       6       Lease Expense / Fleet Hourly Rate       ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES         8450       5       Professional Services       ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES         8500       5       Professional Services       ALL Fleet CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES         8501       6       Bank Service Charges       ALL of Advertising Expense       ALL of Advertising Expense         8503       6       Legal Fees       ALL of Advertising Expense       TO MANY DIRECT PURCHASES         8506       6       Security Services       TO MANY DEPARTMENTS on CAN BE COMMO         8511       6       Offsite Storage       TO MANY DEPARTMENTS on CAN BE SPECIFIC TO THE ACTIVITIES OF ONLY A FEW DEPARTMENTS - THOSE WHICH ARE DEPARTMENTS - THOSE WHICH ARE DEPARTMENTS - THOSE WHICH ARE DEPARTMENTS SPECIFIC SHOW THE SPECIFIC BUSINESS UNIT NOS.         8511       6       Reveling Expense       ED Contractor Services         8512       6       Ball P
8410     6     Postage Expense     BE MADE IN THE FUTURE       8451     6     Courier Expense     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8451     6     Lease Expense / Fleet Hourly Rate     ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES       8454     6     License Fees     AND ANY DIRECT PURCHASES       8500     5     Professional Services     AND ANY DIRECT PURCHASES       8501     6     Advertising Expense     AND ANY DIRECT PURCHASES       8502     6     Bank Service Charges     AND ANY DIRECT PURCHASES       8503     6     Legal Pees     Sold     Sold       8504     6     Aduit Fees     Sold     Sold       8505     6     Consulting Fees     Sold     Sold       8506     6     Insurance Adjustor Fees     Sold     Sold And Contractor Expense       8510     6     Offsite Storage     SPECIFIC TO THE ACTIVITES OF ONLY A       8511     6     Bard Intertor Fees     SPECIFIC TO THE ACTIVITES OF ONLY A       8513     6     Contractor Services     SPECIFIC BUSINESS UNIT NOS.       8514     6     Bart Hub Expenses     SPECIFIC BUSINESS UNIT NOS.       8514     6     Epost Contracted Services     Services       8524     6     Contracted Meter Re
8411       6       Courier Expense         8450       5       Vehicle Expense         8451       6       Lease Expense / Fleet Hourly Rate         8451       6       Lease Expense / Fleet Hourly Rate         8454       6       License Fees         8450       5       Professional Services         8500       5       Professional Services         8501       6       Advertising Expense         8502       6       Bank Service Charges         8503       6       Legal Fees         8504       6       Aduit Fees         8505       6       Collection Agency Fees         8506       6       Insurance Adjustor Fees         8509       6       Credit Agency Fees         8510       6       Offsite Storage         8511       6       Baard Director Fees         8513       6       Mail Contractor Expense         8514       6       Baard Director Fees         8515       6       Contractor Services         8516       6       Contractor Services         8517       6       Ball Printing Services         8518       6       Recycling Expense         8519 </td
8450       5       Vehicle Expense         8451       6       Lease Expense / Fleet Hourly Rate       ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES         8454       6       License Fees       AND ANY DIRECT PURCHASES         8500       5       Professional Services       AND ANY DIRECT PURCHASES         8501       6       Advertising Expense       AND ANY DIRECT PURCHASES         8502       6       Bank Service Charges       AND ANY DIRECT PURCHASES         8503       6       Legal Pees       AND ANY DIRECT PURCHASES         8504       6       Advertising Expense       AND ANY DIRECT PURCHASES         8504       6       Logal Pees       Bank Service Charges         8506       6       Consulting Fees       Bank Services         8506       6       Insurance Adjustor Fees       PROFESSIONAL SERVICES CAN BE COMMO TO MANY DEPARTMENTS OR CAN BE SPECIFIC TO THE ACTIVITIES OF ONLY A         8511       6       Bard Director Fees       SPECIFIC TO THE ACTIVITIES OF ONLY A         8514       6       Board Director Fees       SPECIFIC TO THE ACTIVITIES OF ONLY A         8515       6       Recycling Expense       SPECIFIC BUSINESS UNIT NOS.         8517       6       Recycling Expense       SPECIFIC BUSINESS UNIT NOS.
8451       6       Lease Expense / Fleet Hourly Rate       ALL FLEET CHARGES TO DEPARTMENTS AND ANY DIRECT PURCHASES         8454       6       License Fees       AND ANY DIRECT PURCHASES         8500       5       Professional Services       Advertising Expense         8501       6       Advertising Expense       Advertising Expense         8502       6       Bank Service Charges       Advertising Expense         8503       6       Legal Fees       Advertising Expense         8504       6       Advertising Expense       Advertising Expense         8505       6       Consulting Fees       Advertising Expense         8506       6       Consulting Fees       Advertising Expense         8506       6       Insurance Adjustor Fees       To MANY DEPARTMENTS OR CAN BE COMMO         8511       6       Offsite Storage       PROFESSIONAL SERVICES CAN BE COMMO         8511       6       Board Director Fees       PROFESSIONAL SERVICES CAN BE COMMO         8514       6       Board Director Fees       PROFESSIONAL SERVICES WITH ARE         8515       6       Contractor Services       PEOFIC DUBLARENTS POLICY AND SERVICES CAN BE COMMO         8517       6       Recycling Expense       PEOFIC DUBLACH ARE         8518
8454       6       License Fees       AND ANY DIRECT PURCHASES         8500       5       Professional Services       8501         8501       6       Advertising Expense       8502         8503       6       Legal Fees       8503         8503       6       Legal Fees       8503         8504       6       Audit Fees       8505         8505       6       Consulting Fees       8506         8506       6       Security Services       8503         8506       6       Collection Agency Fees       8506         8509       6       Credit Agency Fees       70 Many DEPARTMENTS OR CAN BE         8511       6       Disaster Recovery Expense       70 Many DEPARTMENTS OR CAN BE         8513       6       Board Director Fees       SPECIFIC TO THE ACTIVITIES OF ONLY A         8514       6       Board Director Fees       DEPARTMENTS THOSE WHICH ARE         8516       6       Contractor Services       8513         8519       6       EBT Hub Expenses       EBT Hub Expenses         8522       6       Epost Contracted Services       6         8523       6       Contract Cellection Services       8533         8522
8500       5       Professional Services         8501       6       Advertising Expense         8502       6       Bank Service Charges         8503       6       Legal Fees         8504       6       Audit Fees         8505       6       Consulting Fees         8506       6       Security Services         8507       6       Collection Agency Fees         8508       6       Insurance Adjustor Fees         8509       6       Credit Agency Fees         8510       6       Offsite Storage         8511       6       Mail Contractor Expense         8513       6       Mail Contractor Expense         8514       6       Board Director Fees         8515       6       Contractor Services         8516       6       Contractor Services         8517       6       Waste Disposal Services         8518       6       Recycling Expense         8519       6       Eom Structes         8522       6       Epost Contracted Services         8523       6       Contracted Services         8524       6       Contracted Services         8523       6 </td
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8552         6         Property Taxes           8553         6         HVAC Expense
8553 6 HVAC Expense
8554 6 Utilities
8555 6 Electrical
8556     6     Painting       8557     6     Janitorial Services
8558 6 Landscape Expense
8559 6 Snow Removal
8560 6 Miscellaneous Maintenance
8561         6         Plumbing / Sewer         EXPENSES FOR SERVICES AND SUPPLIES           7         7         7         7
8563 6 Miscellaneous Supplies MAINTENANCE OF ALL BLILL DINGS AND
8564 6 Seasonal Cleaning SUBSTATIONS - SUPPLIES CAN FITHER BE
8565 6 Furniture Maintenance DIRECT PURCHASES OR STORES ISSUES
8566 6 Interior Landscape
8567 6 Elevator Maintenance

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