

**GOVERNMENT OF PUERTO RICO  
PUBLIC SERVICE REGULATORY BOARD  
PUERTO RICO ENERGY BUREAU**

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IN RE: PUERTO RICO ELECTRIC POWER  
AUTHORITY RATE REVIEW

CASE NO.: NEPR-AP-2023-0003

SUBJECT: Request for Continuance of Technical  
Conference and Motion Submitting Responses to  
Attachment One of the Resolution and Order of  
March 15, 2024

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**REQUEST FOR CONTINUANCE OF TECHNICAL CONFERENCE AND MOTION  
SUBMITTING RESPONSES TO ATTACHMENT ONE TO THE RESOLUTION AND  
ORDER OF MARCH 15, 2024**

**TO THE HONORABLE PUERTO RICO ENERGY BUREAU:**

**COME NOW LUMA Energy, LLC** (“ManagementCo”), and **LUMA Energy ServCo, LLC** (“ServCo”), (jointly referred to as “LUMA”), and respectfully states and submits the following:

**I. Introduction**

1. LUMA respectfully requests that this Honorable Puerto Rico Energy Bureau (the “Energy Bureau”) continue the Technical Conference that was scheduled for April 17<sup>th</sup> in this proceeding per a Resolution and Order of March 15, 2024 (“March 15<sup>th</sup> Order”). The main justification is that LUMA personnel is and will be engaged in the budget allocation process for Fiscal Year 2025 (“FY2025”), pursuant to Section 7.3(a) of the Puerto Rico Electric Power System Operation and Maintenance Agreement (“T&D OMA”), Article 3.1(a) of the PREPA-GenCo-HydroCo Operating Agreement (“PGHOA”), and Section 7.3 (a) of the Puerto Rico Thermal Generation Facilities Operation and Maintenance Agreement (the “Generation OMA”). Budget allocation discussions require substantial time, will be ongoing on April 17<sup>th</sup>, and are required to comply with the Resolution and Order issued on March 14, 2024 (“March 14<sup>th</sup> Budgets Order”),

in Case No. NEPR-MI-2021-0004, *In re Review of LUMA's Initial Budgets*, whereby this Energy Bureau required that LUMA, Genera PR, LLC (“Genera”), and the Puerto Rico Electric Power Authority (“PREPA”) submit by April 15<sup>th</sup>, a Fiscal Year 2025 (“FY2025”) Consolidated System Budget for the Electric Power System (“Consolidated System Budget”). It is currently envisioned that an FY2025 Consolidated System Budget will be filed in Case No. NEPR-MI-2021-0004, by May 15, 2024.

2. LUMA submits that the requested continuance should not unduly delay proceedings in this case given that the topics that this Energy Bureau has announced shall be discussed in the April 17<sup>th</sup> Technical Conference, involve stages of this rate review proceeding that per the March 15<sup>th</sup> Order, will take place on or around June 2025 (Phase II, Step 2).

3. Further, the March 15<sup>th</sup> Order required LUMA, Genera, and PREPA to provide certain information as specified in Attachment One to said order on or before April 8, 2024. LUMA hereby submits as *Exhibit 1* its responses to the requests for information included in Attachment One of the March 15<sup>th</sup> Order. In addition, LUMA submits Genera’s and PREPA’s responses to Attachment One of the March 15<sup>th</sup> Order as *Exhibits 2 and 3* of this Motion.

## **II. Background**

4. On June 30, 2023, the Puerto Rico Energy Bureau (the “Energy Bureau”) issued a Resolution and Order “to initiate [this] adjudicative process to review PREPA’s rates” (the “June 30<sup>th</sup> Order”) and opened this instant proceeding. *See* June 30<sup>th</sup> Order, p. 2.

5. The Energy Bureau divided the rate review process into three (3) separate phases. *See* June 30<sup>th</sup> Order, p. 2. Phase I entails an informal review of previously established filing requirements, (including those established through the New Regulation on Rate Filing Requirements for the Puerto Rico Electric Power Authority’s First Rate Case, Regulation 8720 of

March 28, 2026 (“Regulation 8720”)), that will apply to a rate order modification request filed in the instant proceeding, allocates responsibility for the various requirements across the relevant operating entities and ensures coordination among such entities. *Id.* Through Phase I, the Energy Bureau will also determine which filing requirements will apply during Phase II and which requirements will be deferred and addressed during Phase III. *Id.*, p. 4.

6. Phase II entails filing a rate order modification request based on the applicable filing requirements adopted by the Energy Bureau as a result of Phase I. *See* June 30<sup>th</sup> Order, p. 2. Upon such Phase II filing, which the Energy Bureau predetermined in the June 30<sup>th</sup> Order to be “incomplete,” the Energy Bureau will begin its review of the rate order modification request. It will adopt any interim decisions it deems appropriate. *Id.*, p.p. 2-3. Finally, Phase III involves the “formal review of a complete rate filing [which] contain[s] the items addressed in an interim matter in Phase II,” as well as the remaining filing requirements determined during Phase I to be deferred to Phase III. *Id.*, p. 4.

7. For Phase I, the Energy Bureau directed LUMA to file a report on or before October 4, 2023, describing LUMA’s understanding of the applicability of previously established filing requirements to the filing of a future rate order modification request, including, but not limited to, the current status of compliance with such requirements, whether LUMA can comply with such requirements, the timeline necessary to achieve compliance and the entities on which LUMA would rely on to adhere to each filing requirement. *See* June 30<sup>th</sup> Order, p. 3.

8. The Energy Bureau also required LUMA to report on its progress in addressing the deficiencies in PREPA’s 2016 rate review application (as described by the Energy Bureau in the 2017 Rate Order) and the status of coordination activities among LUMA, Genera, and PREPA in preparation for the upcoming rate review. *See* June 30<sup>th</sup> Order, p. 3. Finally, the Energy Bureau

required LUMA to provide in its report a list of the schedules it intends to submit along with its Phase II filing, as well as a discussion on how the filing will address PREPA's legacy debt and pension obligations. *Id.*

9. On October 4, 2023, LUMA filed a *Motion in Compliance with June 30th Resolution and Order- Submission of Phase I Report* ("Phase 1 Report"). See *Motion in Compliance with June 30th Resolution and Order*, Exhibit 1 to same, and Appendix A with supporting spreadsheet with matrix on filing schedules.

10. In the Phase 1 Report, relevant to this motion, LUMA explained LUMA's ability to operate in line with industry standards including, but not limited to, the development of a fulsome embedded COSS, PREPA needed to complete its accounting and balance sheet remediation efforts. LUMA explained that it "does not have the benefit of meaningful balance sheet accounts representing historical information that can be used as a starting point to establish a uniform system of accounts to allow full and proper functionalization of costs by functions." See Phase 1 Filing, p.10. Said need for remediation is not attributable to LUMA, nor is LUMA tasked with undertaking PREPA's accounting remediation work. *See id.*

11. On October 24, 2023, this Energy Bureau issued a Resolution and Order determining that LUMA's Phase I Report complied with the June 30<sup>th</sup> Order. This Energy Bureau also issued a First Requirement of Information in Attachment A of the October 24<sup>th</sup> Order ("First ROI"), including requests addressed to LUMA, Genera, and PREPA.

12. On November 3, 2023, LUMA filed a *Motion Submitting Responses to First Requirement of Information in Compliance with October 24th Resolution and Order*, submitting its response to the First ROI. In connection with LUMA's Response to the request for information

five “PREB-LUMA-01-05,” *see* RFI-LUMA-AP-2023-0003-20231024-PREB-LUMA-01-05, LUMA submitted an updated Phase I Report.

13. On March 14, 2024, this Energy Bureau issued a Resolution and Order in Case No. NEPR-MI-2021-0004, *In re Review of LUMA’s Initial Budgets*, whereby it stated, among other matters, that LUMA, Genera, and PREPA shall file the consolidated FY2025 System Budget on or before April 15, 2024 (“March 14<sup>th</sup> Budgets Order”). The Energy Bureau based its determination on the procedure previously established for the Fiscal Year 2023 Budget Examination in accordance with the guidelines and processes of the 2017 Rate Order.

14. In the March 15<sup>th</sup> Order, this Energy Bureau assessed LUMA’s Phase I Report, issued several directives and scheduled the April 17<sup>th</sup> Technical Conference, stating that it would address the extent to which the accounting information prepared for LUMA, PREPA, and Genera conforms to the guidance provided in the [Federal Energy Regulatory Commission] FERC [Uniform System of Accounts] USOA. *Id.* In Attachment One of the March 15<sup>th</sup> Order, the Energy Bureau also issued guidance for the parties to prepare for the April 17<sup>th</sup> Technical Conference, which direction includes items related to accounting information and the modified COSS. *See id.*, Attachment One.

15. Furthermore, in the March 15<sup>th</sup> Order, this Energy Bureau divided Phase II of this rate review process into two steps. “Step 1 will focus on reviewing and finalizing the updated revenue requirements for LUMA, Genera, and PREPA. After a final decision on the revenue requirement, the Energy Bureau will formally begin Step 2 to review rate design.” *Id.*, p.p. 4-5.

16. Finally, in the March 15<sup>th</sup> Order, the Energy Bureau directed LUMA, Genera, and PREPA to submit responses to Attachment One on or before April 8, 2024. *Id.* It also directed

LUMA to file the proposed revenue requirement for Phase II, Step 1, on or before June 1, 2024. *Id.*, p. 6.

17. In a filing dated April 7, 2024, submitted in Case No. NEPR-MI-2021-0004 (“April 7<sup>th</sup> Budgets Motion”), LUMA requested until May 15, 2024, to address the order issued on March 14, 2024, to file by April 15<sup>th</sup>, a FY2025 Consolidated System Budget. LUMA explained that additional time is needed to allow LUMA, Genera, and PREPA to discuss budget allocation.<sup>1</sup>

## **II. Request for Continuance**

18. As LUMA informed in the April 7<sup>th</sup> Budgets Motion, the budget allocation process is ongoing. This process is contractually required and an antecedent step for LUMA to be in a position to submit the FY2025 Consolidated System Budget to the Energy Bureau. LUMA expects that said process will be ongoing on April 17<sup>th</sup>.

19. The budget allocation process is a time-intensive, organization-wide endeavor for LUMA. It also requires that personnel in charge of activities for this Rate Review Proceeding, must now focus their efforts on the budget allocation process in response to the March 14<sup>th</sup> Budgets Order. This will limit their time preparing for and appearing at a Technical Conference in this proceeding.

20. It is respectfully submitted that continuance of the April 17<sup>th</sup> Technical Conference will allow the parties to finalize the proposed FY2025 Consolidated System Budget and the proposed revenue requirement, prior to preparing for and appearing at a Technical Conference to discuss accounting remediation activities.

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<sup>1</sup> The additional time is needed for the budget allocation discussions that LUMA, Genera and PREPA, shall conduct with the Puerto Rico Public Private Partnerships Authority (“P3A”), pursuant to Section 7.3(a) of the T&D OMA, Section 3.1(a) of the PGHOA, and Section 7.3(a) of the Generation OMA. Those budget allocation discussions are conducted during years where a rate adjustment will not take place and precede the filing with this Energy Bureau of a proposed Consolidated System Budget.

21. Moreover, several topics to be discussed in the Technical Conference, including accounting remediation activities and the modified COSS, bear upon Phase II Step 2 of the rate review process. The Energy Bureau set Phase II Step 2 in the March 15<sup>th</sup> Order to be conducted twelve months after June 2024, by June 2025. Thus, a continuance of the Technical Conference should not affect the Energy Bureau's important interest in discussing accounting remediation topics and the modified COSS, ahead of the Phase II Step 2 filing.

22. LUMA requests the Energy Bureau to continue the April 17<sup>th</sup> Technical Conference and schedule the same for another date after the proposed FY2025 Consolidated System Budget is submitted on May 15, 2024. LUMA presents this request for a continuance of the April 17<sup>th</sup> Technical Conference with the good faith understanding that it should not unduly delay the Energy Bureau's processes.

### **III. Submission of Responses to Attachment One to the March 15<sup>th</sup> Order**

23. In the March 15<sup>th</sup> Order, the Energy Bureau requested LUMA, Genera, and PREPA to provide:

- i. Chart of accounts and be prepared to address and explain any and all currently known deviations from the FERC USOA for FY2023, FY2024, budgeted information for FY2025, and projected years that will be presented in the rate review.
- ii. Whether the budgeted information for FY2025 can or will be adjusted for the rate case filing to conform with the accounting guidance provided in the FERC USOA.
- iii. Reliability of each organization's accounting information, including identifying the respective systems of internal controls and descriptions of how

frequently and diligently the internal controls are tested, and whether each of the systems of internal controls follows the guidance provided by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) control framework.

iv. To the extent that budgeted information for FY2025 will be used to establish a revenue requirement, LUMA, PREPA, and Genera should also describe their budgeting processes, should detail and explain all key assumptions used in their FY2025 and subsequent year budgets/forecasts, and should describe the review and approval process applicable to their FY2025 budgets.

v. Update on the preparation of a modified COSS for Phase II Step 2 of the rate review.

24. In compliance with the March 15th Order, LUMA hereby submits as *Exhibit 1* to this Motion, its responses to the requests for information included in Attachment One of the March 15<sup>th</sup> Order. LUMA reiterates that its ability to implement FERC USOA's accounting guidance depends on completing PREPA's balance sheet remediation activities, which remediation activities are entirely outside of LUMA's control. Any enabling activities that support an industry-standard COSS and the balance sheet remediation will not be in place before Fiscal Year 2028.

25. In addition, LUMA submits Genera's and PREPA's responses to Attachment One of the March 15<sup>th</sup> Order as *Exhibits 2 and 3* of this Motion.

**WHEREFORE**, LUMA respectfully requests that the Energy Bureau **take notice** of the aforementioned for all purposes; **order the continuance** of the April 17<sup>th</sup> Technical Conference for another date after filing the consolidated FY2025 Budget Proposal and proposed revenue

requirement; **accept** the responses to Attachment One of the March 15<sup>th</sup> Order; and **deem** that LUMA has complied with the March 15<sup>th</sup> Order.

**RESPECTFULLY SUBMITTED.**

In San Juan, Puerto Rico, this 8<sup>th</sup> day of April 2024.

I hereby certify that this motion was filed using the electronic filing system of this Energy Bureau. I also certify that a copy of this motion will be notified to the Puerto Rico Electric Power Authority, through attorneys Lionel Santa Crispín, [lionel.santa@prepa.pr.gov](mailto:lionel.santa@prepa.pr.gov); and to Genera PR LLC, through counsels of record, Jorge Fernandez-Reboredo, [jfr@sbglaw.com](mailto:jfr@sbglaw.com) and Alejandro López Rodríguez, [alopez@sbglaw.com](mailto:alopez@sbglaw.com).



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*Exhibit 1*

## Rate Review

# Attachment One – Preparation for April 2024 Technical Conference

## NEPR-AP-2023-0003

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### INTRODUCTION

In its March 15, 2024, Resolution and Order (March 15 Order), the Puerto Rico Energy Bureau (Energy Bureau or PREB) expressed two main concerns: 1) that information for fiscal year (FY) 2025 would not be presented using the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts (USOA) for electric utilities; and 2) the need for additional information regarding LUMA's proposed modified Cost of Service Study (COSS) and its effect on the rate review<sup>1</sup>.

The Energy Bureau also requested information regarding each entity's internal controls and budgeting processes, and divided Phase 2 of the rate review filing into two steps. The first step ("Phase 2, Step 1"), to be delivered by June 1, 2024, includes the revenue requirement and supporting schedules. The second step ("Phase 2, Step 2") includes rate design and supporting schedules, including the modified COSS. The March 15 Order indicates that this filing will be scheduled for a date in calendar 2025.

As operator of the electric system, LUMA is aware of its responsibility for providing accounting and financial reporting in accordance with FERC's USOA per Annex I Section VI(B) of the Puerto Rico Transmission and Distribution System Operations and Maintenance Agreement (T&D OMA)<sup>2</sup>, and recognizes the importance of compliance with such standards. To date, LUMA's Finance department has been focusing its limited resources on prioritizing urgent issues that improve its ability to provide higher quality financial submissions to PREB's requests in the future. These include efforts to improve business operations, and building a skilled workforce with regulatory experience, supporting Puerto Rico Electric Power Authority (PREPA) audits, and remediating inherited financial systems.

However, historical accounting issues with PREPA's balance sheet require a broader remediation effort outside of LUMA's control. As described in the Phase 1 Report and elaborated on in the first requirement of information,<sup>3</sup> LUMA's ability to implement FERC accounting depends on completion of PREPA's balance sheet remediation effort (Balance Sheet Remediation), which is the responsibility of PREPA and the Government of Puerto Rico. In August 2022, LUMA informed the Puerto Rico Public-Private Partnerships Authority (P3A) and the Federal Oversight & Management Board for Puerto Rico (FOMB) of its concerns regarding PREPA's historical accounting information. LUMA identified these issues because of their potential to affect LUMA's performance of its obligations as Operator under the T&D OMA relating

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<sup>1</sup> See page 4 of Resolution and Order of March 15, 2024, Docket No. NEPR-AP-2023-0003.

<sup>2</sup> The Puerto Rico Transmission and Distribution System Operation and Maintenance Agreement (T&D OMA) executed on June 22, 2020, by and among PREPA, the Puerto Rico Public-Private Partnerships Authority ("P3A"), and LUMA Energy, LLC and LUMA Energy ServCo, LLC (collectively LUMA)

<sup>3</sup> See LUMA's responses to October 4 Requirement of information.

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to finance and accounting services, including, amongst other concerns, the FERC USOA. Without proper remediation of PREPA's balance sheet deficiencies, a beginning balance for asset accounts cannot be achieved. For example, in order to set up FERC accounts under the USOA, the adjustments to the fixed asset subledger must be updated significantly. Without these updates being incorporated, LUMA cannot effectively proceed with establishing the balances for the assets using the USOA moving forward.

Related to the Phase 2, Step 1 filing, LUMA describes herein its bottoms-up budgeting process and the multiple review cycles that have been completed to develop the revenue requirement. Also described in this document are the internal controls that LUMA has implemented and continues to enhance. Therefore, notwithstanding the limitations described before, LUMA's budgeting exercise and resulting revenue requirement proposal provides a comprehensive perspective into the T&D System's needs and the resources necessary for LUMA to deliver on its contractual and regulatory obligations and can be relied upon by the Energy Bureau to review existing Base Rates during Phase 2, Step 1.

The concerns that the Energy Bureau has identified related to FERC accounting are relevant to the Phase 2, Step 2 development of a rate design, including a COSS. A COSS depends on cost functionalization into production, transmission, distribution, customer and administrative and general (A&G) cost areas and allocation of costs to customers classes based on cost causation. This is often done in accordance with FERC USOA; however, this is not the only methodology available to functionalize and allocate costs for rate design purposes. Most utility regulators rely on a COSS as a guide for allocating a utility's revenue requirement among the various customer classes, however, as the Energy Bureau stated in the 2017 Rate Order<sup>4</sup>, a COSS is the appropriate starting point and should serve as a guide to rate design but not a constraint. Given this current proceeding is only the second rate review proceeding in PREPA's regulated history, and LUMA's first since service commencement, it represents another step in the broader effort to achieve a transformed state for the utility, including achieved compliance and/or consistency with prevalent industry standards. Although, for the reasons outlined before and further explained below, the FY2025 revenue requirement cannot reasonably be presented in FERC USOA format, the information currently available to LUMA can be used to produce a reliable approach to achieve appropriate functionalization and allocation of costs.

PREPA's transformation is ongoing, and similarly, the remediation of its financial statements is also in a transitional state. LUMA shares the Energy Bureau's desire for meaningful functionalization and allocation of costs and agrees with the statement in the March 15 Order that this rate review should result in a "modern rate design that reflects the ongoing transformation of Puerto Rico's electricity system"<sup>5</sup>. As PREPA's transformation progresses over the next years, including the Balance Sheet Remediation effort, incremental modifications to rate design can be made to reflect the incremental progress made until a final, transformed state is achieved.

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<sup>4</sup> See page 110 of Final Resolution and Order of January 10, 2017, Docket No. CEPR-AP-2015-0001.

<sup>5</sup> See page 4 of Resolution and Order of March 15, 2024, Docket No. NEPR-AP-2023-0003.

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# Attachment One – Preparation for April 2024 Technical Conference

## NEPR-AP-2023-0003

**Response: RFI-LUMA-AP-2023-0003-20240315-PREB-01**

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### SUBJECT

Chart of Accounts

### REQUEST

LUMA shall provide its chart of accounts and be prepared to address and explain any and all currently known deviations from the FERC USOA for FY2023, FY2024, budgeted information for FY2025, and projected years that will be presented in the rate review.

### RESPONSE

LUMA's Chart of Accounts is included in this document as Annex A.

The known deviations to the FERC USOA for FY2023 and FY2024 are twofold:

1. Income Statement Accounts – LUMA has completed a preliminary assessment of income statement expense accounts for FERC USOA compliance of the FY2023 and FY2024 accounts (up to and including February 2024, the most recent period). With this assessment, LUMA submits the following:
  - Expense accounting, in total, is materially correct.
  - Since Commencement, LUMA has become aware of several categories of compliance exceptions to the FERC USOA expense accounts. Among the known exceptions:
    - There is a need for improved classification of Transmission versus Distribution expenses. The activities of LUMA's Lines organization (restructured and different from historic PREPA) includes work across the T&D System and does not align precisely to FERC USOA.
    - There is a need for improved distinction between Operations versus Maintenance expenses. While the expenses are correct in total, this distinction between Operations and Maintenance is relevant to the long-run assessment of base operations versus maintenance expenses.

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- There is a need for further refinement to better distinguish between Administrative Salaries and Wages (FERC #920), and Outside Services (FERC #923).
2. Balance Sheet Accounts – In August 2022, LUMA informed the Puerto Rico Public-Private Partnerships Authority (P3A) and the Federal Oversight & Management Board for Puerto Rico (FOMB) of its concerns regarding PREPA’s historical accounting information. LUMA identified these issues because of their potential to affect LUMA’s performance of its obligations as Operator under the T&D OMA relating to finance and accounting services, including, amongst other concerns, the FERC USOA.

The aforementioned Balance Sheet Remediation effort is a significant initiative that is currently under the responsibility of P3A, having been allotted a reserve of \$25 million from FOMB for these efforts.<sup>6</sup> LUMA understands that on March 14, 2024, the Puerto Rico Fiscal Agency and Financial Advisory Authority (AAFAF) issued a Request for Proposal (RFP) seeking advisors on “Accounting Remediation,” which includes, among others, splitting of PREPA’s balance sheet<sup>7</sup>. Advisor Proposals were due by April 3, 2024. LUMA understands the final determination and award of the RFP will be made by AAFAF following the evaluation of the proposals. The project’s scope and approach will be defined as part of the initial work to be completed by the to be selected proponent during phase 1 of the work. Phase 2 will involve execution of the plan established during phase 1 and the timing of this work is not yet understood by LUMA..

Material improvements need to be made to PREPA’s financial information to provide meaningful reports to PREB that would help it establish a COSS for the Transmission, Distribution, Generation, and other assets within PREPA. Those improvements include changes to the fixed asset subledger, inventory subledger, and customer care & billing system among other changes.

Based on the foregoing, LUMA has made initial management plans to establish FERC USOA-compliant financial reports in two phases. The first phase will result in a best estimate of actual balance sheet additions for FY2023, FY2024, and later years and will be performed outside the Oracle EBS system. Once the Balance Sheet Remediation is complete, LUMA will be able to update its asset account balances toward reliable balance sheet reporting.

The second phase involves systemic remediation and includes training LUMA financial reporting staff on FERC USOA so that they can continue to maintain FERC reporting annually. This initiative will enable FERC reporting within the Oracle EBS system, for use in subsequent rate reviews.

LUMA notes that financial reporting governance is a shared responsibility and is working to coordinate with PREPA and Genera on improvements. On March 8, 2024, LUMA sent a formal letter to PREPA and Genera, requesting collaboration to create governance covering the key aspects of financial reporting, including FERC accounting, accuracy and completeness of financial statements and avoidance of future reconciling efforts due to inconsistent accounting

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<sup>6</sup> See page 50 of Fiscal Plan for Commonwealth of Puerto Rico, *Restoring Growth and Prosperity, Volume 3: Implementation requirements and plan* (last seen, March 28, 2024).

<sup>7</sup> See Request for Proposals for Professional Services in connection with the Development and Execution of an Accounting Remediation Plan for the Puerto Rico Electric Power Authority.

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practices/policies and financial reporting. This letter is enclosed as Annex B of this document. This is separate from the Balance Sheet Remediation effort, which, as mentioned in the Introduction, is outside of LUMA's control.

## Rate Review

# Attachment One – Preparation for April 2024 Technical Conference

## NEPR-AP-2023-0003

**Response: RFI-LUMA-AP-2023-0003-20240315-PREB-02**

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### **SUBJECT**

FERC Accounting

### **REQUEST**

LUMA shall provide whether the budgeted information for FY2025 can or will be adjusted for the rate case filing to conform with the accounting guidance provided for in the FERC USOA.

### **RESPONSE**

No. As stated above in RFI-LUMA-AP-2023-0003-20240315-PREB-01, the timeline for achieving USOA accounting is dependent on other activities that cannot be accomplished before a potential FY2025 revenue requirement filing is made.

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# Attachment One – Preparation for April 2024 Technical Conference

## NEPR-AP-2023-0003

### Response: RFI-LUMA-AP-2023-0003-20240315-PREB-03

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#### SUBJECT

Internal Controls

#### REQUEST

LUMA shall provide reliability of [its] accounting information, including identifying the respective systems of internal controls and descriptions of how frequently and diligently the internal controls are tested, and whether each of the systems of internal controls follow the guidance provided by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) control framework.

#### RESPONSE

As stated above, LUMA's income statement is reliable, and thus its revenue requirement is also reliable. This response describes first LUMA's long term remediation efforts, then its current internal controls landscape.

#### Initial State and Long-Term Remediation

During the Front-End Transition period, LUMA conducted a system-wide gap assessment.<sup>8</sup> One sub-focus area of this gap assessment was PREPA's internal controls, an area in which 63 gaps were identified.

Against the backdrop of the Gap Assessment, LUMA developed its Critical Financial Controls Improvement Program as a part of its System Remediation Plan (SRP). This improvement program focuses on two key areas – internal controls and internal audit, and lays out a path to a remediated state in which all gaps are addressed. The current timeline to reach a remediated state is FY2027.<sup>9</sup>

As of the end of FY2023, significant progress has been made. Of the 63 critical gaps originally identified, seven have been fully remediated, 52 have been partially remediated and only four remain open. Several factors impact LUMA's ability to complete the program activities and fully remediate the remaining gaps

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<sup>8</sup> Case No. NEPR-MI-2020-0019, Responses to April 6<sup>th</sup> Resolution and Order and Requests for Information on System Remediation Plan, RFI-LUMA-MI-20-0019-210406-PREB-001 [Attachment 1](#)

<sup>9</sup> [\[Title\] \(pr.gov\)](#), Motion Submitting Changes to SRP 2024, PDF pg. 235

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including resource limitations (both financial and recruiting employees with the necessary skills) and legacy issues which cannot be fully remediated until the Balance Sheet Remediation effort is complete.

LUMA is in the process of engaging a third-party expert to assist with the development of a formalized and well-rounded internal control framework. Internal resources from LUMA's Finance team will work with the vendor to develop a framework based on the latest guidance from the U.S. Securities and Exchange Commission (SEC) and Public Company Accounting Oversight Board (PCAOB) in combination with the COSO 13 framework. The LUMA Finance team will be educated on the application of this framework through an ongoing training initiative. Together with this third-party expert, LUMA's Finance team will implement a Governance, Risk and Compliance (GRC) tool to manage the compliance program. The GRC tool will enable LUMA to effectively monitor and manage a breadth of internal controls across the organization.

### **Current Internal Controls Landscape**

Since taking over as Operator of the T&D System on June 1, 2021, LUMA has instituted a set of internal control systems as it works toward the longer-term remediation outlined above. LUMA describes its internal control systems below, framed in the context of the five pillars of the COSO framework:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

### **Control Environment**

*Control Environment* refers to the standards, processes, and structures that are in place to operate, monitor, and comply with internal controls. The principles established by the Control Environment pillar are:

- The company commits to integrity and ethical values.
- The Board of Directors maintains independence from management and oversees internal controls programs.
- Management defines organizational structure, authority, reporting lines, and responsibilities to execute on the company's operational, reporting, compliance, and business objectives.
- The company prioritizes the recruitment, development, and retention of capable, competent individuals aligned to internal controls objectives.
- The company establishes accountability for control responsibilities.

The standards, processes, and structures enabling LUMA's control environment are described in this section, while the application of same are described in the *Control Activities* section of this response.

LUMA's commitment to integrity and ethical values is documented in its *Code of Ethics and Business Conduct*. Specific guidelines and procedures for managing procurement activities and ensuring effective controls related to vendor relationships are codified within LUMA's *Procurement Manual*.

Similar to other private sector enterprises, LUMA's Board of Directors is independent from LUMA's management team and is comprised of qualified industry experts with significant experience across multiple disciplines and functions. LUMA's Board of Directors provides an additional layer of oversight

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and review and ultimately approve LUMA's annual budgets, requiring management to support and defend their budget proposal. The company's organizational structure, authority, reporting lines, and responsibilities are continually assessed by its executive leadership and adjusted as needed to fulfill the objectives of the organization and ensure compliance with law, regulation, and contractual obligations.

It is a priority to LUMA's senior leadership to build and retain teams capable of implementing, monitoring, and reporting on a robust internal controls framework. In terms of teams that are directly responsible for designing, implementing, and/or monitoring control activities, LUMA's organizational structure includes:

- A *Financial Controls and Compliance* team as part of its Finance department, reporting into the Chief Financial Officer (CFO). This team, a part of LUMA's Financial Transformation subdepartment, is responsible for advancing the objectives outlined in the Critical Financial Controls and Critical Financial Systems Improvement Programs.
- A *Risk Management* team as part of its Finance department, reporting to the CFO. This team is responsible for developing and maintaining LUMA's enterprise risk model, as well as sourcing and procuring insurance.
- An *Internal Audit* department, reporting to the Chief Corporate Services Officer. This team is responsible for planning, executing and reporting on LUMA's operating, financial, compliance and information technology audits and reviews, including developing and modifying risk assessments and audit programs to address emerging and changing risks.
- A *Legal* department, headed by a Chief Legal Officer and reporting directly to LUMA's Chief Executive Officer (CEO). This team is responsible for ensuring that all LUMA departments adhere to state and federal laws and regulations while conducting business.
- Since LUMA's inception, it established a Compliance and Ethics hotline for employees or others to report potential issues in an anonymous manner should the person choose. All matters are investigated by independent and where appropriate outside parties with findings reported to the relevant executive team for corrective action.

Additionally, LUMA has recently appointed a Chief Compliance Officer, reporting to the CEO and Board of Directors, this function was previously part of LUMA's Legal department.

### Risk Assessment

*Risk Assessment* refers to a dynamic and iterative process to identifying and assessing risks to the achievement of objectives. Critical to risk assessment is the establishment of objectives, linked throughout the organization. The principles established by the Risk Assessment pillar are:

- The company establishes objectives with enough specificity to enable the identification and assessment of risks to the objectives.
- The company identifies risks to objectives and scrutinizes identified risks to develop an action plan for risk treatment.
- When evaluating risks, fraud is explicitly considered as part of the assessment.
- The organization anticipates and assesses any changes that may affect internal controls.

LUMA's Risk Management team has developed an in-house Enterprise Risk Management (ERM) tool that enables the identification and evaluation of enterprise-wide risks and the development of risk mitigation strategies to lessen the likelihood and impact of risk.

## Rate Review

Pertaining to the establishment of objectives and linkage throughout the organization, LUMA's System Remediation Plan (SRP), developed during the Front End Transition (FET) period of LUMA's engagement, establishes clear and specific objectives, timelines, and risks for the remediation of the gaps identified in its Gap Assessment. The SRP is managed and monitored by individual program owners and accountable executives. Additionally, the SRP portfolio is monitored centrally to facilitate the identification and mitigation of risks to the Recovery and Transformation Framework.

LUMA's Internal Audit team conducts an annual risk assessment across the organization. The portfolio of results is reviewed with LUMA's CEO and Board of Directors, and this assessment informs the Internal Audit department's annual audit plans. By assessing risk on an ongoing basis, LUMA can identify where audit support is most needed. Audit programs, and the results of these audits, are reviewed with senior leadership.

### Control Activities

*Control Activities* refers to the processes, activities, actions, and communications performed to mitigate risks and maintain strong internal controls. The principles established by the Control Activities pillar are:

- Control activities address and mitigate risks to the company's objectives.
- The company establishes control activities over technology in line with the company's objectives.
- Policies and procedures define the control activities that should be taking place at the company as part of the internal controls program.

Described in Table 1, below, are key control activities and information related to their testing.

# Rate Review

Table 1. Key Control Activities

LUMA Internal Control	Description	Activity Frequency	Control Testing Frequency
Code of Ethics and Business Conduct	<p>This Code states LUMA's mission and values, and describes its standards and expectations for ethical conduct across employee, customer, vendor, and other stakeholder relationships.</p> <p>The Code includes information and instruction around identifying conflicts of interest, compliance with anti-bribery, and anti-corruption legislation, and other core concepts that are critical to the integrity of LUMA's financial information.</p> <p>The Code also provides LUMA employees with contact information for the externally managed Ethics Hotline, and LUMA's General Counsel and Director of Compliance.</p>	All LUMA employees are required to complete a virtual course and acknowledgement of the policy <b>annually</b> .	LUMA conducts an annual review to confirm that all employees have completed the training and have acknowledged their understanding and compliance by e-signature. Exceptions are followed through to resolution with employee's leadership.
LUMA's Acceptable Use Policy	<p>This Policy is the foundation to establish guidelines, procedures, and requirements to protect LUMA's information and electronic equipment from any illegal or damaging action, intentional or not.</p>	All LUMA employees are required to complete a virtual course and acknowledgement of the policy <b>annually</b> .	LUMA conducts an annual review to confirm that all employees have completed the training and have acknowledged their understanding and compliance by e-signature. Exceptions are followed through to resolution with employee's leadership.

# Rate Review

LUMA Internal Control	Description	Activity Frequency	Control Testing Frequency
Accounting Policies and Procedures	Documented policies, procedures, and work instructions for accounting and finance tasks. This includes policies related to cash management, finance operations, expense reimbursement, and continuous learning.	A Processes and Procedures Task Force exists to develop processes and procedures. This task force reviews and revises these tools <b>annually</b> .	LUMA's accounting policies and procedures are audited by PREPA's external auditors <b>annually</b> . This includes transaction sampling to verify compliance with policies and procedures.
Limits of Authority	LUMA's organization has a defined Limits of Authority policy, to establish common governance and approval practices for the purchasing of goods and services across the organization. This policy defines approval authority for contract requests, contract execution, and purchase requisitions and invoice approval.	These are reviewed and updated regularly (no less frequently than <b>annually</b> ).  All LUMA systems and processes related to the request, approval, and administration of contracts, the purchase of goods, and the review and approval of employee expenses are updated to reflect changes.	LUMA's Internal Audit team regularly conducts audits of procurement processes and supplier and employee expenses to ensure that the proper approvals have been obtained.  LUMA's financial systems have intrinsic controls related to approval hierarchies.
Time and Labor Costing System	In FY2024, LUMA is implementing an updated Time and Labor Costing System. This will facilitate the coding of employee labor to a project and task structure	Employee timecards are reviewed and approved by their direct supervisor, and project/task level coding is verified on a <b>weekly</b> basis.	LUMA's time and labor systems have intrinsic controls related to approval and labor costing.

## Rate Review

LUMA Internal Control	Description	Activity Frequency	Control Testing Frequency
Purchasing Cards	To enable the tracking, management, and proper coding of small purchases, LUMA has equipped certain, approved employees to have purchasing cards. The use of these cards is governed by the Purchasing Card Policy, and transaction types are limited to only relevant merchant category codes.	Purchasing card transactions are reviewed and approved <b>monthly</b> , in accordance with LUMA's Limits of Authority policy.	Purchasing card transactions are reviewed and approved <b>monthly</b> , in accordance with LUMA's Limits of Authority policy.
Vendor Prequalification Process	All suppliers who desire to do business with LUMA must first complete a robust registration process, which ensures compliance with the laws and regulations governing contracting with government entities in Puerto Rico. LUMA's <i>Procurement Systems Support</i> team manages this process.	Suppliers must meet all prequalification requirements before being awarded any work by LUMA.	
Information Technology (IT) Authentication Mechanisms	LUMA has implemented the Microsoft Authenticator multifactor authentication in its technology environment.	LUMA's IT team does a <b>monthly</b> reconciliation to make sure all LUMA accounts have MFA.	Microsoft Authenticator is FIPS compliant and meets federal compliance standards <sup>10</sup> .
IT Change Management	LUMA has implemented a Change Advisory Board (CAB) and uses the Information Technology Infrastructure Library (ITIL) framework to control change management within its critical financial applications.	LUMA's CAB meets <b>weekly</b> to plan for and review upcoming changes to applications and ensure approvals and rollback plans are in place.	LUMA's IT team performs regular reviews to ensure all application changes follow the ITIL process.

<sup>10</sup> See Microsoft brings FIPS 140 Compliance to Authenticator supporting Federal Agencies of December 8, 2022. [Microsoft brings FIPS 140 Compliance to Authenticator supporting Federal Agencies - Microsoft Community Hub](#)

## Rate Review

### Information and Communication

*Information and Communication* refers to the continual, iterative process of providing, sharing, and obtaining necessary information. The principles established by the Information and Communication pillar are:

- The company uses quality data and information to support control objectives.
- The company communicates relevant information, objectives, assignments, accountability, and responsibilities for internal control activities.
- When necessary, the company communicates with external entities regarding internal controls.

LUMA continues to improve the quality of its data through its Critical Financial Systems Improvement Program. For FY2024, this Program has focused and will continue to focus on:

- Implementation of an updated time tracking and labor costing system, to enable charging of labor to a detailed project and task structure;
- Consolidating the procurement of goods and services (excluding inventory issues) to one the Oracle E-Business Suite system, to enable expense coding to the project and task level; and
- Expanding the use of the Oracle expense module to include the coding and approval of corporate purchase card transactions.

LUMA's contract templates include provisions mandating suppliers to disclose data breaches, incidents, cyber-attacks, and other incidents that could impact LUMA.

As described in RFI-LUMA-AP-2023-0003-20240315-PREB-01, above, LUMA has recently communicated with PREPA and Genera regarding various financial governance responsibilities that require coordination across all three parties.

### Monitoring Activities

*Monitoring Activities* refers to the processes, activities, actions, and communications performed to mitigate risks and maintain strong internal controls. The principles established by the Monitoring Activities pillar are:

- Regular or ongoing evaluations occur to determine if the internal controls program is operating effectively.
- Any internal control deficiencies are reported timely to the accountable parties, including the Board of Directors and upper management when necessary.

LUMA has implemented management reporting tools and processes to regularly review monthly and year-to-date budget versus actuals at the cost center level. Forecasting is done on a monthly basis, and variances to forecast and budget are investigated and escalated to the accountable leadership as needed.

The ERM tool, managed by LUMA's Risk Management team as described above, contains a risk register to monitor individual risks and record improvement in risk and exposure profiles both pre and post mitigation. This is an iterative process that spans across more than 50 of LUMA's areas such that

## Rate Review

emerging or contemplated risks are included, keeping the program relevant and effective. In the longer term, the Risk Management team is preparing for the implementation of a Risk Management Information System that is appropriately sized for the management of risk for an entity of LUMA's size. Fraud risk is explicitly considered in LUMA's risk assessment. The risk register is reviewed with senior leadership and risks are escalated as needed.

## Rate Review

# Attachment One – Preparation for April 2024 Technical Conference

## NEPR-AP-2023-0003

**Response: RFI-LUMA-AP-2023-0003-20240315-PREB-04**

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### SUBJECT

Budget Information

### REQUEST

To the extent that budgeted information for FY2025 will be used to establish a revenue requirement, LUMA, PREPA and Genera should also describe their budgeting processes, should detail and explain all key assumptions used in their FY2025 and subsequent year budgets/forecasts, and should describe the review and approval process applicable to their FY2025 budgets.

### RESPONSE

#### Budgeting Processes

As previously described in PREB-LUMA-01-04(a),<sup>11</sup> LUMA's Finance department leads the budgeting process working closely with each department to support the buildup and costing of plans starting with a zero-based approach and using historic costs (labor, etc.) and trends. Standardized templates are used to capture planned expenditures related to operation and maintenance (O&M), non-federally funded capital, and federally funded capital. Input is received first at a sub-departmental level by team leaders who are responsible to understand and convey their funding needs for the upcoming year and who are familiar with the templates and LUMA's annual budgeting process. Each department's plan is reviewed and approved by the department head. Once approved by the department head, the information is consolidated and reviewed and approved by LUMA's executive leadership team. This is an organizational-wide, iterative process, that takes multiple months to complete. The development of the FY2025 revenue requirement followed a similar process; however, the organization started the process earlier than it normally would, to allow time for additional iterations, collaboration sessions with other entities and corresponding management reviews.

On the O&M front, subdepartments are comprised of cost centers (there are currently 340 in total in LUMA), and cost centers evaluate all Kind of Expenses (KOE) such as materials and supplies, overtime, rent etc. Individual items, for example, office supplies, roll up into parent KOEs and cost centers. For capital – including federally funded and non-federally funded capital – the composition of the budget is similar but starts at the project-level where multiple projects feed into Improvement Programs, which are defended by the owner and department head(s) whose departmental budget it may ultimately feeds into.

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<sup>11</sup> NEPR-AP-2023-0003, Motion Submitting Responses to First Requirement of Information in Compliance with October 24 Resolution and Order, November 3, 2023

## Rate Review

In rate review and budget allocation years alike, LUMA's budgeting process is a bottoms-up exercise incorporating the input of various stakeholders across the organization.

### Review and Approval Process

In terms of the review and approval process, the Finance department serves as a holistic source of review by ensuring a thorough understanding of the accuracy and completeness of planned expenditures. After collecting information from the departments and subdepartments, who apply their own review processes prior to submittal, Finance identifies variances and asks department leadership to justify and rationalize variances from the previous year. During this process, and in consideration of LUMA's mission and goals, as well as any legal, contractual or regulatory requirements, there may be opportunities to responsibly and prudently delay spend to future years for items that are not considered urgent or to spread the spend over multiple years.

Cross-departmental review meetings are held to identify and resolve discrepancies and ensure wide-range planning. For example, the Asset Strategy and Analytics subdepartment, within the Engineering department, has developed a comprehensive planned maintenance program for implementation in FY2025 that aligns with programs in various places across North America, more specifically, in climates similar to Puerto Rico. In developing this plan, two distinct phases were defined:

1. Near-Term Plan: focusing on preventive activities (including inspection and testing) deemed most relevant in identifying imminent equipment and system failures.
2. End-State Plan: expanding upon the Near-Term Plan to define a program that comports to industry standards.

Because the FY2025 budget will include funding for the Near-Term Plan, there were several collaborative sessions held between the Asset Strategy and Analytics subdepartment and the T&D Operations department to ensure that this plan (as written) is feasible given the challenges of mobilizing qualified individuals to perform the maintenance activities called for in addition to ensuring that there is sufficient funding within both departments to support execution.

Through a collaborative process requiring multiple iterations as described above, LUMA is able to arrive at solutions that can be executed in an optimal and efficient manner while applying prudence to the prioritization of several important initiatives.

Following this collaboration process, the budget must be reviewed and approved by LUMA's leadership team, and specifically, the CFO and the President & CEO. In this step, LUMA notes that there is a healthy challenge process to ensure the budget reflects LUMA's priorities, its commitment to its customers, and the continued progression of the Recovery & Transformation Framework. LUMA's leadership team is committed to the development of a revenue requirement for FY2025 that provides for safe and adequate service at the lowest reasonable cost in accordance with Act 57-2014<sup>12</sup>, while taking into account the current needs of the system.

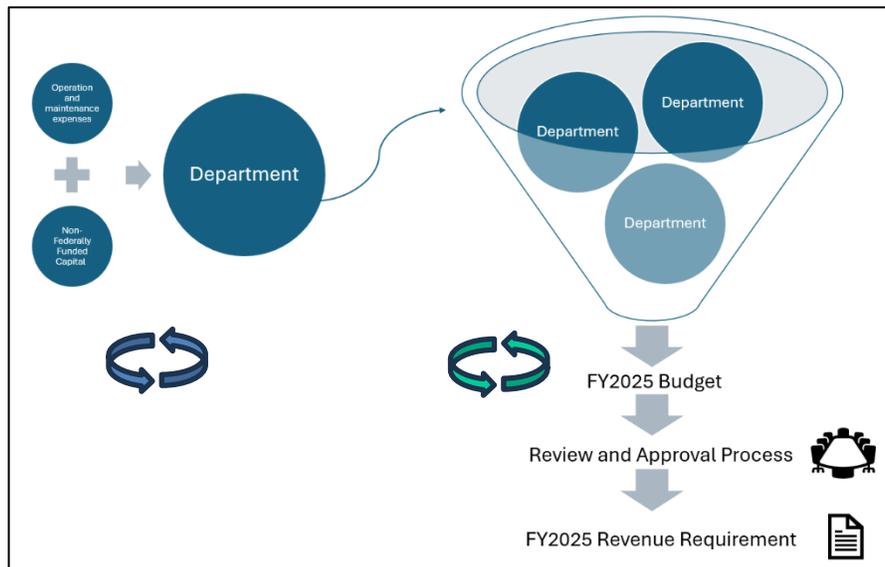
LUMA's budgeting process is presented visually in Figure 1, below.

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<sup>12</sup> See page 132 of the Puerto Rico Energy Transformation and RELIEF Act of May 27, 2014 (Act 57-2014) as amended.

# Rate Review

Figure 1. LUMA Budgeting Process



## Key Assumptions

LUMA’s assumptions are based on information available during the budgeting process. Standardized templates are populated from dozens if not hundreds of individuals across the organization under the supervision of managers and department heads. Therefore, the FY2025 revenue requirement represents LUMA’s collective judgment of reasonable forecast costs to deliver electricity to the people of Puerto Rico, considering the system’s current needs. All of which is in accordance with the Energy Bureau’s June 30 Resolution and Order.<sup>13</sup>

The budget review process as described within this document is aimed at ensuring that the budget reflects the investment priorities necessary to comply with the OMA, further energy public policy, and meet regulatory requirements.

<sup>13</sup> NEPR-AP-2023-0003, Resolution and Order Initiating Rate Review, Page 4 of 4 states “This rate review needs to establish new revenue requirements from a “bottom-up” assessment of the current needs of the system.”

## Rate Review

# Attachment One – Preparation for April 2024 Technical Conference

## NEPR-AP-2023-0003

### Response: RFI-LUMA-AP-2023-0003-20240315-PREB-05

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#### SUBJECT

Modified Cost of Service Study

#### REQUEST

Update on the preparation of a modified COSS for Phase 2 Step 2 of the Rate Review.

#### RESPONSE

As described in response to one of the Energy Bureau's First Requirement of Information on LUMA's Phase 1 Report, RFI-LUMA-AP-2023-0003-20231024-PREB-LUMA-01-01(c, d and e)<sup>14</sup>, LUMA intends to file, to the extent possible, a COSS that follows the guidance in the National Association of Regulatory Utility Commissioners (NARUC) *Cost Allocation Manual* for embedded cost ratemaking.<sup>15</sup> However, as described above in the Introduction, LUMA is limited in its ability to do cost functionalization until it implements FERC USOA for regulatory accounting. Balance sheet accounts, which will not be available for use until the externally managed Balance Sheet Remediation initiative is complete, are required to develop plant allocators, which are indirect allocators used in a COSS to allocate costs such as property insurance.

Despite these limitations, LUMA can conduct a modified COSS where cost functionalization and cost allocation will be based on the cost categories used in the budgeting process, and cost classification will be based on direct and indirect allocators that are readily available. Unlike PREPA, LUMA will not use any assumptions of estimates to cover for missing data. Direct allocators available are things like energy, customer count, and revenue. In instances where an allocator is not yet available, LUMA will develop indirect allocators, such as capital spend (a proxy for plant). To be clear, LUMA will assign a classification to each budget cost category to ensure that all costs are allocated, and this classification will be supported by the best information available at the time of compilation.

Typical direct allocators such as coincident peak ("CP") and non-coincident peak ("NCP") demand that show customer class contributions to system peak and individual customer class peaks are not yet available. These require load research samples and more widespread automated metering technology that LUMA does not currently have. LUMA has begun data collection on nearly 65,000 customers, but at

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<sup>14</sup> See page 2 of Exhibit 1 of LUMA's Motion Submitting Responses to First Requirement of Information in Compliance with October 24 Resolution and Order of November 3, 2023, Docket No. NEPR-AP-2023-0003.

<sup>15</sup> *Id.* Pages 1-2 of Exhibit 1 Response: RFI-LUMA-AP-2023-0003-20231024-PREB-LUMA-01-01(b). -

## Rate Review

least one year of data collection is required to inform demand allocators. For the modified COSS, LUMA proposes to use the energy allocators (Energy Sales and Energy Generated) to allocate demand-classified costs.

LUMA received macro-economic indicators from the FOMB on March 6, 2024, and it is currently developing its sales and load forecast. The bottom-up revenue requirement for FY2025 will be filed as part of the Phase 2 Step 1, and LUMA's modified COSS as part of Phase 2 Step 2. LUMA is prepared to offer more details regarding the modified COSS during a future technical conference.

Table 2 below summarizes the allocators that LUMA intends to use in the modified COSS for FY2025.

**Table 2. Allocators for FY2025 COSS**

ALLOCATOR	TYPE	DATA SOURCE	AVAILABILITY
Energy-Sales	Direct	Meter Data	Yes
Energy-Generated	Direct	Meter Data + Loss Factor	Yes
CP Demand	Direct	Load Research Sample (AMI)	No
NCP Demand	Direct	Load Research Sample (AMI)	No
Customer Count	Direct	Billing Data	Yes
Weighted Customer	Direct	Billing Data	Yes
Present Revenue	Direct	Revenue Forecast	Yes
Labor	Indirect	Labor Costs per Function	Yes
Plant	Indirect	Capital Expense	Yes

*Annex A*

*LUMA's Chart of Accounts*

<b>Account</b>	<b>Account Description</b>
1011	Intangible Plants
1012	Steam Production Plants
1013	Hydraulic Production Plants
1014	Other Production Plants
1015	Transmission Plants
1016	Distribution Plants
1017	General Plants
1021	Electric Plant Purchased
1022	Steam Production Plants Post 96
1024	Other Production Plants Post 96
1025	Transmission Plants Post 96
1026	Distribution Plants Post 96
1027	General Plants Post 96
1031	Production - H.Maria
1032	Transmission - H.Maria
1033	Distribution - H.Maria
1034	General and Administrative - H.Maria
1040	GENERAPR Decommissioning Services
1051	Land Held For Future Use
1052	Buildings Held For Future Use
1053	Materials Held For Future Use
1054	Inactive Projects
1055	Reserve For Obsolescence - Other Properties
1061	Unclassified Minor Projects
1062	Unclassified Major Projects
1063	Unclassified - Other
1071	Construction Work In Progress-Minor Projects
1072	Construction Work In Progress - Major Projects
1073	Construction Work In Progress - Undistributed Expenditures
1074	Project Account to Fixed Asset Clearing
1075	Project Accounting Clearing
1081	Depreciation Steam Plant
1082	Depreciation-Nuclear Plant
1083	Depreciation-Hydraulic Plant
1084	Depreciation - Gas Production Plants
1085	Depreciation - Transmission Plants
1086	Depreciation - Distribution Plants
1087	Depreciation - General Plants
1088	Depreciation - Transmission & Distribution
1089	Acc Depreciation
1091	RWIP - Steam Plant
1092	RWIP - Nuclear Plant
1093	RWIP - Hydraulic Plant
1094	RWIP - Other Production Plant
1095	RWIP - Transmission Plant
1096	RWIP - Distribution Plant
1097	RWIP - General Plant
1098	RWIP - Other Utility and Non Utility Plant
1099	RWIP - T&D
1101	Water Storage Plant
1102	Water Pumping Plant
1103	Transmission & Distribution Plant
1104	Transmission and Distribution Plant- Drainage
1105	General Plant

<b>Account</b>	<b>Account Description</b>
1111	Electric Plants in Service-Amortization
1112	Water Pumping Plant Post 1996
1113	Trans & Distribution Plant Post 1996
1115	General Plant Post 1996
1116	Water Storage Plant Post 1996
1121	Construction Work in Progress - Minor Projects
1122	Construction Work in Progress - Major Projects
1123	Construction Work in Progress - Undistributed Expenditures
1131	Retirement Work in Progress - Water Storage
1132	Retirement Work in Progress - Water Pumping
1133	Retirement Work in Progress - Transmission & Distribution
1134	Retirement Work in Progress - General
1141	Contra-account Water Storage Plant
1142	Contra-account Water Pumping Plant
1143	Contra-account Transm & Distrib Plant
1145	Contra-account General Plant
1181	Other Utility Plant
1191	Other Utility Plant-Depreciation
1192	Accumulated Depreciation - Water Pumping Plant
1193	Accumulated Depreciation - Transm \$ Distrib.
1195	Accumulated Depreciation - General Plant
1196	Accumulated Depreciation-Water Storage Plant
1197	Provision for Depreciation Conversion Balance
1199	Lease Asset - Amort. (GASB 87)
1200	Lease Asset (GASB 87)
1211	Non - Utility Property
1251	Bond Service-Principal
1252	Bond Service-Interest
1253	Bond Reserve
1254	Bond Redemption
1255	Capitalized Interest Fund
1281	Reserve Maintenance Fund
1282	Self Insurance Fund
1283	Subordinated Obligation Fund
1284	Other Restricted Fund - Cash
1285	Prepa Client Fund
1286	Fuel Financing Fund
1311	Cash In Bank-General funds
1312	Cash In Bank-Construction funds
1313	Cash In Bank-Revenue Fund
1314	Cash
1341	Escrow Fund
1351	Working Funds-Payroll
1352	Working Funds-Petty Cash
1361	Temporary Cash Investments
1371	Reserve for Current Expenses Fund
1372	Reserve for Rate Stabilization Fund
1401	Amortization - Bond Service - Principal
1402	Amortization - Bond Service - Interest
1403	Amortization- Reserve
1404	Amort-Bond Redemption
1405	Amort-Reserve Maintenance Fund
1406	Amort.-Self Insurance Fund
1407	Amortization-Capital Interest

<b>Account</b>	<b>Account Description</b>
1421	Accounts Receivable - Power Consumers
1422	Accounts Receivable - Government & Major Accts.
1423	Accounts Receivable - Power Consumers - Unbilled Rural
1424	Accounts Receivable - Power Consumers - Unbilled General
1425	Accounts Receivable - Wholesale Accts.
1426	Accounts Receivable - Electric Subsidy
1427	Under/Over Billed Adjustment
1428	Accounts Receivable
1429	Accounts Receivable - Government Subsidies
1431	Miscellaneous Accts. Rec. - Billed
1432	Misc. Accts. Rec. - Government Accts.
1433	Misc. Accts. Rec. - Billed - Major Projects
1434	Commonwealth Subs. REA-LAW 140
1435	Misc. Accts. Rec. - Other
1436	Misc. Accts. Rec. - Operating
1437	Misc. Accts. Rec. - Securitization Corporation
1438	PREB Rider Adjustment Receivable - General Client
1439	PREB Rider Adjustment Receivable - Government Client
1441	Provision For Uncollectible Accts.- General Client
1442	Provision For Uncollectible Accts.- Government
1445	PREB Rider Adjustment Allowance for Bad Debt Exp- General Client
1446	PREB Rider Adjustment Allowance for Bad Debt Exp- Government Client
1447	PREPA GDB PET Claims Provision for Uncollectible Accounts
1451	Damages Insurance Claims
1452	Natural Disasters FEMA Claims
1455	Uso Futuro
1461	Receivable - SCIS
1462	Receivable - IIS
1463	Receivable - LVIS
1464	Approp from Rev-Irrigation Systems
1465	Accounts Receivable from Associated Companies
1470	Receivable - P-Cards
1511	Material & Supplies-Fuel Stock
1541	Material and Supplies-District Warehouses
1542	Supplies Pending Final Disposition
1543	Supplies-Specific Project
1581	Reserve For Obsolescence-For Credit Balance
1631	Stores Expenses Undistributed
1632	Stock Control Price Variance
1651	Insurance
1652	Payroll Related
1653	Licenses
1654	Other Prepayments
1655	Fringe Absence
1711	Interest Receivable
1741	Damages - Insurance Claims
1742	Natural Disasters - Insurance Claims (As Requested)
1743	Other Misc. Current & Acc. Assets.
1744	Reserve- Unrecoverable Claims
1745	Huracan Irene 08-22-11
1746	Disturbio Atmosférico Huracán Irma 6-sep-17
1747	Disturbio Atmosférico Huracán María
1748	Earthquake 6.6m 4:28am (01/07/20)
1749	Uso futuro

<b>Account</b>	<b>Account Description</b>
1750	Usó futuro
1751	Usó futuro
1760	Hurricane Fiona
1811	Financing Expenses - P.R.B.
1831	Preliminary Surveys & Investigation Charges
1841	Land Transportation - Direct Expenses
1842	Air Transportation
1843	Garage Expenses
1844	License Amortization
1845	Miscellaneous Services
1846	Undistributed Expenses - Sup.
1847	Transportation Expenses Pending Dist.
1848	Miscellaneous Eq. Depreciation - Garage Eq.
1849	Land Transportation - Credit
1851	Other Work In Progress
1852	CLEARING A/C FOR OVERHEAD ALLOCATION
1861	Other Deferred Debits
1862	Asbestos Removal Expenses - Amortization & Expenses
1863	Reimbursable Expenses - Dams
1864	Reimbursable Expenses - Training
1865	Suspense
1866	Deferred Outflows- OPEB
1867	Deferred Outflow - ARO
1870	Suspense-Labor
1891	Deferred Loss Resulting From Debt Refunding
1899	Capital Budget
1971	Acum. Depreciation - Production - H.Maria
1972	Acum. Depreciation - Transmission - H.Maria
1973	Acum. Depreciation - Distribution - H.Maria
1974	Acum. Depreciation - General and administrative - H.Maria
1981	Depreciation Steam Plant Post 96
1983	Depreciation-Hydraulic Plant Post 96
1984	Depreciation-Gas Production Plants Post 96
1985	Depreciation-Transmission Plants Post 96
1986	Depreciation-Distribution Plants Post 96
1987	Depreciation-General Plants Post 96
1988	Depreciation-Other Utility Plants Post 96
2081	Contributed Capital - Federal Government
2082	Contributed Capital - Commonwealth Of P.R.
2083	Contributed Capital - Customers
2084	Unearned Revenue- Federal Grants- IRMA Emergency
2085	Unearned Revenue- Federal Grants- MARIA Disaster
2086	Unearned Revenue- Insurance
2087	Unearned Revenue - IRS Subsidy
2110	Unearned Revenue - TPA
2151	Appropriation - Reserve Maintenance Fund
2152	Appropriation - Self Insurance
2153	Appropriation - ERB
2191	Other Margins & Equities
2192	Equity Contribution from Commonwealth
2211	Power Revenue Bonds & REA
2212	Current Debt - Contra Acct.
2213	C.A.B.S. (Capital Appreciation Bonds)
2214	Electric Revenue Bonds

<b>Account</b>	<b>Account Description</b>
2215	Swap Liability
2216	Asset Retirement Obligation Liability
2241	Long Term Debt
2242	Long Term GDB 1993
2251	Unamortized Premium - PRB
2261	Unamortized Debt Discount - PRB
2262	Unamortized Debt Discount - ERB
2271	Lease Purchase Obligation
2282	Accrual For Injuries & Damages Claims
2283	Pensions & Benefits
2284	Reserve for Maintenance Improvements
2285	Net Pension Liability
2311	Notes Payable
2321	Accounts Payable
2341	Payable - S.C.I.S
2342	Payable - I. I. S.
2343	Payable - L.V. I. S.
2344	Accounts Payable - Vouchered
2345	Payable to PREPA
2346	Reimbursable Expenses - Damages & Natural Disaster
2351	Customers' Deposits
2352	Accrued Interest on Customers' Deposits
2353	Accrued PREB Liability
2355	AP Withholding tax
2361	Accrued CILT-Payable
2362	Accrued CILT-Payable-Local Agencies
2363	Accrued CILT-Current-Payment To Municipalities
2371	Accrued Interest P.R.B.
2372	Interest Accrued Long Term Notes Payable
2373	Short Term Notes Payable
2391	Matured-Long Term Debt
2392	Current Portion of Notes Payable
2393	Notes Payable from Restricted Assets - Line of Credit
2396	Current Portion of GDB Notes Pay 1993
2401	PREPA/GridCo Intercompany
2402	ServCo/GRIDCO Intercompany
2403	LUMA ManagCo Intercompany
2404	HoldCo Intracompany GenCo
2405	GenCo Intracompany Holdco
2406	GenCo Intercompany with GridCo
2411	Payroll Tax Collections
2412	Other Tax Collections Payable
2421	Prepaid Bills for Miscellaneous Special Services
2422	Accrued Payroll
2423	Accrued Vacations & Holidays
2424	Accrued Insurance
2425	Other Current & Accrued Liabilities
2426	Accrued Liabilities - Clearing A/C
2427	ATCO Seconded Liability
2428	Quanta Seconded Liability
2430	GeneraPR Liability
2432	Genera PR LLC Payable/Rec
2531	Other Deferred Credits
2532	Miscellaneous Credits In Suspense

<b>Account</b>	<b>Account Description</b>
2861	Deferred Gain on Pension Valuation
2862	Deferred Inflows- OPEB
4001	Electric Sales-Billed
4002	Provisional Rate True Up FY2019
4003	Electric Sales-UnBilled Monthly
4004	Unrecovered - Fuel Oil Cost
4005	Electric Sales-Unrecoverable Purchase Power Cost
4006	Sales-Counter Account
4007	Fuel Oil Consumption Adjustment
4008	Gas Power Generation - Fuel
4009	Steam Power Generation - Fuel
4011	Steam Power Generation-Oper.
4012	Hydraulic Power Generation-Oper.
4013	Other Power Generation-Oper.
4014	Other Power Supply Expenses
4015	Transmission Operation Exp.
4016	Distribution Operation Exp.
4017	Customer Accts. Operation Exp.
4018	Sales Expenses
4019	Admin & General Expenses
4021	Steam Power Generation Maintenance
4022	Hydraulic Power Generation Maintenance
4023	Other Power Generation Maintenance
4024	Transmission Maintenance Exp.
4025	Distribution Maintenance Exp.
4026	Admin & Gen Maintenance Exp.
4027	Admin & Gen Exp-Transf Credit
4028	Joint Expenses - Transf Credit
4029	Duplicate Charges-Credit
4031	Depreciation Steam Plant
4032	Transfer to Renewal & Replacement Fund For Construction And Improvement
4033	Depreciation-Hydraulic Plant
4034	Depreciation-Gas Plant
4035	Depreciation-Transmission Plant
4036	Depreciation-Distribution Plant
4037	Depreciation-General Plant
4038	Amortization Leasehold Improv.
4039	Other Pension Benefit Expense
4041	Natural Gas Power Generation-Fuel
4042	Purchase Power Renewal
4043	Electric Sales - Unrecovered - CILT
4044	Electric Sales - Unrecovered - Subsidies
4081	Contribution To Municipalities
4082	Retention To Cover Gov. Debts
4083	Contrib To Mun Settl Agree.
4084	Other Appropriations- Deficiency
4091	Water Sales
4092	Irrigation Co Sales-Counter Account
4101	Electric Sales-Billed-Power Consumer
4102	Electric Sales-Billed-Government
4103	Electric Sales Billed - Power Consumers-Provisional Rate
4104	Electric Sales Billed - Government-Provisional Rate
4105	Electric Sales Billed - Power Consumers-CILT Municipalities
4106	Electric Sales Billed - Power Consumers- Public Lighting, Subsidies & Other

<b>Account</b>	<b>Account Description</b>
4107	Electric Sales Billed - Power Consumers - Energy Efficiency
4108	Electric Sales Billed - Government - CILT Rider
4109	Electric Sales Billed - Government- Public Lighting, Subsidies & Other
4110	Electric Sales Billed - Government - Energy Efficiency
4111	PREB Rider Adjustment Revenue- General Client
4112	PREB Rider Adjustment Revenue- Government Client
4181	Non - Operating Rental Income
4191	Interest Income - Construction Fund
4192	Interest Income- General
4193	Interest Income Sinking Fund
4194	Unrealized Gain or Loss on Market Value of Investments
4195	Loss on GDB Deposits due to Impairment
4211	Income OWIP - Net Revenue
4212	Gain On Disposition Of Assets - Net
4213	Miscellaneous Non-Operating Income
4241	Int.Const.Fund-Transf to RE
4242	Gain on Disp of Assets-Transfer to RE
4243	Interest on PR Transfer to Revenue Fund
4244	Contributed Capital Revenue
4264	Expenditures for Certain Activities
4265	Miscellaneous Income Deductions
4266	Asset Retirement Expense Amortization
4271	Interest On Power Revenue Bonds
4272	Interest On Power Revenue Fund
4273	Interest Constr Fund-Cr-PRB
4274	Interest On Electric Revenue Bonds
4276	Interest on Bonds Deficiency
4281	Amort of Defeasance - PRB
4282	Amort Of Debt Exp -Discount & Premium
4291	Usu futuro
4311	Other Interest Expenses
4312	Other Interest Expenses
4313	Approp. Interest Notes - Deficiency
4321	Interest Charged to Construction-Credits note
4365	Other Deductions
4379	Approp Bond Redemption - Deficiency
4381	Appropriation Reserve Maintenance Fund
4382	Appropriation Revenue Fund
4383	Approp Bond Redemption PRB
4384	Appropriation Reserve Fund - PRB
4385	Appropriation Bond Redemption ERB Res. Acc.
4386	Necessary Maintenance Expenses- General Fund
4387	APPROPRIATION FROM NET REVENUES PREPA -JOINT VENTURE
4388	Appropriation Self Insurance Fund
4389	Appropriation Rate Stabilization Acct
4391	Unpaid Add-back Pension Expense
4392	Unpaid Pension Expense- Internal Fund
4393	Interest Monoline Insurance
4394	Principal Monoline Insurance
4395	Monoline Insurance - Internal Funds
4396	Approp Notes Payable
4397	Approp Notes Payable- Deficiency
4401	IRMA Emergency-Operating Revenues Federal Grants
4402	IRMA Disaster-Operating Revenues Federal Grants

<b>Account</b>	<b>Account Description</b>
4403	MARIA Disaster-Federal Grants Operating Revenues
4404	Insurance Proceeds for Disaster from the current year
4405	In Kind Revenues - USACE Donations
4406	Insurance Proceeds for prior years disasters
4408	ARPA Funds Income
4410	IRMA Emergency- Grant 3384-Natural Disaster Expense
4411	IRMA Disaster- Grant 4336-Natural Disaster Expense
4412	MARIA Disaster- Grant 4339-Natural Disaster Expense
4413	Maria Disaster-Insurable Costs
4414	Earthquake-Natural Disaster Expense
4420	Matching- IRMA Emergency-Natural Disaster Expense
4421	Matching- IRMA Disaster-Natural Disaster Expense
4422	Matching- MARIA Disaster-Natural Disaster Expense
4423	Involuntary Conversion Loss
4430	Earthquake-Federal Grants Operating Revenues
4431	COVID-19-Federal Grants Operating Revenues
4432	FIONA-Federal Grants Operating Revenues
4441	COVID-19-Natural Disaster Expense
4442	Huracan Fiona
4443	Disturbio FY-23-24
4450	TBA
4511	Other Operating Income
4561	Rural Electric
4601	Contribution by Commonwealth Government
4602	Gain on Disposition of Assets
4701	Contributed Capital-Cash Contrib.
4702	Contributed Capital-Plant Contrib.
4703	Contributed Capital-To Gridco
4902	Water Pumping Purchased Water
4903	Joint Exp - Isabela Diversion & Main Canal
5001	Water Storage Operations Exp.
5002	Water Pumping Operations Exp.
5003	Transmission & Distribution Operations Exp.
5004	Drainage Operation Expenses
5005	Customers Accounts Operations Expenses
5006	Administrative & General Operations Expenses
5007	Central Office Operations
5008	Transferred Credit
5009	Joint Expenses-Transferred Debit
5400	O&M Third Party Costs
5401	O&M Third Party Recover
5500	Unplanned Occurances
5501	Interim Costs
5502	GASB 87 Rent Expense Adjustment
5503	Energy Efficiency
5505	Third Party Attachments
5600	FEMA Reimbursable
6001	Water Storage Maintenance Expenses
6002	Water Pumping Maintenance Expenses
6003	Transmission & Distribution Maintenance Expenses
6004	Drainage Exp - Maintenance Exp.
6005	Administrative & General Maintenance Expenses
6006	Central Office Maintenance
6999	Budget Account

<b>Account</b>	<b>Account Description</b>
7001	Depreciation- Expenses
7011	GenCo Steam Power Gen
7012	GenCo Hydraulic Power
7013	GenCo Other Power Gen
7019	GenCo Admin & General
7021	GenCo Steam Power Gen
7022	GenCo Hydraulic Power
7023	GenCo Other Power Gen
7032	Operator Cost-GeneraPR LCC
7192	GeneraPR Interest Income
8001	Appropriations for Maintenance & Improvement
8002	Income Acct Balance Transf to Unapp Net Rev
9000	Shared Service Cost
9001	Shared Service Recovery
9999	Shared Services Budget

<b>Sub-Account</b>	<b>Sub-Account Description</b>
00000	Unspecified
00001	Treasury Suspense - Validation Purposes
00002	Usó Futuro
00003	Government Non- CILT
00004	Government CILT
00005	GDB PET Claims
00063	Genco Mobilization RFI Support
00064	Shared Services - Transition and Exit Expenses
00638	
01493	Null
10200	Cayey
10201	TEST
10501	Plant Held Future Use Land
10520	Other Prod Plt Held for Sale
10525	Plt Held Future Use Rincon Stm
10550	Equip Lent to Mun of Cayey
10555	Utility Prop-Mat Held For Sale
10570	Inactive Projects-Pending Completion
10571	Patillas Hydro Plant
10590	Land, Building, Material And Others
10605	Minor Projects Pending Capitalization
10606	Palo Seco Fire 2006
10620	Major Projects-Pending Capitalization
10621	Arecibo Gas Plant Pend. Unitization
10630	Unclassified Construction Cost-Validation
10635	Fin Pac Adj Bal
10640	Aguirre Comb Cycle Units
10645	Uncl Const Cost Asbestos Remov
10650	Reconst Costs 1995 Hur L&M
10651	Reconst Cost Hur Hortense 9-96
10655	Reconst Costs 9-21-1998 Hurricane Georges
10660	UNCLASSIFIED CAPITALIZE UNDISTRIBUTED COST PRODUCTION PLANT
10661	UNCLASSIFIED CAPITALIZE UNDISTRIBUTED COST TRANSMISSION PLANT
10662	UNCLASSIFIED CAPITALIZE UNDISTRIBUTED COST DISTRIBUTION PLANT
10663	UNCLASSIFIED CAPITALIZE UNDISTRIBUTED COST GENERAL PLANT
10664	RECONSTRUCTION COMB CYCLE GAS TURB 1-3 AGUIRRE
10665	RECONSTRUCTION TURBO CHARGER U 1-3 AGUIRRE
10666	RECONSTRUCTION UNIT 1- CAMBALACHE
10667	RECONSTRUCTION UNIT 1- CAONILLAS
10668	RECONSTRUCTION UNIT 10- TERMoelectRICA SAN JUAN
10670	Unclassified Capitalized Undistributed- Optical Fiber
10701	Undistributed Overhead General
10710	Overhead Major Projects
10712	Overhead Min Proj Eng & Const Div
10714	Overhead Elect Syst Prod Div
10718	Overhead Elect Syst Maint Div
10720	Overhead Elect Syst Oper Div
10722	Overhead Transm & Dist Div
10723	D66- Overhead Region San Juan
10724	D67- Overhead Region Carolina
10726	Overhead Contract Projects
10728	Overhead Customer Services
10730	Overhead Other Directorates
10735	Overhead- OCIP Expenditure
10740	Interest - Minor Projects
10748	D68- Overhead Region Bayamon
10750	Interest - Const Contracts
10756	Int Debt Disc & Exp CR
10760	D69- Overhead Region Caguas

<b>Sub-Account</b>	<b>Sub-Account Description</b>
10762	D70- Overhead Region Ponce
10764	D71- Overhead Region Mayaguez
10766	D72- Overhead Region Arecibo
10870	Gen Plt Exc Transp Equip Depre
10871	General Garage Equipment Dep
10872	Touring Vehicles - Depre
10874	Pick Up Tk & Light Tk Depre
10878	Lig Tk Without Aux Equip Dep
10880	Lig Tk With Aux Equip Dep
10882	Lig Tk With Ladder P Light Dep
10886	Lig Tk With Winch & Compsr Dep
10888	Heavy Trucks & Trailers Dep
10889	Jeeeps Depreciation
10890	Intangibles Depreciation
10901	Removal
10902	Salvage
10903	Book Value
10904	Closing Credits
10905	Unbundle Regulatory Accounting RWIP
10906	GENERAPR Decommissioning Services
11010	Water Storage - Land & Land Rights
11011	Water Storage - Concrete Buildings & Improvemets
11012	Water Storage - Wooden Buildings & Improvements
11013	Water Storage - Reservoirs, Dams & Waterways
11014	Water Storage - Miscellaneous Equipment
11015	Water Storage - Road and Bridges
11020	Water Pumping - Land & Land Lights
11021	Water Pumping - Concrete Buildings & Improvements
11023	Water Pumping - Station Equipment
11024	Water Pumping - Miscellaneous Equipment
11025	Land & Land Rights Rio Cañas Pumps
11026	Land & Land Rights Juana Diaz Pumps
11027	Land & Land Rights Palo Seco Pumps
11030	Trans & Distribution - Land & Land Rights
11031	Trans & Distribution - Concrete Buildings & Improvements
11032	Trans & Distribution - Wooden Buildings & Improvements
11033	Trans & Distribution - Canals & Appurtenant Structures
11034	Trans & Distribution - Miscellaneous Equipment
11035	Trans & Distribution - Roads & Trails
11036	Trans & Distr.-Canals & Appurtenant Struct.
11037	Land & Land Right - Guamani Canals & Laterals
11038	Land & Land Right - Juana Diaz Canals & Laterals
11039	Land & Land Right - Patillas Canals & Laterals
11040	Transm & Dist Drainage - Land & Land Rights
11041	Transm & Dist Drainage - Concrete Buildings & Improvements
11042	Transm & Dist Drainage - Canals & Appurtenant Structures
11043	Land & Land Right - Main Drainage Canal-LVIS
11050	General Plant - Land & Land Rights
11051	General Plant - Concrete Buildings & Improvements
11052	General Plant - Wooden Buildings & Improvements
11053	General Plant - Office Furniture & Equipment
11054	General Plant - Shop Equipment
11055	General Plant - Laboratory Equipment
11056	General Plant - Tools & Work Equipment
11057	General Plant - Communication Equipment
11058	General Plant - Miscellaneous Equipment
11059	General Plant - Power Operated Equipment
11060	Land Transportation Equipment
11061	Land & Land Rights Guayama-Eastern Section

<b>Sub-Account</b>	<b>Sub-Account Description</b>
11062	Land & Land Rights Juana Diaz Western Section
11070	Construction Work in Progress - CR
11080	General Plant - Undistr Plant Account Charges
11105	Leasehold Improvements
11106	Lease Amortization (GASB 87)
11110	International Airport Hangar
11200	Concrete Build & Imp Coamo Reservoir
11201	Concrete Build & Imp Guayama Eastern Section
11202	Concrete Build & Imp Guayabal Dam & Reservoir
11203	Concrete Build & Imp Patillas Dam & Reservoir
11204	Land & Land Rights Coamo Reservoir
11205	Land & Land Rights Melania Reservoir
11206	Land & Land Rights Guayama-Eastern Section
11207	Land & Land Rights Guayabal Dam & Reservoir
11208	Land & Land Rights Patillas Dam & Reservoir
11209	Wooden Buildings & Impro Guayabal Dam & Reservoir
11210	Wooden Buildings & Impro Patillas Dam & Reservoir
11211	Dams Coamo Reservoir
11212	Dams Melania Reservoir
11213	Guayabal Dam & Reservoir
11214	Patillas Dam & Reservoir
11215	Reservoirs, Dams Rio Jueyes Pumps
11221	Road & Bridges Coamo Reservoir
11222	Road & Bridges Melania Reservoir
11223	Road & Bridges Guayabal Dam & Reservoir
11224	Road & Bridges Patillas Dam & Reservoir
11231	Concrete Buildings & Imp, Guayama Eastern Section
11232	Concrete Buildings & Imp, Rio Canas Pumps
11233	Concrete Buildings & Imp, Juana Diaz Pumps
11234	Concrete Buildings & Imp, Rio Jueyes Pumps
11235	Concrete Buildings & Imp, Palo Seco Pumps
11241	Station Equipment, Guamani Pumps
11242	Station Equipment, Rio Canas Pumps
11243	Station Equipment, Juana Diaz Pumps
11244	Station Equipment, Rio Jueyes Pumps
11245	Station Equipment, Palo Seco Pumps
11251	Station Equipment, Guamani Canals & Laterals
11252	Station Equipment, Juana Diaz Canals & Laterals
11253	Station Equipment, Patillas Canals & Laterals
11254	Wooden Buildings - Juana Diaz Canals & Laterals
11261	Canals & Appurten, Guamani Canals & Laterals
11262	Canals & Appurten, Guayama Eastern Section
11263	Canals & Appurten, Juana Diaz Canals & Laterals
11264	Canals & Appurten, Patillas Canals & Laterals
11271	Roads & Trails Guamani Canals & Laterals
11272	Roads & Trails Patillas Canals & Laterals
11301	Removal Cost
11302	Salvage Value
11303	Book Value
11304	Closing Credits
11400	Concrete Buildings & Imp, Guayama Eastern Section
11401	Concrete Buildings & Imp, Juana Diaz Western Section
11411	Wooden Buildings & Imp, Guayama Eastern Section
11412	Wooden Buildings & Imp, Juana Diaz Western Section
11421	Office Furniture & Equip, Guayama Eastern Section
11422	Office Furniture & Equip, Gen Mgr-Irrig Services
11423	Office Furniture & Equip, Juana Diaz Western Section
11431	Shop Equipment, Guayama Eastern Section
11432	Shop Equipment, Juana Diaz Western Section

<b>Sub-Account</b>	<b>Sub-Account Description</b>
11441	Laboratory Equip, Guayama Eastern Section
11442	Laboratory Equip, Juana Diaz Western Section
11451	Tools & Work Equip, Guayama Eastern Section
11452	Tools & Work Equip, Juana Diaz Western Section
11461	Communication Equip, Guayama Eastern Section
11462	Communication Equip, Office Equip-Gen Mgr-Irrigation Services
11463	Communication Equip, Juana Diaz Western Section
11471	Miscellaneous Equip, Guayama Eastern Section
11472	Miscellaneous Equip, Juana Diaz Western Section
11481	Power Operated Equip, Guayama Eastern Section
11482	Power Operated Equip, Juana Diaz Western Section
11500	Concrete Buildings & Imp, Mantilla Pumps
11501	Concrete Buildings & Imp, Guerrero Pumps
11502	Concrete Buildings & Imp, Main Canal & Diversion Laterals
11510	Station Equipment, Mantilla Pumps
11511	Station Equipment, Guerrero Pumps
11520	Concrete Buildings, Main Canal & Diversion Laterals
11521	Land & Land Right - Moca Canals & Laterals
11522	Land & Land Right - Main Canals & Diversion Laterals
11523	Land & Land Right - Aguadilla Canals & Laterals
11530	Canals & Appurten, Moca Canals & Laterals
11531	Canals & Appurten, Main Canal & Diversion Laterals
11532	Canals & Appurten, Quebradillas-Isabela
11533	Canals & Appurten, Aguadilla Canals & Laterals
11540	Concrete Buildings & Imp, Quebradillas-Isabela
11550	Wooden Buildings & Imp, Quebradillas-Isabela
11560	Office Furniture & Equip, Main Canal & Diversion Laterals
11561	Office Furniture & Equip, Quebradillas-Isabela
11562	Office Furniture & Equip, Aguadilla Canals & Laterals
11570	Shop Equip, Quebradillas-Isabela
11580	Laboratory Equip, Quebradillas-Isabela
11590	Tools & Work Equip, Aguadilla Canals & Laterals
11591	Tools & Work Equip, Quebradillas-Isabela
11600	Miscellaneous Equip, Quebradillas-Isabela
11610	Power Operated Equip, Mantilla Pumps
11611	Power Operated Equip, Quebradillas-Isabela
11620	Rio Loco Reservoirs, Dams & Water
11630	Station Equip, Main Canals & Laterals LVIS
11637	Land & Lands Right - Main Canals & Laterals-LVIS
11638	Concrete Building - Main Drainage Canal-LVIS
11650	Main Canals & Laterals LVIS
11651	Canals & Appurten Main Drainage Canal LVIS
11652	Canals & Appurten General Plant LVIS
11666	Drainage Concrete Building Main Drainage Canal LVIS
11667	Drainage Canals & Appurt Main Canals & Laterals LVIS
11668	Drainage Canals & Appurt Main Drainage Canal LVIS
11672	Concrete Buildings & Imp General Plant LVIS
11677	Wooden Buildings & Imp General Plant LVIS
11682	Office Furniture & Equipment, General Plant LVIS
11683	Office Furniture & Equipment
11687	Shop Equipment, Main Canals & Laterals LVIS
11688	Shop Equipment, General Plant LVIS
11692	Tools & Work Equipment, General Plant LVIS
11697	Communication Equipment, General Plant LVIS
11702	Miscellaneous Equipment, General Plant LVIS
11707	Power Operated Equipment, LVIS General Supv
11708	Power Operated Equipment, Main Canals & Laterals LVIS
11709	Power Operated Equipment, General Plant LVIS
11801	Dist Sys Int Airport Utility

<b>Sub-Account</b>	<b>Sub-Account Description</b>
11920	Internat Airprt Underg Dist Sy
12501	Sinking Fund Cash
12502	Sinking Fund- Face Value
12503	Sinking Fund-Accrued Interest
12504	Sinking Fund Premium
12505	Sinking Fund Discount
12506	Reserve Maintenance Fund Citibank 400015-104
12508	Sink.Fund-Unrealized Loss or Gain on Market
12539	Sink.Fund Cash, Serie 2012 A
12540	Sink.Fund Face Value, Serie 2012 A
12541	Sink.Fund Accrued Interest, Serie 2012 A
12542	Sink.Fund Premium, Serie 2012 A
12543	Sink.Fund Discount, Serie 2012 A
12544	Sink.Fund Unrealized Gain or Loss on Market, Serie 2012 A
12545	Sink.Fund Cash-García Hamilton Investment
12546	Sink.Fund Face Value-García Hamilton Investment
12547	Sink.Fund Accrued Interest-García Hamilton Investment
12548	Sink.Fund Premium-García Hamilton Investment
12549	Sink.Fund Discount-García Hamilton Investment
12550	Sink.Fund Unrealized Gain or Loss on Market-García Hamilton Investment
12551	Sink.Fund Cash-Ramírez Asset
12552	Sink.Fund Face Value-Ramírez Asset
12553	Sink.Fund Accrued Interest-Ramírez Asset
12554	Sink.Fund Premium-Ramírez Asset
12555	Sink.Fund Discount-Ramírez Asset
12556	Sink.Fund Unrealized Gain or Loss on Market-Ramírez Asset
12557	Sink.Fund Cash-Taplin Canida & Habacht
12558	Sink.Fund Face Value-Taplin Canida & Habacht
12559	Sink.Fund Accrued Interest-Taplin Canida & Habacht
12560	Sink.Fund Premium-Taplin Canida & Habacht
12561	Sink.Fund Discount-Taplin Canida & Habacht
12562	Sink.Fund Unrealized Gain or Loss on Market-Taplin Canida & Habacht
12563	Sink.Fund Cash-INVESCO Advisers, Inc.
12564	Sink.Fund Face Value-INVESCO Advisers, Inc.
12565	Sink.Fund Accrued Interest-INVESCO Advisers, Inc.
12566	Sink.Fund Premium-INVESCO Advisers, Inc.
12567	Sink.Fund Discount-INVESCO Advisers, Inc.
12568	Sink.Fund Unrealized Gain or Loss on Market-INVESCO Advisers, Inc.
12569	Sink.Fund Cash - GDB Reserve Fund Investment Account
12570	Sink.Fund Face Value- GDB Reserve Fund Investment Account
12571	Sink.Fund Cash- PRB Series 2015 Trustee Self Insurance Fund
12572	Sink.Fund Face Value- PRB Series 2015 Trustee Self Insurance Fund
12580	Sinking Fund Cash, Serie 2013 A
12581	Sinking Fund Face Value, Serie 2013 A
12582	Sinking Fund Accrued Interest, Serie 2013 A
12583	Sinking Fund Premium, Serie 2013 A
12584	Sinking Fund Discount, Serie 2013 A
12585	Sinking Fund Unrealized Loss or Gain on Market, Serie 2013 A
12596	Sinking Fund Cash #107238-021,Special Defeasance Fund for Forbearance Agreement
12597	Sinking Fund Face Value #107238-021,Special Defeasance Fund for Forbearance Agreement
12598	Interest Sinking Fund Cash-delayed BAB's credit receipt
12599	2015-A Special Redemption Fund
12600	2015-A Escrow Account
12801	Trust Invetment Citibank 0-400015-139
12802	Other Special Fund-Invest Face Value
12803	Other Special Fund-Accrued Int Purch
12804	Other Special Fund-Premium on Invest
12805	Other Special Fund-(Discount) on Invest
12806	First Bank 0180005280 - Cash ReMaint

<b>Sub-Account</b>	<b>Sub-Account Description</b>
12807	Unrealized Loss On Market Value Of Invest.-Self Ins.
12808	Unrealized Loss On Market Value On Investment -Reserve Maintenance
12810	Cash
12811	Investment
12812	Interest Receivable
12813	Premium
12814	Discount
12815	Valuation Allowance
12816	Other Special Fund - Financing Fuel Fund
12817	Other Restricted Fund-Cash-JP Morgan Venture-Fuel Hedge
12818	Cash - Land Acquisition (restricted)
12819	Cash-García Hamilton Investment
12820	Face Value-García Hamilton Investment
12821	Accrued Interest-García Hamilton Investment
12822	Premium-García Hamilton Investment
12823	Discount-García Hamilton Investment
12824	Unrealized Gain or Loss on Market-García Hamilton Investment
12825	Cash-Polen Capital
12826	Face Value-Polen Capital
12827	Unrealized Gain or Loss on Market-Polen Capital
12828	Unrealized Gain or Loss - PRB Series 2015 Trustee Self Insurance Fund
12829	Accr Interest Purchased- PRB Series 2015 Trustee Self Insurance Fund
12830	Premium- PRB Series 2015 Trustee Self Insurance Fund
12831	Project Account Citibank 400015-112
12832	First Bank 0180005281- Cash- Ecoelectrica/ Prepa Client
12840	Cash Basis Swap-Royal Bank of Canada
12841	Cash Collateral - Basis Swap- JP Morgan
12842	Cash Collateral - Basis Swap- Deutsche Bank
12843	Cash Collateral - Basis Swap- Goldman Sachs
12871	Discount- PRB Series 2015 Trustee Self Insurance Fund
13121	Construction Fund-REA Investment
13122	Construction Fund-PREPA- Investment
13123	Constr Fund-PREPA-Aid for Constr Specific Proj
13124	Constr Fund-PREPA-Aid for Constr Gen Proj
13125	Constr Fund-Unexpended Amount For Presentation Of Net Position
13126	Constr Fund-Unexpended - Credit
13130	CITIBANK 400015-074-REA-Cash
13131	Oriental (BBVA) 13-2000-1063
13132	CITIBANK 400015-023
13133	GDB - 250-0110-9
13134	GDB - 360-866-1
13135	BPPR 3165 PROJECT ACCOUNT
13136	Oriental (BBVA) 13-2000-1063 - Partidas de Conciliación
13137	CITIBANK 400015-023 - Partidas de Conciliación
13138	GDB - 250-0110-9 - Partidas de Conciliación
13139	GDB - 360-866-1 - Partidas de Conciliación
13140	BPPR 3165 PROJECT ACCOUNT - Partidas de Conciliación
13141	CITIBANK REA- 400015-074-Partida de Conciliación
13142	CITIBANK REA- 400015-163- BAB'S (Build American Bonds) - Cash - Serie YY
13143	CITIBANK - 400015-163- BAB'S (Build American Bonds) - Partidas
13144	CITIBANK 0-40015-171 BAB'S Series EEE-Cash
13145	CITIBANK 0-40015-171 BAB'S Series EEE-Partida
13150	GDB CONST - B6169009
13151	BPPR 021-835365
13153	BPPR 203-26062
13154	BPPR (PONCE) 203-834253
13156	ORIENTAL (BBVA) 1030000014
13157	Oriental (BBVA) 470-132000-2523
13159	FIRST BANK 09-8500527

<b>Sub-Account</b>	<b>Sub-Account Description</b>
13160	Scotiabank(RG Premier) 902003367
13161	BPPR PAGADURIA 021-835357
13162	CITIBANK 400015-015
13163	CITIBANK 0-400015-155 - Line of Credit - Fuel and Purchased Power
13164	SANTANDER -1 007-90701-9
13166	BPPR PALO SECO STEAM 203266562
13167	Cash - BPPR 021-076855 Land Acquisition
13168	BPPR 021-835365 - Partidas de Conciliación
13169	BPPR 021-203-26062 - Partidas de Conciliación
13170	BPPR 021-114218 - Partidas de Conciliación
13171	BPPR (PONCE) 203-834253 - Partidas de Conciliación
13173	Oriental (BBVA) 1030000014 - Partidas de Conciliación
13174	Oriental (BBVA) 470-132000-2523 - Partidas de Conciliación
13176	FIRST BANK 09-8500527 - Partidas de Conciliación
13177	Scotiabank (RG Premier) 902003367 - Partidas de Conciliación
13178	BPPR PAGADURIA 021-835357 - Partidas de Conciliación
13179	CITIBANK 400015-015 Partidas de Conciliación
13180	CITIBANK 0- 400015-155 - Partidas de Conciliación
13181	SANTANDER - 1-007-90701-9 Partidas de Conciliación
13182	GDB GEN 250-0111-08 Partidas de Conciliación
13183	BPPR PALO SECO STEAM 203266562 - Partidas de Conciliación
13184	BBVA (CHASE) 13-2000-1063 - Partidas de Conciliación
13189	CITIBANK 400015-147 - Zero Balance
13190	Oriental (BBVA) 04701320002526 Self Appropriation Sinking Fund - Cash
13191	Oriental (BBVA) 04701320002526 Self Appropriation Sinking Fund - Partidas
13192	Oriental (BBVA) 04701324006930 Call Center - Cash
13193	Oriental (BBVA) 04701324006930 Call Center - Partida
13194	GDB RATE STABILIZATION FUND - 25103304
13195	CITIBANK 400015-058
13196	BPPR 030-817862 Cuenta Concentración- Cash
13197	BPPR 030-817862 Cuenta Concentración- Partida
13198	BPPR 030-817870 Depósitos Electrónicos- Cash
13199	BPPR 030-817870 Depósitos Electrónicos- Partida
13200	Citibank-0400015-198-Serie 2012 A-Cash
13201	Citibank-0400015-198-Serie 2012 A-Partida de Conciliación
13203	US Bank 161421000-Partidas de Conciliación
13209	PREPA Waste Water Treatment Plant Improvements-GDB 25103808
13210	US Bank 205859000 - Serie 2013 A
13213	FirstBank 0905005068 - Serie 2013 A
13214	FirstBank 0905005068- Serie 2013 A Partida de Conciliación
13215	Citibank 0400015-201-Fondo Rotatorio JCA
13216	Construction Fund- Series 2013A- Face Value
13217	BPPR 030-013976
13218	Partidas BPPR 030-013976
13219	BPPR 030049652-2016 A Bond Issuance
13220	Citibank 400015-252
13221	Partidas Citibank 400015-252
13222	Citibank 400015-279
13223	Partidas Citibank 400015-279
13224	Partida BPPR 030049652-2016 A Bond Issuance
13228	Citibank 0-40015-287 Maria Hurrigan-Insurance Proceeds
13229	First Bank 0180005282- REA/ RUS-Cash
13230	Citibank #0400015-317 PREPA Earthquake Insurance Proceeds
13231	BPPR 030-240158 (HMGP-DR4339) FEMA Hazard Mitigation Grant Program
13232	BPPR 030-261678 FEMA Reimbursement-GBR No.4991
13233	BPPR 030-261686 OLD ACCT -Working Capital Advances- GBR No 4991
13234	BPPR 030-262348 Working Capital Advances- GBR No 4991
13235	Somos Luces BPPR 8630
13240	US Bank - Trust Fund PROTECO Superfund Site #254478000

<b>Sub-Account</b>	<b>Sub-Account Description</b>
13241	FEMA 4473 DR PR Earthquake
13242	BPPR 030289610 Maunabo Vs Cobra Case MB2018CV00043
13250	Citibank 0400015-228
13251	Citibank 0400015-228 - Partida de Conciliación
13252	GDB GEN - B6169010
13253	BPPR 030-013933 Pagos Corporativos ZBA
13254	BPPR 030-013941 Pagos Gubernamentales ZBA
13255	Payable to General Fund from Current Expenses Fund
13256	Payable to General Fund from Rate Stabilization Fund
13257	Piper Jaffray- General Fund Acct. 42118575 - Short Term Investment
13258	General Fund CITIBANK 400015-244 Series 2015A
13259	GF BPPR 030-072689 Fema 4017 Project 0026 Guavate
13260	BPPR 030-083524 Huracán Irma- FEMA 3384- EM-PR
13261	BPPR 030-090458 Huracan Irma- FEMA 4336-DR-PR
13262	BPPR 030-083540 Huracán Maria-FEMA 4339-DR-PR
13263	Citibank #295 - Commonwealth Loan Segregated Account
13264	Citibank #0400015309 PREPA-Settlement Charge Rate
13265	BPPR #030-139007 PREPA PAYROLL-OUTSOURCED
13266	First Bank #0108502284 Front-End Transaction Fee Variable
13267	First Bank #0108502295 Front-End Transaction Fee Fixed
13268	First Bank #0108502350 Operating Account
13269	First Bank #0108502361 Non Federally Funded Capital Account
13270	First Bank #0108502372 Outage Events Reserve Account
13271	First Bank #0108502383 Generation Expenditure - Purchase Power Account
13272	First Bank #0108502394 Generation Expenditure - Fuel Account
13273	First Bank #0108502405 Contingency Reserve Account
13274	First Bank #0105034468 Federally Funded Capital Account
13275	BPPR 030242835-Premium Pay
13276	BPPR 030242592-FEMA DR4493 COVID 19
13277	BPPR 030242622-FEMA DR4339 428 Generation Projects
13278	Bank Account - ARPA Funds
13279	First Bank-0108502515 GenCo Expenditures Acct.
13280	First Bank #0108502559 - AEE Mobilization Account
13290	FIRST BANK 8852064249
13300	GenCo Decommissioning Account - 8852003886
13301	GenCo Reserve Account - 8852003875
13302	HydroCo Operating - 030280818
13303	Gridco Fuel Holding Account
13304	Citibank 0400015325 - FEMA GENERAPR
13305	BPPR #030288398 CW PREPA ERS Loan
13310	US Bank - Series 2010 EEE Construction Acct.
13401	Deposit To Bond Service Account
13402	Escrow Fund - PRB Series EE
13403	Deposit To Bond Service Contra Account
13501	Payroll Account-SanJuan
13502	Payroll Acc Monacillos AREA
13503	Payroll Acc Monacillos AREA
13504	Payroll Acc Monacillos AREA
13505	Payroll Acc Caguas AREA
13506	Payroll Acc Ponce AREA
13507	Payroll Acc Mayaguez AREA
13508	Payroll Acc Arecibo AREA
13509	Payroll Acct-Treasurer
13510	Payroll Cash-Partidas
13511	BPPR 030-689317 Payroll Positive Paid - Cash
13512	BPPR 030-689317 Payroll Positive Paid - Partidas
13520	Petty Cash-Purchasing Div
13521	Petty Cash Disbursement Dept
13522	Petty Cash San Juan Supvr

<b>Sub-Account</b>	<b>Sub-Account Description</b>
13523	Petty Cash Monacillos Supvr
13524	Petty Cash Caguas Supvr
13525	Petty Cash Ponce Supvr
13526	Petty Cash Mayaguez Supvr
13527	Petty Cash Arecibo Supvr
13528	Petty Cash Transportation Sect.
13529	Petty Cash Officers & Employees
13700	Reserve for Current Expenses Fund- Cash
13701	Payable to Current Expenses Fund from General Fund
13711	Payable to Rate Stabilization Fund from General Fund
13712	Rate Stabilization Fund- Cash
14005	Amortization of Premium
14006	Amortization of Premium-Serie ZZ
14007	Amortization of Premium-Serie CCC
14008	Amortization of Premium-Serie DDD
14009	Amortization of Premium-Serie XX
14010	Amortization of Discount
14011	Amortization of Discount ZZ
14012	Amortization of Discount CCC
14013	Amortization of Discount DDD
14014	Amortization of Discount- Serie XX
14015	Amortization of Premium - Serie EEE
14016	Amortization of Discount - Serie EEE
14017	Amortization of Premium, Serie 2012 A
14018	Amortization of Discount, Serie 2012 A
14019	Amortization of Premium, Capital Improvement Fund, Serie 2012 A
14020	Amortization of Discount, Amortization of Premium, Capital Improvement Fund, Serie 2012 A
14021	Amortization of Premium-García Hamilton Investment
14022	Amortization of Discount-García Hamilton Investment
14023	Amortization of Premium-Ramírez Asset
14024	Amortization of Discount-Ramírez Asset
14025	Amortization of Premium-Taplin Canida & Habacht
14026	Amortization of Discount-Taplin Canida & Habacht
14027	Amortization of Premium-Taplin Canida & Habacht
14028	Amortization of Discount-Taplin Canida & Habacht
14029	Amortization of Premium-INVESCO Advisers, Inc.
14030	Amortization of Discount-INVESCO Advisers, Inc.
14031	Amortization Premium- PRB Series 2015 Trustee Self Insurance Fund
14032	Amortization Discount- PRB Series 2015 Trustee Self Insurance Fund
14200	Purchase Power Clause
14201	General
14202	Payment Arrangements
14203	Dispute
14204	Pending Bankruptcy
14205	Adj. in Transit
14206	Overpayment
14207	Counterfeit & Theft
14208	Usó futuro
14210	Suspense/Unidentified Payments
14211	3rd Party work Receivable
14212	TPA (Third Party Attachment)
14216	Law 73-Industrial Credit for Research & Develop Invest
14217	Employment Law
14220	Government & Major Accts - General
14221	Govt & Major Accounts - Non Current
14222	Contra Account to 14221
14223	Public Lighting Counteraccount
14224	Accounts- Excess of CILT Municipality Budget
14225	Government-Adj in Transit

<b>Sub-Account</b>	<b>Sub-Account Description</b>
14226	Adv from State Govt.
14227	Six Percent Municipal Tax
14228	Law 3
14231	Commonwealth
14232	Energy Supplier Regulatory Charge
14233	Land Owners
14234	Industrial
14235	Other Receivables
14238	Transition Charges Securitization Corporation
14239	Provisional Rate
14241	Individual & Others
14242	Commonwealth Government
14260	Subsidy-Hotels 20 %
14261	Electric Subsidy Industrial
14262	10% Discount - Direct Deposit - Residential Customer
14263	USO FUTURO
14264	Approp. Net Rev. Ret Govt Dbt - Sub
14265	Subsidy-electric Subsidy 1991
14266	Subsidy-Law 106
14267	Subsidy-Credit Social Rate PAN
14268	Subsidy Law 106 - Non Current
14269	Contra Account for 14268
14299	Unrecover Fuel Oil Cost 2013-2014
14300	Unrecover Purchased Power Cost 2013-2014
14301	Other Accounts
14308	Other Work in Progress / Non Government
14309	Other Work in Progress / Government
14311	---Added for Irrigation Conversion
14312	Accounts Receivable Commonwealth Government
14313	Billed- Aid for Construction/Non Government
14315	Billed- Aid for Construction/Government
14325	Commonwealth Government
14326	Other Accounts Receivable -Hurr Georges
14330	Municipal Government
14331	PRIDCO FUEL PREMIUM INSURANCE
14332	Accounts Receivable GDB PET Claims
14336	Salary Advance Aid - Dom Republic
14340	Approp Net Rev Ret Gov Dbt REA
14345	CMNWL Sub REA Law 140 Vieques
14350	Controlled by Acct and Budg Div.
14351	ACCOUNT RECEIVABLE RETIREMENT SYSTEM EMP
14352	Reimbursement Of Medical Cost
14353	Employee Advance - Receivable
14354	Applied Employee Advance Receivable
14355	Miscellaneous Billed Fin Div
14356	Misc. Account Receivable - Other Annuity Receivable - Basis Swap
14370	Health Plan
14386	Salary Advance Aid - Dom Republic
14390	Unbilled Authority Employee
14391	Unpaid Billed Energy Consumption AEE - Employee
14392	Other Equipment Billed Employees
14393	Misc Acct. Rec. Other Scrap
14394	Theft of Funds
14395	Acct. Rec. Clearing - Oracle A/P
14396	Sale of Vehicles
14397	Interagency Agreement- Employees assigned to Government Dependencies
14398	Lease of Utility Property
14441	Fuel Supplier Storage & Handling
14451	Servicing Fee/3rd Party attachments

<b>Sub-Account</b>	<b>Sub-Account Description</b>
14452	Reimbursable Expenditures
14453	Account Receivable- Depository Agent Collection
14471	Non Current - Government
14480	Unrecover Fuel Oil Cost 2014-2015
14481	Unrecover Purchased Power Cost 2014-2015
14482	Unrecover Fuel Oil Cost 2015-2016
14483	Unrecover Purchased Power Cost 2015-2016
14484	Under/Over Billed Adjustment - Fuel Oil Cost
14485	Under/Over Billed Adjustment - Purchased Power Cost
14486	Under/Over Billed Adjustment - CILT
14487	Under/Over Billed Adjustment - Subsidies
14488	Provisional Rate True Up
14502	Fire Palo Seco- Ingeniería
14504	Fire Palo Seco- Credit Balance
14505	Onda Tropical - Septiembre 2008 - Directorado T&D
14506	Onda Tropical - Septiembre 2008 - Directorado Ingeniería
14507	Fuego CAPECO - PW - 3306
14508	Huracán Irene 08-22-11
14509	Colapso Tanque Combustible 1R- Costa Sur
14521	Irma & Maria - Natural Disasters
14522	Provision for Doubtfull Accounts - Federal Grants
14560	Usó futuro
14570	P-Cards recovery
14580	Onda Tropical - Septiembre 2008- Riego Costa Sur
14601	Irrigation Services
14602	Other Rental
14603	Miscellaneous Services
14604	Appropriation from Commonwealth Government
14605	App. Common Gov. Act 41-1958, Act 49-1960
14606	App. Common Gov. Act 98, June 1969
14607	Subsidy grant by Act 133 - June 1967
14608	Cash in Hands of the Authority - Act 46-1958
14609	Cash in Hands of the Authority - Renewal & Replacement
14610	RECEIVABLE EXPENSES HURRICANE GEORGES SCID
14611	RECEIVABLE EXPENSES HURRICANE GEORGES IID
14612	RECEIVABLE EXPENSES HURRICANE GEORGES LVID
14620	Reimbursable Expenditures-Miscellaneous
14621	Receivable SOUCO- Labor Wages
14625	Reimb Exp -Study & Construction
14630	Reimb Expds- Aug 79 David Hurri
14635	Reimbursable Exps.- Rains 92
14640	Reimbursable Exp-Org Est & Const
14650	Appro. Ret.
14651	Misc. Reimbursable Expense - Non Current
14652	Contra Account for 14651
14724	Transportation Overhead Common to All
15035	Light Distillate
15101	SJSP - Bunker C
15102	SJSP - Kerosene
15103	SJSP - Propane Gas
15104	SJSP - Light Destillate
15105	Gjovt Debt Irrig. Sys.
15110	approp. Ret. Govt. Debt Irrig Sys.
15113	PSSP - Propane Gas
15114	PSSP - Fuel Oil
15115	Kerosene
15120	Propane Gas-
15123	SCSP - Propane Gas
15124	SCSP - Fuel oil

<b>Sub-Account</b>	<b>Sub-Account Description</b>
15125	Fuel Oil
15126	SCSP- Natural Gas
15130	Light Distillate
15131	AguiSP - Bunker C
15133	AguiSP - Propane Gas
15135	Light Distillate
15139	Aguisp- Distillat Additives
15140	Diesel Oil
15145	Fuel Oil Additives
15151	AguiCombCycle - Bunker C
15155	AguiCombCycle - Light Distillate
15157	AguiCombCycle - Fuel Oil Additives
15163	CambalacheGasTurb.-Propane Gas
15165	CambalacheGasTurb. - Light Distillate
15171	Salinas CORCO- Bunker C
15172	CAPECO - Bunker C
15173	CAPECO - Light Distillate
15175	Salinas CORCO- Light Distillate
15182	Santurce Jet Plant Kerosene
15187	Santurce Jet Plant Fuel Oil Additives
15195	Daguau Jet Plant - Light Distillate
15205	Jobos Turbines - Light Distillate
15215	VegaBajaGasTurbines - Light Distillate
15226	Vieques Plant- Diesel Oil
15237	CovadongaJet Plant-Fuel Oil Additives
15242	Aguadilla Jet Plant- Kerosene
15250	Mayaguez Gas Plant - Special Cycle Oil
15265	YabucoaGasTurb(PStk) - Light Distillate
15276	Culebra Plant - Diesel Oil
15277	Ecoeléctrica Tank Sep22
15282	Guayama(Jobos Jet Plant)- Kerosene
15285	Guayama(Jobos Jet Plant)- Light Distillate
15400	Inventario Almacen General Palo Seco
15401	Almacen Efectos de Oficina
15402	Almacen de Area de Arecibo
15403	Almacen de Area de Ponce
15404	Almacen de Area de Guaynabo
15405	District Warehouses
15406	Materials in Transit
15407	Materils Pending for the Receiving Report
15408	Materials Received Pend to be Investigated and Adjusted
15409	Almacen Distrito Utuado
15410	Almacen Distrito Guayama
15411	Almacen Distrito Santa Isabel
15412	Almacen Distrito Puerto Nuevo
15413	Almacen Distrito Bayamon
15414	Almacén Central Palo Seco
15415	Almacén Central Costa Sur
15417	Retrolite Incan desc luminaire
15429	Specific Proj Gen Depot
15436	Palo Seco Warehouse
15438	Warehouse No. 5
15440	Sabana Llana
15442	South Coast Warehouse
15444	Aguirre Warehouse
15446	San Juan STM Plt Warehouse
15448	Determ of Obsolesc-All Wareh Cr
15450	Pto Nvo Const Warehouse Equip
15455	Engineering

<b>Sub-Account</b>	<b>Sub-Account Description</b>
15456	Inventory-Materials Donated by USACE
15460	Materials & Supplies - CIPA
15805	Reserve for Obsolescence CR Bal
15806	Reserve for Obsolescence WAREHOUSE 005
16301	Store Exp Undistributed-SanJuan
16302	Store Exp Undistributed-Caguas
16303	Store Exp Undistributed-Ponce
16304	Store Exp Undistributed-Mayaguez
16305	Store Exp Undistributed-Arecibo
16306	Store Exp Undistributed-Palo Seco
16307	Store Exp Undistributed-General Stores
16308	Store Exp Und-Construction Warehouses 5 & 17
16309	Store Exp Und-CIPA
16320	Depreciation Others Charges
16322	Add Chges Not Incl in Rec Rept
16324	Receipts Overhead
16326	Poles Inspection Charges
16330	Discount on Purchases CR
16332	Clearing CR Issues & Returns
16334	Clearing CR Loading Charges
16350	Other Store Expenses
16510	Insurance - General
16511	GENERAPR- Insurance
16520	Ins. Workmen Compensation
16521	GENERAPR- Ins. Workmen Compensation
16530	Automobile Licenses
16540	Prepaid Rent (GASB 87)
17001	Hurricane Hortense 9-96
17002	Acc Receivable - Damages Insurance Guayanilla
17105	Int Rec - Self Insurance Reserve Fund
17110	Int Rec - Res. Maintenance Fund
17115	Int Rec - SF Bond Reserve
17120	Int Rec - SF Bond Service Principal
17125	Int Rec - SF Bond Service Interest
17130	Int Rec - Inv. Const Fund Spc Funds
17135	Int. Rec -PREPA Cogen Fund
17136	Int. Rec-Serie XX
17137	Int. Rec-Capitalized Int- Serie ZZ
17138	Int. Rec- Capitalized Int- Serie CCC
17139	Int. Rec-Capitalized Int- Serie DDD
17140	Int. Rec-Capitalized Int- Serie EEE
17141	Int. Rec-Capitalized Int- Serie 2012 A
17142	Int. Rec-Capital Improvement Fund, Serie 2012 A
17143	Capitalized Int-Self Insurance-García Hamilton Investment
17144	Capitalized Int-Reserve-García Hamilton Investment
17145	Capitalized Int-Reserve-Ramírez Asset
17146	Capitalized Int-Reserve-Taplin Canida & Habacht
17147	Capitalized Int-Reserve-INVESCO Advisers, Inc.
17148	Int. Rec.-Polen Capital
17149	Capitalized Int-Emisión Serie 2013 A
17150	Int Rec - SF Reserve Fund - GDB Reserve Fund Investment Account
17151	Int Rec - Piper Jaffray- General Fund Acct. 42118575 - Short Term Investment
17152	Int Rec - PRB Series 2015 Trustee Self Insurance Fund
17400	HURRICANE GEORGE 9-21-98 IRR COMPANIES
17401	Reparacion Unidad 5 Central Costa Sur
17402	Servidumbre Paso Lineas Electricas Bo. Pte de Jobos, Guayama (RC 736/01)
17405	Gas- Turbine Repair
17406	Hurricane Related Aid to ST CROIX 1999
17410	Damage July 1993

<b>Sub-Account</b>	<b>Sub-Account Description</b>
17420	Implotion 10-15-92
17425	Fire 03-03-93
17426	ACCIDENT TURBOCHARGER CPS U-3
17427	Fire in Palo Seco- Extra Fuel Expenses
17428	Damages Insurance Claims- Fire in Palo Seco 12-30-06 (Ingeniería)
17429	Damages Insurance Claims- Fire in Palo Seco 12-30-06 (Sistema Eléctrico)
17430	Claim - North Western Inc.
17431	Insurance Claims Palo Seco Fire 12-30-06-Credit Balance
17435	Expense due to emergency 11-8-95
17440	Emergency Due to Utier Strike
17441	Damages Related to UTIER Stoppages-oct 2000
17451	Failure November 1990
17452	Danos Causados por inundaciones 7 nov 2001
17453	Damages Insurance Claims U.I.Cambalache 3-20-03
17454	Damages Insurance Claims Caonillas 1 Fire 4-22-03
17455	Damages Insurance Claims Central Termoelectrica SJ Unidad 10
17456	MISC DEF DEB GEORGE HURRICANE 09-21-98
17457	HURRICANE LENNY 1999
17458	HURRICANE 2000
17459	HURRICANE 2002
17460	Reimbursement from FEMA & Other - Flood Oct 2010
17461	Reimbursement from FEMA & Other - Flood Jun 2011
17480	HURRICANE GEORGE-FEMA REIMBURSEMENT
17481	HURRICANE GEORGE-LOADING CHARGES ADJUSTMENT
17482	ADDITIONAL CONTRIBUTION TO MUNICIPALITIES
17485	OPTICAL FIBER DEVELOPMENT - PRIN
17512	Storm Jeanne- Bayamon General Plant
17543	Rembolso FEMA Tormenta Jeanne Balance Cr.
17546	Almacenaje de Agua-SOUCO
17547	Distribucion y Transmision-SOUCO
17548	Bombeo-SOUCO
17549	Planta General-SOUCO
17550	Reimbursement from FEMA & Others (Pending Approval)
17551	Reg San Juan-Steam Plant
17552	Reg San Juan-Hydro Plant
17553	Reg San Juan-Gas Plant
17554	Reg San Juan-Trans Plant
17555	Reg San Juan-Distrib Plant
17556	Reg San Juan-General Plant
17557	Reg Bayamón-Steam Plant
17558	Reg Bayamón-Hydro Plant
17559	Reg Bayamón-Gas Plant
17560	Reg Bayamón-Transm Plant
17561	Reg Bayamón-Distrib Plant
17562	Reg Bayamón-General Plant
17563	Reg Ponce-Steam Plant
17564	Reg Ponce-Hydro Plant
17565	Reg Ponce-Gas Plant
17566	Reg Ponce-Transm Plant
17567	Reg Ponce-Distrib Plant
17568	Reg Ponce-General Plant
17569	Reg Caguas-Steam Plant
17570	Reg Caguas-Hydro Plant
17571	Reg Caguas-Gas Plant
17572	Reg Caguas-Transm Plant
17573	Reg Caguas-Distrib Plant
17574	Reg Caguas-General Plant
17575	Reg Arecibo-Steam Plant
17576	Reg Arecibo-Hydro Plant

<b>Sub-Account</b>	<b>Sub-Account Description</b>
17577	Reg Arecibo-Gas Plant
17578	Reg Arecibo-Transm Plant
17579	Reg Arecibo-Distrib Plant
17580	Reg Arecibo-General Plant
17581	Reg Mayaguez-Steam Plant
17582	Reg Mayaguez-Hydro Plant
17583	Reg Mayaguez-Gas Plant
17584	Reg Mayaguez-Transm Plant
17585	Reg Mayaguez-Distrib Plant
17586	Reg Mayaguez-General Plant
17587	Reg Carolina-Steam Plant
17588	Reg Carolina-Hydro Plant
17589	Reg Carolina-Gas Plant
17590	Reg Carolina-Transm Plant
17591	Reg Carolina-Distrib Plant
17592	Reg Carolina-General Plant
17593	Ingenieria- Transm Plant
17594	COE-Centro Oper Emergencia
17595	COR-Centro Oper Regionales
17596	COT-Centro Oper Técnicas
17597	COSD-Centro Oper Sistema Distribución
17598	Mcpio Añasco-Distrib Plant
17599	Mcpio Arecibo-Transm Plant
17600	Mcpio Arecibo-Distrib Plant
17601	Mcpio Arroyo-Transm Plant
17602	Mcpio Arroyo-Distrib Plant
17603	Mcpio Barceloneta-Transm Plant
17604	Mcpio Barceloneta-Distrib Plant
17605	Mcpio Barranquitas-Transm Plant
17606	Mcpio Barranquitas-Distrib Plant
17607	Mcpio Bayamon-Transm Plant
17608	Mcpio Bayamon-Distrib Plant
17609	Mcpio Cabo Rojo-Transm Plant
17610	Mcpio Cabo Rojo-Distrib Plant
17611	Mcpio Caguas-Transm Plant
17612	Mcpio Caguas-Distrib Plant
17613	Mcpio Camuy-Transm Plant
17614	Mcpio Camuy-Distrib Plant
17615	Mcpio Canovanas-Transm Plant
17616	Mcpio Canovanas-Distrib Plant
17617	Mcpio Carolina-Transm Plant
17618	Mcpio Carolina-Distrib Plant
17619	Mcpio Cataño-Transm Plant
17620	Mcpio Cataño-Distrib Plant
17621	Mcpio Cayey-Transm Plant
17622	Mcpio Cayey-Distrib Plant
17623	Mcpio Ceiba-Transm Plant
17624	Mcpio Ceiba-Distrib Plant
17625	Mcpio Ciales-Transm Plant
17626	Mcpio Ciales-Distrib Plant
17627	Mcpio Cidra-Transm Plant
17628	Mcpio Cidra-Distrib Plant
17629	Mcpio Coamo-Transm Plant
17630	Mcpio Coamo-Distrib Plant
17631	Mcpio Comerio-Transm Plant
17632	Mcpio Comerio-Distrib Plant
17633	Mcpio Corozal-Transm Plant
17634	Mcpio Corozal-Distrib Plant
17635	Mcpio Culebra-Transm Plant

<b>Sub-Account</b>	<b>Sub-Account Description</b>
17636	Mcpio Culebra-Distrib Plant
17637	Mcpio Dorado-Transm Plant
17638	Mcpio Dorado-Distrib Plant
17639	Mcpio Fajardo-Transm Plant
17640	Mcpio Fajardo-Distrib Plant
17641	Mcpio Florida-Transm Plant
17642	Mcpio Florida-Distrib Plant
17643	Mcpio Guanica-Transm Plant
17644	Mcpio Guanica-Distrib Plant
17645	Mcpio Guayama-Transm Plant
17646	Mcpio Guayama-Distrib Plant
17647	Mcpio Guayanilla-Transm Plant
17648	Mcpio Guayanilla-Distrib Plant
17649	Mcpio Guaynabo-Transm Plant
17650	Mcpio Guaynabo-Distrib Plant
17651	Mcpio Gurabo-Transm Plant
17652	Mcpio Gurabo-Distrib Plant
17653	Mcpio Hatillo-Transm Plant
17654	Mcpio Hatillo-Distrib Plant
17655	Mcpio Hormigueros-Transm Plant
17656	Mcpio Hormigueros-Distrib Plant
17657	Mcpio Humacao-Transm Plant
17658	Mcpio Humacao-Distrib Plant
17659	Mcpio Isabela-Transm Plant
17660	Mcpio Isabela-Distrib Plant
17661	Mcpio Jayuya-Transm Plant
17662	Mcpio Jayuya-Distrib Plant
17663	Mcpio Juana Díaz-Transm Plant
17664	Mcpio Juana Díaz-Distrib Plant
17665	Mcpio Juncos-Transm Plant
17666	Mcpio Juncos-Distrib Plant
17667	Mcpio Lajas-Transm Plant
17668	Mcpio Lajas-Distrib Plant
17669	Mcpio Lares-Transm Plant
17670	Mcpio Lares-Distrib Plant
17671	Mcpio Las Marías-Transm Plant
17672	Mcpio Las Marías-Distrib Plant
17673	Mcpio Las Piedras-Transm Plant
17674	Mcpio Las Piedras-Distrib Plant
17675	Mcpio Loíza-Transm Plant
17676	Mcpio Loíza-Distrib Plant
17677	Mcpio Luquillo-Transm Plant
17678	Mcpio Luquillo-Distrib Plant
17679	Mcpio Manatí-Transm Plant
17680	Mcpio Manatí-Distrib Plant
17681	Mcpio Maricao-Transm Plant
17682	Mcpio Maricao-Distrib Plant
17683	Mcpio Maunabo-Transm Plant
17684	Mcpio Maunabo-Distrib Plant
17685	Mcpio Mayaguez-Transm Plant
17686	Mcpio Mayaguez-Distrib Plant
17687	Mcpio Moca-Transm Plant
17688	Mcpio Moca-Distrib Plant
17689	Mcpio Morovis-Transm Plant
17690	Mcpio Morovis-Distrib Plant
17691	Mcpio Naguabo-Transm Plant
17692	Mcpio Naguabo-Distrib Plant
17693	Mcpio Naranjito-Transm Plant
17694	Mcpio Naranjito-Distrib Plant

<b>Sub-Account</b>	<b>Sub-Account Description</b>
17695	Mcpio Orocovis-Transm Plant
17696	Mcpio Orocovis-Distrib Plant
17697	Mcpio Patillas-Transm Plant
17698	Mcpio Patillas-Distrib Plant
17699	Mcpio Peñuelas-Transm Plant
17700	Mcpio Peñuelas-Distrib Plant
17701	Mcpio Ponce-Transm Plant
17702	Mcpio Ponce-Distrib Plant
17703	Mcpio Quebradillas-Transm Plant
17704	Mcpio Quebradillas-Distrib Plant
17705	Mcpio Rincón-Transm Plant
17706	Mcpio Rincón-Distrib Plant
17707	Mcpio Rio Grande-Transm Plant
17708	Mcpio Rio Grande-Distrib Plant
17709	Mcpio Sabana Grande-Transm Plant
17710	Mcpio Sabana Grande-Distrib Plant
17711	Mcpio Salinas-Transm Plant
17712	Mcpio Salinas-Distrib Plant
17713	Mcpio San Germán-Transm Plant
17714	Mcpio San Germán-Distrib Plant
17715	Mcpio San Juan-Transm Plant
17716	Mcpio San Juan-Distrib Plant
17717	Mcpio San Lorenzo-Transm Plant
17718	Mcpio San Lorenzo-Distrib Plant
17719	Mcpio San Sebastian-Transm Plant
17720	Mcpio San Sebastian-Distrib Plant
17721	Mcpio Santa Isabel-Transm Plant
17722	Mcpio Santa Isabel-Distrib Plant
17723	Mcpio Toa Alta-Transm Plant
17724	Mcpio Toa Alta-Distrib Plant
17725	Mcpio Toa Baja-Transm Plant
17726	Mcpio Toa Baja-Distrib Plant
17727	Mcpio Trujillo Alto-Transm Plant
17728	Mcpio Trujillo Alto-Distrib Plant
17729	Mcpio Utuado-Transm Plant
17730	Mcpio Utuado-Distrib Plant
17731	Mcpio Vega Alta-Transm Plant
17732	Mcpio Vega Alta-Distrib Plant
17733	Mcpio Vega Baja-Transm Plant
17734	Mcpio Vega Baja-Distrib Plant
17735	Mcpio Vieques-Transm Plant
17736	Mcpio Vieques-Distrib Plant
17737	Mcpio Villalba-Transm Plant
17738	Mcpio Villalba-Distrib Plant
17739	Mcpio Yabucoa-Transm Plant
17740	Mcpio Yabucoa-Distrib Plant
17741	Mcpio Yauco-Transm Plant
17742	Mcpio Yauco-Distrib Plant
17743	Mcpio Adjuntas-Transm Plant
17744	Mcpio Adjuntas-Distrib Plant
17745	Mcpio Aguada-Transm Plant
17746	Mcpio Aguada-Distrib Plant
17747	Mcpio Aguadilla-Transm Plant
17748	Mcpio Aguadilla-Distrib Plant
17749	Mcpio Aguas Buenas-Transm Plant
17750	Mcpio Aguas Buenas- Distrib Plant
17751	Mcpio Aibonito-Transm Plant
17752	Mcpio Aibonito- Distrib Plant
17753	Mcpio Añasco-Transm Plant

<b>Sub-Account</b>	<b>Sub-Account Description</b>
17754	Huracán Irene - Credit Balance
17755	Huracán María - Estrategia Corporativa
17756	Huracán María - Jubilados AEE
17757	Insurance Proceeds
17758	Temporary Accrual
17759	Insurance Proceeds for Rehabilitation of substations
17760	Professional Services
18106	Serie Q 1992
18107	Serie R 1992
18108	Serie S 1994
18109	Serie T 1994
18110	Serie U 1994
18111	Serie V 1995
18112	Serie W 1995
18113	Serie X 1995
18114	Serie Y 1995
18115	Serie Z 1995
18116	Serie AA 1997
18117	Serie BB 1997
18118	Serie CC 1997
18119	Serie FF
18120	Serie DD
18121	Serie EE
18122	Serie GG
18123	Serie HH
18124	Serie II
18125	Serie JJ
18126	Serie KK
18127	Serie LL
18128	Serie MM
18129	Serie NN
18130	Serie OO
18131	Serie PP
18132	Serie QQ
18133	Serie RR
18134	Serie SS
18135	Serie TT
18136	Serie UU
18137	Serie VV
18138	Series WW
18139	Series XX
18140	Financing Expense - YY
18141	Financing Expense - ZZ
18142	Financing Expense - AAA
18143	Financing Expense Serie, BBB
18144	Financing Expense Serie, CCC
18145	Financing Expense, Serie DDD
18146	Financing Expense, Serie EEE
18147	Financing Expense, Serie 2012 A
18148	Serie 2012 B
18149	Financing Expense, Serie 2013 A
18150	Financing Expense,Serie 2015A
18151	Series 2016 A
18152	Series 2016 B
18153	Series 2016 C
18154	Series 2016 D
18155	Series 2016 E
18156	Series Securitization Corp
18301	Authority Funds

<b>Sub-Account</b>	<b>Sub-Account Description</b>
18302	Reserve PS & I Charges
18303	Comm & Au Fnd - Hydro & Irrig
18304	Commonw Governm Funds
18305	Distribution & Sales Div
18306	Power Design & Const
18351	Water Service Division
18352	Commonwealth Government Appropriation
18353	Engineering Division
18354	Temporary Clean Up
18400	Jeeps
18401	Touring Cars
18402	Pick up, Light Trucks
18403	Heavy Trucks
18404	Heavy Trucks W Spec Platforms
18405	Power Wagons, Vehic W Aux Equip
18406	Sp Heavy Trucks W Crane, Etc.
18407	Trailers, Semi Trailers & Pole Trailers
18408	Panel Delivery
18409	Other Garage Equipment
18410	Contra Clearing-Retired Vehic Pending Disposition
18411	Shovel Equipment Operation Undistributed Expense- Clearing Excavator Gradall XL 4100
18412	Land Transportation - Heavy Trucks Garage Area de Ponce
18417	Misc Def Deb Control Inventario de Piezas
18418	CIPA-INVENTARIO
18419	CIPA-GASTOS OPERACIONALES
18420	Hel A Star AS-350 BI - Exp
18421	Hel A Star AS-350 BI - Dep
18422	Hel A Star AS-350B-Exp
18423	Hel A Star AS-350B-Dep
18424	Hel Super Puma - Exp
18425	Hel Super Puma - Dep
18426	Islander SN 203 BN26 - Expenses
18427	Islander SN 203 BN26 - Depreciation
18428	HELICOPTER MD530 S-0135FF/0137FF-EXP
18429	HELICOPTER MD530 S-0135FF/0137FF-DEP
18430	Garage Expense Area Office San Juan
18431	Garage Expense-Monacillos I
18432	Garage Expense-Maintenance Prevention Monacillos
18433	Garage Expense-Monacillos II
18434	Garage Expense-Engineering
18435	Garage Expense Palo Seco
18436	Garage Expense Bayamon
18437	Garage Expense-Vega Baja
18438	Garage Expense - Palo Seco
18440	Garage Expense-Area Office Carolina
18441	Garage Expense-Rio Piedras
18442	Garage Expense-Garage Expense-Carolina
18443	Garage Expense-Cansvanas
18444	Garage Expense - Fajardo
18445	Garage Expense - Ingenieria
18446	Helicopter MD530 S-0135FF/0137FF- Air Transp Exp
18447	Helicopter MD530 S-0135FF/0137FF- Dep Exp
18450	Garage Expense-Arecibo
18451	Garage Expense-Manatí
18452	Garage Expense-Quebradillas
18453	Garage Expense-Utuado
18455	Garage Expense-Mayaguez
18456	Garage Expense-Aguadilla
18457	Garage Expense-San German

<b>Sub-Account</b>	<b>Sub-Account Description</b>
18458	Garage Expense-San Sebastian
18460	Garage Expense - Ponce
18461	Garage Expense - Yauco
18462	Garage Expense - Santa Isabel
18463	Garage Expense - Guayama
18464	Garage Expense -Aguirre
18466	Exc. Kom Guayama 56095LSN6769
18470	Garage Expense - Caguas
18471	Garage Expense-Humacao
18472	Garage Expense - Barranquitas
18473	Garage Expense - Palo Seco
18474	Miscellaneous Garage Expense
18475	Eastern Section Tractor- Side Mover
18476	Western Section Tractor- Side Mover
18477	Eastern Section Tractor
18478	Western Section Tractor
18479	Eastern And Western Excavator
18480	Crowler Hydraulic Excavator
18481	Tractor Ford 8210 - Guayama
18482	Tractor Ford 8210 - Juana Diaz
18483	Tractor Oruga dresser Mod 175 C
18484	JCB Excavator Backhoe Loader
18485	Cargador Ret. Ford Digger 55D
18486	Exc. Kom Guayama 56095LSN6769
18487	Exc. Com Juana Diaz 56095LISN6770
18488	Tractor Ford 6640 1995 Guayama
18489	Tractor Ford 6640 1995 Juana Diaz
18490	Gradall G - 660 #1
18491	Gradall G - 660 #2
18492	Caterpillar D-5 Bulldozer
18493	Moto Crane - Linkbelt
18494	Tractor Ford - 4WD
18495	Dumping Truck
18496	Tractor Ford - Model 4630
18497	Komatsu Excavator Model 7986
18498	Traxcavator Desser Model 175-C
18499	Tractor John Deere
18500	Tractor Ford New Holland
18501	Excavadora Komatsu S/N 21D5200309-Guayama
18502	Excavadora Komatsu S/N 21D5200298-Juana Diaz
18503	Excavadora Komatsu PC 95 S/N 21D5200299
18504	Jeeps - Area Carolina
18505	Touring Cars- Area Carolina
18506	Pick Up, Light Trucks - Area Carolina
18507	Pick Up, Light Trucks - Area Carolina
18508	Heavy Trucks With Specific Platform - Area Carolina
18509	Power Wagons, Vehi. W Aux Equipment - Area Carolina
18510	GEAC AP - Clearing Account
18511	GEAC Inventory - Clearing Account
18512	Payroll Reg Emp - Clearing Account
18513	Payroll Temp Emp - Clearing Account
18514	Transportation Trans - Clearing Account
18515	Transportation Master - Clearing Account
18516	CSS Billing Trans - Clearing Account
18517	CSS Receipts Trans - Clearing Account
18518	Miscellaneous Air Transportation Expense
18519	S. Heavy Trucks W Crane -Area Carolina
18520	Trailers And Pole Trailers -Area Carolina
18521	Panel Delivery- Area Carolina

<b>Sub-Account</b>	<b>Sub-Account Description</b>
18522	Pick Up, Light Trucks - Ingenieria
18523	Heavy Trucks - Ingeniería
18524	Heavy Trucks With Special Platforms - Ingeniería
18525	S. Heavy Trucks W Crane -Ingeniería
18526	Panel Delivery- Ingeniería
18529	CC&B - A/R Transfers Clearing Account
18530	Miscellaneous Serv-SanJuan
18531	Miscellaneous Serv-Caguas
18532	Miscellaneous Serv-Ponce
18533	Miscellaneous Serv-Mayaguez
18534	Miscellaneous Serv-Arecibo
18535	Miscellaneous Serv-Bayamón
18536	Miscellaneous Serv-Carolina
18537	Miscellaneous Serv-General Sup
18538	Miscellaneous Serv-Vega Baja Vehicles
18539	CSS Conversion to CC&B - Clearing Account
18540	CSS Conversion to CC&B - Clearing Account-OWIP
18546	Almacenaje de Agua- Isabela
18547	Distribucion y Transmision-Isabela
18548	Bombeo-Isabela
18549	Planta General-Isabela
18550	Disaster Funding Management Office 100%Reimbursable From FEMA
18551	Electric System Transportation Overhead Clearing
18552	T&D Transportation Overhead Clearing
18553	Customer Service Transportation Overhead Clearing
18554	Engineering Transportation Overhead Clearing
18555	Other Resp Transporation Overhead Clearing
18558	GEN O.H. FIRST - ALLOCATION
18565	Int. Debt. Disc. & Exp. To Closed Project
18566	Int. During Construction-REA to Closed Project
18567	Interest to Closed Projects
18568	Deferred Outflow on Resources - Interest Rate Swap, Serie UU
18569	Deferred Outflow on Resources - Basis Swap
18600	Miscellaneous Defered Debits
18604	Cogeneration Contracts
18607	MISCELLANEOUS DEFERRED DEBIT "NATIONAL DAM SAFETY GRANT"
18611	Regular Payment Govt Trans 024
18616	Exp Related to CORCO Negotiations
18617	Optical Fiber Development
18618	Building Adquisition-Santurce
18619	Fuel Lubrication for Tractors
18621	Fiscal Year 1993-94 Amort
18629	Amortization Asbestos Removal Expenses - 2001-2002
18631	Fiscal Year 1993-94 Exps
18642	Trab. Com. Especiales-Región San Juan
18644	Trab. Com. Especiales-Región Bayamón
18645	Trab. Com. Especiales-Región Caguas
18646	Trab. Com. Especiales-Región Ponce
18648	Trab. Com. Especiales-Región Arecibo
18650	Federal Dam Inspection
18651	Expenses Related to Dam Inspec
18653	Improvements Coamo Dam
18654	Improvements Melenia Dam
18656	Improvements Patillas Dam
18657	Mejoras a Canales Sistemas de Riegos
18658	Payment for expenses related to Carraizo and La Plata Dam Inspection
18659	Canal Principal Juana Diaz-RCS
18660	Instalacion Estructura Media Cana-Juana Diaz-RCS
18661	Mejoras Puentes Los Burros-RCS

<b>Sub-Account</b>	<b>Sub-Account Description</b>
18662	Mejoras Aliviadero de Ollas-RCS
18663	Mejoras Lago Coamo-RCS
18664	Entubacion Canal Patillas-RCS
18666	COAMO DAM REHABILITATION
18668	Linemen School-East Area-ADT
18670	Line Men School - Humacao CADE
18671	Elec Sup. Ing. Polytec. Univ. Stud
18672	Field Represt School CAOC-ADT
18673	Elect Sys Ing Com Domin Elec
18674	Trim & Prune Trees Trim PS - Gurabo
18675	Lineman School- South Area-ADT-1
18676	Elect Sup Trai Ctr Mun Gov SJ
18677	Elect Sup Trai Ctr Mun Gov Caguas
18678	Elect Sup Trai Ctr Mun Gov Ponce
18680	Rounding Adjt Suspense Acct
18686	Aportacion Proyectos de Mitigacion - FEMA
18688	Land Acquisition Project
18693	Linemen School-East Area
18694	Linemen School-West Area
18695	Linemen School-North Area II
18697	Escuela Remediativa-Celadores de Lineas
18701	A/R from P.C.Fd. - Cogen Fund
18704	Optical Fiber Network-Subsidiary Company
18705	West Coast-Combine Cycle Plant
18710	Electric Infrastructure-Municipality Settlement Agreement
18711	Gas Pipeline - South
18713	Reembolso por compra de bombillas
18714	Programa De Reciclaje Corporativo
18715	Trabajo Especial en Facilidades de AMGEN en Juncos
18716	Deferred Loss on Debt Refunding (GASB 65)
18717	Inter American Energy Sources LLC.
18718	Deferred Outflow on Resources - Fuel Commodity Swap
18719	Aguirre Offshore Gasport
18720	Miscellaneous Deferred Debits
18730	Asbestos Removal Expenses 2007-2008 - Amortization
18732	Asbestos Removal Expenses 2008-2009 - Amortization
18741	Conversion to Natural Gas - Aguirre Stm Plt
18742	Conversion to Natural Gas - Aguirre Comb Cycle
18743	Fondo Rotatorio JCA
18744	Fondos Rotatorios-Contra Account
18745	GENERA-Fondos Rotatorios Palo Seco
18746	GENERA- Fondos Rotatorios San Juan
18747	GENERA- Fondos Rotatorios Aguirre
18750	Securitization Corporation Expenses
18751	(C-72-128-20) Mejoras al Sistema de Tratamiento Central Aguirre
18752	(C-72-250-07) Rehabilitación Tanques de Combustible Palo Seco Y Aguirre
18753	(C-72-250-06) Proyecto de Reducción de Contaminación Lumínica
18754	(C-72-250-08) Mejoras de los Canales de Riego del Distrito Costa Sur
18755	Deferred Regulatory Debit to PREB Resolution
18790	Contra-Account for 18750 Securitization Corporation CRAE
18791	uso futuro
18802	Escuela Celadores Ingenieria UITICE-Consorcio Hormigueros
18803	Escuela Medicion Consorcio Dorado
18815	Escuela de Técnicos en Sistemas de Transm. y Dist. Eléctrica
18816	Escuela de Técnicos de Transm. y Dist. (Celadores)
18817	Escuela de Técnicos en Conserv. de Líneas Eléct. (Podadores)
18818	Escuela del CAOC
18819	CASE School
18826	Tunel Canal Descarga Caonillas

<b>Sub-Account</b>	<b>Sub-Account Description</b>
18829	Estudio Estabilidad Estructural Toa Vaca y Cidra
18901	Serie H - 2007
18903	Serie C - 2015
18904	Serie F - 2009
18905	Serie I - 2009
18906	Serie D - 2015
18907	Serie J - 2015
18908	Serie K - 2017
18909	Serie E - 2008
18910	Serie L - 2015
18911	Serie M - 2009
18912	Serie N - 2007, 2014
18913	Serie O - 2007, 2014
18914	Serie P - 2006
18915	Serie A - 2014
18916	Serie N - 2010
18917	Serie O - 2010
18918	Serie P - 2006
18919	Serie R - 2023
18920	Serie T - 2024
18950	E - 1992
18955	Electric 2007
18957	Serie X - 2021
18958	Serie N - 2014
18959	Serie O - 2014
18960	Serie Q - 2008
18961	Serie T - 2009
18962	Serie V - 2007
18963	Serie X - 2015
18964	Serie HH - 2018
18965	REA - A - 2010
18966	REA - B - 2011
18967	REA - C - 2013
18968	REA - D - 2016
18969	REA - E - 2018
18970	REA - F - 2018
18971	REA - G - 2019
18972	Serie HH - 2003
18973	Serie N - 2012
18974	Serie O - 2012
18975	Serie P - 2004
18976	Serie R - 2003
18977	Serie T - 2016
18978	Serie X - 2010
18979	Serie N - 2017
18980	Serie O - 2017
18981	Serie Q - 2008
18982	Serie T - 2020
18983	Serie V - 2007
18984	Serie X - 2008
18985	REA - H- 2023
18986	Serie S- 2015
18987	Serie U- 2014
18988	Serie X - 2005
18989	Serie DD - 2005
18990	Serie HH - 2005
18991	Serie X - 2025
18992	Serie Z - 2018
18993	Serie AA - 2005

<b>Sub-Account</b>	<b>Sub-Account Description</b>
18994	Series Z
18995	Series AA
18996	Series BB
18997	Series EE
18998	Series GG
18999	Series HH
19000	Series KK
19001	Series MM
19002	Series AA
19003	Series DD
19004	Series FF
19005	Series HH
19006	Series II
19007	Series NN
19008	Series DD
19009	Series NN
19010	Series RR
19011	Unamortized Loss on Required Debt-AA, Serie ZZ
19012	Unamortized Loss on Required Debt-BB, Serie ZZ
19013	Unamortized Loss on Required Debt-CC, Serie ZZ
19014	Unamortized Loss on Required Debt-DD, Serie ZZ
19015	Unamortized Loss on Required Debt-EE, Serie ZZ
19016	Unamortized Loss on Required Debt-FF, Serie ZZ
19017	Unamortized Loss on Required Debt-GG, Serie ZZ
19018	Unamortized Loss on Required Debt-HH, Serie ZZ
19019	Unamortized Loss on Required Debt-JJ, Serie ZZ
19020	Unamortized Loss on Required Debt-KK, Serie ZZ
19021	Unamortized Loss on Required Debt-MM, Serie ZZ
19022	Unamortized Loss on Required Debt-OO, Serie ZZ
19023	Unamortized Loss on Required Debt-PP, Serie ZZ
19024	Unamortized Loss on Required Debt-SS, Serie ZZ
19025	Unamortized Loss on Required Debt-UU, Serie ZZ
19026	Unamortized Loss on Required Debt-WW, Serie ZZ
19027	Unamortized Loss on Required Debt-REA, Serie ZZ
19028	Unamortized Loss on Required Debt-UU, Serie AAA
19029	DD, Serie DDD
19030	EE, Serie DDD
19031	GG, Serie DDD
19032	II, Serie 2012 B
19033	Unamortized Financing Expenses Series 2015A
19546	Almacenaje de Agua- Lajas
19547	Distribucion y Transmision-Lajas
19548	Bombeo-Lajas
19549	Planta General-Lajas
20502	Studies for Rehabilitation of Coamo & Guaynabo Reservoirs
20504	Improvements to Guaynabo Dam Spillway Apront Disch Chann
20505	Const & Improv of the Patillas & Guaynabo Reservoirs
20508	Const & Improv of Patillas Dam Spillway 1970
20510	Const & Improv of Patillas Dam Spillway 1972
20512	Construction of Protective Cyclone Fences Res 24
20530	Act 88 6-23-1956
20562	Irrigation District - SCIS
20564	Construction Expenditures - SCIS
20566	Excess Over Construction Expenditures SCIS
20602	Deductible from 5% in lieu of taxes - 1995
20604	Studies, revision & revaluation of lands - 1962, 1965, 1966
20606	Construction of protective fences - 1974
20608	General Fund
20630	Act 88 of June 23, 1955

<b>Sub-Account</b>	<b>Sub-Account Description</b>
20660	Irrigation District - I I S
20662	Construction expenditures - I I S
20664	Excess over construction expenditures - I I S
20702	Joint Resolution 8 - May 6, 1957
20704	Act 187 - May 1947
20706	INC from INV of Unused Const F 1952.66
20708	Joint Resolution 903 - May 5, 1958 - June 24, 1958
20710	Joint Resolution 70 - June 16, 1959
20712	Org & Est of Lajas Valley - May 27, 1960
20714	Org & Est of Lajas Valley - May 12, 1961
20716	Org & Est of Lajas Valley - June 14, 1962
20718	Org & Est of Lajas Valley - May 15, 1963
20720	Org & Est of Lajas Valley - June 14, 1964
20722	Org & Est of Lajas Valley - April 1965
20724	Org & Est of Lajas Valley - May 16, 1966
20726	Org & Est of Lajas Valley - Act 21, 1966
20728	Org & Est of Lajas Valley - Act 66, 1968
20730	Org & Est of Lajas Valley - Resol 4, 1969
20732	Org & Est of Lajas Valley - Act 43, 1970
20734	Org & Est of Lajas Valley - April 18, 1974
20760	Irrigation District - LVIS
20762	Construction Expenditures - LVIS
20764	Excess Over Construction Expenditures - LVIS
20766	Lands
20802	Carite Hydroelect Plt No. 3
20804	Toro Ngo Hydroelect Plt No.1
20806	Toro Ngo Hydroelect Plt No. 2
20808	Garzas Hydroelect Plant
20810	Dos Bocas Hydroelect Plant
20812	Transm & Distr Lines
20814	Telephone & Communc Syst
20816	Garzas Hydroelect Project
20818	Fed Govnt-Transmission Line
20820	Distribution Primary Line
20822	Distribution Secondary Line
20824	General Plant
20826	Project APW P.R. G212
20828	Project APW P.R. G224
20830	Project APW P.R. G476
20832	Atomic Enrg Commisn Bonus Plt
20833	Grant Fondo Rotatorio JCA
20840	Toro Negro Hydro Plt Tr & Dist Ln
20842	Acq PRico Railway, Light & Power Co.
20844	Rural Electrification Projects
20846	Commonw. - Other
20848	Toro Ngo Creek Diversion Proj
20850	Aceituna Canal Project
20852	Southwestern PR Project
20854	IIS Hydroelectric Property
20856	SCID Hydroelectric Property
20858	Stdy & Desg Recon Guaj Dam
20860	Commonw-Transmission Lines
20862	Commonw-Dist. Primary Line
20864	Commonw-Distrib Secondary Lines
20866	Commonw-Public Lighting
20868	Commonw-General Plant
20870	Vieques Electric Property
20872	Commonw.-Other Service Rendered
20874	Drainage Bucana-Ponce

<b>Sub-Account</b>	<b>Sub-Account Description</b>
20880	Customer-Transmission Line
20882	Customer-Distribution Prim Line
20884	Customer-Distribution Secnd Line
20886	Customer-Public Lighting
20888	Customer General Plt
20890	Customer Other
20892	Excess Over Const Expndture
20894	Steam Plant
20896	Municipality - Transmission Line
20898	Municipality Distribution Primary Lines
20900	Municipality Distribution Secondary Lines
20902	Municipality Public Lighting
20904	Municipality Other
21900	Unappropriated Net Revenues
21901	Operating Margins
21902	Non Operating Margins
21903	Other Margins - Prior Periods
22100	Serie 2012 B
22108	Serie Q 1992
22109	Serie R 1992
22110	Serie S 1994
22111	Serie T 1994
22112	Serie U 1994
22113	Serie V 1995
22114	Serie W 1995
22115	Serie X 1995
22116	Serie Y 1995
22117	Serie Z 1995
22118	Serie AA 1997
22119	Serie BB 1997
22120	Serie CC 1997
22121	Serie NN
22122	Serie OO
22123	Serie PP
22124	Serie QQ
22125	Serie RR
22126	Series SS
22127	Series TT
22128	Series UU
22129	Series VV
22130	Series WW
22131	Long Term Debt - XX
22132	Long Term Debt - YY
22133	Long Term Debt - ZZ
22134	Long Term Debt - AAA
22135	Long Term Debt, Serie BBB
22136	Long Term Debt, Serie CCC
22137	Long Term Debt, Serie DDD
22138	Long Term Debt, Serie EEE
22139	Long Term Debt, Serie 2012 A
22140	REA Serie A 1975
22141	REA Serie B 1977
22142	REA Serie C 1978
22143	REA Serie D 1981
22144	REA Serie E 1983
22145	REA Serie F 1983
22146	REA Serie G 1984
22147	REA Serie H 1989
22148	REA Serie I 1993

<b>Sub-Account</b>	<b>Sub-Account Description</b>
22149	REA Serie J
22150	REA Serie K
22151	Serie DD
22152	Serie EE
22153	Serie FF
22154	Serie GG
22155	Serie HH
22156	Serie II
22157	Serie JJ
22158	Serie KK
22159	Serie LL
22160	CAB Serie M - Maturity 1999
22180	Current Debt Power Contra Account
22191	Refinancing Of Operational Lines Of Credit
22192	Refinancing Of Operational Lines Of Credit-Contra Account
22193	Long Term Debt, Serie 2013 A
22194	Long Term Debt-Series 2015 A
22195	Long Term Debt-Series 2016 A
22196	Long Term Debt-Series 2016 B
22197	Long Term Debt-Series 2016 C
22198	Long Term Debt-Series 2016 D
22199	Long Term Debt-Series 2016 E
22200	Swap Liability - Interest Rate Swap, Serie UU
22201	Basis Swap
22202	Fuel Commodity Swap
22230	Series Securitization Corp
22401	Other Long Term Debts - Ecoelectrica
22402	LTD Line Of Credit Municipalities
22403	LTD BPPR A/R Factoring
22404	LTD Revolving Line Of Credit-Citibank
22405	LTD Revolving Line Of Credit Oper. Financing-BPPR
22406	LOC Emergency Liquidity Support LTD
22407	LTD Construction Line Of Credit- JP Morgan
22408	LTD Construction Line Of Credit to Municipalities- GDB
22409	LOC Gasoducto del Sur
22410	LTD Bond Insurance Companies
22411	Series JJ-Syncora-Insured
22412	Series LL-Natl / MBIA-Insured
22413	Series MM-Natl / MBIA-Insured
22414	Series NN-Natl / MBIA-Insured
22415	Series PP-Natl / MBIA-Insured
22416	Series QQ-Syncora-Insured
22417	Series RR-AG / FSA-Insured
22418	Series RR-Natl / FGIC-Insured
22419	Series RR-Syncora-Insured
22420	Series RR-AG/ CIFGNA-Insured
22421	Series SS-Natl / MBIA-Insured
22422	Series SS-AG/ FSA-Insured
22423	Series SS-AG/ CIFGNA-Insured
22424	Series UU (F)-Natl / MBIA-Insured
22425	Series UU (F)-AG/ FSA-Insured
22426	Series UU (F)-AG/ CIFGNA-Insured
22427	Series UU (V)-AG/ FSA-Insured
22428	Series VV-Natl/ MBIA-Insured
22429	Series VV-AG/ FSA-Insured
22430	Series VV-Natl/ FGIC-Insured
22431	Series DDD-AGM-Insured
22432	Series PP-Natl/FGIC Insured
22450	GDB 1993

<b>Sub-Account</b>	<b>Sub-Account Description</b>
22501	Serie W
22502	Serie Y
22503	Serie BB
22504	Serie CC
22506	Serie FF
22507	Serie JJ
22508	Serie KK
22509	Serie LL
22510	Serie MM
22511	Serie OO
22512	Serie PP
22513	Serie QQ
22514	Series RR
22515	Series SS
22516	Series TT
22517	Series UU
22518	Series VV
22519	Series WW
22521	Unamortized Debt Premium, Serie ZZ
22522	Unamortized Debt Premium, Serie AAA
22524	Unamortized Debt Premium, Series CCC
22525	Unamortized Debt Premium, Series DDD
22526	Serie 2012 B
22601	Serie M
22602	Serie N
22603	Serie O
22604	Serie P
22605	Serie Q
22606	Serie R
22607	Serie S
22608	Serie T
22609	Serie U
22610	Serie V
22611	Serie X
22612	Serie Z
22613	Serie AA
22615	Serie DD
22616	Serie EE
22617	Serie GG
22618	Serie HH
22619	Serie II
22620	Serie NN
22621	Unamortized Debt Discount - XX
22622	Unamortized Debt Discount - YY
22623	Unamortized Debt Discount - Serie BBB
22624	Serie EEE
22625	Serie 2012 A
22626	Serie 2013 A
22627	Serie 2015 A
22701	Lease Liab. Current Portion (GASB 87)
22702	Lease Liab LT Portion (GASB 87)
22703	LT Port IBM Proc 9000/4121
22801	PREPA- Contribution Guarantee Pers Loan Ret
22802	PREPA Emp Ret Sys Employer Cont
22803	SCID Emp Ret Sys Employer Cont
22804	IID Emp Ret Sys Employer Cont
22805	LVID Emp Ret Sys Employer Cont
22806	Dis Ret Death Ben Reg Aut Cont
22807	Paymt Dis or Death Ben Reg Emp

<b>Sub-Account</b>	<b>Sub-Account Description</b>
22808	Paymt of Employer Cont DR
22809	PREPA Ret Sys Employees Cont
22810	SCID Ret Sys Employees Cont
22811	IID Ret Sys Employees Cont
22812	LVID Ret Sys Employees Cont
22813	Payment Employees Contrib
22814	Cont. Guarantee Personal Loan Retirement Syst Temporary
22815	PREPA Temporary Employees Ret. Syst. Employer Cont.
22816	SCID Temporary Employees Ret. Syst. Employer Cont.
22817	IID Temporary Employees Ret. Syst. Employer Cont.
22818	LVID Temporary Employees Ret. Syst. Employer Cont.
22819	Payment-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions
22820	Disability Contr - Author
22821	Disability Contr - Employees
22822	Disability Contr - SCID
22823	Disability Contr - IID
22824	Disability Contr - LVID
22825	Disability Contr - Pay Employer
22826	Payment-Health Plan And PCA Retired Employees
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions
22829	Pension and Benefits PREPA Deferred Employer Contribution-2004 Retirement System
22830	Health Plan - Temp Emp-PREPA
22834	Health Plan Contributions - Author
22835	Health Plan Contributions - IBNR
22838	Employees Contributions - PREPA
22839	Payment Health Plan And PCA Regular Employees
22840	Personal Loans
22841	Sp Loans W Collater & Mortg
22842	PREPA Contrib Actuarial Retmnt
22843	PREPA Cont Superstite Spouse
22844	Employees - Accident Leave
22846	PREPA Contrib - Superstite Spouse - Non Current
22847	Contra Account to 22846
22848	PREPA Contrib - Actuarial Ret. - Non Current
22849	Contra Account to 22848
22850	Injuries & Damages Claims
22851	Inj & Damges Risk Manag Office
22852	PREPA-Temp Empl. Ret System- Employees Contribution
22853	SCID-Temp Empl. Ret System- Employees Contribution
22854	IID-Temp Empl. Ret System- Employees Contribution
22855	LVID-Temp Empl. Ret System- Employees Contribution
22856	Temp. Employees- Payment Of Employer Contributions (DR)
22857	Temp. Employees- Payment Of Employees Contributions (DR)
22858	OPEB Actuarial Accrual Liabilities - Current
22859	OPEB Actuarial Accrual Liabilities - Non Current
22860	OPEB Contra Account 22859
22861	Blue Cross - Regular Emp
22863	Blue Cross - Retired
22864	Payment of Retired-Out of PR
22865	401(k) PR After-Tax
22866	401(k) PR Loan
22867	EE - 401(k)
22868	EE - Pension
22869	ER ¿ 401(k) Match
22870	IBEW Pension
22871	Accrued Shadow Payroll Taxes
23101	Line of Credit-Capital Improvement Program
23102	Fuel BBV
23103	Fuel Banco Popular

<b>Sub-Account</b>	<b>Sub-Account Description</b>
23104	Fuel Banco Santander
23106	Line of Credit - Municipalities
23107	Line of Credit - Municipalities Infraestructure
23108	Banco Popular-Factoring A/R
23109	Line of Credit -Rehabilitacion Riego Isabela
23111	Line of Credit-Storm Jeanne
23112	NG Surcharge (NFE) Note LT
23113	Revolving Line Of Credit - JP Morgan Chase Bank
23114	Revolving Line Of Credit - Citibank N.A.
23115	Revolving Line Of Credit Oper Financing - BPPR
23116	Línea de Crédito Reconstrucción Palo Seco
23117	Línea de Crédito \$100 millones BBVA Reconstrucción Palo Seco
23118	NG Surcharge (NFE) Note ST
23119	Fuel First Bank - Principal
23120	Line of Credit - SWAP
23121	LOC Emergency Liquidity Support
23122	Fuel Citibank
23123	Line of Credit-Scotiabank
23124	Notes Payable-Gasoducto del Sur (AFICA-GDB)
23125	Fuel-GDB
23126	Line of Credit-Scotiabank \$500m
23127	Notes Payable from Unrestricted Assets Line of Credit SWAP GDB
23128	Línea de Crédito-Fondo Rotatorio JCA
23129	Treasury DPT-Loan CW Loan Super Priority Post Petition
23200	Vouchered
23201	A/P Clearing Account for EMPAC
23202	Accounts Payable - Law 73 - Industrial Credit to Reduce the Cost of Energy
23203	A/P Clearing Account for CC&B
23204	A/P Land Acquisition
23205	Vouchered - Constr
23206	Accounts Payable Vouchered General - Oracle A/P
23207	Accounts Payable Vouchered Construction - Oracle A/P
23208	Accounts Payable - Credit Card
23210	Vouchrd Revenue Fnd
23215	Unvouchered Fuel
23216	Unvoucher- Construction (Presupuesto)
23217	Unvoucher- Operation (Análisis)
23220	Hugo Charity Fund
23221	Accounts Payables to Federal Agencies
23222	Unvouchered - Natural Disasters
23223	AP Uncollected Checks Payroll
23224	Commitments Payable-Suppliers- EMPAC
23225	Unvouchered PO Clearing
23226	VITOL Lawsuit
23230	PREPA COGEN Fund
23235	Purchased Power-Ecoelectrica, AES y Energia Renovable
23236	Banco Popular
23237	Account Payable - General Accounting
23238	Programa Somos Luces
23239	Accounts Payable - Financial Reporting
23240	Accounts Payable - Project Accounting
23405	SCIS Accts Rec-Collections
23410	Approp from Commonw Gov
23415	Compstn from PREPA Pay to IDSC
23420	By Fence
23425	Repair Guayabl Dam Spway Act 39
23431	Flood Damages, Hurricanes & Heavy Rains
23432	REIMBURSABLE EXPENSES HURRICANE GEORGES SCID
23433	REIMBURSABLE EXPENSES HURRICANE GEORGES IID

<b>Sub-Account</b>	<b>Sub-Account Description</b>
23434	REIMBURSABLE EXPENSES HURRICANE GEORGES LVID
23440	IIS Accts Rec-Collections
23445	Approp From Commonw Gov.
23450	Const Exp. Revisn & Reval Act 73
23460	LVIS Acct Rec-Collections
23465	Cyc Fence
23470	Irrigation Fund - Maint & Oper
23475	Const Fund-Renew & Repl
23485	Cyclone Fence
23500	Oficina Distrito Hato Rey
23510	Customer Deposits Reimbursement
23512	Oficina Distrito Caguas Norte
23515	Unclaimed Dep - Six Month Old
23537	Active Customer Deposits
23538	Customer Deposit - Non Current
23539	Contra Account to 23538
23540	Customer's Overpayments
23541	Customer's Overpayments - Counter account
23590	PREB Rider Adjustment Payable - General Clients(antes 2425-24303)
23591	PREB Rider Adjustment Payable - Gov Non CILT
23592	PREB Rider Adjustment Payable - Gov CILT
23600	Six Percent Municipal
23605	1% Mun Disburs Est Year End
23607	Accrued Deficiency in CILT to Municipalities 2006-07
23608	Accrued Deficiency in CILT to Municipalities 2007-08
23609	Accrued Deficiency in CILT to Municipalities 2008-2009
23610	Accrued Deficiency in CILT to Municipalities 2009-2010
23611	Accrued Deficiency in CILT to Municipalities 2010-2011
23612	Accrued Deficiency in CILT to Municipalities 2011-2012
23613	Accrued Deficiency in CILT to Municipalities 2012-2013
23614	Accrued Deficiency in CILT to Municipalities 2013-2014
23615	Accrued Deficiency in CILT to Municipalities 2014-2015
23616	Deficiency in CILT to Municip 2015-2016
23617	Deficiency in CILT to Municip 2016-2017
23618	Deficiency in CILT to Municip 2017-2018
23619	Deficiency in CILT to Municip 2018-2019
23620	Deficiency in CILT to Municip 2019-2020
23621	CR to Reduce Electric Energy Cost Law 73
23622	Accrued CILT ¿ Payable ¿ Deficiency in CILT to Municipalities 2020-2022
23632	Payment Of CILT to Municipalities 2013-14
23633	Payment Of CILT to Municipalities 2014-15
23634	Current Payment to Municipalities 2015-2016
23635	Current Payment to Municipalities 2016-2017
23636	Current Payment to Municipalities 2017-2018
23651	Series 2016 A
23652	Series 2016 B
23653	Series 2016 C
23654	Series 2016 D
23655	Series 2016 E
23656	Series Securitization Corp
23698	Annual CILT AP-Contra Account
23699	Annual CILT AP
23711	Serie Q
23712	Serie R
23713	Serie S
23714	Serie T
23715	Serie U
23716	Serie V
23717	Serie W

<b>Sub-Account</b>	<b>Sub-Account Description</b>
23718	Serie X
23719	Serie Y
23720	Serie Z
23721	Serie AA
23722	Serie BB
23723	Serie CC
23724	Serie DD
23725	Serie EE
23726	Serie HH
23727	Serie II
23728	Serie JJ
23729	Serie KK
23730	Serie LL
23731	Serie MM
23732	Serie NN
23733	Serie OO
23734	Serie PP
23735	Serie QQ
23736	Serie RR
23737	Serie SS
23738	Serie TT
23739	Serie UU
23740	Serie VV
23741	Serie WW
23742	Accrued Interest Series - XX
23743	Accrued Interest Series - YY
23744	Accrued Interest Series - ZZ
23745	Accrued Interest Series - AAA
23746	Accrued Interest Series BBB
23747	Accrued Interest Series CCC
23748	Accrued Interest Series DDD
23749	Accrued Interest Series EEE
23750	Accrued Interest, Series 2012 A
23751	REA A
23752	REA B
23753	REA C
23754	REA D
23755	REA E
23756	REA F
23757	REA G
23758	REA H
23759	REA I
23760	REA J
23761	REA K
23762	Serie FF
23763	Serie GG
23764	Serie 2012 B
23765	Serie 2013 A
23766	Series 2015 A
23767	Series JJ-Syncora-Insured
23768	Series LL-Natl/ MBIA-Insured
23769	Series MM-Natl/ MBIA-Insured
23770	Series NN-Natl/ MBIA-Insured
23771	Series PP-Natl/ MBIA-Insured
23772	Series QQ-Syncora-Insured
23773	Series RR-AG/ FSA-Insured
23774	Series RR-Natl/ FGIC-Insured
23775	Series RR-Syncora-Insured
23776	Series RR-AG/ CIFGNA-Insured

<b>Sub-Account</b>	<b>Sub-Account Description</b>
23777	Series SS-Natl / MBIA-Insured
23778	Series SS-AG / FSA-Insured
23779	Series SS-AG / CIFGNA-Insured
23780	Series UU (F)-Natl/ MBIA-Insured
23781	Series UU (F)-AG /FSA-Insured
23782	Series UU (F)-AG/ CIFGNA-Insured
23783	Series UU (V)-AG/ FSA-Insured
23784	Series VV-Natl/ MBIA-Insured
23785	Series VV-AG/ FSA-Insured
23786	Series VV-Natl / FGIC-Insured
23787	Series DDD-AGM-Insured
23788	Series PP-Natl/FGIC
23790	Interest Payable NG Surcharge (NFE)
23901	Current Debt - PRB
23902	Current Unamort Debt Discount - PRB
23903	Current Unamort Premium - PRB
23904	Current Unamort Loss Reacq. Debt - PRB
23951	Line of Credit - Capital Improvement Program JP Morgan
23952	Revolving Line of Credit - Capital Improvement Program Citibank N.A.
23953	Line of Credit - Municipalities Infrastructure - GDB
23954	LOC - Firstbank - Construction
23955	Via Verde Line of Credit- First Bank
23975	Notes Payable from Restricted Assets. Line of Credit Basis SWAP GDB
23976	Notes Payable from Restricted Assets. Line of Credit Stability Fund GDB
23977	CWL Segregated Account
23984	Reahb Tanques Dest Liviano Aguirre
24101	Retention & Paymt of Sal deduct
24105	Retention Income Tax
24110	Inc Tax Withhld Non Reg Empl
24120	SS Employees Cont - Author
24124	Payment Employees Contribut
24125	Federal Withholding
24126	State Withholding (Resident)
24127	State Withholding (Work)
24128	Additional Medicare Tax
24129	FUI (ER)
24130	OASDI
24131	SUI (ER)
24150	Withholding Suppliers Act 143C
24170	Labor Intercompany - Do not use
24171	Labor/Non Labor SS Intercompany
24172	Service Account Cash Transfer
24173	Movilization Charges
24174	O&A Fixed Fee and Adjs Payable GPR
24175	Labor Funding
24176	GeneraPR Vendors
24196	Payroll-SSI Employers Cont PREPA FIRST
24197	Payroll-SSI Employers Cont SOUCO
24198	Payroll-SSI Employers Cont ISABELA
24199	Payroll-SSI Employers Cont LVIDS
24201	Payroll Auth-Reg Employee
24202	Payroll South Const Irrig Dist
24203	Payroll Isab Irrig Dist
24204	Payroll Lajas Valley Irrig Dist
24205	Salary Payroll DR
24206	Labor Payroll Authority
24207	Labor Payr - SCID
24208	Labor Payr - IID
24209	Labor Payr - LVID

<b>Sub-Account</b>	<b>Sub-Account Description</b>
24210	Labor Payroll DR
24211	Workm Comp Ins Sal Auth
24215	WCI Labor Payroll Auth
24219	CHAUFFEURS SOC SEC CONTRIB-AUTHORITY
24220	Labor-SSI Employers Cont-Author
24224	Paym Employers Contribut
24225	CHAUFFEURS SOC SEC CONTRIB-EMPLOYEE
24226	PREPA Clearing for Unpaid Fringe Benefits
24227	SCID Clearing for Unpaid Fringe Benefits
24228	LVID Clearing for Unpaid Fringe Benefits
24229	IID Clearing for Unpaid Fringe Benefits
24230	Unpaid Salaries - Author
24231	Unpaid Salaries - SCID
24232	Unpaid Salaries - IID
24233	Unpaid Salaries - LVID
24234	Unp Fringe Ben - Author
24235	Unp Fringe Ben - SCID
24236	Unp Fringe Ben - IID
24237	Unp Fringe Ben - LVID
24238	Christm Bon Reg Emp - Author
24241	Christm Bon Reg Emp - LVID
24242	Accrued Bonus - Debit
24243	Christm Bon Temp Emp - Author
24247	Payment Bonus to Temp Emp
24248	Linemen Sp Comp Art XXXV
24249	Clearing A/C - Labor Payroll Accruals - PREPA
24250	Premium Pay Liability
24251	Annual Spec Compens for Risks
24252	Payment-Spec Compens for Risk
24253	Sp Bon Chauffers, Prod & Assist Prog
24254	Paym Sp Bon Chauff, Prod & Assist, etc.
24255	Unclaimed Wages
24256	Sick Leave - Regular Emp - Non Current
24257	Annual Leave - Regular Emp
24258	Sick Leave - Regular Emp
24259	Contra Account to 24256
24260	Misc. Charges & Adjustments
24261	Employees Association
24262	Exec & Adm Emp Assoc - PREPA
24263	OTHER ACCRUALS AND PAYABLES-PREPA-JOINT VENTURE
24264	Union Dues - UTIER
24265	Union Dues - UITICE
24266	Popular Bank Loan to UITICE
24267	Union Dues - UEPI
24268	Union Dues - Seapapers Int'l
24269	Union Dues - U Ind Trab Const Lajas
24270	Garnishments
24271	Retention on Contract Work
24272	Escalation of Purchase Retention
24273	Escalation Purchase Payment
24274	Deductions - Others
24275	Other Accruals & Payables Fuel Estabil
24276	Retention On Contract Work - Oracle A/P
24277	Union Dues Flat Amount
24281	Coop Cr Empleados AEE
24282	Coop Cr UITICE
24283	Misc Charges & Adjustments
24284	Coop Cr Emp AEE Loan W Retir Syst
24285	GEREN - Coop

<b>Sub-Account</b>	<b>Sub-Account Description</b>
24286	Emp deposits for Meter Sealers
24287	Auditing Services
24288	Legal Services
24289	Special Services - Various Firms
24290	Fiscal Agent - Citibank, Ch Manh..
24291	Medical Services
24292	Consulting Engineers
24293	Communication Expenses
24294	Publicity & Advertising
24295	Water Consumption
24296	General Conting Liab
24297	Tax Levy - South Coast
24298	Tax Levy-Share for Oper & Maint Exp. Toa Vaca
24299	Restructuring Services
24300	Transition Charges Securitization Corporation
24302	Transition Charges Amount to Transfer to Securitization Corporation
24303	PREB Rider Adjustment Payable - General Clients
24304	PREB Rider Adjustment Payable - Gov Non CILT
24305	PREB Rider Adjustment Payable - Gov CILT
24306	Withholding Order (Bankruptcy)
24307	Withholding Order (Creditor)
24308	Withholding Order (Family Maintenance)
24309	Withholding Order (Federal AWG)
24310	Withholding Order (Federal Tax Levy)
24311	Withholding Order (State Tax Levy)
24312	Withholding Order (Student Loan)
24313	Withholding Order (Support)
24314	Withholding Order (Wage Assignment)
24315	Withholding Order Agency Fee
24316	Withholding Order Employer Fees
24350	GeneraPR Medical Plan
24351	GeneraPR Water Consumption
24352	GeneraPR Security Accrual
24353	GeneraPR Legal Accrual
24401	Ecoelectrica
24564	EDIF ANEXO CONS PROG COSTA SUR
25000	TPA-Aeronet
25001	TPA-Cosotnet Inc
25002	TPA-Critical Hub
25003	TPA-DM Wireless
25004	TPA-HUB Advance
25005	TPA-Liberty Communications
25006	TPA-Liberty Mobile
25007	TPA-Neptunomedia
25008	TPA-Netware Equipment Corp.
25009	TPA-Osnet Wireless
25010	TPA-PRTC Claro
25011	TPA-WorldNet
25232	AUMENTO CAPACIDAD LINEA 3000 CAGUAS-JUNCOS
25300	Aid for Construction-Specific Projects
25301	Los Cedros DAM - ISAB - Hydrau
25302	Acq. Vieques Elect PROP-Bond RE
25303	Acq. Vieques Elect PROP-Int
25304	Reloc Trans Lines & Towers
25305	Advance From State Government
25306	Aprop Net Rev Ret Govt Dbt-Sub
25307	Principal PRB Series N Refundg
25308	Pfit Inv Sink Fnd Int Serv Acct
25309	Pfit Inv Trust Pendg Invest

<b>Sub-Account</b>	<b>Sub-Account Description</b>
25310	Priscila Bonilla CASE
25311	Miriam E. Cuevas Cintron CASE
25312	Accounts Payable- Ecoelectrica Agreement
25313	Deferred Customers Reimbursement
25314	Customer Subsidy Fuel Cost Adj.
25317	ECOLECT FUNDS-VALUATION ALLOWANCE
25318	Miscellaneous Deferred cr. in suspense
25319	Aid for Construction-Gen Projects
25320	San Juan Area
25321	Caguas Area
25322	Ponce Area
25323	Mayaguez Area
25324	Arecibo Area
25325	Bayamon Area
25326	Treasurers Home Office
25327	Cash Collections Discrepancies
25328	Carolina Area
25369	REEMP. TUBERIA FONDO CALDERAS 9Y 10 C.S.
25380	Miscellaneous Deferred cr. in suspense
25381	Lajas Valley Irr. Drainage Syst
25390	Aid for Construction Local Government
25391	Aid for Construction Federal Government
25400	A/P tl General Fund-PREPA CLIENT
25401	A/P tl Cogen Fund-PREPA CLIENT
25402	Payable to General Fund From Construction Fund
25403	Payable to Construction Fund From General Fund
25404	Payable to General Fund From Reserve Maintenance Fund
25405	Payable to Reserve Maintenance Fund From General Fund
25406	Ecoeléctrica Funds- Current
25407	Accounts Payable-Fuel Stabilization Fund-Prepa Net
25408	Negative Net Position Transfer In
25409	Negative Net Position Transfer Out
25410	Aid for Construction-Dir. Generation
25411	Payable to General Funds (2013 A Series)
25412	Initial T&D Funding-Operating-Due to CWPR
25413	Initial T&D Funding-Capital-Due to CWPR
25414	Initial GENERAPR Funding-Operating Due to CWPR
25415	PREPA ERS Loan
30101	Organization ExpenseAcquisition Exp San Juan & May
30301	Miscellaneous Intangible-Utuado Distribution System
30302	Miscellaneous Intangible-Arecibo Distribution System
30303	Miscellaneous Intangible-Mayaguez Distribution System
30304	Miscellaneous Intangible-San Juan Distribution System
30305	Miscellaneous Intangible Plt-Acquisition San Juan System
30306	Miscellaneous Intangible-Coamo Distribution System
30307	Miscellaneous Intangible-Juana Dmaz Distribution System
30308	Miscellaneous Intangible-Guayama Distribution System
31001	Steam- Land & Land Rights
31101	Steam- Concrete Building & Improv
31102	Steam- Wooden Buildings
31103	Steam- Other Building & Improv
31104	Steam- Traveling Cranes
31201	Steam- Boiler Plant Equipment
31301	Steam- Engine & Engine Driven Gen
31401	Steam- Turbo - Generators Unit
31501	Steam- Accesory Elect Equipment
31504	Production - Natural Disasters
31505	Production - Overhead
31601	Steam- Misc Pwr Plant Equipment

<b>Sub-Account</b>	<b>Sub-Account Description</b>
31602	Steam- Capital Spare Inventory
31701	Turbo Gen. Units Nuclear Plant
31801	Reactor Plant Equipment Nuclear Plant
31901	Miscellaneous Power Plt Equip Nuclear
31902	Accesory Electr. Equip. Nuclear Plant
31903	Nuclear Plant Suspense Account
32001	Land and Rights
32101	Structures and Improvements
32201	Reactor Plant Equipment
32301	Turbogenerator Units
32401	Accesory Electric Equipment
32501	Miscellaneous Power Plant Equipment
33001	Hydraulic- Land & Land Rights
33101	Hydraulic- Concrete Building & Improv
33102	Hydraulic- Wooden Buildings
33103	Hydraulic- Other Building And Improvement
33104	Hydraulic- Traveling Cranes
33201	Hydraulic- Reservoirs
33202	Hydraulic- Concrete Gravity Dams
33203	Hydraulic- Earth Rock Fill Dams
33205	Hydraulic- Tunnels
33206	Hydraulic- Conc Conduit & Waterways
33207	Hydraulic- Steel Penstocks
33208	Hydraulic- Operators Dwellings
33301	Hydraulic- Wtr wheels Turbn & Genert
33401	Hydraulic- Accessory Elect. Equipm
33501	Hydraulic- Misc Power Plt Equipm
33601	Hydraulic- Roads, Railroads & Bridge
33602	Hydraulic- Hoist House & Dwellings
34001	Gas- Land & Land Rights
34101	Gas- Conc Building & Improvements
34102	Gas- Wooden Buildings
34103	Gas-Other Buildings & Improvements
34104	Gas- Traveling Cranes
34201	Gas- Fuel Holders Produc & Acces
34301	Gas- Prime Movers
34401	Gas- Generators
34501	Gas- Accessory Elect Equipment
34601	Gas- Misc Pwr Plant Equipment
34701	Renovable Energy - Land & Land Rights
34702	Renovable Energy - Structures & Improvements
34703	Renovable Energy - Generators
34704	Renovable Energy - Accesories & Electric Equipment
34705	Renovable Energy - Misc. Power Plant Equipment
35000	Transm Land
35001	Transmission- Land & Land Rights
35100	Land Rights
35101	Transmission- Clrng Lnd & Right of Way
35201	Transmission- Conc Building & Improvement
35203	Transmission- Other Building & Improvement
35300	Station Equipment
35301	Transmission- Steel Structures
35302	Transmission- Wooden Structures
35303	Transmission- Power Transformers
35304	Transmission- Switching & Control Equip
35400	Transmission- Towers & Fixtures
35401	Transmission- Towers & Fixtures
35501	Transmission- Wooden Pole & Cross Arms
35502	Transmission- Steel Poles

<b>Sub-Account</b>	<b>Sub-Account Description</b>
35503	Transmission- Concrete Poles
35504	Transmission - Natural Disasters
35505	Transmission - Overhead
35600	Transmission- Overhd Conduct & Devices
35601	Transmission- Overhd Conduct & Devices
35700	Transmission- Underground Conduit
35701	Transmission- Underground Conduit
35800	Transmission- Undergd Conduct & Device
35801	Transmission- Undergd Conduct & Device
35900	Transmission- Roads & Trails
35901	Transmission- Roads & Trails
35999	Depreciation Transmission
36000	Distribution- Land
36001	Distribution- Land Rights
36060	Distribution- Land & Land Rights RuralConcrete Building & Improv
36101	Distribution- Concrete Building & Improv
36102	Distribution- Wooden Buildings
36103	Distribution- Other Building & Improvement
36120	?????
36200	Distribution- Station Equipment
36201	Distribution- Steel Structures
36202	Distribution- Wooden Structures
36203	Distribution- Power Transformers
36204	Distribution- Switching & Control Equip
36205	Distribution- Capital Spare Inventory
36300	Distribution- Storage Battery Equipment
36301	Distribution- Storage Battery Equipment
36400	Distribution - Pole Tower & Fixture
36401	Distribution- Wooden Poles & Crossarms
36402	Distribution- Steel Poles
36403	Distribution- Concrete Poles
36404	Distribution- Steel Towers
36420	Pole Tower & Fixture Dist Urb
36460	Pole Tower & Fixture Rural
36500	Distribution- Overhd Conductor & Device
36501	Distribution- Overhd Conductor & Device
36504	Distribution- Natural Disasters
36505	Distribution- Overhead
36520	Distribution- Overhd Conductor & Device Urban
36560	Distribution- Overhd Conductor & Device Rural
36600	Distribution- Underground Conduit
36601	Distribution- Underground Conduit
36660	Distribution- Underground Conduit Rural
36700	Distribution- Undergd Conductr & Device
36701	Distribution- Undergd Conductr & Device
36760	Distribution- Undergd Conductr & Device Rural
36800	Distribution- Line Transformers
36801	Distribution- Line Transformers
36820	Distribution- Line Transformers Urban
36900	Distribution- Services
36901	Distribution- Services
36920	Distribution- Services Urban
36960	Distribution- Services Rural
36999	Depreciation Distribution
37000	Distribution- Meters
37001	Distribution- Meters
37100	Distribution- Install on Cust Premises
37101	Distribution- Install on Cust Premises
37200	Leased Prop on Cust Prem Dist

<b>Sub-Account</b>	<b>Sub-Account Description</b>
37201	Leased Prop on Cust Prem Dist
37300	Distribution- St. Lighting & Signal Syst
37301	Distribution- St. Lighting & Signal Syst
37320	St Lighting & Signal System Dist U.
38701	Net Pending Bal on Close Est
38801	Undistr Plant Acct Charges Gen
38900	General- Land & Land Rights
38901	General- Land & Land Rights
38999	Depreciation General Plant
39001	General- Concrete Build & Improv
39002	General- Wooden Buildings
39003	General- Other Build & Improvement
39004	General- Struct & Improv Leased Prop
39005	Structure & Leasehold Improvement - Gen Plant
39100	General- Of Furniture & Equip
39101	General- Of Furniture & Equip
39102	General- Of Furnit & Equip Microcomp
39201	General- Tour Car Jeep St Wg & Autobus
39202	General- Lig Tk Pick Up & Pnl Dlvr
39203	General- Hvy Tk With No Aux Equip
39204	General- Hvy Tk With Aux Equip
39205	General- Hvy Tk With Ladder Light
39206	General- Hvy Tk With Cranes Air Comp
39207	General- Trailers
39208	General- General Garage Equip
39209	Misc Air Transport Equipment - General P
39252	General- Twin Engine Airplanes
39253	General- Helicopters
39254	General- Air Transp General
39261	General- Helic Sup Puma M 332-C2047
39262	General- Aerospatiale AS 350-B-1
39263	General- Aerospatiale AS 350-B
39264	Helicopter MD530 F Series 0135FF
39265	Helicopter MD530 F Series 0137FF
39300	General- Store Equipment
39301	General- Store Equipment
39400	General- Tool, Shop & Garage Equip
39401	General- Tool, Shop & Garage Equip
39500	General- Laboratory Equipment
39501	General- Laboratory Equipment
39504	General- Natural Disasters
39505	General - Overhead
39600	General- Power Operated Equip
39601	General- Power Operated Equip
39700	General- Communication Equip
39701	General- Communication Equip
39800	General- Miscellaneous Equip
39801	General- Miscellaneous Equip
39802	General - Miscellaneous
39900	General- Other Tangible Property
39901	General- Other Tangible Property
39950	Arecibo Gas Plant No. 1
39951	Arecibo Gas Plant No. 2
39952	Arecibo Gas Plant No. 3
39960	Repowering of Unit 5 SJSP
39961	Repowering of Unit 6 SJSP
39962	Remplazo Turbina de Gas 1 - Mayaguez
39963	Conversión Ciclo Combinado Cambalache - Arecibo Unidad 1
39964	Remplazo Turbina de Gas 2 - Mayaguez

<b>Sub-Account</b>	<b>Sub-Account Description</b>
39965	Remplazo Turbina de Gas 3 - Mayaguez
39966	Remplazo Turbina de Gas 4 - Mayaguez
39967	Conversión Ciclo Combinado Cambalache - Arecibo Unidad 2
39968	Conversión Ciclo Combinado Cambalache - Arecibo Unidad 3
40001	Residential
40002	Commercial
40003	Industrial
40004	Public Lighting
40005	Other Sales Public Authority
40006	Agricultural
40007	Social Rate Subsidy Law 32-1989
40008	Electric Sales-Billed Hotel Subsidy 20 %
40009	Electric Sales-Billed Industrial (6%)
40010	Lifes Preserving Equipment Law 52 7-19-1998
40011	Basic Residential Rate Regular Subsidy Tariffs
40012	Church & Non-Profit Organization (Tarifa Analoga) Law 61 8-17-2002
40013	Common Aqueduct Law 4 1-8-2004
40014	Agricultural Service-Law 205 5-14-1948
40015	10% Discount Direct Deposit-Residential Clients Auto Pay (Resolucion Junta Gobierno)
40016	Downtown Business-Credito 10% Comercio Law 169 7-20-2004
40017	Common Area-Law 199 8-7-2008 (Ley Condominios)
40018	PRASA Preferential Rate
40019	Fixed Rate Public Housing Clients 105, 106, 107-Law 69 8-11-2009
40020	Credit to Net Metering
40021	Electric Sales - Qualifying Facilities
40022	Electric Sales Billed - Net Metering - Non Help to Humans
40023	Public Lightning Sales Contra Account
40040	CILT Municipalities
40041	Subsidies, Public Lightning and Other Subventions
40042	Energy Efficiency
40050	Bad Debt Expense
40051	Resident Condominium Emergency Plant
40052	Loss Of Accounts Receivable From Law 272
40053	PREB Rider Adjustment Bad Debt Exp - General Client
40054	PREB Rider Adjustment Bad Debt Exp- Government Client
40055	Annual CILT Writeoff
40056	automation of Collection and Severance
40060	Net Metering Admin Fee
40061	Distribution Line Extensions/Res Interconn - NME (CAP Contributions)
40062	Renewables
40063	GE Research/DOE Projects
40064	New Business System (KVA)
40065	New Business System upgrades
40066	Net Metering Studies
40067	TBD
40068	TBD
40069	TBD
40070	Disconnect
40071	Energy Efficiency
40080	TPA - Third Party Attachment
40081	Application Fee - TPA Third Party Attachment
40101	UNMETERED ELECTRIC SALES
40103	Residential Public
40104	Residential
40109	Residential
40110	Residential Social Rate
40111	Residential with Subsidy
40112	Residential General
40211	Commercial General Secondary

<b>Sub-Account</b>	<b>Sub-Account Description</b>
40212	Commercial Dist. Primary
40213	Commercial Transm.
40252	Commercial Electric Power Dist.
40253	Commercial Electric Power Transm.
40262	Commercial Time Use Dist.
40263	Commercial Time Use Transm.
40272	Commercial Time Use Air Cond. Dist.
40273	Commercial Time Use Air Cond. Transm.
40282	Commercial Electric Power GSP
40283	Commercial Electric Power GST
40292	Commercial Electric Power TOU
40293	Com Pot Elect
40311	Industrial Sec
40312	Industrial Dist
40313	Industrial Trans
40352	Ind Dist Mod
40353	Ind Trans Mod
40362	Ind Dist T/USO
40363	Ind Trans T/USO
40370	Industrial Special GST
40371	Industrial Special (Union Carbide)
40372	Industrial Dist. TOU- AC
40373	Industrial Transm. TOU AC
40382	Industrial Electric Power GSP
40383	Industrial Electric Power GST
40392	Industrial Electric Power TOU-P
40393	Industrial Electric Power
40414	Public Lighting - Stadiums
40420	Public Lighting - Urban
40421	Public Lighting - Rural
40422	Public Lighting - Plazas
40423	Public Lighting - Traffic Lights
40424	Public Lighting - Canchas
40425	Public Lighting - Ext. Illum.
40426	Public Lighting - Public Telephones
40427	Public Lighting - Cobertizo
40428	Commercial Cable TV unit
40512	Special Commercial - NAVY
40513	Special Commercial - NAVY
40711	Agricultural
40862	TOU-P Commercial Dist. Primary
40863	TOU-T Commercial Transm. Voltage
40892	TOU-P Commercial Dist. Primary
40893	TOU-T Commercial Transm. Voltage
40895	TOU-P Commercial Dist. Primary
40896	TOU-T Commercial Transm. Voltage
40897	TOU-P Commercial Dist. Primary
40898	TOU-T Industrial Transm. Voltage
40899	Residential Public
40901	Irrigation Water
40902	Government
40903	Industrial
40904	Filtration Water - Eastern Section
40905	Filtration Water - Western Section
40906	Surplus & Regular Water
40907	Irrigation Water
40908	Rent for Irrigation
40962	TOU-P Commercial
40963	TOU-T Commercial

<b>Sub-Account</b>	<b>Sub-Account Description</b>
40992	TOU-P SBS Industrial
40993	TOU-T Industrial
40999	Public Housing
41000	Irrig Co Bad Debt Expense
41800	Revenues From Lease Of Nonutility Property
41900	Interest Revenues
41901	Fund Revenues
41902	Revenues-Aid for Constr-Specific Proj
41903	Revenues-Aid for Constr-General Proj
41904	Unrealized Loss on Market Value on Investment
41916	Subordinated Obligation Fund
41917	Cash Collateral - Goldman Sachs
41918	Interest Income - Swap Performance
41919	Dividend Income-Polen Capital
41920	Realized Gain or Loss on Market-Polen Capital
42001	Other Miscellaneous Inc
42101	Scrap Sales
42198	Misc Income From PrepaNet
42199	Misc Non-Operating Income-Servicio Mancomunado de PrepaNet
42200	Misc Non-Operating Inc
42201	Other Miscellaneous
42202	Contributions in Aid Of Construction -Spe
42203	Contributions in Aid Of Construction -Gen
42204	Misc. Non Operating Income- Basis SWAP
42205	Independent Power Producers Renewable
42206	Servicing Fee Securitization Corporation
42207	Water Sales - Hydraulic Power Generation
42208	CASE Trainings
42209	In Kind Revenue-Materials Donated by USACE
42601	Miscellaneous Income Deductions - previous year
42602	Miscellaneous Income Deductions - current year
42603	Write off - account receivable miscellaneous
42901	Premium Series W 1995
42902	Premium Series Y 1995
42903	Premium Series BB 1997
42904	Premium Series CC 1997
43100	Int Gov Development Bank
43101	Int On Cust Deposits
43102	Other Interest Expense
43103	Int Bank Charges Fees
43104	Int. Expense (GASB 87)
43105	BPPR Factoring, Interest Expenses
43106	Interest SWAP - Derivative Instrument Termination
43107	Treasury DPT-Loan CW Loan Super Priority Post Petition
44098	Bad Debt Expenses - Federal Grants
44099	Unclaimed Expenses
44100	Insurance Reimbursement
44101	PW0054 - Lord Electric (Irma)
44102	PW0056 - Irma Force Account
44103	PW0072 - Perfect Integrated Solutions
44104	PW0134- Irma Subrecipient Management Cost (Disaster)
44105	PW0083 - Proenergy
44106	PW0098 - Irma Peaking Units
44107	PW0138 - Irma Subrecipient Management Cost (Emergency)
44108	PW0145 - C. Principe Electrical Mechanical Construction
44109	PW0150 - (EMMCCO) Electrical Mechanical Construction
44110	PW0149 - Retirees
44111	PW0495- Earthquake Costa Sur Buildings
44112	PW0075- Force Account (Maria)

<b>Sub-Account</b>	<b>Sub-Account Description</b>
44113	PW0251- Cobra
44114	PW0282 - Vehicles and Equipment Purchase
44115	PW0290 -(AEP) American Electric Power
44116	PW0291 - AMEREN Service Company
44117	PW0292 - PPL Electric Utilities
44118	PW0293 - Allele
44119	PW0294 - (LEG) Kentucky Utilities Co and Louisville Gas and Electric
44120	PW0295 - Southern Company Services Inc
44121	PW0296 - Centerpoint
44122	PW0297 -(APS) Arizona Public Service
44123	PW0298 - DTE Electric Company
44124	PW0300 - (DBA Dominion Energy) Vepco
44125	PW0301 - Duke Energy Corporation
44126	PW0302 - (FPL) Florida Power & Light
44127	PW0303 - Oncor Electric Delivery
44128	PW0304 - Xcel
44129	PW0305 - Wec Energy
44130	PW0306 - Tampa
44131	PW0314 - Environics
44132	PW0316 - Exelon
44133	PW0318 - (SMUD) Sacramento Municipal Utility District
44134	PW0319 - Commonwealth Utility Corporation
44135	PW0323 - OGE (Oklahoma Gas & Electric Company)
44136	PW0328 - City of Norwich Dept of Public Utilities
44137	PW0329 - Richmond Power and Light
44138	PW0358 - XGL (Black 29 LLC)
44139	PW0385 - Cidra Excavation
44140	PW0415 - J. Candelaria Electric
44141	PW0416 - Maria Peaking Units
44142	PW0440 - Generators Purchases (ARG Precision Corp)
44143	PW0442 - Berrios Electric Services
44144	PW0448 - Coca Cola
44145	PW0466 - Cobra
44146	PW3056- Maral Engineering Group
44147	PW0682 - Earthquake Costa Sur Tanks
44148	PW3111- Best Work Construction
44149	PW0495 - Atlantic Quality Contractor Corp (Emergency Protective Measures)
44150	PW0697- Earthquake Costa Sur Discharge Channel
44151	PW0507 - ECC Contractors Inc
44152	PW0508 - Central Waste Services (CWS)
44153	PW0514 - Guajataca Dam- Del Valle Group
44154	PW0517 - (EMCCO) Electrical Mechanical Const. Co
44155	PW0518 - Power Precst
44156	PW0520 - Beta Electric Corp
44157	PW0523 - CGR Crane Service
44158	PW0744 - Wanto Electric
44159	PW1100 - AES Corporation/Dayton Power & Light, Indianapolis P & L
44160	PW1104 - CPS Energy
44161	PW1105 - Pacific Gas & Electric
44162	PW1106 - Edison Electric Institute
44163	PW1107- City of Austin - Austin Energy
44164	PW1109 - Eversource Energy Service Company
44165	PW1110 - Southern California Edison Co.
44166	PW1111 - (SRP Energy) Salt River Project
44167	PW1112 - San Diego Gas Electric
44168	PW9904- St. James Securities
44169	PW1219 - KPM Group LLC
44170	PW1230- Manny Crane
44171	PW1294 - Maria Subrecipient Management Cost

<b>Sub-Account</b>	<b>Sub-Account Description</b>
44172	PW1859 - Pro Energy Corp.
44173	PW1951 - Applied Engineering
44174	PW1964 - Master Link Acquisition Corp
44175	PW1976 - (Maria) Lord Electric
44176	PW2014- Acosta Electrical Contractor
44177	PW2045 - Geodrone
44178	PW2046 - Kaisen Utility Construction Corp.
44179	PW2065- Galo Services, LLC
44180	PW2167- JV-PR Mobility
44181	PW2218-Marcelo Electrical Contractor
44182	PW2238 - Maria Retirees
44183	PW2252 - SM Electrical Contractors
44184	PW3165- Bonneville Contracting and Technology Group
44185	PW3216- NAPS Engineering
44186	PW3264- CRG Engineering
44187	PW3295- LJR Group
44188	PW3907- Roman Electric Corp.
44189	PW4192- Bermudez & Longo
44190	PW4213- EST Electrical Contractors
44191	PW4233- FM Technology
44192	PW4316- Design & Buil LLC
44193	PW5091- Rolei Electrical
44194	PW5910- C Principle Electrical
44195	PW6068- Hosec Engineering
44196	PW3775- Retirees 90%
44197	PW6099- FASST Project
44198	PW6311- US Contractor Inspections (MEC) 90%
44199	PW6330- Reyes Electric
44200	PW6928- US Contractor Inspections (MEC) 100%
44201	PW7907- All Contractors and Services Corp. (Maria)
44202	PW8937- Whitefish
44203	PW4047 - Perfect Integrated Solutions (Maria)
44204	PW7872- Power Crane
44205	PW3207- Caguas Real Utility Corp.
44206	PW2021- Galo Concrete LLV
44207	PWXXXX - COBRA 2B
44208	PW5838- Green Planet
44209	PW0007- Earthquake Peaking Units
44210	PW0638- Earthquake Force Account T&D
44211	PW0591- Earthquake Costa Sur Emergency Repairs
44212	PW0506- Earthquake Subrecipient Management Cost
44213	PW0004- PREPA Emergency Protective Measures COVID-19
44214	PW0615- Earthquake Costa Sur Work Completed
44215	PW9510- FAASt A&E PREPA
44216	PW4339-0008 - HMGP - North Generation (Palo Seco)
44217	PW4339-0010-HMGP-Simple Gas Turbines
44218	PW4339-0011 - HMGP - Patillas Dams
44219	PW4339-0012 - HMGP - Early Warning System
44220	PW10080 - FAASt Palo Seco Demin Water Tank 4
44221	PW10615 - FAASt San Juan 001-Units 5 & Unit 6 (Generation)
44222	PW10702 - FAASt Costa Sur Power Plant Permanent
44223	PW10499- FAASt [Maunabo Streetlighting] (Distribution)
44410	PW - COVID-19 Force Account
45001	Rent for Irrigation Property
45002	Miscellaneous Irrigation Revenue
45003	Miscellaneous Revenues
45100	Late Payment Charge
45101	Misc. Svce. Revenue
45102	Sales of Water-Ponce

<b>Sub-Account</b>	<b>Sub-Account Description</b>
45103	Sales of Water-Commonwealth
45104	Rent from Elect. Prop.
45105	Administrative Penalty for Irregular Energy Consumption
45106	Administrative Expenses for Irregular Energy Consumption
45108	Other Operating Income - PREB Regulatory Charge to Energy Providers
50000	Steam Supervision & Engineering
50021	Water Pumping Operation Expenses
50022	Purchased Water Expenses
50031	Operations expenses
50032	Joint Expenses - Isabela diversion & main canal
50061	District Office - operations
50062	Central Office - operations
50063	Transferred Credit
50064	Joint expenses - transferred debit
50100	St Fuel
50101	Fuel - Hedging Proceeds
50102	Steam Fuel Adjustment
50103	Gas Fuel Adjustment
50104	Extra Fuel Expenses No Availability Palo Seco
50110	Impairment on Steam Production Plant
50200	Steam Expenses
50500	St Electric Expenses
50600	Misc. St. Power Expenses
50601	Misc. St. Sec.Valuables Transp.
50700	St. Rents
53500	Hydrau Sup & Eng
53600	Hydrau Water for Power
53601	Impairment on Hydro Production Plant
53700	Hydraulic Expenses
53800	Hydrau Electric Exp
53900	Misc Hydrau Pwr Gen Exp
54000	Hydrau Rents
54600	Gas Sup & Eng
54601	Impairment on Gas Production Plant
54700	Gas Fuel
54701	Natural Gas Fuel
54710	Solar Power
54711	Wind Power
54712	Waste To Energy Power
54713	Landfill Gas
54714	Certificated Of Renewal Energy (CER)
54715	Net Metering (Customer 75%)
54716	Net Metering (Education Dept. 25%)
54800	Gas Generation Expenses
54900	Misc Gas Expenses
55000	Gas Rents
55500	Other Power Supply Expenses-Purchase Power
55501	Ecoeléctrica Agreement
55502	Extra Fuel Exp - No Availability PS Plant Purchase Power
55503	Transferencia Gas Natural a Ecoeléctrica
56000	Transm Sup & Eng
56010	Transmission - FSE Employees
56100	Transm Load Dispatching
56101	Load dispatch-Reliability.
56102	Load dispatch-Monitor and operate transmission system.
56103	Load dispatch-Transmission service and scheduling.
56104	Scheduling, system control and dispatch services.
56105	Reliability planning and standards development.
56106	Transmission service studies.

<b>Sub-Account</b>	<b>Sub-Account Description</b>
56107	Generation interconnection studies.
56108	Reliability planning and standards development services.
56200	Transm Station Exp
56300	Transm Overhead Lines
56400	Transm Underground Ln Exp
56500	Transm of electricity by others
56600	Misc Transmission Exp
56601	Impairment on Transmission assets
56700	Transmission Rents
56800	Transm Maint Supervision & Engineering
56900	Maintenance of structures
56901	Maintenance of computer hardware
56902	Maintenance of computer software
56903	Maintenance of communication equipment
56904	Maintenance of miscellaneous regional transmission plant.
57000	Maintenance of station equipment
57100	Maintenance of overhead lines
57200	Maintenance of underground lines
57300	Maintenance of miscellaneous transmission plant
58000	Dist Sup & Eng
58010	Distribution - FSE Employees
58100	Dist Load Dispatching
58200	Dist Station Expenses
58300	Dist Overhead Lines
58400	Dist Underground Lines
58500	Dist Street Ligh & Sign Syst
58600	Dist Meter - Removing & Ressetting
58601	Dist Meter Insp Testing & Other Exp
58602	Impairment on Distribution assets
58700	Dist Customer Installations
58800	Misc Dist Expenses
58801	Misc. Dist Mapping System
58802	Misc. Dist Sec/Valuables Transp.
58900	Distribution Rents
59000	Maintenance supervision and engineering
59100	Maintenance of structures
59200	Maintenance of station equipment
59300	Maintenance of overhead lines
59400	Maintenance of underground lines
59500	Maintenance of line transformers
59600	Maintenance of street lighting and signal systems
59700	Maintenance of meters
59800	Maintenance of miscellaneous distribution plant
60010	Water Storage Maintenance Expenses
60011	Extraordinary Maintenance Programs Of Dams Waterways Expenses
60051	District office - maintenance
60052	Central office - maintenance
60205	Water Storage Operation Expenses - South Coast
60210	Water Pumping Operation Expense - South Coast
60215	Transmission & Distribution Operations - South Coast
60225	Customer Accounts Operation Expenses - South Coast
60230	District Office - Operations - South Coast
60235	Central Office - Operations - South Coast
60240	Trnasfer Credit - South Coast
60245	Joint Expenses - Transferred Debit - South Coast
60250	Water Storage Maintenance Expenses - South Coast
60255	Water Pumping Maintenance Expenses - Sounth Coast
60260	Transmission & Distribution Maintenace - South Coast
60270	District Office - Maintenance - South Coast

<b>Sub-Account</b>	<b>Sub-Account Description</b>
60275	Central Office - Maintenance - South Coast
60315	Transmission & Distribution - Operation Expenses - Isabela
60325	Customers Accounts Operation Expenses - Isabela
60330	District Office - Operations - Isabela
60335	Central Office - Operations - Isabela
60340	Transfer Credit - Isabela
60345	Joint Expense - Transferred Debit
60360	Transmission & Distribution Maintenance - Isabela
60370	District Office - Maintenance - Isabela
60375	Central Office - Maintenance - Isabela
60405	Water Storage Operation Expenses - Lajas
60415	Transmission And Distributions - Operations - Lajas
60420	Drainage Operation Expenses - Lajas
60425	Customer Accounts Operations Expenses - Lajas
60430	District Office - Operations - Lajas
60435	Central Office - Operations - Lajas
60440	Trabsfer Credit - Lajas
60445	Joint Expenses - Transferred Debit - Lajas
60450	Water Storage Maintenance Expenses - Lajas
60451	Ext. Main. Program Of Dams Waterways- Lajas
60460	Transmission And Distributions - Maint. Expense-Lajas
60465	Drainage Exp - Maintenance Expenses -Lajas
60470	Distric Office - Maintenance - Lajas
60475	Central Office - Maintenance - Lajas
61000	Stm. Supervision & Engineering
61100	Stm. Structures
61101	Anticorrosive Treatment
61200	Stm. Boiler Plant Equipment
61201	Stm. Boiler Plant Fuel Storage and Measuring Equipment
61202	Air Pollution Contr
61203	Furnaces & Boilers
61204	Extraordinary Expenses.Stm Boiler Plant
61205	Boiler Apparatus.Stm Boiler Plant
61206	Steam Piping Accesories.St Boiler Plant
61207	Maintenance Boiler Aux. Stag 2
61208	GenCo - Forced Outage
61300	Steam Electric Plant
61301	Stm. Electric Pt Expenses
61302	Stm. Electric Pt Accesory Electric
61303	Stm. Electric Pt Miscellaneous Po
61401	Misc. Stm. Office & Other Gen Equip.
61402	Misc. Stm. Mud Removal Exp
61403	Misc. Stm. Non-Toxic Mat Rem and Disp
61404	Misc. Stm. Toxic Mat Rem & Disp
61405	Misc. Stm. Exps Related to Fuel Spills
61406	Misc. Stm. Chemical Treatment
61407	Misc. Stm. Env Fuel Spill Prev. Cont.
61408	Exp. Cleaning Pump Area AG STP
61409	SJSP-Unit#5 Maint Boiler Plant Equip
61410	SJSP-Unit#6 Maint Boiler Plant Equip
61411	SJSP-Unit#7 Maint Boiler Plant Equip
61412	SJSP-Unit#8 Maint Boiler Plant Equip
61413	SJSP-Unit#9 Maint Boiler Plant Equip
61414	SJSP-Unit#10 Maint Boiler Plant Equip
61415	SJSP-Air Pollution Control
61416	PSSP-Unit#1 Maint Boiler Plant Equip
61417	PSSP-Unit#2 Maint Boiler Plant Equip
61418	PSSP-Unit#3 Maint Boiler Plant Equip
61419	PSSP-Unit#4 Maint Boiler Plant Equip

<b>Sub-Account</b>	<b>Sub-Account Description</b>
61420	PSSP-Air Pollution Control
61421	SCSP-Unit#1 Maint Boiler Plant Equip
61422	SCSP-Unit#2 Maint Boiler Plant Equip
61423	SCSP-Unit#3 Maint Boiler Plant Equip
61424	SCSP-Unit#4 Maint Boiler Plant Equip
61425	SCSP-Unit#5 Maint Boiler Plant Equip
61426	SCSP-Unit#6 Maint Boiler Plant Equip
61427	SCSP-Air Pollution Control
61428	Aguirre Stm Plt Unit#1Maint Boiler Plant
61429	Aguirre Stm Plt Unit#2Maint Boiler Plant
61430	Aguirre Stm Plt Unit Air Pollution Control
61431	Miscellaneous Aguirre Pollution Control
61432	Aguirre Comb Cycle-Maint Boiler Aux
61433	Aguirre Comb Cycle-Unit 1-1 Heat Regenerator
61434	Aguirre Comb Cycle-Unit 1-2 Heat Regenerator
61435	Aguirre Comb Cycle-Unit 1-3 Heat Regenerator
61436	Aguirre Comb Cycle-Unit 1-4 Heat Regenerator
61437	Aguirre Comb Cycle-Unit 2-1 Heat Regenerator
61438	Aguirre Comb Cycle-Unit 2-2 Heat Regenerator
61439	Aguirre Comb Cycle-Unit 2-3 Heat Regenerator
61440	Aguirre Comb Cycle-Unit 2-4 Heat Regenerator
61441	SJSP Unit #5-Maint Of Elect Plant
61442	SJSP Unit #6-Maint Of Elect Plant
61443	SJSP Unit #7-Maint Of Elect Plant
61444	SJSP Unit #8-Maint Of Elect Plant
61445	SJSP Unit #9-Maint Of Elect Plant
61446	SJSP Unit #10-Maint Of Elect Plant
61447	PSSP Unit #1-Maint Of Elect Plant
61448	PSSP Unit #2-Maint Of Elect Plant
61449	PSSP Unit #3-Maint Of Elect Plant
61450	PSSP Unit #4-Maint Of Elect Plant
61451	SCSP Unit #1-Maint Of Elect Plant
61452	SCSP Unit #2-Maint Of Elect Plant
61453	SCSP Unit #3-Maint Of Elect Plant
61454	SCSP Unit #4-Maint Of Elect Plant
61455	SCSP Unit #5-Maint Of Elect Plant
61456	SCSP Unit #6-Maint Of Elect Plant
61457	Aguirre Stm Plt Unit #1-Maint of Elect
61458	Aguirre Stm Plt Unit #2-Maint of Elect
61459	Turbogenerator Stalag No.1
61460	Turbogenerator Stalag No.2
61461	Aguirre-Combine Cycle-Vapor Unit 1-1
61462	Aguirre-Combine Cycle-Vapor Unit 1-2
61463	Aguirre-Combine Cycle-Vapor Unit 1-3
61464	Aguirre-Combine Cycle-Vapor Unit 1-4
61465	Aguirre-Combine Cycle-Vapor Unit 2-1
61466	Aguirre-Combine Cycle-Vapor Unit 2-2
61467	Aguirre-Combine Cycle-Vapor Unit 2-3
61468	Aguirre-Combine Cycle-Vapor Unit 2-4
61469	Misc. Steam Power Plant - Maint
61470	Steam Waste Sampling & Analysis Expenses
64100	Hydrau Sup & Eng
64101	Misc Power Plt Yauco-Unit 1-1 Maint Of E
64102	Misc Power Plt Yauco-Unit 2-1 Maint Of E
64103	Misc Power Plt Yauco-Unit 2-2 Maint Of E
64104	Misc Power Plt Garzas-Unit 1-1 Maint Of E
64105	Misc Power Plt Garzas-Unit 1-2 Maint Of E
64106	Misc Power Plt Garzas-Unit 2-1 Maint Of E
64107	Misc Power Plt Toro Negro-Unit 1-1 Maint Of E

<b>Sub-Account</b>	<b>Sub-Account Description</b>
64108	Misc Power Plt Toro Negro-Unit 1-2 Maint Of E
64109	Misc Power Plt Toro Negro-Unit 1-3 Maint Of E
64110	Misc Power Plt Toro Negro-Unit 1-4 Maint Of E
64111	Misc Power Plt Toro Negro-Unit 2-1 Maint Of E
64112	Misc Power Plt Carite-Unit 1-1 Maint Of E
64113	Misc Power Plt Carite-Unit 1-2 Maint Of E
64114	Misc Power Plt Carite-Unit 1-3 Maint Of E
64115	Misc Power Plt Carite-Unit 1-4 Maint Of E
64116	Misc Power Plt Carite-Unit 2-1 Maint Of E
64117	Misc Power Plt Carite-Unit 3-1 Maint Of E
64118	Misc Power Plt Patillas-Unit 1-1 Maint Of O
64119	Misc Power Plt Patillas-Unit 1-2 Maint Of O
64120	Misc Power Plt Caonillas-Unit 1-1 Maint
64121	Misc Power Plt Caonillas-Unit 1-2 Maint
64122	Misc Power Plt Caonillas-Unit 2-1 Maint
64123	Misc Power Plt Dos Bocas-Unit 1-1 Maint
64124	Misc Power Plt Dos Bocas-Unit 1-2 Maint
64125	Misc Power Plt Dos Bocas-Unit 1-3 Maint
64200	Hydrau Structures
64300	Hydrau Rvoirs Dams & Waterways
64301	Hydrau Isab Diversion
64302	Hydrau Extra Maint Dams & Other Fac
64400	Hydrau Prime Movers & Generators
64401	Hydrau Accesory Electric
64402	Hydrau Miscellaneous Power Plt. Eq.
64403	Hydrau Elect Pt.
64500	Misc. Hydrau Pt.
64501	Misc. Hydra Power Plant - Maint
65100	Gas Sup & Eng
65101	Guayanilla Gas Unit 1- 1 Electric Plt Equip M
65102	Guayanilla Gas Unit 1- 2 Electric Plt Equip M
65103	Jobos Gas Unit 1-1 Elect Plt Equip Maint
65104	Jobos Gas Unit 1-2 Elect Plt Equip Maint
65105	Aguirre Gas Unit 2-1 Elect Plt Equip Maint
65106	Aguirre Gas Unit 2-2 Elect Plt Equip Maint
65107	Yabucoa Gas Unit 1-1 Elect Plt Equip Maint
65108	Yabucoa Gas Unit 1-2 Elect Plt Equip Maint
65109	Daguao Gas Unit 1-1 Elect Plt Equip Maint
65110	Daguao Gas Unit 1-2 Elect Plt Equip Maint
65111	Palo Seco Gas Unit 1-1 Elect Plt Equip Maint
65112	Palo Seco Gas Unit 1-2 Elect Plt Equip Maint
65113	Palo Seco Gas Unit 2-1 Elect Plt Equip Maint
65114	Palo Seco Gas Unit 2-2 Elect Plt Equip Maint
65115	Palo Seco Gas Unit 3-1 Elect Plt Equip Maint
65116	Palo Seco Gas Unit 3-2 Elect Plt Equip Maint
65117	Vega Baja Gas Unit 1-1Elect Plt Equip Maint
65118	Vega Baja Gas Unit 1-2Elect Plt Equip Maint
65119	Mayaguez Gas Unit 3-1Elect Plt Equip Maint
65120	Mayaguez Gas Unit 3-2Elect Plt Equip Maint
65121	Mayaguez Gas Unit 4-1Elect Plt Equip Maint
65122	Mayaguez Gas Unit 4-2Elect Plt Equip Maint
65123	Aguirre Comb Cycle Unit 1-1Elect Plt Equip Maint
65124	Aguirre Comb Cycle Unit 1-2Elect Plt Equip Maint
65125	Aguirre Comb Cycle Unit 1-3Elect Plt Equip Maint
65126	Aguirre Comb Cycle Unit 1-4Elect Plt Equip Maint
65127	Aguirre Comb Cycle Unit 2-1Elect Plt Equip
65128	Aguirre Comb Cycle Unit 2-1Elect Plt Equip
65129	Aguirre Comb Cycle Unit 2-3Elect Plt Equip
65130	Aguirre Comb Cycle Unit 2-4Elect Plt Equip

<b>Sub-Account</b>	<b>Sub-Account Description</b>
65131	Cambalache Gas Plant Unit 1
65132	Cambalache Gas Plant Unit 2
65133	Cambalache Gas Plant Unit 3
65200	Gas Structures
65300	Gas Prime Movers & Generators
65301	Gas Accesory Electric Eq.
65302	Gas Miscellaneous Power Pt Eq
65303	Gas Fuel Holders Producers & Acc
65304	Gas Gen & Elect Eq.
65400	Miscellaneous Gas Pt
65401	Gas Non-Toxic Mat Rem & Disp Exp
65402	Gas Toxic Mat Rem & Disp Exp
65403	Gas Exps Related to Fuel Spills
65404	Gas Waste Sampling & Analysis Exp
65405	Gas Env Fuel Spill Prev Cont
65500	Purchased power
66800	Transm. Sup & Eng
66900	Transm. Structures
67000	Transm. Station Equipment
67100	Transm. Overh Tree Trimming
67101	Transm. Overh Other Exp
67200	Transm. Underground Lines
67300	Misc. Transmission Pt
67301	Misc. Transm PCB Spill Anal & Disp
67302	Fiber Optic Infrastructure Maintenance
69000	Dist. Sup & Eng
69100	Dist. Structures
69200	Dist. Station Equipm
69300	Dist. Overh Ln. Tree Trimming
69301	Dist. Overh Ln. Services
69302	Dist. Overh Ln. Others
69400	Dist. Underground Lines
69500	Dist. Line Transformers
69600	Dist. Street Light & Sign Syst
69700	Dist. Meters
69800	Misc. Distribution
69801	Misc. Distribution Spill Anal & Disp Cont
69802	Misc. Distribution Non Toxic Mat Remov & Disp.
69803	Misc. Distribution Toxic Mat Remov & Disp.
69900	Dist. Stabilization Exp.
69943	Nuclear Plant Suspense Account
70001	Depreciation - Water Storage
70002	Depreciation - Water Pumping Plant
70003	Depreciation -Trans & Distribution Plant
70004	Depreciation - General Plant
70005	Depreciation - Steam Plant
70006	Depreciation - Gas
70007	Depreciation - Hydraulic
70008	Depreciation - Transmission
70009	Depreciation - Distribution
70010	Depreciation - Intangible
70011	Depreciation Expense - Vehicles
71000	Cont In Lieu of Taxes 6% Law 4, 1981
71001	CILT Expense PREB Order
71100	Irrigation Law 83 5-2-1941
71101	Fuel Adjustment Subsidy Res Client Law 83 5-2-1941
71102	Hotels Subsidy - Law 101 7-9-85
71113	Credit To Reduce Electric Energy Cost Law 73, May 28,2008
71118	Energy Commission Subsidy

<b>Sub-Account</b>	<b>Sub-Account Description</b>
71119	Public Lighting Subsidy-Law 4
71120	Life Preserving Equipment
71121	Non Profit Organizations
71122	Common Aqueduct
71123	Downtown Business 10%
71124	Common Area (Cond.)
71125	Residential Fixed Rate (RFR)
71126	General Agricultural Service (GAS)
71127	Residential Public Housing (RH3)
71128	Lifeline Residential Service (LRS)
71129	Law 143 - 2018
71150	Deficiency in CILT to Municipalities- 2006-2007
71151	Deficiency in CILT to Municipalities- 2007-2008
71152	Contrib To Municip, Settle-Deficiency in CILT To Mun 2008-09
71153	Contrib. to Municipalities Settle-deficiency in CILT to Municipalities 2009-2010
71154	Deficiency in CILT to Municipalities- 2010-2011
71155	Deficiency in CILT to Municipalities- 2011-2012
71156	Deficiency in CILT to Municipalities- 2012-2013
71157	Deficiency in CILT to Municipalities- 2013-2014
71158	Deficiency in CILT to Municipalities- 2014-2015
71159	Deficiency 2015-2016
71160	Deficiency 2016-2017
71161	Deficiency 2017-2018
71162	Deficiency 2018-2019
71163	Deficiency 2019-2020
71164	Deficiency 2020-2021
71165	Deficiency 2021-2022
72000	Previous Yr Operating Adj
72001	Miscellaneous Current Year Adj
72002	Acct Receiv Misc Billed Write Off
72003	Isabela Plant
72004	Isabela Other
72005	Guajataca Other
72006	Misc. Power Renewal Development Fee
72007	Loss Due to Non Located Funds
72008	Cash Over and Under
72009	Loss from Counterfeit and Theft
72010	Loss from Law 272
72011	Other Losses-CC&B
72012	Loss from Law 3 and Other
72013	Losses Due to Law 17-2019
73007	Serie Q - 1992
73008	Serie R 1992
73009	Serie S 1994
73010	Serie T 1994
73011	Serie U 1994
73012	Serie V 1995
73013	Serie W 1995
73014	Serie X 1995
73015	Serie Y 1995
73016	Serie Z 1995
73017	Serie AA
73018	Serie BB
73019	Serie CC
73020	REA Serie A 1975
73021	REA Serie B 1977
73022	REA Serie C 1978
73023	REA Serie D 1981
73024	REA Serie E 1983

<b>Sub-Account</b>	<b>Sub-Account Description</b>
73025	REA Serie F 1983
73026	REA Serie G 1984
73027	REA Serie H 1989
73028	REA Serie I 1993
73029	REA Serie J
73030	REA Serie K
73031	CAB Serie M 88
73032	CAB Serie N 89
73033	CAB Serie O 89
73034	Serie DD
73035	Serie EE
73036	Serie FF
73037	Serie GG
73038	Serie HH
73039	Serie II
73040	Serie JJ
73041	Serie KK
73042	Serie LL
73043	Serie MM
73044	Serie NN
73045	Serie 00
73046	Serie PP
73047	Serie QQ
73048	Serie RR
73049	Series SS
73050	Series TT
73051	Series UU
73052	Series VV
73053	Series WW
73054	Series XX
73055	Interest Expense - YY
73056	Interest Expense - ZZ
73057	Interest Expense - AAA
73058	Interest Expense Contra Account - Build America Bonds (BAB'S) Series YY
73059	Interes Expense, Serie BBB
73060	Interest Expense, Serie CCC
73061	Interest Expense, Serie DDD
73062	Interest Expense, Serie EEE
73063	Interest Expense, Serie EEE, BAB's
73064	Interest Expense, Serie 2012 A
73065	Series 2012 B
73066	Series 2013 A
73067	Series 2015 A
73068	Series 2016 A
73069	Series 2016 B
73070	Series 2016 C
73071	Series 2016 D
73072	Series 2016 E
73073	Series Securitization Corp
73900	Interest on Power Revenue - Capitalized Interest, Serie XX
73901	Interest on Power Revenue - Capitalized Interest, Serie ZZ
73902	Interest on Power Revenue - Capitalized Interest, Serie CCC
73903	Interest on Power Revenue - Interest Only Refunded, Serie ZZ
73904	Interest on Power Revenue - Interest Only Refunded, Serie AAA
73905	Interest on Power Revenue - Capitalized Interest, Serie DDD
73906	Accrued Interest Refunded, Serie DDD
73907	Interest on Power Revenue - Capitalized Interest, Serie 2012 A
73908	Accrued Interest Refunded, Serie 2012 A
73909	Serie 2013 A

<b>Sub-Account</b>	<b>Sub-Account Description</b>
74000	Serie H 1982
74002	Serie C 2015
74003	Serie F 2009
74004	Serie I 2009
74005	Serie D 2015
74006	Serie J 2015
74007	Serie K 2017
74008	Serie E 2008
74009	Serie L 2015
74010	Serie M 2009
74011	Serie N
74012	Serie O
74013	E - 1992
74014	Electric
74015	Serie P
74016	Serie N - 2010
74017	Serie O - 2010
74018	Serie A - 2012
74019	Serie P
74020	Serie R- 2023
74021	Serie T- 2024
74022	Serie P
74023	Serie X- 2021
74024	Serie N - 2014
74025	Serie O - 2014
74026	Serie Q - 2008
74027	Serie T - 2009
74028	Serie V - 2007
74029	Serie X - 2015
74030	Serie HH - 2018
74031	Serie REA - A- 2010
74032	Serie REA - B - 2011
74033	Serie REA - C - 2013
74034	Serie REA - D- 2016
74035	Serie REA - E - 2016
74036	Serie REA - F- 2016
74037	Serie REA - G- 2016
74039	Serie N - 2012
74040	Serie O - 2012
74041	Serie P - 2004
74043	Serie T - 2016
74044	Serie X - 2010
74045	Serie N - 2016
74046	Serie O - 2016
74047	Serie Q - 2008
74048	Serie T- 2020
74049	Serie V - 2007
74050	Serie X - 2008
74051	REA- H- 2023
74052	Serie S - 2015
74053	Serie U - 2014
74054	Serie X - 2005
74055	Serie DD - 2005
74056	Serie HH - 2005
74057	Serie X - 2025
74058	Serie Z - 2018
74059	Serie AA - 2005
74060	Series Z- 2021
74061	Series AA- 2025

<b>Sub-Account</b>	<b>Sub-Account Description</b>
74062	Series BB- 2014
74063	Series EE
74064	Series GG
74065	Series HH- 2030
74066	Series KK
74067	Series MM
74068	Series AA- 2027
74069	Series DD- 2028
74070	Series FF- 2014
74071	Series HH- 2029
74072	Series II- 2031
74073	Series NN- 2028
74074	Series DD- 2020
74075	Series NN- 2032
74076	Series RR- 2035
74077	Amort of Defeasance / PRB - AA, Serie ZZ
74078	Amort of Defeasance / PRB - BB, Serie ZZ
74079	Amort of Defeasance / PRB - CC, Serie ZZ
74080	Amort of Defeasance / PRB - DD, Serie ZZ
74081	Amort of Defeasance / PRB - EE, Serie ZZ
74082	Amort of Defeasance / PRB - FF, Serie ZZ
74083	Amort of Defeasance / PRB - GG, Serie ZZ
74084	Amort of Defeasance / PRB - HH, Serie ZZ
74085	Amort of Defeasance / PRB - JJ, Serie ZZ
74086	Amort of Defeasance / PRB - KK, Serie ZZ
74087	Amort of Defeasance / PRB - MM, Serie ZZ
74088	Amort of Defeasance / PRB - OO, Serie ZZ
74089	Amort of Defeasance / PRB - PP, Serie ZZ
74090	Amort of Defeasance / PRB - SS, Serie ZZ
74091	Amort of Defeasance / PRB - UU, Serie ZZ
74092	Amort of Defeasance / PRB - WW, Serie ZZ
74093	Amort of Defeasance / PRB - REA, Serie ZZ
74094	Amort of Defeasance / PRB - UU, Serie AAA
74095	Amort of Defeasance DD, Serie DDD
74096	Amort of Defeasance EE, Serie DDD
74097	Amort of Defeasance GG, Serie DDD
74098	Amort of Defeasance-II, Serie 2012 B
74099	Amortization Of Defeasance- PRB Series 2015 A
74505	Serie N
74506	Serie O
74508	Serie Q
74509	Serie R
74510	Serie S
74511	Serie T
74512	Serie U
74513	Serie V
74514	Serie W
74515	Serie X
74516	Serie Y
74517	Serie Z
74518	Serie AA
74519	Serie BB
74520	Serie CC
74521	Serie DD
74522	Serie EE
74523	Serie FF
74524	Serie GG
74525	Serie HH
74526	Serie II

<b>Sub-Account</b>	<b>Sub-Account Description</b>
74527	Serie JJ
74528	Serie KK
74529	Serie LL
74530	Serie MM
74531	Serie NN
74532	Serie OO
74533	Serie PP
74534	Serie QQ
74535	Serie RR
74536	Serie SS
74537	Serie TT
74538	Serie UU
74539	Serie VV
74540	Serie WW
74541	Amortization of Debt Expense of Premium & Financing - XX
74542	Amortization of Debt Expense of Premium & Financing - YY
74543	Amortization of Debt Expense of Premium & Financing - ZZ
74544	Amortization of Debt Expense of Premium & Financing - AAA
74545	Amortization of Debt Expense of Premium & Financing, Serie BBB
74546	Amortization of Debt Expense of Premium & Financing, Serie CCC
74547	Amortization of Debt Expense of Premium & Financing, Serie DDD
74548	Amortization of Debt Expense of Premium & Financing, Serie EEE
74549	Amortization of Debt Expense of Premium & Financing, Serie 2012 A
74550	Serie 2012 B
74551	Serie 2013 A
74552	Serie 2015 A
74553	Serie 2016 A
74554	Serie 2016 B
74555	Serie 2016 C
74556	Serie 2016 D
74557	Serie 2016 E
75100	Serie J
75101	Serie K
75102	Serie L
75103	Serie M
75104	Serie N
75105	Serie O
75106	Serie P
75107	Serie Q
75108	Serie R
75109	Serie S
75110	Serie T
75111	Serie U
75112	Serie V
75113	Serie W
75114	Serie X
75115	Serie Z
75116	REA - A
75117	REA - B
75118	REA - C
75119	REA - D
75120	REA - E
75121	REA - F
75122	REA - G
75123	REA - H
75124	REA - I
75125	REA - J
75126	REA - K
75127	Serie CC

<b>Sub-Account</b>	<b>Sub-Account Description</b>
75128	Serie DD
75129	Serie EE
75130	Serie AA
75131	Serie BB
75132	Serie FF
75133	Serie GG
75134	Serie HH
75135	Serie II
75136	Serie JJ
75137	Serie KK
75138	Serie LL
75139	Serie MM
75140	Serie NN
75141	Serie Y
75142	Serie OO
75143	Serie PP
75144	Serie QQ
75145	Serie RR
75146	Series SS
75147	Serie TT
75148	Serie UU
75149	Series VV
75150	Series WW
75151	Appropriation Bond Redemp - Series XX
75152	Appropriation Bond - YY
75153	Appropriation Bond - ZZ
75154	Appropriation Bond - AAA
75155	Appropriation Bond, Serie BBB
75156	Appropriation Bond, Serie CCC
75157	Appropriation Bond, Serie DDD
75158	Appropriation Bond, Serie EEE
75159	Appropriation Bond, Serie 2012 A
75160	Serie 2012 B
75161	Principal Received From Bond Proceeds- Serie 2012 A
75162	Serie 2013 A
75163	Series 2015 A
75164	Series 2016 A
75165	Series 2016 B
75166	Series 2016 C
75167	Series 2016 D
75168	Series 2016 E
75169	Series Securitization Corp
76066	Creada para corregir error de BOL
79999	Non passthrough charges to Manage/Servco
80001	Credited to unappropriated net revenue - profit
80002	Debited to unappropriated net revenue - loss
90001	Shr Serv CC77 Contra Account
90100	Cust. Accts Supervision
90200	Meter Reading Urban Zone
90201	Meter Reading Rural Zone
90300	Cust. Rec & Coll-Cust Records
90301	Cust. Rec & Coll- Off. Collection
90302	Cust. Rec & Coll- Outside Urban zone
90303	Cust. Rec & Coll-Outside Rural zone
90304	Cust. Rec & Coll-Coll Outside Arrears
90305	Cust. Rec & Coll Pay Station Exp.
90306	Cust. Rec & Coll Rental Elect & Acct Mach
90307	Cust. Rec & Coll- Custom Billing And Accounting
90400	Uncollectible Accounts

<b>Sub-Account</b>	<b>Sub-Account Description</b>
90500	Misc. Cust Accounts
90501	Misc. Cust Acct Sec/Valuables Transp
90502	Customer Accounts Operation Expenses
90503	Customer Accts Oper-Cargos Estaciones
90504	Customer Accts Oper-Agencias de Cobro
90601	Impairment on G&A assets
90700	Customer Service Supervision
90800	Customer Assistance Expenses
90900	Customer Informational & Instructional Advertising Expense
91000	Misc Customer Service & Informational Expense
91200	Demonstrating
92000	Adm. & Gen Sal Officers & Executive
92001	Adm. & Gen Sal Regular & Tempor
92002	Adm. & Gen Sal Contract Employe
92100	Off Supp General
92101	Off Supp General Officers
92102	Off Supp General Officers Employees
92103	Off Supp Entertainment Executive Director
92104	Off Supp Entertainment - Others
92105	Validaciones Procesos Cierre Paralelo PR
92106	Bank Service Charges Expenses
92107	Bank Service Charges - BPPR
92108	Bank Service Charges - Oriental
92109	Bank Service Charges - Citibank
92110	Bank Service Charges - Scotiabank
92111	Bank Service Charges - First Bank
92112	Bank Service Charges - Santander
92113	Ecoeléctrica Water Supply
92200	Adm. Exp Transferred Cr
92201	Adm. South Coast ID
92202	Adm. Isabela ID
92203	Adm. Lajas Valley ID
92300	Outside Svces. Employed Consulting Engine
92301	Outside Svces. Employed Consulting Engine
92302	Outside Svces. Employed Environmental R
92303	Outside Svces. Employed Auditing
92304	Outside Services Employed Legal
92305	Outside Services Employed Fiscal Agent
92306	Outside Svces. Employed Prof P.R.
92307	Outside Svces. Employed Prof Abroad
92308	Outside Svces. Employed Medical
92309	Auditing Service - Trans Cr.
92310	Gastos Estudio Epidemiologico
92311	Servicios Legales-Consultor Jurídico
92312	Servicios Legales-Asuntos Legales
92313	Servicios Legales-Div.ICEE
92314	Estudio de Tránsito Wheeling
92315	Industria Eléctrica (AEE y PRFAA)
92316	Multas ambientales, federales y estatales, y otros
92317	Desechos de Desperdicios sólidos y no solidos
92318	Servicios Legales-Comisiones por Recobro de Hurto Energía
92319	Financing Expenses
92320	Legal Services
92321	Adm & Gen Exp - Operator Costs
92322	Adm & Gen Exp - Operator Costs-GridCo
92324	Operator Cost-GeneraPR LLC
92400	Insurance
92401	Seguridad Servicios Administrativos
92402	Centro Operacional Emergencia

<b>Sub-Account</b>	<b>Sub-Account Description</b>
92403	Gastos de Gripe H1N1 (Porcina)
92500	Injuries & Damages Salaries & Wages Claims
92600	Employee Pensions & Benefits Other Than Reg Employ
92601	Employee Pension And Benefits Sick Leave Regular Employees
92602	Employee Pension And Benefits Health Plan Retire Employ
92603	Employee Pension And Benefits Other to Ret Empl.
92604	Employee Pension & Benefits Drug & Alcohol Rehabilitation
92605	Pension Expense GASB 68
92606	OPEB GASB 75
92607	Rent Expense (GASB 87)
92610	Medicare Late Subscription Penalty-Retired Employee
92700	Franchise requirements
92800	Regulatory commission expenses
92900	Duplicate Charges - Cr
92901	OPEB
93000	Miscellaneous General Div. Expenses
93001	Miscellaneous General Publicity & Advert
93002	Miscellaneous General Membership Due
93003	Miscellaneous General Loss Control Program
93004	Miscellaneous Transp. General Sec/Valuables Tr
93005	Miscellaneous General Exhibitions & Parades
93006	Miscellaneous General PREPA Activities Celebrations
93007	Miscellaneous General Corporate Activities
93008	Miscellaneous General Chauff Bonus/Productiv
93009	Miscellaneous General Underground Tank Leaks
93010	Miscellaneous Gen. Rel Col Barg Agreem UTIER
93011	Miscellaneous General Training & Motivational
93012	Miscellaneous General Emp & Stud Sch Prog
93013	Miscellaneous General Other
93014	MOTIVACIONAL ACTIVITIES EXPS ADM. SERVICIOS DIR.
93015	Miscellaneous Expense Elect Dist Div
93016	INTEREST EXPENSE DUE TO DELAYED PAYMENTS
93017	Expenses Related to Disposal of Garbage at Steam Plants
93018	Expenses in conection with Governing Board Meetings
93019	Miscellaneous Gen Rel Col Barg Agreem (U
93020	Non reimbursable Linemen School Expenses
93021	Escuela Remediativa- Celadores de Lineas
93022	Mant. Lic. Aplicaciones Financieras ORACLE
93023	Mantenimientos Licencias Corporativas-Ofic Informatica Corp
93024	Miscellaneous General Personnel Division
93025	Expenses Related Governing Board Member Election
93026	Adiestramiento e Incentivos - ODEM
93027	Adiestramiento e Incentivos-Div Personal
93028	Adiestramiento e Incentivos-Dir. Recursos Humanos
93029	Adiestramiento e Incentivos-Planificación y Ambiental
93030	Mantenimiento y Servicios Corporativos-Planif y Estudios-Ing
93031	Mantenimiento y Servicios Corporativos-Recursos Humanos
93032	Mantenimiento y Servicios Corporativos-Finanzas
93033	General Rel. Col. Barg. Agreement UITICE
93034	Mantenimiento y Servicios Corporativos- Servicios Administrativos
93035	Asesores Ambientales y Educativos
93036	General Rel. Col. Barg. Agreement UPAEE
93100	Rental of Copier Machines
93103	Rents Other
93104	Prepa clients Fund "Broker-Fees"
93105	Renta -Servicios Administrativos
93106	Renta- Adm. Contratos y Serv. Tec.
93107	Cash Over and Short-CC&B
93108	Financing Expense- not collected- CRAE

<b>Sub-Account</b>	<b>Sub-Account Description</b>
93400	Other Pay
93401	Covid Time Off Plan
93500	General Plant Structures & Impr
93501	General Plant Office Furniture & Equipment
93502	General Plant Communication Eq.
93503	General Plant Miscellaneous Equipment
93504	Exp. Related to year 2000 Compliance
93505	Misc. Adm. & Gen. Plant - Maint
94000	Contrib-Aid For Constr-Spec Proj
94001	Contrib-Aid For Constr-Gen Proj
94002	Contrib-Aid For Constr-Local Government
94003	Contrib-Aid For Constr-Federal Government
94200	Contrib Capital-Plant Contrib General
94300	Contrib Capital-From Commonwealth to GridCo
94301	Contrib Capital-PREPA Contribution to GridCo
99998	ServCo - Non-reimbursable expenses
99999	Temporary clean up
E7000	Procurement & Contract Management Support
E7001	Project Management Support
E7002	Customer Service
E7003	Mutual Assistance Coordination
E7004	Finance, Accounting and Time Reporting Support
E7005	Human Resources and Labor Relations Support
E7006	Emergency Operations Center Management
E7007	Logistics Support
E7008	Systems Operations (Control Center) Support
E7009	Fleet Support
E7010	Planning and Dispatch Support
E7100	Trasmission Line (230kv) - Engineering and Asset Management Support
E7101	Trasmission Line (230kv) - Damage Assessments
E7102	Trasmission Line (230kv) - Debris Removal & Hauling
E7103	Trasmission Line (230kv) - Vegetation Management
E7104	Trasmission Line (230kv) - Preventative Measures / Temporary Repairs
E7105	Trasmission Line (230kv) - Project Management Support
E7106	Trasmission Line (230kv) - Mutual Assistance Support
E7107	Trasmission Line (230kv) - Materials Management
E7110	Trasmission Line (115kv) - Engineering and Asset Management Support
E7111	Trasmission Line (115kv) - Damage Assessments
E7112	Trasmission Line (115kv) - Debris Removal & Hauling
E7113	Trasmission Line (115kv) - Vegetation Management
E7114	Trasmission Line (115kv) - Preventative Measures / Temporary Repairs
E7115	Trasmission Line (115kv) - Project Management Support
E7116	Trasmission Line (115kv) - Mutual Assistance Support
E7117	Trasmission Line (115kv) - Materials Management
E7120	Trasmission Line (38kv) - Engineering and Asset Management Support
E7121	Trasmission Line (38kv) - Damage Assessments
E7122	Trasmission Line (38kv) - Debris Removal & Hauling
E7123	Trasmission Line (38kv) - Vegetation Management
E7124	Trasmission Line (38kv) - Preventative Measures / Temporary Repairs
E7125	Trasmission Line (38kv) - Project Management Support
E7126	Trasmission Line (38kv) - Mutual Assistance Support
E7127	Trasmission Line (38kv) - Materials Management
E7200	Distribution Line - Engineering and Asset Management Support
E7201	Distribution Line - Damage Assessments
E7202	Distribution Line - Debris Removal & Hauling
E7203	Distribution Line - Vegetation Management
E7204	Distribution Line - Preventative Measures / Temporary Repairs
E7205	Distribution Line - Project Management Support
E7206	Distribution Line - Mutual Assistance Support

<b>Sub-Account</b>	<b>Sub-Account Description</b>
E7207	Distribution Line - Materials Management
E7300	Substations - Engineering and Asset Management Support
E7301	Substations - Damage Assessments
E7302	Substations - Debris Removal & Hauling
E7303	Substations - Preventative Measures / Temporary Repairs
E7305	Substations - Project Management Support
E7306	Substations - Mutual Assistance Support
E7307	Substations - Materials Management
E7400	Telecom - Engineering and Asset Management Support
E7401	Telecom - Damage Assessments
E7402	Telecom - Debris Removal & Hauling
E7403	Telecom - Preventative Measures / Temporary Repairs
E7405	Telecom - Project Management Support
E7406	Telecom - Mutual Assistance Support
E7407	Telecom - Materials Management
E7500	Streetlight - Engineering and Asset Management Support
E7501	Streetlight - Damage Assessments
E7502	Streetlight - Debris Removal and Hauling
E7503	Streetlight - Preventative Measures / Temporary Repairs
E7505	Streetlight - Project Management Support
E7506	Streetlight - Mutual Assistance Support
E7507	Streetlight - Materials Management
E7601	IT/OT - Damage Assessments
E7602	IT/OT - Debris Removal and Hauling
E7900	Buildings - Engineering and Asset Management Support
E7901	Buildings - Damage Assessment
E7902	Buildings - Debris Removal and Hauling
E7903	Buildings - Preventative Measures / Temporary Repairs
E7905	Buildings - Project Management Support
E7907	Buildings - Materials Management
FL184	18474 Fleet Pool Costs
L1001	Luma-On Island-ATCO
L1011	Luma-On Island-Quanta Corporate
L1101	Luma-On Island-North Houston Pole Line
L1112	Luma-On Island-RR Cassidy
L1151	Luma-On Island-PAR Electric
L1154	Luma-On Island-Winco
L1165	Luma-On Island-QUES
L1167	Luma-On Island-Valard
L1228	Luma-On Island-TG Mercer
L1271	Luma-On Island-Potelco
L1290	Luma-On Island-Allteck
L1311	Luma-On Island-Summit Line
L1316	Luma-On Island-AES
L1401	Luma-On Island-Service Electric
L1410	Luma-On Island-Quanta Tech
L1427	Luma-On Island-Price Gregory
L1480	Luma-On Island-HBK
L1549	Luma-On Island-Quanta Telecom
L1600	Luma-On Island-Northwest Lineman College
L1677	Luma-On Island-Valard
L1684	Luma-On Island-Phasor
L1826	Luma-On Island-QWS
L1827	Luma-On Island-QUOPR
L1829	Luma-On Island-QSSPR
L1830	Luma-On Island-Luma College
L1925	Luma-On Island-QES
L1950	Luma-On Island-Price Quanta Aviation
L1955	Luma-On Island-Haverfield

<b>Sub-Account</b>	<b>Sub-Account Description</b>
L1999	Luma-On Island with no OPu
L2001	Luma-Off Island-ATCO
L2011	Luma-Off Island-Quanta Corporate
L2101	Luma-Off Island-North Houston Pole Line
L2112	Luma-Off Island-RR Cassidy
L2151	Luma-Off Island-PAR Electric
L2154	Luma-Off Island-Winco
L2165	Luma-Off Island-QUES
L2228	Luma-Off Island-TG Mercer
L2271	Luma-Off Island-Potelco
L2290	Luma-Off Island-Allteck
L2311	Luma-Off Island-Summit Line
L2316	Luma-Off Island-AES
L2401	Luma-Off Island-Service Electric
L2410	Luma-Off Island-Quanta Tech
L2427	Luma-Off Island-Price Gregory
L2480	Luma-Off Island-HBK
L2549	Luma-Off Island-Quanta Telecom
L2600	Luma-Off Island-Northwest Lineman College
L2677	Luma-Off Island-Valard
L2684	Luma-Off Island-Phasor
L2826	Luma-Off Island-QWS
L2827	Luma-Off Island-QUOPR
L2829	Luma-Off Island-QSSPR
L2925	Luma-Off Island-QES
L2950	Luma-Off Island-Price Quanta Aviation
L2955	Luma-Off Island-Haverfield
L2999	Luma-Off Island with no OPu
OE001	Outage Task 1
OE002	Outage Task 2
OE003	Outage Task 3
OH920	OH Admin & Salar
OH921	OH Office supplies and expenses
OH922	OH Administrative expenses transferred Credit
OH923	OH Outside services employed
OH924	OH Property insurance
OH925	OH Injuries and damages
OH926	OH Employee pensions and benefits
OH927	OH Franchise requirements
OH928	OH Regulatory commission expenses
OH929	OH Duplicate charges Credit
OH930	OH Miscellaneous general expenses
OH931	OH Rents
OM001	O&M Project Costs
OM002	O&M Project Costs
OM003	O&M Project Costs
RD100	Cost - Distribution Projects
RD999	Recovery - Distribution Projects
RT100	Cost - Transmission Project
RT999	Recovery - Transmission Projects
SS539	SS539 Misc Hydrau Pwr Gen Exp
SS546	SS546 Gas Sup & Eng
SS548	SS548 Gas Generation Expenses
SS549	SS549 Misc Gas Expenses
SS920	SS920 Administrative and general salaries
SS921	SS921 Office supplies and expenses
SS922	SS922 Administrative expenses transferred; Credit
SS923	SS923 Outside services employed
SS924	SS924 Property insurance

<b>Sub-Account</b>	<b>Sub-Account Description</b>
SS925	SS925 Injuries and damages
SS930	SS930 Miscellaneous general expenses
SS931	SS931 Rents
T0111	Project Definition and OOM Estimate
T0112	Develop Phase Engineering and Class 3 Estimate
T0121	Planning and Assessments
T0122	Permitting
T0123	Notification and Consultation
T0124	Municipal Relations
T0125	Land Administration
T0126	Environmental Support
T0131	Land Rights - Land Admin
T0132	Land Rights - Contract
T0133	Land Rights - Third Party Costs
T0134	Land Rights - Land Rights Payments
T0135	Land - Damage Claims & Settlements
T0136	Land - Acquisitions - Labour
T0137	Land - Acquisitions - Purchase Price
T0211	Contract & Procurement - Planning
T0212	Contract & Procurement - Tendering
T0213	Contract & Procurement - Contract Development
T0214	Contract & Procurement - PO Prep
T0215	Contract & Procurement - Contract Admin Support
T0216	Contract & Procurement - Invoicing
T0217	Contract & Procurement - Closeout
T0221	PM - Develop
T0222	PM - Design
T0223	PM - Execution
T0224	PM - Completion
T0225	Customer Services
T0226	Wholesale Key Accounts
T0227	Risk Contingency
T0228	Escalation
T0231	PMO - Process and Procedures
T0232	PMO - Lessons Learned
T0233	PMO - Supervision and Training
T0241	Projects Controls - Accounting
T0242	Projects Controls - Scheduling
T0243	Projects Controls - Estimating
T0244	Projects Controls - Project Support
T0245	Projects Controls - Cost Control
T0246	Projects Controls - Risk Control
T0247	Projects Controls - Contract Administration
T0248	Projects Controls - Document Control
T0251	Forestry/Vegetation Planning
T0252	Forestry/Vegetation Supervision
T0253	Construction Planning
T0254	Construction Supervision - Office
T0255	Construction Supervision - Field
T0256	Commissioning Planning
T0257	Commissioning Supervision
T0258	Land Agent Supervision
T0261	Control Center - Planning
T0262	Control Center - Switching
T0271	Environment Management - Planning
T0272	Environment Management - Field Support
T0273	Environment Management - Incident Investigation
T0281	Customer Contributions - Industrial
T0282	Customer Contributions - Commercial

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T0283	Customer Contributions - Residential
T0291	Capital Adjustments - Dismantling / Salvage Credits
T0292	Capital Adjustments - Interest charges
T0293	Capital Adjustments - Foreign exchange differential
T0294	Transfer Costs
T1111	TLine - Geotech Engineering
T1121	TLine - Civil Engineering - Foundations and structures
T1122	TLine - Civil Engineering - Access Roads
T1123	TLine - Civil Engineering - Grading
T1124	TLine - Civil Engineering - Construction Support
T1125	TLine - Civil Engineering - Completion
T1126	TLine - Civil Engineering - Engineering Management
T1131	TLine - Line Engineering - Design
T1132	TLine - Line Engineering - Studies
T1133	TLine - Line Engineering - Factory Inspections
T1134	TLine - Line Engineering - Drawing Control
T1135	TLine - Line Engineering - Construction Support
T1136	TLine - Line Engineering - Completion
T1137	TLine - Line Engineering - Engineering Management
T1141	TLine - Suvery- LIDAR
T1142	TLine - Suvery- Alignment
T1143	TLine - Suvery- Staking
T1144	TLine - Suvery- Legal Survey / Final Plans
T1145	TL-Surv Legal Survey
T1151	TLine - Engineering EPC Contract
T1211	TLine - Clearing - Brushing
T1212	TLine - Clearing - Brushing Geotech
T1213	TLine - Clearing - Brush Haul
T1214	TLine - External Contractor Vegetation Management
T1221	TLine - Access - Roads Temporary
T1222	TLine - Access - Roads Permanent
T1223	TLine - Access - Access Maintenance
T1224	TLine - Access - Fencing
T1225	TLine - Access - Reclamation
T1226	TLine - Access - Matting Rental
T1227	TLine - Access - Matting Lay/Removal
T1228	TLine - External Contractor Access Management
T1231	TLine - Pad Work - Grading
T1232	TLine - External Contractor Construction
T1241	TLine - Construction - Foundations - Screw Piles
T1242	TLine - Construction - Foundations - H-Piles
T1243	TLine - Construction - Foundations - Pipe Piles
T1244	TLine - Construction - Foundations - Caissons
T1245	TLine - Construction - Foundations - Bucket Piles
T1246	TLine - Construction - Foundations - Grillage
T1247	TLine - Construction - Foundations - Rocksets
T1248	TLine - Construction - Foundations - Anchors
T1249	TLine - Construction - Foundations - Other
T1251	TLine - Construction - Stringing - Conductor
T1252	TLine - Construction - Stringing - Shield Wire and OPGW
T1253	TLine - Construction - Stringing - Fibre Splicing and Testing
T1254	TLine - Construction - Stringing - Substation Tie-In
T1255	TLine - Construction - Stringing - Hot Line Work
T1256	TLine - Construction - Stringing - Rider Poles
T1257	TLine - Construction - Stringing - Rider Poles
T1261	TLine - Construction - Warehousing - Warehousing
T1262	TLine - Construction - Warehousing - Remote Warehousing
T1263	TLine - Construction - Warehousing - Asset Recovery
T1271	TLine - Construction - Temp Facilities

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T1281	TLine - Construction - Health and Safety - Medic
T1282	TLine - Construction - Health and Safety - Field Support
T1283	TLine - Construction - Health and Safety - Incident Investigation
T1291	TLine - Construction - AC Mitigation
T1311	TLine - Construction - Environmental Mitigation
T1321	TLine - Construction - Major Equipment Rental - Equipment
T1322	TLine - Construction - Major Equipment Rental - Helicopter
T1331	TLine - Construction - Mobilization / Demobilization - Site Preparation
T1332	TLine - Construction - Mobilization / Demobilization - Foundations
T1333	TLine - Construction - Mobilization / Demobilization - Structure Installation
T1334	TLine - Construction - Mobilization / Demobilization - Stringing
T1341	TLine - Construction - Accommodations - Internal
T1342	TLine - Construction - Camps - Contractor
T1343	TLine - Construction - Security
T1351	TLine - Commissioning
T1361	TLine - Construction - Structure Installation - Steel - Assembly - Lattice - Tangent
T1362	TLine - Construction - Structure Installation - Steel - Assembly - Lattice - Angle
T1363	TLine - Construction - Structure Installation - Steel - Assembly - Lattice - Deadend
T1364	TLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Tangent
T1365	TLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Angle
T1366	TLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Deadend
T1367	TLine - Construction - Structure Installation - Steel - Assembly - Monopole - Tangent
T1368	TLine - Construction - Structure Installation - Steel - Assembly - Monopole - Angle
T1369	TLine - Construction - Structure Installation - Steel - Assembly - Monopole - Deadend
T1370	TLine - Construction - Structure Installation - Steel - Assembly - Other
T1371	TLine - Construction - Structure Installation - Steel - Erection - Lattice - Tangent
T1372	TLine - Construction - Structure Installation - Steel - Erection - Lattice - Angle
T1373	TLine - Construction - Structure Installation - Steel - Erection - Lattice - Deadend
T1374	TLine - Construction - Structure Installation - Steel - Erection - H-Frame - Tangent
T1375	TLine - Construction - Structure Installation - Steel - Erection - H-Frame - Angle
T1376	TLine - Construction - Structure Installation - Steel - Erection - H-Frame - Deadend
T1377	TLine - Construction - Structure Installation - Steel - Erection - Monopole - Tangent
T1378	TLine - Construction - Structure Installation - Steel - Erection - Monopole - Angle
T1379	TLine - Construction - Structure Installation - Steel - Erection - Monopole - Deadend
T1380	TLine - Construction - Structure Installation - Steel - Erection - Other
T1381	TLine - Construction - Structure Installation - Steel - Switch
T1382	TLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Tangent
T1383	TLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Angle
T1384	TLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Deadend
T1385	TLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Tangent
T1386	TLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Angle
T1387	TLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Deadend
T1388	TLine - Construction - Structure Installation - Wood - Assembly - Other
T1389	TLine - Construction - Structure Installation - Wood - Erection - H-Frame - Tangent
T1390	TLine - Construction - Structure Installation - Wood - Erection - H-Frame - Angle
T1391	TLine - Construction - Structure Installation - Wood - Erection - H-Frame - Deadend
T1392	TLine - Construction - Structure Installation - Wood - Erection - Single Pole - Tangent
T1393	TLine - Construction - Structure Installation - Wood - Erection - Single Pole - Angle
T1394	TLine - Construction - Structure Installation - Wood - Erection - Single Pole - Deadend
T1395	TLine - Construction - Structure Installation - Wood - Erection - Other
T1396	TLine - Construction - Structure Installation - Wood - Switch
T1397	TLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Tangent
T1398	TLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Angle
T1399	TLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Deadend
T1400	TLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Tangent
T1401	TLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Angle
T1402	TLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Deadend
T1403	TLine - Construction - Structure Installation - Concrete - Assembly - Other
T1404	TLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Tangent

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T1405	TLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Angle
T1406	TLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Deadend
T1407	TLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Tangent
T1408	TLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Angle
T1409	TLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Deadend
T1410	TLine - Construction - Structure Installation - Concrete - Erection - Other
T1411	TLine - Construction - Structure Installation - Concrete - Switch
T1412	TLine - Construction - Structure Installation - Bypass
T1413	TLine - Construction - External Contractor
T1471	TLine Construction Contract EPC
T1511	TLine Materials Construction Contract EPC
T1512	TL-Con Fnd Screw Pil
T1513	TL-Con Fnd H-Piles
T1514	TL-Con Fnd Pipe Pile
T1515	TL-Con Fnd Caissons
T1516	TL-Con Fnd Bucket Pi
T1517	TL-Con Fnd Grillage
T1518	TL-Con Fnd Rocksets
T1519	TL-Con Fnd Anchors
T1520	TL-Con Fnd Other
T1521	TL-Con Str Conductor
T1522	TL-Con Str Shield Wi
T1523	TL-Con Str Fibre Spl
T1524	TL-Con Str Substatio
T1525	TL-Con Str Hot Line
T1526	TL-Con Str Rider Pol
T1527	TL-Con Temp Faciliti
T1528	TL-Con AC Mitigation
T1529	TL-Con Enviro Mitiga
T1530	TL-Con S Lat Tangent
T1531	TL-Con S Lat Angle
T1532	TL-Con S Lat Deadend
T1533	TL-Con S H-Fr Tangen
T1534	TL-Con S H-Fr Angle
T1535	TL-Con S H-Fr Deaden
T1536	TL-Con S Mono Tangen
T1537	TL-Con S Mono Angle
T1538	TL-Con S Mono Deaden
T1539	TL-Con S Other
T1540	TL-Con S Latt Tangen
T1541	TL-Con S Latt Angle
T1542	TL-Con S Latt Deaden
T1543	TL-Con S H-Fr Tangen
T1544	TL-Con S H-Fr Angle
T1545	TL-Con S H-Fr Deaden
T1546	TL-Con S Mono Tangen
T1547	TL-Con S Mono Angle
T1548	TL-Con S Mono Deaden
T1549	TL-Con S Oth
T1550	TL-Con S Switch
T1551	TL-Con W Fr Tangent
T1552	TL-Con W H-Fr Angle
T1553	TL-Con W H-Fr Deaden
T1554	TL-Con W S Pole Tang
T1555	TL-Con W S Pole Angl
T1556	TL-Con W S Pole - De
T1557	TL-Con W Assembly Ot
T1558	TL-Con W H-Fr Tangen
T1559	TL-Con W H-Fr Angle

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T1560	TL-Con W H-Fr Deaden
T1561	TL-Con W S Pole Tang
T1562	TL-Con W S Pole Angl
T1563	TL-Con W S Pole Dead
T1564	TL-Con W Oth
T1565	TL-Con W Switch
T1566	TL-Con C H-Fr Tangen
T1567	TL-Con C H-Fr Angle
T1568	TL-Con C H-Fr Deaden
T1569	TL-Con C S Pole Tang
T1570	TL-Con C S Pole Angl
T1571	TL-Con C S Pole Dead
T1572	TL-Con C Other
T1573	TL-Con C H-Fr Tangen
T1574	TL-Con C H-Fr Angle
T1575	TL-Con C H-Fr Deaden
T1576	TL-Con C S Pole Tang
T1577	TL-Con C S Pole Angl
T1578	TL-Con C S Pole Dead
T1579	TL-Con C Other
T1580	TL-Con C Switch
T1581	TL-Con Bypass
T1582	TL-Con Ext Contracto
T1711	TLine - Dismantle Steel Structures
T1712	TLine - Dismantle Wood Structures
T1713	TLine - Dismantle Concrete Structures
T1714	TLine - Dismantle Line Conductor
T1715	TLine - Dismantle Land Remediation and Reclamation
T1721	TLine - Salvage Steel Structures
T1722	TLine - Salvage Wood Structures
T1723	TLine - Salvage Concrete Structures
T1724	TLine - Salvage Conductor
T2111	DLine - Geotech Engineering
T2112	DLine - External Contractor Engineering
T2121	DLine - Civil Engineering - Foundations and structures
T2122	DLine - Civil Engineering - Access Roads
T2123	DLine - Civil Engineering - Grading
T2124	DLine - Civil Engineering - Construction Support
T2125	DLine - Civil Engineering - Completion
T2126	DLine - Civil Engineering - Engineering Management
T2131	DLine - Line Engineering - Design
T2132	DLine - Line Engineering - Studies
T2133	DLine - Line Engineering - Factory Inspections
T2134	DLine - Line Engineering - Drawing Control
T2135	DLine - Line Engineering - Construction Support
T2136	DLine - Line Engineering - Completion
T2137	DLine - Line Engineering - Engineering Management
T2141	DLine - Suvery- LIDAR
T2142	DLine - Suvery- Alignment
T2143	DLine - Suvery- Staking
T2144	DLine - Suvery- Legal Survey / Final Plans
T2145	DL-Surv Legal/Final
T2151	DLine - Engineering - EPC Contract
T2211	DLine - Clearing - Brushing
T2212	DLine - Clearing - Brushing Geotech
T2213	DLine - Clearing - Brush Haul
T2214	DLine - External Contractor Vegetation Management
T2221	DLine - Access - Roads Temporary
T2222	DLine - Access - Roads Permanent

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T2223	DLine - Access - Access Maintenance
T2224	DLine - Access - Fencing
T2225	DLine - Access - Reclamation
T2226	DLine - Access - Matting Rental
T2227	DLine - Access - Matting Lay/Removal
T2228	DLine - External Contractor Access Management
T2231	DLine - Pad Work - Grading
T2232	DLine - External Contractor Construction
T2241	DLine - Construction - Foundations - Screw Piles
T2242	DLine - Construction - Foundations - H-Piles
T2243	DLine - Construction - Foundations - Pipe Piles
T2244	DLine - Construction - Foundations - Caissons
T2245	DLine - Construction - Foundations - Bucket Piles
T2246	DLine - Construction - Foundations - Grillage
T2247	DLine - Construction - Foundations - Rocksets
T2248	DLine - Construction - Foundations - Anchors
T2249	DLine - Construction - Foundations - Other
T2261	DLine - Construction - Stringing - Conductor
T2262	DLine - Construction - Stringing - Shield Wire
T2263	DLine - Construction - Stringing - OPGW
T2264	DLine - Construction - Stringing - Fibre Splicing and Testing
T2265	DLine - Construction - Stringing - Substation Tie-In
T2266	DLine - Construction - Stringing - Hot Line Work
T2267	DLine - Construction - Stringing - Rider Poles
T2271	DLine - Construction - Cables laying
T2272	DLine - Construction - Cables trench excavation and preparation
T2273	DLine - Construction - Underground Conduit
T2274	DLine - Construction - Cable - Splicing and Testing
T2275	DLine - Construction - cables Tie-In
T2276	DLine - Construction - cables - Hot Line Work
T2277	DLine - Construction - cabling - concrete duct bank work
T2281	DLine - Construction - Warehousing - Warehousing
T2282	DLine - Construction - Warehousing - Remote Warehousing
T2283	DLine - Construction - Warehousing - Asset Recovery
T2291	DLine - Construction - Temp Facilities
T2311	DLine - Construction - Health and Safety - Medic
T2312	DLine - Construction - Health and Safety - Field Support
T2313	DLine - Construction - Health and Safety - Incident Investigation
T2321	DLine - Construction - AC Mitigation
T2331	DLine - Construction - Environmental Mitigation
T2341	DLine - Construction - Major Equipment Rental - Equipment
T2342	DLine - Construction - Major Equipment Rental - Helicopter
T2351	DLine - Construction - Mobilization / Demobilization - Site Preparation
T2352	DLine - Construction - Mobilization / Demobilization - Foundations
T2353	DLine - Construction - Mobilization / Demobilization - Structure Installation
T2354	DLine - Construction - Mobilization / Demobilization - Stringing
T2361	DLine - Construction - Accommodations - Internal
T2362	DLine - Construction - Camps - Contractor
T2363	DLine - Construction - Security
T2371	DLine - Commissioning
T2381	DLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Tangent
T2382	DLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Angle
T2383	DLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Deadend
T2384	DLine - Construction - Structure Installation - Steel - Assembly - Monopole - Tangent
T2385	DLine - Construction - Structure Installation - Steel - Assembly - Monopole - Angle
T2386	DLine - Construction - Structure Installation - Steel - Assembly - Monopole - Deadend
T2387	DLine - Construction - Structure Installation - Steel - Assembly - Other
T2388	DLine - Construction - Structure Installation - Steel - Erection - H-Frame - Tangent
T2389	DLine - Construction - Structure Installation - Steel - Erection - H-Frame - Angle

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T2390	DLine - Construction - Structure Installation - Steel - Erection - H-Frame - Deadend
T2391	DLine - Construction - Structure Installation - Steel - Erection - Monopole - Tangent
T2392	DLine - Construction - Structure Installation - Steel - Erection - Monopole - Angle
T2393	DLine - Construction - Structure Installation - Steel - Erection - Monopole - Deadend
T2394	DLine - Construction - Structure Installation - Steel - Erection - Other
T2395	DLine - Construction - Structure Installation - Steel - Switch
T2396	DLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Tangent
T2397	DLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Angle
T2398	DLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Deadend
T2399	DLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Tangent
T2400	DLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Angle
T2401	DLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Deadend
T2402	DLine - Construction - Structure Installation - Wood - Assembly - Other
T2403	DLine - Construction - Structure Installation - Wood - Erection - H-Frame - Tangent
T2404	DLine - Construction - Structure Installation - Wood - Erection - H-Frame - Angle
T2405	DLine - Construction - Structure Installation - Wood - Erection - H-Frame - Deadend
T2406	DLine - Construction - Structure Installation - Wood - Erection - Single Pole - Tangent
T2407	DLine - Construction - Structure Installation - Wood - Erection - Single Pole - Angle
T2408	DLine - Construction - Structure Installation - Wood - Erection - Single Pole - Deadend
T2409	DLine - Construction - Structure Installation - Wood - Erection - Other
T2410	DLine - Construction - Structure Installation - Wood - Switch
T2411	DLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Tangent
T2412	DLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Angle
T2413	DLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Deadend
T2414	DLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Tangent
T2415	DLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Angle
T2416	DLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Deadend
T2417	DLine - Construction - Structure Installation - Concrete - Assembly - Other
T2418	DLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Tangent
T2419	DLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Angle
T2420	DLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Deadend
T2421	DLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Tangent
T2422	DLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Angle
T2423	DLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Deadend
T2424	DLine - Construction - Structure Installation - Concrete - Erection - Other
T2425	DLine - Construction - Structure Installation - Concrete - Switch
T2426	DLine - Construction - Structure Installation - Bypass
T2431	DLine - Construction - EPC Contract
T2511	DLine - Materials - EPC Contract
T2512	DL-Con Fnd Screw Pi
T2513	DL-Con Fnd H-Piles
T2514	DL-Con Fnd Pipe Pil
T2515	DL-Con Fnd Caissons
T2516	DL-Con Fnd Bucket P
T2517	DL-Con Fnd Grillage
T2518	DL-Con Fnd Rocksets
T2519	DL-Con Fnd Anchors
T2520	DL-Con Fnd Other
T2521	DL-Con Str Conducto
T2522	DL-Con Str Shield W
T2523	DL-Con Str OPGW
T2524	DL-Con Str Fibre Sp
T2525	DL-Con Str Substati
T2526	DL-Con Str Hot Line
T2527	DL-Con Str Rider Po
T2528	DL-Con Cables laying
T2529	DL-Con Cables trench
T2530	DL-Con Underground C
T2531	DL-Con Cable - Splic

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T2532	DL-Con cables Tie-In
T2533	DL-Con cables Hot Li
T2534	DL-Con cabling concr
T2535	DL-Con Temp Faciliti
T2536	DL-Con AC Mitigation
T2537	DL-Con Enviro Mitiga
T2538	DLine - Construction
T2539	DL-Con S H-Fr - Angl
T2540	DL-Con S H-Fr - Dead
T2541	DL-Con S Mono- Tange
T2542	DL-Con S Mono- Angle
T2543	DL-Con S Mono- Deade
T2544	DL-Con S Other
T2545	DL-Con S H-Fr Tangen
T2546	DL-Con S H-Fr Angle
T2547	DL-Con S H-Fr Deaden
T2548	DL-Con S Mono Tangen
T2549	DL-Con S Mono Angle
T2550	DL-Con S Mono Deaden
T2551	DL-Con S Other
T2552	DL-Con S Switch
T2553	DL-Con W H-Fr Tange
T2554	DL-Con W H-Fr Angle
T2555	DL-Con W H-Fr Deade
T2556	DL-Con W S Pole - T
T2557	DL-Con W S Pole - A
T2558	DL-Con W S Pole - D
T2559	DL-Con W Other
T2560	DL-Con W H-Fr Tangen
T2561	DL-Con W H-Fr Angle
T2562	DL-Con W H-Fr Deaden
T2563	DL-Con W S Pole Tang
T2564	DL-Con W S Pole Angl
T2565	DL-Con W S Pole Dead
T2566	DL-Con W Other
T2567	DL-Con W Switch
T2568	DL-Con Conc H-Fr Tan
T2569	DL-Con Conc H-Fr Ang
T2570	DL-Con Conc H-Fr Dea
T2571	DL-Con Conc S Pole T
T2572	DL-Con Conc S Pole A
T2573	DL-Con Conc S Pole D
T2574	DL-Con Conc Other
T2575	DL-Con Conc H Fr Tan
T2576	DL-Con Conc H Fr Ang
T2577	DL-Con Conc H Fr Dea
T2578	DL-Con Conc S Pole T
T2579	DL-Con Conc S Pole A
T2580	DL-Con Conc S Pole D
T2581	DL-Con Conc Erection
T2582	DL-Con Conc Switch
T2583	DL-Con Bypass
T2711	DLine - Dismantle Steel Structures
T2712	DLine - Dismantle Wood Structures
T2713	DLine - Dismantle Concrete Structures
T2714	DLine - Dismantle Line Conductor
T2715	DLine - Dismantle Land Remediation and Reclamation
T2721	DLine - Salvage Steel Structures
T2722	DLine - Salvage Wood Structures

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T2723	DLine - Salvage Concrete Structures
T2724	DLine - Salvage Conductor
T3111	Sub - Geotech Engineering
T3121	Sub - Civil Engineering - Foundations and structures
T3122	Sub - Civil Engineering - Access Roads
T3123	Sub - Civil Engineering - Grading
T3124	Sub - Civil Engineering - Construction Support
T3125	Sub - Civil Engineering - Completion
T3126	Sub - Civil Engineering - Engineering Management
T3127	Sub - Civil Engineering - Flood Mitigation
T3131	Sub - Substation Engineering - Layout
T3132	Sub - Substation Engineering - Grounding
T3133	Sub - Substation Engineering - Structures and Buswork
T3134	Sub - Substation Engineering - Transformers
T3135	Sub - Substation Engineering - Transformer Oil Containment
T3136	Sub - Substation Engineering - Transformer Blast Wall
T3137	Sub - Substation Engineering - Circuit Breakers
T3138	Sub - Substation Engineering - Cap Bank
T3139	Sub - Substation Engineering - Reactor Bank
T3140	Sub - Substation Engineering - System Var Support
T3141	Sub - Substation Engineering - Current Transformers
T3142	Sub - Substation Engineering - Potential Transformer
T3143	Sub - Substation Engineering - Switches
T3144	Sub - Substation Engineering - Indoor Switchgear
T3145	Sub - Substation Engineering - GIS
T3146	Sub - Substation Engineering - Factory Inspections
T3147	Sub - Substation Engineering - Control Building Shell
T3148	Sub - Substation Engineering - Drawing Control
T3149	Sub - Substation Engineering - Construction Support
T3150	Sub - Substation Engineering - Completion
T3151	Sub - Substation Engineering - Engineering Management
T3152	Sub - Substation Engineering - Voice Services
T3153	Sub - Substation Engineering - Other
T3161	Sub - P&C Engineering - Protection Drawings
T3162	Sub - P&C Engineering - Protection Settings
T3163	Sub - P&C Engineering - Control Building Layout
T3164	Sub - P&C Engineering - Schematics, Wiring & Panel Layout
T3165	Sub - P&C Engineering - AC/DC Distribution
T3166	Sub - P&C Engineering - Construction Support
T3167	Sub - P&C Engineering - Completion
T3168	Sub - P&C Engineering - Engineering Management
T3171	Sub - Telecontrol Engineering - Design
T3172	Sub - Telecontrol Engineering - Programming & Point List
T3173	Sub - Telecontrol Engineering - Assembly Testing
T3174	Sub - Telecontrol Engineering - Site Installation / Commissioning
T3175	Sub - Telecontrol Engineering - Construction Support
T3176	Sub - Telecontrol Engineering - Completion
T3177	Sub - Telecontrol Engineering - Engineering Management
T3181	Sub - Survey - LIDAR
T3182	Sub - Survey - Topographic
T3183	Sub - Survey - Staking Site Grading
T3184	Sub - Survey - Staking Foundations
T3185	Sub - Survey - Civil Volume Measurements
T3186	Sub - Survey - Legal Survey / Final Plans
T3187	Sub-Surv Legal Surve
T3191	Sub - Engineering - EPC Contract
T3211	Sub - Clearing - Brushing
T3212	Sub - Clearing - Brushing Geotech
T3213	Sub - Clearing - Haul

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T3221	Sub - Access - Roads
T3222	Sub - Access - Roads Maintenance
T3223	Sub - Access - Roads Reclamation
T3224	Sub - Access - Matting Rental
T3225	Sub - Access - Matting Lay/Removal
T3231	Sub - Pad Work - Stripping
T3232	Sub - Pad Work - Excavation
T3233	Sub - Pad Work - Cut / Fill
T3234	Sub - Pad Work - Common Fill Below Ground Grid
T3235	Sub - Pad Work - Geogrid / Geotextile
T3236	Sub - Pad Work - Pit Run Gravel
T3237	Sub - Pad Work - Common Fill Above Ground Grid
T3238	Sub - Pad Work - Insulating Gravel
T3239	Sub - Pad Work - Borrow Pits
T3240	Sub - Pad Work - Reclamation
T3241	Sub - Pad Work - Flood mitigation Barrier (sand bags/dykes)
T3251	Sub - Construction - Foundations - Screw Piles
T3252	Sub - Construction - Foundations - H-Piles
T3253	Sub - Construction - Foundations - Pipe Piles
T3254	Sub - Construction - Foundations - Caissons
T3255	Sub - Construction - Foundations - Other
T3261	Sub - Construction - Structure & Buswork Installation - Ground Grid
T3262	Sub - Construction - Structure & Buswork Installation - Structural Erection
T3263	Sub - Construction - Structure & Buswork Installation - Buswork
T3264	Sub - Construction - Structure & Buswork Installation - Switches
T3265	Sub - Construction - Structure & Buswork Installation - Power Cables
T3266	Sub - Construction - Structure & Buswork Installation - Control Cables
T3267	Sub - Construction - Structure & Buswork Installation - AMR
T3268	Sub - Construction - Structure & Buswork Installation - Fencing
T3269	Sub - Construction - Structure & Buswork Installation - Mobile Sub
T3270	Sub - Construction - Structure & Buswork Installation - Hot Line Work
T3271	Sub - Construction - Structure & Buswork Installation - Bypass
T3272	Sub - Construction - Structure & Buswork Installation - Bird Proofing
T3281	Sub - Construction - Control Building - Panel Shop - Control Building Assembly
T3282	Sub - Construction - Control Building - Panel Shop - Control Building Outfitting
T3283	Sub - Construction - Control Building - Panel Shop - Protection Panels
T3284	Sub - Construction - Control Building - Panel Shop - Telecontrol Panels
T3285	Sub - Construction - Control Building - Panel Shop - Interpanel Wiring
T3286	Sub - Construction - Control Building - Panel Shop - Yard Equipment
T3287	Sub - Construction - Control Building - Battery Bank
T3288	Sub - Construction - Control Building - Transport
T3289	Sub - Construction - Control Building - Site Placement
T3291	Sub - Construction - Transformers - Transport
T3292	Sub - Construction - Transformers - Site Placement
T3293	Sub - Construction - Transformers - Assembly
T3294	Sub - Construction - Transformers - Oil Filling
T3295	Sub - Construction - Transformers - Oil Containment
T3296	Sub - Construction - Transformers - Blast Wall
T3311	Sub - Construction - Equipment Installation - Circuit Breakers - Circuit Breakers
T3312	Sub - Construction - Equipment Installation - Circuit Breakers - Gas Filling
T3313	Sub - Construction - Equipment Installation - Circuit Breakers - Testing
T3314	Sub - Construction - Equipment Installation - Cap Bank
T3315	Sub - Construction - Equipment Installation - Reactor Bank
T3316	Sub - Construction - Equipment Installation - System Var Support
T3317	Sub - Construction - Equipment Installation - Current Transformers
T3318	Sub - Construction - Equipment Installation - Potential Transformer
T3319	Sub - Construction - Equipment Installation - Indoor Switchgear
T3320	Sub - Construction - Equipment Installation - GIS
T3321	Sub - Construction - Equipment Installation - Yard Equipment

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T3322	Sub - Construction - Equipment Installation - Other
T3331	Sub - Construction - P&C and SCADA - Testing
T3332	Sub - Construction - P&C and SCADA - Field Installation
T3341	Sub - Construction - Warehousing - Warehousing
T3342	Sub - Construction - Warehousing - Remote Warehousing
T3343	Sub - Construction - Warehousing - Asset Recovery
T3351	Sub - Construction - Temp Facilities - Logistics
T3352	Sub - Construction - Temp Facilities - Distribution Power
T3353	Sub - Construction - Temp Facilities - Generators
T3354	Sub - Construction - Temp Facilities - Fencing
T3361	Sub - Construction - Health and Safety - Medic
T3362	Sub - Construction - Health and Safety - Field Support
T3363	Sub - Construction - Health and Safety - Incident Investigation
T3371	Sub - Construction - Major Equipment Rental - Equipment
T3372	Sub - Construction - Major Equipment Rental - Helicopter
T3381	Sub - Construction - Mobilization / Demobilization
T3391	Sub - Construction - Accommodations - Internal
T3392	Sub - Construction - Camps - Contractor
T3393	Sub - Construction - Security
T3411	Sub - Commissioning - Pre-Commissioning
T3412	Sub - Commissioning - Apparatus
T3413	Sub - Commissioning - Relays and Logic
T3414	Sub - Commissioning - Pre and Post Completion
T3415	Sub - Commissioning - AMR
T3421	Sub Construction - EPC Contract
T3511	Sub Materials - EPC Contract
T3512	Sub-Pad Common Fill
T3513	Sub-Pad Geogrid / Ge
T3514	Sub-Pad Pit Run Grav
T3515	Sub-Pad Common Fill
T3516	Sub-Pad Insulating G
T3517	Sub-Pad Borrow Pits
T3518	Sub-Pad Reclamation
T3519	Sub-Pad Flood mitig
T3520	Sub-Con Fnd Screw Pi
T3521	Sub-Con Fnd H-Piles
T3522	Sub-Con Fnd Pipe Pil
T3523	Sub-Con Fnd Caissons
T3524	Sub-Con Fnd Other
T3525	Sub-Con Str Ground G
T3526	Sub-Con Str Structur
T3527	Sub-Con Str Buswork
T3528	Sub-Con Str Switches
T3529	Sub-Con Str Power Ca
T3530	Sub-Con Str Control
T3531	Sub-Con Str AMR
T3532	Sub-Con Str Fencing
T3533	Sub-Con Str Mobile S
T3534	Sub-Con Str Hot Line
T3535	Sub-Con Str Bypass
T3536	Sub-Con Str Bird Pro
T3537	Sub-Con Bldg Assembl
T3538	Sub-Con Bldg Outfitt
T3539	Sub-Con Bldg Protect
T3540	Sub-Con Bldg Automat
T3541	Sub-Con Bldg Interpa
T3542	Sub-Con Bldg Yard Eq
T3543	Sub-Con Bldg Battery
T3544	Sub-Con Trf Assembl

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T3545	Sub-Con Trf Oil Fil
T3546	Sub-Con Trf Oil Con
T3547	Sub-Con Trf Blast W
T3548	Sub-Con Equip Circui
T3549	Sub-Con Equip Gas Fi
T3550	Sub-Con Equip Testin
T3551	Sub-Con Equip Cap Ba
T3552	Sub-Con Equip Reacto
T3553	Sub-Con Equip System
T3554	Sub-Con Equip Curren
T3555	Sub-Con Equip Potent
T3556	Sub-Con Equip Indoor
T3557	Sub-Con Equip GIS
T3558	Sub-Con Equip Yard E
T3559	Sub-Con Equip Other
T3560	Sub-Con T Fac Dist P
T3561	Sub-Con T Fac Genera
T3562	Sub-Con T Fac Fencin
T3711	Sub - Dismantle Substation Equipment
T3712	Telecom - Dismantle Communications
T3713	Sub - Dismantle AMR
T3714	Sub - Dismantle Land Remediation and Reclamation
T3715	Sub - Dismantle Steel Structures
T3716	Sub - Dismantle Wood Structures
T3717	Sub - Dismantle Concrete Structures
T3721	Sub - Salvage Substation Equipment
T3722	Telecom - Salvage Communications
T3723	Sub - Salvage AMR
T4111	Telecom - Geotech Engineering
T4121	Telecom - Civil Engineering - Foundations
T4122	Telecom - Civil Engineering - Access Roads
T4123	Telecom - Civil Engineering - Grading
T4124	Telecom - Civil Engineering - Construction Support
T4125	Telecom - Civil Engineering - Completion
T4126	Telecom - Civil Engineering - Engineering Management
T4131	Telecom - Telecom Engineering - Logical Network and Circuit Design
T4132	Telecom - Telecom Engineering - Layout
T4133	Telecom - Telecom Engineering - Tower
T4134	Telecom - Telecom Engineering - Building
T4135	Telecom - Telecom Engineering - Panels
T4136	Telecom - Telecom Engineering - Backup Generator
T4137	Telecom - Telecom Engineering - RF Path Survey
T4138	Telecom - Telecom Engineering - Industry Canada
T4139	Telecom - Telecom Engineering - Drawing Control
T4140	Telecom - Telecom Engineering - Construction Support
T4141	Telecom - Telecom Engineering - Completion
T4142	Telecom - Telecom Engineering - Engineering Management
T4151	Telecom - Survey - LIDAR
T4152	Telecom - Survey - Topographic
T4153	Telecom - Survey - Staking Site Grading
T4154	Telecom - Survey - Staking Foundations
T4155	Telecom - Survey - Civil Volume Measurement
T4156	Telecom - Survey - Legal Survey / Final Plans
T4157	Tel-Surv Legal Surve
T4161	Telecom - Engineering - EPC Contract
T4211	Telecom - Clearing - Brushing
T4212	Telecom - Clearing - Brushing Geotech
T4213	Telecom - Clearing - Log Haul
T4221	Telecom - Access - Roads

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T4222	Telecom - Access - Roads Maintenance
T4223	Telecom - Access - Roads Reclamation
T4224	Telecom - Access - Matting Rental
T4225	Telecom - Access - Matting Lay/Removal
T4231	Telecom - Pad Work
T4232	Telecom - Pad Work - Insulating Gravel
T4233	Telecom - Pad Work - Borrow Pits
T4241	Telecom - Construction - Foundations - Screw Pile
T4242	Telecom - Construction - Foundations - H-Pile
T4243	Telecom - Construction - Foundations - Pipe Pile
T4244	Telecom - Construction - Foundations - Caissons
T4245	Telecom - Construction - Foundations - Other
T4251	Telecom - Construction - Tower Assembly and Erection
T4261	Telecom - Construction - Building - Panel Shop - Building Outfitting
T4262	Telecom - Construction - Building - Panel Shop - Telecom - Panels
T4263	Telecom - Construction - Building - Panel Shop - Interpanel Wiring
T4264	Telecom - Construction - Building - Transport
T4265	Telecom - Construction - Building - Site Placement
T4271	Telecom - Construction - Equipment Installation - Substation Prefabrication
T4272	Telecom - Construction - Equipment Installation - Substation Assembly Testing
T4273	Telecom - Construction - Equipment Installation - Substation Telecom - Panels (Panel Shop)
T4274	Telecom - Construction - Equipment Installation - Substation Field Installation
T4275	Telecom - Construction - Equipment Installation - Prefabrication
T4276	Telecom - Construction - Equipment Installation - Assembly Testing
T4277	Telecom - Construction - Equipment Installation - Field Installation
T4281	Telecom - Construction - Equipment Network - Management
T4282	Telecom - Construction - Equipment Network - Cutover
T4291	Telecom - Construction - Equipment Installation - Warehousing
T4292	Telecom - Construction - Equipment Installation - Remote Warehousing
T4293	Telecom - Construction - Equipment Installation - Asset Recovery
T4311	Telecom - Construction - Equipment Installation - Temporary Site Facilities
T4312	Telecom - Construction - Equipment Installation - Fencing
T4321	Telecom - Construction - Major Equipment Rental - Equipment
T4331	Telecom - Construction - Health and Safety - Medic
T4332	Telecom - Construction - Health and Safety - Field Support
T4333	Telecom - Construction - Health and Safety - Incident Investigation
T4341	Telecom - Construction - Accommodations - Internal
T4342	Telecom - Construction - Camps - Contractor
T4343	Telecom - Construction - Security
T4351	Telecom - Commissioning
T4361	Telecom - Construction - EPC Contract
T4511	Telecom - Materials - EPC Contract
T4512	Tel-Pad Insulating G
T4513	Tel-Pad Borrow Pits
T4514	Tel-Con Fnd Screw Pi
T4515	Tel-Con Fnd H-Pile
T4516	Tel-Con Fnd Pipe Pil
T4517	Tel-Con Fnd Caissons
T4518	Tel-Con Fnd Other
T4519	Tel-Con Tower Assem
T4520	Tel-Con Bldg Outfitt
T4521	Tel-Con Bldg Panels
T4522	Tel-Con Bldg Interpa
T4523	Tel-Con Eq Inst Temp
T4524	Tel-Con Eq Inst Fenc
T4711	Telecom - Dismantle Communications Equipment and Panels
T4712	Telecom - Dismantle Land Remediation and Reclamation
T4713	Telecom - Salvage Steel Structures
T4714	Telecom - Salvage Wood Structures

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T4715	Telecom - Dismantle Cables & wires
T4716	Telecom - Dismantle Communication Towers
T4721	Telecom - Salvage Communications
T5111	Streetlight - Geotech Engineering
T5121	Streetlight - Civil Engineering - Foundations
T5122	Streetlight - Civil Engineering - Construction Support
T5123	Streetlight - Civil Engineering - Completion
T5124	Streetlight - Civil Engineering - Engineering Management
T5131	Streetlight - Cable Engineering - Design
T5132	Streetlight - Cable Engineering - Fibre
T5133	Streetlight - Cable Engineering - Studies
T5134	Streetlight - Cable Engineering - Factory Inspections
T5135	Streetlight - Cable Engineering - Drawing Control
T5136	Streetlight - Cable Engineering - Construction Support
T5137	Streetlight - Cable Engineering - Completion
T5138	Streetlight - Cable Engineering - Engineering Management
T5139	Streetlight - Equipment Engineering - Electrical Equipment
T5141	Streetlight - Survey- LIDAR/Field
T5142	Streetlight - Survey- Alignment
T5143	Streetlight - Survey- Staking
T5144	Streetlight - Survey- Legal Survey / Final Plans
T5145	SL-Surv Legal Survey
T5151	Streetlight - Engineering - EPC Contract
T5211	Streetlight - Clearing - Brushing
T5212	Streetlight - Clearing - Brushing Geotech
T5213	Streetlight - Clearing - Pole Haul
T5221	Streetlight - Access - Roads Temporary
T5222	Streetlight - Access - Reclamation
T5223	Streetlight- Access - Matting Rental
T5224	Streetlight - Access - Matting Lay/Removal
T5231	Streetlight - Pad Work - Grading
T5241	Streetlight - Construction - Foundations
T5242	Streetlight - Construction - Foundations - Other
T5251	Streetlight - Construction - U/G Cable
T5252	Streetlight - Construction - O/H cable
T5261	Streetlight - Construction - Warehousing - Warehousing
T5262	Streetlight - Construction - Warehousing - Remote Warehousing
T5263	Streetlight - Construction - Warehousing - Asset Recovery
T5271	Streetlight - Construction - Temp Facilities
T5281	Streetlight - Construction - Health and Safety - Medic
T5282	Streetlight - Construction - Health and Safety - Field Support
T5283	Streetlight - Construction - Health and Safety - Incident Investigation
T5291	Streetlight - Construction - Environmental Mitigation
T5311	Streetlight - Construction - Major Equipment Rental - Equipment
T5312	Streetlight Construction - Equipment Rental Contractor
T5321	Streetlight - Construction - Mobilization / Demobilization - Site Preparation
T5322	Streetlight - Construction - Mobilization / Demobilization - Foundations
T5323	Streetlight - Construction - Mobilization / Demobilization - Light Pole Installation
T5324	Streetlight - Construction - Mobilization / Demobilization - Excavation and Cabling
T5331	Streetlight - Construction - Light Fixture Installation - Light Fixture
T5332	Streetlight - Construction - Light Fixture Installation - Terminations
T5341	Streetlight - Commissioning
T5351	Streetlight - Construction - Pole Installation - Steel
T5352	Streetlight - Construction - Pole Installation - Concrete
T5353	Streetlight - Construction - Pole Installation - Wood
T5354	Streetlight - Construction - Pole Installation - others
T5361	Streetlight - Construction -EPC Contract
T5511	Streetlight - Materials -EPC Contract
T5512	SL-Con Found

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T5513	SL-Con Found Other
T5514	SL-Con U/G Cable
T5515	SL-Con O/H cable
T5516	SL-Con Temp Faciliti
T5517	SL-Con Enviro Mitiga
T5518	SL-Con L Fix Install
T5519	SL-Con L Fix Termina
T5520	SL-Con Pole Steel
T5521	SL-Con Pole Concrete
T5522	SL-Con Pole Wood
T5523	SL-Con Pole Other
T5711	Streetlights - Dismantle fixtures
T5712	Streetlights - Dismantle Poles and arms
T5713	Streetlights - Dismantle Cables and Conductors
T5714	Streetlights - Dismantle - Land Remediation and Reclamation
T5715	Streetlights - Haul
T5721	Streetlights - Salvage Streetlights
T6111	IT/OT - System Requirements
T6112	IT/OT - System Architecture
T6113	IT/OT - Software Licensing
T6114	IT/OT - Software Subscription
T6115	IT/OT - Conversion
T6116	IT/OT - Conversion
T6121	IT/OT - Engineering EPC Contract
T6211	IT/OT - Configuration
T6212	IT/OT - Integrations
T6213	IT/OT - Infrastructure
T6214	IT/OT - Documentation Materials
T6221	IT/OT -Construction - EPC Contract
T6511	IT/OT - Test Preparation
T6512	IT/OT - Test Execution
T6611	IT/OT - Cutover
T6612	IT/OT - Conversion
T6711	IT/OT - Hypercare
T6811	IT/OT - Decommissioning
T8102	Portfolio Management - Portfolio Feasibility & Planning
T8103	Portfolio Management - Portfolio Execution Sequencing
T8104	Portfolio Management - Portfolio Management
T8105	Portfolio Management - Portfolio Resource Planning
T8106	Portfolio Management - Portfolio Schedule & Financial Performance Monitoring
T8107	Portfolio Management - Portfolio Reporting
T8108	Portfolio Management - Portfolio Execution Risk Mitigating
T8109	Portfolio Management - Coordination Meetings with FEMA and Recipient
T8110	Portfolio Management - Portfolio Management Systems Development & Enhancements
T8111	Portfolio Management - Portfolio PMO Support
T8121	Procurement - Procurement Services
T8122	Contracting - Contract Development
T8123	Contracting - Contract Administration
T8124	Contracting & Procurement - Contracting & Procurement Federal Compliance Support
T8131	Health - Health Services Support
T8132	Environment Management - Environmental Services Support
T8133	Quality - Quality Management System and Services Support
T8141	Land - Land Management Services
T8142	Permitting - Permit Management Services
T8151	Finance - Financial Reporting Support
T8152	Finance - Financial Federal Funding Compliance
T8153	Accounting - Project Accounting Services
T8154	Accounting - Accounts Payable Services
T8161	Grant Management - Program Funding Request Formulation Support

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T8162	Grant Management - Additional FEMA and/or Grantee Documentation Requests
T8163	Grant Management - Alternate Project Development Support
T8164	Grant Management - Improved Project Development Support
T8171	Grant Management - Project Payment & Reimbursement Requests Support
T8172	Grant Management - Project Cost Reconciliation Support
T8173	Grant Management - Project Inspection Request Support
T8174	Grant Management - Cost Overruns Evaluation and Estimation
T8175	Grant Management - PW Versions for Cost Adjustments Preparation
T8176	Grant Management - Project Documentation Control and Management
T8177	Grant Management - Other Program Management/Close-out Activities Support
T8211	Engineering - Project Prioritization & Selection
T8212	Engineering - Project Site Identification
T8213	Engineering - Project Immediate Needs Determination
T8214	Engineering - Project Preliminary Cost Estimate
T8215	Engineering - Project Data Collection and Dissemination
T8216	Engineering - Project Engineering Services
T8217	Engineering - Project System Planning and Reliability Studies
T8218	Engineering - Engineering PMO Support
T8311	Project Formulation - Financial Compliance Reviews Support
T8312	Project Formulation - Hazard Mitigation & Other Funding Requests Support
T8313	Project Formulation - Project Site Visits
T8314	Project Formulation - Project Description and Scope Development
T8315	Project Formulation - Project Cost Estimation and Documentation Support
T8316	Project Formulation - Alternate Project Request
T8317	Project Formulation - Improved Project Request
T8318	Project Formulation - Project Worksheet Writing Support
T8319	Project Formulation - Project Worksheet Exit Briefing Support
T8320	Project Formulation - FEMA-Grantee Meetings and Responses Support
T8411	Materials - Materials Management Support
T8412	Materials - Warehousing Support
T8413	Materials - Logistics Support
T8414	Materials - Lands and Facilities
T9102	Office Equip Purchase Price
T9103	Office Equip Ancillary
T9104	Office Equip Installation Costs
T9141	Office Equip Dismantle Costs
T9146	Office Equip Salvage
T9152	Transporation Equip Purchase Price
T9153	Transporation Equip Ancillary Equipment
T9154	Transporation Equip Installation Costs
T9181	Transporation Equip Dismantle Costs
T9186	Transporation Equip Salvage
T9202	Store Equip Purchase Price
T9203	Store Equip Ancillary Equipment
T9204	Store Equip Installation Costs
T9241	Store Equip Dismantle Costs
T9246	Store Equip Salvage
T9252	Tools Equipment Purchase Price
T9253	Tools Equipment Ancillary Equipment
T9254	Tools Equipment Installation Costs
T9281	Tools Equipment Dismantle Costs
T9286	Tools Equipment Salvage
T9302	Power Equipment Purchase Price
T9303	Power Equipment Ancillary Equipment
T9304	Power Equipment Installation Costs
T9341	Power Equipment Dismantle Costs
T9345	Power Equipment Salvage
T9351	Communication Equipment Purchase Price
T9352	Communication Equipment Ancillary Equipment

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T9353	Communication Equipment Installation Costs
T9381	Communication Equipment Dismantle Costs
T9386	Communication Equipment Salvage
T9411	Buildings - Geotech Engineering
T9421	Buildings - Civil Engineering - Foundations
T9422	Buildings - Civil Engineering - Access Roads
T9423	Buildings - Civil Engineering - Grading
T9424	Buildings - Civil Engineering - Construction Support
T9425	Buildings - Civil Engineering - Completion
T9426	Buildings - Civil Engineering - Engineering Management
T9431	Buildings - Structural Engineering
T9432	Buildings - Structural Engineering - Construction Support
T9433	Buildings - Structural Engineering - Completion
T9434	Buildings - Structural Engineering - Engineering Management
T9441	Buildings - Electromech Engineering
T9442	Buildings - Electromech Engineering - Construction Support
T9443	Buildings - Electromech Engineering - Completion
T9444	Buildings - Electromech Engineering - Engineering Management
T9451	Buildings - Data/Telecom/IT Engineering - Network and Circuit Design
T9452	Buildings - Data/Telecom/IT Engineering - Construction Support
T9453	Buildings - Data/Telecom/IT Engineering - Completion
T9454	Buildings - Data/Telecom/IT Engineering - Engineering Management
T9461	Buildings - Survey - Topographic
T9462	Buildings - Survey - Staking Site Grading
T9463	Buildings - Survey - Staking Foundations
T9464	Buildings - Survey - Civil Volume Measurement
T9465	Buildings - Survey - Legal Survey / Final Plans
T9466	Bldg-Surv Legal Surv
T9471	Buildings - Engineering - EPC Contract
T9472	Building - Architectural - A&E Contract
T9481	Buildings - Clearing - Brushing
T9482	Buildings - Clearing - Brushing Geotech
T9483	Buildings - Clearing - Haul
T9491	Buildings - Access - Roads
T9492	Buildings - Access - Roads Maintenance
T9493	Buildings - Access - Roads Reclamation
T9494	Buildings - Access - Matting Rental
T9495	Buildings - Access - Matting Lay/Removal
T9501	Buildings - Pad Work
T9502	Buildings - Pad Work - Insulating Gravel
T9503	Buildings - Pad Work - Borrow Pits
T9511	Buildings - Construction - Foundations - Screw Pile
T9512	Buildings - Construction - Foundations - H-Pile
T9513	Buildings - Construction - Foundations - Pipe Pile
T9514	Buildings - Construction - Foundations - Caissons
T9515	Buildings - Construction - Foundations - Other
T9521	Buildings - Construction - Building Structure
T9522	Buildings - Construction - Buildings Suerstructure
T9523	Buildings - Construction - Buildings Envelope
T9524	Buildings - Construction - Buildings Electrcials and Mechanicals fit
T9525	Buildings - Construction - Buildings Plumbing
T9526	Buildings - Construction - Buildings Fire and safety
T9527	Buildings - Construction - Buildings IT/Data/Telephony/Meeting Technology
T9528	Buildings - Construction - Buildings Interiors/décor
T9529	Buildings - Construction - Furniture systems
T9531	Buildings - Construction - Temporary Site Facilities
T9532	Buildings - Construction - Fencing
T9541	Buildings - Construction - Health and Safety - Medic
T9542	Buildings - Construction - Health and Safety - Field Support

<b>Sub-Account</b>	<b>Sub-Account Description</b>
T9543	Buildings - Construction - Health and Safety - Incident Investigation
T9551	Buildings - Commissioning
T9561	Buildings - Construction EPC Contract
T9562	Bldg-Con Fnd Screw P
T9563	Bldg-Con Fnd H-Pile
T9564	Bldg-Con Fnd Pipe Pi
T9565	Bldg-Con Fnd Caisson
T9566	Bldg-Con Fnd Other
T9571	Buildings - Materials EPC Contract
T9572	Bldg-Con Structure
T9573	Bldg-Con Suerstructu
T9574	Bldg-Con Envelope
T9575	Bldg-Con Elect & Mec
T9576	Bldg-Con Plumbing
T9577	Bldg-Con Fire & Safe
T9578	Bldg-Con Meeting Tec
T9579	Bldg-Con Interiors
T9580	Bldg-Con Furniture
T9581	Buildings - Dismantle Electro-mech Equipment
T9582	Buildings - Dismantle safety, Fire and Security Equipments
T9583	Buildings - Dismantle Structure and Envelope
T9584	Bldg-ConTemp Site Fa
T9585	Bldg-Con Fencing
T9591	Buildings - Salvage

<b>Kind Of Expense</b>	<b>Kind Of Expense Description</b>
000	Unspecified
010	Fuel
013	Conversion Balance
040	Fuel Oil Consumption adjustment
050	Purchased power
098	Distribution Interest and Overhead CWIP
110	Salario Basico- Reg y Ger Temp
115	Tiempo Extra- Reg y Ger Temp
120	Tiempo Compensatorio - Reg y Ger Temp
125	Beneficios Marginales - Salario Basico - Reg y Ger Temp
130	Beneficios Marginales TE y Comp -Reg y Ger Temp
131	Salaries
132	Hourly Salaries
133	Overtime Double Time
134	Overtime Time and a Half
135	Other Pay
136	Shift & Premium Pay
137	Employee Allowances
138	Fringe Benefit Salary Costs
139	Fringe Benefit Hourly Costs
140	Conversion Balance
141	Salaries Seconded
142	Employee Repayments
143	Absence Burden - Salary
144	Absence Burden - Hourly
145	Salaries, including overtime and fringe benefit adj.
146	Overtime Fringe
147	Cat-Z Burden
149	Other Labor adjustments
150	Salario Basico- Temp y Otros
151	Billed Fringe Rate
155	Tiempo Extra - Empleados Temporeros y Otros
165	Beneficios Marginales Salario Basico-Temporeros y Otros
170	Beneficios Marginales Tiempo Extra - Empleados Temporeros y Otros
181	Seconded Salaries/Labor
182	Seconded Memo Fringe Rate
183	Seconded Expat/Premium Pay
191	Seconded Billed Fringe Rate
192	Overhead
193	Secondment Services
200	Materials and Supplies Gen
205	Inventory Issue
210	Materials Blankets
215	Workers Comp
240	Fuel and motor oil/land transp only
242	Tires and tubes/land transp only
245	Auto parts and accesories/land transp only
250	Lubricants for power plants
252	Tools and small equip Eng. & Constr.
253	prepayments, minor projects
260	Land transportation
270	Air Transportation
300	Per diem and traveling expense
301	Per Diem & Allowances (07 Only - Except Pcard)

<b>Kind Of Expense</b>	<b>Kind Of Expense Description</b>
302	Meals & Entertainment (07 Only-Except pcard)
303	Deductible M&E (07 Only- Except Pcard)
310	Mileage and Stand by allowance on employee owned vehicle
330	Air transportation - outside
340	Transportation Allowance
341	Vehicle Usage
342	Equipment Usage
343	Vehicle Rental
344	Equipment Rental
350	Standby Allowance
368	COST RECOVERY
400	Authority shop services, general
410	Normal repairs-Land Only
420	Accident Repairs-Land Transportation Only
500	Water, light, power
510	Rent
520	Cellular Allowance And Other
530	Postal fees and other communication expenses
540	Service Orders
550	Technical and professional services
552	Licenses-motor vehicle
553	Ind. Expenses Dist, land transportation
554	Depreciation Land transportation
555	Misc. Div. Exp. - controlled by resp.
556	Gen. Misc. exp. controlled by Resp.
557	Services Blankets
558	Tax Provisions
559	Income Tax (07 Only)
560	Tax Penalties
600	Security Services
601	Legal Services
602	IT Service Agreements
603	Insurance
604	Medical Health Care Plan
605	Training
610	Land and Land rights
620	Buildings
630	Roads
640	New equipment
650	Used equipment
660	Other assets
700	Land and land rights
710	Roads
720	New Equipment
730	Other assets
740	Buildings
800	Capital Overhead Recovery
811	Non-Reimbursable OH
850	Customer Contribution
851	Impairment
900	Unclassified

<b>Cost Center</b>	<b>Cost Center Description</b>
000	Unspecified
001	Oficina Junta de Gobierno
002	Oficina Director Ejecutivo
003	Asset Management
004	Regulatory Compliance
007	Oficina Auditoría Interna
008	GenCo Repair Shop South Region
009	GenCo Warehouse - San Juan Complex
010	GenCo Warehouse - Palo Seco Complex
011	Oficina Estrategia e Informática Corporativa
012	Ofic. Manejo Emergencias y Adm. Desastre
013	Oficina de Infraestructura y Tecnología
014	Oficina de Gestión de Proyectos e Innovación (PMO Office)
015	Oficina de Manejo de Fondos de Desastre (DFMO Office)
016	Sistema de Retiro
017	Divulgación Pública
018	Oficina de Sistemas de Información
019	Sección Control de Inventario
020	Almacén General-Palo Seco
021	Almacén de San Juan
022	IT/OT Office
023	Permisos y Medio Ambiente
024	Documentacion
025	Almacén de Caguas
026	Almacén de Fajardo
027	Estándares del sistema y calidad
028	Almacén de Bayamón
029	Almacén de Carolina
030	Oficina Administrador Operaciones Comerciales
031	Sist. de Información - Administración General
032	Departamento de Operaciones
033	Departamento de Apoyo Técnico
034	Sección Computadoras
035	GenCo Warehouse - Costa Sur Complex
036	Sección De Control
038	Planificacion de Trabajo
039	Oficina Seguridad y Protección Corporativa
040	GenCo Information and Technology Services
041	Depto. Estudios y Procedimientos Corp.
042	GenCo Warehouse - Aguirre Complex
043	GenCo GenCo Aguirre Power Plant
044	GenCo Repair Shop North Region
045	Centro Educ. Capacitación Informática (CECI)
046	Oficina de Administración de Documentos, Microfilmación y Digitalización
047	Taller Mecánica Monacillos I
048	Taller Mecánica Monacillos II
049	Taller Mantenimiento Preventivo
050	Legal
051	Almacén de Río Piedras
052	Almacén de Monacillos
053	Almacén de Guayama
054	Cumplimiento
055	Gestión de Procesos
056	Almacén de Ponce

<b>Cost Center</b>	<b>Cost Center Description</b>
057	Almacén de Mayaguez
058	Almacén de Aguadilla
059	Director Planif. y Amb. - Adm. Gen.
060	Nuevas Conexiones de Clientes
061	Almacén de Quebradillas
062	Arquitectura y Planificación Urbana de Edificios y Terrenos
063	Almacén de Arecibo
064	Almacén de Vega Baja
065	Depto. Proyectos y Licenciamiento Ambiental
066	Depto. Manejo Sustancias y Desperdicios
067	Protec. Amb. y Conf. Cal. - Adm. Gen.
068	Depto. Calidad de Aire y Estudios Ambientales
069	Depto. Confiabilidad de Calidad
070	Depto. Calidad de Agua
072	Almacén Central San Juan
073	Almacén Central Palo Seco
074	Almacén Central Costa Sur
075	Almacén Central Aguirre
076	Planificación y Estudios - Adm. Gen.
077	Depto. Planif. y Estudios Sis. Tran.
078	Departamento Desarrollo Sistemas de Ingeniería y Programas de Mejoras Capitales
079	Departamento de Proyecciones y Estadísticas
080	Depto. Planif. y Estudios Sist. de Dis.
081	Depto. Planificación Estratégica
082	Departamento Planificación y Estudios Sistemas de Generación
083	Ofic. Ingeniería de Información
084	Departamento de Proyectos de Energía Renovable
085	Almacén 017 Const. y Técnica Palo Seco
086	Almacén 003 Toa Alta Heights
087	Derecho Ambiental
089	089 - Cambio de Facilidades y Comunicaciones
095	Oficina de Ingeniería
097	Administración de Proyectos e Infraestructura
099	CLG - TRANSPORTATION OVERHEAD
100	Ingeniería
101	Contratos de Ingeniería - Directorado de Generación
102	Contratos de Ingeniería - Dir. de Trans. y Distr.
105	Construcción
106	Programas de Vegetación
107	Mantenimiento de Vegetación Este
110	Ofic. Contabilidad y Presupuesto
115	Servicios de Ingeniería
118	Director de Finanzas
120	Proyectos Especiales
121	Almacén de Manatí
122	Almacén de Utuado
123	Oficina del Contralor
124	Contabilidad General
125	Sección de Informes de Contabilidad
126	Sección Servicios de Contabilidad
127	Sección Servicios Generales de Contabilidad y Control de Documentos
128	Oficina Entrada y Control - Datos
129	Secc. Contab. de la Propiedad
130	Sección Clasificación de Cuentas

<b>Cost Center</b>	<b>Cost Center Description</b>
131	Administrador Presupuesto y Análisis Económico Financiero
132	Departamento de Presupuesto
133	Depto. Análisis Econó. y Financ.
134	Departamento de Nóminas
135	Oficina Desarrollo Sistemas Operacionales
137	Almacén de San Germán
138	Almacén de San Sebastián
139	Oficina del Tesorero
140	Financiamiento, Cobros e Inver.
141	Sección de Comprobantes
142	Departamento de Desembolsos
143	Desembolsos de Área - Caguas
144	Desembolsos de Área - Ponce
145	Desembolsos de Área - Mayaguez
146	Desembolsos de Área - Arecibo
147	Desembolsos de Área - San Juan
149	Almacén de Barranquitas
150	Almacén de Humacao
151	Almacén de Yauco
152	Ofic. Administración de Riesgos
153	Mantenimiento de la Subestación Oeste (Mayaguez)
154	Servicios Técnicos Oeste
155	Mantenimiento de la Subestación Oeste (Arecibo)
156	Telecom West
157	Proteccion y control del Sistema Electrico OESTE
158	Gestión de la Vegetación
159	Gestion de Vegetacion Distribucion
161	ICEE Mayaguez
162	ICEE Carolina
163	ICEE Arecibo
164	Ofic. Estudios y Evaluación Bienes Inmuebles
165	Comité Permanente de Subastas
166	Oficina Administrador de Operaciones e Infraestructura
167	Administración de Contratos y Servicios Técnicos
168	Depto. Operaciones Aéreas
169	Inspección Represas y Embalses
170	GenCo Communication and Governmental Affairs
171	Ofic. de Informática - Serv. Adm.
172	Almacén Norte
173	Taller Mecánica Bayamón
174	Taller Mecánica Cataño
175	Suministros - Adm. General
176	Departamento de Compras
177	Departamento de Administración
178	Administración Subdivisión Almacenes
179	Depto. de Compra Sistema Eléctrico
180	Taller Mecánica Vega Baja
181	Control Inventario Piezas Auto
182	Centro Recibo y Despacho Vehículos
183	Oficina Transportación Terrestre
184	Conservación Automotriz - Área Metro
185	Conservación Automotriz - Área Bayamón
186	Conservación Automotriz - Carolina
187	Conservación Automotriz - Área Caguas

<b>Cost Center</b>	<b>Cost Center Description</b>
188	Conservación Automotriz - Área Ponce
189	Conservación Automotriz - Área Mayaguez
190	Conservación Automotriz - Área Arecibo
191	Taller Mecánica Arecibo
192	Taller Mecánica Manatí
193	Taller Mecánica Quebradillas
194	Taller Mecánica Utuado
195	PropertyCo Office
196	Departamento de Servicios Generales Especiales
197	Departamento de Mantenimiento y Servicios Técnicos
198	Taller Mecánica Canóvanas
199	Taller Mecánica Fajardo
202	Depto. Tasación y Bienes Inmuebles
203	Jefe División Proyectos Especiales
204	Facilidades Finanzas y Contabilidad
205	GenCo Regulatory
206	Taller Mecánica Humacao
207	Taller Mecánica Barranquitas
208	Taller Mecánica Caguas
209	Gestion de Vegetacion Transmision
210	Hidroeléctrica - Isabela
211	Servicios de Regadío - Adm. Gen.
212	Districto Supt. - Costa Sur
213	Eastern Irrig. Section
214	Western Irrig. Section
215	District Supt. - Isabela
216	GenCo Legal and Compliance
217	District Supt. - Lajas
218	Lajas Valley Const. Section
219	GenCo Fuel Department
220	Misc. General Expenses
221	Adm. & Gen. Transfer Credit
222	Adm. & Gen. Joint Expenses DR
226	Taller Mecánica Ponce
227	Taller Mecánica Aguirre
228	Taller Mecánica Yauco
229	Taller Mecánica Santa Isabel
230	Taller Mecánica Guayama
231	Taller Mecánica Mayaguez
232	Taller Mecánica Aguadilla
233	Taller Mecánica San Germán
234	Taller Mecánica San Sebastián
235	Ofic. Adm. Salud Ocupacional
238	Taller Mecánica Río Piedras
240	GenCo Costa Sur Complex
241	Ofic. Adm. Director Recursos Humanos
244	Ofic Gerencia de Recursos Humanos
246	Ofic. Adm. de Personal
247	Depto. Evaluación de Recursos Humanos
248	Depto. Transacciones de Personal
251	Depto. Clasificación y Retribución
252	Centro Desarrollo Competencias Adm. (CDCA)
257	Oficina Asuntos Laborales
262	Oficina Adm. Jefe Aux. Salud Ocupacional

<b>Cost Center</b>	<b>Cost Center Description</b>
263	Depto. Evaluaciones Médicas
264	Depto. Programas Preservación de la Salud
265	Facilidades Finanzas y Contabilidad
266	Tienda de Mantenimiento Guayama
267	Mantenimiento Mayaguez
268	Tienda de Mantenimiento Yauco
269	Tienda Mayaguez de Mantenimiento
270	Mantenimiento Tienda San Sebastián
271	Procedimientos de la Red-GS
272	Seguridad Laboral y Comunicación de Riesgo
273	GenCo Hydrogas and Combined Cycle Power Plants
274	Almacén de Santa Isabel
275	Almacén de Corozal
276	Almacén de Canóvanas
277	Almacén 007 - Guaynabo
278	Oficina Actividades Motivacionales y Deportivas
279	Centro Adiestramiento Operaciones Comerciales (CAOC)
281	Tienda de Aguadilla de Mantenimiento
283	Mantenimiento San Alemán
284	Centro de Operaciones de Distribución
285	Mantenimiento Vega Baja Shop
286	Centro Adiestramiento Sistema Eléctrico (CASE)
287	Administrador de Sistema de Agua
288	Oficina de Combustible
289	Oficina de Presupuesto y Mejoras Capitales
290	GenCo Palo Seco Complex
292	CLG - TRANSPORTATION OVERHEAD
293	Conservación y Servicios Técnicos
294	GenCo Aguirre Combined Cycle
295	Rendimiento de Resiliencia-GS
296	Taller Mecánica Gen. Norte
297	Taller Mecánica Gen. Sur
298	Cons. Eléc. Centrales Generatrices
299	Tienda De Mantenimiento Barranquitas
300	Tienda de Mantenimiento Utuado
301	Tienda Manati de mantenimiento
302	Tienda de Quabradillas de Mantenimiento
303	Jefe Div. Hidrogas y Ciclo Com.
304	Jefe Central Ciclo Combinado
305	Jefe Central - Cambalache
306	Hidroeléctrica Dos Bocas y Caonillas
307	Sub - Área Palo Seco, Vega Baja, Covadonga
308	Hidroeléctrica Río Blanco
309	Sub - Área Yabucoa - Daguao, Vieques Culebra
310	Hidro Carite y Toro Negro
311	Sub- Área Jobos - Aguirre Gas
312	Sub- Área Sur Hidro - Gas
313	Planta de Baterías Sabana Llana
314	Central de Gas - Mayaguez
315	Jefe de Central Hidroeléctrica
316	Tienda de Mantenimiento Arecibo
320	Suministros Subestaciones
321	Cons. Subestaciones - Área Norte
322	Const. Subestaciones - Área Sur

<b>Cost Center</b>	<b>Cost Center Description</b>
323	Operación Adm. General
324	Protección del Sistema
325	Est. y Mejoras Sist. Protección
326	Pruebas de Aceptación
327	Sistema de Relés Norte
328	Sistema de Relés Sur
330	Conservación Edificios y Terrenos
331	Operación del Sist. - Jefe Auxiliar
332	Operación del Sistema Supte. Oper.
333	Subdivisión Operación y Sistema Adm. de Energía
334	Sistema de Comunicaciones
335	Comunicaciones Área Norte
336	Comunicaciones Área Sur
337	Planif. Y Const. Comunicaciones
339	Jefe Subdivisión Operaciones
340	Programas de Capital
341	Habilitación de Tecnología
342	Jefe Div. Central Gen. Aguirre
344	Proyectos de Distribución
345	Programas Capitales
346	Proyectos de Transmisión
347	Proyectos de Subestación y Telecomunicación
348	Jefe Div. Central Gen. San Juan
349	Administración de Proyectos de Conservación San Juan
350	trucción de 350 líneas
351	Construcción de subestaciones
352	Acceso a la construcción
353	Construcción de telecomunicaciones
354	Jefe Div. Central Gen. Costa Sur
356	Gestion de Proyectos de Capital de Gran Magnitud
357	Controles de proyectos
358	Programación
359	Controles de costos
360	Jefe Div. Central Gen. Palo Seco
361	Administración Proyectos- Palo Seco
362	Riesgo e informes
363	Administración de contratos
364	PMO
365	Controles de documentos
366	Depto. Estudios, Vías Libres y Proc. de Oper.
367	Depto. de Sistema de Adm. de Energía
368	Depto. de SCADA
369	Depto. de Banco de Datos
370	Proceso
371	Gestión de Calidad
372	Proyectos de Renovables
373	Construcción
374	Director Servicio al Cliente
377	Ofic. Estrategias Adm. e Informática
378	Ofic. Medición Remota
379	Oficina Jefe División ICEE
380	Planificación de ejecución
382	Jefe Div. de Adm. y Servicio a Clientes Especiales
383	Centro Servicio al Cliente

<b>Cost Center</b>	<b>Cost Center Description</b>
384	Centro de Cobros del Directorado de Servicio al Cliente
385	Depto. Contratos al por Mayor
386	Ofic. Sistemas y Procedimientos Comerciales
388	Oficina Jefe División de Medición y Clientes Al Por Mayor
389	Estimación
390	Puesta en servicio de telecomunicaciones
391	Cuentas Clave
392	Adm. Reg. Oper. Com. San Juan
393	Gerente Distrito San Juan
394	Gerente Distrito Hato Rey
396	Ofic. Servicios Técnicos
397	Gerente Distrito Monacillos
398	Servicios de facturación
400	Facturación Compleja, Excepciones y Reclamaciones
402	Gerente Distrito Puerto Nuevo
403	Adm. Reg. Oper. Com. Bayamón
404	Gerente Distrito Palo Seco
405	Gerente Distrito Minillas
406	Gerente Distrito Bayamón Centro
407	Sec. Serv. Técnicos Minillas Bay
408	Gerente Distrito Vega Baja
409	Gerente Distrito Dorado
410	Irregularidades energéticas
411	Transformación financiera
414	Adm. Reg. Oper. Com. Carolina
415	Gerente Distrito Carolina
416	Gerente Distrito Sabana Llana
417	Gerente Distrito Fajardo
418	Gerente Distrito Canóvanas
419	Ofic. Servs. Técnicos Carolina
420	Adquisiciones y Contratos
421	Gestión de Riesgos
422	Seguridad
424	Adm. Reg. Oper. Com. - Caguas
425	Gerente Distrito Caguas Sur
426	Gerente Distrito Caguas Norte
427	Gerente Distrito Cayey
428	Gerente Distrito Barranquitas
429	Gerente Distrito Humacao
430	Gerente Distrito Juncos
431	Ofic. Servicios Técnicos
432	ICEE Caguas
436	Adm. Reg. Oper. Com. - Ponce
437	Sección Servicios Técnicos
438	Gerente Distrito Ponce Sur
439	Gerente Distrito Ponce Norte
440	Gerente Distrito Juana Díaz
441	Gerente Distrito Yauco
442	Gerente Distrito Santa Isabel
443	Gerente Distrito Guayama
444	ICEE Ponce
448	Adm. Reg. Oper. Com. - Mayaguez
449	Gerente Distrito Mayaguez
450	Gerente Distrito San Germán

<b>Cost Center</b>	<b>Cost Center Description</b>
451	Gerente Distrito San Sebastián
452	Gerente Distrito Aguadilla
454	Infraestructura de Medición Avanzada
455	GenCo Accounting and Finance
456	Ingeniería Líneas de Transmisión
457	Gerente Distrito Quebradillas
458	Adm. Reg. Oper. Com. Arecibo
459	Gerente Distrito Arecibo
460	Gerente Distrito Utuado
461	Gerente Distrito Manatí
465	GenCo Security
468	Medición Arecibo
469	Medición Caguas
470	GenCo Project Management
471	Medición Carolina
472	Medición Mayaguez
473	Medición Ponce
474	Dir. Transmisión y Distribución
475	GenCo I Procurement
476	Ofic. Intervenciones y Control de Presup.
477	GenCo Cambalache Power Plant
478	Construcción de Líneas Subtransmisión
479	Mantenimiento de la Subestación Oeste (Mayaguez)
480	Medición San Juan
482	Centro Adiestramiento - Desarrollo Educativo (CADE)
483	Ingeniería de Distribución
484	Depto. Sistema de Información de Distribución
485	Contadores y Transformadores
486	Departamento Materiales y Sistemas de Medición
487	GenCo Administration Office
488	Desganche Isla
489	Almacén 005
491	Adm. Regional Oper. Téc. - San Juan
492	Superintendente Distrito San Juan
493	Despacho Servicios San Juan
494	Conservación Programada - San Juan
495	Distrito Técnico de San Juan
496	Distrito Técnico de Monacillos
497	GenCo Services (Mant, Facilitador, etc)
498	Ingeniería de Distribución San Juan
499	GenCo Palo Seco, Vega Baja, Covadonga Substation
500	ICEE San Juan
501	GenCo Yabucoa, Daguao, Vieques and Culebra Substation
502	Construcción y Mejoras San Juan
503	(Uso Futuro)
504	Distrito Técnico de Guaynabo
507	Adm. Regional Oper. Téc. Carolina
508	Distrito Técnico Carolina
509	GenCo Operations Manager
511	Conservación Programada - Carolina
512	GenCo Jobs - Aguirre Gas Plants
514	Ingeniería de Distribución Carolina
515	Construcción y Mejoras Carolina
516	Distrito Técnico Fajardo

<b>Cost Center</b>	<b>Cost Center Description</b>
517	Distrito Técnico Canóvanas
518	Estrategia de la Red
522	Oficina Administrador Regional de Bayamón
523	Ingeniería de Distribución Bayamón
524	Sección de Conservación Programada Región de Bayamón
525	Distrito Técnico de Bayamón
527	Distrito Técnico de Toa Baja
528	Sección de Inspecciones - Bayamón
529	Despacho Servicios Bayamón
531	Ingeniero Distrito de Puerto Nuevo
532	ICEE Bayamón
533	Distrito Técnico de Vega Baja
534	Distrito Técnico de Corozal
536	Medición Bayamón
537	Construcción y Mejoras Región de Bayamón
538	Proyectos Grandes
539	Adm. Regional Operaciones Tec. - Caguas
540	Ingeniería de Distribución - Caguas
541	Oficina del Ingeniero - Area de Caguas
542	Distrito Técnico Caguas
543	Distrito Técnico Cayey
544	Sh Services Cost Alloc - HydroCo
545	Distrito Técnico Barranquitas
546	Distrito Técnico Humacao
547	Construcción y Mejoras - Caguas
548	Despacho de Servicio - Caguas
549	Despacho de Servicios - Canóvanas
550	Conservación Programada - Caguas
551	Adm. Regional Oper. Téc. Ponce
552	Ingeniería de Distribución - Ponce
553	Distrito Técnico Ponce
554	Distrito Técnico Yauco
555	Distrito Técnico Santa Isabel
556	Distrito Técnico Guayama
557	Construcción y Mejoras - Ponce
558	Despacho de Servicios - Ponce
559	Conservación Programada - Ponce
561	Adm. Regional Oper. Téc. - Mayaguez
562	Ingeniería Distribución - Mayaguez
563	Distrito Técnico Mayaguez
564	Distrito Técnico San Germán
565	Distrito Técnico San Sebastián
566	Distrito Técnico Aguadilla
567	Construcción y Mejoras Mayaguez
568	Despacho de Servicios - Mayaguez
569	Conservación Programada - Mayaguez
571	Distrito Técnico Quebradillas
572	Adm. Regional Oper. Téc. - Arecibo
573	Ingeniería Distribución - Arecibo
574	Distrito Técnico de Arecibo
575	Distrito Técnico de Utuado
576	Distrito Técnico de Manatí
577	Construcción y Mejoras Arecibo
578	Despacho de Servicios - Arecibo

<b>Cost Center</b>	<b>Cost Center Description</b>
579	GenCo Hydrogas South Area
580	Conservación Programada - Arecibo
581	Sistema de Transmisión
582	Adm. Oper. y Control Sist. Distrib.
583	Sistema Distribución de Energía
584	Despacho de Distribución - Monacillos
586	Capital Vegetacion y Calidad
587	Presupuesto y Plan de Remediación del Sistema
588	Ingeniería y Programas de Capital
590	Despacho de Servicios de Barranquitas
591	Despacho de Servicios de Humacao
592	Despacho de Servicios de Cayey
593	Predicción e Investigación de Carga
594	Programas Estratégicos
595	Calidad
597	Central de Gas - Mayaguez
598	Central Térmica - Aguirre
599	Central Térmica - San Juan
600	Central Térmica - Costa Sur
601	Central Térmica - Palo Seco
602	Central Ciclo Combinado - Aguirre
603	Central Cambalache - Arecibo
604	Otras Plantas
605	Ciclo Combinado - Central San Juan
606	Fuel Oil Adjustment
609	Compra Energía Ecoeléctrica
610	Compra Energía A.E.S.
611	Purchased Power Adjustment
612	Purchahsed Power - Net Metering
613	Ingenieros Consultores
614	Servicios Auditoría Externa
615	Servicios Legales
616	Plan Médico - Jubilados
617	Servicios Médicos
618	Servicios de Fideicomisario
619	Otros Servicios Especiales
620	Seguros
621	Reclamaciones
622	O&M Fixed Fee- Genera PR LLC
623	Bono de Cond. Asistencia y Prod.
624	Beneficios Licencias Acumuladas
625	Gastos de Comunicación
626	Publicidad y Anuncios
627	Seguridad y Transp. de Valores
628	Cuentas Incobrables
629	Calidad de la Red
630	Reglamentos e Insp. Ambientales
631	Agua y Luz
632	Renta
633	Ajuste Al Presup. - Redondeo
634	Adiestramiento e Incentivos
635	Gastos Generales Misceláneos
636	Cargos Duplicados - Crédito
637	Gastos Adm. y Gen. - TR. CR. (CWIP)

<b>Cost Center</b>	<b>Cost Center Description</b>
638	Gastos Adm. y Gen. - Joint. Exp. CR.
639	Gasto Proyectos 2000
640	Operation Cost- GeneraPR LCC
641	GenCo Environment Regulation and Inspection
642	GenCo Human Resources
643	Sh Services Cost Alloc - HoldCo
644	Mantenimiento y Servicios Corporativos
645	Cargos Por Servicios Bancarios
646	Cargos Comisión Agencia de Cobros
647	GenCo Mayaguez Gas Plant
651	Jefe División de Prensa y Relaciones Públicas
652	Estrategías de Inversión
655	Jefe División Relaciones con la Comunidad
658	Planeacion e Integracion de Renovables
659	Director Seguridad Corporativa
661	Director de Información
663	GenCo GenCo Special Projects
664	Ofic. Manejo Emergencias y Adm. Desastres
665	Oficina de Seguridad y Protección Corp.
666	Administración de Contratos y Servicios Técnicos
668	Compra de Energía Renovable
669	Compra de Energía - Otros Proveedores
671	Laudos
672	Medidas Estratégicas Control de Costos
673	Reestructuración de la Deuda
674	Servicios Legales Recursos Humanos
675	Centro Externo de Llamadas y Facturación
676	Director de Información
677	Total Shared Services
678	Ejecución de Resiliencia
679	Director de Servicio Corporativo
680	Estrategia de Resiliencia
681	Planificación de Transmisión
682	Mantenimiento de la Subestación Oeste (Arecibo)
683	GenCo San Juan Combined Cycle Power Plant
684	Planificación de Distribución
685	Integración de Renovables
686	Avances en la Red
687	Asuntos Estratégicos
690	Communications
691	Servicios de Ingeniería
692	Comunicaciones de clientes y comunidad
694	Estrategia de marca digital y de medios
695	Comunicaciones internas
696	Legal
697	Abogado de Regulación y Legislación
698	Consejero de Litigios
699	Mantenimiento Tienda San Sebastián
700	Lineas de Distribución Central
701	Presidente y CEO
702	Experiencia del cliente
703	Centro de contacto
707	Tienda de Aguadilla de Mantenimiento
708	Centro de contacto San Juan

<b>Cost Center</b>	<b>Cost Center Description</b>
709	Oficinas Regionales del Centro de Contacto
710	Gestion de Vegetacion Distribucion Este
711	Programa de Voz del Cliente
712	Abogados Laborales y laborales
713	Centro de contacto TBD 1
714	Gestion de Vegetacion Distribucion Central
715	Centro de contacto TBD 2
716	Centro de contacto TBD 3
717	Centro de contacto TBD 4
719	Centro de Contacto de Protección de Ingresos
720	Experiencia Regional del Cliente
721	Regional Customer Experience Metro
723	Regional Customer Experience Bayamon
724	Regional Customer Experience Caguas
725	Experiencia Regional del Cliente Ponce
726	Gestion de Vegetacion Distribucion Oeste
727	Tienda de Mantenimiento Utuado
728	Cumplimiento de Operaciones del Sistema
729	Tienda de Quebradillas de Mantenimiento
731	Gestion de Vegetacion Transmision Lineas
733	Tienda de Mantenimiento Arecibo
734	Gestion de Vegetacion Subestaciones
736	Administración de Contratos
737	Puesta en servicio de telecomunicaciones
738	Procesamiento de pagos
740	PREPA Departamento de Transformación
741	Mantenimiento Subestación Este (Caguas)
742	Gestión de Incidentes
743	Mancomunado
744	Voz del cliente
745	Director Financiero
746	Ingeniería de Distribución y Estratégias de Inversión
748	Canal de autoservicio
749	Contabilidad LUMA
750	Mejora de procesos
751	Cumplimiento Regulatorio
752	Asesor de Bienes Inmuebles y Medio Ambiente
757	Formación y documentación
758	Calidad de la experiencia del cliente
759	Controlador
760	Finanzas - Operaciones
761	Cuentas por Pagar
762	Contabilidad de plantas
763	Informes financieros
764	Contabilidad General
765	Presupuesto y planificación
766	Servicios contables
767	Nómina
768	Nómina
769	Contabilidad de Proyectos Estratégicos
770	Tesorero
771	Inversión, Riesgo, Deuda y Cash Managment
772	Soterrado Head Quarters
773	Gestión de Bienes Raíces e Instalaciones

<b>Cost Center</b>	<b>Cost Center Description</b>
774	Gestión de propiedades e instalaciones
775	Instalaciones Gestión de Capital
776	Soterrado Drilling
777	Soterrado San Juan
778	Diseño y Planificación Del Espacio
779	Soterado de Caguas
780	Salud ocupacional
781	Soterrado Ponce
782	Construcción de Transmisión
783	Ejecución de Obra
784	Gestión de NTL
785	Soterrado Mayaguez
786	Ingenieria de Subestaciones
787	Regulador
788	Tarifas, presupuestos e informes de las partes interesadas
791	Aranceles
792	Auditoría Interna
793	SCNR - HR
794	Relaciones Externas
795	Gestión de la Fuerza de Trabajo
796	Programas y Cumplimiento
799	Pre-construcción PPOA
800	Mantenimiento Subestación Este (Cagus)
801	Programa de utilidad
802	Modernización de la red
803	Métricas de rendimiento
804	Experiencia Regional del Cliente Mayaguez
805	Programas para clientes
806	IRP
807	Tierras y Permisos
808	Tierra
809	Permisos
810	Capacitación técnica y de seguridad
811	Administración de contratos del lado de la oferta
812	Pre-construcción PPOA
813	Adquisición y Supervisión de Recursos
814	Seguridad del contratista
815	Supervisión del Principio de Operaciones del Sistema
816	Gestión y Auditoría de PPOA
817	Entrega de servicios compartidos
818	Director de Información
819	Tecnología e Infraestructura
820	Gestión de NTL
821	OT Aplicaciones
822	Aplicaciones de TI
823	Soporte de operaciones de TI
824	Gestión de servicios
825	Servicios de campo de red
826	Seguridad, Riesgo y Cumplimiento
827	Experiencia regional del cliente Arecibo
828	Operaciones comerciales de TI
829	Gestión de carteras
830	Ingeniería IT OT
831	Habilitación y sostenimiento tecnológico

<b>Cost Center</b>	<b>Cost Center Description</b>
832	Transformación de servicios públicos
833	Gestión de activos
834	Planificación del sistema
835	Protección, Automatización y Control
836	Fiabilidad
837	Estrategia y Análisis
838	Sistemas de información
839	Ingeniería de Transmisiones y Subestaciones
840	Diseño de Transmisión de Ingeniería
841	Estándares y Materiales de T&S
842	Registros de Ingeniería de Transmisión
843	Construcción de Distribución
844	rama de mantenimiento de 844 T&S
845	Ingeniería de Distribución
846	Diseño de distribución de ingeniería
847	Normas y Materiales de Distribución
848	Diseño de Subestaciones
849	Confiabilidad, Estándares y Estrategia de Activos
850	Planes de Estrategias de Distribución
851	Programa Streetlight
852	Operaciones del sistema
853	Gestión energética
854	Operaciones del Centro de Control
855	Soporte del Centro de Control
856	Transformación empresarial
857	Eficiencia Energética
858	Transformación de la cuadrícula
859	Transformación del mercado
860	Renovables
861	Medición
862	bas de 862 metros
863	Normas y procedimientos
864	ema AMI 864
865	Materiales
866	Entorno de seguridad salud y calidad
867	Apoyo Funcional
869	Preparación de Emergencias
870	Ingeniería de Telecomunicación OT
871	Coordinacion de la resiliencia de la Red
872	Salud y Seguridad
873	Seguridad Pública
874	Medio ambiente
876	Avance de la red y capacitación
877	Director de Personas
878	Desarrollo del talento
879	Recompensas Totales
880	Compensación
881	Beneficios de salud y bienestar
882	Jubilación
883	Centro de Servicio
884	Operaciones de RRHH
885	Relaciones con los empleados y el trabajo
886	Adquisición de talento y planificación de la fuerza de trabajo
887	Ejecución de Obra

<b>Cost Center</b>	<b>Cost Center Description</b>
888	HRIS & People Analytics
889	Movilidad de Fuerza Laboral
890	Material de Capital
900	Operaciones
901	Aviación
902	Mantenimiento Subestación Este (Bayamon)
903	Gestión del Cambio y Formación
904	Operaciones
905	Mantenimiento
906	Flota
907	Departamento de Transporte y Quejas Regulatorias
908	Sistemas de Información de Gestión de Flotas
909	Instalaciones de Operaciones y Mantenimiento de Flotas este
910	Mantenimiento San Juan
911	Mantenimiento Rio Piedras Tienda
912	Mantenimiento Monacillos Upper Shop
913	Mantenimiento Monacillos Lower Shop
914	Tienda de Canovanas de Mantenimiento
915	Mantenimiento Bayamón
916	Tienda de Bayamon de Mantenimiento
917	Tienda de Mantenimiento Cataño
918	Mantenimiento Palo Seco Shop
919	EM1- Equipo y Materiales
920	Tienda de Caguas de Mantenimiento
921	Tienda Humacao de Mantenimiento
922	Tienda Fajardo de Mantenimiento
923	Instalaciones de Logística y Mantenimiento Oeste
924	Almacen de Pruebas
925	Tienda de Ponce de Mantenimiento
926	Mantenimiento Santa Isabel Shop
927	LUMA Aprendizaje
928	Excelencia Operacional
929	Desarrollo de Fuerza Laboral
930	Control de calidad
931	Métodos de trabajo
932	Métricas operativas
933	Inteligencia Operacional
934	Planificación y Programación
935	Despacho
936	Puesta en marcha
937	Subestación/Puesta en marcha de líneas
938	Automatización/SCADA Puesta en marcha
939	Puesta en marcha de telecomunicaciones
940	Gestión de materiales
941	Inventario y Recuperación de Activos
942	Inventario
943	Main Warehouse Palo Seco
944	Recuperación de activos
945	Distribución del Almacén Principal
946	Almacenamiento Este
947	Transmisión del Almacén Principal
948	Almacenamiento de San Juan
949	Almacenamiento Bayamón
950	Caguas de almacenamiento

<b>Cost Center</b>	<b>Cost Center Description</b>
951	Almacenamiento Oeste
952	Almacenamiento Mayaguez
953	Almacenamiento de Ponce
954	Logística
955	Almacenamiento de Arecibo
956	Carga Logística
957	Correo Logístico
958	Líneas de Distribución Este
959	Líneas de Distribución Este de San Juan
960	Dist Lines SJ Carolina (T&O)
961	Líneas de Transmisión Este
962	Líneas de Distribución Canovanas
963	Líneas de Distribución Mantenimiento y Construcción San Juan
964	Líneas de Distribución Este de Bayamón
965	Líneas de Distribución Guaynabo, Bayamon - (T&O)
966	Dist Lines Guaynabo, Bayamon, Toa Baja, Corozal (Service Orders)
967	SJ Carolina (Service Orders)
968	Líneas de Distribución De Mantenimiento y Construcción Bayamón
969	Líneas de Distribución Caguas Orientales
970	Líneas de Distribución Caguas
971	Líneas de distribución Humacao
972	Líneas de distribución Fajardo
973	Líneas de Distribución de Caguas de Mantenimiento y Construcción
974	Líneas de Distribución Toabaja, Corozal - (T&O)
975	Líneas de distribución Oeste
976	Líneas de Distribución West Ponce
977	Líneas de Distribución Ponce
978	Líneas de Distribución Guayama
979	Líneas de Distribución Barranquitas / Cayey
980	Líneas de Distribución de Mantenimiento y Construcción De Ponce
981	Líneas de Distribución Mayaguez Occidental
982	Líneas de Distribución Mayaguez
983	Líneas de Distribución Aguadilla / San Sebastián
984	Líneas de Distribución Yauco
985	Líneas de Transmisión Oeste
986	Líneas de Distribución De Mantenimiento y Construcción Mayaguez
987	Líneas de distribución Arecibo Occidental
988	Líneas de distribución Arecibo
989	Líneas de distribución Manati/Vega Baja
990	Mantenimiento Subestación Este (Bayamon)
991	Líneas de Distribución Utuado
992	Líneas de Distribución de Mantenimiento y Construcción Arecibo
993	Líneas de Distribución West Finance & Administration
994	Operaciones de subestación
995	Servicios Técnicos Este
996	Mantenimiento Subestación Este (San Juan)
997	Telecom East
998	Protección y Control del Sistema Electrico
CAP	Capital Projects/Non Federally Funded
FFF	Federally Funded Projects
ONM	O&M Projects/Non Federally Funded
VEG	
XXX	Cross-Reference Value

*Annex B*

*Financial Reporting Governance Letter*

March 8, 2024

**To: Puerto Rico Electric Power Authority (“PREPA”)**

Attention: Nelson Morales  
Finance Director  
PO BOX 364267  
San Juan, Puerto Rico 00936-4267

**To: Genera PR LLC (Genera)**

Attention: María Sánchez Bras  
Senior Director of Finance  
954 Ponce de Leon Ave, Suite 400  
San Juan, PR 00907

**Re: Financial Reporting Governance**

PREPA's consolidated Financial Statements are composed of various business components, including those operated by third parties such as GridCo, operated by LUMA, and GenCo, operated by Genera. Per Annex I, Section VI(B) of the Puerto Rico Transmission and Distribution System Operation and Maintenance Agreement (“T&D OMA”) <sup>1</sup> and as part of PREPA's transformation, LUMA is responsible for providing accounting and financial services for the T&D System, in accordance with GAAP Accounting (GASB).

PREPA's Financial Statements are later consolidated with the Commonwealth of Puerto Rico Financial Statements. Currently, there is no governance among all the parties involved in PREPA's Financial Statements to ensure comparability of the financial results, as well as consistency with the historic accounting records, as necessary.

Specifically, LUMA recommends governance policies be considered and implemented in the following areas:

- **General Accounting Policies:** PREPA's accounting policies were not written in the past, therefore, no proper transition of this knowledge / decisions took place during the LUMA or Genera transition period.
- **Management of the Chart of Accounts:** There is no process to manage the chart of accounts among all the parties to ensure accuracy, comparability, and appropriateness to enable consolidation.
- **Financial Statement Mapping:** Financial Statement mapping previously used by PREPA to prepare the Financial Statements and audited by the external auditor have not been shared nor confirmed. Therefore, when new accounts are created there is no clear guidance about where to classify them to ensure comparability.

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<sup>1</sup> The Puerto Rico Transmission and Distribution System Operation and Maintenance Agreement (“T&D OMA”) executed on June 22, 2020 by and among PREPA, the Puerto Rico Public-Private Partnerships Authority (“P3A”) and LUMA Energy, LLC and LUMA Energy ServCo, LLC (collectively, “LUMA”)



- **Post Closing Entries (“PC”):** Guidance to identify and account for any post-closing entries does not exist. A benchmark of the allowable lapse after the year end closing, to reopen the closed books and record any missing transaction also does not exist. Generally, the guidance should describe the approval process, circumstances warranting a PC entry, threshold, among others.
- **Consolidating Entries:** Process to identify common transactions among all the parties, triggering an elimination entry or disclosures.
- **Top Side Entries:** These are entries that do not originate and will not be recorded in the general ledger, but will be recorded in the Financial Statements. These entries could be due to a timing issue (i.e. out of period) or other (i.e. entries required for Financial Statements purposes only).
- **Group Audit Strategy:** A group audit strategy must be defined. As discussed above, GridCo is a component of PREPA but managed by a third-party operator. Therefore, a clear definition of how GridCo will be audited is needed. LUMA is not necessarily a service organization as the system used by LUMA to operate GridCo’s is the same as PREPA. However, auditing GridCo as a component of PREPA might not be the normal path either, as LUMA does not share with PREPA any management, internal control environment, reporting, and other key considerations.
- **Schedule of Expenditures of Federal Awards (“SEFA”):** No process exists describing the process to follow for the SEFA preparation.
- **FERC Accounting:** A clear mapping of FERC accounting does not exist.

Accordingly, LUMA requests PREPA to work collaboratively with LUMA to create a governance covering the key aspects of Financial Reporting as well as establishing the process to follow when changes are needed. This should include, but is not limited to:

1. Process to determine, apply, and document the accounting policies.
2. Process to maintain the current chart of accounts, including the creation of new accounts, among others. Also, description or the use of each account, sub-account, KOE.
3. Process to maintain the Financial Statement mapping, including the categorization of accounts created during the period, if applicable.
4. Process to create post-closing entries, including threshold, timing, rationale, level of approvals and communication.
5. Process to identify I/C transactions, for elimination or disclosure, as needed.
6. Definition of the top side entries, communication channels, after-action reflection about the matter and how to resolve them, if applicable.
7. Audit strategy – Define what GridCo represents as part of the consolidated Financial Statements and get alignment with the auditors of how GridCo will be audited.
8. Process to create the SEFA among all the parties.
9. Processes and procedures to follow FERC accounting need to be designed and aligned among all the consolidating entities.

The creation of this governance will enable all parties to consistently follow GASB and ensure suggested changes are understood, needed and logical. It will also ensure the final deliverables (Financial Statements, SEFA, FERC etc.) are complete and accurate and avoid reconciling efforts for potential different accounting practices/policies and financial reporting.

LUMA requests PREPA review the list above and arrange a meeting among the parties (Genera, LUMA, & PREPA) as soon as practical to provide initial feedback on them and to commit to work collaboratively to define the necessary policies that will enable the successful restructuring of PREPA. LUMA remains committed to collaboratively working with PREPA to transform Puerto Rico's electrical system, operating prudently and transparently, and making measurable improvements towards creating a reliable, resilient, and safe T&D System for Puerto Rico.

Sincerely,



**Karla Narváez**  
Assistant Controller

C: Josué Colón, Executive Director, PREPA, [josue.colon@prepa.pr.com](mailto:josue.colon@prepa.pr.com)  
Lionel Santa Crispin, Counsel, PREPA; [lionel.santa@prepa.pr.gov](mailto:lionel.santa@prepa.pr.gov)  
Brannen G. McMurray, CEO and President, Genera; [brannen@genera-services.com](mailto:brannen@genera-services.com)  
Sheila Torres-Sterling, Chief Legal Counsel, P3A; [Sheila.Torres@p3.pr.gov](mailto:Sheila.Torres@p3.pr.gov)  
Gerardo Loran, Director of Project Monitoring, P3A; [Gerardo.loran@p3.pr.gov](mailto:Gerardo.loran@p3.pr.gov)  
Ruben Lugo, Contract Compliance and Control Manager, P3A; [Ruben.lugo@p3.pr.gov](mailto:Ruben.lugo@p3.pr.gov)  
Shylene de Jesus, Deputy Executive Director, P3A; [Shylene.dejesus@p3.pr.gov](mailto:Shylene.dejesus@p3.pr.gov)  
Corey Schneider, Chief Financial Officer, LUMA; [Corey.Schneider@lumapr.com](mailto:Corey.Schneider@lumapr.com)  
Mario Hurtado, Chief Regulatory Officer, LUMA; [Mario.Hurtado@lumapr.com](mailto:Mario.Hurtado@lumapr.com)  
Mike Shaw, Vice President, PREPA Restructuring, LUMA; [Mike.Shaw@lumapr.com](mailto:Mike.Shaw@lumapr.com)  
Francisco Prego, Vice President, T&D OMA Contracts Management, [francisco.prego@lumapr.com](mailto:francisco.prego@lumapr.com)

*Exhibit 2*

Docket Number: NEPR-AP-2023-0003

In Re: Puerto Rico Electric Power Authority Rate Review

**Re: Attachment One – Preparation for April 2024 Technical Conference**

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**Order:**

Attachment One – Preparation for April 2024 Technical Conference

In the preparation for this Technical Conference, LUMA, PREPA and Genera **SHALL** each provide:

**GPR – PREB ORDER – 03.15.2024 A1 #1**

- 1) Chart of accounts and be prepared to address and explain any and all currently known deviations from the FERC USOA for FY2023, FY2024, budgeted information for FY2025, and projected years that will be presented in the rate review.

**Response:**

Pursuant to the Annex IX of the *Puerto Rico Thermal Generation Facilities Operation and Maintenance Agreement (“LGA OMA”)*, Genera may use PREPA’s existing accounting system and must comply with GAAP and FERC’s Uniformed System of Accounts. As such, Genera uses the *P.R. ELECTRIC POWER AUTHORITY CHART OF ACCOUNTS*, which are GAAP and FERC compliant, specifically the following accounts:

<b>Account</b>	<b>Subaccount Description</b>
01-1071	Construction Work In Progress–Minor Projects
01-1091	RWIP – Steam Plant
01-1311	Cash In Bank–General funds
01-1312	Cash In Bank–Construction funds
01-1631	Stores Expenses Undistributed
01-1747	Disturbio Atmosférico Huracán María
01-1748	Earthquake 6.6m 4:28 am (01/07/20)
01-2430	GeneraPR Liability
01-2432	Genera PR LLC Payable/Rec
01-4442	Huracan Fiona
01-7011	GenCo Steam Power Gen
01-7012	GenCo Hydraulic Power
01-7013	GenCo Other Power Gen
01-7019	GenCo Admin & General
01-7021	GenCo Steam Power Gen
01-7023	GenCo Other Power Gen
01-7192	GeneraPR Interest Income

**GPR – PREB ORDER – 03.15.2024 A1 #2**

- 2) Whether the budgeted information for FY2025 can or will be adjusted for the rate case filing to conform with the accounting guidance provided for in the FERC USOA.

**Response:**

Yes, as stated in response to GPR – PREB ORDER – 03.15.2024 A1#1, Genera uses PREPA's chart of accounts for its financial and accounting record keeping, which is GAAP - and FERC - compliant.

**GPR – PREB ORDER – 03.15.2024 A1 #3**

- 3) Reliability of each organization's accounting information, including identifying the respective systems of internal controls and descriptions of how frequently and diligently the internal controls are tested, and whether each of the systems of internal controls follow the guidance provided by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) control framework.

**Response:**

Genera is party to the current *Amended and Restated Shares Services Agreement (“SSA”)* dated January 1, 2024, by and among PREPA as GenCo & GridCo owner, Genera as GenCo operator, P3A as administrator, LUMA Energy as ManagementCo and LUMA Energy ServCo as T&D Operator. Pursuant to the SSA, LUMA provides Genera with a series of services pertinent to this RFI are:

- IT OT - Security Services & Application Support
- Finance - General Accounting Services

Until such time as the termination of this SSA, LUMA is responsible for providing these services. Meanwhile, Genera is in the process of developing the internal controls and protocols to be in place upon termination of the SSA.

**GPR – PREB ORDER – 03.15.2024 A1 #4**

- 4) To the extent that budgeted information for FY2025 will be used to establish a revenue requirement, LUMA, PREPA and Genera should also describe their budgeting processes, should detail and explain all key assumptions used in their FY2025 and subsequent year budgets/forecasts, and should describe the review and approval process applicable to their FY2025 budgets.

**Response:**

The Regulatory department, with the support of all Genera’s divisions, leads the development of the bottom-up revenue requirement for 2025 test year budget<sup>1</sup>. Members of the Regulatory departments (Review Team) worked and continue to work hand in hand with each of Genera’s department heads to develop and outline each department’s budgeting needs. Key aspects of the budgeting process include ensuring that all requests are reasonable and prudent, with no predefined cap or maximum for the revenue requirement request.

After each department submitted their respective requests, these were evaluated and scrutinized by the Review Team. Upon completion of the evaluation, the Review Team undertook deep dive line-item by line-item reviews of the request with all department head and staff. These reviews analyzed, among other parameters, need, urgency, priority, reasonableness, and prudence in the kind of expense (KOI) and the requested or estimated amount.

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<sup>1</sup> **“Botton-up revenue requirement for 2025 test year”** as defined in LUMA October 24, 2023, filed document titled *Motion in Compliance with June 30, 2023 Resolution and Order*.

This thorough and conscientious process took several months to complete. The resulting bottom-up revenue requirement for 2025 test year budget<sup>2</sup> is one that seeks to secure a constant and resilient electrical system worthy of the people of Puerto Rico.

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<sup>2</sup> *Id.* at page 5

**GPR – PREB ORDER – 03.15.2024 A1 #5**

- 5) Update on the preparation of a modified COSS for Phase 2 Step 2 of the rate review.

**Response:**

The June 30<sup>th</sup> Order, which describes the process to be undertaken in the current PREPA Rate Review, specifically in section II. *THREE-PHASE PROCESS TO REVIEW RATES, a) Phase I: Review of filing requirements and coordination between parties i) Filing requirements for rate review Item (c)*, the Energy Bureau directed LUMA to file a report containing LUMA's understanding of the filing requirements for the rate review and ordered LUMA to: describe how LUMA is addressing the deficiencies identified in the 2017 Rate Order and subsequent annual budget filings, particularly the requirement for a current cost-of-service study.

LUMA has been tasked with updating the Cost-of-Service Study ("COSS"). As such, the information regarding the status of this order must be provided by LUMA.

*Exhibit 3*



GOVERNMENT OF PUERTO RICO  
PUERTO RICO ELECTRIC POWER AUTHORITY

Docket Number: NEPR-AP-2023-0003  
Puerto Rico Electric Power Authority Rate Review  
Re: Attachment One – Preparation for April 2024 Technical Conference

**PREB Attachment One RFI:**

In the preparation for this Technical Conference, LUMA, PREPA and Genera **SHALL** each provide:

- 1) Chart of accounts and be prepared to address and explain any and all currently known deviations from the FERC USOA for FY2023, FY2024, budgeted information for FY2025, and projected years that will be presented in the rate review.

**PREPA Response to PREB #1**

Please refer to the document titled “PREPA\_Chart\_of\_Accounts\_1\_180123” for the most recent available listing of accounts for PREPA Company 1. Note that this includes T&D and Generation accounts that are no longer used or controlled by PREPA. The chart of accounts is consistent with FERC USOA, which was confirmed by PREB consultants in the 2016 expert report prepared by Smith & Dady in the following excerpt.

“The accounting and reporting policies of the Authority conform to the accounting rules prescribed by the Governmental Accounting Standards Board (GASB). As such, it functions as an enterprise fund. The Authority maintains its accounting records on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles. Although the Authority is not subject to all Federal Energy Regulatory Commission (FERC) regulations, **the Authority has adopted the uniform system of accounts prescribed by FERC.** The accounting and reporting policies of the Authority conform to the accounting rules prescribed by the Governmental Accounting Standards Board (GASB).”<sup>1</sup>

At this time, PREPA does not have any known deviations from the FERC USOA for the entities under its control, HoldCo and HydroCo.

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<sup>1</sup> Smith & Dady Expert Report dated November 21, 2016, page 10 (pdf page 17) [https://energia.pr.gov/wp-content/uploads/sites/7/2016/11/2016-11-21-Smith-and-Dady-Expert-Report\\_PREPA-Rate-Case-FINAL\\_for-filing.pdf](https://energia.pr.gov/wp-content/uploads/sites/7/2016/11/2016-11-21-Smith-and-Dady-Expert-Report_PREPA-Rate-Case-FINAL_for-filing.pdf)





**PREB Attachment One RFI:**

- 2) Whether the budgeted information for FY2025 can or will be adjusted for the rate case filing to conform with the accounting guidance provided for in the FERC USOA.

**PREPA Response to PREB #2**

PREPA is preparing its FY2025 budget proposal in a format consistent with the FY2024 proposed and approved budgets and will include responsibility-level information and detailed support schedules based on its bottom-up budgeting process. The FERC USOA numbering plan for accounts uses the following three-digit numbers for financial accounts.

- 100-199 Assets and other debits.
- 200-299 Liabilities and other credits.
- 300-399 Plant accounts.
- 400-432, 434-435 Income accounts.
- 433, 436-439 Retained earnings accounts.
- 440-459 Revenue accounts.
- 500-599 Production, transmission and distribution expenses.
- 900-949 Customer accounts, customer service and informational, sales, and administrative and general expenses.

PREPA's proposed FY2025 budget expenses would fall under the 500 accounts for HydroCo and the 900 accounts for HoldCo. PREPA can present the HoldCo and HydroCo budgets in accordance with the FERC numbering scheme.





### **PREB Attachment One RFI:**

- 3) Reliability of each organization's accounting information, including identifying the respective systems of internal controls and descriptions of how frequently and diligently the internal controls are tested, and whether each of the systems of internal controls follow the guidance provided by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) control framework.

### **PREPA Response to PREB #3**

PREPA's external auditor performs its audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. In planning and performing the audit of the financial statements, the external auditor considered PREPA's internal control over financial reporting as a basis for designing audit procedures that are appropriate, given the circumstances, for the purpose of expressing an opinion on the financial statements. PREPA's external auditor prepared a report to PREPA's Governing Board that describes the scope of its testing of internal control and compliance and the results of that testing, including a comparison of observations and descriptions of PREPA's internal controls with the COSO principles. The report was provided to PREPA's Governing Board confidentially and is not intended to provide an opinion on the effectiveness of PREPA's internal control or on compliance, however, it is an integral part of an audit performed in accordance with Government Auditing Standards.

Effective June 1, 2021, PREPA transitioned the operation and maintenance of its transmission and distribution system as well as certain back-office functions including billing, collections, financial reporting and accounting, and IT/OT support services, to the T&D operator. Effective July 1, 2023, the Authority transitioned the management and operation of its legacy generation assets as well as the related accounting and financial reporting. The back-office functions that are no longer maintained by PREPA, including accounting and IT/OT support services, are provided by the T&D Operator to PREPA through the Shared Services Agreement. PREPA and the third-party operators are reviewing operating procedures and controls within their respective responsibilities to make the necessary improvements, and PREPA is working to address the findings identified by its external auditor in collaboration with the third-party operators, where applicable.





**PREB Attachment One RFI:**

- 4) To the extent that budgeted information for FY2025 will be used to establish a revenue requirement, LUMA, PREPA and Genera should also describe their budgeting processes, should detail and explain all key assumptions used in their FY2025 and subsequent year budgets/forecasts, and should describe the review and approval process applicable to their FY2025 budgets.

**PREPA Response to PREB #4**

PREPA management has developed a fully needs-based, bottoms-up budget with necessary expenses that it believes are required for adequate operation, administration and compliance with the continuing responsibilities of the organization. PREPA directors, managers and technical teams were involved throughout the budget development to ensure a robust screening process for all expenses. The budget development process was started in November 2023, with successive all-hands meetings held in January, February and March 2024 to review and scrutinize every single requested budget expense and assumption, as instructed by PREPA's Executive Director. PREPA management teams presented the proposed budget expenses to executive leadership in February and March, and final approval of the proposed budget remains pending prior to submittal to regulatory authorities.

**PREB Attachment One RFI:**

- 5) Update on the preparation of a modified COSS for Phase 2 Step 2 of the rate review.

**PREPA Response to PREB #5**

PREPA does not have an update to provide.





**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

**Account: 01-1011 Intangible Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
30101	Organization ExpenseAcquisition Exp San Juan & May	000	000
30301	Miscellaneous Intangible-Utuado Distribution System	000	000
30302	Miscellaneous Intangible-Arecibo Distribution System	000	000
30303	Miscellaneous Intangible-Mayaguez Distribution System	000	000
30304	Miscellaneous Intangible-San Juan Distribution System	000	000
30306	Miscellaneous Intangible-Coamo Distribution System	000	000
30307	Miscellaneous Intangible-Juana Dmaz Distribution System	000	000
30308	Miscellaneous Intangible-Guayama Distribution System	000	000

**Account: 01-1012 Steam Production Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
31001	Steam- Land & Land Rights	000	000
31101	Steam- Concrete Building & Improv	000	000
31102	Steam- Wooden Buildings	000	000
31103	Steam- Other Building & Improv	000	000
31104	Steam- Traveling Cranes	000	000
31201	Steam- Boiler Plant Equipment	000	000
31301	Steam- Engine & Engine Driven Gen	000	000
31401	Steam- Turbo - Generators Unit	000	000
31501	Steam- Accesory Elect Equipment	000	000
31504	Production - Natural Disasters	000	000
31505	Production - Overhead	000	000
31601	Steam- Misc Pwr Plant Equipment	000	000
32001	Land and Rights	000	000
32301	Turbogenerator Units	000	000

**Account: 01-1013 Hydraulic Production Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
33001	Hydraulic- Land & Land Rights	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
33101	Hydraulic- Concrete Building & Improv	000	000
33102	Hydraulic- Wooden Buildings	000	000
33103	Hydraulic- Other Building And Improvement	000	000
33104	Hydraulic- Traveling Cranes	000	000
33201	Hydraulic- Reservoirs	000	000
33202	Hydraulic- Concrete Gravity Dams	000	000
33203	Hydraulic- Earth Rock Fill Dams	000	000
33205	Hydraulic- Tunnels	000	000
33206	Hydraulic- Conc Conduit & Waterways	000	000
33207	Hydraulic- Steel Penstocks	000	000
33208	Hydraulic- Operators Dwellings	000	000
33301	Hydraulic- Wtr wheels Turbn & Genert	000	000
33401	Hydraulic- Accessory Elect. Equipm	000	000
33501	Hydraulic- Misc Power Plt Equipm	000	000
33601	Hydraulic- Roads, Railroads & Bridge	000	000
33602	Hydraulic- Hoist House & Dwellings	000	000

**Account: 01-1014 Other Production Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
34001	Gas- Land & Land Rights	000	000
34101	Gas- Conc Building & Improvements	000	000
34102	Gas- Wooden Buildings	000	000
34103	Gas-Other Buildings & Improvements	000	000
34104	Gas- Traveling Cranes	000	000
34201	Gas- Fuel Holders Product & Acces	000	000
34301	Gas- Prime Movers	000	000
34401	Gas- Generators	000	000
34501	Gas- Accessory Elect Equipment	000	000
34601	Gas- Misc Pwr Plant Equipment	000	000
34701	Renovable Energy - Land & Land Rights	000	000
34702	Renovable Energy - Structures & Improvements	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
34703	Renovable Energy - Generators	000	000
34704	Renovable Energy - Accesories & Electric Equipment	000	000
34705	Renovable Energy - Misc. Power Plant Equipment	000	000
36401	Distribution- Wooden Poles & Crossarms	000	000

**Account: 01-1015 Transmission Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
35001	Transmission- Land & Land Rights	000	000
35101	Transmission- Clrng Lnd & Right of Way	000	000
35201	Transmission- Conc Building & Improvement	000	000
35203	Transmission- Other Building & Improvement	000	000
35301	Transmission- Steel Structures	000	000
35302	Transmission- Wooden Structures	000	000
35303	Transmission- Power Transformers	000	000
35304	Transmission- Switching & Control Equip	000	000
35401	Transmission- Towers & Fixtures	000	000
35501	Transmission- Wooden Pole & Cross Arms	000	000
35502	Transmission- Steel Poles	000	000
35503	Transmission- Concrete Poles	000	000
35504	Transmission - Natural Disasters	000	000
35505	Transmission - Overhead	000	000
35601	Transmission- Overhd Conduct & Devices	000	000
35701	Transmission- Underground Conduit	000	000
35801	Transmission- Undergd Conduct & Device	000	000
35901	Transmission- Roads & Trails	000	000

**Account: 01-1016 Distribution Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
36001	Distribution- Land Rights	000	000
36060	Distribution- Land & Land Rights RuralConcrete Building &	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
	Improv		
36101	Distribution- Concrete Building & Improv	000	000
36102	Distribution- Wooden Buildings	000	000
36103	Distribution- Other Building & Improvement	000	000
36201	Distribution- Steel Structures	000	000
36202	Distribution- Wooden Structures	000	000
36203	Distribution- Power Transformers	000	000
36204	Distribution- Switching & Control Equip	XXX	XXX
36204	Distribution- Switching & Control Equip	000	000
36301	Distribution- Storage Battery Equipment	000	000
36401	Distribution- Wooden Poles & Crossarms	000	000
36402	Distribution- Steel Poles	000	000
36403	Distribution- Concrete Poles	000	000
36404	Distribution- Steel Towers	000	000
36420	Pole Tower & Fixture Dist Urb	000	000
36460	Pole Tower & Fixture Rural	000	000
36501	Distribution- Overhd Conductor & Device	000	000
36504	Distribution- Natural Disasters	000	000
36505	Distribution- Overhead	000	000
36520	Distribution- Overhd Conductor & Device Urban	000	000
36560	Distribution- Overhd Conductor & Device Rural	000	000
36601	Distribution- Underground Conduit	000	000
36701	Distribution- Undergd Conductr & Device	000	000
36801	Distribution- Line Transformers	000	000
36820	Distribution- Line Transformers Urban	000	000
36901	Distribution- Services	000	000
36920	Distribution- Services Urban	000	000
36960	Distribution- Services Rural	000	000
37001	Distribution- Meters	000	000
37101	Distribution- Install on Cust Premises	000	000
37201	Leased Prop on Cust Prem Dist	000	000
37301	Distribution- St. Lighting & Signal Syst	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
58800	Misc Dist Expenses	XXX	XXX

**Account: 01-1017 General Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
38901	General- Land & Land Rights	000	000
39001	General- Concrete Build & Improv	000	000
39002	General- Wooden Buildings	000	000
39003	General- Other Build & Improvement	000	000
39004	General- Struct & Improv Leased Prop	000	000
39005	Structure & Leasehold Improvement - Gen Plant	000	000
39101	General- Of Furniture & Equip	000	000
39102	General- Of Furnit & Equip Microcomp	000	000
39201	General- Tour Car Jeep St Wg & Autobus	000	000
39202	General- Lig Tk Pick Up & Pnl Dlvr	000	000
39203	General- Hvy Tk With No Aux Equip	000	000
39204	General- Hvy Tk With Aux Equip	000	000
39205	General- Hvy Tk With Ladder Light	000	000
39206	General- Hvy Tk With Cranes Air Comp	000	000
39207	General- Trailers	000	000
39208	General- General Garage Equip	000	000
39252	General- Twin Engine Airplanes	000	000
39253	General- Helicopters	000	000
39254	General- Air Transp General	000	000
39261	General- Helic Sup Puma M 332-C2047	000	000
39262	General- Aerospatiale AS 350-B-1	000	000
39263	General- Aerospatiale AS 350-B	000	000
39301	General- Store Equipment	000	000
39401	General- Tool, Shop & Garage Equip	000	000
39501	General- Laboratory Equipment	000	000
39504	General- Natural Disasters	000	000
39505	General - Overhead	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
39601	General- Power Operated Equip	000	000
39701	General- Communication Equip	000	000
39801	General- Miscellaneous Equip	000	000
39802	General - Miscellaneous	000	000
39901	General- Other Tangible Property	000	000

**Account: 01-1021 Electric Plant Purchased**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10200	Cayey	000	000

**Account: 01-1022 Steam Production Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18438	Garage Expense - Palo Seco	XXX	XXX
31201	Steam- Boiler Plant Equipment	000	000
31301	Steam- Engine & Engine Driven Gen	000	000
31501	Steam- Accesory Elect Equipment	000	000
31601	Steam- Misc Pwr Plant Equipment	000	000
50000	Steam Supervision & Engineering	000	000
90500	Misc. Cust Accounts	XXX	XXX
92001	Adm. & Gen Sal Regular & Tempor	XXX	XXX

**Account: 01-1023 Hydraulic Production Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18438	Garage Expense - Palo Seco	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
65301	Gas Accesory Electric Eq.	XXX	XXX

**Account: 01-1024 Other Production Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
34401	Gas- Generators	000	000
34501	Gas- Accessory Elect Equipment	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
67000	Transm. Station Equipment	XXX	XXX

**Account: 01-1025 Transmission Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
35303	Transmission- Power Transformers	000	000
35304	Transmission- Switching & Control Equip	000	000
35401	Transmission- Towers & Fixtures	000	000
35501	Transmission- Wooden Pole & Cross Arms	000	000
35502	Transmission- Steel Poles	000	000
35503	Transmission- Concrete Poles	000	000
35601	Transmission- Overhd Conduct & Devices	000	000
35801	Transmission- Undergd Conduct & Device	000	000
90500	Misc. Cust Accounts	XXX	XXX

**Account: 01-1026 Distribution Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36001	Distribution- Land Rights	000	000
36060	Distribution- Land & Land Rights RuralConcrete Building & Improv	000	000
36101	Distribution- Concrete Building & Improv	000	000
36103	Distribution- Other Building & Improvement	000	000
36204	Distribution- Switching & Control Equip	000	000
36301	Distribution- Storage Battery Equipment	000	000
36401	Distribution- Wooden Poles & Crossarms	000	000
36402	Distribution- Steel Poles	000	000
36403	Distribution- Concrete Poles	000	000
36420	Pole Tower & Fixture Dist Urb	000	000
36460	Pole Tower & Fixture Rural	000	000
36501	Distribution- Overhd Conductor & Device	000	000
36520	Distribution- Overhd Conductor & Device Urban	000	000
36801	Distribution- Line Transformers	000	000
36820	Distribution- Line Transformers Urban	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36901	Distribution- Services	000	000
36960	Distribution- Services Rural	000	000
37301	Distribution- St. Lighting & Signal Syst	000	000

**Account: 01-1027 General Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18438	Garage Expense - Palo Seco	XXX	XXX
31101	Steam- Concrete Building & Improv	XXX	XXX
39001	General- Concrete Build & Improv	000	000
39002	General- Wooden Buildings	000	000
39003	General- Other Build & Improvement	000	000
39101	General- Of Furniture & Equip	000	000
39102	General- Of Furnit & Equip Microcomp	000	000
39205	General- Hvy Tk With Ladder Light	000	000
39206	General- Hvy Tk With Cranes Air Comp	000	000
39252	General- Twin Engine Airplanes	000	000
39253	General- Helicopters	000	000
39254	General- Air Transp General	000	000
39401	General- Tool, Shop & Garage Equip	000	000
39601	General- Power Operated Equip	000	000
39801	General- Miscellaneous Equip	000	000
92001	Adm. & Gen Sal Regular & Tempor	XXX	XXX
92100	Off Supp General	XXX	XXX

**Account: 01-1031 Production - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
35303	Transmission- Power Transformers	000	000
36101	Distribution- Concrete Building & Improv	000	000
50000	Steam Supervision & Engineering	000	000
50000	Steam Supervision & Engineering	XXX	XXX

**Account: 01-1032 Transmission - H.Maria**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
35303	Transmission- Power Transformers	000	000

**Account: 01-1033 Distribution - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36101	Distribution- Concrete Building & Improv	000	000

**Account: 01-1034 General and Administrative - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
39001	General- Concrete Build & Improv	000	000

**Account: 01-1051 Land Held For Future Use**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10501	Plant Held Future Use Land	000	000

**Account: 01-1052 Buildings Held For Future Use**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10520	Other Prod Plt Held for Sale	000	000
10525	Plt Held Future Use Rincon Stm	000	000

**Account: 01-1054 Inactive Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10570	Inactive Projects-Pending Completion	000	000
10571	Patillas Hydro Plant	000	000

**Account: 01-1055 Reserve For Obsolescence - Other Properties**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10590	Land, Building, Material And Others	000	000

**Account: 01-1061 Unclassified Minor Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10605	Minor Projects Pending Capitalization	000	000
10606	Palo Seco Fire 2006	000	000

**Account: 01-1062 Unclassified Major Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10620	Major Projects-Pending Capitalization	000	000
10621	Arecibo Gas Plant Pend. Unitization	000	000

**Account: 01-1063 Unclassified - Other**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10630	Unclassified Construction Cost-Validation	000	000
10635	Fin Pac Adj Bal	000	000
10640	Aguirre Comb Cycle Units	000	000
10645	Uncl Const Cost Asbestos Remov	000	000
10650	Reconst Costs 1995 Hur L&M	000	000
10651	Reconst Cost Hur Hortense 9-96	000	000
10655	Reconst Costs 9-21-1998 Hurricane Georges	000	000
10660	UNCLASIFIED CAPITALIZE UNDISTRIBUTED COST PRODUCTION PLANT	000	000
10661	UNCLASIFIED CAPITALIZE UNDISTRIBUTED COST TRANSMISSION PLANT	000	000
10662	UNCLASIFIED CAPITALIZE UNDISTRIBUTED COST DISTRIBUTION PLANT	000	000
10663	UNCLASIFIED CAPITALIZE UNDISTRIBUTED COST GENERAL PLANT	000	000
10664	RECONSTRUCTION COMB CYCLE GAS TURB 1-3 AGUIRRE	000	000
10665	RECONSTRUCTION TURBO CHARGER U 1-3 AGUIRRE	000	000
10666	RECONSTRUCTION UNIT 1- CAMBALACHE	000	000
10667	RECONSTRUCTION UNIT 1- CAONILLAS	000	000
10668	RECONSTRUCTION UNIT 10- TERMOELECTRICA SAN JUAN	000	000
10670	Unclassified Capitalized Undistributed- Optical Fiber	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

**Account: 01-1071 Construction Work In Progress-Minor Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
10701	Undistributed Overhead General	XXX	XXX
10712	Overhead Min Proj Eng & Const Div	XXX	XXX
10722	Overhead Transm & Dist Div	XXX	XXX
10728	Overhead Customer Services	XXX	XXX
10756	Int Debt Disc & Exp CR	XXX	XXX
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX
11013	Water Storage - Reservoirs, Dams & Waterways	XXX	XXX
11051	General Plant - Concrete Buildings & Improvements	XXX	XXX
11053	General Plant - Office Furniture & Equipment	XXX	XXX
11056	General Plant - Tools & Work Equipment	XXX	XXX
11059	General Plant - Power Operated Equipment	XXX	XXX
16307	Store Exp Undistributed-General Stores	XXX	XXX
17506	Storm Jeanne- SJ General Plant	XXX	XXX
18511	GEAC Inventory - Clearing Account	XXX	XXX
22801	PREPA- Contribution Guarantee Pers Loan Ret	XXX	XXX
22802	PREPA Emp Ret Sys Employer Cont	XXX	XXX
22806	Dis Ret Death Ben Reg Aut Cont	XXX	XXX
22815	PREPA Temporary Employees Ret. Syst. Employer Cont.	XXX	XXX
22830	Health Plan - Temp Emp-PREPA	XXX	XXX
22834	Health Plan Contributions - Author	XXX	XXX
24201	Payroll Auth-Reg Employee	XXX	XXX
24206	Labor Payroll Authority	XXX	XXX
24211	Workm Comp Ins Sal Auth	XXX	XXX
24215	WCI Labor Payroll Auth	XXX	XXX
24220	Labor-SSI Employers Cont-Author	XXX	XXX
24238	Christm Bon Reg Emp - Author	XXX	XXX
24243	Christm Bon Temp Emp - Author	XXX	XXX
24257	Annual Leave - Regular Emp	XXX	XXX
24258	Sick Leave - Regular Emp	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
31001	Steam- Land & Land Rights	XXX	XXX
31101	Steam- Concrete Building & Improv	XXX	XXX
31101	Steam- Concrete Building & Improv	000	000
31102	Steam- Wooden Buildings	XXX	XXX
31103	Steam- Other Building & Improv	XXX	XXX
31104	Steam- Traveling Cranes	XXX	XXX
31201	Steam- Boiler Plant Equipment	XXX	XXX
31301	Steam- Engine & Engine Driven Gen	XXX	XXX
31401	Steam- Turbo - Generators Unit	XXX	XXX
31501	Steam- Accesory Elect Equipment	XXX	XXX
31504	Production - Natural Disasters	XXX	XXX
31505	Production - Overhead	XXX	XXX
31601	Steam- Misc Pwr Plant Equipment	000	000
31601	Steam- Misc Pwr Plant Equipment	XXX	XXX
31701	Turbo Gen. Units Nuclear Plant	XXX	XXX
31801	Reactor Plant Equipment Nuclear Plant	XXX	XXX
31901	Miscellaneous Power Plt Equip Nuclear	XXX	XXX
31902	Accesory Electr. Equip. Nuclear Plant	XXX	XXX
31903	Nuclear Plant Suspense Account	XXX	XXX
32001	Land and Rights	XXX	XXX
32101	Structures and Improvements	XXX	XXX
32201	Reactor Plant Equipment	XXX	XXX
32301	Turbogenerator Units	XXX	XXX
32401	Accesory Electric Equipment	XXX	XXX
32501	Miscellaneous Power Plant Equipment	XXX	XXX
33001	Hydraulic- Land & Land Rights	XXX	XXX
33101	Hydraulic- Concrete Building & Improv	XXX	XXX
33104	Hydraulic- Traveling Cranes	XXX	XXX
33201	Hydraulic- Reservoirs	XXX	XXX
33206	Hydraulic- Conc Conduit & Waterways	XXX	XXX
33207	Hydraulic- Steel Penstocks	XXX	XXX
33301	Hydraulic- Wtr wheels Turbn & Genert	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
33401	Hydraulic- Accessory Elect. Equipm	XXX	XXX
33501	Hydraulic- Misc Power Plt Equipm	XXX	XXX
33601	Hydraulic- Roads, Railroads & Bridge	XXX	XXX
34001	Gas- Land & Land Rights	000	000
34001	Gas- Land & Land Rights	XXX	XXX
34101	Gas- Conc Building & Improvements	000	000
34101	Gas- Conc Building & Improvements	XXX	XXX
34103	Gas-Other Buildings & Improvements	XXX	XXX
34104	Gas- Traveling Cranes	XXX	XXX
34201	Gas- Fuel Holders Product & Acces	XXX	XXX
34301	Gas- Prime Movers	XXX	XXX
34401	Gas- Generators	XXX	XXX
34401	Gas- Generators	000	000
34501	Gas- Accessory Elect Equipment	XXX	XXX
34601	Gas- Misc Pwr Plant Equipment	XXX	XXX
34701	Renovable Energy - Land & Land Rights	XXX	XXX
34702	Renovable Energy - Structures & Improvements	XXX	XXX
34703	Renovable Energy - Generators	XXX	XXX
34704	Renovable Energy - Accesories & Electric Equipment	XXX	XXX
34705	Renovable Energy - Misc. Power Plant Equipment	XXX	XXX
35001	Transmission- Land & Land Rights	000	000
35001	Transmission- Land & Land Rights	XXX	XXX
35101	Transmission- Clrng Lnd & Right of Way	XXX	XXX
35201	Transmission- Conc Building & Improvement	XXX	XXX
35203	Transmission- Other Building & Improvement	XXX	XXX
35301	Transmission- Steel Structures	XXX	XXX
35303	Transmission- Power Transformers	XXX	XXX
35304	Transmission- Switching & Control Equip	XXX	XXX
35401	Transmission- Towers & Fixtures	XXX	XXX
35501	Transmission- Wooden Pole & Cross Arms	000	000
35501	Transmission- Wooden Pole & Cross Arms	XXX	XXX
35502	Transmission- Steel Poles	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
35503	Transmission- Concrete Poles	XXX	XXX
35504	Transmission - Natural Disasters	XXX	XXX
35505	Transmission - Overhead	XXX	XXX
35601	Transmission- Overhd Conduct & Devices	XXX	XXX
35601	Transmission- Overhd Conduct & Devices	000	000
35701	Transmission- Underground Conduit	XXX	XXX
35801	Transmission- Undergrd Conduct & Device	XXX	XXX
35901	Transmission- Roads & Trails	XXX	XXX
36000	Distribution- Land	000	000
36001	Distribution- Land Rights	XXX	XXX
36060	Distribution- Land & Land Rights RuralConcrete Building & Improv	XXX	XXX
36101	Distribution- Concrete Building & Improv	XXX	XXX
36103	Distribution- Other Building & Improvement	XXX	XXX
36120	?????	XXX	XXX
36201	Distribution- Steel Structures	XXX	XXX
36201	Distribution- Steel Structures	000	000
36203	Distribution- Power Transformers	XXX	XXX
36204	Distribution- Switching & Control Equip	XXX	XXX
36205	Distribution- Capital Spare Inventory	XXX	XXX
36301	Distribution- Storage Battery Equipment	XXX	XXX
36401	Distribution- Wooden Poles & Crossarms	XXX	XXX
36402	Distribution- Steel Poles	XXX	XXX
36403	Distribution- Concrete Poles	XXX	XXX
36404	Distribution- Steel Towers	XXX	XXX
36420	Pole Tower & Fixture Dist Urb	XXX	XXX
36460	Pole Tower & Fixture Rural	XXX	XXX
36501	Distribution- Overhd Conductor & Device	XXX	XXX
36501	Distribution- Overhd Conductor & Device	000	000
36504	Distribution- Natural Disasters	XXX	XXX
36505	Distribution- Overhead	XXX	XXX
36520	Distribution- Overhd Conductor & Device Urban	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36560	Distribution- Overhd Conductor & Device Rural	XXX	XXX
36601	Distribution- Underground Conduit	000	000
36601	Distribution- Underground Conduit	XXX	XXX
36660	Distribution- Underground Conduit Rural	XXX	XXX
36701	Distribution- Undergd Conductr & Device	000	000
36701	Distribution- Undergd Conductr & Device	XXX	XXX
36760	Distribution- Undergd Conductr & Device Rural	XXX	XXX
36801	Distribution- Line Transformers	XXX	XXX
36820	Distribution- Line Transformers Urban	XXX	XXX
36901	Distribution- Services	XXX	XXX
36920	Distribution- Services Urban	XXX	XXX
36960	Distribution- Services Rural	XXX	XXX
37001	Distribution- Meters	XXX	XXX
37001	Distribution- Meters	000	000
37101	Distribution- Install on Cust Premises	XXX	XXX
37201	Leased Prop on Cust Prem Dist	XXX	XXX
37301	Distribution- St. Lighting & Signal Syst	XXX	XXX
37320	St Lighting & Signal System Dist U.	XXX	XXX
38701	Net Pending Bal on Close Est	XXX	XXX
38801	Undistr Plant Acct Charges Gen	XXX	XXX
38901	General- Land & Land Rights	XXX	XXX
38901	General- Land & Land Rights	000	000
39001	General- Concrete Build & Improv	000	000
39001	General- Concrete Build & Improv	XXX	XXX
39002	General- Wooden Buildings	XXX	XXX
39003	General- Other Build & Improvement	XXX	XXX
39004	General- Struct & Improv Leased Prop	XXX	XXX
39101	General- Of Furniture & Equip	000	000
39101	General- Of Furniture & Equip	XXX	XXX
39102	General- Of Furnit & Equip Microcomp	XXX	XXX
39201	General- Tour Car Jeep St Wg & Autobus	000	000
39201	General- Tour Car Jeep St Wg & Autobus	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
39202	General- Lig Tk Pick Up & Pnl Dlvr	XXX	XXX
39203	General- Hvy Tk With No Aux Equip	XXX	XXX
39204	General- Hvy Tk With Aux Equip	XXX	XXX
39205	General- Hvy Tk With Ladder Light	XXX	XXX
39206	General- Hvy Tk With Cranes Air Comp	XXX	XXX
39207	General- Trailers	XXX	XXX
39208	General- General Garage Equip	XXX	XXX
39252	General- Twin Engine Airplanes	XXX	XXX
39253	General- Helicopters	XXX	XXX
39301	General- Store Equipment	XXX	XXX
39401	General- Tool, Shop & Garage Equip	XXX	XXX
39401	General- Tool, Shop & Garage Equip	000	000
39501	General- Laboratory Equipment	XXX	XXX
39504	General- Natural Disasters	XXX	XXX
39505	General - Overhead	XXX	XXX
39601	General- Power Operated Equip	XXX	XXX
39701	General- Communication Equip	XXX	XXX
39801	General- Miscellaneous Equip	XXX	XXX
39801	General- Miscellaneous Equip	000	000
39802	General - Miscellaneous	XXX	XXX
39900	General- Other Tangible Property	XXX	XXX
39901	General- Other Tangible Property	XXX	XXX
39950	Arecibo Gas Plant No. 1	XXX	XXX
39960	Repowering of Unit 5 SJSP	XXX	XXX
39961	Repowering of Unit 6 SJSP	XXX	XXX
50600	Misc. St. Power Expenses	XXX	XXX
53900	Misc Hydrau Pwr Gen Exp	XXX	XXX
54900	Misc Gas Expenses	XXX	XXX
58300	Dist Overhead Lines	XXX	XXX
58600	Dist Meter - Removing & Ressetting	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
61000	Stm. Supervision & Engineering	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
61205	Boiler Apparatus.Stm Boiler Plant	XXX	XXX
61429	Aguirre Stm Plt Unit#2Maint Boiler Plant	XXX	XXX
61433	Aguirre Comb Cycle-Unit 1-1 Heat Regenerator	XXX	XXX
64500	Misc. Hydrau Pt.	XXX	XXX
65300	Gas Prime Movers & Generators	XXX	XXX
65302	Gas Miscellaneous Power Pt Eq	XXX	XXX
65400	Miscellaneous Gas Pt	XXX	XXX
69300	Dist. Overh Ln. Tree Trimming	XXX	XXX
69302	Dist. Overh Ln. Others	XXX	XXX
69400	Dist. Underground Lines	XXX	XXX
69600	Dist. Street Light & Sign Syst	XXX	XXX
72000	Previous Yr Operating Adj	XXX	XXX
90200	Meter Reading Urban Zone	XXX	XXX
90300	Cust. Rec & Coll-Cust Records	XXX	XXX
90500	Misc. Cust Accounts	XXX	XXX
92001	Adm. & Gen Sal Regular & Tempor	XXX	XXX
92100	Off Supp General	XXX	XXX
92102	Off Supp General Officers Employees	XXX	XXX
93500	General Plant Structures & Impr	XXX	XXX
93502	General Plant Communication Eq.	XXX	XXX
99999	Temporary clean up	XXX	XXX
99999	Temporary clean up	000	000

**Account: 01-1072 Construction Work In Progress - Major Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
39950	Arecibo Gas Plant No. 1	XXX	XXX
39951	Arecibo Gas Plant No. 2	XXX	XXX
39952	Arecibo Gas Plant No. 3	XXX	XXX
39960	Repowering of Unit 5 SJSP	XXX	XXX
39961	Repowering of Unit 6 SJSP	XXX	XXX
39962	Replazo Turbina de Gas 1 - Mayaguez	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
39963	Conversión Ciclo Combinado Cambalache - Arecibo Unidad 1	XXX	XXX
39964	Reemplazo Turbina de Gas 2 - Mayaguez	XXX	XXX
39965	Reemplazo Turbina de Gas 3 - Mayaguez	XXX	XXX
39966	Reemplazo Turbina de Gas 4 - Mayaguez	XXX	XXX
39967	Conversión Ciclo Combinado Cambalache - Arecibo Unidad 2	XXX	XXX
39968	Conversión Ciclo Combinado Cambalache - Arecibo Unidad 3	XXX	XXX

**Account: 01-1073 Construction Work In Progress - Undistributed Expenditures**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10701	Undistributed Overhead General	000	000
10701	Undistributed Overhead General	XXX	XXX
10710	Overhead Major Projects	000	000
10710	Overhead Major Projects	XXX	XXX
10712	Overhead Min Proj Eng & Const Div	000	000
10712	Overhead Min Proj Eng & Const Div	XXX	XXX
10714	Overhead Elect Syst Prod Div	XXX	XXX
10714	Overhead Elect Syst Prod Div	000	000
10718	Overhead Elect Syst Maint Div	000	000
10720	Overhead Elect Syst Oper Div	XXX	XXX
10720	Overhead Elect Syst Oper Div	000	000
10722	Overhead Transm & Dist Div	000	000
10722	Overhead Transm & Dist Div	XXX	XXX
10723	D66- Overhead Region San Juan	000	000
10723	D66- Overhead Region San Juan	XXX	XXX
10724	D67- Overhead Region Carolina	000	000
10724	D67- Overhead Region Carolina	XXX	XXX
10726	Overhead Contract Projects	XXX	XXX
10726	Overhead Contract Projects	000	000
10728	Overhead Customer Services	000	000
10728	Overhead Customer Services	XXX	XXX
10730	Overhead Other Directorates	XXX	XXX
10730	Overhead Other Directorates	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10735	Overhead- OCIP Expenditure	XXX	XXX
10735	Overhead- OCIP Expenditure	000	000
10740	Interest - Minor Projects	000	000
10748	D68- Overhead Region Bayamon	XXX	XXX
10748	D68- Overhead Region Bayamon	000	000
10750	Interest - Const Contracts	000	000
10756	Int Debt Disc & Exp CR	000	000
10756	Int Debt Disc & Exp CR	XXX	XXX
10760	D69- Overhead Region Caguas	XXX	XXX
10760	D69- Overhead Region Caguas	000	000
10762	D70- Overhead Region Ponce	000	000
10762	D70- Overhead Region Ponce	XXX	XXX
10764	D71- Overhead Region Mayaguez	XXX	XXX
10764	D71- Overhead Region Mayaguez	000	000
10766	D72- Overhead Region Arecibo	000	000
10766	D72- Overhead Region Arecibo	XXX	XXX

**Account: 01-1074 Project Account to Fixed Asset Clearing**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1081 Depreciation Steam Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
30301	Miscellaneous Intangible-Utuado Distribution System	000	000
30302	Miscellaneous Intangible-Arecibo Distribution System	000	000
30303	Miscellaneous Intangible-Mayaguez Distribution System	000	000
30304	Miscellaneous Intangible-San Juan Distribution System	000	000
30306	Miscellaneous Intangible-Coamo Distribution System	000	000
30307	Miscellaneous Intangible-Juana Dmaz Distribution System	000	000
30308	Miscellaneous Intangible-Guayama Distribution System	000	000
31001	Steam- Land & Land Rights	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
31101	Steam- Concrete Building & Improv	000	000
31102	Steam- Wooden Buildings	000	000
31103	Steam- Other Building & Improv	000	000
31104	Steam- Traveling Cranes	000	000
31201	Steam- Boiler Plant Equipment	000	000
31301	Steam- Engine & Engine Driven Gen	000	000
31401	Steam- Turbo - Generators Unit	000	000
31501	Steam- Accesory Elect Equipment	000	000
31601	Steam- Misc Pwr Plant Equipment	000	000
33001	Hydraulic- Land & Land Rights	000	000

**Account: 01-1083 Depreciation-Hydraulic Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18443	Garage Expense-Cansvanas	XXX	XXX
18443	Garage Expense-Cansvanas	000	000
33101	Hydraulic- Concrete Building & Improv	000	000
33102	Hydraulic- Wooden Buildings	000	000
33104	Hydraulic- Traveling Cranes	000	000
33201	Hydraulic- Reservoirs	000	000
33202	Hydraulic- Concrete Gravity Dams	000	000
33203	Hydraulic- Earth Rock Fill Dams	000	000
33205	Hydraulic- Tunnels	000	000
33206	Hydraulic- Conc Conduit & Waterways	000	000
33207	Hydraulic- Steel Penstocks	000	000
33208	Hydraulic- Operators Dwellings	000	000
33301	Hydraulic- Wtr wheels Turbn & Genert	000	000
33401	Hydraulic- Accessory Elect. Equipm	000	000
33501	Hydraulic- Misc Power Plt Equipm	000	000
33601	Hydraulic- Roads, Railroads & Bridge	000	000
33602	Hydraulic- Hoist House & Dwellings	000	000
34001	Gas- Land & Land Rights	000	000



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PREPA\_CHART\_ACCT  
Parameters  
Company: All

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**Account: 01-1084 Depreciation - Gas Production Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
34101	Gas- Conc Building & Improvements	000	000
34102	Gas- Wooden Buildings	000	000
34103	Gas-Other Buildings & Improvements	000	000
34104	Gas- Traveling Cranes	000	000
34201	Gas- Fuel Holders Product & Acces	000	000
34301	Gas- Prime Movers	000	000
34401	Gas- Generators	000	000
34501	Gas- Accessory Elect Equipment	000	000
34601	Gas- Misc Pwr Plant Equipment	000	000

**Account: 01-1085 Depreciation - Transmission Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
35001	Transmission- Land & Land Rights	000	000
35101	Transmission- Clrng Lnd & Right of Way	000	000
35201	Transmission- Conc Building & Improvement	000	000
35203	Transmission- Other Building & Improvement	000	000
35301	Transmission- Steel Structures	000	000
35302	Transmission- Wooden Structures	000	000
35303	Transmission- Power Transformers	000	000
35304	Transmission- Switching & Control Equip	000	000
35401	Transmission- Towers & Fixtures	000	000
35501	Transmission- Wooden Pole & Cross Arms	000	000
35502	Transmission- Steel Poles	000	000
35503	Transmission- Concrete Poles	000	000
35601	Transmission- Overhd Conduct & Devices	000	000
35701	Transmission- Underground Conduit	000	000
35801	Transmission- Undergd Conduct & Device	000	000
35901	Transmission- Roads & Trails	000	000

**Account: 01-1086 Depreciation - Distribution Plants**



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CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
36001	Distribution- Land Rights	000	000
36101	Distribution- Concrete Building & Improv	000	000
36102	Distribution- Wooden Buildings	000	000
36103	Distribution- Other Building & Improvement	000	000
36201	Distribution- Steel Structures	000	000
36202	Distribution- Wooden Structures	000	000
36203	Distribution- Power Transformers	000	000
36204	Distribution- Switching & Control Equip	000	000
36301	Distribution- Storage Battery Equipment	000	000
36401	Distribution- Wooden Poles & Crossarms	000	000
36402	Distribution- Steel Poles	000	000
36403	Distribution- Concrete Poles	000	000
36404	Distribution- Steel Towers	000	000
36501	Distribution- Overhd Conductor & Device	000	000
36601	Distribution- Underground Conduit	000	000
36701	Distribution- Undergd Conductr & Device	000	000
36801	Distribution- Line Transformers	000	000
36901	Distribution- Services	000	000
37001	Distribution- Meters	000	000
37101	Distribution- Install on Cust Premises	000	000
37301	Distribution- St. Lighting & Signal Syst	000	000

**Account: 01-1087 Depreciation - General Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10870	Gen Plt Exc Transp Equip Depre	000	000
10871	General Garage Equipment Dep	000	000
10872	Touring Vehicles - Depre	000	000
10874	Pick Up Tk & Light Tk Depre	000	000
10878	Lig Tk Without Aux Equip Dep	000	000
10880	Lig Tk With Aux Equip Dep	000	000



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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10882	Lig Tk With Ladder P Light Dep	000	000
10886	Lig Tk With Winch & Compsr Dep	000	000
10888	Heavy Trucks & Trailers Dep	000	000
10889	Jeeps Depreciation	000	000
10890	Intangibles Depreciation	000	000
18400	Jeeps	XXX	XXX
18401	Touring Cars	XXX	XXX
18402	Pick up, Light Trucks	XXX	XXX
18403	Heavy Trucks	XXX	XXX
18404	Heavy Trucks W Spec Platforms	XXX	XXX
18405	Power Wagons, Vehic W Aux Equip	XXX	XXX
18406	Sp Heavy Trucks W Crane, Etc.	XXX	XXX
18407	Trailers, Semi Trailers & Pole Trailers	XXX	XXX
18408	Panel Delivery	XXX	XXX
38901	General- Land & Land Rights	000	000
39001	General- Concrete Build & Improv	000	000
39002	General- Wooden Buildings	000	000
39003	General- Other Build & Improvement	000	000
39004	General- Struct & Improv Leased Prop	000	000
39101	General- Of Furniture & Equip	000	000
39102	General- Of Furnit & Equip Microcomp	000	000
39201	General- Tour Car Jeep St Wg & Autobus	000	000
39202	General- Lig Tk Pick Up & Pnl Dlvr	000	000
39203	General- Hvy Tk With No Aux Equip	000	000
39204	General- Hvy Tk With Aux Equip	000	000
39205	General- Hvy Tk With Ladder Light	000	000
39206	General- Hvy Tk With Cranes Air Comp	000	000
39207	General- Trailers	000	000
39208	General- General Garage Equip	000	000
39252	General- Twin Engine Airplanes	000	000
39254	General- Air Transp General	000	000
39301	General- Store Equipment	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
39401	General- Tool, Shop & Garage Equip	000	000
39501	General- Laboratory Equipment	000	000
39601	General- Power Operated Equip	000	000
39701	General- Communication Equip	000	000
39801	General- Miscellaneous Equip	000	000
39901	General- Other Tangible Property	000	000
64403	Hydrau Elect Pt.	XXX	XXX

**Account: 01-1091 RWIP - Steam Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX
10903	Book Value	XXX	XXX
10904	Closing Credits	XXX	XXX

**Account: 01-1092 RWIP - Nuclear Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX
10904	Closing Credits	XXX	XXX

**Account: 01-1093 RWIP - Hydraulic Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX
10903	Book Value	XXX	XXX
10904	Closing Credits	XXX	XXX

**Account: 01-1094 RWIP - Other Production Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
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**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10903	Book Value	XXX	XXX
10904	Closing Credits	XXX	XXX

**Account: 01-1095 RWIP - Transmission Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX
10903	Book Value	XXX	XXX
10904	Closing Credits	XXX	XXX

**Account: 01-1096 RWIP - Distribution Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX
10903	Book Value	XXX	XXX
10904	Closing Credits	XXX	XXX

**Account: 01-1097 RWIP - General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX
10903	Book Value	XXX	XXX
10904	Closing Credits	XXX	XXX

**Account: 01-1098 RWIP - Other Utility and Non Utility Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX
10903	Book Value	XXX	XXX
10904	Closing Credits	XXX	XXX

**Account: 01-1111 Electric Plants in Service-Amortization**



**P.R. ELECTRIC POWER AUTHORITY  
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11105	Leasehold Improvements	000	000
11110	International Airport Hangar	000	000

**Account: 01-1181 Other Utility Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11801	Dist Sys Int Airport Utility	000	000

**Account: 01-1191 Other Utility Plant-Depreciation**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11920	Internat Airprt Underg Dist Sy	000	000

**Account: 01-1192 Accumulated Depreciation - Water Pumping Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1193 Accumulated Depreciation - Transm \$ Distrib.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1195 Accumulated Depreciation - General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1251 Bond Service-Principal**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
12501	Sinking Fund Cash	XXX	XXX
12501	Sinking Fund Cash	000	000
12502	Sinking Fund- Face Value	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
12503	Sinking Fund-Accrued Interest	000	000
12504	Sinking Fund Premium	000	000
12505	Sinking Fund Discount	000	000
12508	Sink.Fund-Unrealized Loss or Gain on Market	000	000

**Account: 01-1252 Bond Service-Interest**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
12501	Sinking Fund Cash	XXX	XXX
12501	Sinking Fund Cash	000	000
12502	Sinking Fund- Face Value	000	000
12503	Sinking Fund-Accrued Interest	000	000
12504	Sinking Fund Premium	000	000
12505	Sinking Fund Discount	000	000
12508	Sink.Fund-Unrealized Loss or Gain on Market	000	000
12596	Sinking Fund Cash #107238-021,Special Defeasance Fund for Forbearance Agreement	000	000
12597	Sinking Fund Face Value #107238-021,Special Defeasance Fund for Forbearance Agreement	000	000
12598	Interest Sinking Fund Cash-delayed BAB's credit receipt	000	000
12599	2015-A Special Redemption Fund	000	000
12600	2015-A Escrow Account	000	000

**Account: 01-1253 Bond Reserve**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
12501	Sinking Fund Cash	000	000
12502	Sinking Fund- Face Value	000	000
12503	Sinking Fund-Accrued Interest	000	000
12504	Sinking Fund Premium	000	000
12505	Sinking Fund Discount	000	000
12508	Sink.Fund-Unrealized Loss or Gain on Market	000	000
12539	Sink.Fund Cash, Serie 2012 A	000	000



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Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
12540	Sink.Fund Face Value, Serie 2012 A	000	000
12544	Sink.Fund Unrealized Gain or Loss on Market, Serie 2012 A	000	000
12545	Sink.Fund Cash-García Hamilton Investment	000	000
12546	Sink.Fund Face Value-García Hamilton Investment	000	000
12547	Sink.Fund Accrued Interest-García Hamilton Investment	000	000
12548	Sink.Fund Premium-García Hamilton Investment	000	000
12549	Sink.Fund Discount-García Hamilton Investment	000	000
12550	Sink.Fund Unrealized Gain or Loss on Market-García Hamilton Investment	000	000
12551	Sink.Fund Cash-Ramírez Asset	000	000
12552	Sink.Fund Face Value-Ramírez Asset	000	000
12553	Sink.Fund Accrued Interest-Ramírez Asset	000	000
12554	Sink.Fund Premium-Ramírez Asset	000	000
12555	Sink.Fund Discount-Ramírez Asset	000	000
12556	Sink.Fund Unrealized Gain or Loss on Market-Ramírez Asset	000	000
12557	Sink.Fund Cash-Taplin Canida & Habacht	000	000
12558	Sink.Fund Face Value-Taplin Canida & Habacht	000	000
12559	Sink.Fund Accrued Interest-Taplin Canida & Habacht	000	000
12560	Sink.Fund Premium-Taplin Canida & Habacht	000	000
12561	Sink.Fund Discount-Taplin Canida & Habacht	000	000
12562	Sink.Fund Unrealized Gain or Loss on Market-Taplin Canida & Habacht	000	000
12563	Sink.Fund Cash-INVESCO Advisers, Inc.	000	000
12564	Sink.Fund Face Value-INVESCO Advisers, Inc.	000	000
12565	Sink.Fund Accrued Interest-INVESCO Advisers, Inc.	000	000
12566	Sink.Fund Premium-INVESCO Advisers, Inc.	000	000
12567	Sink.Fund Discount-INVESCO Advisers, Inc.	000	000
12568	Sink.Fund Unrealized Gain or Loss on Market-INVESCO Advisers, Inc.	000	000
12569	Sink.Fund Cash - GDB Reserve Fund Investment Account	000	000
12570	Sink.Fund Face Value- GDB Reserve Fund Investment Account	000	000
12571	Sink.Fund Cash- PRB Series 2015 Trustee Self Insurance Fund	000	000
12572	Sink.Fund Face Value- PRB Series 2015 Trustee Self Insurance Fund	000	000



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Parameters  
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**Account: 01-1254 Bond Redemption**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1255 Capitalized Interest Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
12501	Sinking Fund Cash	000	000
12502	Sinking Fund- Face Value	000	000
12503	Sinking Fund-Accrued Interest	000	000
12504	Sinking Fund Premium	000	000
12505	Sinking Fund Discount	000	000
12508	Sink.Fund-Unrealized Loss or Gain on Market	000	000
12533	Sink.Fund Cash- Serie EEE	000	000
12539	Sink.Fund Cash, Serie 2012 A	000	000
12540	Sink.Fund Face Value, Serie 2012 A	000	000
12541	Sink.Fund Accrued Interest, Serie 2012 A	000	000
12542	Sink.Fund Premium, Serie 2012 A	000	000
12543	Sink.Fund Discount, Serie 2012 A	000	000
12544	Sink.Fund Unrealized Gain or Loss on Market, Serie 2012 A	000	000
12580	Sinking Fund Cash, Serie 2013 A	000	000
12581	Sinking Fund Face Value, Serie 2013 A	000	000
12582	Sinking Fund Accrued Interest, Serie 2013 A	000	000
12583	Sinking Fund Premium, Serie 2013 A	000	000
12584	Sinking Fund Discount, Serie 2013 A	000	000
12585	Sinking Fund Unrealized Loss or Gain on Market, Serie 2013 A	000	000

**Account: 01-1281 Reserve Maintenance Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
12506	Reserve Maintenance Fund Citibank 400015-104	000	000
12801	Trust Investment Citibank 0-400015-139	000	000
12802	Other Special Fund-Invest Face Value	000	000
12803	Other Special Fund-Accrued Int Purch	000	000
12804	Other Special Fund-Premium on Invest	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
12805	Other Special Fund-(Discount) on Invest	000	000
12806	First Bank 0180005280 - Cash ReMaint	000	000
12808	Unrealized Loss On Market Value On Investment -Reserve Maintenance	000	000

**Account: 01-1282 Self Insurance Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
12801	Trust Investment Citibank 0-400015-139	000	000
12802	Other Special Fund-Invest Face Value	000	000
12803	Other Special Fund-Accrued Int Purch	000	000
12804	Other Special Fund-Premium on Invest	000	000
12805	Other Special Fund-(Discount) on Invest	000	000
12807	Unrealized Loss On Market Value Of Invest.-Self Ins.	000	000
12808	Unrealized Loss On Market Value On Investment -Reserve Maintenance	000	000
12819	Cash-García Hamilton Investment	000	000
12820	Face Value-García Hamilton Investment	000	000
12821	Accrued Interest-García Hamilton Investment	000	000
12822	Premium-García Hamilton Investment	000	000
12823	Discount-García Hamilton Investment	000	000
12824	Unrealized Gain or Loss on Market-García Hamilton Investment	000	000
12825	Cash-Polen Capital	000	000
12826	Face Value-Polen Capital	000	000
12827	Unrealized Gain or Loss on Market-Polen Capital	000	000
12828	Unrealized Gain or Loss - PRB Series 2015 Trustee Self Insurance Fund	000	000
12829	Accr Interest Purchased- PRB Series 2015 Trustee Self Insurance Fund	000	000
12830	Premium- PRB Series 2015 Trustee Self Insurance Fund	000	000
12871	Discount- PRB Series 2015 Trustee Self Insurance Fund	000	000

**Account: 01-1283 Subordinated Obligation Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
12810	Cash	000	000
12811	Investment	000	000
12812	Interest Receivable	000	000
12813	Premium	000	000
12814	Discount	000	000
12815	Valuation Allowance	000	000

**Account: 01-1284 Other Restricted Fund - Cash**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
12808	Unrealized Loss On Market Value On Investment -Reserve Maintenance	000	000
12817	Other Restricted Fund-Cash-JP Morgan Venture-Fuel Hedge	000	000
12818	Cash - Land Acquisition (restricted)	000	000
12840	Cash Basis Swap-Royal Bank of Canada	000	000
12841	Cash Collateral - Basis Swap- JP Morgan	000	000
12842	Cash Collateral - Basis Swap- Deutsche Bank	000	000
12843	Cash Collateral - Basis Swap- Goldman Sachs	000	000

**Account: 01-1285 Prepa Client Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
12810	Cash	000	000
12811	Investment	000	000
12812	Interest Receivable	000	000
12813	Premium	000	000
12814	Discount	000	000
12815	Valuation Allowance	000	000
12816	Other Special Fund - Financing Fuel Fund	000	000
12831	Project Account Citibank 400015-112	000	000
12832	First Bank 0180005281- Cash- Ecoelectrica/ Prepa Client	000	000



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Company: All

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**Account: 01-1286 Fuel Financing Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
12810	Cash	000	000

**Account: 01-1311 Cash In Bank-General funds**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
13151	BPPR 021-835365	000	000
13153	BPPR 203-26062	000	000
13154	BPPR (PONCE) 203-834253	000	000
13156	ORIENTAL (BBVA) 1030000014	000	000
13157	Oriental (BBVA) 470-132000-2523	000	000
13159	FIRST BANK 09-8500527	000	000
13160	Scotiabank(RG Premier) 902003367	000	000
13161	BPPR PAGADURIA 021-835357	000	000
13162	CITIBANK 400015-015	000	000
13163	CITIBANK 0-400015-155 - Line of Credit - Fuel and Purchased Power	000	000
13164	SANTANDER -1 007-90701-9	000	000
13166	BPPR PALO SECO STEAM 203266562	000	000
13167	Cash - BPPR 021-076855 Land Acquisition	000	000
13168	BPPR 021-835365 - Partidas de Conciliación	000	000
13169	BPPR 021-203-26062 - Partidas de Conciliación	000	000
13171	BPPR (PONCE) 203-834253 - Partidas de Conciliación	000	000
13173	Oriental (BBVA) 1030000014 - Partidas de Conciliación	000	000
13174	Oriental (BBVA) 470-132000-2523 - Partidas de Conciliación	000	000
13176	FIRST BANK 09-8500527 - Partidas de Conciliación	000	000
13177	Scotiabank (RG Premier) 902003367 - Partidas de Conciliación	000	000
13178	BPPR PAGADURIA 021-835357 - Partidas de Conciliación	000	000
13179	CITIBANK 400015-015 Partidas de Conciliación	000	000
13180	CITIBANK 0- 400015-155 - Partidas de Conciliación	000	000
13181	SANTANDER - 1-007-90701-9 Partidas de Conciliación	000	000
13182	GDB GEN 250-0111-08 Partidas de Conciliación	000	000



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PREPA\_CHART\_ACCT  
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Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13183	BPPR PALO SECO STEAM 203266562 - Partidas de Conciliación	000	000
13189	CITIBANK 400015-147 - Zero Balance	000	000
13190	Oriental (BBVA) 04701320002526 Self Appropriation Sinking Fund - Cash	000	000
13191	Oriental (BBVA) 04701320002526 Self Appropriation Sinking Fund - Partidas	000	000
13192	Oriental (BBVA) 04701324006930 Call Center - Cash	000	000
13193	Oriental (BBVA) 04701324006930 Call Center - Partida	000	000
13194	GDB RATE STABILIZATION FUND - 25103304	000	000
13196	BPPR 030-817862 Cuenta Concentración- Cash	000	000
13197	BPPR 030-817862 Cuenta Concentración- Partida	000	000
13198	BPPR 030-817870 Depósitos Electrónicos- Cash	000	000
13199	BPPR 030-817870 Depósitos Electrónicos- Partida	000	000
13250	Citibank 0400015-228	000	000
13251	Citibank 0400015-228 - Partida de Conciliación	000	000
13252	GDB GEN - B6169010	000	000
13253	BPPR 030-013933 Pagos Corporativos ZBA	000	000
13254	BPPR 030-013941 Pagos Gubernamentales ZBA	000	000
13255	Payable to General Fund from Current Expenses Fund	000	000
13256	Payable to General Fund from Rate Stabilization Fund	000	000
13257	Piper Jaffray- General Fund Acct. 42118575 - Short Term Investment	000	000
13258	General Fund CITIBANK 400015-244 Series 2015A	000	000
13259	GF BPPR 030-072689 Fema 4017 Project 0026 Guavate	000	000
13260	BPPR 030-083524 Huracán Irma- FEMA 3384- EM-PR	000	000
13261	BPPR 030-090458 Huracan Irma- FEMA 4336-DR-PR	000	000
13262	BPPR 030-083540 Huracán Maria-FEMA 4339-DR-PR	000	000
13263	Citibank #295 - Commonwealth Loan Segregated Account	000	000
13264	Citibank #0400015309 PREPA-Settlement Charge Rate	000	000
13265	BPPR #030-139007 PREPA PAYROLL-OUTSOURCED	000	000
13266	First Bank #0108502284 Front-End Transaction Fee Variable	000	000
13267	First Bank #0108502295 Front-End Transaction Fee Fixed	000	000
13268	First Bank #0108502350 Operating Account	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13269	First Bank #0108502361 Non Federally Funded Capital Account	000	000
13270	First Bank #0108502372 Outage Events Reserve Account	000	000
13271	First Bank #0108502383 Generation Expenditure - Purchase Power Account	000	000
13272	First Bank #0108502394 Generation Expenditure - Fuel Account	000	000
13273	First Bank #0108502405 Contingency Reserve Account	000	000
13274	First Bank #0105034468 Federally Funded Capital Account	000	000
13279	First Bank-0108502515 GenCo Expenditures Acct.	000	000

**Account: 01-1312 Cash In Bank-Construction funds**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
13121	Construction Fund-REA Investment	000	000
13122	Construction Fund-PREPA- Investment	000	000
13123	Constr Fund-PREPA-Aid for Constr Specific Proj	000	000
13124	Constr Fund-PREPA-Aid for Constr Gen Proj	000	000
13125	Constr Fund-Unexpended Amount For Presentation Of Net Position	000	000
13126	Constr Fund-Unexpended - Credit	000	000
13130	CITIBANK 400015-074-REA-Cash	000	000
13131	Oriental (BBVA) 13-2000-1063	000	000
13132	CITIBANK 400015-023	000	000
13133	GDB - 250-0110-9	000	000
13134	GDB - 360-866-1	000	000
13135	BPPR 3165 PROJECT ACCOUNT	000	000
13136	Oriental (BBVA) 13-2000-1063 - Partidas de Conciliación	000	000
13137	CITIBANK 400015-023 - Partidas de Conciliación	000	000
13138	GDB - 250-0110-9 - Partidas de Conciliación	000	000
13139	GDB - 360-866-1 - Partidas de Conciliación	000	000
13140	BPPR 3165 PROJECT ACCOUNT - Partidas de Conciliación	000	000
13141	CITIBANK REA- 400015-074-Partida de Conciliación	000	000
13142	CITIBANK REA- 400015-163- BAB'S (Build American Bonds) - Cash - Serie YY	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

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Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13143	CITIBANK - 400015-163- BAB'S (Build American Bonds) - Partidas	000	000
13144	CITIBANK 0-40015-171 BAB'S Series EEE-Cash	000	000
13145	CITIBANK 0-40015-171 BAB'S Series EEE-Partida	000	000
13150	GDB CONST - B6169009	000	000
13200	Citibank-0400015-198-Serie 2012 A-Cash	000	000
13201	Citibank-0400015-198-Serie 2012 A-Partida de Conciliación	000	000
13203	US Bank 161421000-Partidas de Conciliación	000	000
13209	PREPA Waste Water Treatment Plant Improvements-GDB 25103808	000	000
13210	US Bank 205859000 - Serie 2013 A	000	000
13213	FirstBank 0905005068 - Serie 2013 A	000	000
13214	FirstBank 0905005068- Serie 2013 A Partida de Conciliación	000	000
13215	Citibank 0400015-201-Fondo Rotatorio JCA	000	000
13216	Construction Fund- Series 2013A- Face Value	000	000
13217	BPPR 030-013976	000	000
13218	Partidas BPPR 030-013976	000	000
13219	BPPR 030049652-2016 A Bond Issuance	000	000
13220	Citibank 400015-252	000	000
13221	Partidas Citibank 400015-252	000	000
13222	Citibank 400015-279	000	000
13223	Partidas Citibank 400015-279	000	000
13224	Partida BPPR 030049652-2016 A Bond Issuance	000	000
13228	Citibank 0-40015-287 Maria Hurrigan-Insurance Proceeds	000	000
13229	First Bank 0180005282- REA/ RUS-Cash	000	000
13230	Citibank #0400015-317 PREPA Earthquake Insurance Proceeds	000	000
13231	BPPR 030-240158 (HMGP-DR4339) FEMA Hazard Mitigation Grant Program	000	000
13232	BPPR 030-261678 FEMA Reimbursement-GBR No.4991	000	000
13233	BPPR 030-261686 OLD ACCT -Working Capital Advances- GBR No 4991	000	000
13234	BPPR 030-262348 Working Capital Advances- GBR No 4991	000	000
13240	US Bank - Trust Fund PROTECO Superfund Site #254478000	000	000
13241	FEMA 4473 DR PR Earthquake	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13275	BPPR 030242835-Premium Pay	000	000
13276	BPPR 030242592-FEMA DR4493 COVID 19	000	000
13277	BPPR 030242622-FEMA DR4339 428 Generation Projects	000	000
13278	Bank Account - ARPA Funds	000	000

**Account: 01-1313 Cash In Bank-Revenue Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
13195	CITIBANK 400015-058	000	000

**Account: 01-1314 Cash**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1341 Escrow Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13401	Deposit To Bond Service Account	000	000
13402	Escrow Fund - PRB Series EE	000	000
13403	Deposit To Bond Service Contra Account	000	000

**Account: 01-1351 Working Funds-Payroll**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
13501	Payroll Account-SanJuan	XXX	XXX
13501	Payroll Account-SanJuan	000	000
13502	Payroll Acc Monacillos AREA	XXX	XXX
13502	Payroll Acc Monacillos AREA	000	000
13503	Payroll Acc Monacillos AREA	XXX	XXX
13503	Payroll Acc Monacillos AREA	000	000
13504	Payroll Acc Monacillos AREA	000	000
13505	Payroll Acc Caguas AREA	000	000
13505	Payroll Acc Caguas AREA	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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PREPA\_CHART\_ACCT  
Parameters  
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**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13506	Payroll Acc Ponce AREA	000	000
13506	Payroll Acc Ponce AREA	XXX	XXX
13507	Payroll Acc Mayaguez AREA	000	000
13507	Payroll Acc Mayaguez AREA	XXX	XXX
13508	Payroll Acc Arecibo AREA	000	000
13508	Payroll Acc Arecibo AREA	XXX	XXX
13509	Payroll Acct-Treasurer	000	000
13510	Payroll Cash-Partidas	000	000
13511	BPPR 030-689317 Payroll Positive Paid - Cash	000	000
13512	BPPR 030-689317 Payroll Positive Paid - Partidas	000	000

**Account: 01-1352 Working Funds-Petty Cash**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13505	Payroll Acc Caguas AREA	000	000
13505	Payroll Acc Caguas AREA	XXX	XXX
13510	Payroll Cash-Partidas	000	000
13520	Petty Cash-Purchasing Div	000	000
13521	Petty Cash Disbursement Dept	000	000
13521	Petty Cash Disbursement Dept	XXX	XXX
13522	Petty Cash San Juan Supvr	XXX	XXX
13522	Petty Cash San Juan Supvr	000	000
13523	Petty Cash Monacillos Supvr	XXX	XXX
13523	Petty Cash Monacillos Supvr	000	000
13524	Petty Cash Caguas Supvr	000	000
13524	Petty Cash Caguas Supvr	XXX	XXX
13525	Petty Cash Ponce Supvr	XXX	XXX
13525	Petty Cash Ponce Supvr	000	000
13526	Petty Cash Mayaguez Supvr	000	000
13526	Petty Cash Mayaguez Supvr	XXX	XXX
13527	Petty Cash Arecibo Supvr	XXX	XXX
13527	Petty Cash Arecibo Supvr	000	000
13528	Petty Cash Transportation Sect.	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13528	Petty Cash Transportation Sect.	XXX	XXX
13529	Petty Cash Officers & Employees	XXX	XXX
13529	Petty Cash Officers & Employees	000	000
90200	Meter Reading Urban Zone	XXX	XXX

**Account: 01-1371 Reserve for Current Expenses Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13700	Reserve for Current Expenses Fund- Cash	000	000
13701	Payable to Current Expenses Fund from General Fund	000	000

**Account: 01-1372 Reserve for Rate Stabilization Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13711	Payable to Rate Stabilization Fund from General Fund	000	000
13712	Rate Stabilization Fund- Cash	000	000

**Account: 01-1401 Amortization - Bond Service - Principal**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14005	Amortization of Premium	000	000
14010	Amortization of Discount	000	000

**Account: 01-1402 Amortization - Bond Service - Interest**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14005	Amortization of Premium	000	000
14010	Amortization of Discount	000	000

**Account: 01-1403 Amortization- Reserve**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14005	Amortization of Premium	000	000
14006	Amortization of Premium-Serie ZZ	000	000
14007	Amortization of Premium-Serie CCC	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14009	Amortization of Premium-Serie XX	000	000
14010	Amortization of Discount	000	000
14011	Amortization of Discount ZZ	000	000
14012	Amortization of Discount CCC	000	000
14014	Amortization of Discount- Serie XX	000	000
14021	Amortization of Premium-García Hamilton Investment	000	000
14022	Amortization of Discount-García Hamilton Investment	000	000
14023	Amortization of Premium-Ramírez Asset	000	000
14024	Amortization of Discount-Ramírez Asset	000	000
14025	Amortization of Premium-Taplin Canida & Habacht	000	000
14026	Amortization of Discount-Taplin Canida & Habacht	000	000
14029	Amortization of Premium-INVESCO Advisers, Inc.	000	000
14030	Amortization of Discount-INVESCO Advisers, Inc.	000	000

**Account: 01-1405 Amort-Reserve Maintenance Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14005	Amortization of Premium	000	000
14010	Amortization of Discount	000	000

**Account: 01-1406 Amort.-Self Insurance Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14005	Amortization of Premium	000	000
14010	Amortization of Discount	000	000
14021	Amortization of Premium-García Hamilton Investment	000	000
14022	Amortization of Discount-García Hamilton Investment	000	000
14023	Amortization of Premium-Ramírez Asset	000	000
14031	Amortization Premium- PRB Series 2015 Trustee Self Insurance Fund	000	000
14032	Amortization Discount- PRB Series 2015 Trustee Self Insurance Fund	000	000

**Account: 01-1407 Amortization-Capital Interest**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14005	Amortization of Premium	000	000
14006	Amortization of Premium-Serie ZZ	000	000
14007	Amortization of Premium-Serie CCC	000	000
14008	Amortization of Premium-Serie DDD	000	000
14009	Amortization of Premium-Serie XX	000	000
14010	Amortization of Discount	000	000
14011	Amortization of Discount ZZ	000	000
14012	Amortization of Discount CCC	000	000
14013	Amortization of Discount DDD	000	000
14014	Amortization of Discount- Serie XX	000	000
14015	Amortization of Premium - Serie EEE	000	000
14016	Amortization of Discount - Serie EEE	000	000
14017	Amortization of Premium, Serie 2012 A	000	000
14018	Amortization of Discount, Serie 2012 A	000	000
14019	Amortization of Premium, Capital Improvement Fund, Serie 2012 A	000	000
14020	Amortization of Discount, Amortization of Premium, Capital Improvement Fund, Serie 2012 A	000	000

**Account: 01-1421 Accounts Receivable - Power Consumers**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14200	Purchase Power Clause	000	000
14201	General	000	000
14202	Payment Arrangements	000	000
14203	Dispute	000	000
14204	Pending Bankruptcy	000	000
14205	Adj. in Transit	000	000
14206	Overpayment	000	000
14207	Counterfeit & Theft	000	000
14210	Suspense/Unidentified Payments	000	000
14216	Law 73-Industrial Credit for Research & Develop Invest	000	000
14217	Employment Law	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14238	Transition Charges Securitization Corporation	000	000
14239	Provisional Rate	000	000

**Account: 01-1422 Accounts Receivable - Government & Major Accts.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14202	Payment Arrangements	000	000
14203	Dispute	000	000
14204	Pending Bankruptcy	000	000
14206	Overpayment	000	000
14210	Suspense/Unidentified Payments	000	000
14220	Government & Major Accts - General	000	000
14221	Govt & Major Accounts - Non Current	000	000
14222	Contra Account to 14221	000	000
14223	Public Lighting Counteraccount	000	000
14224	Accounts- Excess of CILT Municipality Budget	000	000
14226	Adv from State Govt.	000	000
14227	Six Percent Municipal Tax	000	000
14231	Commonwealth	000	000
14232	Energy Supplier Regulatory Charge	000	000
14238	Transition Charges Securitization Corporation	000	000
14239	Provisional Rate	000	000

**Account: 01-1423 Accounts Receivable - Power Consumers - Unbilled Rural**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1424 Accounts Receivable - Power Consumers - Unbilled General**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1426 Accounts Receivable - Electric Subsidy**



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Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14260	Subsidy-Hotels 20 %	000	000
14261	Electric Subsidy Industrial	000	000
14262	10% Discount - Direct Deposit - Residential Customer	000	000
14264	Approp. Net Rev. Ret Govt Dbt - Sub	000	000
14265	Subsidy-electric Subsidy 1991	000	000
14266	Subsidy-Law 106	000	000
14267	Subsidy-Credit Social Rate PAN	000	000
14268	Subsidy Law 106 - Non Current	000	000
14269	Contra Account for 14268	000	000

**Account: 01-1427 Under/Over Billed Adjustment**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14299	Unrecover Fuel Oil Cost 2013-2014	000	000
14300	Unrecover Purchased Power Cost 2013-2014	000	000
14480	Unrecover Fuel Oil Cost 2014-2015	000	000
14481	Unrecover Purchased Power Cost 2014-2015	000	000
14482	Unrecover Fuel Oil Cost 2015-2016	000	000
14483	Unrecover Purchased Power Cost 2015-2016	000	000
14484	Under/Over Billed Adjustment - Fuel Oil Cost	000	000
14485	Under/Over Billed Adjustment - Purchased Power Cost	000	000
14486	Under/Over Billed Adjustment - CILT	000	000
14487	Under/Over Billed Adjustment - Subsidies	000	000
14488	Provisional Rate True Up	000	000

**Account: 01-1431 Miscellaneous Accts. Rec. - Billed**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14301	Other Accounts	000	000
14308	Other Work in Progress / Non Government	000	000
14309	Other Work in Progress / Government	000	000
14310	Oficina Distrito Hato Rey	000	000
14313	Billed- Aid for Construction/Non Government	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14315	Billed- Aid for Construction/Government	000	000

**Account: 01-1432 Misc. Accts. Rec. - Government Accts.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14325	Commonwealth Government	000	000
14326	Other Accounts Receivable -Hurr Georges	000	000
14330	Municipal Government	000	000
14331	PRIDCO FUEL PREMIUM INSURANCE	000	000
14332	Accounts Receivable GDB PET Claims	000	000
14336	Salary Advance Aid - Dom Republic	000	000

**Account: 01-1433 Misc. Accts. Rec. - Billed - Major Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1434 Commonwealth Subs. REA-LAW 140**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14340	Approp Net Rev Ret Gov Dbt REA	000	000
14345	CMNWL Sub REA Law 140 Vieques	000	000

**Account: 01-1435 Misc. Accts. Rec. - Other**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14336	Salary Advance Aid - Dom Republic	000	000
14350	Controlled by Acct and Budg Div.	XXX	XXX
14351	ACCOUNT RECEIVABLE RETIREMENT SYSTEM EMP	000	000
14352	Reimbursement Of Medical Cost	000	000
14353	Employee Advance - Receivable	000	000
14353	Employee Advance - Receivable	XXX	XXX
14354	Applied Employee Advance Receivable	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14356	Misc. Account Receivable - Other Annuity Receivable - Basis Swap	000	000
14370	Health Plan	000	000
14386	Salary Advance Aid - Dom Republic	000	000
14390	Unbilled Authority Employee	000	000
14391	Unpaid Billed Energy Consumption AEE - Employee	000	000
14392	Other Equipment Billed Employees	000	000
14393	Misc Acct. Rec. Other Scrap	000	000
14394	Theft of Funds	000	000
14395	Acct. Rec. Clearing - Oracle A/P	000	000
14396	Sale of Vehicles	000	000
14397	Interagency Agreement- Employees assigned to Government Dependencies	000	000
14398	Lease of Utility Property	000	000

**Account: 01-1436 Misc. Accts. Rec. - Operating**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14441	Fuel Supplier Storage & Handling	000	000

**Account: 01-1437 Misc. Accts. Rec. - Securitization Corporation**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14451	Servicing Fee/3rd Party attachments	000	000
14452	Reimbursable Expenditures	000	000
14453	Account Receivable- Depository Agent Collection	000	000

**Account: 01-1438 PREB Rider Adjustment Receivable - General Client**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00003	Government Non- CILT	000	000

**Account: 01-1439 PREB Rider Adjustment Receivable - Government Client**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00003	Government Non- CILT	000	000
00004	Government CILT	000	000

**Account: 01-1441 Provision For Uncollectible Accts.- General Client**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1442 Provision For Uncollectible Accts.- Government**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14471	Non Current - Government	000	000

**Account: 01-1445 PREB Rider Adjustment Allowance for Bad Debt Exp- General Client**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1446 PREB Rider Adjustment Allowance for Bad Debt Exp- Government Client**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1447 PREPA GDB PET Claims Provision for Uncollectible Accounts**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00005	GDB PET Claims	000	000

**Account: 01-1451 Damages Insurance Claims**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14501	Fire Palo Seco- Extra Fuel Oil Consumption	000	000
14502	Fire Palo Seco- Ingeniería	000	000
14502	Fire Palo Seco- Ingeniería	XXX	XXX
14503	Fire Palo Seco- Sistema Eléctrico	000	000
14504	Fire Palo Seco- Credit Balance	000	000
14504	Fire Palo Seco- Credit Balance	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14505	Onda Tropical - Septiembre 2008 - Directorado T&D	XXX	XXX
14506	Onda Tropical - Septiembre 2008 - Directorado Ingeniería	XXX	XXX
14507	Fuego CAPECO - PW - 3306	XXX	XXX
14508	Huracán Irene 08-22-11	000	000
14509	Colapso Tanque Combustible 1R- Costa Sur	XXX	XXX
14509	Colapso Tanque Combustible 1R- Costa Sur	000	000

**Account: 01-1452 Natural Disasters FEMA Claims**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14521	Irma & Maria - Natural Disasters	000	000
14522	Provision for Doubtfull Accounts - Federal Grants	000	000

**Account: 01-1461 Receivable - SCIS**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14601	Irrigation Services	000	000
14605	App. Common Gov. Act 41-1958, Act 49-1960	000	000
14610	RECEIVABLE EXPENSES HURRICANE GEORGES SCID	000	000
14620	Reimbursable Expenditures-Miscellaneous	000	000
14621	Receivable SOUCO- Labor Wages	000	000
14625	Reimb Exp -Study & Construction	000	000
14630	Reimb Expds- Aug 79 David Hurri	000	000
14635	Reimbursable Exps.- Rains 92	000	000

**Account: 01-1462 Receivable - IIS**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14605	App. Common Gov. Act 41-1958, Act 49-1960	000	000
14611	RECEIVABLE EXPENSES HURRICANE GEORGES IID	000	000
14620	Reimbursable Expenditures-Miscellaneous	000	000
14621	Receivable SOUCO- Labor Wages	000	000



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PREPA\_CHART\_ACCT  
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**Company 01**

**Account: 01-1463 Receivable - LVIS**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14605	App. Common Gov. Act 41-1958, Act 49-1960	000	000
14612	RECEIVABLE EXPENSES HURRICANE GEORGES LVID	000	000
14620	Reimbursable Expenditures-Miscellaneous	000	000
14621	Receivable SOUCO- Labor Wages	000	000
14630	Reimb Expds- Aug 79 David Hurri	000	000
14640	Reimbursable Exp-Org Est & Const	000	000

**Account: 01-1464 Approp from Rev-Irrigation Systems**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14605	App. Common Gov. Act 41-1958, Act 49-1960	000	000
14650	Appro. Ret.	000	000
14651	Misc. Reimbursable Expense - Non Current	000	000
14652	Contra Account for 14651	000	000

**Account: 01-1470 Receivable - P-Cards**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14570	P-Cards recovery	000	000

**Account: 01-1511 Material & Supplies-Fuel Stock**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
15035	Light Distillate	000	000
15035	Light Distillate	XXX	XXX
15101	SJSP - Bunker C	XXX	XXX
15102	SJSP - Kerosene	XXX	XXX
15103	SJSP - Propane Gas	XXX	XXX
15104	SJSP - Light Destillate	XXX	XXX
15105	Gjovt Debt Irrig. Sys.	000	000
15105	Gjovt Debt Irrig. Sys.	XXX	XXX
15110	approp. Ret. Govt. Debt Irrig Sys.	XXX	XXX



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PREPA\_CHART\_ACCT  
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**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
15110	approp. Ret. Govt. Debt Irrig Sys.	000	000
15113	PSSP - Propane Gas	XXX	XXX
15114	PSSP - Fuel Oil	XXX	XXX
15115	Kerosene	XXX	XXX
15115	Kerosene	000	000
15120	Propane Gas-	XXX	XXX
15120	Propane Gas-	000	000
15123	SCSP - Propane Gas	XXX	XXX
15124	SCSP - Fuel oil	XXX	XXX
15125	Fuel Oil	000	000
15125	Fuel Oil	XXX	XXX
15130	Light Distillate	XXX	XXX
15130	Light Distillate	000	000
15131	AguiSP - Bunker C	XXX	XXX
15133	AguiSP - Propane Gas	XXX	XXX
15135	Light Distillate	000	000
15135	Light Distillate	XXX	XXX
15139	Aguisp- Distillat Additives	XXX	XXX
15140	Diesel Oil	XXX	XXX
15140	Diesel Oil	000	000
15145	Fuel Oil Additives	000	000
15145	Fuel Oil Additives	XXX	XXX
15151	AguiCombCycle - Bunker C	XXX	XXX
15155	AguiCombCycle - Light Distillate	XXX	XXX
15157	AguiCombCycle - Fuel Oil Additives	XXX	XXX
15165	CambalacheGasTurb. - Light Distillate	XXX	XXX
15171	Salinas CORCO- Bunker C	XXX	XXX
15172	CAPECO - Bunker C	XXX	XXX
15173	CAPECO - Light Distillate	XXX	XXX
15175	Salinas CORCO- Light Distillate	XXX	XXX
15195	Daguau Jet Plant - Light Distillate	XXX	XXX
15205	Jobos Turbines - Light Distillate	XXX	XXX



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Company: All

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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
15215	VegaBajaGasTurbines - Light Distillate	XXX	XXX
15226	Vieques Plant- Diesel Oil	XXX	XXX
15250	Mayaguez Gas Plant - Special Cycle Oil	XXX	XXX
15265	YabucoaGasTurb(PStk) - Light Distillate	XXX	XXX
15276	Culebra Plant - Diesel Oil	XXX	XXX
15282	Guayama(Jobos Jet Plant)- Kerosene	XXX	XXX

**Account: 01-1541 Material and Supplies-District Warehouses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
15400	Inventario Almacen General Palo Seco	XXX	XXX
15401	Almacen Efectos de Oficina	XXX	XXX
15402	Almacen de Area de Arecibo	XXX	XXX
15403	Almacen de Area de Ponce	XXX	XXX
15404	Almacen de Area de Guaynabo	XXX	XXX
15405	District Warehouses	000	000
15405	District Warehouses	XXX	XXX
15407	Materils Pending for the Receiving Report	XXX	XXX
15408	Materials Received Pend to be Investigated and Adjusted	XXX	XXX
15409	Almacen Distrito Utuado	XXX	XXX
15410	Almacen Distrito Guayama	XXX	XXX
15411	Almacen Distrito Santa Isabel	XXX	XXX
15412	Almacen Distrito Puerto Nuevo	XXX	XXX
15413	Almacen Distrito Bayamon	XXX	XXX
15417	Retrolite Incan desc luminaire	000	000
15429	Specific Proj Gen Depot	XXX	XXX
15429	Specific Proj Gen Depot	000	000

**Account: 01-1542 Supplies Pending Final Disposition**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
15436	Palo Seco Warehouse	000	000



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CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
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**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
15436	Palo Seco Warehouse	XXX	XXX
15438	Warehouse No. 5	XXX	XXX
15438	Warehouse No. 5	000	000
15440	Sabana Llana	XXX	XXX
15440	Sabana Llana	000	000
15442	South Coast Warehouse	000	000
15442	South Coast Warehouse	XXX	XXX
15444	Aguirre Warehouse	XXX	XXX
15444	Aguirre Warehouse	000	000
15446	San Juan STM Plt Warehouse	XXX	XXX
15446	San Juan STM Plt Warehouse	000	000
15448	Determ of Obsolesc-All Wareh Cr	000	000
15448	Determ of Obsolesc-All Wareh Cr	XXX	XXX

**Account: 01-1543 Supplies-Specific Project**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
15450	Pto Nvo Const Warehouse Equip	XXX	XXX
15450	Pto Nvo Const Warehouse Equip	000	000
15455	Engineering	XXX	XXX
15455	Engineering	000	000
15456	Inventory-Materials Donated by USACE	000	000

**Account: 01-1581 Reserve For Obsolescence-For Credit Balance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
15805	Reserve for Obsolescence CR Bal	000	000
15805	Reserve for Obsolescence CR Bal	XXX	XXX
15806	Reserve for Obsolescence WAREHOUSE 005	XXX	XXX
15806	Reserve for Obsolescence WAREHOUSE 005	000	000

**Account: 01-1631 Stores Expenses Undistributed**



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
16301	Store Exp Undistributed-SanJuan	XXX	XXX
16301	Store Exp Undistributed-SanJuan	000	000
16302	Store Exp Undistributed-Caguas	XXX	XXX
16302	Store Exp Undistributed-Caguas	000	000
16303	Store Exp Undistributed-Ponce	XXX	XXX
16303	Store Exp Undistributed-Ponce	000	000
16304	Store Exp Undistributed-Mayaguez	000	000
16304	Store Exp Undistributed-Mayaguez	XXX	XXX
16305	Store Exp Undistributed-Arecibo	XXX	XXX
16305	Store Exp Undistributed-Arecibo	000	000
16306	Store Exp Undistributed-Palo Seco	XXX	XXX
16306	Store Exp Undistributed-Palo Seco	000	000
16307	Store Exp Undistributed-General Stores	XXX	XXX
16307	Store Exp Undistributed-General Stores	000	000
16308	Store Exp Und-Construction Warehouses 5 & 17	XXX	XXX
16308	Store Exp Und-Construction Warehouses 5 & 17	000	000
16309	Store Exp Und-CIPA	XXX	XXX
16320	Depreciation Others Charges	000	000
16320	Depreciation Others Charges	XXX	XXX
16322	Add Chges Not Incl in Rec Rept	XXX	XXX
16322	Add Chges Not Incl in Rec Rept	000	000
16324	Receipts Overhead	XXX	XXX
16324	Receipts Overhead	000	000
16330	Discount on Purchases CR	XXX	XXX
16330	Discount on Purchases CR	000	000
16332	Clearing CR Issues & Returns	XXX	XXX
16332	Clearing CR Issues & Returns	000	000
16334	Clearing CR Loading Charges	000	000
16334	Clearing CR Loading Charges	XXX	XXX
16350	Other Store Expenses	XXX	XXX
16350	Other Store Expenses	000	000



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**Account: 01-1632 Stock Control Price Variance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 01-1651 Insurance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
16510	Insurance - General	000	000

**Account: 01-1652 Payroll Related**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
16520	Ins. Workmen Compensation	000	000

**Account: 01-1653 Licenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
16530	Automobile Licenses	000	000

**Account: 01-1711 Interest Receivable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
17105	Int Rec - Self Insurance Reserve Fund	000	000
17110	Int Rec - Res. Maintenance Fund	000	000
17115	Int Rec - SF Bond Reserve	000	000
17120	Int Rec - SF Bond Service Principal	000	000
17125	Int Rec - SF Bond Service Interest	000	000
17130	Int Rec - Inv. Const Fund Spc Funds	000	000
17135	Int. Rec -PREPA Cogen Fund	000	000
17136	Int. Rec-Serie XX	000	000
17137	Int. Rec-Capitalized Int- Serie ZZ	000	000
17138	Int. Rec- Capitalized Int- Serie CCC	000	000
17139	Int. Rec-Capitalized Int- Serie DDD	000	000
17140	Int. Rec-Capitalized Int- Serie EEE	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17141	Int. Rec-Capitalized Int- Serie 2012 A	000	000
17142	Int. Rec-Capital Improvement Fund, Serie 2012 A	000	000
17143	Capitalized Int-Self Insurance-García Hamilton Investment	000	000
17144	Capitalized Int-Reserve-García Hamilton Investment	000	000
17145	Capitalized Int-Reserve-Ramírez Asset	000	000
17146	Capitalized Int-Reserve-Taplin Canida & Habacht	000	000
17147	Capitalized Int-Reserve-INVESCO Advisers, Inc.	000	000
17148	Int. Rec.-Polen Capital	000	000
17149	Capitalized Int-Emisión Serie 2013 A	000	000
17150	Int Rec - SF Reserve Fund - GDB Reserve Fund Investment Account	000	000
17151	Int Rec - Piper Jaffray- General Fund Acct. 42118575 - Short Term Investment	000	000
17152	Int Rec - PRB Series 2015 Trustee Self Insurance Fund	000	000

**Account: 01-1741 Damages - Insurance Claims**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
17428	Damages Insurance Claims- Fire in Palo Seco 12-30-06 (Ingeniería)	XXX	XXX
17429	Damages Insurance Claims- Fire in Palo Seco 12-30-06 (Sistema Eléctrico)	XXX	XXX
17454	Damages Insurance Claims Caonillas 1 Fire 4-22-03	XXX	XXX

**Account: 01-1742 Natural Disasters - Insurance Claims (As Requested)**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17456	MISC DEF DEB GEORGE HURRICANE 09-21-98	XXX	XXX
17457	HURRICANE LENNY 1999	XXX	XXX
17460	Reimbursement from FEMA & Other - Flood Oct 2010	000	000
17461	Reimbursement from FEMA & Other - Flood Jun 2011	000	000
17543	Rembolso FEMA Tormenta Jeanne Balance Cr.	XXX	XXX
17543	Rembolso FEMA Tormenta Jeanne Balance Cr.	000	000

**Account: 01-1745 Huracan Irene 08-22-11**



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Company: All

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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17550	Reimbursement from FEMA & Others (Pending Approval)	000	000
17551	Reg San Juan-Steam Plant	XXX	XXX
17553	Reg San Juan-Gas Plant	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17557	Reg Bayamón-Steam Plant	XXX	XXX
17558	Reg Bayamón-Hydro Plant	XXX	XXX
17559	Reg Bayamón-Gas Plant	XXX	XXX
17562	Reg Bayamón-General Plant	XXX	XXX
17563	Reg Ponce-Steam Plant	XXX	XXX
17564	Reg Ponce-Hydro Plant	XXX	XXX
17565	Reg Ponce-Gas Plant	XXX	XXX
17568	Reg Ponce-General Plant	XXX	XXX
17570	Reg Caguas-Hydro Plant	XXX	XXX
17571	Reg Caguas-Gas Plant	XXX	XXX
17574	Reg Caguas-General Plant	XXX	XXX
17576	Reg Arecibo-Hydro Plant	XXX	XXX
17577	Reg Arecibo-Gas Plant	XXX	XXX
17580	Reg Arecibo-General Plant	XXX	XXX
17583	Reg Mayaguez-Gas Plant	XXX	XXX
17586	Reg Mayaguez-General Plant	XXX	XXX
17592	Reg Carolina-General Plant	XXX	XXX
17593	Ingenieria- Transm Plant	XXX	XXX
17594	COE-Centro Oper Emergencia	XXX	XXX
17595	COR-Centro Oper Regionales	XXX	XXX
17596	COT-Centro Oper Técnicas	XXX	XXX
17597	COSD-Centro Oper Sistema Distribución	XXX	XXX
17598	Mcpio Añasco-Distrib Plant	XXX	XXX
17599	Mcpio Arecibo-Transm Plant	XXX	XXX
17600	Mcpio Arecibo-Distrib Plant	XXX	XXX
17601	Mcpio Arroyo-Transm Plant	XXX	XXX
17602	Mcpio Arroyo-Distrib Plant	XXX	XXX
17603	Mcpio Barceloneta-Transm Plant	XXX	XXX



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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17604	Mcpio Barceloneta-Distrib Plant	XXX	XXX
17605	Mcpio Barranquitas-Transm Plant	XXX	XXX
17606	Mcpio Barranquitas-Distrib Plant	XXX	XXX
17607	Mcpio Bayamon-Transm Plant	XXX	XXX
17608	Mcpio Bayamon-Distrib Plant	XXX	XXX
17609	Mcpio Cabo Rojo-Transm Plant	XXX	XXX
17610	Mcpio Cabo Rojo-Distrib Plant	XXX	XXX
17611	Mcpio Caguas-Transm Plant	XXX	XXX
17612	Mcpio Caguas-Distrib Plant	XXX	XXX
17613	Mcpio Camuy-Transm Plant	XXX	XXX
17614	Mcpio Camuy-Distrib Plant	XXX	XXX
17615	Mcpio Canovanas-Transm Plant	XXX	XXX
17616	Mcpio Canovanas-Distrib Plant	XXX	XXX
17617	Mcpio Carolina-Transm Plant	XXX	XXX
17618	Mcpio Carolina-Distrib Plant	XXX	XXX
17619	Mcpio Cataño-Transm Plant	XXX	XXX
17620	Mcpio Cataño-Distrib Plant	XXX	XXX
17621	Mcpio Cayey-Transm Plant	XXX	XXX
17622	Mcpio Cayey-Distrib Plant	XXX	XXX
17623	Mcpio Ceiba-Transm Plant	XXX	XXX
17624	Mcpio Ceiba-Distrib Plant	XXX	XXX
17625	Mcpio Ciales-Transm Plant	XXX	XXX
17626	Mcpio Ciales-Distrib Plant	XXX	XXX
17627	Mcpio Cidra-Transm Plant	XXX	XXX
17628	Mcpio Cidra-Distrib Plant	XXX	XXX
17629	Mcpio Coamo-Transm Plant	XXX	XXX
17630	Mcpio Coamo-Distrib Plant	XXX	XXX
17631	Mcpio Comerio-Transm Plant	XXX	XXX
17632	Mcpio Comerio-Distrib Plant	XXX	XXX
17633	Mcpio Corozal-Transm Plant	XXX	XXX
17634	Mcpio Corozal-Distrib Plant	XXX	XXX
17635	Mcpio Culebra-Transm Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17636	Mcpio Culebra-Distrib Plant	XXX	XXX
17637	Mcpio Dorado-Transm Plant	XXX	XXX
17638	Mcpio Dorado-Distrib Plant	XXX	XXX
17639	Mcpio Fajardo-Transm Plant	XXX	XXX
17640	Mcpio Fajardo-Distrib Plant	XXX	XXX
17641	Mcpio Florida-Transm Plant	XXX	XXX
17642	Mcpio Florida-Distrib Plant	XXX	XXX
17643	Mcpio Guanica-Transm Plant	XXX	XXX
17644	Mcpio Guanica-Distrib Plant	XXX	XXX
17645	Mcpio Guayama-Transm Plant	XXX	XXX
17646	Mcpio Guayama-Distrib Plant	XXX	XXX
17647	Mcpio Guayanilla-Transm Plant	XXX	XXX
17648	Mcpio Guayanilla-Distrib Plant	XXX	XXX
17649	Mcpio Guaynabo-Transm Plant	XXX	XXX
17650	Mcpio Guaynabo-Distrib Plant	XXX	XXX
17651	Mcpio Gurabo-Transm Plant	XXX	XXX
17652	Mcpio Gurabo-Distrib Plant	XXX	XXX
17653	Mcpio Hatillo-Transm Plant	XXX	XXX
17654	Mcpio Hatillo-Distrib Plant	XXX	XXX
17655	Mcpio Hormigueros-Transm Plant	XXX	XXX
17656	Mcpio Hormigueros-Distrib Plant	XXX	XXX
17657	Mcpio Humacao-Transm Plant	XXX	XXX
17658	Mcpio Humacao-Distrib Plant	XXX	XXX
17659	Mcpio Isabela-Transm Plant	XXX	XXX
17660	Mcpio Isabela-Distrib Plant	XXX	XXX
17661	Mcpio Jayuya-Transm Plant	XXX	XXX
17662	Mcpio Jayuya-Distrib Plant	XXX	XXX
17663	Mcpio Juana Díaz-Transm Plant	XXX	XXX
17664	Mcpio Juana Díaz-Distrib Plant	XXX	XXX
17665	Mcpio Juncos-Transm Plant	XXX	XXX
17666	Mcpio Juncos-Distrib Plant	XXX	XXX
17667	Mcpio Lajas-Transm Plant	XXX	XXX



P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS

PREPA\_CHART\_ACCT  
Parameters  
Company: All

Company 01

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17668	Mcpio Lajas-Distrib Plant	XXX	XXX
17669	Mcpio Lares-Transm Plant	XXX	XXX
17670	Mcpio Lares-Distrib Plant	XXX	XXX
17671	Mcpio Las Marías-Transm Plant	XXX	XXX
17672	Mcpio Las Marías-Distrib Plant	XXX	XXX
17673	Mcpio Las Piedras-Transm Plant	XXX	XXX
17674	Mcpio Las Piedras-Distrib Plant	XXX	XXX
17675	Mcpio Loíza-Transm Plant	XXX	XXX
17676	Mcpio Loíza-Distrib Plant	XXX	XXX
17677	Mcpio Luquillo-Transm Plant	XXX	XXX
17678	Mcpio Luquillo-Distrib Plant	XXX	XXX
17679	Mcpio Manatí-Transm Plant	XXX	XXX
17680	Mcpio Manatí-Distrib Plant	XXX	XXX
17681	Mcpio Maricao-Transm Plant	XXX	XXX
17682	Mcpio Maricao-Distrib Plant	XXX	XXX
17683	Mcpio Maunabo-Transm Plant	XXX	XXX
17684	Mcpio Maunabo-Distrib Plant	XXX	XXX
17685	Mcpio Mayaguez-Transm Plant	XXX	XXX
17686	Mcpio Mayaguez-Distrib Plant	XXX	XXX
17687	Mcpio Moca-Transm Plant	XXX	XXX
17688	Mcpio Moca-Distrib Plant	XXX	XXX
17689	Mcpio Morovis-Transm Plant	XXX	XXX
17690	Mcpio Morovis-Distrib Plant	XXX	XXX
17691	Mcpio Naguabo-Transm Plant	XXX	XXX
17692	Mcpio Naguabo-Distrib Plant	XXX	XXX
17693	Mcpio Naranjito-Transm Plant	XXX	XXX
17694	Mcpio Naranjito-Distrib Plant	XXX	XXX
17695	Mcpio Orocovis-Transm Plant	XXX	XXX
17696	Mcpio Orocovis-Distrib Plant	XXX	XXX
17697	Mcpio Patillas-Transm Plant	XXX	XXX
17698	Mcpio Patillas-Distrib Plant	XXX	XXX
17699	Mcpio Peñuelas-Transm Plant	XXX	XXX



P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS

PREPA\_CHART\_ACCT  
Parameters  
Company: All

Company 01

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17700	Mcpio Peñuelas-Distrib Plant	XXX	XXX
17701	Mcpio Ponce-Transm Plant	XXX	XXX
17702	Mcpio Ponce-Distrib Plant	XXX	XXX
17703	Mcpio Quebradillas-Transm Plant	XXX	XXX
17704	Mcpio Quebradillas-Distrib Plant	XXX	XXX
17705	Mcpio Rincón-Transm Plant	XXX	XXX
17706	Mcpio Rincón-Distrib Plant	XXX	XXX
17707	Mcpio Rio Grande-Transm Plant	XXX	XXX
17708	Mcpio Rio Grande-Distrib Plant	XXX	XXX
17709	Mcpio Sabana Grande-Transm Plant	XXX	XXX
17710	Mcpio Sabana Grande-Distrib Plant	XXX	XXX
17711	Mcpio Salinas-Transm Plant	XXX	XXX
17712	Mcpio Salinas-Distrib Plant	XXX	XXX
17713	Mcpio San Germán-Transm Plant	XXX	XXX
17714	Mcpio San Germán-Distrib Plant	XXX	XXX
17715	Mcpio San Juan-Transm Plant	XXX	XXX
17716	Mcpio San Juan-Distrib Plant	XXX	XXX
17717	Mcpio San Lorenzo-Transm Plant	XXX	XXX
17718	Mcpio San Lorenzo-Distrib Plant	XXX	XXX
17719	Mcpio San Sebastian-Transm Plant	XXX	XXX
17720	Mcpio San Sebastian-Distrib Plant	XXX	XXX
17721	Mcpio Santa Isabel-Transm Plant	XXX	XXX
17722	Mcpio Santa Isabel-Distrib Plant	XXX	XXX
17723	Mcpio Toa Alta-Transm Plant	XXX	XXX
17724	Mcpio Toa Alta-Distrib Plant	XXX	XXX
17725	Mcpio Toa Baja-Transm Plant	XXX	XXX
17726	Mcpio Toa Baja-Distrib Plant	XXX	XXX
17727	Mcpio Trujillo Alto-Transm Plant	XXX	XXX
17728	Mcpio Trujillo Alto-Distrib Plant	XXX	XXX
17729	Mcpio Utuado-Transm Plant	XXX	XXX
17730	Mcpio Utuado-Distrib Plant	XXX	XXX
17731	Mcpio Vega Alta-Transm Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17732	Mcpio Vega Alta-Distrib Plant	XXX	XXX
17733	Mcpio Vega Baja-Transm Plant	XXX	XXX
17734	Mcpio Vega Baja-Distrib Plant	XXX	XXX
17735	Mcpio Vieques-Transm Plant	XXX	XXX
17736	Mcpio Vieques-Distrib Plant	XXX	XXX
17737	Mcpio Villalba-Transm Plant	XXX	XXX
17738	Mcpio Villalba-Distrib Plant	XXX	XXX
17739	Mcpio Yabucoa-Transm Plant	XXX	XXX
17740	Mcpio Yabucoa-Distrib Plant	XXX	XXX
17741	Mcpio Yauco-Transm Plant	XXX	XXX
17742	Mcpio Yauco-Distrib Plant	XXX	XXX
17743	Mcpio Adjuntas-Transm Plant	XXX	XXX
17744	Mcpio Adjuntas-Distrib Plant	XXX	XXX
17745	Mcpio Aguada-Transm Plant	XXX	XXX
17746	Mcpio Aguada-Distrib Plant	XXX	XXX
17747	Mcpio Aguadilla-Transm Plant	XXX	XXX
17748	Mcpio Aguadilla-Distrib Plant	XXX	XXX
17749	Mcpio Aguas Buenas-Transm Plant	XXX	XXX
17750	Mcpio Aguas Buenas- Distrib Plant	XXX	XXX
17751	Mcpio Aibonito-Transm Plant	XXX	XXX
17752	Mcpio Aibonito- Distrib Plant	XXX	XXX
17753	Mcpio Añasco-Transm Plant	XXX	XXX
17754	Huracán Irene - Credit Balance	000	000

**Account: 01-1746 Disturbio Atmosférico Huracán Irma 6-sep-17**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10760	D69- Overhead Region Caguas	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17550	Reimbursement from FEMA & Others (Pending Approval)	000	000
17551	Reg San Juan-Steam Plant	XXX	XXX
17552	Reg San Juan-Hydro Plant	XXX	XXX
17553	Reg San Juan-Gas Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17556	Reg San Juan-General Plant	XXX	XXX
17557	Reg Bayamón-Steam Plant	XXX	XXX
17558	Reg Bayamón-Hydro Plant	XXX	XXX
17559	Reg Bayamón-Gas Plant	XXX	XXX
17562	Reg Bayamón-General Plant	XXX	XXX
17563	Reg Ponce-Steam Plant	XXX	XXX
17564	Reg Ponce-Hydro Plant	XXX	XXX
17565	Reg Ponce-Gas Plant	XXX	XXX
17568	Reg Ponce-General Plant	XXX	XXX
17569	Reg Caguas-Steam Plant	XXX	XXX
17570	Reg Caguas-Hydro Plant	XXX	XXX
17571	Reg Caguas-Gas Plant	XXX	XXX
17574	Reg Caguas-General Plant	XXX	XXX
17576	Reg Arecibo-Hydro Plant	XXX	XXX
17580	Reg Arecibo-General Plant	XXX	XXX
17583	Reg Mayaguez-Gas Plant	XXX	XXX
17586	Reg Mayaguez-General Plant	XXX	XXX
17587	Reg Carolina-Steam Plant	XXX	XXX
17588	Reg Carolina-Hydro Plant	XXX	XXX
17589	Reg Carolina-Gas Plant	XXX	XXX
17592	Reg Carolina-General Plant	XXX	XXX
17595	COR-Centro Oper Regionales	XXX	XXX
17596	COT-Centro Oper Técnicas	000	000
17596	COT-Centro Oper Técnicas	XXX	XXX
17597	COSD-Centro Oper Sistema Distribución	XXX	XXX
17598	Mcpio Añasco-Distrib Plant	XXX	XXX
17599	Mcpio Arecibo-Transm Plant	XXX	XXX
17600	Mcpio Arecibo-Distrib Plant	XXX	XXX
17601	Mcpio Arroyo-Transm Plant	XXX	XXX
17602	Mcpio Arroyo-Distrib Plant	XXX	XXX
17603	Mcpio Barceloneta-Transm Plant	XXX	XXX
17604	Mcpio Barceloneta-Distrib Plant	XXX	XXX



P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS

PREPA\_CHART\_ACCT  
Parameters  
Company: All

Company 01

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17605	Mcpio Barranquitas-Transm Plant	XXX	XXX
17606	Mcpio Barranquitas-Distrib Plant	XXX	XXX
17607	Mcpio Bayamon-Transm Plant	XXX	XXX
17608	Mcpio Bayamon-Distrib Plant	XXX	XXX
17609	Mcpio Cabo Rojo-Transm Plant	XXX	XXX
17610	Mcpio Cabo Rojo-Distrib Plant	XXX	XXX
17611	Mcpio Caguas-Transm Plant	XXX	XXX
17612	Mcpio Caguas-Distrib Plant	XXX	XXX
17613	Mcpio Camuy-Transm Plant	XXX	XXX
17614	Mcpio Camuy-Distrib Plant	XXX	XXX
17615	Mcpio Canovanas-Transm Plant	XXX	XXX
17616	Mcpio Canovanas-Distrib Plant	XXX	XXX
17617	Mcpio Carolina-Transm Plant	XXX	XXX
17618	Mcpio Carolina-Distrib Plant	XXX	XXX
17619	Mcpio Cataño-Transm Plant	XXX	XXX
17620	Mcpio Cataño-Distrib Plant	XXX	XXX
17621	Mcpio Cayey-Transm Plant	XXX	XXX
17622	Mcpio Cayey-Distrib Plant	XXX	XXX
17623	Mcpio Ceiba-Transm Plant	XXX	XXX
17624	Mcpio Ceiba-Distrib Plant	XXX	XXX
17625	Mcpio Ciales-Transm Plant	XXX	XXX
17626	Mcpio Ciales-Distrib Plant	XXX	XXX
17627	Mcpio Cidra-Transm Plant	XXX	XXX
17628	Mcpio Cidra-Distrib Plant	XXX	XXX
17629	Mcpio Coamo-Transm Plant	XXX	XXX
17630	Mcpio Coamo-Distrib Plant	XXX	XXX
17631	Mcpio Comerio-Transm Plant	XXX	XXX
17632	Mcpio Comerio-Distrib Plant	XXX	XXX
17633	Mcpio Corozal-Transm Plant	XXX	XXX
17634	Mcpio Corozal-Distrib Plant	XXX	XXX
17635	Mcpio Culebra-Transm Plant	XXX	XXX
17636	Mcpio Culebra-Distrib Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17637	Mcpio Dorado-Transm Plant	XXX	XXX
17638	Mcpio Dorado-Distrib Plant	XXX	XXX
17639	Mcpio Fajardo-Transm Plant	XXX	XXX
17640	Mcpio Fajardo-Distrib Plant	XXX	XXX
17641	Mcpio Florida-Transm Plant	XXX	XXX
17642	Mcpio Florida-Distrib Plant	XXX	XXX
17643	Mcpio Guanica-Transm Plant	XXX	XXX
17644	Mcpio Guanica-Distrib Plant	XXX	XXX
17645	Mcpio Guayama-Transm Plant	XXX	XXX
17646	Mcpio Guayama-Distrib Plant	XXX	XXX
17647	Mcpio Guayanilla-Transm Plant	XXX	XXX
17648	Mcpio Guayanilla-Distrib Plant	XXX	XXX
17649	Mcpio Guaynabo-Transm Plant	XXX	XXX
17650	Mcpio Guaynabo-Distrib Plant	XXX	XXX
17651	Mcpio Gurabo-Transm Plant	XXX	XXX
17652	Mcpio Gurabo-Distrib Plant	XXX	XXX
17653	Mcpio Hatillo-Transm Plant	XXX	XXX
17654	Mcpio Hatillo-Distrib Plant	XXX	XXX
17655	Mcpio Hormigueros-Transm Plant	XXX	XXX
17656	Mcpio Hormigueros-Distrib Plant	XXX	XXX
17657	Mcpio Humacao-Transm Plant	XXX	XXX
17658	Mcpio Humacao-Distrib Plant	XXX	XXX
17659	Mcpio Isabela-Transm Plant	XXX	XXX
17660	Mcpio Isabela-Distrib Plant	XXX	XXX
17661	Mcpio Jayuya-Transm Plant	XXX	XXX
17662	Mcpio Jayuya-Distrib Plant	XXX	XXX
17663	Mcpio Juana Díaz-Transm Plant	XXX	XXX
17664	Mcpio Juana Díaz-Distrib Plant	XXX	XXX
17665	Mcpio Juncos-Transm Plant	XXX	XXX
17666	Mcpio Juncos-Distrib Plant	XXX	XXX
17667	Mcpio Lajas-Transm Plant	XXX	XXX
17668	Mcpio Lajas-Distrib Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17669	Mcpio Lares-Transm Plant	XXX	XXX
17670	Mcpio Lares-Distrib Plant	XXX	XXX
17671	Mcpio Las Marías-Transm Plant	XXX	XXX
17672	Mcpio Las Marías-Distrib Plant	XXX	XXX
17673	Mcpio Las Piedras-Transm Plant	XXX	XXX
17674	Mcpio Las Piedras-Distrib Plant	XXX	XXX
17675	Mcpio Loíza-Transm Plant	XXX	XXX
17676	Mcpio Loíza-Distrib Plant	XXX	XXX
17677	Mcpio Luquillo-Transm Plant	XXX	XXX
17678	Mcpio Luquillo-Distrib Plant	XXX	XXX
17679	Mcpio Manatí-Transm Plant	XXX	XXX
17680	Mcpio Manatí-Distrib Plant	XXX	XXX
17681	Mcpio Maricao-Transm Plant	XXX	XXX
17682	Mcpio Maricao-Distrib Plant	XXX	XXX
17682	Mcpio Maricao-Distrib Plant	000	000
17683	Mcpio Maunabo-Transm Plant	XXX	XXX
17684	Mcpio Maunabo-Distrib Plant	XXX	XXX
17685	Mcpio Mayaguez-Transm Plant	XXX	XXX
17686	Mcpio Mayaguez-Distrib Plant	XXX	XXX
17687	Mcpio Moca-Transm Plant	XXX	XXX
17688	Mcpio Moca-Distrib Plant	XXX	XXX
17689	Mcpio Morovis-Transm Plant	XXX	XXX
17690	Mcpio Morovis-Distrib Plant	XXX	XXX
17691	Mcpio Naguabo-Transm Plant	XXX	XXX
17692	Mcpio Naguabo-Distrib Plant	XXX	XXX
17693	Mcpio Naranjito-Transm Plant	XXX	XXX
17694	Mcpio Naranjito-Distrib Plant	XXX	XXX
17695	Mcpio Orocovis-Transm Plant	XXX	XXX
17696	Mcpio Orocovis-Distrib Plant	XXX	XXX
17697	Mcpio Patillas-Transm Plant	XXX	XXX
17698	Mcpio Patillas-Distrib Plant	XXX	XXX
17699	Mcpio Peñuelas-Transm Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17700	Mcpio Peñuelas-Distrib Plant	XXX	XXX
17701	Mcpio Ponce-Transm Plant	XXX	XXX
17702	Mcpio Ponce-Distrib Plant	XXX	XXX
17703	Mcpio Quebradillas-Transm Plant	XXX	XXX
17704	Mcpio Quebradillas-Distrib Plant	XXX	XXX
17705	Mcpio Rincón-Transm Plant	XXX	XXX
17706	Mcpio Rincón-Distrib Plant	XXX	XXX
17707	Mcpio Rio Grande-Transm Plant	XXX	XXX
17708	Mcpio Rio Grande-Distrib Plant	XXX	XXX
17709	Mcpio Sabana Grande-Transm Plant	XXX	XXX
17710	Mcpio Sabana Grande-Distrib Plant	XXX	XXX
17711	Mcpio Salinas-Transm Plant	XXX	XXX
17712	Mcpio Salinas-Distrib Plant	XXX	XXX
17713	Mcpio San Germán-Transm Plant	XXX	XXX
17714	Mcpio San Germán-Distrib Plant	XXX	XXX
17715	Mcpio San Juan-Transm Plant	XXX	XXX
17716	Mcpio San Juan-Distrib Plant	XXX	XXX
17717	Mcpio San Lorenzo-Transm Plant	XXX	XXX
17718	Mcpio San Lorenzo-Distrib Plant	XXX	XXX
17719	Mcpio San Sebastian-Transm Plant	XXX	XXX
17720	Mcpio San Sebastian-Distrib Plant	XXX	XXX
17721	Mcpio Santa Isabel-Transm Plant	XXX	XXX
17722	Mcpio Santa Isabel-Distrib Plant	XXX	XXX
17723	Mcpio Toa Alta-Transm Plant	XXX	XXX
17724	Mcpio Toa Alta-Distrib Plant	XXX	XXX
17725	Mcpio Toa Baja-Transm Plant	XXX	XXX
17726	Mcpio Toa Baja-Distrib Plant	XXX	XXX
17727	Mcpio Trujillo Alto-Transm Plant	XXX	XXX
17728	Mcpio Trujillo Alto-Distrib Plant	XXX	XXX
17729	Mcpio Utuado-Transm Plant	XXX	XXX
17730	Mcpio Utuado-Distrib Plant	XXX	XXX
17731	Mcpio Vega Alta-Transm Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17732	Mcpio Vega Alta-Distrib Plant	XXX	XXX
17733	Mcpio Vega Baja-Transm Plant	XXX	XXX
17734	Mcpio Vega Baja-Distrib Plant	XXX	XXX
17735	Mcpio Vieques-Transm Plant	XXX	XXX
17736	Mcpio Vieques-Distrib Plant	XXX	XXX
17737	Mcpio Villalba-Transm Plant	XXX	XXX
17738	Mcpio Villalba-Distrib Plant	XXX	XXX
17739	Mcpio Yabucoa-Transm Plant	XXX	XXX
17740	Mcpio Yabucoa-Distrib Plant	XXX	XXX
17741	Mcpio Yauco-Transm Plant	XXX	XXX
17742	Mcpio Yauco-Distrib Plant	XXX	XXX
17743	Mcpio Adjuntas-Transm Plant	XXX	XXX
17744	Mcpio Adjuntas-Distrib Plant	XXX	XXX
17745	Mcpio Aguada-Transm Plant	XXX	XXX
17746	Mcpio Aguada-Distrib Plant	XXX	XXX
17747	Mcpio Aguadilla-Transm Plant	XXX	XXX
17748	Mcpio Aguadilla-Distrib Plant	XXX	XXX
17749	Mcpio Aguas Buenas-Transm Plant	XXX	XXX
17750	Mcpio Aguas Buenas- Distrib Plant	XXX	XXX
17751	Mcpio Aibonito-Transm Plant	XXX	XXX
17752	Mcpio Aibonito- Distrib Plant	XXX	XXX
17753	Mcpio Añasco-Transm Plant	XXX	XXX
17756	Huracán María - Jubilados AEE	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
61469	Misc. Steam Power Plant - Maint	XXX	XXX
90500	Misc. Cust Accounts	XXX	XXX

**Account: 01-1747 Disturbio Atmosférico Huracán María**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10724	D67- Overhead Region Carolina	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10764	D71- Overhead Region Mayaguez	XXX	XXX
13262	BPPR 030-083540 Huracán Maria-FEMA 4339-DR-PR	000	000
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17550	Reimbursement from FEMA & Others (Pending Approval)	XXX	XXX
17550	Reimbursement from FEMA & Others (Pending Approval)	000	000
17551	Reg San Juan-Steam Plant	XXX	XXX
17552	Reg San Juan-Hydro Plant	XXX	XXX
17553	Reg San Juan-Gas Plant	XXX	XXX
17554	Reg San Juan-Trans Plant	XXX	XXX
17555	Reg San Juan-Distrib Plant	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17557	Reg Bayamón-Steam Plant	XXX	XXX
17558	Reg Bayamón-Hydro Plant	000	000
17558	Reg Bayamón-Hydro Plant	XXX	XXX
17559	Reg Bayamón-Gas Plant	XXX	XXX
17562	Reg Bayamón-General Plant	XXX	XXX
17563	Reg Ponce-Steam Plant	XXX	XXX
17564	Reg Ponce-Hydro Plant	XXX	XXX
17565	Reg Ponce-Gas Plant	XXX	XXX
17566	Reg Ponce-Transm Plant	XXX	XXX
17568	Reg Ponce-General Plant	XXX	XXX
17569	Reg Caguas-Steam Plant	XXX	XXX
17570	Reg Caguas-Hydro Plant	XXX	XXX
17571	Reg Caguas-Gas Plant	XXX	XXX
17574	Reg Caguas-General Plant	XXX	XXX
17575	Reg Arecibo-Steam Plant	XXX	XXX
17576	Reg Arecibo-Hydro Plant	XXX	XXX
17577	Reg Arecibo-Gas Plant	XXX	XXX
17580	Reg Arecibo-General Plant	XXX	XXX
17583	Reg Mayaguez-Gas Plant	XXX	XXX
17584	Reg Mayaguez-Transm Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17585	Reg Mayaguez-Distrib Plant	XXX	XXX
17586	Reg Mayaguez-General Plant	XXX	XXX
17587	Reg Carolina-Steam Plant	XXX	XXX
17588	Reg Carolina-Hydro Plant	XXX	XXX
17589	Reg Carolina-Gas Plant	XXX	XXX
17592	Reg Carolina-General Plant	XXX	XXX
17595	COR-Centro Oper Regionales	XXX	XXX
17596	COT-Centro Oper Técnicas	000	000
17596	COT-Centro Oper Técnicas	XXX	XXX
17597	COSD-Centro Oper Sistema Distribución	XXX	XXX
17598	Mcpio Añasco-Distrib Plant	XXX	XXX
17599	Mcpio Arecibo-Transm Plant	XXX	XXX
17600	Mcpio Arecibo-Distrib Plant	XXX	XXX
17601	Mcpio Arroyo-Transm Plant	XXX	XXX
17602	Mcpio Arroyo-Distrib Plant	XXX	XXX
17603	Mcpio Barceloneta-Transm Plant	XXX	XXX
17604	Mcpio Barceloneta-Distrib Plant	XXX	XXX
17605	Mcpio Barranquitas-Transm Plant	XXX	XXX
17606	Mcpio Barranquitas-Distrib Plant	XXX	XXX
17607	Mcpio Bayamon-Transm Plant	XXX	XXX
17608	Mcpio Bayamon-Distrib Plant	XXX	XXX
17609	Mcpio Cabo Rojo-Transm Plant	XXX	XXX
17610	Mcpio Cabo Rojo-Distrib Plant	XXX	XXX
17611	Mcpio Caguas-Transm Plant	XXX	XXX
17612	Mcpio Caguas-Distrib Plant	XXX	XXX
17613	Mcpio Camuy-Transm Plant	XXX	XXX
17614	Mcpio Camuy-Distrib Plant	XXX	XXX
17615	Mcpio Canovanas-Transm Plant	XXX	XXX
17616	Mcpio Canovanas-Distrib Plant	XXX	XXX
17617	Mcpio Carolina-Transm Plant	XXX	XXX
17618	Mcpio Carolina-Distrib Plant	000	000
17618	Mcpio Carolina-Distrib Plant	XXX	XXX



P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS

PREPA\_CHART\_ACCT  
Parameters  
Company: All

Company 01

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17619	Mcpio Cataño-Transm Plant	XXX	XXX
17620	Mcpio Cataño-Distrib Plant	XXX	XXX
17621	Mcpio Cayey-Transm Plant	XXX	XXX
17622	Mcpio Cayey-Distrib Plant	XXX	XXX
17623	Mcpio Ceiba-Transm Plant	XXX	XXX
17624	Mcpio Ceiba-Distrib Plant	XXX	XXX
17625	Mcpio Ciales-Transm Plant	XXX	XXX
17626	Mcpio Ciales-Distrib Plant	XXX	XXX
17627	Mcpio Cidra-Transm Plant	XXX	XXX
17628	Mcpio Cidra-Distrib Plant	XXX	XXX
17629	Mcpio Coamo-Transm Plant	XXX	XXX
17630	Mcpio Coamo-Distrib Plant	XXX	XXX
17631	Mcpio Comerio-Transm Plant	XXX	XXX
17632	Mcpio Comerio-Distrib Plant	XXX	XXX
17633	Mcpio Corozal-Transm Plant	XXX	XXX
17634	Mcpio Corozal-Distrib Plant	XXX	XXX
17635	Mcpio Culebra-Transm Plant	XXX	XXX
17636	Mcpio Culebra-Distrib Plant	XXX	XXX
17637	Mcpio Dorado-Transm Plant	XXX	XXX
17638	Mcpio Dorado-Distrib Plant	XXX	XXX
17639	Mcpio Fajardo-Transm Plant	XXX	XXX
17640	Mcpio Fajardo-Distrib Plant	XXX	XXX
17641	Mcpio Florida-Transm Plant	XXX	XXX
17642	Mcpio Florida-Distrib Plant	XXX	XXX
17643	Mcpio Guanica-Transm Plant	XXX	XXX
17644	Mcpio Guanica-Distrib Plant	XXX	XXX
17645	Mcpio Guayama-Transm Plant	XXX	XXX
17646	Mcpio Guayama-Distrib Plant	XXX	XXX
17647	Mcpio Guayanilla-Transm Plant	XXX	XXX
17648	Mcpio Guayanilla-Distrib Plant	XXX	XXX
17649	Mcpio Guaynabo-Transm Plant	XXX	XXX
17650	Mcpio Guaynabo-Distrib Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17651	Mcpio Gurabo-Transm Plant	XXX	XXX
17652	Mcpio Gurabo-Distrib Plant	XXX	XXX
17653	Mcpio Hatillo-Transm Plant	XXX	XXX
17654	Mcpio Hatillo-Distrib Plant	XXX	XXX
17655	Mcpio Hormigueros-Transm Plant	XXX	XXX
17656	Mcpio Hormigueros-Distrib Plant	XXX	XXX
17657	Mcpio Humacao-Transm Plant	XXX	XXX
17658	Mcpio Humacao-Distrib Plant	XXX	XXX
17659	Mcpio Isabela-Transm Plant	XXX	XXX
17660	Mcpio Isabela-Distrib Plant	XXX	XXX
17661	Mcpio Jayuya-Transm Plant	XXX	XXX
17662	Mcpio Jayuya-Distrib Plant	XXX	XXX
17663	Mcpio Juana Díaz-Transm Plant	XXX	XXX
17664	Mcpio Juana Díaz-Distrib Plant	XXX	XXX
17665	Mcpio Juncos-Transm Plant	XXX	XXX
17666	Mcpio Juncos-Distrib Plant	XXX	XXX
17667	Mcpio Lajas-Transm Plant	XXX	XXX
17668	Mcpio Lajas-Distrib Plant	XXX	XXX
17669	Mcpio Lares-Transm Plant	XXX	XXX
17670	Mcpio Lares-Distrib Plant	XXX	XXX
17671	Mcpio Las Marías-Transm Plant	XXX	XXX
17672	Mcpio Las Marías-Distrib Plant	XXX	XXX
17673	Mcpio Las Piedras-Transm Plant	XXX	XXX
17674	Mcpio Las Piedras-Distrib Plant	XXX	XXX
17675	Mcpio Loíza-Transm Plant	XXX	XXX
17676	Mcpio Loíza-Distrib Plant	XXX	XXX
17677	Mcpio Luquillo-Transm Plant	XXX	XXX
17678	Mcpio Luquillo-Distrib Plant	XXX	XXX
17679	Mcpio Manatí-Transm Plant	XXX	XXX
17680	Mcpio Manatí-Distrib Plant	XXX	XXX
17681	Mcpio Maricao-Transm Plant	XXX	XXX
17682	Mcpio Maricao-Distrib Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17683	Mcpio Maunabo-Transm Plant	XXX	XXX
17684	Mcpio Maunabo-Distrib Plant	XXX	XXX
17685	Mcpio Mayaguez-Transm Plant	XXX	XXX
17686	Mcpio Mayaguez-Distrib Plant	XXX	XXX
17687	Mcpio Moca-Transm Plant	XXX	XXX
17688	Mcpio Moca-Distrib Plant	XXX	XXX
17689	Mcpio Morovis-Transm Plant	XXX	XXX
17690	Mcpio Morovis-Distrib Plant	XXX	XXX
17691	Mcpio Naguabo-Transm Plant	XXX	XXX
17692	Mcpio Naguabo-Distrib Plant	XXX	XXX
17693	Mcpio Naranjito-Transm Plant	XXX	XXX
17694	Mcpio Naranjito-Distrib Plant	XXX	XXX
17695	Mcpio Orocovis-Transm Plant	XXX	XXX
17696	Mcpio Orocovis-Distrib Plant	XXX	XXX
17697	Mcpio Patillas-Transm Plant	XXX	XXX
17698	Mcpio Patillas-Distrib Plant	XXX	XXX
17699	Mcpio Peñuelas-Transm Plant	XXX	XXX
17700	Mcpio Peñuelas-Distrib Plant	XXX	XXX
17701	Mcpio Ponce-Transm Plant	XXX	XXX
17702	Mcpio Ponce-Distrib Plant	XXX	XXX
17703	Mcpio Quebradillas-Transm Plant	XXX	XXX
17704	Mcpio Quebradillas-Distrib Plant	XXX	XXX
17705	Mcpio Rincón-Transm Plant	XXX	XXX
17706	Mcpio Rincón-Distrib Plant	XXX	XXX
17707	Mcpio Rio Grande-Transm Plant	XXX	XXX
17708	Mcpio Rio Grande-Distrib Plant	XXX	XXX
17709	Mcpio Sabana Grande-Transm Plant	XXX	XXX
17710	Mcpio Sabana Grande-Distrib Plant	XXX	XXX
17711	Mcpio Salinas-Transm Plant	XXX	XXX
17712	Mcpio Salinas-Distrib Plant	000	000
17712	Mcpio Salinas-Distrib Plant	XXX	XXX
17713	Mcpio San Germán-Transm Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17714	Mcpio San Germán-Distrib Plant	XXX	XXX
17715	Mcpio San Juan-Transm Plant	XXX	XXX
17716	Mcpio San Juan-Distrib Plant	XXX	XXX
17717	Mcpio San Lorenzo-Transm Plant	XXX	XXX
17718	Mcpio San Lorenzo-Distrib Plant	XXX	XXX
17719	Mcpio San Sebastian-Transm Plant	XXX	XXX
17720	Mcpio San Sebastian-Distrib Plant	XXX	XXX
17721	Mcpio Santa Isabel-Transm Plant	XXX	XXX
17722	Mcpio Santa Isabel-Distrib Plant	XXX	XXX
17723	Mcpio Toa Alta-Transm Plant	XXX	XXX
17724	Mcpio Toa Alta-Distrib Plant	XXX	XXX
17725	Mcpio Toa Baja-Transm Plant	XXX	XXX
17726	Mcpio Toa Baja-Distrib Plant	XXX	XXX
17727	Mcpio Trujillo Alto-Transm Plant	XXX	XXX
17728	Mcpio Trujillo Alto-Distrib Plant	XXX	XXX
17729	Mcpio Utuado-Transm Plant	XXX	XXX
17730	Mcpio Utuado-Distrib Plant	XXX	XXX
17731	Mcpio Vega Alta-Transm Plant	XXX	XXX
17732	Mcpio Vega Alta-Distrib Plant	XXX	XXX
17733	Mcpio Vega Baja-Transm Plant	XXX	XXX
17734	Mcpio Vega Baja-Distrib Plant	XXX	XXX
17735	Mcpio Vieques-Transm Plant	XXX	XXX
17736	Mcpio Vieques-Distrib Plant	XXX	XXX
17737	Mcpio Villalba-Transm Plant	XXX	XXX
17738	Mcpio Villalba-Distrib Plant	XXX	XXX
17739	Mcpio Yabucoa-Transm Plant	XXX	XXX
17740	Mcpio Yabucoa-Distrib Plant	XXX	XXX
17741	Mcpio Yauco-Transm Plant	XXX	XXX
17742	Mcpio Yauco-Distrib Plant	XXX	XXX
17743	Mcpio Adjuntas-Transm Plant	XXX	XXX
17744	Mcpio Adjuntas-Distrib Plant	XXX	XXX
17745	Mcpio Aguada-Transm Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17746	Mcpio Aguada-Distrib Plant	XXX	XXX
17747	Mcpio Aguadilla-Transm Plant	XXX	XXX
17748	Mcpio Aguadilla-Distrib Plant	XXX	XXX
17749	Mcpio Aguas Buenas-Transm Plant	XXX	XXX
17750	Mcpio Aguas Buenas- Distrib Plant	XXX	XXX
17750	Mcpio Aguas Buenas- Distrib Plant	000	000
17751	Mcpio Aibonito-Transm Plant	XXX	XXX
17752	Mcpio Aibonito- Distrib Plant	XXX	XXX
17753	Mcpio Añasco-Transm Plant	XXX	XXX
17755	Huracán María - Estrategia Corporativa	000	000
17755	Huracán María - Estrategia Corporativa	XXX	XXX
17756	Huracán María - Jubilados AEE	XXX	XXX
17757	Insurance Proceeds	XXX	XXX
17757	Insurance Proceeds	000	000
17758	Temporary Accrual	000	000
17759	Insurance Proceeds for Rehabilitation of substations	XXX	XXX
17760	Professional Services	XXX	XXX
18546	Almacenaje de Agua- Isabela	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
18550	Disaster Funding Management Office 100%Reimbursable From FEMA	XXX	XXX
19547	Distribucion y Transmision-Lajas	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
61469	Misc. Steam Power Plant - Maint	XXX	XXX
90100	Cust. Accts Supervision	XXX	XXX
90500	Misc. Cust Accounts	XXX	XXX

**Account: 01-1748 Earthquake 6.6m 4:28am (01/07/20)**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17550	Reimbursement from FEMA & Others (Pending Approval)	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17551	Reg San Juan-Steam Plant	XXX	XXX
17552	Reg San Juan-Hydro Plant	XXX	XXX
17553	Reg San Juan-Gas Plant	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17557	Reg Bayamón-Steam Plant	XXX	XXX
17558	Reg Bayamón-Hydro Plant	XXX	XXX
17559	Reg Bayamón-Gas Plant	XXX	XXX
17562	Reg Bayamón-General Plant	XXX	XXX
17563	Reg Ponce-Steam Plant	XXX	XXX
17564	Reg Ponce-Hydro Plant	XXX	XXX
17565	Reg Ponce-Gas Plant	XXX	XXX
17568	Reg Ponce-General Plant	XXX	XXX
17570	Reg Caguas-Hydro Plant	XXX	XXX
17571	Reg Caguas-Gas Plant	XXX	XXX
17576	Reg Arecibo-Hydro Plant	XXX	XXX
17577	Reg Arecibo-Gas Plant	XXX	XXX
17580	Reg Arecibo-General Plant	XXX	XXX
17583	Reg Mayaguez-Gas Plant	XXX	XXX
17586	Reg Mayaguez-General Plant	XXX	XXX
17587	Reg Carolina-Steam Plant	XXX	XXX
17588	Reg Carolina-Hydro Plant	XXX	XXX
17589	Reg Carolina-Gas Plant	XXX	XXX
17592	Reg Carolina-General Plant	XXX	XXX
17596	COT-Centro Oper Técnicas	XXX	XXX
17643	Mcpio Guanica-Transm Plant	XXX	XXX
17644	Mcpio Guanica-Distrib Plant	XXX	XXX
17647	Mcpio Guayanilla-Transm Plant	XXX	XXX
17648	Mcpio Guayanilla-Distrib Plant	XXX	XXX
17668	Mcpio Lajas-Distrib Plant	XXX	XXX
17683	Mcpio Maunabo-Transm Plant	XXX	XXX
17699	Mcpio Peñuelas-Transm Plant	XXX	XXX
17700	Mcpio Peñuelas-Distrib Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17701	Mcpio Ponce-Transm Plant	XXX	XXX
17702	Mcpio Ponce-Distrib Plant	XXX	XXX
17713	Mcpio San Germán-Transm Plant	XXX	XXX
17714	Mcpio San Germán-Distrib Plant	XXX	XXX
17741	Mcpio Yauco-Transm Plant	XXX	XXX
17742	Mcpio Yauco-Distrib Plant	XXX	XXX
17757	Insurance Proceeds	000	000
17757	Insurance Proceeds	XXX	XXX
17759	Insurance Proceeds for Rehabilitation of substations	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
44099	Unclaimed Expenses	XXX	XXX
56600	Misc Transmission Exp	XXX	XXX

**Account: 01-1811 Financing Expenses - P.R.B.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18106	Serie Q 1992	000	000
18107	Serie R 1992	000	000
18108	Serie S 1994	000	000
18109	Serie T 1994	000	000
18110	Serie U 1994	000	000
18111	Serie V 1995	000	000
18112	Serie W 1995	000	000
18113	Serie X 1995	000	000
18114	Serie Y 1995	000	000
18115	Serie Z 1995	000	000
18116	Serie AA 1997	000	000
18117	Serie BB 1997	000	000
18118	Serie CC 1997	000	000
18119	Serie FF	000	000
18120	Serie DD	000	000
18121	Serie EE	000	000
18122	Serie GG	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18123	Serie HH	000	000
18124	Serie II	000	000
18125	Serie JJ	000	000
18126	Serie KK	000	000
18126	Serie KK	XXX	XXX
18127	Serie LL	000	000
18127	Serie LL	XXX	XXX
18128	Serie MM	XXX	XXX
18128	Serie MM	000	000
18129	Serie NN	000	000
18129	Serie NN	XXX	XXX
18130	Serie OO	000	000
18130	Serie OO	XXX	XXX
18131	Serie PP	000	000
18132	Serie QQ	000	000
18133	Serie RR	XXX	XXX
18133	Serie RR	000	000
18134	Serie SS	XXX	XXX
18134	Serie SS	000	000
18135	Serie TT	000	000
18136	Serie UU	000	000
18137	Serie VV	XXX	XXX
18137	Serie VV	000	000
18138	Series WW	000	000
18139	Series XX	000	000
18140	Financing Expense - YY	000	000
18141	Financing Expense - ZZ	000	000
18142	Financing Expense - AAA	000	000
18143	Financing Expense Serie, BBB	000	000
18144	Financing Expense Serie, CCC	000	000
18145	Financing Expense, Serie DDD	000	000
18146	Financing Expense, Serie EEE	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18147	Financing Expense, Serie 2012 A	000	000
18148	Serie 2012 B	000	000
18149	Financing Expense, Serie 2013 A	000	000
18150	Financing Expense,Serie 2015A	000	000
18151	Series 2016 A	000	000
18152	Series 2016 B	000	000
18153	Series 2016 C	000	000
18154	Series 2016 D	000	000
18155	Series 2016 E	000	000
18156	Series Securitization Corp	000	000

**Account: 01-1831 Preliminary Surveys & Investigation Charges**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18301	Authority Funds	XXX	XXX
18302	Reserve PS & I Charges	XXX	XXX
18303	Comm & Au Fnd - Hydro & Irrig	XXX	XXX
18304	Commonw Governm Funds	XXX	XXX
18305	Distribution & Sales Div	XXX	XXX
18306	Power Design & Const	XXX	XXX
18353	Engineering Division	XXX	XXX
18354	Temporary Clean Up	XXX	XXX

**Account: 01-1841 Land Transportation - Direct Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18400	Jeeps	XXX	XXX
18401	Touring Cars	XXX	XXX
18401	Touring Cars	000	000
18402	Pick up, Light Trucks	XXX	XXX
18402	Pick up, Light Trucks	000	000
18403	Heavy Trucks	XXX	XXX
18403	Heavy Trucks	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18404	Heavy Trucks W Spec Platforms	XXX	XXX
18405	Power Wagons, Vehic W Aux Equip	000	000
18405	Power Wagons, Vehic W Aux Equip	XXX	XXX
18406	Sp Heavy Trucks W Crane, Etc.	000	000
18406	Sp Heavy Trucks W Crane, Etc.	XXX	XXX
18407	Trailers, Semi Trailers & Pole Trailers	XXX	XXX
18408	Panel Delivery	XXX	XXX
18409	Other Garage Equipment	XXX	XXX
18417	Misc Def Deb Control Inventario de Piezas	XXX	XXX
18418	CIPA-INVENTARIO	XXX	XXX
18419	CIPA-GASTOS OPERACIONALES	XXX	XXX
18504	JeePs - Area Carolina	XXX	XXX
18505	Touring Cars- Area Carolina	XXX	XXX
18506	Pick Up, Light Trucks - Area Carolina	XXX	XXX
18507	Pick Up, Light Trucks - Area Carolina	XXX	XXX
18508	Heavy Trucks With Specific Platform - Area Carolina	XXX	XXX
18509	Power Wagons, Vehi. W Aux Equipment - Area Carolina	XXX	XXX
18519	S. Heavy Trucks W Crane -Area Carolina	XXX	XXX
18520	Trailers And Pole Trailers -Area Carolina	XXX	XXX
18521	Panel Delivery- Area Carolina	XXX	XXX
18522	Pick Up, Light Trucks - Ingenieria	XXX	XXX
18523	Heavy Trucks - Ingeniería	XXX	XXX
18524	Heavy Trucks With Special Platforms - Ingeniería	XXX	XXX
18525	S. Heavy Trucks W Crane -Ingeniería	XXX	XXX
18526	Panel Delivery- Ingeniería	XXX	XXX

**Account: 01-1842 Air Transportation**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18420	Hel A Star AS-350 BI - Exp	XXX	XXX
18420	Hel A Star AS-350 BI - Exp	000	000
18421	Hel A Star AS-350 BI - Dep	XXX	XXX
18422	Hel A Star AS-350B-Exp	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18422	Hel A Star AS-350B-Exp	XXX	XXX
18423	Hel A Star AS-350B-Dep	XXX	XXX
18424	Hel Super Puma - Exp	XXX	XXX
18424	Hel Super Puma - Exp	000	000
18425	Hel Super Puma - Dep	XXX	XXX
18426	Islander SN 203 BN26 - Expenses	000	000
18426	Islander SN 203 BN26 - Expenses	XXX	XXX
18428	HELICOPTER MD530 S-0135FF/0137FF-EXP	000	000
18428	HELICOPTER MD530 S-0135FF/0137FF-EXP	XXX	XXX
18429	HELICOPTER MD530 S-0135FF/0137FF-DEP	XXX	XXX
18436	Garage Expense Bayamon	XXX	XXX
18446	Helicopter MD530 S-0135FF/0137FF- Air Transp Exp	000	000
18446	Helicopter MD530 S-0135FF/0137FF- Air Transp Exp	XXX	XXX
18447	Helicopter MD530 S-0135FF/0137FF- Dep Exp	XXX	XXX
18518	Miscellaneous Air Transportation Expense	XXX	XXX

**Account: 01-1843 Garage Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18400	Jeeps	XXX	XXX
18419	CIPA-GASTOS OPERACIONALES	XXX	XXX
18430	Garage Expense Area Office San Juan	000	000
18430	Garage Expense Area Office San Juan	XXX	XXX
18431	Garage Expense-Monacillos I	XXX	XXX
18431	Garage Expense-Monacillos I	000	000
18432	Garage Expense-Maintenance Prevention Monacillos	XXX	XXX
18432	Garage Expense-Maintenance Prevention Monacillos	000	000
18433	Garage Expense-Monacillos II	XXX	XXX
18433	Garage Expense-Monacillos II	000	000
18434	Garage Expense-Engineering	000	000
18434	Garage Expense-Engineering	XXX	XXX
18435	Garage Expense Palo Seco	XXX	XXX
18436	Garage Expense Bayamon	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18436	Garage Expense Bayamon	XXX	XXX
18437	Garage Expense-Vega Baja	000	000
18437	Garage Expense-Vega Baja	XXX	XXX
18438	Garage Expense - Palo Seco	000	000
18438	Garage Expense - Palo Seco	XXX	XXX
18440	Garage Expense-Area Office Carolina	XXX	XXX
18440	Garage Expense-Area Office Carolina	000	000
18441	Garage Expense-Rio Piedras	XXX	XXX
18441	Garage Expense-Rio Piedras	000	000
18442	Garage Expense-Garage Expense-Carolina	000	000
18442	Garage Expense-Garage Expense-Carolina	XXX	XXX
18443	Garage Expense-Cansvanas	000	000
18443	Garage Expense-Cansvanas	XXX	XXX
18444	Garage Expense - Fajardo	000	000
18444	Garage Expense - Fajardo	XXX	XXX
18445	Garage Expense - Ingenieria	XXX	XXX
18450	Garage Expense-Arecibo	000	000
18450	Garage Expense-Arecibo	XXX	XXX
18451	Garage Expense-Manatí	XXX	XXX
18451	Garage Expense-Manatí	000	000
18452	Garage Expense-Quebradillas	XXX	XXX
18452	Garage Expense-Quebradillas	000	000
18453	Garage Expense-Utuado	XXX	XXX
18453	Garage Expense-Utuado	000	000
18455	Garage Expense-Mayaguez	000	000
18455	Garage Expense-Mayaguez	XXX	XXX
18456	Garage Expense-Aguadilla	XXX	XXX
18456	Garage Expense-Aguadilla	000	000
18457	Garage Expense-San German	XXX	XXX
18457	Garage Expense-San German	000	000
18458	Garage Expense-San Sebastian	000	000
18458	Garage Expense-San Sebastian	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18460	Garage Expense - Ponce	XXX	XXX
18460	Garage Expense - Ponce	000	000
18461	Garage Expense - Yauco	000	000
18461	Garage Expense - Yauco	XXX	XXX
18462	Garage Expense - Santa Isabel	XXX	XXX
18462	Garage Expense - Santa Isabel	000	000
18463	Garage Expense - Guayama	XXX	XXX
18463	Garage Expense - Guayama	000	000
18464	Garage Expense -Aguirre	XXX	XXX
18464	Garage Expense -Aguirre	000	000
18470	Garage Expense - Caguas	000	000
18470	Garage Expense - Caguas	XXX	XXX
18471	Garage Expense-Humacao	XXX	XXX
18471	Garage Expense-Humacao	000	000
18472	Garage Expense - Barranquitas	XXX	XXX
18472	Garage Expense - Barranquitas	000	000
18473	Garage Expense - Palo Seco	XXX	XXX
18474	Miscellaneous Garage Expense	XXX	XXX

**Account: 01-1844 License Amortization**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18400	Jeeps	XXX	XXX
18400	Jeeps	000	000
18401	Touring Cars	000	000
18401	Touring Cars	XXX	XXX
18402	Pick up, Light Trucks	XXX	XXX
18402	Pick up, Light Trucks	000	000
18403	Heavy Trucks	XXX	XXX
18403	Heavy Trucks	000	000
18404	Heavy Trucks W Spec Platforms	000	000
18404	Heavy Trucks W Spec Platforms	XXX	XXX
18405	Power Wagons, Vehic W Aux Equip	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18405	Power Wagons, Vehic W Aux Equip	000	000
18406	Sp Heavy Trucks W Crane, Etc.	000	000
18406	Sp Heavy Trucks W Crane, Etc.	XXX	XXX
18407	Trailers, Semi Trailers & Pole Trailers	XXX	XXX
18407	Trailers, Semi Trailers & Pole Trailers	000	000
18408	Panel Delivery	XXX	XXX
18408	Panel Delivery	000	000
18409	Other Garage Equipment	000	000

**Account: 01-1845 Miscellaneous Services**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
18510	GEAC AP - Clearing Account	XXX	XXX
18510	GEAC AP - Clearing Account	000	000
18511	GEAC Inventory - Clearing Account	XXX	XXX
18511	GEAC Inventory - Clearing Account	000	000
18512	Payroll Reg Emp - Clearing Account	XXX	XXX
18512	Payroll Reg Emp - Clearing Account	000	000
18513	Payroll Temp Emp - Clearing Account	000	000
18513	Payroll Temp Emp - Clearing Account	XXX	XXX
18514	Transportation Trans - Clearing Account	000	000
18514	Transportation Trans - Clearing Account	XXX	XXX
18515	Transportation Master - Clearing Account	000	000
18515	Transportation Master - Clearing Account	XXX	XXX
18516	CSS Billing Trans - Clearing Account	XXX	XXX
18516	CSS Billing Trans - Clearing Account	000	000
18517	CSS Receipts Trans - Clearing Account	XXX	XXX
18517	CSS Receipts Trans - Clearing Account	000	000
18529	CC&B - A/R Transfers Clearing Account	000	000
18539	CSS Conversion to CC&B - Clearing Account	000	000
18540	CSS Conversion to CC&B - Clearing Account-OWIP	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

**Account: 01-1846 Undistributed Expenses - Sup.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
18530	Miscellaneous Serv-SanJuan	XXX	XXX
18531	Miscellaneous Serv-Caguas	XXX	XXX
18532	Miscellaneous Serv-Ponce	XXX	XXX
18533	Miscellaneous Serv-Mayaguez	XXX	XXX
18534	Miscellaneous Serv-Arecibo	XXX	XXX
18535	Miscellaneous Serv-Bayamón	XXX	XXX
18536	Miscellaneous Serv-Carolina	XXX	XXX
18537	Miscellaneous Serv-General Sup	XXX	XXX
18538	Miscellaneous Serv-Vega Baja Vehicles	XXX	XXX

**Account: 01-1847 Transportation Expenses Pending Dist.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 01-1848 Miscellaneous Eq. Depreciation - Garage Eq.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 01-1849 Land Transportation - Credit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18400	Jeeps	000	000
18400	Jeeps	XXX	XXX
18401	Touring Cars	000	000
18401	Touring Cars	XXX	XXX
18402	Pick up, Light Trucks	XXX	XXX
18402	Pick up, Light Trucks	000	000
18403	Heavy Trucks	000	000
18403	Heavy Trucks	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18404	Heavy Trucks W Spec Platforms	XXX	XXX
18404	Heavy Trucks W Spec Platforms	000	000
18405	Power Wagons, Vehic W Aux Equip	000	000
18405	Power Wagons, Vehic W Aux Equip	XXX	XXX
18406	Sp Heavy Trucks W Crane, Etc.	XXX	XXX
18406	Sp Heavy Trucks W Crane, Etc.	000	000
18407	Trailers, Semi Trailers & Pole Trailers	XXX	XXX
18407	Trailers, Semi Trailers & Pole Trailers	000	000
18408	Panel Delivery	000	000
18408	Panel Delivery	XXX	XXX
18409	Other Garage Equipment	000	000
18409	Other Garage Equipment	XXX	XXX
18410	Contra Clearing-Retired Vehic Pending Disposition	XXX	XXX
18410	Contra Clearing-Retired Vehic Pending Disposition	000	000

**Account: 01-1851 Other Work In Progress**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 01-1852 CLEARING A/C FOR OVERHEAD ALLOCATION**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18551	Electric System Transportation Overhead Clearing	000	000
18552	T&D Transportation Overhead Clearing	000	000
18553	Customer Service Transportation Overhead Clearing	000	000
18554	Engineering Transportation Overhead Clearing	000	000
18558	GEN O.H. FIRST - ALLOCATION	000	000
18566	Int. During Construction-REA to Closed Project	000	000
18567	Interest to Closed Projects	000	000

**Account: 01-1861 Other Deferred Debits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18568	Deferred Outflow on Resources - Interest Rate Swap, Serie UU	000	000
18569	Deferred Outflow on Resources - Basis Swap	000	000
18600	Miscellaneous Defered Debits	000	000
18604	Cogeneration Contracts	000	000
18607	MISCELLANEOUS DEFERRED DEBIT "NATIONAL DAM SAFETY GRANT"	000	000
18607	MISCELLANEOUS DEFERRED DEBIT "NATIONAL DAM SAFETY GRANT"	XXX	XXX
18611	Regular Payment Govt Trans 024	000	000
18616	Exp Related to CORCO Negotiations	XXX	XXX
18617	Optical Fiber Development	XXX	XXX
18617	Optical Fiber Development	000	000
18618	Building Adquisition-Santurce	XXX	XXX
18642	Trab. Com. Especiales-Región San Juan	XXX	XXX
18644	Trab. Com. Especiales-Región Bayamón	XXX	XXX
18645	Trab. Com. Especiales-Región Caguas	XXX	XXX
18646	Trab. Com. Especiales-Región Ponce	XXX	XXX
18648	Trab. Com. Especiales-Región Arecibo	XXX	XXX
18686	Aportacion Proyectos de Mitigacion - FEMA	XXX	XXX
18686	Aportacion Proyectos de Mitigacion - FEMA	000	000
18688	Land Adquisition Project	XXX	XXX
18688	Land Adquisition Project	000	000
18701	A/R from P.C.Fd. - Cogen Fund	XXX	XXX
18701	A/R from P.C.Fd. - Cogen Fund	000	000
18704	Optical Fiber Network-Subsidiary Company	000	000
18704	Optical Fiber Network-Subsidiary Company	XXX	XXX
18705	West Coast-Combine Cycle Plant	XXX	XXX
18710	Electric Infrastructure-Municipality Settlement Agreement	XXX	XXX
18711	Gas Pipeline - South	XXX	XXX
18711	Gas Pipeline - South	000	000
18713	Reembolso por compra de bombillas	XXX	XXX
18714	Programa De Reciclaje Corporativo	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18714	Programa De Reciclaje Corporativo	XXX	XXX
18715	Trabajo Especial en Facilidades de AMGEN en Juncos	XXX	XXX
18715	Trabajo Especial en Facilidades de AMGEN en Juncos	000	000
18716	Deferred Loss on Debt Refunding (GASB 65)	000	000
18717	Inter American Energy Sources LLC.	XXX	XXX
18717	Inter American Energy Sources LLC.	000	000
18718	Deferred Outflow on Resources - Fuel Commodity Swap	000	000
18719	Aguirre Offshore Gasport	000	000
18719	Aguirre Offshore Gasport	XXX	XXX
18720	Miscellaneous Deferred Debits	000	000
18741	Conversion to Natural Gas - Aguirre Stm Plt	XXX	XXX
18742	Conversion to Natural Gas - Aguirre Comb Cycle	XXX	XXX
18743	Fondo Rotatorio JCA	000	000
18744	Fondos Rotatorios-Contra Account	000	000
18750	Securitization Corporation Expenses	000	000
18751	(C-72-128-20) Mejoras al Sistema de Tratamiento Central Aguirre	000	000
18751	(C-72-128-20) Mejoras al Sistema de Tratamiento Central Aguirre	XXX	XXX
18752	(C-72-250-07) Rehabilitación Tanques de Combustible Palo Seco Y Aguirre	XXX	XXX
18753	(C-72-250-06) Proyecto de Reducción de Contaminación Lumínica	000	000
18755	Deferred Regulatory Debit to PREB Resolution	000	000
18790	Contra-Account for 18750 Securitization Corporation CRAE	000	000

**Account: 01-1862 Asbestos Removal Expenses - Amortization & Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18621	Fiscal Year 1993-94 Amort	XXX	XXX
18631	Fiscal Year 1993-94 Exps	000	000
18631	Fiscal Year 1993-94 Exps	XXX	XXX
18730	Asbestos Removal Expenses 2007-2008 - Amortization	XXX	XXX
18732	Asbestos Removal Expenses 2008-2009 - Amortization	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

**Account: 01-1863 Reimbursable Expenses - Dams**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18650	Federal Dam Inspection	000	000
18651	Expenses Related to Dam Inspec	XXX	XXX
18651	Expenses Related to Dam Inspec	000	000
18653	Improvements Coamo Dam	000	000
18653	Improvements Coamo Dam	XXX	XXX
18654	Improvements Melenia Dam	000	000
18654	Improvements Melenia Dam	XXX	XXX
18656	Improvements Patillas Dam	XXX	XXX
18656	Improvements Patillas Dam	000	000
18657	Mejoras a Canales Sistemas de Riegos	000	000
18657	Mejoras a Canales Sistemas de Riegos	XXX	XXX
18658	Payment for expenses related to Carraizo and La Plata Dam Inspection	XXX	XXX
18659	Canal Principal Juana Diaz-RCS	XXX	XXX
18660	Instalacion Estructura Media Cana-Juana Diaz-RCS	000	000
18660	Instalacion Estructura Media Cana-Juana Diaz-RCS	XXX	XXX
18661	Mejoras Puentes Los Burros-RCS	XXX	XXX
18662	Mejoras Aliviadero de Ollas-RCS	XXX	XXX
18663	Mejoras Lago Coamo-RCS	XXX	XXX
18664	Entubacion Canal Patillas-RCS	000	000
18664	Entubacion Canal Patillas-RCS	XXX	XXX
18666	COAMO DAM REHABILITATION	XXX	XXX
18829	Estudio Estabilidad Estructural Toa Vaca y Cidra	000	000

**Account: 01-1864 Reimbursable Expenses - Training**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18668	Linemen School-East Area-ADT	XXX	XXX
18668	Linemen School-East Area-ADT	000	000
18670	Line Men School - Humacao CADE	XXX	XXX
18671	Elec Sup. Ing. Polytec. Univ. Stud	XXX	XXX
18672	Field Represt School CAOC-ADT	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18673	Elect Sys Ing Com Domin Elec	XXX	XXX
18674	Trim & Prune Trees Trim PS - Gurabo	XXX	XXX
18675	Lineman School- South Area-ADT-1	XXX	XXX
18675	Lineman School- South Area-ADT-1	000	000
18677	Elect Sup Trai Ctr Mun Gov Caguas	XXX	XXX
18678	Elect Sup Trai Ctr Mun Gov Ponce	XXX	XXX
18694	Linemen School-West Area	XXX	XXX
18695	Linemen School-North Area II	XXX	XXX
18802	Escuela Celadores Ingenieria UITICE-Consorcio Hormigueros	XXX	XXX
18815	Escuela de Técnicos en Sistemas de Transm. y Dist. Eléctrica	XXX	XXX
18816	Escuela de Técnicos de Transm. y Dist. (Celadores)	000	000
18817	Escuela de Técnicos en Conserv. de Líneas Eléct. (Podadores)	000	000
18818	Escuela del CAOC	000	000
18819	CASE School	000	000

**Account: 01-1865 Suspense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00001	Treasury Suspense - Validation Purposes	000	000

**Account: 01-1866 Deferred Outflows- OPEB**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1867 Deferred Outflow - ARO**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1891 Deferred Loss Resulting From Debt Refunding**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18901	Serie H - 2007	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18903	Serie C - 2015	000	000
18904	Serie F - 2009	000	000
18905	Serie I - 2009	000	000
18906	Serie D - 2015	000	000
18907	Serie J - 2015	000	000
18908	Serie K - 2017	000	000
18909	Serie E - 2008	000	000
18910	Serie L - 2015	000	000
18911	Serie M - 2009	000	000
18912	Serie N - 2007, 2014	000	000
18913	Serie O - 2007, 2014	000	000
18914	Serie P - 2006	000	000
18915	Serie A - 2014	000	000
18916	Serie N - 2010	000	000
18917	Serie O - 2010	000	000
18918	Serie P - 2006	000	000
18919	Serie R - 2023	000	000
18920	Serie T - 2024	000	000
18950	E - 1992	000	000
18955	Electric 2007	000	000
18957	Serie X - 2021	000	000
18958	Serie N - 2014	000	000
18959	Serie O - 2014	000	000
18960	Serie Q - 2008	000	000
18961	Serie T - 2009	000	000
18962	Serie V - 2007	000	000
18963	Serie X - 2015	000	000
18964	Serie HH - 2018	000	000
18965	REA - A - 2010	000	000
18966	REA - B - 2011	000	000
18967	REA - C - 2013	000	000
18968	REA - D - 2016	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18969	REA - E - 2018	000	000
18970	REA - F - 2018	000	000
18971	REA - G - 2019	000	000
18972	Serie HH - 2003	000	000
18973	Serie N - 2012	000	000
18974	Serie O - 2012	000	000
18975	Serie P - 2004	000	000
18976	Serie R - 2003	000	000
18977	Serie T - 2016	000	000
18978	Serie X - 2010	000	000
18979	Serie N - 2017	000	000
18980	Serie O - 2017	000	000
18981	Serie Q - 2008	000	000
18982	Serie T - 2020	000	000
18983	Serie V - 2007	000	000
18984	Serie X - 2008	000	000
18985	REA - H- 2023	000	000
18986	Serie S- 2015	000	000
18987	Serie U- 2014	000	000
18988	Serie X - 2005	000	000
18989	Serie DD - 2005	000	000
18990	Serie HH - 2005	000	000
18991	Serie X - 2025	000	000
18992	Serie Z - 2018	000	000
18993	Serie AA - 2005	000	000
18994	Series Z	000	000
18995	Series AA	000	000
18996	Series BB	000	000
18997	Series EE	000	000
18998	Series GG	000	000
18999	Series HH	000	000
19000	Series KK	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
19001	Series MM	000	000
19002	Series AA	000	000
19003	Series DD	000	000
19004	Series FF	000	000
19005	Series HH	000	000
19006	Series II	000	000
19007	Series NN	000	000
19008	Series DD	000	000
19009	Series NN	000	000
19010	Series RR	000	000
19011	Unamortzed Loss on Required Debt-AA, Serie ZZ	000	000
19012	Unamortzed Loss on Required Debt-BB, Serie ZZ	000	000
19013	Unamortzed Loss on Required Debt-CC, Serie ZZ	000	000
19014	Unamortzed Loss on Required Debt-DD, Serie ZZ	000	000
19015	Unamortzed Loss on Required Debt-EE, Serie ZZ	000	000
19016	Unamortzed Loss on Required Debt-FF, Serie ZZ	000	000
19017	Unamortzed Loss on Required Debt-GG, Serie ZZ	000	000
19018	Unamortzed Loss on Required Debt-HH, Serie ZZ	000	000
19019	Unamortzed Loss on Required Debt-JJ, Serie ZZ	000	000
19020	Unamortzed Loss on Required Debt-KK, Serie ZZ	000	000
19021	Unamortzed Loss on Required Debt-MM, Serie ZZ	000	000
19022	Unamortzed Loss on Required Debt-OO, Serie ZZ	000	000
19023	Unamortzed Loss on Required Debt-PP, Serie ZZ	000	000
19024	Unamortzed Loss on Required Debt-SS, Serie ZZ	000	000
19025	Unamortzed Loss on Required Debt-UU, Serie ZZ	000	000
19026	Unamortzed Loss on Required Debt-WW, Serie ZZ	000	000
19027	Unamortzed Loss on Required Debt-REA, Serie ZZ	000	000
19028	Unamortzed Loss on Required Debt-UU, Serie AAA	000	000
19029	DD, Serie DDD	000	000
19030	EE, Serie DDD	000	000
19031	GG, Serie DDD	000	000
19032	II, Serie 2012 B	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
19033	Unamortzed Financing Expenses Series 2015A	000	000

**Account: 01-1971 Acum. Depreciation - Production - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1972 Acum. Depreciation - Transmission - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1973 Acum. Depreciation - Distribution - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1974 Acum. Depreciation - General and administrative - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-1981 Depreciation Steam Plant Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10905	Unbundle Regulatory Accounting RWIP	000	000
18982	Serie T - 2020	000	000
18985	REA - H- 2023	000	000
18991	Serie X - 2025	000	000
18992	Serie Z - 2018	000	000
18994	Series Z	000	000
18995	Series AA	000	000
18999	Series HH	000	000
19002	Series AA	000	000
19003	Series DD	000	000
19005	Series HH	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
19006	Series II	000	000
19007	Series NN	000	000
19008	Series DD	000	000
19009	Series NN	000	000
19010	Series RR	000	000
19014	Unamortzed Loss on Required Debt-DD, Serie ZZ	000	000
19015	Unamortzed Loss on Required Debt-EE, Serie ZZ	000	000
19017	Unamortzed Loss on Required Debt-GG, Serie ZZ	000	000
19021	Unamortzed Loss on Required Debt-MM, Serie ZZ	000	000
19022	Unamortzed Loss on Required Debt-OO, Serie ZZ	000	000
19023	Unamortzed Loss on Required Debt-PP, Serie ZZ	000	000
19024	Unamortzed Loss on Required Debt-SS, Serie ZZ	000	000
19025	Unamortzed Loss on Required Debt-UU, Serie ZZ	000	000
19026	Unamortzed Loss on Required Debt-WW, Serie ZZ	000	000
19027	Unamortzed Loss on Required Debt-REA, Serie ZZ	000	000
19028	Unamortzed Loss on Required Debt-UU, Serie AAA	000	000
19029	DD, Serie DDD	000	000
19030	EE, Serie DDD	000	000
19031	GG, Serie DDD	000	000
23904	Current Unamort Loss Reacq. Debt - PRB	000	000

**Account: 01-1983 Depreciation-Hydraulic Plant Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10905	Unbundle Regulatory Accounting RWIP	000	000

**Account: 01-1984 Depreciation-Gas Production Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10905	Unbundle Regulatory Accounting RWIP	000	000

**Account: 01-1985 Depreciation-Transmission Plants Post 96**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10905	Unbundle Regulatory Accounting RWIP	000	000

**Account: 01-1986 Depreciation-Distribution Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10905	Unbundle Regulatory Accounting RWIP	000	000

**Account: 01-1987 Depreciation-General Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10870	Gen Plt Exc Transp Equip Depre	000	000
10871	General Garage Equipment Dep	000	000
10880	Lig Tk With Aux Equip Dep	000	000
10905	Unbundle Regulatory Accounting RWIP	000	000

**Account: 01-1988 Depreciation-Other Utility Plants Post 96**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10905	Unbundle Regulatory Accounting RWIP	000	000

**Account: 01-2081 Contributed Capital - Federal Government**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20802	Carite Hydroelect Plt No. 3	000	000
20804	Toro Ngo Hydroelect Plt No.1	000	000
20806	Toro Ngo Hydroelect Plt No. 2	000	000
20808	Garzas Hydroelect Plant	000	000
20810	Dos Bocas Hydroelect Plant	000	000
20812	Transm & Distr Lines	000	000
20814	Telephone & Communc Syst	000	000
20816	Garzas Hydroelect Project	000	000
20818	Fed Govnt-Transmission Line	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
20820	Distribution Primary Line	000	000
20822	Distribution Secondary Line	000	000
20824	General Plant	000	000
20826	Project APW P.R. G212	000	000
20828	Project APW P.R. G224	000	000
20830	Project APW P.R. G476	000	000
20832	Atomic Enrg Commisn Bonus Plt	000	000
20833	Grant Fondo Rotatorio JCA	000	000

**Account: 01-2082 Contributed Capital - Commonwealth Of P.R.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20840	Toro Negro Hydro Plt Tr & Dist Ln	000	000
20842	Acq PRico Railway, Light & Power Co.	000	000
20844	Rural Electrification Projects	000	000
20846	Commonw. - Other	000	000
20848	Toro Ngo Creek Diversion Proj	000	000
20850	Aceituna Canal Project	000	000
20852	Southwestern PR Project	000	000
20854	IIS Hydroelectric Property	000	000
20856	SCID Hydroelectric Property	000	000
20858	Stdy & Desg Recon Guaj Dam	000	000
20860	Commonw-Transmission Lines	000	000
20862	Commonw-Dist. Primary Line	000	000
20864	Commonw-Distrib Secondary Lines	000	000
20866	Commonw-Public Lighting	000	000
20868	Commonw-General Plant	000	000
20870	Vieques Electric Property	000	000
20872	Commonw.-Other Service Rendered	000	000
20874	Drainage Bucana-Ponce	000	000

**Account: 01-2083 Contributed Capital - Customers**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20880	Customer-Transmission Line	000	000
20882	Customer-Distribution Prim Line	000	000
20884	Customer-Distribution Secnd Line	000	000
20886	Customer-Public Lighting	000	000
20888	Customer General Plt	000	000
20890	Customer Other	000	000
20892	Excess Over Const Expndture	000	000
20894	Steam Plant	000	000
20896	Municipality - Transmission Line	000	000
20898	Municipality Distribution Primary Lines	000	000
20900	Municipality Distribution Secondary Lines	000	000
20902	Municipality Public Lighting	000	000
20904	Municipality Other	000	000

**Account: 01-2084 Unearned Revenue- Federal Grants- IRMA Emergency**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44102	PW0056 - Irma Force Account	000	000

**Account: 01-2085 Unearned Revenue- Federal Grants- MARIA Disaster**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44112	PW0075- Force Account (Maria)	000	000

**Account: 01-2086 Unearned Revenue- Insurance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44100	Insurance Reimbursement	000	000

**Account: 01-2087 Unearned Renenu - IRS Subsidy**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-2151 Appropriation - Reserve Maintenance Fund**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-2152 Appropriation - Self Insurance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-2153 Appropriation - ERB**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-2191 Other Margins & Equities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
21900	Unappropriated Net Revenues	000	000
21901	Operating Margins	000	000
21902	Non Operating Margins	000	000
21903	Other Margins - Prior Periods	000	000

**Account: 01-2192 Equity Contribution from Commonwealth**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-2211 Power Revenue Bonds & REA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
22100	Serie 2012 B	000	000
22108	Serie Q 1992	000	000
22109	Serie R 1992	000	000
22110	Serie S 1994	000	000
22111	Serie T 1994	000	000
22112	Serie U 1994	000	000
22113	Serie V 1995	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22114	Serie W 1995	000	000
22115	Serie X 1995	000	000
22116	Serie Y 1995	000	000
22117	Serie Z 1995	000	000
22118	Serie AA 1997	000	000
22119	Serie BB 1997	000	000
22120	Serie CC 1997	000	000
22121	Serie NN	000	000
22122	Serie OO	000	000
22123	Serie PP	000	000
22124	Serie QQ	000	000
22125	Serie RR	000	000
22126	Series SS	000	000
22127	Series TT	000	000
22128	Series UU	000	000
22129	Series VV	000	000
22130	Series WW	000	000
22131	Long Term Debt - XX	000	000
22132	Long Term Debt - YY	000	000
22133	Long Term Debt - ZZ	000	000
22134	Long Term Debt - AAA	000	000
22135	Long Term Debt, Serie BBB	000	000
22136	Long Term Debt, Serie CCC	000	000
22137	Long Term Debt, Serie DDD	000	000
22138	Long Term Debt, Serie EEE	000	000
22139	Long Term Debt, Serie 2012 A	000	000
22140	REA Serie A 1975	000	000
22141	REA Serie B 1977	000	000
22142	REA Serie C 1978	000	000
22143	REA Serie D 1981	000	000
22144	REA Serie E 1983	000	000
22145	REA Serie F 1983	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22146	REA Serie G 1984	000	000
22147	REA Serie H 1989	000	000
22148	REA Serie I 1993	000	000
22149	REA Serie J	000	000
22150	REA Serie K	000	000
22151	Serie DD	000	000
22152	Serie EE	000	000
22153	Serie FF	000	000
22154	Serie GG	000	000
22155	Serie HH	000	000
22156	Serie II	000	000
22157	Serie JJ	000	000
22158	Serie KK	000	000
22159	Serie LL	000	000
22160	CAB Serie M - Maturity 1999	000	000
22191	Refinancing Of Operational Lines Of Credit	000	000
22192	Refinancing Of Operational Lines Of Credit-Contra Account	000	000
22193	Long Term Debt, Serie 2013 A	000	000
22194	Long Term Debt-Series 2015 A	000	000
22195	Long Term Debt-Series 2016 A	000	000
22196	Long Term Debt-Series 2016 B	000	000
22197	Long Term Debt-Series 2016 C	000	000
22198	Long Term Debt-Series 2016 D	000	000
22199	Long Term Debt-Series 2016 E	000	000
22230	Series Securitization Corp	000	000

**Account: 01-2212 Current Debt - Contra Acct.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
22180	Current Debt Power Contra Account	000	000

**Account: 01-2213 C.A.B.S. (Capital Appreciation Bonds)**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
22160	CAB Serie M - Maturity 1999	000	000

**Account: 01-2215 Swap Liability**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22200	Swap Liability - Interest Rate Swap, Serie UU	000	000
22201	Basis Swap	000	000
22202	Fuel Commodity Swap	000	000
24219	CHAUFFEURS SOC SEC CONTRIB-AUTHORITY	000	000

**Account: 01-2216 Asset Retirement Obligation Liability**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-2241 Long Term Debt**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22401	Other Long Term Debts - Ecoelectrica	000	000
22402	LTD Line Of Credit Municipalities	000	000
22403	LTD BPPR A/R Factoring	000	000
22404	LTD Revolving Line Of Credit-Citibank	000	000
22405	LTD Revolving Line Of Credit Oper. Financing-BPPR	000	000
22406	LOC Emergency Liquidity Support LTD	000	000
22407	LTD Construction Line Of Credit- JP Morgan	000	000
22408	LTD Construction Line Of Credit to Municipalities- GDB	000	000
22409	LOC Gasoducto del Sur	000	000
22410	LTD Bond Insurance Companies	000	000
22411	Series JJ-Syncora-Insured	000	000
22412	Series LL-Natl / MBIA-Insured	000	000
22413	Series MM-Natl / MBIA-Insured	000	000
22414	Series NN-Natl / MBIA-Insured	000	000
22415	Series PP-Natl / MBIA-Insured	000	000
22416	Series QQ-Syncora-Insured	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22417	Series RR-AG / FSA-Insured	000	000
22418	Series RR-Natl / FGIC-Insured	000	000
22419	Series RR-Syncora-Insured	000	000
22420	Series RR-AG/ CIFGNA-Insured	000	000
22421	Series SS-Natl / MBIA-Insured	000	000
22422	Series SS-AG/ FSA-Insured	000	000
22423	Series SS-AG/ CIFGNA-Insured	000	000
22424	Series UU (F)-Natl / MBIA-Insured	000	000
22425	Series UU (F)-AG/ FSA-Insured	000	000
22426	Series UU (F)-AG/ CIFGNA-Insured	000	000
22427	Series UU (V)-AG/ FSA-Insured	000	000
22428	Series VV-Natl/ MBIA-Insured	000	000
22429	Series VV-AG/ FSA-Insured	000	000
22430	Series VV-Natl/ FGIC-Insured	000	000
22431	Series DDD-AGM-Insured	000	000
22432	Series PP-Natl/FGIC Insured	000	000

**Account: 01-2242 Long Term GDB 1993**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
22450	GDB 1993	000	000

**Account: 01-2251 Unamortized Premium - PRB**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
22501	Serie W	000	000
22502	Serie Y	000	000
22503	Serie BB	000	000
22504	Serie CC	000	000
22506	Serie FF	000	000
22507	Serie JJ	000	000
22508	Serie KK	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22509	Serie LL	000	000
22510	Serie MM	000	000
22511	Serie OO	000	000
22512	Serie PP	000	000
22513	Serie QQ	000	000
22514	Series RR	000	000
22515	Series SS	000	000
22516	Series TT	000	000
22517	Series UU	000	000
22518	Series VV	000	000
22519	Series WW	000	000
22521	Unamortized Debt Premium, Serie ZZ	000	000
22522	Unamortized Debt Premium, Serie AAA	000	000
22524	Unamortized Debt Premium, Series CCC	000	000
22525	Unamortized Debt Premium, Series DDD	000	000
22526	Serie 2012 B	000	000

**Account: 01-2261 Unamortized Debt Discount - PRB**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
22601	Serie M	000	000
22602	Serie N	000	000
22603	Serie O	000	000
22604	Serie P	000	000
22605	Serie Q	000	000
22606	Serie R	000	000
22607	Serie S	000	000
22608	Serie T	000	000
22609	Serie U	000	000
22610	Serie V	000	000
22611	Serie X	000	000
22612	Serie Z	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22613	Serie AA	000	000
22615	Serie DD	000	000
22616	Serie EE	000	000
22617	Serie GG	000	000
22618	Serie HH	000	000
22619	Serie II	000	000
22620	Serie NN	000	000
22621	Unamortized Debt Discount - XX	000	000
22622	Unamortized Debt Discount - YY	000	000
22623	Unamortized Debt Discount - Serie BBB	000	000
22624	Serie EEE	000	000
22625	Serie 2012 A	000	000
22626	Serie 2013 A	000	000
22627	Serie 2015 A	000	000

**Account: 01-2271 Lease Purchase Obligation**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
22701	Current Portion IBM Processor	000	000
22702	Long Term Port IBM Processor	000	000
22703	LT Port IBM Proc 9000/4121	000	000

**Account: 01-2282 Accrual For Injuries & Damages Claims**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
22850	Injuries & Damages Claims	000	000
22851	Inj & Damges Risk Manag Office	000	000
22864	Payment of Retired-Out of PR	000	000

**Account: 01-2283 Pensions & Benefits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22801	PREPA- Contribution Guarantee Pers Loan Ret	000	000
22802	PREPA Emp Ret Sys Employer Cont	000	000
22803	SCID Emp Ret Sys Employer Cont	000	000
22804	IID Emp Ret Sys Employer Cont	000	000
22805	LVID Emp Ret Sys Employer Cont	000	000
22806	Dis Ret Death Ben Reg Aut Cont	000	000
22807	Paymt Dis or Death Ben Reg Emp	000	000
22808	Paymt of Employer Cont DR	000	000
22809	PREPA Ret Sys Employees Cont	000	000
22810	SCID Ret Sys Employees Cont	000	000
22811	IID Ret Sys Employees Cont	000	000
22812	LVID Ret Sys Employees Cont	000	000
22813	Payment Employees Contrib	000	000
22814	Cont. Guarantee Personal Loan Retirement Syst Temporary	000	000
22815	PREPA Temporary Employees Ret. Syst. Employer Cont.	000	000
22816	SCID Temporary Employees Ret. Syst. Employer Cont.	000	000
22817	IID Temporary Employees Ret. Syst. Employer Cont.	000	000
22818	LVID Temporary Employees Ret. Syst. Employer Cont.	000	000
22819	Payment-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	000	000
22820	Disability Contr - Author	000	000
22821	Disability Contr - Employees	000	000
22822	Disability Contr - SCID	000	000
22823	Disability Contr - IID	000	000
22824	Disability Contr - LVID	000	000
22825	Disability Contr - Pay Employer	000	000
22826	Payment-Health Plan And PCA Retired Employees	000	000
22827	Payment-Health Plan And PCA Temporary Employees	000	000
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	000	000
22829	Pension and Benefits PREPA Deferred Employer Contribution-2004 Retirement System	000	000
22830	Health Plan - Temp Emp-PREPA	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22834	Health Plan Contributions - Author	000	000
22835	Health Plan Contributions - IBNR	000	000
22838	Employees Contributions - PREPA	000	000
22839	Payment Health Plan And PCA Regular Employees	000	000
22840	Personal Loans	000	000
22841	Sp Loans W Collater & Mortg	000	000
22842	PREPA Contrib Actuarial Retmnt	000	000
22842	PREPA Contrib Actuarial Retmnt	XXX	XXX
22843	PREPA Cont Superstite Spouse	000	000
22844	Employees - Accident Leave	000	000
22846	PREPA Contrib - Superstite Spouse - Non Current	000	000
22847	Contra Account to 22846	000	000
22848	PREPA Contrib - Actuarial Ret. - Non Current	000	000
22849	Contra Account to 22848	000	000
22852	PREPA-Temp Empl. Ret System- Employees Contribution	000	000
22853	SCID-Temp Empl. Ret System- Employees Contribution	000	000
22854	IID-Temp Empl. Ret System- Employees Contribution	000	000
22855	LVID-Temp Empl. Ret System- Employees Contribution	000	000
22856	Temp. Employees- Payment Of Employer Contributions (DR)	000	000
22857	Temp. Employees- Payment Of Employees Contributions (DR)	000	000
22858	OPEB Actuarial Accrual Liabilities - Current	000	000
22859	OPEB Actuarial Accrual Liabilities - Non Current	000	000
22860	OPEB Contra Account 22859	000	000
22861	Blue Cross - Regular Emp	000	000
22862	Health Plan - Labor	000	000
22864	Payment of Retired-Out of PR	000	000

**Account: 01-2285 Net Pension Liability**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-2311 Notes Payable**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23101	Line of Credit-Capital Improvement Program	000	000
23102	Fuel BBV	000	000
23103	Fuel Banco Popular	000	000
23104	Fuel Banco Santander	000	000
23106	Line of Credit - Municipalities	000	000
23107	Line of Credit - Municipalities Infraestructure	000	000
23108	Banco Popular-Factoring A/R	000	000
23109	Line of Credit -Rehabilitacion Riego Isabela	000	000
23111	Line of Credit-Storm Jeanne	000	000
23113	Revolving Line Of Credit - JP Morgan Chase Bank	000	000
23114	Revolving Line Of Credit - Citibank N.A.	000	000
23115	Revolving Line Of Credit Oper Financing - BPPR	000	000
23116	Línea de Crédito Reconstrucción Palo Seco	000	000
23117	Línea de Crédito \$100 millones BBVA Reconstrucción Palo Seco	000	000
23119	Fuel First Bank - Principal	000	000
23120	Line of Credit - SWAP	000	000
23121	LOC Emergency Liquidity Support	000	000
23122	Fuel Citibank	000	000
23123	Line of Credit-Scotiabank	000	000
23124	Notes Payable-Gasoducto del Sur (AFICA-GDB)	000	000
23125	Fuel-GDB	000	000
23126	Line of Credit-Scotiabank \$500m	000	000
23127	Notes Payable from Unrestricted Assets Line of Credit SWAP GDB	000	000
23128	Línea de Crédito-Fondo Rotatorio JCA	000	000
23129	Treasury DPT-Loan CW Loan Super Priority Post Petition	000	000

**Account: 01-2321 Accounts Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23200	Vouchered	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23201	A/P Clearing Account for EMPAC	000	000
23202	Accounts Payable - Law 73 - Industrial Credit to Reduce the Cost of Energy	000	000
23203	A/P Clearing Account for CC&B	000	000
23204	A/P Land Acquisition	000	000
23205	Vouchered - Constr	000	000
23206	Accounts Payable Vouchered General - Oracle A/P	000	000
23207	Accounts Payable Vouchered Construction - Oracle A/P	000	000
23208	Accounts Payable - Credit Card	000	000
23210	Vouchrd Revenue Fnd	000	000
23215	Unvouchered Fuel	000	000
23215	Unvouchered Fuel	XXX	XXX
23216	Unvoucher- Construction (Presupuesto)	000	000
23217	Unvoucher- Operation (Análisis)	000	000
23220	Hugo Charity Fund	000	000
23221	Accounts Payables to Federal Agencies	000	000
23222	Unvouchered - Natural Disasters	000	000
23223	AP Uncollected Checks Payroll	000	000
23225	Unvouchered PO Clearing	000	000
23226	VITOL Lawsuit	000	000
23230	PREPA COGEN Fund	000	000
23235	Purchased Power-Ecoelectrica, AES y Energia Renovable	000	000
23236	Banco Popular	000	000
23237	Account Payable	000	000

**Account: 01-2341 Payable - S.C.I.S**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23405	SCIS Accts Rec-Collections	000	000
23410	Approp from Commonw Gov	000	000
23415	Compstn from PREPA Pay to IDSC	000	000
23420	By Fence	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23425	Repair Guayabl Dam Spway Act 39	000	000

**Account: 01-2342 Payable - I. I. S.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23440	IIS Accts Rec-Collections	000	000
23445	Approp From Commonw Gov.	000	000
23450	Const Exp. Revisn & Reval Act 73	000	000

**Account: 01-2343 Payable - L.V. I. S.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23465	Cyc Fence	000	000
23470	Irrigation Fund - Maint & Oper	000	000
23475	Const Fund-Renew & Repl	000	000
23485	Cyclone Fence	000	000

**Account: 01-2345 Payable to PREPA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23405	SCIS Accts Rec-Collections	000	000

**Account: 01-2351 Customers' Deposits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23500	Oficina Distrito Hato Rey	000	000
23510	Customer Deposits Reimbursement	000	000
23512	Oficina Distrito Caguas Norte	000	000
23537	Active Customer Deposits	000	000
23538	Customer Deposit - Non Current	000	000
23539	Contra Account to 23538	000	000
23540	Customer's Overpayments	000	000
23541	Customer's Overpayments - Counter account	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
25315	ECOSELECT FUNDS PENDING REIMB-PRINCIPAL	000	000

**Account: 01-2353 Accrued PREB Liability**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23590	PREB Rider Adjustment Payable - General Clients(antes 2425-24303)	000	000
23591	PREB Rider Adjustment Payable - Gov Non CILT	000	000
23592	PREB Rider Adjustment Payable - Gov CILT	000	000

**Account: 01-2361 Accrued CILT-Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23600	Six Percent Municipal	000	000
23605	1% Mun Disburs Est Year End	000	000
23607	Accrued Deficiency in CILT to Municipalities 2006-07	000	000
23608	Accrued Deficiency in CILT to Municipalities 2007-08	000	000
23609	Accrued Deficiency in CILT to Municipalities 2008-2009	000	000
23610	Accrued Deficiency in CILT to Municipalities 2009-2010	000	000
23611	Accrued Deficiency in CILT to Municipalities 2010-2011	000	000
23612	Accrued Deficiency in CILT to Municipalities 2011-2012	000	000
23613	Accrued Deficiency in CILT to Municipalities 2012-2013	000	000
23614	Accrued Deficiency in CILT to Municipalities 2013-2014	000	000
23615	Accrued Deficiency in CILT to Municipalities 2014-2015	000	000
23616	Deficiency in CILT to Municip 2015-2016	000	000
23617	Deficiency in CILT to Municip 2016-2017	000	000
23618	Deficiency in CILT to Municip 2017-2018	000	000
23619	Deficiency in CILT to Municip 2018-2019	000	000
23620	Deficiency in CILT to Municip 2019-2020	000	000
23699	Annual CILT AP	000	000

**Account: 01-2362 Accrued CILT-Payable-Local Agencies**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23621	CR to Reduce Electric Energy Cost Law 73	000	000
23698	Annual CILT AP-Contra Account	000	000

**Account: 01-2363 Accrued CILT-Current-Payment To Municipalities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23632	Payment Of CILT to Municipalities 2013-14	000	000
23633	Payment Of CILT to Municipalities 2014-15	000	000
23634	Current Payment to Municipalities 2015-2016	000	000
23635	Current Payment to Municipalities 2016-2017	000	000
23636	Current Payment to Municipalities 2017-2018	000	000

**Account: 01-2371 Accrued Interest P.R.B.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23651	Series 2016 A	000	000
23652	Series 2016 B	000	000
23653	Series 2016 C	000	000
23654	Series 2016 D	000	000
23655	Series 2016 E	000	000
23656	Series Securitization Corp	000	000
23711	Serie Q	000	000
23712	Serie R	000	000
23713	Serie S	000	000
23714	Serie T	000	000
23715	Serie U	000	000
23716	Serie V	000	000
23717	Serie W	000	000
23718	Serie X	000	000
23719	Serie Y	000	000
23720	Serie Z	000	000
23721	Serie AA	000	000
23722	Serie BB	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23723	Serie CC	000	000
23724	Serie DD	000	000
23725	Serie EE	000	000
23726	Serie HH	000	000
23727	Serie II	000	000
23728	Serie JJ	000	000
23729	Serie KK	000	000
23730	Serie LL	000	000
23731	Serie MM	000	000
23732	Serie NN	000	000
23733	Serie OO	000	000
23734	Serie PP	000	000
23735	Serie QQ	000	000
23736	Serie RR	000	000
23737	Serie SS	000	000
23738	Serie TT	000	000
23739	Serie UU	000	000
23740	Serie VV	000	000
23741	Serie WW	000	000
23742	Accued Interest Series - XX	000	000
23743	Accrued Interest Series - YY	000	000
23744	Accrued Interest Series - ZZ	000	000
23745	Accrued Interest Series - AAA	000	000
23746	Accrued Interest Series BBB	000	000
23747	Accrued Interest Series CCC	000	000
23748	Accrued Interest Series DDD	000	000
23749	Accrued Interest Series EEE	000	000
23750	Accrued Interest, Series 2012 A	000	000
23751	REA A	000	000
23752	REA B	000	000
23753	REA C	000	000
23754	REA D	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23755	REA E	000	000
23756	REA F	000	000
23757	REA G	000	000
23758	REA H	000	000
23759	REA I	000	000
23760	REA J	000	000
23761	REA K	000	000
23762	Serie FF	000	000
23763	Serie GG	000	000
23764	Serie 2012 B	000	000
23765	Serie 2013 A	000	000
23766	Series 2015 A	000	000
23767	Series JJ-Syncora-Insured	000	000
23768	Series LL-Natl/ MBIA-Insured	000	000
23769	Series MM-Natl/ MBIA-Insured	000	000
23770	Series NN-Natl/ MBIA-Insured	000	000
23771	Series PP-Natl/ MBIA-Insured	000	000
23772	Series QQ-Syncora-Insured	000	000
23773	Series RR-AG/ FSA-Insured	000	000
23774	Series RR-Natl/ FGIC-Insured	000	000
23775	Series RR-Syncora-Insured	000	000
23776	Series RR-AG/ CIFGNA-Insured	000	000
23777	Series SS-Natl / MBIA-Insured	000	000
23778	Series SS-AG / FSA-Insured	000	000
23779	Series SS-AG / CIFGNA-Insured	000	000
23780	Series UU (F)-Natl/ MBIA-Insured	000	000
23781	Series UU (F)-AG /FSA-Insured	000	000
23782	Series UU (F)-AG/ CIFGNA-Insured	000	000
23783	Series UU (V)-AG/ FSA-Insured	000	000
23784	Series VV-Natl/ MBIA-Insured	000	000
23785	Series VV-AG/ FSA-Insured	000	000
23786	Series VV-Natl / FGIC-Insured	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23787	Series DDD-AGM-Insured	000	000
23788	Series PP-Natl/FGIC	000	000

**Account: 01-2372 Interest Accrued Long Term Notes Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23770	Series NN-Natl/ MBIA-Insured	000	000
23771	Series PP-Natl/ MBIA-Insured	000	000
23772	Series QQ-Syncora-Insured	000	000

**Account: 01-2373 Short Term Notes Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23780	Series UU (F)-Natl/ MBIA-Insured	000	000
23781	Series UU (F)-AG /FSA-Insured	000	000
23782	Series UU (F)-AG/ CIFGNA-Insured	000	000
23783	Series UU (V)-AG/ FSA-Insured	000	000
23784	Series VV-Natl/ MBIA-Insured	000	000
23785	Series VV-AG/ FSA-Insured	000	000

**Account: 01-2391 Matured-Long Term Debt**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23901	Current Debt - PRB	000	000
23902	Current Unamort Debt Discount - PRB	000	000
23903	Current Unamort Premium - PRB	000	000
23904	Current Unamort Loss Reacq. Debt - PRB	000	000

**Account: 01-2392 Current Portion of Notes Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23951	Line of Credit - Capital Improvement Program JP Morgan	000	000
23952	Revolving Line of Credit - Capital Improvement Program	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
	Citibank N.A.		
23953	Line of Credit - Municipalities Infraestructure - GDB	000	000
23954	LOC - Firstbank - Construction	000	000
23955	Via Verde Line of Credit- First Bank	000	000

**Account: 01-2393 Notes Payable from Restricted Assets - Line of Credit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23975	Notes Payable from Restricted Assets. Line of Credit Basis SWAP GDB	000	000
23976	Notes Payable from Restricted Assets. Line of Credit Stability Fund GDB	000	000
23977	CWL Segregated Account	000	000

**Account: 01-2396 Current Portion of GDB Notes Pay 1993**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23105	Current Portion-GDB 1993-Notes	000	000

**Account: 01-2401 OMA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24170	Labor Intercompany - Do not use	000	000
24171	Labor/Non Labor Intercompany	000	000
24171	Labor/Non Labor Intercompany	XXX	XXX
24172	Service Account Cash Transfer 01/03	000	000
24173	Fuel Payments	000	000

**Account: 01-2411 Payroll Tax Collections**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24101	Retention & Paymt of Sal deduct	000	000
24105	Retention Income Tax	000	000
24110	Inc Tax Withhld Non Reg Empl	000	000
24120	SS Employees Cont - Author	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24124	Payment Employees Contribut	000	000

**Account: 01-2412 Other Tax Collections Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24150	Withholding Suppliers Act 143C	000	000

**Account: 01-2422 Accrued Payroll**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24196	Payroll-SSI Employers Cont PREPA FIRST	000	000
24197	Payroll-SSI Employers Cont SOUCO	000	000
24198	Payroll-SSI Employers Cont ISABELA	000	000
24199	Payroll-SSI Employers Cont LVIDS	000	000
24201	Payroll Auth-Reg Employee	000	000
24202	Payroll South Const Irrig Dist	000	000
24203	Payroll Isab Irrig Dist	000	000
24204	Payroll Lajas Valley Irrig Dist	000	000
24205	Salary Payroll DR	000	000
24206	Labor Payroll Authority	000	000
24207	Labor Payr - SCID	000	000
24208	Labor Payr - IID	000	000
24209	Labor Payr - LVID	000	000
24210	Labor Payroll DR	000	000
24211	Workm Comp Ins Sal Auth	000	000
24215	WCI Labor Payroll Auth	000	000
24219	CHAUFFEURS SOC SEC CONTRIB-AUTHORITY	000	000
24220	Labor-SSI Employers Cont-Author	000	000
24224	Paym Employers Contribut	000	000
24225	CHAUFFEURS SOC SEC CONTRIB-EMPLOYEE	000	000
24230	Unpaid Salaries - Author	000	000
24231	Unpaid Salaries - SCID	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24232	Unpaid Salaries - IID	000	000
24233	Unpaid Salaries - LVID	000	000
24234	Unp Fringe Ben - Author	000	000
24235	Unp Fringe Ben - SCID	000	000
24236	Unp Fringe Ben - IID	000	000
24237	Unp Fringe Ben - LVID	000	000
24238	Christm Bon Reg Emp - Author	000	000
24239	Christm Bon Reg Emp - SCID	000	000
24242	Accrued Bonus - Debit	000	000
24243	Christm Bon Temp Emp - Author	000	000
24247	Payment Bonus to Temp Emp	000	000
24248	Linemen Sp Comp Art XXXV	000	000
24249	Clearing A/C - Labor Payroll Accruals - PREPA	000	000
24250	Premium Pay Liability	XXX	XXX
24251	Annual Spec Compens for Risks	000	000
24252	Payment-Spec Compens for Risk	000	000
24253	Sp Bon Chauffers, Prod & Assist Prog	000	000
24254	Paym Sp Bon Chauff, Prod & Assist, etc.	000	000
24255	Unclaimed Wages	000	000

**Account: 01-2423 Accrued Vacations & Holidays**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24255	Unclaimed Wages	000	000
24256	Sick Leave - Regular Emp - Non Current	000	000
24257	Annual Leave - Regular Emp	000	000
24257	Annual Leave - Regular Emp	XXX	XXX
24258	Sick Leave - Regular Emp	000	000
24258	Sick Leave - Regular Emp	XXX	XXX
24259	Contra Account to 24256	000	000

**Account: 01-2424 Accrued Insurance**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24274	Deductions - Others	000	000
24281	Coop Cr Empleados AEE	000	000
24287	Auditing Services	000	000

**Account: 01-2425 Other Current & Accrued Liabilities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24260	Misc. Charges & Adjustments	000	000
24261	Employees Association	000	000
24262	Exec & Adm Emp Assoc - PREPA	000	000
24263	OTHER ACCRUALS AND PAYABLES-PREPA-JOINT VENTURE	000	000
24264	Union Dues - UTIER	000	000
24265	Union Dues - UITICE	000	000
24266	Popular Bank Loan to UITICE	000	000
24267	Union Dues - UEPI	000	000
24268	Union Dues - Seapapers Int'l	000	000
24269	Union Dues - U Ind Trab Const Lajas	000	000
24270	Garnishments	000	000
24271	Retention on Contract Work	000	000
24272	Escalation of Purchase Retention	000	000
24273	Escalation Purchase Payment	000	000
24274	Deductions - Others	000	000
24274	Deductions - Others	XXX	XXX
24275	Other Accruals & Payables Fuel Estabil	000	000
24276	Retention On Contract Work - Oracle A/P	000	000
24281	Coop Cr Empleados AEE	000	000
24282	Coop Cr UITICE	000	000
24283	Misc Charges & Adjustments	000	000
24284	Coop Cr Emp AEE Loan W Retir Syst	000	000
24285	GEREN - Coop	000	000
24286	Emp deposits for Meter Sealers	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24287	Auditing Services	000	000
24288	Legal Services	000	000
24288	Legal Services	XXX	XXX
24289	Special Services - Various Firms	000	000
24290	Fiscal Agent - Citibank, Ch Manh..	000	000
24291	Medical Services	000	000
24292	Consulting Engineers	000	000
24293	Communication Expenses	000	000
24294	Publicity & Advertising	000	000
24295	Water Consumption	000	000
24296	General Conting Liab	000	000
24298	Tax Levy-Share for Oper & Maint Exp. Toa Vaca	000	000
24299	Restructuring Services	000	000
24300	Transition Charges Securitization Corporation	000	000
24302	Transition Charges Amount to Transfer to Securitization Corporation	000	000
24303	PREB Rider Adjustment Payable - General Clients	000	000
24304	PREB Rider Adjustment Payable - Gov Non CILT	000	000
24305	PREB Rider Adjustment Payable - Gov CILT	000	000

**Account: 01-2426 Accrued Liabilities - Clearing A/C**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
22820	Disability Contr - Author	000	000
22822	Disability Contr - SCID	000	000
22823	Disability Contr - IID	000	000
22824	Disability Contr - LVID	000	000
22834	Health Plan Contributions - Author	000	000
22835	Health Plan Contributions - IBNR	000	000
24201	Payroll Auth-Reg Employee	000	000
24202	Payroll South Const Irrig Dist	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24203	Payroll Isab Irrig Dist	000	000
24204	Payroll Lajas Valley Irrig Dist	000	000
24205	Salary Payroll DR	000	000
24206	Labor Payroll Authority	000	000
24226	PREPA Clearing for Unpaid Fringe Benefits	000	000
24227	SCID Clearing for Unpaid Fringe Benefits	000	000
24227	SCID Clearing for Unpaid Fringe Benefits	XXX	XXX
24228	LVID Clearing for Unpaid Fringe Benefits	000	000
24229	IID Clearing for Unpaid Fringe Benefits	000	000
24230	Unpaid Salaries - Author	000	000
24231	Unpaid Salaries - SCID	000	000
24232	Unpaid Salaries - IID	000	000
24233	Unpaid Salaries - LVID	000	000
24234	Unp Fringe Ben - Author	000	000
24235	Unp Fringe Ben - SCID	000	000
24236	Unp Fringe Ben - IID	000	000
24237	Unp Fringe Ben - LVID	000	000

**Account: 01-2531 Other Deferred Credits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
25300	Aid for Construction-Specific Projects	000	000
25301	Los Cedros DAM - ISAB - Hydrau	000	000
25302	Acq. Vieques Elect PROP-Bond RE	000	000
25303	Acq. Vieques Elect PROP-Int	000	000
25304	Reloc Trans Lines & Towers	000	000
25305	Advance From State Government	000	000
25306	Aprop Net Rev Ret Govt Dbt-Sub	000	000
25307	Principal PRB Series N Refundg	000	000
25308	Pfit Inv Sink Fnd Int Serv Acct	000	000
25309	Pfit Inv Trust Pendg Invest	000	000
25310	Priscila Bonilla CASE	000	000
25311	Miriam E. Cuevas Cintron CASE	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
25312	Accounts Payable- Ecoelectrica Agreement	000	000
25313	Deferred Customers Reimbursement	000	000
25313	Deferred Customers Reimbursement	XXX	XXX
25314	Customer Subsidy Fuel Cost Adj.	000	000
25317	ECOLECT FUNDS-VALUATION ALLOWANCE	000	000
25319	Aid for Construction-Gen Projects	000	000
25390	Aid for Construction Local Government	000	000
25400	A/P tl General Fund-PREPA CLIENT	000	000
25401	A/P tl Cogen Fund-PREPA CLIENT	000	000
25402	Payable to General Fund From Construction Fund	000	000
25403	Payable to Construction Fund From General Fund	000	000
25404	Payable to General Fund From Reserve Maintenance Fund	000	000
25405	Payable to Reserve Maintenance Fund From General Fund	000	000
25406	Ecoeléctrica Funds- Current	000	000
25407	Accounts Payable-Fuel Stabilization Fund-Prepa Net	000	000
25408	Negative Net Position Transfer In	000	000
25409	Negative Net Position Transfer Out	000	000
25410	Aid for Construction-Dir. Generation	000	000
25411	Payable to General Funds (2013 A Series)	000	000

**Account: 01-2532 Miscellaneous Credits In Suspense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
25320	San Juan Area	000	000
25321	Caguas Area	000	000
25322	Ponce Area	000	000
25323	Mayaguez Area	000	000
25324	Arecibo Area	000	000
25325	Bayamon Area	000	000
25326	Treasurers Home Office	000	000
25327	Cash Collections Discrepancies	000	000
25328	Carolina Area	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
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**Company 01**

**Account: 01-2861 Deferred Gain on Pension Valuation**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-2862 Deferred Inflows- OPEB**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-3101 Unappropriated Net Revenues**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18471	Garage Expense-Humacao	XXX	XXX
18472	Garage Expense - Barranquitas	XXX	XXX
18657	Mejoras a Canales Sistemas de Riegos	XXX	XXX
54900	Misc Gas Expenses	XXX	XXX
65100	Gas Sup & Eng	XXX	XXX
93000	Miscellaneous General Div. Expenses	XXX	XXX
93103	Rents Other	XXX	XXX

**Account: 01-4001 Electric Sales-Billed**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000
40007	Social Rate Subsidy Law 32-1989	000	000
40008	Electric Sales-Billed Hotel Subsidy 20 %	000	000
40009	Electric Sales-Billed Industrial (6%)	000	000

**Account: 01-4002 Provisional Rate True Up FY2019**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40006	Agricultural	000	000

**Account: 01-4003 Electric Sales-UnBilled Monthly**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
40001	Residential	000	000

**Account: 01-4004 Unrecovered - Fuel Oil Cost**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4005 Electric Sales-Unrecoverable Purchase Power Cost**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4006 Sales-Counter Account**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
40050	Bad Debt Expense	000	000
40051	Resident Condominium Emergency Plant	000	000
40052	Loss Of Accounts Receivable From Law 272	000	000
40053	PREB Rider Adjustment Bad Debt Exp - General Client	000	000
40054	PREB Rider Adjustment Bad Debt Exp- Government Client	000	000
40055	Annual CILT Writeoff	000	000

**Account: 01-4007 Fuel Oil Consumption Adjustment**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50102	Steam Fuel Adjustment	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
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**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50104	Extra Fuel Expenses No Availability Palo Seco	XXX	XXX

**Account: 01-4008 Gas Power Generation - Fuel**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
54700	Gas Fuel	XXX	XXX

**Account: 01-4009 Steam Power Generation - Fuel**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50100	St Fuel	XXX	XXX

**Account: 01-4011 Steam Power Generation-Oper.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50000	Steam Supervision & Engineering	XXX	XXX
50061	District Office - operations	XXX	XXX
50100	St Fuel	XXX	XXX
50110	Impairment on Steam Production Plant	XXX	XXX
50200	Steam Expenses	XXX	XXX
50500	St Electric Expenses	XXX	XXX
50600	Misc. St. Power Expenses	XXX	XXX
50601	Misc. St. Sec.Valuables Transp.	XXX	XXX
50700	St. Rents	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4012 Hydraulic Power Generation-Oper.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
53500	Hydrau Sup & Eng	XXX	XXX
53600	Hydrau Water for Power	XXX	XXX
53700	Hydraulic Expenses	XXX	XXX
53800	Hydrau Electric Exp	XXX	XXX
53900	Misc Hydrau Pwr Gen Exp	XXX	XXX
54000	Hydrau Rents	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
61300	Steam Electric Plant	XXX	XXX
61434	Aguirre Comb Cycle-Unit 1-2 Heat Regenerator	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4013 Other Power Generation-Oper.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
54600	Gas Sup & Eng	XXX	XXX
54601	Impairment on Gas Production Plant	XXX	XXX
54700	Gas Fuel	XXX	XXX
54800	Gas Generation Expenses	XXX	XXX
54900	Misc Gas Expenses	XXX	XXX
55000	Gas Rents	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4014 Other Power Supply Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
55500	Other Power Supply Expenses-Purchase Power	XXX	XXX
55501	Ecoeléctrica Agreement	XXX	XXX
55502	Extra Fuel Exp - No Availability PS Plant Purchase Power	XXX	XXX
55503	Transferencia Gas Natural a Ecoelectrica	XXX	XXX

**Account: 01-4015 Transmission Operation Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
56000	Transm Sup & Eng	XXX	XXX
56010	Transmission - FSE Employees	XXX	XXX
56100	Transm Load Dispatching	XXX	XXX
56200	Transm Station Exp	XXX	XXX
56300	Transm Overhead Lines	XXX	XXX
56400	Transm Underground Ln Exp	XXX	XXX
56600	Misc Transmission Exp	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
56600	Misc Transmission Exp	XXX	XXX
56700	Transmission Rents	XXX	XXX
58300	Dist Overhead Lines	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4016 Distribution Operation Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
58000	Dist Sup & Eng	XXX	XXX
58010	Distribution - FSE Employees	XXX	XXX
58100	Dist Load Dispatching	XXX	XXX
58200	Dist Station Expenses	XXX	XXX
58300	Dist Overhead Lines	XXX	XXX
58400	Dist Underground Lines	XXX	XXX
58500	Dist Street Ligh & Sign Syst	XXX	XXX
58600	Dist Meter - Removing & Ressetting	XXX	XXX
58601	Dist Meter Insp Testing & Other Exp	XXX	XXX
58700	Dist Customer Installations	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
58801	Misc. Dist Mapping System	XXX	XXX
58802	Misc. Dist Sec/Valuables Transp.	XXX	XXX
58900	Distribution Rents	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX
93013	Miscellaneous General Other	XXX	XXX

**Account: 01-4017 Customer Accts. Operation Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
90100	Cust. Accts Supervision	XXX	XXX
90200	Meter Reading Urban Zone	XXX	XXX
90201	Meter Reading Rural Zone	XXX	XXX
90300	Cust. Rec & Coll-Cust Records	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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Parameters  
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**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
90301	Cust. Rec & Coll- Off. Collection	XXX	XXX
90302	Cust. Rec & Coll- Outside Urban zone	XXX	XXX
90303	Cust. Rec & Coll-Outside Rural zone	XXX	XXX
90304	Cust. Rec & Coll-Coll Outside Arrears	XXX	XXX
90305	Cust. Rec & Coll Pay Station Exp.	XXX	XXX
90306	Cust. Rec & Coll Rental Elect & Acct Mach	XXX	XXX
90307	Cust. Rec & Coll- Custom Billing And Accounting	XXX	XXX
90400	Uncollectible Accounts	XXX	XXX
90500	Misc. Cust Accounts	XXX	XXX
90501	Misc. Cust Acct Sec/Valuables Transp	XXX	XXX
90503	Customer Accts Oper-Cargos Estaciones	XXX	XXX
90504	Customer Accts Oper-Agencias de Cobro	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4018 Sales Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
10722	Overhead Transm & Dist Div	XXX	XXX
54600	Gas Sup & Eng	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
60010	Water Storage Maintenance Expenses	XXX	XXX
60460	Transmission And Distributions - Maint. Expense-Lajas	XXX	XXX
61201	Stm. Boiler Plant Fuel Storage and Measuring Equipment	XXX	XXX
61301	Stm. Electric Pt Expenses	XXX	XXX
66800	Transm. Sup & Eng	XXX	XXX
67000	Transm. Station Equipment	XXX	XXX
91200	Demonstrating	XXX	XXX
92100	Off Supp General	XXX	XXX
92302	Outside Svces. Employed Environmental R	XXX	XXX
92311	Servicios Legales-Consultor Jurídico	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

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Parameters  
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**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
92312	Servicios Legales-Asuntos Legales	XXX	XXX
92320	Legal Services	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX
93010	Miscellaneous Gen. Rel Col Barg Agreem UTIER	XXX	XXX
93501	General Plant Office Furniture & Equipment	XXX	XXX

**Account: 01-4019 Admin & General Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
56010	Transmission - FSE Employees	XXX	XXX
90100	Cust. Accts Supervision	XXX	XXX
90500	Misc. Cust Accounts	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
92001	Adm. & Gen Sal Regular & Tempor	XXX	XXX
92002	Adm. & Gen Sal Contract Employe	XXX	XXX
92100	Off Supp General	XXX	XXX
92101	Off Supp General Officers	XXX	XXX
92102	Off Supp General Officers Employees	XXX	XXX
92103	Off Supp Entertainment Executive Director	XXX	XXX
92104	Off Supp Entertainment - Others	XXX	XXX
92105	Validaciones Procesos Cierre Paralelo PR	XXX	XXX
92106	Bank Service Charges Expenses	XXX	XXX
92107	Bank Service Charges - BPPR	XXX	XXX
92108	Bank Service Charges - Oriental	XXX	XXX
92109	Bank Service Charges - Citibank	XXX	XXX
92110	Bank Service Charges - Scotiabank	XXX	XXX
92111	Bank Service Charges - First Bank	XXX	XXX
92112	Bank Service Charges - Santander	XXX	XXX
92113	Ecoeléctrica Water Supply	XXX	XXX
92200	Adm. Exp Transferred Cr	XXX	XXX
92201	Adm. South Coast ID	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

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Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
92202	Adm. Isabela ID	XXX	XXX
92203	Adm. Lajas Valley ID	XXX	XXX
92300	Outside Svces. Employed Consulting Engine	XXX	XXX
92301	Outside Svces. Employed Consulting Engine	XXX	XXX
92302	Outside Svces. Employed Environmental R	XXX	XXX
92303	Outside Svces. Employed Auditing	XXX	XXX
92304	Outside Services Employed Legal	XXX	XXX
92305	Outside Services Employed Fiscal Agent	XXX	XXX
92306	Outside Svces. Employed Prof P.R.	XXX	XXX
92307	Outside Svces. Employed Prof Abroad	XXX	XXX
92308	Outside Svces. Employed Medical	XXX	XXX
92309	Auditing Service - Trans Cr.	XXX	XXX
92310	Gastos Estudio Epidemiologico	XXX	XXX
92311	Servicios Legales-Consultor Jurídico	XXX	XXX
92312	Servicios Legales-Asuntos Legales	XXX	XXX
92313	Servicios Legales-Div.ICEE	XXX	XXX
92314	Estudio de Traslado Wheeling	XXX	XXX
92315	Industria Eléctrica (AEE y PRFAA)	XXX	XXX
92316	Multas ambientales, federales y estatales, y otros	XXX	XXX
92317	Desechos de Desperdicios sólidos y no solidos	XXX	XXX
92318	Sevicios Legales-Comisiones por Recobro de Hurto Energía	XXX	XXX
92319	Financing Expenses	XXX	XXX
92320	Legal Services	XXX	XXX
92321	Adm & Gen Exp - Operator Costs	XXX	XXX
92400	Property Insurance	XXX	XXX
92401	Seguridad Servicios Administrativos	XXX	XXX
92402	Centro Operacional Emergencia	XXX	XXX
92403	Gastos de Gripe H1N1 (Porcina)	XXX	XXX
92500	Injuries & Damages Salaries & Wages Claims	XXX	XXX
92600	Employee Pensions & Benefits Other Than Reg Employ	XXX	XXX
92601	Employee Pension And Benefits Sick Leave Regular Employees	XXX	XXX
92602	Employee Pension And Benefits Health Plan Retire Employ	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
92603	Employee Pension And Benefits Other to Ret Empl.	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX
92610	Medicare Late Subscription Penalty-Retired Employee	XXX	XXX
92900	Duplicate Charges - Cr	XXX	XXX
93000	Miscellaneous General Div. Expenses	XXX	XXX
93001	Miscellaneous General Publicity & Advert	XXX	XXX
93002	Miscellaneous General Membership Due	XXX	XXX
93003	Miscellaneous General Loss Control Program	XXX	XXX
93004	Miscellaneous Transp. General Sec/Valuables Tr	XXX	XXX
93005	Miscellaneous General Exhibitions & Parades	XXX	XXX
93006	Miscellaneous General PREPA Activities Celebrations	XXX	XXX
93007	Miscellaneous General Corporate Activities	XXX	XXX
93008	Miscellaneous General Chauff Bonus/Productiv	XXX	XXX
93009	Miscellaneous General Underground Tank Leaks	XXX	XXX
93010	Miscellaneous Gen. Rel Col Barg Agreem UTIER	XXX	XXX
93011	Miscellaneous General Training & Motivational	XXX	XXX
93012	Miscellaneous General Emp & Stud Sch Prog	XXX	XXX
93013	Miscellaneous General Other	XXX	XXX
93014	MOTIVACIONAL ACTIVITIES EXPS ADM. SERVICES DIR.	XXX	XXX
93015	Miscellaneous Expense Elect Dist Div	XXX	XXX
93016	INTEREST EXPENSE DUE TO DELAYED PAYMENTS	XXX	XXX
93017	Expenses Related to Disposal of Garbage at Steam Plants	XXX	XXX
93018	Expenses in conection with Governing Board Meetings	XXX	XXX
93019	Miscellaneous Gen Rel Col Barg Agreem (U	XXX	XXX
93020	Non reimbursable Linemen School Expenses	XXX	XXX
93021	Escuela Remediativa- Celadores de Lineas	XXX	XXX
93022	Mant. Lic. Aplicaciones Financieras ORACLE	XXX	XXX
93023	Mantenimientos Licencias Corporativas-Ofic Informatica Corp	XXX	XXX
93025	Expenses Related Governing Board Member Election	XXX	XXX
93026	Adiestramiento e Incentivos - ODEM	XXX	XXX
93027	Adiestramiento e Incentivos-Div Personal	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
93028	Adiestramiento e Incentivos-Dir. Recursos Humanos	XXX	XXX
93029	Adiestramiento e Incentivos-Planificación y Ambiental	XXX	XXX
93030	Mantenimiento y Servicios Corporativos-Planif y Estudios-Ing	XXX	XXX
93031	Mantenimiento y Servicios Corporativos-Recursos Humanos	XXX	XXX
93032	Mantenimiento y Servicios Corporativos-Finanzas	XXX	XXX
93033	General Rel. Col. Barg. Agreement UITICE	XXX	XXX
93034	Mantenimiento y Servicios Corporativos- Servicios Administrativos	XXX	XXX
93035	Asesores Ambientales y Educativos	XXX	XXX
93036	General Rel. Col. Barg. Agreement UPAEE	XXX	XXX
93100	Rental of Copier Machines	XXX	XXX
93103	Rents Other	XXX	XXX
93104	Prepa clients Fund "Broker-Fees"	XXX	XXX
93105	Renta -Servicios Administrativos	XXX	XXX
93106	Renta- Adm. Contratos y Serv. Tec.	XXX	XXX
93108	Financing Expense- not collected- CRAE	XXX	XXX
93500	General Plant Structures & Impr	XXX	XXX
93501	General Plant Office Furniture & Equipment	XXX	XXX
93502	General Plant Communication Eq.	XXX	XXX
93503	General Plant Miscellaneous Equipment	XXX	XXX
93505	Misc. Adm. & Gen. Plant - Maint	XXX	XXX

**Account: 01-4021 Steam Power Generation Maintenance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50600	Misc. St. Power Expenses	XXX	XXX
61000	Stm. Supervision & Engineering	XXX	XXX
61100	Stm. Structures	XXX	XXX
61101	Anticorrosive Treatment	XXX	XXX
61200	Stm. Boiler Plant Equipment	XXX	XXX
61201	Stm. Boiler Plant Fuel Storage and Measuring Equipment	XXX	XXX
61202	Air Pollution Contr	XXX	XXX
61203	Furnaces & Boilers	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
61205	Boiler Apparatus.Stm Boiler Plant	XXX	XXX
61206	Steam Piping Accesories.St Boiler Plant	XXX	XXX
61207	Maintenance Boiler Aux. Stag 2	XXX	XXX
61300	Steam Electric Plant	XXX	XXX
61301	Stm. Electric Pt Expenses	XXX	XXX
61302	Stm. Electric Pt Accesory Electric	XXX	XXX
61303	Stm. Electric Pt Miscellaneous Po	XXX	XXX
61401	Misc. Stm. Office & Other Gen Equip.	XXX	XXX
61402	Misc. Stm. Mud Removal Exp	XXX	XXX
61403	Misc. Stm. Non-Toxic Mat Rem and Disp	XXX	XXX
61404	Misc. Stm. Toxic Mat Rem & Disp	XXX	XXX
61405	Misc. Stm. Exps Related to Fuel Spills	XXX	XXX
61406	Misc. Stm. Chemical Treatment	XXX	XXX
61407	Misc. Stm. Env Fuel Spill Prev. Cont.	XXX	XXX
61408	Exp. Cleaning Pump Area AG STP	XXX	XXX
61409	SJSP-Unit#5 Maint Boiler Plant Equip	XXX	XXX
61410	SJSP-Unit#6 Maint Boiler Plant Equip	XXX	XXX
61411	SJSP-Unit#7 Maint Boiler Plant Equip	XXX	XXX
61412	SJSP-Unit#8 Maint Boiler Plant Equip	XXX	XXX
61413	SJSP-Unit#9 Maint Boiler Plant Equip	XXX	XXX
61414	SJSP-Unit#10 Maint Boiler Plant Equip	XXX	XXX
61415	SJSP-Air Pollution Control	XXX	XXX
61416	PSSP-Unit#1 Maint Boiler Plant Equip	XXX	XXX
61417	PSSP-Unit#2 Maint Boiler Plant Equip	XXX	XXX
61418	PSSP-Unit#3 Maint Boiler Plant Equip	XXX	XXX
61419	PSSP-Unit#4 Maint Boiler Plant Equip	XXX	XXX
61420	PSSP-Air Pollution Control	XXX	XXX
61421	SCSP-Unit#1 Maint Boiler Plant Equip	XXX	XXX
61422	SCSP-Unit#2 Maint Boiler Plant Equip	XXX	XXX
61423	SCSP-Unit#3 Maint Boiler Plant Equip	XXX	XXX
61424	SCSP-Unit#4 Maint Boiler Plant Equip	XXX	XXX
61425	SCSP-Unit#5 Maint Boiler Plant Equip	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

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Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
61426	SCSP-Unit#6 Maint Boiler Plant Equip	XXX	XXX
61427	SCSP-Air Pollution Control	XXX	XXX
61428	Aguirre Stm Plt Unit#1Maint Boiler Plant	XXX	XXX
61429	Aguirre Stm Plt Unit#2Maint Boiler Plant	XXX	XXX
61430	Aguirre Stm Plt Unit Air Pollution Control	XXX	XXX
61432	Aguirre Comb Cycle-Maint Boiler Aux	XXX	XXX
61433	Aguirre Comb Cycle-Unit 1-1 Heat Regenerator	XXX	XXX
61434	Aguirre Comb Cycle-Unit 1-2 Heat Regenerator	XXX	XXX
61435	Aguirre Comb Cycle-Unit 1-3 Heat Regenerator	XXX	XXX
61436	Aguirre Comb Cycle-Unit 1-4 Heat Regenerator	XXX	XXX
61437	Aguirre Comb Cycle-Unit 2-1 Heat Regenerator	XXX	XXX
61438	Aguirre Comb Cycle-Unit 2-2 Heat Regenerator	XXX	XXX
61439	Aguirre Comb Cycle-Unit 2-3 Heat Regenerator	XXX	XXX
61440	Aguirre Comb Cycle-Unit 2-4 Heat Regenerator	XXX	XXX
61441	SJSP Unit #5-Maint Of Elect Plant	XXX	XXX
61442	SJSP Unit #6-Maint Of Elect Plant	XXX	XXX
61443	SJSP Unit #7-Maint Of Elect Plant	XXX	XXX
61444	SJSP Unit #8-Maint Of Elect Plant	XXX	XXX
61445	SJSP Unit #9-Maint Of Elect Plant	XXX	XXX
61446	SJSP Unit #10-Maint Of Elect Plant	XXX	XXX
61447	PSSP Unit #1-Maint Of Elect Plant	XXX	XXX
61448	PSSP Unit #2-Maint Of Elect Plant	XXX	XXX
61449	PSSP Unit #3-Maint Of Elect Plant	XXX	XXX
61450	PSSP Unit #4-Maint Of Elect Plant	XXX	XXX
61451	SCSP Unit #1-Maint Of Elect Plant	XXX	XXX
61452	SCSP Unit #2-Maint Of Elect Plant	XXX	XXX
61453	SCSP Unit #3-Maint Of Elect Plant	XXX	XXX
61454	SCSP Unit #4-Maint Of Elect Plant	XXX	XXX
61455	SCSP Unit #5-Maint Of Elect Plant	XXX	XXX
61456	SCSP Unit #6-Maint Of Elect Plant	XXX	XXX
61457	Aguirre Stm Plt Unit #1-Maint of Elect	XXX	XXX
61458	Aguirre Stm Plt Unit #2-Maint of Elect	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
61459	Turbogenerator Stalag No.1	XXX	XXX
61460	Turbogenerator Stalag No.2	XXX	XXX
61461	Aguirre-Combine Cycle-Vapor Unit 1-1	XXX	XXX
61462	Aguirre-Combine Cycle-Vapor Unit 1-2	XXX	XXX
61464	Aguirre-Combine Cycle-Vapor Unit 1-4	XXX	XXX
61465	Aguirre-Combine Cycle-Vapor Unit 2-1	XXX	XXX
61468	Aguirre-Combine Cycle-Vapor Unit 2-4	XXX	XXX
61469	Misc. Steam Power Plant - Maint	XXX	XXX
61470	Steam Waste Sampling & Analysis Expenses	XXX	XXX
65401	Gas Non-Toxic Mat Rem & Disp Exp	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4022 Hydraulic Power Generation Maintenance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
64100	Hydrau Sup & Eng	XXX	XXX
64101	Misc Power Plt Yauco-Unit 1-1 Maint Of E	XXX	XXX
64102	Misc Power Plt Yauco-Unit 2-1 Maint Of E	XXX	XXX
64103	Misc Power Plt Yauco-Unit 2-2 Maint Of E	XXX	XXX
64104	Misc Power Plt Garzas-Unit 1-1 Maint Of E	XXX	XXX
64105	Misc Power Plt Garzas-Unit 1-2 Maint Of E	XXX	XXX
64106	Misc Power Plt Garzas-Unit 2-1 Maint Of E	XXX	XXX
64107	Misc Power Plt Toro Negro-Unit 1-1 Maint Of E	XXX	XXX
64108	Misc Power Plt Toro Negro-Unit 1-2 Maint Of E	XXX	XXX
64109	Misc Power Plt Toro Negro-Unit 1-3 Maint Of E	XXX	XXX
64110	Misc Power Plt Toro Negro-Unit 1-4 Maint Of E	XXX	XXX
64111	Misc Power Plt Toro Negro-Unit 2-1 Maint Of E	XXX	XXX
64112	Misc Power Plt Carite-Unit 1-1 Maint Of E	XXX	XXX
64113	Misc Power Plt Carite-Unit 1-2 Maint Of E	XXX	XXX
64114	Misc Power Plt Carite-Unit 1-3 Maint Of E	XXX	XXX
64115	Misc Power Plt Carite-Unit 1-4 Maint Of E	XXX	XXX
64120	Misc Power Plt Caonillas-Unit 1-1 Maint	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
64121	Misc Power Plt Caonillas-Unit 1-2 Maint	XXX	XXX
64122	Misc Power Plt Caonillas-Unit 2-1 Maint	XXX	XXX
64123	Misc Power Plt Dos Bocas-Unit 1-1 Maint	XXX	XXX
64124	Misc Power Plt Dos Bocas-Unit 1-2 Maint	XXX	XXX
64125	Misc Power Plt Dos Bocas-Unit 1-3 Maint	XXX	XXX
64200	Hydrau Structures	XXX	XXX
64300	Hydrau Rvoirs Dams & Waterways	XXX	XXX
64301	Hydrau Isab Diversion	XXX	XXX
64302	Hydrau Extra Maint Dams & Other Fac	XXX	XXX
64400	Hydrau Prime Movers & Generators	XXX	XXX
64401	Hydrau Accesory Electric	XXX	XXX
64402	Hydrau Miscellaneous Power Plt. Eq.	XXX	XXX
64403	Hydrau Elect Pt.	XXX	XXX
64500	Misc. Hydrau Pt.	XXX	XXX
64501	Misc. Hydra Power Plant - Maint	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4023 Other Power Generation Maintenance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
65100	Gas Sup & Eng	XXX	XXX
65101	Guayanilla Gas Unit 1- 1 Electric Plt Equip M	XXX	XXX
65102	Guayanilla Gas Unit 1- 2 Electric Plt Equip M	XXX	XXX
65103	Jobos Gas Unit 1-1 Elect Plt Equip Maint	XXX	XXX
65104	Jobos Gas Unit 1-2 Elect Plt Equip Maint	XXX	XXX
65105	Aguirre Gas Unit 2-1 Elect Plt Equip Maint	XXX	XXX
65106	Aguirre Gas Unit 2-2 Elect Plt Equip Maint	XXX	XXX
65107	Yabucoa Gas Unit 1-1 Elect Plt Equip Maint	XXX	XXX
65108	Yabucoa Gas Unit 1-2 Elect Plt Equip Maint	XXX	XXX
65109	Daguao Gas Unit 1-1 Elect Plt Equip Maint	XXX	XXX
65110	Daguao Gas Unit 1-2 Elect Plt Equip Maint	XXX	XXX
65111	Palo Seco Gas Unit 1-1 Elect Plt Equip Maint	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
65112	Palo Seco Gas Unit 1-2 Elect Plt Equip Maint	XXX	XXX
65113	Palo Seco Gas Unit 2-1 Elect Plt Equip Maint	XXX	XXX
65114	Palo Seco Gas Unit 2-2 Elect Plt Equip Maint	XXX	XXX
65115	Palo Seco Gas Unit 3-1 Elect Plt Equip Maint	XXX	XXX
65116	Palo Seco Gas Unit 3-2 Elect Plt Equip Maint	XXX	XXX
65117	Vega Baja Gas Unit 1-1Elect Plt Equip Maint	XXX	XXX
65118	Vega Baja Gas Unit 1-2Elect Plt Equip Maint	XXX	XXX
65119	Mayaguez Gas Unit 3-1Elect Plt Equip Maint	XXX	XXX
65120	Mayaguez Gas Unit 3-2Elect Plt Equip Maint	XXX	XXX
65121	Mayaguez Gas Unit 4-1Elect Plt Equip Maint	XXX	XXX
65122	Mayaguez Gas Unit 4-2Elect Plt Equip Maint	XXX	XXX
65123	Aguirre Comb Cycle Unit 1-1Elect Plt Equip Maint	XXX	XXX
65124	Aguirre Comb Cycle Unit 1-2Elect Plt Equip Maint	XXX	XXX
65125	Aguirre Comb Cycle Unit 1-3Elect Plt Equip Maint	XXX	XXX
65126	Aguirre Comb Cycle Unit 1-4Elect Plt Equip Maint	XXX	XXX
65127	Aguirre Comb Cycle Unit 2-1Elect Plt Equip	XXX	XXX
65128	Aguirre Comb Cycle Unit 2-1Elect Plt Equip	XXX	XXX
65129	Aguirre Comb Cycle Unit 2-3Elect Plt Equip	XXX	XXX
65130	Aguirre Comb Cycle Unit 2-4Elect Plt Equip	XXX	XXX
65131	Cambalache Gas Plant Unit 1	XXX	XXX
65132	Cambalache Gas Plant Unit 2	XXX	XXX
65133	Cambalache Gas Plant Unit 3	XXX	XXX
65200	Gas Structures	XXX	XXX
65300	Gas Prime Movers & Generators	XXX	XXX
65301	Gas Accesory Electric Eq.	XXX	XXX
65302	Gas Miscellaneous Power Pt Eq	XXX	XXX
65303	Gas Fuel Holders Producers & Acc	XXX	XXX
65304	Gas Gen & Elect Eq.	XXX	XXX
65400	Miscellaneous Gas Pt	XXX	XXX
65401	Gas Non-Toxic Mat Rem & Disp Exp	XXX	XXX
65402	Gas Toxic Mat Rem & Disp Exp	XXX	XXX
65403	Gas Exps Related to Fuel Spills	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
65404	Gas Waste Sampling & Analysis Exp	XXX	XXX
65405	Gas Env Fuel Spill Prev Cont	XXX	XXX
65500	Purchased power	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4024 Transmission Maintenance Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
66800	Transm. Sup & Eng	XXX	XXX
66900	Transm. Structures	XXX	XXX
67000	Transm. Station Equipment	XXX	XXX
67100	Transm. Overh Tree Trimming	XXX	XXX
67101	Transm. Overh Other Exp	XXX	XXX
67200	Transm. Underground Lines	XXX	XXX
67300	Misc. Transmission Pt	XXX	XXX
67301	Misc. Transm PCB Spill Anal & Disp	XXX	XXX
67302	Fiber Optic Infrastructure Maintenance	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4025 Distribution Maintenance Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
69000	Dist. Sup & Eng	XXX	XXX
69100	Dist. Structures	XXX	XXX
69200	Dist. Station Equipm	XXX	XXX
69300	Dist. Overh Ln. Tree Trimming	XXX	XXX
69301	Dist. Overh Ln. Services	XXX	XXX
69302	Dist. Overh Ln. Others	XXX	XXX
69400	Dist. Underground Lines	XXX	XXX
69500	Dist. Line Transformers	XXX	XXX
69600	Dist. Street Light & Sign Syst	XXX	XXX
69700	Dist. Meters	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
69800	Misc. Distribution	XXX	XXX
69801	Misc. Distribution Spill Anal & Disp Cont	XXX	XXX
69802	Misc. Distribution Non Toxic Mat Remov & Disp.	XXX	XXX
69803	Misc. Distribution Toxic Mat Remov & Disp.	XXX	XXX
69900	Dist. Stabilization Exp.	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX

**Account: 01-4026 Admin & Gen Maintenance Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
58800	Misc Dist Expenses	XXX	XXX
92605	Pension Expense GASB 68	XXX	XXX
92606	OPEB GASB 75	XXX	XXX
93500	General Plant Structures & Impr	XXX	XXX
93501	General Plant Office Furniture & Equipment	XXX	XXX
93502	General Plant Communication Eq.	XXX	XXX
93503	General Plant Miscellaneous Equipment	XXX	XXX
93504	Exp. Related to year 2000 Compliance	XXX	XXX
93505	Misc. Adm. & Gen. Plant - Maint	XXX	XXX

**Account: 01-4027 Admin & Gen Exp-Transf Credit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
92200	Adm. Exp Transferred Cr	XXX	XXX

**Account: 01-4028 Joint Expenses - Transf Credit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
92201	Adm. South Coast ID	XXX	XXX
92202	Adm. Isabela ID	XXX	XXX
92203	Adm. Lajas Valley ID	XXX	XXX

**Account: 01-4029 Duplicate Charges-Credit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
92900	Duplicate Charges - Cr	XXX	XXX

**Account: 01-4031 Depreciation Steam Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
70004	Depreciation - General Plant	000	000
70005	Depreciation - Steam Plant	000	000
70006	Depreciation - Gas	000	000
70007	Depreciation - Hydraulic	000	000
70008	Depreciation - Transmission	000	000
70009	Depreciation - Distribution	000	000

**Account: 01-4032 Transfer to Renewal & Replacement Fund For Construction And Improvement**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4033 Depreciation-Hydraulic Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4034 Depreciation-Gas Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4035 Depreciation-Transmission Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4036 Depreciation-Distribution Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

**Account: 01-4037 Depreciation-General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4038 Amortization Leasehold Improv.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11105	Leasehold Improvements	000	000

**Account: 01-4039 Other Pension Benefit Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
92901	OPEB	000	000

**Account: 01-4041 Natural Gas Power Generation-Fuel**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
54701	Natural Gas Fuel	XXX	XXX
55503	Transferencia Gas Natural a Ecoelectrica	XXX	XXX

**Account: 01-4042 Purchase Power Renewal**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
54710	Solar Power	XXX	XXX
54711	Wind Power	XXX	XXX
54712	Waste To Energy Power	XXX	XXX
54713	Landfill Gas	XXX	XXX
54714	Certificated Of Renewal Energy (CER)	XXX	XXX
54715	Net Metering (Customer 75%)	XXX	XXX
54716	Net Metering (Education Dept. 25%)	XXX	XXX

**Account: 01-4043 Electric Sales - Unrecovered - CILT**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4044 Electric Sales - Unrecovered - Subsidies**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4081 Contribution To Municipalities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
71000	Cont In Lieu of Taxes 6% Law 4, 1981	000	000
71001	CILT Expense PREB Order	000	000

**Account: 01-4082 Retention To Cover Gov. Debts**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
71100	Irrigation Law 83 5-2-1941	000	000
71101	Fuel Adjustment Subsidy Res Client Law 83 5-2-1941	000	000
71102	Hotels Subsidy - Law 101 7-9-85	000	000
71113	Credit To Reduce Electric Energy Cost Law 73, May 28,2008	000	000
71118	Energy Commission Subsidy	000	000
71119	Public Lighting Subsidy-Law 4	000	000
71120	Life Preserving Equipment	000	000
71121	Non Profit Organizations	000	000
71122	Common Aqueduct	000	000
71123	Downtown Business 10%	000	000
71124	Common Area (Cond.)	000	000
71125	Residential Fixed Rate (RFR)	000	000
71126	General Agricultural Service (GAS)	000	000
71127	Residential Public Housing (RH3)	000	000
71128	Lifeline Residential Service (LRS)	000	000
71129	Law 143 - 2018	000	000

**Account: 01-4083 Contrib To Mun Settl Agree.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
71150	Deficiency in CILT to Municipalities- 2006-2007	000	000
71151	Deficiency in CILT to Municipalities- 2007-2008	000	000
71152	Contrib To Municip, Settle-Deficiency in CILT To Mun 2008-09	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
71153	Contrib. to Municipalities Settle-deficiency in CILT to Municipalities 2009-2010	000	000
71154	Deficiency in CILT to Municipalities- 2010-2011	000	000
71155	Deficiency in CILT to Municipalities- 2011-2012	000	000
71156	Deficiency in CILT to Municipalities- 2012-2013	000	000
71157	Deficiency in CILT to Municipalities- 2013-2014	000	000
71158	Deficiency in CILT to Municipalities- 2014-2015	000	000
71159	Deficiency 2015-2016	000	000
71160	Deficiency 2016-2017	000	000
71161	Deficiency 2017-2018	000	000
71162	Deficiency 2018-2019	000	000
71163	Deficiency 2019-2020	000	000
71164	Deficiency 2020-2021	000	000
71165	Deficiency 2021-2022	000	000

**Account: 01-4084 Other Appropriations- Deficiency**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
71159	Deficiency 2015-2016	000	000
71160	Deficiency 2016-2017	000	000
71161	Deficiency 2017-2018	000	000
71162	Deficiency 2018-2019	000	000
71163	Deficiency 2019-2020	000	000
71164	Deficiency 2020-2021	000	000
71165	Deficiency 2021-2022	000	000

**Account: 01-4101 Electric Sales-Billed-Power Consumer**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000
40007	Social Rate Subsidy Law 32-1989	000	000
40009	Electric Sales-Billed Industrial (6%)	000	000
40010	Lifes Preserving Equipment Law 52 7-19-1998	000	000
40011	Basic Residential Rate Regular Subsidy Tariffs	000	000
40012	Church & Non-Profit Organization (Tarifa Analoga) Law 61 8-17-2002	000	000
40013	Common Aqueduct Law 4 1-8-2004	000	000
40014	Agricultural Service-Law 205 5-14-1948	000	000
40015	10% Discount Direct Deposit-Residential Clients Auto Pay (Resolucion Junta Gobierno)	000	000
40016	Downtown Business-Credito 10% Comercio Law 169 7-20-2004	000	000
40017	Common Area-Law 199 8-7-2008 (Ley Condominios)	000	000
40019	Fixed Rate Public Housing Clients 105, 106, 107-Law 69 8-11-2009	000	000
40020	Credit to Net Metering	000	000
40021	Electric Sales - Qualifying Facilities	000	000
40022	Electric Sales Billed - Net Metering - Non Help to Humans	000	000

**Account: 01-4102 Electric Sales-Billed-Government**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000
40009	Electric Sales-Billed Industrial (6%)	000	000
40012	Church & Non-Profit Organization (Tarifa Analoga) Law 61 8-17-2002	000	000
40018	PRASA Preferential Rate	000	000
40020	Credit to Net Metering	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40022	Electric Sales Billed - Net Metering - Non Help to Humans	000	000
40023	Public Lightning Sales Contra Account	000	000

**Account: 01-4103 Electric Sales Billed - Power Consumers-Provisional Rate**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000
40011	Basic Residential Rate Regular Subsidy Tariffs	000	000
40012	Church & Non-Profit Organization (Tarifa Analoga) Law 61 8-17-2002	000	000

**Account: 01-4104 Electric Sales Billed - Government-Provisional Rate**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000

**Account: 01-4105 Electric Sales Billed - Power Consumers-CILT Municipalities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00002	Uso Futuro	000	000
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40006	Agricultural	000	000

**Account: 01-4106 Electric Sales Billed - Power Consumers- Public Lighting, Subsidies & Other**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000

**Account: 01-4107 Electric Sales Billed - Power Consumers - Energy Efficiency**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000

**Account: 01-4108 Electric Sales Billed - Government - CILT Rider**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000
40040	CILT Municipalities	000	000

**Account: 01-4109 Electric Sales Billed - Government- Public Lighting, Subsidies & Other**



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CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000
40041	Subsidies, Public Lightning and Other Subventions	000	000
93013	Miscellaneous General Other	XXX	XXX

**Account: 01-4110 Electric Sales Billed - Government - Energy Efficiency**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
40042	Energy Efficiency	000	000

**Account: 01-4111 PREB Rider Adjustment Revenue- General Client**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4112 PREB Rider Adjustment Revenue- Government Client**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4181 Non - Operating Rental Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
41800	Revenues From Lease Of Nonutility Property	000	000

**Account: 01-4191 Interest Income - Construction Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
41900	Interest Revenues	000	000
41901	Fund Revenues	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
41904	Unrealized Loss on Market Value on Investment	000	000

**Account: 01-4192 Interest Income- General**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4193 Interest Income Sinking Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
41916	Subordinated Obligation Fund	000	000
41917	Cash Collateral - Goldman Sachs	000	000
41918	Interest Income - Swap Performance	000	000
41919	Dividend Income-Polen Capital	000	000
41920	Realized Gain or Loss on Market-Polen Capital	000	000

**Account: 01-4194 Unrealized Gain or Loss on Market Value of Investments**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
41916	Subordinated Obligation Fund	000	000

**Account: 01-4195 Loss on GDB Deposits due to Impairment**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4211 Income OWIP - Net Revenue**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4212 Gain On Disposition Of Assets - Net**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

**Account: 01-4213 Miscellaneous Non-Operating Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
42101	Scrap Sales	000	000
42198	Misc Income From PrepaNet	000	000
42199	Misc Non-Operating Income-Servicio Mancomunado de PrepaNet	000	000
42200	Misc Non-Operating Inc	XXX	XXX
42200	Misc Non-Operating Inc	000	000
42201	Other Miscellaneous	000	000
42204	Misc. Non Operating Income- Basis SWAP	000	000
42205	Independent Power Producers Renewable	XXX	XXX
42206	Servicing Fee Securitization Corporation	000	000
42207	Water Sales - Hydraulic Power Generation	000	000
42208	CASE Trainings	000	000
42209	In Kind Revenue-Materials Donated by USACE	000	000

**Account: 01-4241 Int.Const.Fund-Transf to RE**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4242 Gain on Disp of Assets-Transfer to RE**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4243 Interest on PR Transfer to Revenue Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4244 Contributed Capital Revenue**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
94000	Contrib-Aid For Constr-Spec Proj	000	000
94001	Contrib-Aid For Constr-Gen Proj	000	000
94002	Contrib-Aid For Constr-Local Government	000	000



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PREPA\_CHART\_ACCT  
Parameters  
Company: All

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**Account: 01-4265 Miscellaneous Income Deductions**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
72000	Previous Yr Operating Adj	000	000
72001	Miscellaneous Current Year Adj	000	000
72001	Miscellaneous Current Year Adj	XXX	XXX
72003	Isabela Plant	XXX	XXX
72003	Isabela Plant	000	000
72004	Isabela Other	XXX	XXX
72005	Guajataca Other	XXX	XXX
72006	Misc. Power Renewal Development Fee	000	000
72007	Loss Due to Non Located Funds	000	000
72008	Cash Over and Under	000	000
72009	Loss from Counterfeit and Theft	000	000
72010	Loss from Law 272	000	000
72011	Other Losses-CC&B	000	000
72012	Loss from Law 3 and Other	000	000
72013	Losses Due to Law 17-2019	000	000

**Account: 01-4266 Asset Retirement Expense Amortization**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4271 Interest On Power Revenue Bonds**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
73007	Serie Q - 1992	000	000
73009	Serie S 1994	000	000
73010	Serie T 1994	000	000
73011	Serie U 1994	000	000
73012	Serie V 1995	000	000
73013	Serie W 1995	000	000
73014	Serie X 1995	000	000
73015	Serie Y 1995	000	000
73016	Serie Z 1995	000	000



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PREPA\_CHART\_ACCT  
Parameters  
Company: All

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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
73017	Serie AA	000	000
73018	Serie BB	000	000
73019	Serie CC	000	000
73028	REA Serie I 1993	000	000
73030	REA Serie K	000	000
73032	CAB Serie N 89	000	000
73033	CAB Serie O 89	000	000
73034	Serie DD	000	000
73035	Serie EE	000	000
73036	Serie FF	000	000
73037	Serie GG	000	000
73038	Serie HH	000	000
73039	Serie II	000	000
73040	Serie JJ	000	000
73041	Serie KK	000	000
73042	Serie LL	000	000
73043	Serie MM	000	000
73044	Serie NN	000	000
73045	Serie 00	000	000
73046	Serie PP	000	000
73047	Serie QQ	000	000
73048	Serie RR	000	000
73049	Series SS	000	000
73050	Series TT	000	000
73051	Series UU	000	000
73052	Series VV	000	000
73053	Series WW	000	000
73054	Series XX	000	000
73055	Interest Expense - YY	000	000
73056	Interest Expense - ZZ	000	000
73057	Interest Expense - AAA	000	000
73058	Interest Expense Contra Account - Build America Bonds (BAB'S)	000	000



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Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
	Series YY		
73059	Interes Expense, Serie BBB	000	000
73060	Interest Expense, Serie CCC	000	000
73061	Interest Expense, Serie DDD	000	000
73062	Interest Expense, Serie EEE	000	000
73063	Interest Expense, Serie EEE, BAB's	000	000
73064	Interest Expense, Serie 2012 A	000	000
73065	Series 2012 B	000	000
73066	Series 2013 A	000	000
73067	Series 2015 A	000	000
73068	Series 2016 A	000	000
73069	Series 2016 B	000	000
73070	Series 2016 C	000	000
73071	Series 2016 D	000	000
73072	Series 2016 E	000	000
73073	Series Securitization Corp	000	000
76066	Creada para corregir error de BOL	000	000

**Account: 01-4272 Interest On Power Revenue Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
73900	Interest on Power Revenue - Capitalized Interest, Serie XX	000	000
73901	Interest on Power Revenue - Capitalized Interest, Serie ZZ	000	000
73902	Interest on Power Revenue - Capitalized Interest, Serie CCC	000	000
73903	Interest on Power Revenue - Interest Only Refunded, Serie ZZ	000	000
73904	Interest on Power Revenue - Interest Only Refunded, Serie AAA	000	000
73905	Interest on Power Revenue - Capitalized Interest, Serie DDD	000	000
73906	Accrued Interest Refunded, Serie DDD	000	000
73907	Interest on Power Revenue - Capitalized Interest, Serie 2012 A	000	000
73908	Accrued Interest Refunded, Serie 2012 A	000	000
73909	Serie 2013 A	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

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**Account: 01-4273 Interest Constr Fund-Cr-PRB**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4276 Interest on Bonds Deficiency**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4281 Amort of Defeasance - PRB**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
74000	Serie H 1982	000	000
74001	Serie B 1974	000	000
74002	Serie C 2015	000	000
74003	Serie F 2009	000	000
74004	Serie I 2009	000	000
74005	Serie D 2015	000	000
74006	Serie J 2015	000	000
74007	Serie K 2017	000	000
74008	Serie E 2008	000	000
74009	Serie L 2015	000	000
74010	Serie M 2009	000	000
74011	Serie N	000	000
74012	Serie O	000	000
74013	E - 1992	000	000
74014	Electric	000	000
74015	Serie P	000	000
74016	Serie N - 2010	000	000
74017	Serie O - 2010	000	000
74018	Serie A - 2012	000	000
74019	Serie P	000	000
74020	Serie R- 2023	000	000
74021	Serie T- 2024	000	000
74022	Serie P	000	000
74023	Serie X- 2021	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
74024	Serie N - 2014	000	000
74025	Serie O - 2014	000	000
74026	Serie Q - 2008	000	000
74027	Serie T - 2009	000	000
74028	Serie V - 2007	000	000
74029	Serie X - 2015	000	000
74030	Serie HH - 2018	000	000
74031	Serie REA - A- 2010	000	000
74032	Serie REA - B - 2011	000	000
74033	Serie REA - C - 2013	000	000
74034	Serie REA - D- 2016	000	000
74035	Serie REA - E - 2016	000	000
74036	Serie REA - F- 2016	000	000
74037	Serie REA - G- 2016	000	000
74039	Serie N - 2012	000	000
74040	Serie O - 2012	000	000
74041	Serie P - 2004	000	000
74043	Serie T - 2016	000	000
74044	Serie X - 2010	000	000
74045	Serie N - 2016	000	000
74046	Serie O - 2016	000	000
74047	Serie Q - 2008	000	000
74048	Serie T- 2020	000	000
74049	Serie V - 2007	000	000
74050	Serie X - 2008	000	000
74051	REA- H- 2023	000	000
74052	Serie S - 2015	000	000
74053	Serie U - 2014	000	000
74054	Serie X - 2005	000	000
74055	Serie DD - 2005	000	000
74056	Serie HH - 2005	000	000
74057	Serie X - 2025	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
74058	Serie Z - 2018	000	000
74059	Serie AA - 2005	000	000
74060	Series Z- 2021	000	000
74061	Series AA- 2025	000	000
74062	Series BB- 2014	000	000
74063	Series EE	000	000
74064	Series GG	000	000
74065	Series HH- 2030	000	000
74066	Series KK	000	000
74067	Series MM	000	000
74068	Series AA- 2027	000	000
74069	Series DD- 2028	000	000
74070	Series FF- 2014	000	000
74071	Series HH- 2029	000	000
74072	Series II- 2031	000	000
74073	Series NN- 2028	000	000
74074	Series DD- 2020	000	000
74075	Series NN- 2032	000	000
74076	Series RR- 2035	000	000
74077	Amort of Defeasance / PRB - AA, Serie ZZ	000	000
74078	Amort of Defeasance / PRB - BB, Serie ZZ	000	000
74079	Amort of Defeasance / PRB - CC, Serie ZZ	000	000
74080	Amort of Defeasance / PRB - DD, Serie ZZ	000	000
74081	Amort of Defeasance / PRB - EE, Serie ZZ	000	000
74082	Amort of Defeasance / PRB - FF, Serie ZZ	000	000
74083	Amort of Defeasance / PRB - GG, Serie ZZ	000	000
74084	Amort of Defeasance / PRB - HH, Serie ZZ	000	000
74085	Amort of Defeasance / PRB - JJ, Serie ZZ	000	000
74086	Amort of Defeasance / PRB - KK, Serie ZZ	000	000
74087	Amort of Defeasance / PRB - MM, Serie ZZ	000	000
74088	Amort of Defeasance / PRB - OO, Serie ZZ	000	000
74089	Amort of Defeasance / PRB - PP, Serie ZZ	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
74090	Amort of Defeasance / PRB - SS, Serie ZZ	000	000
74091	Amort of Defeasance / PRB - UU, Serie ZZ	000	000
74092	Amort of Defeasance / PRB - WW, Serie ZZ	000	000
74093	Amort of Defeasance / PRB - REA, Serie ZZ	000	000
74094	Amort of Defeasance / PRB - UU, Serie AAA	000	000
74095	Amort of Defeasance DD, Serie DDD	000	000
74096	Amort of Defeasance EE, Serie DDD	000	000
74097	Amort of Defeasance GG, Serie DDD	000	000
74098	Amort of Defeasance-II, Serie 2012 B	000	000
74099	Amortization Of Defeasance- PRB Series 2015 A	000	000

**Account: 01-4282 Amort Of Debt Exp -Discount & Premium**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
74505	Serie N	000	000
74506	Serie O	000	000
74508	Serie Q	000	000
74509	Serie R	000	000
74510	Serie S	000	000
74511	Serie T	000	000
74512	Serie U	000	000
74513	Serie V	000	000
74514	Serie W	000	000
74515	Serie X	000	000
74516	Serie Y	000	000
74517	Serie Z	000	000
74518	Serie AA	000	000
74519	Serie BB	000	000
74520	Serie CC	000	000
74521	Serie DD	000	000
74522	Serie EE	000	000
74523	Serie FF	000	000



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Parameters  
Company: All

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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
74524	Serie GG	000	000
74525	Serie HH	000	000
74526	Serie II	000	000
74527	Serie JJ	000	000
74528	Serie KK	000	000
74529	Serie LL	000	000
74530	Serie MM	000	000
74531	Serie NN	000	000
74532	Serie OO	000	000
74533	Serie PP	000	000
74534	Serie QQ	000	000
74535	Serie RR	000	000
74536	Serie SS	000	000
74537	Serie TT	000	000
74538	Serie UU	000	000
74539	Serie VV	000	000
74540	Serie WW	000	000
74541	Amortization of Debt Expense of Premium & Financing - XX	000	000
74542	Amortization of Debt Expense of Premium & Financing - YY	000	000
74543	Amortization of Debt Expense of Premium & Financing - ZZ	000	000
74544	Amortization of Debt Expense of Premium & Financing - AAA	000	000
74545	Amortization of Debt Expense of Premium & Financing, Serie BBB	000	000
74546	Amortization of Debt Expense of Premium & Financing, Serie CCC	000	000
74547	Amortization of Debt Expense of Premium & Financing, Serie DDD	000	000
74548	Amortization of Debt Expense of Premium & Financing, Serie EEE	000	000
74549	Amortization of Debt Expense of Premium & Financing, Serie 2012 A	000	000
74550	Serie 2012 B	000	000
74551	Serie 2013 A	000	000
74552	Serie 2015 A	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
74553	Serie 2016 A	000	000
74554	Serie 2016 B	000	000
74555	Serie 2016 C	000	000
74556	Serie 2016 D	000	000
74557	Serie 2016 E	000	000

**Account: 01-4311 Other Interest Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
43100	Int Gov Development Bank	000	000
43101	Int On Cust Deposits	000	000
43102	Int Lease Purchase Obligation	000	000
43103	Int Bank Charges Fees	000	000
43105	BPPR Factoring, Interest Expenses	000	000
43106	Interest SWAP - Derivative Instrument Termination	000	000
43107	Treasury DPT-Loan CW Loan Super Priority Post Petition	000	000

**Account: 01-4312 Other Interest Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
43101	Int On Cust Deposits	000	000
43102	Int Lease Purchase Obligation	000	000
43103	Int Bank Charges Fees	000	000
43104	Int Other	000	000

**Account: 01-4313 Approp. Interest Notes - Deficiency**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4321 Interest Charged to Construction-Credits note**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



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Company: All

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**Account: 01-4365 Other Deductions**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
72001	Miscellaneous Current Year Adj	000	000

**Account: 01-4379 Approp Bond Redemption - Deficiency**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4381 Appropriation Reserve Maintenance Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4382 Appropriation Revenue Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 01-4383 Approp Bond Redemption PRB**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
75100	Serie J	000	000
75101	Serie K	000	000
75102	Serie L	000	000
75103	Serie M	000	000
75104	Serie N	000	000
75105	Serie O	000	000
75106	Serie P	000	000
75107	Serie Q	000	000
75108	Serie R	000	000
75109	Serie S	000	000
75110	Serie T	000	000
75111	Serie U	000	000
75112	Serie V	000	000
75113	Serie W	000	000



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Company: All

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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
75114	Serie X	000	000
75115	Serie Z	000	000
75116	REA - A	000	000
75117	REA - B	000	000
75118	REA - C	000	000
75119	REA - D	000	000
75120	REA - E	000	000
75121	REA - F	000	000
75122	REA - G	000	000
75123	REA - H	000	000
75124	REA - I	000	000
75125	REA - J	000	000
75126	REA - K	000	000
75127	Serie CC	000	000
75128	Serie DD	000	000
75129	Serie EE	000	000
75130	Serie AA	000	000
75131	Serie BB	000	000
75132	Serie FF	000	000
75133	Serie GG	000	000
75134	Serie HH	000	000
75135	Serie II	000	000
75136	Serie JJ	000	000
75137	Serie KK	000	000
75138	Serie LL	000	000
75139	Serie MM	000	000
75140	Serie NN	000	000
75141	Serie Y	000	000
75142	Serie OO	000	000
75143	Serie PP	000	000
75144	Serie QQ	000	000
75145	Serie RR	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
75146	Series SS	000	000
75147	Serie TT	000	000
75148	Serie UU	000	000
75149	Series VV	000	000
75150	Series WW	000	000
75151	Appropriation Bond Redemp - Series XX	000	000
75152	Appropriation Bond - YY	000	000
75153	Appropriation Bond - ZZ	000	000
75154	Appropriation Bond - AAA	000	000
75155	Appropriation Bond, Serie BBB	000	000
75156	Appropriation Bond, Serie CCC	000	000
75157	Appropriation Bond, Serie DDD	000	000
75158	Appropriation Bond, Serie EEE	000	000
75159	Appropriation Bond, Serie 2012 A	000	000
75160	Serie 2012 B	000	000
75161	Principal Received From Bond Proceeds- Serie 2012 A	000	000
75162	Serie 2013 A	000	000
75163	Series 2015 A	000	000
75164	Series 2016 A	000	000
75165	Series 2016 B	000	000
75166	Series 2016 C	000	000
75167	Series 2016 D	000	000
75168	Series 2016 E	000	000
75169	Series Securitization Corp	000	000

**Account: 01-4384 Appropriation Reserve Fund - PRB**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4386 Necessary Maintenance Expenses- General Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

**Account: 01-4387 APPROPRIATION FROM NET REVENUES PREPA -JOINT VENTURE**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4388 Appropriation Self Insurance Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4389 Appropriation Rate Stabilization Acct**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4391 Unpaid Add-back Pension Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4392 Unpaid Pension Expense- Internal Fund**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4393 Interest Monoline Insurance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4394 Principal Monoline Insurance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4395 Monoline Insurance - Internal Funds**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4396 Approp Notes Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>



**P.R. ELECTRIC POWER AUTHORITY  
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Parameters  
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4397 Approp Notes Payable- Deficiency**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4401 IRMA Emergency-Operating Revenues Federal Grants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
44100	Insurance Reimbursement	000	000
44101	PW0054 - Lord Electric (Irma)	000	000
44102	PW0056 - Irma Force Account	000	000
44103	PW0072 - Perfect Integrated Solutions	000	000
44104	PW0134- Irma Subrecipient Management Cost (Disaster)	000	000
44105	PW0083 - Proenergy	000	000
44106	PW0098 - Irma Peaking Units	000	000
92319	Financing Expenses	XXX	XXX

**Account: 01-4402 IRMA Disaster-Operating Revenues Federal Grants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44100	Insurance Reimbursement	000	000
44101	PW0054 - Lord Electric (Irma)	000	000
44103	PW0072 - Perfect Integrated Solutions	000	000

**Account: 01-4403 MARIA Disaster-Federal Grants Operating Revenues**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
44098	Bad Debt Expenses - Federal Grants	000	000
44112	PW0075- Force Account (Maria)	000	000
44113	PW0251- Cobra	000	000
44131	PW0314 - Environics	000	000
44139	PW0385 - Cidra Excavation	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44140	PW0415 - J. Candelaria Electric	000	000
44141	PW0416 - Maria Peaking Units	000	000
44142	PW0440 - Generators Purchases (ARG Precision Corp)	000	000
44149	PW0495 - Atlantic Quality Contractor Corp (Emergency Protective Measures)	000	000

**Account: 01-4404 MARIA Disaster-Insurance Proceeds Operating Revenues**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
44100	Insurance Reimbursement	000	000

**Account: 01-4405 In Kind Revenues - USACE Donations**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4408 ARPA Funds Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
54700	Gas Fuel	XXX	XXX

**Account: 01-4410 IRMA Emergency- Grant 3384-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
44099	Unclaimed Expenses	000	000
44099	Unclaimed Expenses	XXX	XXX
44100	Insurance Reimbursement	000	000
44102	PW0056 - Irma Force Account	XXX	XXX
44103	PW0072 - Perfect Integrated Solutions	XXX	XXX
44104	PW0134- Irma Subrecipient Management Cost (Disaster)	XXX	XXX
44106	PW0098 - Irma Peaking Units	XXX	XXX
44110	PW0149 - Retirees	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44111	PW0495- Earthquake Costa Sur Buildings	XXX	XXX

**Account: 01-4411 IRMA Disaster- Grant 4336-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
44099	Unclaimed Expenses	XXX	XXX
44100	Insurance Reimbursement	XXX	XXX
44410	PW - COVID-19 Force Account	XXX	XXX
50600	Misc. St. Power Expenses	XXX	XXX

**Account: 01-4412 MARIA Disaster- Grant 4339-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
44099	Unclaimed Expenses	XXX	XXX
44099	Unclaimed Expenses	000	000
44100	Insurance Reimbursement	XXX	XXX
44112	PW0075- Force Account (Maria)	XXX	XXX
44113	PW0251- Cobra	000	000
44115	PW0290 -(AEP) American Electric Power	000	000
44116	PW0291 - AMEREN Service Company	000	000
44117	PW0292 - PPL Electric Utilities	000	000
44118	PW0293 - Allele	XXX	XXX
44118	PW0293 - Allele	000	000
44119	PW0294 - (LEG) Kentucky Utilities Co and Louisville Gas and Electric	XXX	XXX
44119	PW0294 - (LEG) Kentucky Utilities Co and Louisville Gas and Electric	000	000
44120	PW0295 - Southern Company Services Inc	000	000
44121	PW0296 - Centerpoint	XXX	XXX
44121	PW0296 - Centerpoint	000	000
44122	PW0297 -(APS) Arizona Public Service	000	000
44123	PW0298 - DTE Electric Company	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44123	PW0298 - DTE Electric Company	000	000
44124	PW0300 - (DBA Dominion Energy) Vepco	XXX	XXX
44124	PW0300 - (DBA Dominion Energy) Vepco	000	000
44125	PW0301 - Duke Energy Corporation	XXX	XXX
44125	PW0301 - Duke Energy Corporation	000	000
44126	PW0302 - (FPL) Florida Power & Light	XXX	XXX
44126	PW0302 - (FPL) Florida Power & Light	000	000
44127	PW0303 - Oncor Electric Delivery	000	000
44127	PW0303 - Oncor Electric Delivery	XXX	XXX
44128	PW0304 - Xcel	000	000
44129	PW0305 - Wec Energy	000	000
44130	PW0306 - Tampa	000	000
44130	PW0306 - Tampa	XXX	XXX
44131	PW0314 - Environics	000	000
44132	PW0316 - Exelon	000	000
44133	PW0318 - (SMUD) Sacramento Municipal Utility District	XXX	XXX
44134	PW0319 - Commonwealth Utility Corporation	XXX	XXX
44135	PW0323 - OGE (Oklahoma Gas & Electric Company)	000	000
44135	PW0323 - OGE (Oklahoma Gas & Electric Company)	XXX	XXX
44136	PW0328 - City of Norwich Dept of Public Utilities	XXX	XXX
44137	PW0329 - Richmond Power and Light	XXX	XXX
44141	PW0416 - Maria Peaking Units	XXX	XXX
44142	PW0440 - Generators Purchases (ARG Precision Corp)	XXX	XXX
44144	PW0448 - Coca Cola	XXX	XXX
44145	PW0466 - Cobra	000	000
44153	PW0514 - Guajataca Dam- Del Valle Group	XXX	XXX
44159	PW1100 - AES Corporation/Dayton Power & Light, Indianapolis P & L	000	000
44160	PW1104 - CPS Energy	XXX	XXX
44161	PW1105 - Pacific Gas & Electric	000	000
44161	PW1105 - Pacific Gas & Electric	XXX	XXX
44162	PW1106 - Edison Electric Institute	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44164	PW1109 - Eversource Energy Service Company	000	000
44165	PW1110 - Southern California Edison Co.	000	000
44167	PW1112 - San Diego Gas Electric	000	000
44171	PW1294 - Maria Subrecipient Management Cost	XXX	XXX
44175	PW1976 - (Maria) Lord Electric	000	000
44175	PW1976 - (Maria) Lord Electric	XXX	XXX
44182	PW2238 - Maria Retirees	XXX	XXX
44192	PW4316- Design & Buil LLC	XXX	XXX
44196	PW3775- Retirees 90%	XXX	XXX
44197	PW6099- FASST Project	XXX	XXX
44198	PW6311- US Contractor Inspections (MEC) 90%	XXX	XXX
44200	PW6928- US Contractor Inspections (MEC) 100%	000	000
44200	PW6928- US Contractor Inspections (MEC) 100%	XXX	XXX
44201	PW7907- All Contractors and Services Corp. (Maria)	XXX	XXX
44202	PW8937- Whitefish	000	000
44204	PW7872- Power Crane	XXX	XXX
44207	PWXXXX - COBRA 2B	000	000
44208	PW5838- Green Planet	XXX	XXX

**Account: 01-4413 Maria Disaster-Insurable Costs**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX
44100	Insurance Reimbursement	000	000
44100	Insurance Reimbursement	XXX	XXX
44153	PW0514 - Guajataca Dam- Del Valle Group	XXX	XXX
44171	PW1294 - Maria Subrecipient Management Cost	XXX	XXX
44192	PW4316- Design & Buil LLC	XXX	XXX
44197	PW6099- FASST Project	XXX	XXX
44201	PW7907- All Contractors and Services Corp. (Maria)	XXX	XXX
44202	PW8937- Whitefish	XXX	XXX
44203	PW4047 - Perfect Integrated Solutions (Maria)	XXX	XXX
44204	PW7872- Power Crane	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44206	PW2021- Galo Concrete LLV	XXX	XXX

**Account: 01-4414 Earthquake-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
44099	Unclaimed Expenses	XXX	XXX
44147	PW0682 - Earthquake Costa Sur Tanks	XXX	XXX
44209	PW0007- Earthquake Peaking Units	XXX	XXX
44210	PW0638- Earthquake Force Account T&D	000	000
44210	PW0638- Earthquake Force Account T&D	XXX	XXX
44211	PW0591- Earthquake Costa Sur Emergency Repairs	XXX	XXX
44214	PW0615- Earthquake Costa Sur Work Completed	XXX	XXX

**Account: 01-4420 Matching- IRMA Emergency-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44102	PW0056 - Irma Force Account	XXX	XXX
44103	PW0072 - Perfect Integrated Solutions	XXX	XXX
44104	PW0134- Irma Subrecipient Management Cost (Disaster)	XXX	XXX
44105	PW0083 - Proenergy	XXX	XXX
44106	PW0098 - Irma Peaking Units	XXX	XXX
44110	PW0149 - Retirees	XXX	XXX
44111	PW0495- Earthquake Costa Sur Buildings	XXX	XXX

**Account: 01-4421 Matching- IRMA Disaster-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44100	Insurance Reimbursement	XXX	XXX
61205	Boiler Apparatus.Stm Boiler Plant	XXX	XXX
61469	Misc. Steam Power Plant - Maint	XXX	XXX

**Account: 01-4422 Matching- MARIA Disaster-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17556	Reg San Juan-General Plant	XXX	XXX
17596	COT-Centro Oper Técnicas	XXX	XXX

**Account: 01-4423 Involuntary Conversion Loss**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4431 COVID-19-Federal Grants Operating Revenues**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
44410	PW - COVID-19 Force Account	XXX	XXX
44410	PW - COVID-19 Force Account	000	000

**Account: 01-4441 COVID-19-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
44099	Unclaimed Expenses	XXX	XXX
44099	Unclaimed Expenses	000	000
44101	PW0054 - Lord Electric (Irma)	XXX	XXX
44102	PW0056 - Irma Force Account	XXX	XXX
44105	PW0083 - Proenergy	XXX	XXX
44110	PW0149 - Retirees	XXX	XXX
44171	PW1294 - Maria Subrecipient Management Cost	XXX	XXX
44210	PW0638- Earthquake Force Account T&D	XXX	XXX
44213	PW0004- PREPA Emergency Protective Measures COVID-19	XXX	XXX
44410	PW - COVID-19 Force Account	XXX	XXX
44410	PW - COVID-19 Force Account	000	000

**Account: 01-4442 Disturbio Atmosférico-Huracan Fiona**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17549	Planta General-SOUCO	XXX	XXX
17551	Reg San Juan-Steam Plant	XXX	XXX
17552	Reg San Juan-Hydro Plant	XXX	XXX
17553	Reg San Juan-Gas Plant	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17557	Reg Bayamón-Steam Plant	XXX	XXX
17558	Reg Bayamón-Hydro Plant	XXX	XXX
17559	Reg Bayamón-Gas Plant	XXX	XXX
17562	Reg Bayamón-General Plant	XXX	XXX
17563	Reg Ponce-Steam Plant	XXX	XXX
17564	Reg Ponce-Hydro Plant	XXX	XXX
17565	Reg Ponce-Gas Plant	XXX	XXX
17568	Reg Ponce-General Plant	XXX	XXX
17569	Reg Caguas-Steam Plant	XXX	XXX
17570	Reg Caguas-Hydro Plant	XXX	XXX
17571	Reg Caguas-Gas Plant	XXX	XXX
17574	Reg Caguas-General Plant	XXX	XXX
17576	Reg Arecibo-Hydro Plant	XXX	XXX
17577	Reg Arecibo-Gas Plant	XXX	XXX
17580	Reg Arecibo-General Plant	XXX	XXX
17583	Reg Mayaguez-Gas Plant	XXX	XXX
17587	Reg Carolina-Steam Plant	XXX	XXX
17588	Reg Carolina-Hydro Plant	XXX	XXX
17589	Reg Carolina-Gas Plant	XXX	XXX
17592	Reg Carolina-General Plant	XXX	XXX
17596	COT-Centro Oper Técnicas	XXX	XXX
17599	Mcpio Arecibo-Transm Plant	XXX	XXX
17755	Huracán María - Estrategia Corporativa	XXX	XXX
17756	Huracán María - Jubilados AEE	XXX	XXX
18546	Almacenaje de Agua- Isabela	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
18549	Planta General-Isabela	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
19547	Distribucion y Transmision-Lajas	XXX	XXX
44099	Unclaimed Expenses	XXX	XXX

**Account: 01-4443 Disturbio FY-2021 #2**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10724	D67- Overhead Region Carolina	XXX	XXX
10764	D71- Overhead Region Mayaguez	XXX	XXX
13262	BPPR 030-083540 Huracán Maria-FEMA 4339-DR-PR	000	000
17456	MISC DEF DEB GEORGE HURRICANE 09-21-98	XXX	XXX
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17550	Reimbursement from FEMA & Others (Pending Approval)	XXX	XXX
17550	Reimbursement from FEMA & Others (Pending Approval)	000	000
17551	Reg San Juan-Steam Plant	XXX	XXX
17552	Reg San Juan-Hydro Plant	XXX	XXX
17553	Reg San Juan-Gas Plant	XXX	XXX
17554	Reg San Juan-Trans Plant	XXX	XXX
17555	Reg San Juan-Distrib Plant	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17557	Reg Bayamón-Steam Plant	XXX	XXX
17558	Reg Bayamón-Hydro Plant	XXX	XXX
17558	Reg Bayamón-Hydro Plant	000	000
17559	Reg Bayamón-Gas Plant	XXX	XXX
17562	Reg Bayamón-General Plant	XXX	XXX
17563	Reg Ponce-Steam Plant	XXX	XXX
17564	Reg Ponce-Hydro Plant	XXX	XXX
17565	Reg Ponce-Gas Plant	XXX	XXX
17566	Reg Ponce-Transm Plant	XXX	XXX
17568	Reg Ponce-General Plant	XXX	XXX
17569	Reg Caguas-Steam Plant	XXX	XXX
17570	Reg Caguas-Hydro Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17571	Reg Caguas-Gas Plant	XXX	XXX
17574	Reg Caguas-General Plant	XXX	XXX
17575	Reg Arecibo-Steam Plant	XXX	XXX
17576	Reg Arecibo-Hydro Plant	XXX	XXX
17577	Reg Arecibo-Gas Plant	XXX	XXX
17580	Reg Arecibo-General Plant	XXX	XXX
17583	Reg Mayaguez-Gas Plant	XXX	XXX
17584	Reg Mayaguez-Transm Plant	XXX	XXX
17585	Reg Mayaguez-Distrib Plant	XXX	XXX
17586	Reg Mayaguez-General Plant	XXX	XXX
17587	Reg Carolina-Steam Plant	XXX	XXX
17588	Reg Carolina-Hydro Plant	XXX	XXX
17589	Reg Carolina-Gas Plant	XXX	XXX
17592	Reg Carolina-General Plant	XXX	XXX
17595	COR-Centro Oper Regionales	XXX	XXX
17596	COT-Centro Oper Técnicas	XXX	XXX
17596	COT-Centro Oper Técnicas	000	000
17597	COSD-Centro Oper Sistema Distribución	XXX	XXX
17598	Mcpio Añasco-Distrib Plant	XXX	XXX
17599	Mcpio Arecibo-Transm Plant	XXX	XXX
17600	Mcpio Arecibo-Distrib Plant	XXX	XXX
17601	Mcpio Arroyo-Transm Plant	XXX	XXX
17602	Mcpio Arroyo-Distrib Plant	XXX	XXX
17603	Mcpio Barceloneta-Transm Plant	XXX	XXX
17604	Mcpio Barceloneta-Distrib Plant	XXX	XXX
17605	Mcpio Barranquitas-Transm Plant	XXX	XXX
17606	Mcpio Barranquitas-Distrib Plant	XXX	XXX
17607	Mcpio Bayamon-Transm Plant	XXX	XXX
17608	Mcpio Bayamon-Distrib Plant	XXX	XXX
17609	Mcpio Cabo Rojo-Transm Plant	XXX	XXX
17610	Mcpio Cabo Rojo-Distrib Plant	XXX	XXX
17611	Mcpio Caguas-Transm Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17612	Mcpio Caguas-Distrib Plant	XXX	XXX
17613	Mcpio Camuy-Transm Plant	XXX	XXX
17614	Mcpio Camuy-Distrib Plant	XXX	XXX
17615	Mcpio Canovanas-Transm Plant	XXX	XXX
17616	Mcpio Canovanas-Distrib Plant	XXX	XXX
17617	Mcpio Carolina-Transm Plant	XXX	XXX
17618	Mcpio Carolina-Distrib Plant	000	000
17618	Mcpio Carolina-Distrib Plant	XXX	XXX
17619	Mcpio Cataño-Transm Plant	XXX	XXX
17620	Mcpio Cataño-Distrib Plant	XXX	XXX
17621	Mcpio Cayey-Transm Plant	XXX	XXX
17622	Mcpio Cayey-Distrib Plant	XXX	XXX
17623	Mcpio Ceiba-Transm Plant	XXX	XXX
17624	Mcpio Ceiba-Distrib Plant	XXX	XXX
17625	Mcpio Ciales-Transm Plant	XXX	XXX
17626	Mcpio Ciales-Distrib Plant	XXX	XXX
17627	Mcpio Cidra-Transm Plant	XXX	XXX
17628	Mcpio Cidra-Distrib Plant	XXX	XXX
17629	Mcpio Coamo-Transm Plant	XXX	XXX
17630	Mcpio Coamo-Distrib Plant	XXX	XXX
17631	Mcpio Comerio-Transm Plant	XXX	XXX
17632	Mcpio Comerio-Distrib Plant	XXX	XXX
17633	Mcpio Corozal-Transm Plant	XXX	XXX
17634	Mcpio Corozal-Distrib Plant	XXX	XXX
17635	Mcpio Culebra-Transm Plant	XXX	XXX
17636	Mcpio Culebra-Distrib Plant	XXX	XXX
17637	Mcpio Dorado-Transm Plant	XXX	XXX
17638	Mcpio Dorado-Distrib Plant	XXX	XXX
17639	Mcpio Fajardo-Transm Plant	XXX	XXX
17640	Mcpio Fajardo-Distrib Plant	XXX	XXX
17641	Mcpio Florida-Transm Plant	XXX	XXX
17642	Mcpio Florida-Distrib Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17643	Mcpio Guanica-Transm Plant	XXX	XXX
17644	Mcpio Guanica-Distrib Plant	XXX	XXX
17645	Mcpio Guayama-Transm Plant	XXX	XXX
17646	Mcpio Guayama-Distrib Plant	XXX	XXX
17647	Mcpio Guayanilla-Transm Plant	XXX	XXX
17648	Mcpio Guayanilla-Distrib Plant	XXX	XXX
17649	Mcpio Guaynabo-Transm Plant	XXX	XXX
17650	Mcpio Guaynabo-Distrib Plant	XXX	XXX
17651	Mcpio Gurabo-Transm Plant	XXX	XXX
17652	Mcpio Gurabo-Distrib Plant	XXX	XXX
17653	Mcpio Hatillo-Transm Plant	XXX	XXX
17654	Mcpio Hatillo-Distrib Plant	XXX	XXX
17655	Mcpio Hormigueros-Transm Plant	XXX	XXX
17656	Mcpio Hormigueros-Distrib Plant	XXX	XXX
17657	Mcpio Humacao-Transm Plant	XXX	XXX
17658	Mcpio Humacao-Distrib Plant	XXX	XXX
17659	Mcpio Isabela-Transm Plant	XXX	XXX
17660	Mcpio Isabela-Distrib Plant	XXX	XXX
17661	Mcpio Jayuya-Transm Plant	XXX	XXX
17662	Mcpio Jayuya-Distrib Plant	XXX	XXX
17663	Mcpio Juana Díaz-Transm Plant	XXX	XXX
17664	Mcpio Juana Díaz-Distrib Plant	XXX	XXX
17665	Mcpio Juncos-Transm Plant	XXX	XXX
17666	Mcpio Juncos-Distrib Plant	XXX	XXX
17667	Mcpio Lajas-Transm Plant	XXX	XXX
17668	Mcpio Lajas-Distrib Plant	XXX	XXX
17669	Mcpio Lares-Transm Plant	XXX	XXX
17670	Mcpio Lares-Distrib Plant	XXX	XXX
17671	Mcpio Las Marías-Transm Plant	XXX	XXX
17672	Mcpio Las Marías-Distrib Plant	XXX	XXX
17673	Mcpio Las Piedras-Transm Plant	XXX	XXX
17674	Mcpio Las Piedras-Distrib Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17675	Mcpio Loíza-Transm Plant	XXX	XXX
17676	Mcpio Loíza-Distrib Plant	XXX	XXX
17677	Mcpio Luquillo-Transm Plant	XXX	XXX
17678	Mcpio Luquillo-Distrib Plant	XXX	XXX
17679	Mcpio Manatí-Transm Plant	XXX	XXX
17680	Mcpio Manatí-Distrib Plant	XXX	XXX
17681	Mcpio Maricao-Transm Plant	XXX	XXX
17682	Mcpio Maricao-Distrib Plant	XXX	XXX
17683	Mcpio Maunabo-Transm Plant	XXX	XXX
17684	Mcpio Maunabo-Distrib Plant	XXX	XXX
17685	Mcpio Mayaguez-Transm Plant	XXX	XXX
17686	Mcpio Mayaguez-Distrib Plant	XXX	XXX
17687	Mcpio Moca-Transm Plant	XXX	XXX
17688	Mcpio Moca-Distrib Plant	XXX	XXX
17689	Mcpio Morovis-Transm Plant	XXX	XXX
17690	Mcpio Morovis-Distrib Plant	XXX	XXX
17691	Mcpio Naguabo-Transm Plant	XXX	XXX
17692	Mcpio Naguabo-Distrib Plant	XXX	XXX
17693	Mcpio Naranjito-Transm Plant	XXX	XXX
17694	Mcpio Naranjito-Distrib Plant	XXX	XXX
17695	Mcpio Orocovis-Transm Plant	XXX	XXX
17696	Mcpio Orocovis-Distrib Plant	XXX	XXX
17697	Mcpio Patillas-Transm Plant	XXX	XXX
17698	Mcpio Patillas-Distrib Plant	XXX	XXX
17699	Mcpio Peñuelas-Transm Plant	XXX	XXX
17700	Mcpio Peñuelas-Distrib Plant	XXX	XXX
17701	Mcpio Ponce-Transm Plant	XXX	XXX
17702	Mcpio Ponce-Distrib Plant	XXX	XXX
17703	Mcpio Quebradillas-Transm Plant	XXX	XXX
17704	Mcpio Quebradillas-Distrib Plant	XXX	XXX
17705	Mcpio Rincón-Transm Plant	XXX	XXX
17706	Mcpio Rincón-Distrib Plant	XXX	XXX



P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS

PREPA\_CHART\_ACCT  
Parameters  
Company: All

Company 01

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17707	Mcpio Rio Grande-Transm Plant	XXX	XXX
17708	Mcpio Rio Grande-Distrib Plant	XXX	XXX
17709	Mcpio Sabana Grande-Transm Plant	XXX	XXX
17710	Mcpio Sabana Grande-Distrib Plant	XXX	XXX
17711	Mcpio Salinas-Transm Plant	XXX	XXX
17712	Mcpio Salinas-Distrib Plant	XXX	XXX
17713	Mcpio San Germán-Transm Plant	XXX	XXX
17714	Mcpio San Germán-Distrib Plant	XXX	XXX
17715	Mcpio San Juan-Transm Plant	XXX	XXX
17716	Mcpio San Juan-Distrib Plant	XXX	XXX
17717	Mcpio San Lorenzo-Transm Plant	XXX	XXX
17718	Mcpio San Lorenzo-Distrib Plant	XXX	XXX
17719	Mcpio San Sebastian-Transm Plant	XXX	XXX
17720	Mcpio San Sebastian-Distrib Plant	XXX	XXX
17721	Mcpio Santa Isabel-Transm Plant	XXX	XXX
17722	Mcpio Santa Isabel-Distrib Plant	XXX	XXX
17723	Mcpio Toa Alta-Transm Plant	XXX	XXX
17724	Mcpio Toa Alta-Distrib Plant	XXX	XXX
17725	Mcpio Toa Baja-Transm Plant	XXX	XXX
17726	Mcpio Toa Baja-Distrib Plant	XXX	XXX
17727	Mcpio Trujillo Alto-Transm Plant	XXX	XXX
17728	Mcpio Trujillo Alto-Distrib Plant	XXX	XXX
17729	Mcpio Utuado-Transm Plant	XXX	XXX
17730	Mcpio Utuado-Distrib Plant	XXX	XXX
17731	Mcpio Vega Alta-Transm Plant	XXX	XXX
17732	Mcpio Vega Alta-Distrib Plant	XXX	XXX
17733	Mcpio Vega Baja-Transm Plant	XXX	XXX
17734	Mcpio Vega Baja-Distrib Plant	XXX	XXX
17735	Mcpio Vieques-Transm Plant	XXX	XXX
17736	Mcpio Vieques-Distrib Plant	XXX	XXX
17737	Mcpio Villalba-Transm Plant	XXX	XXX
17738	Mcpio Villalba-Distrib Plant	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17739	Mcpio Yabucoa-Transm Plant	XXX	XXX
17740	Mcpio Yabucoa-Distrib Plant	XXX	XXX
17741	Mcpio Yauco-Transm Plant	XXX	XXX
17742	Mcpio Yauco-Distrib Plant	XXX	XXX
17743	Mcpio Adjuntas-Transm Plant	XXX	XXX
17744	Mcpio Adjuntas-Distrib Plant	XXX	XXX
17745	Mcpio Aguada-Transm Plant	XXX	XXX
17746	Mcpio Aguada-Distrib Plant	XXX	XXX
17747	Mcpio Aguadilla-Transm Plant	XXX	XXX
17748	Mcpio Aguadilla-Distrib Plant	XXX	XXX
17749	Mcpio Aguas Buenas-Transm Plant	XXX	XXX
17750	Mcpio Aguas Buenas- Distrib Plant	000	000
17750	Mcpio Aguas Buenas- Distrib Plant	XXX	XXX
17751	Mcpio Aibonito-Transm Plant	XXX	XXX
17752	Mcpio Aibonito- Distrib Plant	XXX	XXX
17753	Mcpio Añasco-Transm Plant	XXX	XXX
17755	Huracán María - Estrategia Corporativa	XXX	XXX
17756	Huracán María - Jubilados AEE	XXX	XXX
17757	Insurance Proceeds	000	000
17757	Insurance Proceeds	XXX	XXX
17758	Temporary Accrual	000	000
17759	Insurance Proceeds for Rehabilitation of substations	XXX	XXX
17760	Professional Services	XXX	XXX
18546	Almacenaje de Agua- Isabela	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
18550	Disaster Funding Management Office 100%Reimbursable From FEMA	XXX	XXX
19547	Distribucion y Transmision-Lajas	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
61469	Misc. Steam Power Plant - Maint	XXX	XXX
90100	Cust. Accts Supervision	XXX	XXX
90500	Misc. Cust Accounts	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
92102	Off Supp General Officers Employees	XXX	XXX

**Account: 01-4511 Other Operating Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
45100	Late Payment Charge	000	000
45101	Misc. Svce. Revenue	000	000
45102	Sales of Water-Ponce	000	000
45105	Administrative Penalty for Irregular Energy Consumption	000	000
45106	Administrative Expenses for Irregular Energy Consumption	000	000
45108	Other Operating Income - PREB Regulatory Charge to Energy Providers	000	000

**Account: 01-4561 Rural Electric**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-4701 Contributed Capital-Cash Contrib.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
94000	Contrib-Aid For Constr-Spec Proj	000	000
94001	Contrib-Aid For Constr-Gen Proj	000	000
94002	Contrib-Aid For Constr-Local Government	000	000
94003	Contrib-Aid For Constr-Federal Government	000	000

**Account: 01-4702 Contributed Capital-Plant Contrib.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
94200	Contrib Capital-Plant Contrib General	000	000

**Account: 01-4703 Contributed Capital-To Gridco**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24172	Service Account Cash Transfer 01/03	000	000
94300	Contrib Capital-From Commonwealth to GridCo	000	000
94301	Contrib Capital-PREPA Contribution to GridCo	000	000

**Account: 01-5003 Transmission & Distribution Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	000	000
FL184	18474 Fleet Pool Costs	XXX	XXX

**Account: 01-5401 O&M Third Party Recover**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
RT999	Recovery - Transmission Projects	XXX	XXX

**Account: 01-7002 Depreciation -Water Pumping**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-7003 Depreciation - Transmission**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
10722	Overhead Transm & Dist Div	XXX	XXX

**Account: 01-7004 Depreciation -General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-7005 Depreciation -General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 01-9000 Shared Service Cost**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 01**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 01-TEXP TOTAL EXPENSES**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T	TOTAL	XXX	XXX
T	TOTAL	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

**Account: 03-1011 Intangible Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
30301	Miscellaneous Intangible-Utuado Distribution System	000	000
30302	Miscellaneous Intangible-Arecibo Distribution System	000	000
30303	Miscellaneous Intangible-Mayaguez Distribution System	000	000
30304	Miscellaneous Intangible-San Juan Distribution System	000	000
30305	Miscellaneous Intangible Plt-Acquisition San Juan System	000	000
30306	Miscellaneous Intangible-Coamo Distribution System	000	000
30307	Miscellaneous Intangible-Juana Dmaz Distribution System	000	000
30308	Miscellaneous Intangible-Guayama Distribution System	000	000

**Account: 03-1015 Transmission Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
35000	Transm Land	000	000
35100	Land Rights	000	000
35201	Transmission- Conc Building & Improvement	000	000
35203	Transmission- Other Building & Improvement	000	000
35301	Transmission- Steel Structures	000	000
35302	Transmission- Wooden Structures	000	000
35303	Transmission- Power Transformers	000	000
35304	Transmission- Switching & Control Equip	000	000
35400	Transmission- Towers & Fixtures	000	000
35501	Transmission- Wooden Pole & Cross Arms	000	000
35502	Transmission- Steel Poles	000	000
35503	Transmission- Concrete Poles	000	000
35504	Transmission - Natural Disasters	000	000
35505	Transmission - Overhead	000	000
35600	Transmission- Overhd Conduct & Devices	000	000
35700	Transmission- Underground Conduit	000	000
35800	Transmission- Undergd Conduct & Device	000	000
35900	Transmission- Roads & Trails	000	000

**Account: 03-1016 Distribution Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36000	Distribution- Land	000	000
36101	Distribution- Concrete Building & Improv	000	000
36102	Distribution- Wooden Buildings	000	000
36103	Distribution- Other Building & Improvement	000	000
36201	Distribution- Steel Structures	000	000
36202	Distribution- Wooden Structures	000	000
36203	Distribution- Power Transformers	000	000
36204	Distribution- Switching & Control Equip	000	000
36300	Distribution- Storage Battery Equipment	000	000
36401	Distribution- Wooden Poles & Crossarms	000	000
36402	Distribution- Steel Poles	000	000
36403	Distribution- Concrete Poles	000	000
36404	Distribution- Steel Towers	000	000
36500	Distribution- Overhd Conductor & Device	000	000
36504	Distribution- Natural Disasters	000	000
36505	Distribution- Overhead	000	000
36600	Distribution- Underground Conduit	000	000
36700	Distribution- Undergd Conductr & Device	000	000
36800	Distribution- Line Transformers	000	000
36900	Distribution- Services	000	000
37000	Distribution- Meters	000	000
37001	Distribution- Meters	000	000
37100	Distribution- Install on Cust Premises	000	000
37300	Distribution- St. Lighting & Signal Syst	000	000

**Account: 03-1017 General Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
35303	Transmission- Power Transformers	000	000
36103	Distribution- Other Building & Improvement	000	000
36204	Distribution- Switching & Control Equip	000	000
36401	Distribution- Wooden Poles & Crossarms	000	000
36402	Distribution- Steel Poles	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36800	Distribution- Line Transformers	000	000
38900	General- Land & Land Rights	000	000
39001	General- Concrete Build & Improv	000	000
39002	General- Wooden Buildings	000	000
39003	General- Other Build & Improvement	000	000
39004	General- Struct & Improv Leased Prop	000	000
39005	Structure & Leasehold Improvement - Gen Plant	000	000
39100	General- Of Furniture & Equip	000	000
39101	General- Of Furniture & Equip	000	000
39201	General- Tour Car Jeep St Wg & Autobus	000	000
39202	General- Lig Tk Pick Up & Pnl Dlvr	000	000
39203	General- Hvy Tk With No Aux Equip	000	000
39204	General- Hvy Tk With Aux Equip	000	000
39205	General- Hvy Tk With Ladder Light	000	000
39206	General- Hvy Tk With Cranes Air Comp	000	000
39207	General- Trailers	000	000
39208	General- General Garage Equip	000	000
39209	Misc Air Transport Equipment - General P	000	000
39252	General- Twin Engine Airplanes	000	000
39300	General- Store Equipment	000	000
39400	General- Tool, Shop & Garage Equip	000	000
39500	General- Laboratory Equipment	000	000
39504	General- Natural Disasters	000	000
39505	General - Overhead	000	000
39600	General- Power Operated Equip	000	000
39700	General- Communication Equip	000	000
39800	General- Miscellaneous Equip	000	000
39802	General - Miscellaneous	000	000
39900	General- Other Tangible Property	000	000

**Account: 03-1071 Construction Work In Progress-Minor Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
30301	Miscellaneous Intangible-Utuado Distribution System	000	000
30302	Miscellaneous Intangible-Arecibo Distribution System	000	000
30303	Miscellaneous Intangible-Mayaguez Distribution System	000	000
30304	Miscellaneous Intangible-San Juan Distribution System	000	000
30305	Miscellaneous Intangible Plt-Acquisition San Juan System	000	000
30306	Miscellaneous Intangible-Coamo Distribution System	000	000
30307	Miscellaneous Intangible-Juana Dmaz Distribution System	000	000
30308	Miscellaneous Intangible-Guayama Distribution System	000	000
35000	Transm Land	000	000
35100	Land Rights	000	000
35201	Transmission- Conc Building & Improvement	000	000
35203	Transmission- Other Building & Improvement	000	000
35301	Transmission- Steel Structures	000	000
35302	Transmission- Wooden Structures	000	000
35303	Transmission- Power Transformers	000	000
35304	Transmission- Switching & Control Equip	000	000
35400	Transmission- Towers & Fixtures	000	000
35501	Transmission- Wooden Pole & Cross Arms	000	000
35502	Transmission- Steel Poles	000	000
35503	Transmission- Concrete Poles	000	000
35504	Transmission - Natural Disasters	000	000
35505	Transmission - Overhead	000	000
35600	Transmission- Overhd Conduct & Devices	000	000
35700	Transmission- Underground Conduit	000	000
35800	Transmission- Undergd Conduct & Device	000	000
35900	Transmission- Roads & Trails	000	000
36000	Distribution- Land	000	000
36101	Distribution- Concrete Building & Improv	000	000
36102	Distribution- Wooden Buildings	000	000
36103	Distribution- Other Building & Improvement	000	000
36201	Distribution- Steel Structures	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36202	Distribution- Wooden Structures	000	000
36203	Distribution- Power Transformers	000	000
36204	Distribution- Switching & Control Equip	000	000
36300	Distribution- Storage Battery Equipment	000	000
36401	Distribution- Wooden Poles & Crossarms	000	000
36402	Distribution- Steel Poles	000	000
36403	Distribution- Concrete Poles	000	000
36404	Distribution- Steel Towers	000	000
36500	Distribution- Overhd Conductor & Device	000	000
36504	Distribution- Natural Disasters	000	000
36505	Distribution- Overhead	000	000
36600	Distribution- Underground Conduit	000	000
36700	Distribution- Undergd Conductr & Device	000	000
36800	Distribution- Line Transformers	000	000
36900	Distribution- Services	000	000
37000	Distribution- Meters	000	000
37001	Distribution- Meters	000	000
37100	Distribution- Install on Cust Premises	000	000
37300	Distribution- St. Lighting & Signal Syst	000	000
38900	General- Land & Land Rights	000	000
39001	General- Concrete Build & Improv	000	000
39002	General- Wooden Buildings	000	000
39003	General- Other Build & Improvement	000	000
39004	General- Struct & Improv Leased Prop	000	000
39005	Structure & Leasehold Improvement - Gen Plant	000	000
39100	General- Of Furniture & Equip	000	000
39101	General- Of Furniture & Equip	000	000
39201	General- Tour Car Jeep St Wg & Autobus	000	000
39202	General- Lig Tk Pick Up & Pnl Dlvr	000	000
39203	General- Hvy Tk With No Aux Equip	000	000
39204	General- Hvy Tk With Aux Equip	000	000
39205	General- Hvy Tk With Ladder Light	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
39206	General- Hvy Tk With Cranes Air Comp	000	000
39207	General- Trailers	000	000
39208	General- General Garage Equip	000	000
39209	Misc Air Transport Equipment - General P	000	000
39252	General- Twin Engine Airplanes	000	000
39300	General- Store Equipment	000	000
39400	General- Tool, Shop & Garage Equip	000	000
39500	General- Laboratory Equipment	000	000
39504	General- Natural Disasters	000	000
39505	General - Overhead	000	000
39600	General- Power Operated Equip	000	000
39700	General- Communication Equip	000	000
39800	General- Miscellaneous Equip	000	000
39802	General - Miscellaneous	000	000
39900	General- Other Tangible Property	000	000
56108	Reliability planning and standards development services.	000	000
93000	Miscellaneous General Div. Expenses	XXX	XXX
E7000	Procurement & Contract Management Support	XXX	XXX
E7001	Project Management Support	XXX	XXX
E7002	Customer Service	XXX	XXX
E7003	Mutual Assistance Coordination	XXX	XXX
E7004	Finance, Accounting and Time Reporting Support	XXX	XXX
E7005	Human Resources and Labor Relations Support	XXX	XXX
E7006	Emergency Operations Center Management	XXX	XXX
E7007	Logistics Support	XXX	XXX
E7008	Systems Operations (Control Center) Support	XXX	XXX
E7009	Fleet Support	XXX	XXX
E7010	Planning and Dispatch Support	XXX	XXX
E7100	Trasmission Line (230kv) - Engineering and Asset Management Support	XXX	XXX
E7101	Trasmission Line (230kv) - Damage Assessments	XXX	XXX
E7102	Trasmission Line (230kv) - Debris Removal & Hauling	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
E7103	Trasmission Line (230kv) - Vegetation Management	XXX	XXX
E7104	Trasmission Line (230kv) - Preventative Measures / Temporary Repairs	XXX	XXX
E7105	Trasmission Line (230kv) - Project Management Support	XXX	XXX
E7106	Trasmission Line (230kv) - Mutual Assistance Support	XXX	XXX
E7107	Trasmission Line (230kv) - Materials Management	XXX	XXX
E7110	Trasmission Line (115kv) - Engineering and Asset Management Support	XXX	XXX
E7111	Trasmission Line (115kv) - Damage Assessments	XXX	XXX
E7112	Trasmission Line (115kv) - Debris Removal & Hauling	XXX	XXX
E7113	Trasmission Line (115kv) - Vegetation Management	XXX	XXX
E7114	Trasmission Line (115kv) - Preventative Measures / Temporary Repairs	XXX	XXX
E7115	Trasmission Line (115kv) - Project Management Support	XXX	XXX
E7116	Trasmission Line (115kv) - Mutual Assistance Support	XXX	XXX
E7117	Trasmission Line (115kv) - Materials Management	XXX	XXX
E7120	Trasmission Line (38kv) - Engineering and Asset Management Support	XXX	XXX
E7121	Trasmission Line (38kv) - Damage Assessments	XXX	XXX
E7122	Trasmission Line (38kv) - Debris Removal & Hauling	XXX	XXX
E7123	Trasmission Line (38kv) - Vegetation Management	XXX	XXX
E7124	Trasmission Line (38kv) - Preventative Measures / Temporary Repairs	XXX	XXX
E7125	Trasmission Line (38kv) - Project Management Support	XXX	XXX
E7126	Trasmission Line (38kv) - Mutual Assistance Support	XXX	XXX
E7127	Trasmission Line (38kv) - Materials Management	XXX	XXX
E7200	Distribution Line - Engineering and Asset Management Support	XXX	XXX
E7201	Distribution Line - Damage Assessments	XXX	XXX
E7202	Distribution Line - Debris Removal & Hauling	XXX	XXX
E7203	Distribution Line - Vegetation Management	XXX	XXX
E7204	Distribution Line - Preventative Measures / Temporary Repairs	XXX	XXX
E7205	Distribution Line - Project Management Support	XXX	XXX
E7206	Distribution Line - Mutual Assistance Support	XXX	XXX
E7207	Distribution Line - Materials Management	XXX	XXX



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E7300	Substations - Engineering and Asset Management Support	XXX	XXX
E7301	Substations - Damage Assessments	XXX	XXX
E7302	Substations - Debris Removal & Hauling	XXX	XXX
E7303	Substations - Preventative Measures / Temporary Repairs	XXX	XXX
E7305	Substations - Project Management Support	XXX	XXX
E7306	Substations - Mutual Assistance Support	XXX	XXX
E7307	Substations - Materials Management	XXX	XXX
E7400	Telecom - Engineering and Asset Management Support	XXX	XXX
E7401	Telecom - Damage Assessments	XXX	XXX
E7402	Telecom - Debris Removal & Hauling	XXX	XXX
E7403	Telecom - Preventative Measures / Temporary Repairs	XXX	XXX
E7405	Telecom - Project Management Support	XXX	XXX
E7406	Telecom - Mutual Assistance Support	XXX	XXX
E7407	Telecom - Materials Management	XXX	XXX
E7500	Streetlight - Engineering and Asset Management Support	XXX	XXX
E7501	Streetlight - Damage Assessments	XXX	XXX
E7502	Streetlight - Debris Removal and Hauling	XXX	XXX
E7503	Streetlight - Preventative Measures / Temporary Repairs	XXX	XXX
E7505	Streetlight - Project Management Support	XXX	XXX
E7506	Streetlight - Mutual Assistance Support	XXX	XXX
E7507	Streetlight - Materials Management	XXX	XXX
E7601	IT/OT - Damage Assessments	XXX	XXX
E7602	IT/OT - Debris Removal and Hauling	XXX	XXX
E7900	Buildings - Engineering and Asset Management Support	XXX	XXX
E7901	Buildings - Damage Assessment	XXX	XXX
E7902	Buildings - Debris Removal and Hauling	XXX	XXX
E7903	Buildings - Preventative Measures / Temporary Repairs	XXX	XXX
E7905	Buildings - Project Management Support	XXX	XXX
E7907	Buildings - Materials Management	XXX	XXX
T0111	Project Definition and OOM Estimate	XXX	XXX
T0112	Develop Phase Engineering and Class 3 Estimate	XXX	XXX
T0121	Planning and Assessments	XXX	XXX



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T0122	Permitting	XXX	XXX
T0123	Notification and Consultation	XXX	XXX
T0124	Municipal Relations	XXX	XXX
T0125	Land Administration	XXX	XXX
T0126	Environmental Support	XXX	XXX
T0131	Land Rights - Land Admin	XXX	XXX
T0132	Land Rights - Contract	XXX	XXX
T0133	Land Rights - Third Party Costs	XXX	XXX
T0134	Land Rights - Land Rights Payments	XXX	XXX
T0135	Land - Damage Claims & Settlements	XXX	XXX
T0136	Land - Acquisitions - Labour	XXX	XXX
T0137	Land - Acquisitions - Purchase Price	XXX	XXX
T0211	Contract & Procurement - Planning	XXX	XXX
T0212	Contract & Procurement - Tendering	XXX	XXX
T0213	Contract & Procurement - Contract Development	XXX	XXX
T0214	Contract & Procurement - PO Prep	XXX	XXX
T0215	Contract & Procurement - Contract Admin Support	XXX	XXX
T0216	Contract & Procurement - Invoicing	XXX	XXX
T0217	Contract & Procurement - Closeout	XXX	XXX
T0221	PM - Develop	XXX	XXX
T0222	PM - Design	XXX	XXX
T0223	PM - Execution	XXX	XXX
T0224	PM - Completion	XXX	XXX
T0225	Customer Services	XXX	XXX
T0226	Wholesale Key Accounts	XXX	XXX
T0227	Risk Contingency	XXX	XXX
T0228	Escalation	XXX	XXX
T0231	PMO - Process and Procedures	XXX	XXX
T0232	PMO - Lessons Learned	XXX	XXX
T0233	PMO - Supervision and Training	XXX	XXX
T0241	Projects Controls - Accounting	XXX	XXX
T0242	Projects Controls - Scheduling	XXX	XXX



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T0243	Projects Controls - Estimating	XXX	XXX
T0244	Projects Controls - Project Support	XXX	XXX
T0245	Projects Controls - Cost Control	XXX	XXX
T0246	Projects Controls - Risk Control	XXX	XXX
T0247	Projects Controls - Contract Administration	XXX	XXX
T0248	Projects Controls - Document Control	XXX	XXX
T0251	Forestry/Vegetation Planning	XXX	XXX
T0252	Forestry/Vegetation Supervision	XXX	XXX
T0253	Construction Planning	XXX	XXX
T0254	Construction Supervision - Office	XXX	XXX
T0255	Construction Supervision - Field	XXX	XXX
T0256	Commissioning Planning	XXX	XXX
T0257	Commissioning Supervision	XXX	XXX
T0258	Land Agent Supervision	XXX	XXX
T0261	Control Center - Planning	XXX	XXX
T0262	Control Center - Switching	XXX	XXX
T0271	Environment Management - Planning	XXX	XXX
T0272	Environment Management - Field Support	XXX	XXX
T0273	Environment Management - Incident Investigation	XXX	XXX
T0281	Customer Contributions - Industrial	XXX	XXX
T0282	Customer Contributions - Commercial	XXX	XXX
T0283	Customer Contributions - Residential	XXX	XXX
T0291	Capital Adjustments - Dismantling / Salvage Credits	XXX	XXX
T0292	Capital Adjustments - Interest charges	XXX	XXX
T0293	Capital Adjustments - Foreign exchange differential	XXX	XXX
T0294	Transfer Costs	XXX	XXX
T1111	TLine - Geotech Engineering	XXX	XXX
T1121	TLine - Civil Engineering - Foundations and structures	XXX	XXX
T1122	TLine - Civil Engineering - Access Roads	XXX	XXX
T1123	TLine - Civil Engineering - Grading	XXX	XXX
T1124	TLine - Civil Engineering - Construction Support	XXX	XXX
T1125	TLine - Civil Engineering - Completion	XXX	XXX



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T1126	TLine - Civil Engineering - Engineering Management	XXX	XXX
T1131	TLine - Line Engineering - Design	XXX	XXX
T1132	TLine - Line Engineering - Studies	XXX	XXX
T1133	TLine - Line Engineering - Factory Inspections	XXX	XXX
T1134	TLine - Line Engineering - Drawing Control	XXX	XXX
T1135	TLine - Line Engineering - Construction Support	XXX	XXX
T1136	TLine - Line Engineering - Completion	XXX	XXX
T1137	TLine - Line Engineering - Engineering Management	XXX	XXX
T1141	TLine - Suvery- LIDAR	XXX	XXX
T1142	TLine - Suvery- Alignment	XXX	XXX
T1143	TLine - Suvery- Staking	XXX	XXX
T1144	TLine - Suvery- Legal Survey / Final Plans	XXX	XXX
T1145	TL-Surv Legal Survey	XXX	XXX
T1151	TLine - Engineering EPC Contract	XXX	XXX
T1211	TLine - Clearing - Brushing	XXX	XXX
T1212	TLine - Clearing - Brushing Geotech	XXX	XXX
T1213	TLine - Clearing - Brush Haul	XXX	XXX
T1214	TLine - External Contractor Vegetation Management	XXX	XXX
T1221	TLine - Access - Roads Temporary	XXX	XXX
T1222	TLine - Access - Roads Permanent	XXX	XXX
T1223	TLine - Access - Access Maintenance	XXX	XXX
T1224	TLine - Access - Fencing	XXX	XXX
T1225	TLine - Access - Reclamation	XXX	XXX
T1226	TLine - Access - Matting Rental	XXX	XXX
T1227	TLine - Access - Matting Lay/Removal	XXX	XXX
T1228	TLine - External Contractor Access Management	XXX	XXX
T1231	TLine - Pad Work - Grading	XXX	XXX
T1232	TLine - External Contractor Construction	XXX	XXX
T1241	TLine - Construction - Foundations - Screw Piles	XXX	XXX
T1242	TLine - Construction - Foundations - H-Piles	XXX	XXX
T1243	TLine - Construction - Foundations - Pipe Piles	XXX	XXX
T1244	TLine - Construction - Foundations - Caissons	XXX	XXX



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T1245	TLine - Construction - Foundations - Bucket Piles	XXX	XXX
T1246	TLine - Construction - Foundations - Grillage	XXX	XXX
T1247	TLine - Construction - Foundations - Rocksets	XXX	XXX
T1248	TLine - Construction - Foundations - Anchors	XXX	XXX
T1249	TLine - Construction - Foundations - Other	XXX	XXX
T1251	TLine - Construction - Stringing - Conductor	XXX	XXX
T1252	TLine - Construction - Stringing - Shield Wire and OPGW	XXX	XXX
T1253	TLine - Construction - Stringing - Fibre Splicing and Testing	XXX	XXX
T1254	TLine - Construction - Stringing - Substation Tie-In	XXX	XXX
T1255	TLine - Construction - Stringing - Hot Line Work	XXX	XXX
T1256	TLine - Construction - Stringing - Rider Poles	XXX	XXX
T1257	TLine - Construction - Stringing - Rider Poles	XXX	XXX
T1261	TLine - Construction - Warehousing - Warehousing	XXX	XXX
T1262	TLine - Construction - Warehousing - Remote Warehousing	XXX	XXX
T1263	TLine - Construction - Warehousing - Asset Recovery	XXX	XXX
T1271	TLine - Construction - Temp Facilities	XXX	XXX
T1281	TLine - Construction - Health and Safety - Medic	XXX	XXX
T1282	TLine - Construction - Health and Safety - Field Support	XXX	XXX
T1283	TLine - Construction - Health and Safety - Incident Investigation	XXX	XXX
T1291	TLine - Construction - AC Mitigation	XXX	XXX
T1311	TLine - Construction - Environmental Mitigation	XXX	XXX
T1321	TLine - Construction - Major Equipment Rental - Equipment	XXX	XXX
T1322	TLine - Construction - Major Equipment Rental - Helicopter	XXX	XXX
T1331	TLine - Construction - Mobilization / Demobilization - Site Preparation	XXX	XXX
T1332	TLine - Construction - Mobilization / Demobilization - Foundations	XXX	XXX
T1333	TLine - Construction - Mobilization / Demobilization - Structure Installation	XXX	XXX
T1334	TLine - Construction - Mobilization / Demobilization - Stringing	XXX	XXX
T1341	TLine - Construction - Accommodations - Internal	XXX	XXX
T1342	TLine - Construction - Camps - Contractor	XXX	XXX
T1343	TLine - Construction - Security	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T1351	TLine - Commissioning	XXX	XXX
T1361	TLine - Construction - Structure Installation - Steel - Assembly - Lattice - Tangent	XXX	XXX
T1362	TLine - Construction - Structure Installation - Steel - Assembly - Lattice - Angle	XXX	XXX
T1363	TLine - Construction - Structure Installation - Steel - Assembly - Lattice - Deadend	XXX	XXX
T1364	TLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Tangent	XXX	XXX
T1365	TLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Angle	XXX	XXX
T1366	TLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Deadend	XXX	XXX
T1367	TLine - Construction - Structure Installation - Steel - Assembly - Monopole - Tangent	XXX	XXX
T1368	TLine - Construction - Structure Installation - Steel - Assembly - Monopole - Angle	XXX	XXX
T1369	TLine - Construction - Structure Installation - Steel - Assembly - Monopole - Deadend	XXX	XXX
T1370	TLine - Construction - Structure Installation - Steel - Assembly - Other	XXX	XXX
T1371	TLine - Construction - Structure Installation - Steel - Erection - Lattice - Tangent	XXX	XXX
T1372	TLine - Construction - Structure Installation - Steel - Erection - Lattice - Angle	XXX	XXX
T1373	TLine - Construction - Structure Installation - Steel - Erection - Lattice - Deadend	XXX	XXX
T1374	TLine - Construction - Structure Installation - Steel - Erection - H-Frame - Tangent	XXX	XXX
T1375	TLine - Construction - Structure Installation - Steel - Erection - H-Frame - Angle	XXX	XXX
T1376	TLine - Construction - Structure Installation - Steel - Erection - H-Frame - Deadend	XXX	XXX
T1377	TLine - Construction - Structure Installation - Steel - Erection - Monopole - Tangent	XXX	XXX
T1378	TLine - Construction - Structure Installation - Steel - Erection - Monopole - Angle	XXX	XXX
T1379	TLine - Construction - Structure Installation - Steel - Erection - Monopole - Deadend	XXX	XXX
T1380	TLine - Construction - Structure Installation - Steel - Erection - Other	XXX	XXX
T1381	TLine - Construction - Structure Installation - Steel - Switch	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T1382	TLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Tangent	XXX	XXX
T1383	TLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Angle	XXX	XXX
T1384	TLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Deadend	XXX	XXX
T1385	TLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Tangent	XXX	XXX
T1386	TLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Angle	XXX	XXX
T1387	TLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Deadend	XXX	XXX
T1388	TLine - Construction - Structure Installation - Wood - Assembly - Other	XXX	XXX
T1389	TLine - Construction - Structure Installation - Wood - Erection - H-Frame - Tangent	XXX	XXX
T1390	TLine - Construction - Structure Installation - Wood - Erection - H-Frame - Angle	XXX	XXX
T1391	TLine - Construction - Structure Installation - Wood - Erection - H-Frame - Deadend	XXX	XXX
T1392	TLine - Construction - Structure Installation - Wood - Erection - Single Pole - Tangent	XXX	XXX
T1393	TLine - Construction - Structure Installation - Wood - Erection - Single Pole - Angle	XXX	XXX
T1394	TLine - Construction - Structure Installation - Wood - Erection - Single Pole - Deadend	XXX	XXX
T1395	TLine - Construction - Structure Installation - Wood - Erection - Other	XXX	XXX
T1396	TLine - Construction - Structure Installation - Wood - Switch	XXX	XXX
T1397	TLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Tangent	XXX	XXX
T1398	TLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Angle	XXX	XXX
T1399	TLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Deadend	XXX	XXX
T1400	TLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Tangent	XXX	XXX
T1401	TLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Angle	XXX	XXX
T1402	TLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Deadend	XXX	XXX
T1403	TLine - Construction - Structure Installation - Concrete - Assembly - Other	XXX	XXX



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T1404	TLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Tangent	XXX	XXX
T1405	TLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Angle	XXX	XXX
T1406	TLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Deadend	XXX	XXX
T1407	TLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Tangent	XXX	XXX
T1408	TLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Angle	XXX	XXX
T1409	TLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Deadend	XXX	XXX
T1410	TLine - Construction - Structure Installation - Concrete - Erection - Other	XXX	XXX
T1411	TLine - Construction - Structure Installation - Concrete - Switch	XXX	XXX
T1412	TLine - Construction - Structure Installation - Bypass	XXX	XXX
T1413	TLine - Construction - External Contractor	XXX	XXX
T1471	TLine Construction Contract EPC	XXX	XXX
T1511	TLine Materials Construction Contract EPC	XXX	XXX
T1512	TL-Con Fnd Screw Pil	XXX	XXX
T1513	TL-Con Fnd H-Piles	XXX	XXX
T1514	TL-Con Fnd Pipe Pile	XXX	XXX
T1515	TL-Con Fnd Caissons	XXX	XXX
T1516	TL-Con Fnd Bucket Pi	XXX	XXX
T1517	TL-Con Fnd Grillage	XXX	XXX
T1518	TL-Con Fnd Rocksets	XXX	XXX
T1519	TL-Con Fnd Anchors	XXX	XXX
T1520	TL-Con Fnd Other	XXX	XXX
T1521	TL-Con Str Conductor	XXX	XXX
T1522	TL-Con Str Shield Wi	XXX	XXX
T1523	TL-Con Str Fibre Spl	XXX	XXX
T1524	TL-Con Str Substatio	XXX	XXX
T1525	TL-Con Str Hot Line	XXX	XXX
T1526	TL-Con Str Rider Pol	XXX	XXX
T1527	TL-Con Temp Faciliti	XXX	XXX



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T1528	TL-Con AC Mitigation	XXX	XXX
T1529	TL-Con Enviro Mitiga	XXX	XXX
T1530	TL-Con S Lat Tangent	XXX	XXX
T1531	TL-Con S Lat Angle	XXX	XXX
T1532	TL-Con S Lat Deadend	XXX	XXX
T1533	TL-Con S H-Fr Tangen	XXX	XXX
T1534	TL-Con S H-Fr Angle	XXX	XXX
T1535	TL-Con S H-Fr Deaden	XXX	XXX
T1536	TL-Con S Mono Tangen	XXX	XXX
T1537	TL-Con S Mono Angle	XXX	XXX
T1538	TL-Con S Mono Deaden	XXX	XXX
T1539	TL-Con S Other	XXX	XXX
T1540	TL-Con S Latt Tangen	XXX	XXX
T1541	TL-Con S Latt Angle	XXX	XXX
T1542	TL-Con S Latt Deaden	XXX	XXX
T1543	TL-Con S H-Fr Tangen	XXX	XXX
T1544	TL-Con S H-Fr Angle	XXX	XXX
T1545	TL-Con S H-Fr Deaden	XXX	XXX
T1546	TL-Con S Mono Tangen	XXX	XXX
T1547	TL-Con S Mono Angle	XXX	XXX
T1548	TL-Con S Mono Deaden	XXX	XXX
T1549	TL-Con S Oth	XXX	XXX
T1550	TL-Con S Switch	XXX	XXX
T1551	TL-Con W Fr Tangent	XXX	XXX
T1552	TL-Con W H-Fr Angle	XXX	XXX
T1553	TL-Con W H-Fr Deaden	XXX	XXX
T1554	TL-Con W S Pole Tang	XXX	XXX
T1555	TL-Con W S Pole Angl	XXX	XXX
T1556	TL-Con W S Pole - De	XXX	XXX
T1557	TL-Con W Assembly Ot	XXX	XXX
T1558	TL-Con W H-Fr Tangen	XXX	XXX
T1559	TL-Con W H-Fr Angle	XXX	XXX



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T1560	TL-Con W H-Fr Deaden	XXX	XXX
T1561	TL-Con W S Pole Tang	XXX	XXX
T1562	TL-Con W S Pole Angl	XXX	XXX
T1563	TL-Con W S Pole Dead	XXX	XXX
T1564	TL-Con W Oth	XXX	XXX
T1565	TL-Con W Switch	XXX	XXX
T1566	TL-Con C H-Fr Tangen	XXX	XXX
T1567	TL-Con C H-Fr Angle	XXX	XXX
T1568	TL-Con C H-Fr Deaden	XXX	XXX
T1569	TL-Con C S Pole Tang	XXX	XXX
T1570	TL-Con C S Pole Angl	XXX	XXX
T1571	TL-Con C S Pole Dead	XXX	XXX
T1572	TL-Con C Other	XXX	XXX
T1573	TL-Con C H-Fr Tangen	XXX	XXX
T1574	TL-Con C H-Fr Angle	XXX	XXX
T1575	TL-Con C H-Fr Deaden	XXX	XXX
T1576	TL-Con C S Pole Tang	XXX	XXX
T1577	TL-Con C S Pole Angl	XXX	XXX
T1578	TL-Con C S Pole Dead	XXX	XXX
T1579	TL-Con C Other	XXX	XXX
T1580	TL-Con C Switch	XXX	XXX
T1581	TL-Con Bypass	XXX	XXX
T1582	TL-Con Ext Contracto	XXX	XXX
T1711	TLine - Dismantle Steel Structures	XXX	XXX
T1712	TLine - Dismantle Wood Structures	XXX	XXX
T1713	TLine - Dismantle Concrete Structures	XXX	XXX
T1714	TLine - Dismantle Line Conductor	XXX	XXX
T1715	TLine - Dismantle Land Remediation and Reclamation	XXX	XXX
T1721	TLine - Salvage Steel Structures	XXX	XXX
T1722	TLine - Salvage Wood Structures	XXX	XXX
T1723	TLine - Salvage Concrete Structures	XXX	XXX
T1724	TLine - Salvage Conductor	XXX	XXX



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T2111	DLine - Geotech Engineering	XXX	XXX
T2112	DLine - External Contractor Engineering	XXX	XXX
T2121	DLine - Civil Engineering - Foundations and structures	XXX	XXX
T2122	DLine - Civil Engineering - Access Roads	XXX	XXX
T2123	DLine - Civil Engineering - Grading	XXX	XXX
T2124	DLine - Civil Engineering - Construction Support	XXX	XXX
T2125	DLine - Civil Engineering - Completion	XXX	XXX
T2126	DLine - Civil Engineering - Engineering Management	XXX	XXX
T2131	DLine - Line Engineering - Design	XXX	XXX
T2132	DLine - Line Engineering - Studies	XXX	XXX
T2133	DLine - Line Engineering - Factory Inspections	XXX	XXX
T2134	DLine - Line Engineering - Drawing Control	XXX	XXX
T2135	DLine - Line Engineering - Construction Support	XXX	XXX
T2136	DLine - Line Engineering - Completion	XXX	XXX
T2137	DLine - Line Engineering - Engineering Management	XXX	XXX
T2141	DLine - Suvery- LIDAR	XXX	XXX
T2142	DLine - Suvery- Alignment	XXX	XXX
T2143	DLine - Suvery- Staking	XXX	XXX
T2144	DLine - Suvery- Legal Survey / Final Plans	XXX	XXX
T2145	DL-Surv Legal/Final	XXX	XXX
T2151	DLine - Engineering - EPC Contract	XXX	XXX
T2211	DLine - Clearing - Brushing	XXX	XXX
T2212	DLine - Clearing - Brushing Geotech	XXX	XXX
T2213	DLine - Clearing - Brush Haul	XXX	XXX
T2214	DLine - External Contractor Vegetation Management	XXX	XXX
T2221	DLine - Access - Roads Temporary	XXX	XXX
T2222	DLine - Access - Roads Permanent	XXX	XXX
T2223	DLine - Access - Access Maintenance	XXX	XXX
T2224	DLine - Access - Fencing	XXX	XXX
T2225	DLine - Access - Reclamation	XXX	XXX
T2226	DLine - Access - Matting Rental	XXX	XXX
T2227	DLine - Access - Matting Lay/Removal	XXX	XXX



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**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T2228	DLine - External Contractor Access Management	XXX	XXX
T2231	DLine - Pad Work - Grading	XXX	XXX
T2232	DLine - External Contractor Construction	XXX	XXX
T2241	DLine - Construction - Foundations - Screw Piles	XXX	XXX
T2242	DLine - Construction - Foundations - H-Piles	XXX	XXX
T2243	DLine - Construction - Foundations - Pipe Piles	XXX	XXX
T2244	DLine - Construction - Foundations - Caissons	XXX	XXX
T2245	DLine - Construction - Foundations - Bucket Piles	XXX	XXX
T2246	DLine - Construction - Foundations - Grillage	XXX	XXX
T2247	DLine - Construction - Foundations - Rocksets	XXX	XXX
T2248	DLine - Construction - Foundations - Anchors	XXX	XXX
T2249	DLine - Construction - Foundations - Other	XXX	XXX
T2261	DLine - Construction - Stringing - Conductor	XXX	XXX
T2262	DLine - Construction - Stringing - Shield Wire	XXX	XXX
T2263	DLine - Construction - Stringing - OPGW	XXX	XXX
T2264	DLine - Construction - Stringing - Fibre Splicing and Testing	XXX	XXX
T2265	DLine - Construction - Stringing - Substation Tie-In	XXX	XXX
T2266	DLine - Construction - Stringing - Hot Line Work	XXX	XXX
T2267	DLine - Construction - Stringing - Rider Poles	XXX	XXX
T2271	DLine - Construction - Cables laying	XXX	XXX
T2272	DLine - Construction - Cables trench excavation and preparation	XXX	XXX
T2273	DLine - Construction - Underground Conduit	XXX	XXX
T2274	DLine - Construction - Cable - Splicing and Testing	XXX	XXX
T2275	DLine - Construction - cables Tie-In	XXX	XXX
T2276	DLine - Construction - cables - Hot Line Work	XXX	XXX
T2277	DLine - Construction - cabling - concrete duct bank work	XXX	XXX
T2281	DLine - Construction - Warehousing - Warehousing	XXX	XXX
T2282	DLine - Construction - Warehousing - Remote Warehousing	XXX	XXX
T2283	DLine - Construction - Warehousing - Asset Recovery	XXX	XXX
T2291	DLine - Construction - Temp Facilities	XXX	XXX
T2311	DLine - Construction - Health and Safety - Medic	XXX	XXX
T2312	DLine - Construction - Health and Safety - Field Support	XXX	XXX



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**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T2313	DLine - Construction - Health and Safety - Incident Investigation	XXX	XXX
T2321	DLine - Construction - AC Mitigation	XXX	XXX
T2331	DLine - Construction - Environmental Mitigation	XXX	XXX
T2341	DLine - Construction - Major Equipment Rental - Equipment	XXX	XXX
T2342	DLine - Construction - Major Equipment Rental - Helicopter	XXX	XXX
T2351	DLine - Construction - Mobilization / Demobilization - Site Preparation	XXX	XXX
T2352	DLine - Construction - Mobilization / Demobilization - Foundations	XXX	XXX
T2353	DLine - Construction - Mobilization / Demobilization - Structure Installation	XXX	XXX
T2354	DLine - Construction - Mobilization / Demobilization - Stringing	XXX	XXX
T2361	DLine - Construction - Accommodations - Internal	XXX	XXX
T2362	DLine - Construction - Camps - Contractor	XXX	XXX
T2363	DLine - Construction - Security	XXX	XXX
T2371	DLine - Commissioning	XXX	XXX
T2381	DLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Tangent	XXX	XXX
T2382	DLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Angle	XXX	XXX
T2383	DLine - Construction - Structure Installation - Steel - Assembly - H-Frame - Deadend	XXX	XXX
T2384	DLine - Construction - Structure Installation - Steel - Assembly - Monopole - Tangent	XXX	XXX
T2385	DLine - Construction - Structure Installation - Steel - Assembly - Monopole - Angle	XXX	XXX
T2386	DLine - Construction - Structure Installation - Steel - Assembly - Monopole - Deadend	XXX	XXX
T2387	DLine - Construction - Structure Installation - Steel - Assembly - Other	XXX	XXX
T2388	DLine - Construction - Structure Installation - Steel - Erection - H-Frame - Tangent	XXX	XXX
T2389	DLine - Construction - Structure Installation - Steel - Erection - H-Frame - Angle	XXX	XXX
T2390	DLine - Construction - Structure Installation - Steel - Erection - H-Frame - Deadend	XXX	XXX
T2391	DLine - Construction - Structure Installation - Steel - Erection - Monopole - Tangent	XXX	XXX
T2392	DLine - Construction - Structure Installation - Steel - Erection - Monopole - Angle	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T2393	DLine - Construction - Structure Installation - Steel - Erection - Monopole - Deadend	XXX	XXX
T2394	DLine - Construction - Structure Installation - Steel - Erection - Other	XXX	XXX
T2395	DLine - Construction - Structure Installation - Steel - Switch	XXX	XXX
T2396	DLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Tangent	XXX	XXX
T2397	DLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Angle	XXX	XXX
T2398	DLine - Construction - Structure Installation - Wood - Assembly - H-Frame - Deadend	XXX	XXX
T2399	DLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Tangent	XXX	XXX
T2400	DLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Angle	XXX	XXX
T2401	DLine - Construction - Structure Installation - Wood - Assembly - Single Pole - Deadend	XXX	XXX
T2402	DLine - Construction - Structure Installation - Wood - Assembly - Other	XXX	XXX
T2403	DLine - Construction - Structure Installation - Wood - Erection - H-Frame - Tangent	XXX	XXX
T2404	DLine - Construction - Structure Installation - Wood - Erection - H-Frame - Angle	XXX	XXX
T2405	DLine - Construction - Structure Installation - Wood - Erection - H-Frame - Deadend	XXX	XXX
T2406	DLine - Construction - Structure Installation - Wood - Erection - Single Pole - Tangent	XXX	XXX
T2407	DLine - Construction - Structure Installation - Wood - Erection - Single Pole - Angle	XXX	XXX
T2408	DLine - Construction - Structure Installation - Wood - Erection - Single Pole - Deadend	XXX	XXX
T2409	DLine - Construction - Structure Installation - Wood - Erection - Other	XXX	XXX
T2410	DLine - Construction - Structure Installation - Wood - Switch	XXX	XXX
T2411	DLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Tangent	XXX	XXX
T2412	DLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Angle	XXX	XXX
T2413	DLine - Construction - Structure Installation - Concrete - Assembly - H-Frame - Deadend	XXX	XXX
T2414	DLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Tangent	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T2415	DLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Angle	XXX	XXX
T2416	DLine - Construction - Structure Installation - Concrete - Assembly - Single Pole - Deadend	XXX	XXX
T2417	DLine - Construction - Structure Installation - Concrete - Assembly - Other	XXX	XXX
T2418	DLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Tangent	XXX	XXX
T2419	DLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Angle	XXX	XXX
T2420	DLine - Construction - Structure Installation - Concrete - Erection - H-Frame - Deadend	XXX	XXX
T2421	DLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Tangent	XXX	XXX
T2422	DLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Angle	XXX	XXX
T2423	DLine - Construction - Structure Installation - Concrete - Erection - Single Pole - Deadend	XXX	XXX
T2424	DLine - Construction - Structure Installation - Concrete - Erection - Other	XXX	XXX
T2425	DLine - Construction - Structure Installation - Concrete - Switch	XXX	XXX
T2426	DLine - Construction - Structure Installation - Bypass	XXX	XXX
T2431	DLine - Construction - EPC Contract	XXX	XXX
T2511	DLine - Materials - EPC Contract	XXX	XXX
T2512	DL-Con Fnd Screw Pi	XXX	XXX
T2513	DL-Con Fnd H-Piles	XXX	XXX
T2514	DL-Con Fnd Pipe Pil	XXX	XXX
T2515	DL-Con Fnd Caissons	XXX	XXX
T2516	DL-Con Fnd Bucket P	XXX	XXX
T2517	DL-Con Fnd Grillage	XXX	XXX
T2518	DL-Con Fnd Rocksets	XXX	XXX
T2519	DL-Con Fnd Anchors	XXX	XXX
T2520	DL-Con Fnd Other	XXX	XXX
T2521	DL-Con Str Conducto	XXX	XXX
T2522	DL-Con Str Shield W	XXX	XXX
T2523	DL-Con Str OPGW	XXX	XXX
T2524	DL-Con Str Fibre Sp	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T2525	DL-Con Str Substati	XXX	XXX
T2526	DL-Con Str Hot Line	XXX	XXX
T2527	DL-Con Str Rider Po	XXX	XXX
T2528	DL-Con Cables laying	XXX	XXX
T2529	DL-Con Cables trench	XXX	XXX
T2530	DL-Con Underground C	XXX	XXX
T2531	DL-Con Cable - Splic	XXX	XXX
T2532	DL-Con cables Tie-In	XXX	XXX
T2533	DL-Con cables Hot Li	XXX	XXX
T2534	DL-Con cabling concr	XXX	XXX
T2535	DL-Con Temp Faciliti	XXX	XXX
T2536	DL-Con AC Mitigation	XXX	XXX
T2537	DL-Con Enviro Mitiga	XXX	XXX
T2538	DLine - Construction	XXX	XXX
T2539	DL-Con S H-Fr - Angl	XXX	XXX
T2540	DL-Con S H-Fr - Dead	XXX	XXX
T2541	DL-Con S Mono- Tange	XXX	XXX
T2542	DL-Con S Mono- Angle	XXX	XXX
T2543	DL-Con S Mono- Deade	XXX	XXX
T2544	DL-Con S Other	XXX	XXX
T2545	DL-Con S H-Fr Tangen	XXX	XXX
T2546	DL-Con S H-Fr Angle	XXX	XXX
T2547	DL-Con S H-Fr Deaden	XXX	XXX
T2548	DL-Con S Mono Tangen	XXX	XXX
T2549	DL-Con S Mono Angle	XXX	XXX
T2550	DL-Con S Mono Deaden	XXX	XXX
T2551	DL-Con S Other	XXX	XXX
T2552	DL-Con S Switch	XXX	XXX
T2553	DL-Con W H-Fr Tange	XXX	XXX
T2554	DL-Con W H-Fr Angle	XXX	XXX
T2555	DL-Con W H-Fr Deade	XXX	XXX
T2556	DL-Con W S Pole - T	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T2557	DL-Con W S Pole - A	XXX	XXX
T2558	DL-Con W S Pole - D	XXX	XXX
T2559	DL-Con W Other	XXX	XXX
T2560	DL-Con W H-Fr Tangen	XXX	XXX
T2561	DL-Con W H-Fr Angle	XXX	XXX
T2562	DL-Con W H-Fr Deaden	XXX	XXX
T2563	DL-Con W S Pole Tang	XXX	XXX
T2564	DL-Con W S Pole Angl	XXX	XXX
T2565	DL-Con W S Pole Dead	XXX	XXX
T2566	DL-Con W Other	XXX	XXX
T2567	DL-Con W Switch	XXX	XXX
T2568	DL-Con Conc H-Fr Tan	XXX	XXX
T2569	DL-Con Conc H-Fr Ang	XXX	XXX
T2570	DL-Con Conc H-Fr Dea	XXX	XXX
T2571	DL-Con Conc S Pole T	XXX	XXX
T2572	DL-Con Conc S Pole A	XXX	XXX
T2573	DL-Con Conc S Pole D	XXX	XXX
T2574	DL-Con Conc Other	XXX	XXX
T2575	DL-Con Conc H Fr Tan	XXX	XXX
T2576	DL-Con Conc H Fr Ang	XXX	XXX
T2577	DL-Con Conc H Fr Dea	XXX	XXX
T2578	DL-Con Conc S Pole T	XXX	XXX
T2579	DL-Con Conc S Pole A	XXX	XXX
T2580	DL-Con Conc S Pole D	XXX	XXX
T2581	DL-Con Conc Erection	XXX	XXX
T2582	DL-Con Conc Switch	XXX	XXX
T2583	DL-Con Bypass	XXX	XXX
T2711	DLine - Dismantle Steel Structures	XXX	XXX
T2712	DLine - Dismantle Wood Structures	XXX	XXX
T2713	DLine - Dismantle Concrete Structures	XXX	XXX
T2714	DLine - Dismantle Line Conductor	XXX	XXX
T2715	DLine - Dismantle Land Remediation and Reclamation	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T2721	DLine - Salvage Steel Structures	XXX	XXX
T2722	DLine - Salvage Wood Structures	XXX	XXX
T2723	DLine - Salvage Concrete Structures	XXX	XXX
T2724	DLine - Salvage Conductor	XXX	XXX
T3111	Sub - Geotech Engineering	XXX	XXX
T3121	Sub - Civil Engineering - Foundations and structures	XXX	XXX
T3122	Sub - Civil Engineering - Access Roads	XXX	XXX
T3123	Sub - Civil Engineering - Grading	XXX	XXX
T3124	Sub - Civil Engineering - Construction Support	XXX	XXX
T3125	Sub - Civil Engineering - Completion	XXX	XXX
T3126	Sub - Civil Engineering - Engineering Management	XXX	XXX
T3127	Sub - Civil Engineering - Flood Mitigation	XXX	XXX
T3131	Sub - Substation Engineering - Layout	XXX	XXX
T3132	Sub - Substation Engineering - Grounding	XXX	XXX
T3133	Sub - Substation Engineering - Structures and Buswork	XXX	XXX
T3134	Sub - Substation Engineering - Transformers	XXX	XXX
T3135	Sub - Substation Engineering - Transformer Oil Containment	XXX	XXX
T3136	Sub - Substation Engineering - Transformer Blast Wall	XXX	XXX
T3137	Sub - Substation Engineering - Circuit Breakers	XXX	XXX
T3138	Sub - Substation Engineering - Cap Bank	XXX	XXX
T3139	Sub - Substation Engineering - Reactor Bank	XXX	XXX
T3140	Sub - Substation Engineering - System Var Support	XXX	XXX
T3141	Sub - Substation Engineering - Current Transformers	XXX	XXX
T3142	Sub - Substation Engineering - Potential Transformer	XXX	XXX
T3143	Sub - Substation Engineering - Switches	XXX	XXX
T3144	Sub - Substation Engineering - Indoor Switchgear	XXX	XXX
T3145	Sub - Substation Engineering - GIS	XXX	XXX
T3146	Sub - Substation Engineering - Factory Inspections	XXX	XXX
T3147	Sub - Substation Engineering - Control Building Shell	XXX	XXX
T3148	Sub - Substation Engineering - Drawing Control	XXX	XXX
T3149	Sub - Substation Engineering - Construction Support	XXX	XXX
T3150	Sub - Substation Engineering - Completion	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T3151	Sub - Substation Engineering - Engineering Management	XXX	XXX
T3152	Sub - Substation Engineering - Voice Services	XXX	XXX
T3153	Sub - Substation Engineering - Other	XXX	XXX
T3161	Sub - P&C Engineering - Protection Drawings	XXX	XXX
T3162	Sub - P&C Engineering - Protection Settings	XXX	XXX
T3163	Sub - P&C Engineering - Control Building Layout	XXX	XXX
T3164	Sub - P&C Engineering - Schematics, Wiring & Panel Layout	XXX	XXX
T3165	Sub - P&C Engineering - AC/DC Distribution	XXX	XXX
T3166	Sub - P&C Engineering - Construction Support	XXX	XXX
T3167	Sub - P&C Engineering - Completion	XXX	XXX
T3168	Sub - P&C Engineering - Engineering Management	XXX	XXX
T3171	Sub - Telecontrol Engineering - Design	XXX	XXX
T3172	Sub - Telecontrol Engineering - Programming & Point List	XXX	XXX
T3173	Sub - Telecontrol Engineering - Assembly Testing	XXX	XXX
T3174	Sub - Telecontrol Engineering - Site Installation / Commissioning	XXX	XXX
T3175	Sub - Telecontrol Engineering - Construction Support	XXX	XXX
T3176	Sub - Telecontrol Engineering - Completion	XXX	XXX
T3177	Sub - Telecontrol Engineering - Engineering Management	XXX	XXX
T3181	Sub - Survey - LIDAR	XXX	XXX
T3182	Sub - Survey - Topographic	XXX	XXX
T3183	Sub - Survey - Staking Site Grading	XXX	XXX
T3184	Sub - Survey - Staking Foundations	XXX	XXX
T3185	Sub - Survey - Civil Volume Measurements	XXX	XXX
T3186	Sub - Survey - Legal Survey / Final Plans	XXX	XXX
T3187	Sub-Surv Legal Surve	XXX	XXX
T3191	Sub - Engineering - EPC Contract	XXX	XXX
T3211	Sub - Clearing - Brushing	XXX	XXX
T3212	Sub - Clearing - Brushing Geotech	XXX	XXX
T3213	Sub - Clearing - Haul	XXX	XXX
T3221	Sub - Access - Roads	XXX	XXX
T3222	Sub - Access - Roads Maintenance	XXX	XXX
T3223	Sub - Access - Roads Reclamation	XXX	XXX



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T3224	Sub - Access - Matting Rental	XXX	XXX
T3225	Sub - Access - Matting Lay/Removal	XXX	XXX
T3231	Sub - Pad Work - Stripping	XXX	XXX
T3232	Sub - Pad Work - Excavation	XXX	XXX
T3233	Sub - Pad Work - Cut / Fill	XXX	XXX
T3234	Sub - Pad Work - Common Fill Below Ground Grid	XXX	XXX
T3235	Sub - Pad Work - Geogrid / Geotextile	XXX	XXX
T3236	Sub - Pad Work - Pit Run Gravel	XXX	XXX
T3237	Sub - Pad Work - Common Fill Above Ground Grid	XXX	XXX
T3238	Sub - Pad Work - Insulating Gravel	XXX	XXX
T3239	Sub - Pad Work - Borrow Pits	XXX	XXX
T3240	Sub - Pad Work - Reclamation	XXX	XXX
T3241	Sub - Pad Work - Flood mitigation Barrier (sand bags/dykes)	XXX	XXX
T3251	Sub - Construction - Foundations - Screw Piles	XXX	XXX
T3252	Sub - Construction - Foundations - H-Piles	XXX	XXX
T3253	Sub - Construction - Foundations - Pipe Piles	XXX	XXX
T3254	Sub - Construction - Foundations - Caissons	XXX	XXX
T3255	Sub - Construction - Foundations - Other	XXX	XXX
T3261	Sub - Construction - Structure & Buswork Installation - Ground Grid	XXX	XXX
T3262	Sub - Construction - Structure & Buswork Installation - Structural Erection	XXX	XXX
T3263	Sub - Construction - Structure & Buswork Installation - Buswork	XXX	XXX
T3264	Sub - Construction - Structure & Buswork Installation - Switches	XXX	XXX
T3265	Sub - Construction - Structure & Buswork Installation - Power Cables	XXX	XXX
T3266	Sub - Construction - Structure & Buswork Installation - Control Cables	XXX	XXX
T3267	Sub - Construction - Structure & Buswork Installation - AMR	XXX	XXX
T3268	Sub - Construction - Structure & Buswork Installation - Fencing	XXX	XXX
T3269	Sub - Construction - Structure & Buswork Installation - Mobile Sub	XXX	XXX
T3270	Sub - Construction - Structure & Buswork Installation - Hot Line Work	XXX	XXX
T3271	Sub - Construction - Structure & Buswork Installation - Bypass	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T3272	Sub - Construction - Structure & Buswork Installation - Bird Proofing	XXX	XXX
T3281	Sub - Construction - Control Building - Panel Shop - Control Building Assembly	XXX	XXX
T3282	Sub - Construction - Control Building - Panel Shop - Control Building Outfitting	XXX	XXX
T3283	Sub - Construction - Control Building - Panel Shop - Protection Panels	XXX	XXX
T3284	Sub - Construction - Control Building - Panel Shop - Telecontrol Panels	XXX	XXX
T3285	Sub - Construction - Control Building - Panel Shop - Interpanel Wiring	XXX	XXX
T3286	Sub - Construction - Control Building - Panel Shop - Yard Equipment	XXX	XXX
T3287	Sub - Construction - Control Building - Battery Bank	XXX	XXX
T3288	Sub - Construction - Control Building - Transport	XXX	XXX
T3289	Sub - Construction - Control Building - Site Placement	XXX	XXX
T3291	Sub - Construction - Transformers - Transport	XXX	XXX
T3292	Sub - Construction - Transformers - Site Placement	XXX	XXX
T3293	Sub - Construction - Transformers - Assembly	XXX	XXX
T3294	Sub - Construction - Transformers - Oil Filling	XXX	XXX
T3295	Sub - Construction - Transformers - Oil Containment	XXX	XXX
T3296	Sub - Construction - Transformers - Blast Wall	XXX	XXX
T3311	Sub - Construction - Equipment Installation - Circuit Breakers - Circuit Breakers	XXX	XXX
T3312	Sub - Construction - Equipment Installation - Circuit Breakers - Gas Filling	XXX	XXX
T3313	Sub - Construction - Equipment Installation - Circuit Breakers - Testing	XXX	XXX
T3314	Sub - Construction - Equipment Installation - Cap Bank	XXX	XXX
T3315	Sub - Construction - Equipment Installation - Reactor Bank	XXX	XXX
T3316	Sub - Construction - Equipment Installation - System Var Support	XXX	XXX
T3317	Sub - Construction - Equipment Installation - Current Transformers	XXX	XXX
T3318	Sub - Construction - Equipment Installation - Potential Transformer	XXX	XXX
T3319	Sub - Construction - Equipment Installation - Indoor Switchgear	XXX	XXX
T3320	Sub - Construction - Equipment Installation - GIS	XXX	XXX



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T3321	Sub - Construction - Equipment Installation - Yard Equipment	XXX	XXX
T3322	Sub - Construction - Equipment Installation - Other	XXX	XXX
T3331	Sub - Construction - P&C and SCADA - Testing	XXX	XXX
T3332	Sub - Construction - P&C and SCADA - Field Installation	XXX	XXX
T3341	Sub - Construction - Warehousing - Warehousing	XXX	XXX
T3342	Sub - Construction - Warehousing - Remote Warehousing	XXX	XXX
T3343	Sub - Construction - Warehousing - Asset Recovery	XXX	XXX
T3351	Sub - Construction - Temp Facilities - Logistics	XXX	XXX
T3352	Sub - Construction - Temp Facilities - Distribution Power	XXX	XXX
T3353	Sub - Construction - Temp Facilities - Generators	XXX	XXX
T3354	Sub - Construction - Temp Facilities - Fencing	XXX	XXX
T3361	Sub - Construction - Health and Safety - Medic	XXX	XXX
T3362	Sub - Construction - Health and Safety - Field Support	XXX	XXX
T3363	Sub - Construction - Health and Safety - Incident Investigation	XXX	XXX
T3371	Sub - Construction - Major Equipment Rental - Equipment	XXX	XXX
T3372	Sub - Construction - Major Equipment Rental - Helicopter	XXX	XXX
T3381	Sub - Construction - Mobilization / Demobilization	XXX	XXX
T3391	Sub - Construction - Accommodations - Internal	XXX	XXX
T3392	Sub - Construction - Camps - Contractor	XXX	XXX
T3393	Sub - Construction - Security	XXX	XXX
T3411	Sub - Commissioning - Pre-Commissioning	XXX	XXX
T3412	Sub - Commissioning - Apparatus	XXX	XXX
T3413	Sub - Commissioning - Relays and Logic	XXX	XXX
T3414	Sub - Commissioning - Pre and Post Completion	XXX	XXX
T3415	Sub - Commissioning - AMR	XXX	XXX
T3421	Sub Construction - EPC Contract	XXX	XXX
T3511	Sub Materials - EPC Contract	XXX	XXX
T3512	Sub-Pad Common Fill	XXX	XXX
T3513	Sub-Pad Geogrid / Ge	XXX	XXX
T3514	Sub-Pad Pit Run Grav	XXX	XXX
T3515	Sub-Pad Common Fill	XXX	XXX
T3516	Sub-Pad Insulating G	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T3517	Sub-Pad Borrow Pits	XXX	XXX
T3518	Sub-Pad Reclamation	XXX	XXX
T3519	Sub-Pad Flood mitigt	XXX	XXX
T3520	Sub-Con Fnd Screw Pi	XXX	XXX
T3521	Sub-Con Fnd H-Piles	XXX	XXX
T3522	Sub-Con Fnd Pipe Pil	XXX	XXX
T3523	Sub-Con Fnd Caissons	XXX	XXX
T3524	Sub-Con Fnd Other	XXX	XXX
T3525	Sub-Con Str Ground G	XXX	XXX
T3526	Sub-Con Str Structur	XXX	XXX
T3527	Sub-Con Str Buswork	XXX	XXX
T3528	Sub-Con Str Switches	XXX	XXX
T3529	Sub-Con Str Power Ca	XXX	XXX
T3530	Sub-Con Str Control	XXX	XXX
T3531	Sub-Con Str AMR	XXX	XXX
T3532	Sub-Con Str Fencing	XXX	XXX
T3533	Sub-Con Str Mobile S	XXX	XXX
T3534	Sub-Con Str Hot Line	XXX	XXX
T3535	Sub-Con Str Bypass	XXX	XXX
T3536	Sub-Con Str Bird Pro	XXX	XXX
T3537	Sub-Con Bldg Assembl	XXX	XXX
T3538	Sub-Con Bldg Outfitt	XXX	XXX
T3539	Sub-Con Bldg Protect	XXX	XXX
T3540	Sub-Con Bldg Automat	XXX	XXX
T3541	Sub-Con Bldg Interpa	XXX	XXX
T3542	Sub-Con Bldg Yard Eq	XXX	XXX
T3543	Sub-Con Bldg Battery	XXX	XXX
T3544	Sub-Con Trf Assembl	XXX	XXX
T3545	Sub-Con Trf Oil Fil	XXX	XXX
T3546	Sub-Con Trf Oil Con	XXX	XXX
T3547	Sub-Con Trf Blast W	XXX	XXX
T3548	Sub-Con Equip Circui	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T3549	Sub-Con Equip Gas Fi	XXX	XXX
T3550	Sub-Con Equip Testin	XXX	XXX
T3551	Sub-Con Equip Cap Ba	XXX	XXX
T3552	Sub-Con Equip Reacto	XXX	XXX
T3553	Sub-Con Equip System	XXX	XXX
T3554	Sub-Con Equip Curren	XXX	XXX
T3555	Sub-Con Equip Potent	XXX	XXX
T3556	Sub-Con Equip Indoor	XXX	XXX
T3557	Sub-Con Equip GIS	XXX	XXX
T3558	Sub-Con Equip Yard E	XXX	XXX
T3559	Sub-Con Equip Other	XXX	XXX
T3560	Sub-Con T Fac Dist P	XXX	XXX
T3561	Sub-Con T Fac Genera	XXX	XXX
T3562	Sub-Con T Fac Fencin	XXX	XXX
T3711	Sub - Dismantle Substation Equipment	XXX	XXX
T3712	Telecom - Dismantle Communications	XXX	XXX
T3713	Sub - Dismantle AMR	XXX	XXX
T3714	Sub - Dismantle Land Remediation and Reclamation	XXX	XXX
T3715	Sub - Dismantle Steel Structures	XXX	XXX
T3716	Sub - Dismantle Wood Structures	XXX	XXX
T3717	Sub - Dismantle Concrete Structures	XXX	XXX
T3721	Sub - Salvage Substation Equipment	XXX	XXX
T3722	Telecom - Salvage Communications	XXX	XXX
T3723	Sub - Salvage AMR	XXX	XXX
T4111	Telecom - Geotech Engineering	XXX	XXX
T4121	Telecom - Civil Engineering - Foundations	XXX	XXX
T4122	Telecom - Civil Engineering - Access Roads	XXX	XXX
T4123	Telecom - Civil Engineering - Grading	XXX	XXX
T4124	Telecom - Civil Engineering - Construction Support	XXX	XXX
T4125	Telecom - Civil Engineering - Completion	XXX	XXX
T4126	Telecom - Civil Engineering - Engineering Management	XXX	XXX
T4131	Telecom - Telecom Engineering - Logical Network and Circuit	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
	Design		
T4132	Telecom - Telecom Engineering - Layout	XXX	XXX
T4133	Telecom - Telecom Engineering - Tower	XXX	XXX
T4134	Telecom - Telecom Engineering - Building	XXX	XXX
T4135	Telecom - Telecom Engineering - Panels	XXX	XXX
T4136	Telecom - Telecom Engineering - Backup Generator	XXX	XXX
T4137	Telecom - Telecom Engineering - RF Path Survey	XXX	XXX
T4138	Telecom - Telecom Engineering - Industry Canada	XXX	XXX
T4139	Telecom - Telecom Engineering - Drawing Control	XXX	XXX
T4140	Telecom - Telecom Engineering - Construction Support	XXX	XXX
T4141	Telecom - Telecom Engineering - Completion	XXX	XXX
T4142	Telecom - Telecom Engineering - Engineering Management	XXX	XXX
T4151	Telecom - Survey - LIDAR	XXX	XXX
T4152	Telecom - Survey - Topographic	XXX	XXX
T4153	Telecom - Survey - Staking Site Grading	XXX	XXX
T4154	Telecom - Survey - Staking Foundations	XXX	XXX
T4155	Telecom - Survey - Civil Volume Measurement	XXX	XXX
T4156	Telecom - Survey - Legal Survey / Final Plans	XXX	XXX
T4157	Tel-Surv Legal Surve	XXX	XXX
T4161	Telecom - Engineering - EPC Contract	XXX	XXX
T4211	Telecom - Clearing - Brushing	XXX	XXX
T4212	Telecom - Clearing - Brushing Geotech	XXX	XXX
T4213	Telecom - Clearing - Log Haul	XXX	XXX
T4221	Telecom - Access - Roads	XXX	XXX
T4222	Telecom - Access - Roads Maintenance	XXX	XXX
T4223	Telecom - Access - Roads Reclamation	XXX	XXX
T4224	Telecom - Access - Matting Rental	XXX	XXX
T4225	Telecom - Access - Matting Lay/Removal	XXX	XXX
T4231	Telecom - Pad Work	XXX	XXX
T4232	Telecom - Pad Work - Insulating Gravel	XXX	XXX
T4233	Telecom - Pad Work - Borrow Pits	XXX	XXX
T4241	Telecom - Construction - Foundations - Screw Pile	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T4242	Telecom - Construction - Foundations - H-Pile	XXX	XXX
T4243	Telecom - Construction - Foundations - Pipe Pile	XXX	XXX
T4244	Telecom - Construction - Foundations - Caissons	XXX	XXX
T4245	Telecom - Construction - Foundations - Other	XXX	XXX
T4251	Telecom - Construction - Tower Assembly and Erection	XXX	XXX
T4261	Telecom - Construction - Building - Panel Shop - Building Outfitting	XXX	XXX
T4262	Telecom - Construction - Building - Panel Shop - Telecom - Panels	XXX	XXX
T4263	Telecom - Construction - Building - Panel Shop - Interpanel Wiring	XXX	XXX
T4264	Telecom - Construction - Building - Transport	XXX	XXX
T4265	Telecom - Construction - Building - Site Placement	XXX	XXX
T4271	Telecom - Construction - Equipment Installation - Substation Prefabrication	XXX	XXX
T4272	Telecom - Construction - Equipment Installation - Substation Assembly Testing	XXX	XXX
T4273	Telecom - Construction - Equipment Installation - Substation Telecom - Panels (Panel Shop)	XXX	XXX
T4274	Telecom - Construction - Equipment Installation - Substation Field Installation	XXX	XXX
T4275	Telecom - Construction - Equipment Installation - Prefabrication	XXX	XXX
T4276	Telecom - Construction - Equipment Installation - Assembly Testing	XXX	XXX
T4277	Telecom - Construction - Equipment Installation - Field Installation	XXX	XXX
T4281	Telecom - Construction - Equipment Network - Management	XXX	XXX
T4282	Telecom - Construction - Equipment Network - Cutover	XXX	XXX
T4291	Telecom - Construction - Equipment Installation - Warehousing	XXX	XXX
T4292	Telecom - Construction - Equipment Installation - Remote Warehousing	XXX	XXX
T4293	Telecom - Construction - Equipment Installation - Asset Recovery	XXX	XXX
T4311	Telecom - Construction - Equipment Installation - Temporary Site Facilities	XXX	XXX
T4312	Telecom - Construction - Equipment Installation - Fencing	XXX	XXX
T4321	Telecom - Construction - Major Equipment Rental - Equipment	XXX	XXX
T4331	Telecom - Construction - Health and Safety - Medic	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T4332	Telecom - Construction - Health and Safety - Field Support	XXX	XXX
T4333	Telecom - Construction - Health and Safety - Incident Investigation	XXX	XXX
T4341	Telecom - Construction - Accommodations - Internal	XXX	XXX
T4342	Telecom - Construction - Camps - Contractor	XXX	XXX
T4343	Telecom - Construction - Security	XXX	XXX
T4351	Telecom - Commissioning	XXX	XXX
T4361	Telecom - Construction - EPC Contract	XXX	XXX
T4511	Telecom - Materials - EPC Contract	XXX	XXX
T4512	Tel-Pad Insulating G	XXX	XXX
T4513	Tel-Pad Borrow Pits	XXX	XXX
T4514	Tel-Con Fnd Screw Pi	XXX	XXX
T4515	Tel-Con Fnd H-Pile	XXX	XXX
T4516	Tel-Con Fnd Pipe Pil	XXX	XXX
T4517	Tel-Con Fnd Caissons	XXX	XXX
T4518	Tel-Con Fnd Other	XXX	XXX
T4519	Tel-Con Tower Assem	XXX	XXX
T4520	Tel-Con Bldg Outfitt	XXX	XXX
T4521	Tel-Con Bldg Panels	XXX	XXX
T4522	Tel-Con Bldg Interpa	XXX	XXX
T4523	Tel-Con Eq Inst Temp	XXX	XXX
T4524	Tel-Con Eq Inst Fenc	XXX	XXX
T4711	Telecom - Dismantle Communications Equipment and Panels	XXX	XXX
T4712	Telecom - Dismantle Land Remediation and Reclamation	XXX	XXX
T4713	Telecom - Salvage Steel Structures	XXX	XXX
T4714	Telecom - Salvage Wood Structures	XXX	XXX
T4715	Telecom - Dismantle Cables & wires	XXX	XXX
T4716	Telecom - Dismantle Communication Towers	XXX	XXX
T4721	Telecom - Salvage Communications	XXX	XXX
T5111	Streetlight - Geotech Engineering	XXX	XXX
T5121	Streetlight - Civil Engineering - Foundations	XXX	XXX
T5122	Streetlight - Civil Engineering - Construction Support	XXX	XXX



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CHART OF ACCOUNTS**

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Parameters  
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**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T5123	Streetlight - Civil Engineering - Completion	XXX	XXX
T5124	Streetlight - Civil Engineering - Engineering Management	XXX	XXX
T5131	Streetlight - Cable Engineering - Design	XXX	XXX
T5132	Streetlight - Cable Engineering - Fibre	XXX	XXX
T5133	Streetlight - Cable Engineering - Studies	XXX	XXX
T5134	Streetlight - Cable Engineering - Factory Inspections	XXX	XXX
T5135	Streetlight - Cable Engineering - Drawing Control	XXX	XXX
T5136	Streetlight - Cable Engineering - Construction Support	XXX	XXX
T5137	Streetlight - Cable Engineering - Completion	XXX	XXX
T5138	Streetlight - Cable Engineering - Engineering Management	XXX	XXX
T5139	Streetlight - Equipment Engineering - Electrical Equipment	XXX	XXX
T5141	Streetlight - Survey- LIDAR/Field	XXX	XXX
T5142	Streetlight - Survey- Alignment	XXX	XXX
T5143	Streetlight - Survey- Staking	XXX	XXX
T5144	Streetlight - Survey- Legal Survey / Final Plans	XXX	XXX
T5145	SL-Surv Legal Survey	XXX	XXX
T5151	Streetlight - Engineering - EPC Contract	XXX	XXX
T5211	Streetlight - Clearing - Brushing	XXX	XXX
T5212	Streetlight - Clearing - Brushing Geotech	XXX	XXX
T5213	Streetlight - Clearing - Pole Haul	XXX	XXX
T5221	Streetlight - Access - Roads Temporary	XXX	XXX
T5222	Streetlight - Access - Reclamation	XXX	XXX
T5223	Streetlight- Access - Matting Rental	XXX	XXX
T5224	Streetlight - Access - Matting Lay/Removal	XXX	XXX
T5231	Streetlight - Pad Work - Grading	XXX	XXX
T5241	Streetlight - Construction - Foundations	XXX	XXX
T5242	Streetlight - Construction - Foundations - Other	XXX	XXX
T5251	Streetlight - Construction - U/G Cable	XXX	XXX
T5252	Streetlight - Construction - O/H cable	XXX	XXX
T5261	Streetlight - Construction - Warehousing - Warehousing	XXX	XXX
T5262	Streetlight - Construction - Warehousing - Remote Warehousing	XXX	XXX
T5263	Streetlight - Construction - Warehousing - Asset Recovery	XXX	XXX



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**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T5271	Streetlight - Construction - Temp Facilities	XXX	XXX
T5281	Streetlight - Construction - Health and Safety - Medic	XXX	XXX
T5282	Streetlight - Construction - Health and Safety - Field Support	XXX	XXX
T5283	Streetlight - Construction - Health and Safety - Incident Investigation	XXX	XXX
T5291	Streetlight - Construction - Environmental Mitigation	XXX	XXX
T5311	Streetlight - Construction - Major Equipment Rental - Equipment	XXX	XXX
T5312	Streetlight Construction - Equipment Rental Contractor	XXX	XXX
T5321	Streetlight - Construction - Mobilization / Demobilization - Site Preparation	XXX	XXX
T5322	Streetlight - Construction - Mobilization / Demobilization - Foundations	XXX	XXX
T5323	Streetlight - Construction - Mobilization / Demobilization - Light Pole Installation	XXX	XXX
T5324	Streetlight - Construction - Mobilization / Demobilization - Excavation and Cabling	XXX	XXX
T5331	Streetlight - Construction - Light Fixture Installation - Light Fixture	XXX	XXX
T5332	Streetlight - Construction - Light Fixture Installation - Terminations	XXX	XXX
T5341	Streetlight - Commissioning	XXX	XXX
T5351	Streetlight - Construction - Pole Installation - Steel	XXX	XXX
T5352	Streetlight - Construction - Pole Installation - Concrete	XXX	XXX
T5353	Streetlight - Construction - Pole Installation - Wood	XXX	XXX
T5354	Streetlight - Construction - Pole Installation - others	XXX	XXX
T5361	Streetlight - Construction -EPC Contract	XXX	XXX
T5511	Streetlight - Materials -EPC Contract	XXX	XXX
T5512	SL-Con Found	XXX	XXX
T5513	SL-Con Found Other	XXX	XXX
T5514	SL-Con U/G Cable	XXX	XXX
T5515	SL-Con O/H cable	XXX	XXX
T5516	SL-Con Temp Faciliti	XXX	XXX
T5517	SL-Con Enviro Mitiga	XXX	XXX
T5518	SL-Con L Fix Install	XXX	XXX
T5519	SL-Con L Fix Termina	XXX	XXX



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**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T5520	SL-Con Pole Steel	XXX	XXX
T5521	SL-Con Pole Concrete	XXX	XXX
T5522	SL-Con Pole Wood	XXX	XXX
T5523	SL-Con Pole Other	XXX	XXX
T5711	Streetlights - Dismantle fixtures	XXX	XXX
T5712	Streetlights - Dismantle Poles and arms	XXX	XXX
T5713	Streetlights - Dismantle Cables and Conductors	XXX	XXX
T5714	Streetlights - Dismantle - Land Remediation and Reclamation	XXX	XXX
T5715	Streetlights - Haul	XXX	XXX
T5721	Streetlights - Salvage Streetlights	XXX	XXX
T6111	IT/OT - System Requirements	XXX	XXX
T6112	IT/OT - System Architecture	XXX	XXX
T6113	IT/OT - Software Licensing	XXX	XXX
T6114	IT/OT - Software Subscription	XXX	XXX
T6115	IT/OT - Conversion	XXX	XXX
T6116	IT/OT - Conversion	XXX	XXX
T6121	IT/OT - Engineering EPC Contract	XXX	XXX
T6211	IT/OT - Configuration	XXX	XXX
T6212	IT/OT - Integrations	XXX	XXX
T6213	IT/OT - Infrastructure	XXX	XXX
T6214	IT/OT - Documentation Materials	XXX	XXX
T6221	IT/OT -Construction - EPC Contract	XXX	XXX
T6511	IT/OT - Test Preparation	XXX	XXX
T6512	IT/OT - Test Execution	XXX	XXX
T6611	IT/OT - Cutover	XXX	XXX
T6612	IT/OT - Conversion	XXX	XXX
T6711	IT/OT - Hypercare	XXX	XXX
T6811	IT/OT - Decommissioning	XXX	XXX
T8102	Portfolio Management - Portfolio Feasibility & Planning	XXX	XXX
T8103	Portfolio Management - Portfolio Execution Sequencing	XXX	XXX
T8104	Portfolio Management - Portfolio Management	XXX	XXX
T8105	Portfolio Management - Portfolio Resource Planning	XXX	XXX



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Parameters  
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**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T8106	Portfolio Management - Portfolio Schedule & Financial Performance Monitoring	XXX	XXX
T8107	Portfolio Management - Portfolio Reporting	XXX	XXX
T8108	Portfolio Management - Portfolio Execution Risk Mitigating	XXX	XXX
T8109	Portfolio Management - Coordination Meetings with FEMA and Recipient	XXX	XXX
T8110	Portfolio Management - Portfolio Management Systems Development & Enhancements	XXX	XXX
T8111	Portfolio Management - Portfolio PMO Support	XXX	XXX
T8121	Procurement - Procurement Services	XXX	XXX
T8122	Contracting - Contract Development	XXX	XXX
T8123	Contracting - Contract Administration	XXX	XXX
T8124	Contracting & Procurement - Contracting & Procurement Federal Compliance Support	XXX	XXX
T8131	Health - Health Services Support	XXX	XXX
T8132	Environment Management - Environmental Services Support	XXX	XXX
T8133	Quality - Quality Management System and Services Support	XXX	XXX
T8141	Land - Land Management Services	XXX	XXX
T8142	Permitting - Permit Management Services	XXX	XXX
T8151	Finance - Financial Reporting Support	XXX	XXX
T8152	Finance - Financial Federal Funding Compliance	XXX	XXX
T8153	Accounting - Project Accounting Services	XXX	XXX
T8154	Accounting - Accounts Payable Services	XXX	XXX
T8161	Grant Management - Program Funding Request Formulation Support	XXX	XXX
T8162	Grant Management - Additional FEMA and/or Grantee Documentation Requests	XXX	XXX
T8163	Grant Management - Alternate Project Development Support	XXX	XXX
T8164	Grant Management - Improved Project Development Support	XXX	XXX
T8171	Grant Management - Project Payment & Reimbursement Requests Support	XXX	XXX
T8172	Grant Management - Project Cost Reconciliation Support	XXX	XXX
T8173	Grant Management - Project Inspection Request Support	XXX	XXX
T8174	Grant Management - Cost Overruns Evaluation and Estimation	XXX	XXX
T8175	Grant Management - PW Versions for Cost Adjustments Preparation	XXX	XXX



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Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T8176	Grant Management - Project Documentation Control and Management	XXX	XXX
T8177	Grant Management - Other Program Management/Close-out Activities Support	XXX	XXX
T8211	Engineering - Project Prioritization & Selection	XXX	XXX
T8212	Engineering - Project Site Identification	XXX	XXX
T8213	Engineering - Project Immediate Needs Determination	XXX	XXX
T8214	Engineering - Project Preliminary Cost Estimate	XXX	XXX
T8215	Engineering - Project Data Collection and Dissemination	XXX	XXX
T8216	Engineering - Project Engineering Services	XXX	XXX
T8217	Engineering - Project System Planning and Reliability Studies	XXX	XXX
T8218	Engineering - Engineering PMO Support	XXX	XXX
T8311	Project Formulation - Financial Compliance Reviews Support	XXX	XXX
T8312	Project Formulation - Hazard Mitigation & Other Funding Requests Support	XXX	XXX
T8313	Project Formulation - Project Site Visits	XXX	XXX
T8314	Project Formulation - Project Description and Scope Development	XXX	XXX
T8315	Project Formulation - Project Cost Estimation and Documentation Support	XXX	XXX
T8316	Project Formulation - Alternate Project Request	XXX	XXX
T8317	Project Formulation - Improved Project Request	XXX	XXX
T8318	Project Formulation - Project Worksheet Writing Support	XXX	XXX
T8319	Project Formulation - Project Worksheet Exit Briefing Support	XXX	XXX
T8320	Project Formulation - FEMA-Grantee Meetings and Responses Support	XXX	XXX
T8411	Materials - Materials Management Support	XXX	XXX
T8412	Materials - Warehousing Support	XXX	XXX
T8413	Materials - Logistics Support	XXX	XXX
T8414	Materials - Lands and Facilities	XXX	XXX
T9102	Office Equip Purchase Price	XXX	XXX
T9103	Office Equip Ancillary	XXX	XXX
T9104	Office Equip Installation Costs	XXX	XXX
T9141	Office Equip Dismantle Costs	XXX	XXX
T9146	Office Equip Salvage	XXX	XXX



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Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T9152	Transporation Equip Purchase Price	XXX	XXX
T9153	Transporation Equip Ancillary Equipment	XXX	XXX
T9154	Transporation Equip Installation Costs	XXX	XXX
T9181	Transporation Equip Dismantle Costs	XXX	XXX
T9186	Transporation Equip Salvage	XXX	XXX
T9202	Store Equip Purchase Price	XXX	XXX
T9203	Store Equip Ancillary Equipment	XXX	XXX
T9204	Store Equip Installation Costs	XXX	XXX
T9241	Store Equip Dismantle Costs	XXX	XXX
T9246	Store Equip Salvage	XXX	XXX
T9252	Tools Equipment Purchase Price	XXX	XXX
T9253	Tools Equipment Ancillary Equipment	XXX	XXX
T9254	Tools Equipment Installation Costs	XXX	XXX
T9281	Tools Equipment Dismantle Costs	XXX	XXX
T9286	Tools Equipment Salvage	XXX	XXX
T9302	Power Equipment Purchase Price	XXX	XXX
T9303	Power Equipment Ancillary Equipment	XXX	XXX
T9304	Power Equipment Installation Costs	XXX	XXX
T9341	Power Equipment Dismantle Costs	XXX	XXX
T9345	Power Equipment Salvage	XXX	XXX
T9351	Communication Equipment Purchase Price	XXX	XXX
T9352	Communication Equipment Ancillary Equipment	XXX	XXX
T9353	Communication Equipment Installation Costs	XXX	XXX
T9381	Communication Equipment Dismantle Costs	XXX	XXX
T9386	Communication Equipment Salvage	XXX	XXX
T9411	Buildings - Geotech Engineering	XXX	XXX
T9421	Buildings - Civil Engineering - Foundations	XXX	XXX
T9422	Buildings - Civil Engineering - Access Roads	XXX	XXX
T9423	Buildings - Civil Engineering - Grading	XXX	XXX
T9424	Buildings - Civil Engineering - Construction Support	XXX	XXX
T9425	Buildings - Civil Engineering - Completion	XXX	XXX
T9426	Buildings - Civil Engineering - Engineering Management	XXX	XXX



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Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T9431	Buildings - Structural Engineering	XXX	XXX
T9432	Buildings - Structural Engineering - Construction Support	XXX	XXX
T9433	Buildings - Structural Engineering - Completion	XXX	XXX
T9434	Buildings - Structural Engineering - Engineering Management	XXX	XXX
T9441	Buildings - Electromech Engineering	XXX	XXX
T9442	Buildings - Electromech Engineering - Construction Support	XXX	XXX
T9443	Buildings - Electromech Engineering - Completion	XXX	XXX
T9444	Buildings - Electromech Engineering - Engineering Management	XXX	XXX
T9451	Buildings - Data/Telecom/IT Engineering - Network and Circuit Design	XXX	XXX
T9452	Buildings - Data/Telecom/IT Engineering - Construction Support	XXX	XXX
T9453	Buildings - Data/Telecom/IT Engineering - Completion	XXX	XXX
T9454	Buildings - Data/Telecom/IT Engineering - Engineering Management	XXX	XXX
T9461	Buildings - Survey - Topographic	XXX	XXX
T9462	Buildings - Survey - Staking Site Grading	XXX	XXX
T9463	Buildings - Survey - Staking Foundations	XXX	XXX
T9464	Buildings - Survey - Civil Volume Measurement	XXX	XXX
T9465	Buildings - Survey - Legal Survey / Final Plans	XXX	XXX
T9466	Bldg-Surv Legal Surv	XXX	XXX
T9471	Buildings - Engineering - EPC Contract	XXX	XXX
T9472	Building - Architectural - A&E Contract	XXX	XXX
T9481	Buildings - Clearing - Brushing	XXX	XXX
T9482	Buildings - Clearing - Brushing Geotech	XXX	XXX
T9483	Buildings - Clearing - Haul	XXX	XXX
T9491	Buildings - Access - Roads	XXX	XXX
T9492	Buildings - Access - Roads Maintenance	XXX	XXX
T9493	Buildings - Access - Roads Reclamation	XXX	XXX
T9494	Buildings - Access - Matting Rental	XXX	XXX
T9495	Buildings - Access - Matting Lay/Removal	XXX	XXX
T9501	Buildings - Pad Work	XXX	XXX
T9502	Buildings - Pad Work - Insulating Gravel	XXX	XXX
T9503	Buildings - Pad Work - Borrow Pits	XXX	XXX



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**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T9511	Buildings - Construction - Foundations - Screw Pile	XXX	XXX
T9512	Buildings - Construction - Foundations - H-Pile	XXX	XXX
T9513	Buildings - Construction - Foundations - Pipe Pile	XXX	XXX
T9514	Buildings - Construction - Foundations - Caissons	XXX	XXX
T9515	Buildings - Construction - Foundations - Other	XXX	XXX
T9521	Buildings - Construction - Building Structure	XXX	XXX
T9522	Buildings - Construction - Buildings Suerstructure	XXX	XXX
T9523	Buildings - Construction - Buildings Envelope	XXX	XXX
T9524	Buildings - Construction - Buildings Electrcials and Mechanicals fit	XXX	XXX
T9525	Buildings - Construction - Buildings Plumbing	XXX	XXX
T9526	Buildings - Construction - Buildings Fire and safety	XXX	XXX
T9527	Buildings - Construction - Buildings IT/Data/Telephony/Meeting Technology	XXX	XXX
T9528	Buildings - Construction - Buildings Interiors/décor	XXX	XXX
T9529	Buildings - Construction - Furniture systems	XXX	XXX
T9531	Buildings - Construction - Temporary Site Facilities	XXX	XXX
T9532	Buildings - Construction - Fencing	XXX	XXX
T9541	Buildings - Construction - Health and Safety - Medic	XXX	XXX
T9542	Buildings - Construction - Health and Safety - Field Support	XXX	XXX
T9543	Buildings - Construction - Health and Safety - Incident Investigation	XXX	XXX
T9551	Buildings - Commissioning	XXX	XXX
T9561	Buildings - Construction EPC Contract	XXX	XXX
T9562	Bldg-Con Fnd Screw P	XXX	XXX
T9563	Bldg-Con Fnd H-Pile	XXX	XXX
T9564	Bldg-Con Fnd Pipe Pi	XXX	XXX
T9565	Bldg-Con Fnd Caisson	XXX	XXX
T9566	Bldg-Con Fnd Other	XXX	XXX
T9571	Buildings - Materials EPC Contract	XXX	XXX
T9572	Bldg-Con Structure	XXX	XXX
T9573	Bldg-Con Suerstructu	XXX	XXX
T9574	Bldg-Con Envelope	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T9575	Bldg-Con Elect & Mec	XXX	XXX
T9576	Bldg-Con Plumbing	XXX	XXX
T9577	Bldg-Con Fire & Safe	XXX	XXX
T9578	Bldg-Con Meeting Tec	XXX	XXX
T9579	Bldg-Con Interiors	XXX	XXX
T9580	Bldg-Con Furniture	XXX	XXX
T9581	Buildings - Dismantle Electro-mech Equipment	XXX	XXX
T9582	Buildings - Dismantle safety, Fire and Security Equipment	XXX	XXX
T9583	Buildings - Dismantle Structure and Envelope	XXX	XXX
T9584	Bldg-ConTemp Site Fa	XXX	XXX
T9585	Bldg-Con Fencing	XXX	XXX
T9591	Buildings - Salvage	XXX	XXX

**Account: 03-1073 Construction Work In Progress - Undistributed Expenditures**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
10735	Overhead- OCIP Expenditure	XXX	XXX
39400	General- Tool, Shop & Garage Equip	000	000
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
92100	Off Supp General	XXX	XXX
92200	Adm. Exp Transferred Cr	XXX	XXX
92400	Property Insurance	XXX	XXX
92600	Employee Pensions & Benefits Other Than Reg Employ	XXX	XXX
93020	Non reimbursable Linemen School Expenses	XXX	XXX

**Account: 03-1075 Project Accounting Clearing**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
13161	BPPR PAGADURIA 021-835357	000	000
37300	Distribution- St. Lighting & Signal Syst	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
39400	General- Tool, Shop & Garage Equip	000	000
56108	Reliability planning and standards development services.	000	000
92000	Adm. & Gen Sal Officers & Executive	000	000
FL184	18474 Fleet Pool Costs	XXX	XXX

**Account: 03-1085 Depreciation - Transmission Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-1086 Depreciation - Distribution Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-1087 Depreciation - General Plants**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-1088 Depreciation - Transmission & Distribution**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
39400	General- Tool, Shop & Garage Equip	000	000

**Account: 03-1099 RWIP - T&D**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11301	Removal Cost	000	000
11302	Salvage Value	000	000
36200	Distribution- Station Equipment	000	000
92800	Regulatory commission expenses	000	000
E7102	Trasmission Line (230kv) - Debris Removal & Hauling	XXX	XXX
E7112	Trasmission Line (115kv) - Debris Removal & Hauling	XXX	XXX
E7122	Trasmission Line (38kv) - Debris Removal & Hauling	XXX	XXX
E7202	Distribution Line - Debris Removal & Hauling	XXX	XXX
E7302	Substations - Debris Removal & Hauling	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
E7402	Telecom - Debris Removal & Hauling	XXX	XXX
E7502	Streetlight - Debris Removal and Hauling	XXX	XXX
E7602	IT/OT - Debris Removal and Hauling	XXX	XXX
E7902	Buildings - Debris Removal and Hauling	XXX	XXX

**Account: 03-1311 Cash In Bank-General funds**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
13151	BPPR 021-835365	000	000
13153	BPPR 203-26062	000	000
13154	BPPR (PONCE) 203-834253	000	000
13156	ORIENTAL (BBVA) 1030000014	000	000
13157	Oriental (BBVA) 470-132000-2523	000	000
13159	FIRST BANK 09-8500527	000	000
13160	Scotiabank(RG Premier) 902003367	000	000
13161	BPPR PAGADURIA 021-835357	000	000
13162	CITIBANK 400015-015	000	000
13164	SANTANDER -1 007-90701-9	000	000
13168	BPPR 021-835365 - Partidas de Conciliación	000	000
13169	BPPR 021-203-26062 - Partidas de Conciliación	000	000
13171	BPPR (PONCE) 203-834253 - Partidas de Conciliación	000	000
13173	Oriental (BBVA) 1030000014 - Partidas de Conciliación	000	000
13176	FIRST BANK 09-8500527 - Partidas de Conciliación	000	000
13179	CITIBANK 400015-015 Partidas de Conciliación	000	000
13189	CITIBANK 400015-147 - Zero Balance	000	000
13190	Oriental (BBVA) 04701320002526 Self Appropriation Sinking Fund - Cash	000	000
13191	Oriental (BBVA) 04701320002526 Self Appropriation Sinking Fund - Partidas	000	000
13192	Oriental (BBVA) 04701324006930 Call Center - Cash	000	000
13193	Oriental (BBVA) 04701324006930 Call Center - Partida	000	000
13198	BPPR 030-817870 Depósitos Electrónicos- Cash	000	000
13199	BPPR 030-817870 Depósitos Electrónicos- Partida	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13250	Citibank 0400015-228	000	000
13253	BPPR 030-013933 Pagos Corporativos ZBA	000	000
13254	BPPR 030-013941 Pagos Gubernamentales ZBA	000	000
13262	BPPR 030-083540 Huracán Maria-FEMA 4339-DR-PR	000	000
13265	BPPR #030-139007 PREPA PAYROLL-OUTSOURCED	000	000
13266	First Bank #0108502284 Front-End Transaction Fee Variable	000	000
13267	First Bank #0108502295 Front-End Transaction Fee Fixed	000	000
13268	First Bank #0108502350 Operating Account	000	000
13269	First Bank #0108502361 Non Federally Funded Capital Account	000	000
13270	First Bank #0108502372 Outage Events Reserve Account	000	000
13271	First Bank #0108502383 Generation Expenditure - Purchase Power Account	000	000
13272	First Bank #0108502394 Generation Expenditure - Fuel Account	000	000
13273	First Bank #0108502405 Contingency Reserve Account	000	000
13274	First Bank #0105034468 Federally Funded Capital Account	000	000
13279	First Bank-0108502515 GenCo Expenditures Acct.	000	000

**Account: 03-1352 Working Funds-Petty Cash**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-1421 Accounts Receivable - Power Consumers**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14201	General	000	000
14202	Payment Arrangements	000	000
14203	Dispute	000	000
14204	Pending Bankruptcy	000	000
14210	Suspense/Unidentified Payments	000	000

**Account: 03-1422 Accounts Receivable - Government & Major Accts.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14202	Payment Arrangements	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14203	Dispute	000	000
14210	Suspense/Unidentified Payments	000	000
14220	Government & Major Accts - General	000	000
14223	Public Lighting Counteraccount	000	000
14227	Six Percent Municipal Tax	000	000
14232	Energy Supplier Regulatory Charge	000	000

**Account: 03-1424 Accounts Receivable - Power Consumers - Unbilled General**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-1427 Under/Over Billed Adjustment**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14484	Under/Over Billed Adjustment - Fuel Oil Cost	000	000
14485	Under/Over Billed Adjustment - Purchased Power Cost	000	000
14486	Under/Over Billed Adjustment - CILT	000	000
14487	Under/Over Billed Adjustment - Subsidies	000	000

**Account: 03-1431 Miscellaneous Accts. Rec. - Billed**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14308	Other Work in Progress / Non Government	000	000
14309	Other Work in Progress / Government	000	000
14313	Billed- Aid for Construction/Non Government	000	000
14315	Billed- Aid for Construction/Government	000	000

**Account: 03-1432 Misc. Accts. Rec. - Government Accts.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14330	Municipal Government	000	000

**Account: 03-1435 Misc. Accts. Rec. - Other**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14201	General	000	000
14203	Dispute	000	000
14211	3rd Party work Receivable	000	000
14353	Employee Advance - Receivable	000	000
14353	Employee Advance - Receivable	XXX	XXX
14392	Other Equipment Billed Employees	000	000
14393	Misc Acct. Rec. Other Scrap	000	000
14394	Theft of Funds	000	000
14397	Interagency Agreement- Employees assigned to Government Dependencies	000	000
14398	Lease of Utility Property	000	000
14451	Servicing Fee/3rd Party attachments	000	000
SS930	SS930 Miscellaneous general expenses	XXX	XXX

**Account: 03-1436 Misc. Accts. Rec. - Operating**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14441	Fuel Supplier Storage & Handling	000	000

**Account: 03-1441 Provision For Uncollectible Accts.- General Client**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-1541 Material and Supplies-District Warehouses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
15400	Inventario Almacen General Palo Seco	XXX	XXX
15405	District Warehouses	XXX	XXX

**Account: 03-1542 Supplies Pending Final Disposition**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
15448	Determ of Obsolesc-All Wareh Cr	XXX	XXX

**Account: 03-1631 Stores Expenses Undistributed**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
16307	Store Exp Undistributed-General Stores	XXX	XXX
16330	Discount on Purchases CR	XXX	XXX

**Account: 03-1632 Stock Control Price Variance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-1651 Insurance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
16510	Insurance - General	000	000

**Account: 03-1652 Payroll Related**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 03-1654 Other Prepayments**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
16540	Volume of Business	000	000

**Account: 03-1655 Fringe Absence**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 03-1711 Interest Receivable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17148	Int. Rec.-Polen Capital	000	000

**Account: 03-1760 Hurricane Fiona**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX

**Account: 03-1843 Garage Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18474	Miscellaneous Garage Expense	XXX	XXX

**Account: 03-1845 Miscellaneous Services**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
18529	CC&B - A/R Transfers Clearing Account	000	000

**Account: 03-1865 Suspense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-1899 Capital Budget**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
99999	Temporary clean up	XXX	XXX

**Account: 03-2110 Unearned Revenue - TPA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
25000	TPA-Aeronet	000	000
25001	TPA-Cosotnet Inc	000	000
25002	TPA-Critical Hub	000	000
25003	TPA-DM Wireless	000	000
25004	TPA-HUB Advance	000	000
25005	TPA-Liberty Communications	000	000
25006	TPA-Liberty Mobile	000	000
25007	TPA-Neptunomedia	000	000
25008	TPA-Netware Equipment Corp.	000	000
25009	TPA-Osnet Wireless	000	000
25010	TPA-PRTC Claro	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
25011	TPA-WorldNet	000	000

**Account: 03-2191 Other Margins & Equities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
21900	Unappropriated Net Revenues	000	000

**Account: 03-2192 Equity Contribution from Commonwealth**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-2282 Accrual For Injuries & Damages Claims**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22851	Inj & Damges Risk Manag Office	000	000

**Account: 03-2283 Pensions & Benefits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	XXX	XXX
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	000	000
22834	Health Plan Contributions - Author	XXX	XXX
22834	Health Plan Contributions - Author	000	000
22865	401(k) PR After-Tax	000	000
22866	401(k) PR Loan	000	000
22867	EE - 401(k)	XXX	XXX
22867	EE - 401(k)	000	000
22868	EE - Pension	000	000
22869	ER ¿ 401(k) Match	000	000
22869	ER ¿ 401(k) Match	XXX	XXX
22870	IBEW Pension	000	000

**Account: 03-2321 Accounts Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23200	Vouchered	000	000
23201	A/P Clearing Account for EMPAC	000	000
23203	A/P Clearing Account for CC&B	000	000
23205	Vouchered - Constr	000	000
23206	Accounts Payable Vouchered General - Oracle A/P	000	000
23207	Accounts Payable Vouchered Construction - Oracle A/P	000	000
23215	Unvouchered Fuel	000	000
23225	Unvouchered PO Clearing	000	000
23235	Purchased Power-Ecoelectrica, AES y Energia Renovable	000	000
23237	Account Payable	000	000
23238	Programa Somos Luces	XXX	XXX
23238	Programa Somos Luces	000	000

**Account: 03-2341 Payable - S.C.I.S**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-2351 Customers' Deposits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23537	Active Customer Deposits	000	000
23540	Customer's Overpayments	000	000

**Account: 03-2401 OMA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24170	Labor Intercompany - Do not use	000	000
24171	Labor/Non Labor Intercompany	000	000
24172	Service Account Cash Transfer 01/03	000	000
24173	Fuel Payments	000	000

**Account: 03-2402 ServCo/GRIDCO Intercompany**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

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Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
24171	Labor/Non Labor Intercompany	000	000
24242	Accrued Bonus - Debit	XXX	XXX

**Account: 03-2403 LUMA ManagCo Intercompany**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
22871	Accrued Shadow Payroll Taxes	000	000

**Account: 03-2411 Payroll Tax Collections**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22871	Accrued Shadow Payroll Taxes	000	000
24125	Federal Withholding	XXX	XXX
24125	Federal Withholding	000	000
24126	State Withholding (Resident)	000	000
24127	State Withholding (Work)	XXX	XXX
24128	Additional Medicare Tax	000	000
24128	Additional Medicare Tax	XXX	XXX
24129	FUI (ER)	XXX	XXX
24130	OASDI	XXX	XXX
24131	SUI (ER)	XXX	XXX

**Account: 03-2412 Other Tax Collections Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24150	Withholding Suppliers Act 143C	000	000

**Account: 03-2422 Accrued Payroll**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24219	CHAUFFEURS SOC SEC CONTRIB-AUTHORITY	000	000
24219	CHAUFFEURS SOC SEC CONTRIB-AUTHORITY	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

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Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24224	Paym Employers Contribut	000	000
24224	Paym Employers Contribut	XXX	XXX
24225	CHAUFFEURS SOC SEC CONTRIB-EMPLOYEE	XXX	XXX
24241	Christm Bon Reg Emp - LVID	XXX	XXX
24242	Accrued Bonus - Debit	000	000
24242	Accrued Bonus - Debit	XXX	XXX
24249	Clearing A/C - Labor Payroll Accruals - PREPA	XXX	XXX
24249	Clearing A/C - Labor Payroll Accruals - PREPA	000	000

**Account: 03-2423 Accrued Vacations & Holidays**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
24257	Annual Leave - Regular Emp	XXX	XXX
24258	Sick Leave - Regular Emp	XXX	XXX

**Account: 03-2425 Other Current & Accrued Liabilities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24276	Retention On Contract Work - Oracle A/P	000	000
24295	Water Consumption	000	000
24313	Withholding Order (Support)	000	000

**Account: 03-2426 Accrued Liabilities - Clearing A/C**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
22867	EE - 401(k)	000	000
23208	Accounts Payable - Credit Card	000	000
24125	Federal Withholding	000	000
24150	Withholding Suppliers Act 143C	000	000
24224	Paym Employers Contribut	000	000
24230	Unpaid Salaries - Author	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24230	Unpaid Salaries - Author	XXX	XXX
24234	Unp Fringe Ben - Author	000	000
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX

**Account: 03-2531 Other Deferred Credits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
25300	Aid for Construction-Specific Projects	000	000
25319	Aid for Construction-Gen Projects	000	000

**Account: 03-4001 Electric Sales-Billed**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40003	Industrial	000	000

**Account: 03-4003 Electric Sales-UnBilled Monthly**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000

**Account: 03-4004 Unrecovered - Fuel Oil Cost**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-4005 Electric Sales-Unrecoverable Purchase Power Cost**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-4006 Sales-Counter Account**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
40051	Resident Condominium Emergency Plant	000	000
40052	Loss Of Accounts Receivable From Law 272	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

**Account: 03-4014 Other Power Supply Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
55500	Other Power Supply Expenses-Purchase Power	XXX	XXX

**Account: 03-4015 Transmission Operation Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
56000	Transm Sup & Eng	XXX	XXX
56104	Scheduling, system control and dispatch services.	XXX	XXX
56105	Reliability planning and standards development.	XXX	XXX
56200	Transm Station Exp	XXX	XXX
56800	Transm Maint Supervision & Engineering	XXX	XXX
56903	Maintenance of communication equipment	XXX	XXX
57100	Maintenance of overhead lines	XXX	XXX
58000	Dist Sup & Eng	XXX	XXX
58500	Dist Street Ligh & Sign Syst	XXX	XXX
SS920	SS920 Administrative and general salaries	XXX	XXX

**Account: 03-4016 Distribution Operation Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
56000	Transm Sup & Eng	XXX	XXX
56104	Scheduling, system control and dispatch services.	XXX	XXX
56200	Transm Station Exp	XXX	XXX
58300	Dist Overhead Lines	XXX	XXX
58600	Dist Meter - Removing & Ressetting	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
58802	Misc. Dist Sec/Valuables Transp.	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
SS920	SS920 Administrative and general salaries	XXX	XXX

**Account: 03-4017 Customer Accts. Operation Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
90500	Misc. Cust Accounts	XXX	XXX
90501	Misc. Cust Acct Sec/Valuables Transp	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

**Account: 03-4019 Admin & General Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
17760	Professional Services	XXX	XXX
56000	Transm Sup & Eng	XXX	XXX
56101	Load dispatch-Reliability.	XXX	XXX
58000	Dist Sup & Eng	XXX	XXX
58600	Dist Meter - Removing & Ressetting	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
92001	Adm. & Gen Sal Regular & Tempor	XXX	XXX
92100	Off Supp General	XXX	XXX
92107	Bank Service Charges - BPPR	XXX	XXX
92108	Bank Service Charges - Oriental	XXX	XXX
92112	Bank Service Charges - Santander	XXX	XXX
93000	Miscellaneous General Div. Expenses	XXX	XXX
93004	Miscellaneous Transp. General Sec/Valuables Tr	XXX	XXX
93013	Miscellaneous General Other	XXX	XXX
93028	Adiestramiento e Incentivos-Dir. Recursos Humanos	XXX	XXX
93103	Rents Other	XXX	XXX
93105	Renta -Servicios Administrativos	XXX	XXX
SS920	SS920 Administrative and general salaries	XXX	XXX
SS924	SS924 Property insurance	XXX	XXX

**Account: 03-4024 Transmission Maintenance Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
67000	Transm. Station Equipment	XXX	XXX
67101	Transm. Overh Other Exp	XXX	XXX

**Account: 03-4025 Distribution Maintenance Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
69300	Dist. Overh Ln. Tree Trimming	XXX	XXX
69800	Misc. Distribution	XXX	XXX
69801	Misc. Distribution Spill Anal & Disp Cont	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
69802	Misc. Distribution Non Toxic Mat Remov & Disp.	XXX	XXX

**Account: 03-4029 Duplicate Charges-Credit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
92900	Duplicate Charges - Cr	XXX	XXX

**Account: 03-4035 Depreciation-Transmission Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-4036 Depreciation-Distribution Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-4037 Depreciation-General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-4038 Amortization Leasehold Improv.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-4042 Purchase Power Renewal**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
54710	Solar Power	XXX	XXX
54711	Wind Power	XXX	XXX
54713	Landfill Gas	XXX	XXX
54715	Net Metering (Customer 75%)	XXX	XXX

**Account: 03-4043 Electric Sales - Unrecovered - CILT**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

**Account: 03-4044 Electric Sales - Unrecovered - Subsidies**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-4081 Contribution To Municipalities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
71000	Cont In Lieu of Taxes 6% Law 4, 1981	000	000

**Account: 03-4082 Retention To Cover Gov. Debts**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
71101	Fuel Adjustment Subsidy Res Client Law 83 5-2-1941	000	000
71102	Hotels Subsidy - Law 101 7-9-85	000	000
71119	Public Lighting Subsidy-Law 4	000	000
71120	Life Preserving Equipment	000	000
71121	Non Profit Organizations	000	000
71122	Common Aqueduct	000	000
71123	Downtown Business 10%	000	000
71124	Common Area (Cond.)	000	000
71125	Residential Fixed Rate (RFR)	000	000
71126	General Agricultural Service (GAS)	000	000
71127	Residential Public Housing (RH3)	000	000
71128	Lifeline Residential Service (LRS)	000	000
71129	Law 143 - 2018	000	000

**Account: 03-4101 Electric Sales-Billed-Power Consumer**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000
40010	Lifes Preserving Equipment Law 52 7-19-1998	000	000
40015	10% Discount Direct Deposit-Residential Clients Auto Pay	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
	(Resolucion Junta Gobierno)		
40020	Credit to Net Metering	000	000
40022	Electric Sales Billed - Net Metering - Non Help to Humans	000	000

**Account: 03-4102 Electric Sales-Billed-Government**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000
40018	PRASA Preferential Rate	000	000
40020	Credit to Net Metering	000	000
40023	Public Lightning Sales Contra Account	000	000

**Account: 03-4103 Electric Sales Billed - Power Consumers-Provisional Rate**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40003	Industrial	000	000
40004	Public Lighting	000	000
40006	Agricultural	000	000

**Account: 03-4104 Electric Sales Billed - Government-Provisional Rate**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40001	Residential	000	000
40002	Commercial	000	000
40004	Public Lighting	000	000
40005	Other Sales Public Authority	000	000
40006	Agricultural	000	000

**Account: 03-4105 Electric Sales Billed - Power Consumers-CILT Municipalities**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40004	Public Lighting	000	000

**Account: 03-4192 Interest Income- General**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-4212 Gain On Disposition Of Assets - Net**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 03-4213 Miscellaneous Non-Operating Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
42101	Scrap Sales	000	000
42198	Misc Income From PrepaNet	000	000
42200	Misc Non-Operating Inc	000	000
42201	Other Miscellaneous	000	000

**Account: 03-4265 Miscellaneous Income Deductions**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
72000	Previous Yr Operating Adj	000	000
72001	Miscellaneous Current Year Adj	XXX	XXX
72007	Loss Due to Non Located Funds	000	000
72008	Cash Over and Under	000	000
72009	Loss from Counterfeit and Theft	000	000
72011	Other Losses-CC&B	XXX	XXX
72011	Other Losses-CC&B	000	000
72012	Loss from Law 3 and Other	000	000
72013	Losses Due to Law 17-2019	000	000

**Account: 03-4431 COVID-19-Federal Grants Operating Revenues**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

**Account: 03-4441 COVID-19-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44213	PW0004- PREPA Emergency Protective Measures COVID-19	XXX	XXX

**Account: 03-4450 TBA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 03-4511 Other Operating Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
45100	Late Payment Charge	000	000
45101	Misc. Svce. Revenue	000	000
45105	Administrative Penalty for Irregular Energy Consumption	000	000
45106	Administrative Expenses for Irregular Energy Consumption	000	000
45108	Other Operating Income - PREB Regulatory Charge to Energy Providers	000	000

**Account: 03-4701 Contributed Capital-Cash Contrib.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
94000	Contrib-Aid For Constr-Spec Proj	000	000

**Account: 03-5003 Transmission & Distribution Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
10520	Other Prod Plt Held for Sale	XXX	XXX
10701	Undistributed Overhead General	XXX	XXX
10710	Overhead Major Projects	XXX	XXX
11030	Trans & Distribution - Land & Land Rights	XXX	XXX
14227	Six Percent Municipal Tax	XXX	XXX
18474	Miscellaneous Garage Expense	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	000	000
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	XXX	XXX
22834	Health Plan Contributions - Author	XXX	XXX
22834	Health Plan Contributions - Author	000	000
23206	Accounts Payable Vouchered General - Oracle A/P	000	000
23206	Accounts Payable Vouchered General - Oracle A/P	XXX	XXX
24238	Christm Bon Reg Emp - Author	XXX	XXX
24242	Accrued Bonus - Debit	XXX	XXX
24257	Annual Leave - Regular Emp	XXX	XXX
24258	Sick Leave - Regular Emp	XXX	XXX
24287	Auditing Services	XXX	XXX
24291	Medical Services	XXX	XXX
39800	General- Miscellaneous Equip	XXX	XXX
43103	Int Bank Charges Fees	XXX	XXX
50031	Operations expenses	XXX	XXX
50103	Gas Fuel Adjustment	XXX	XXX
56000	Transm Sup & Eng	XXX	XXX
56101	Load dispatch-Reliability.	XXX	XXX
56102	Load dispatch-Monitor and operate transmission system.	XXX	XXX
56103	Load dispatch-Transmission service and scheduling.	XXX	XXX
56104	Scheduling, system control and dispatch services.	XXX	XXX
56105	Reliability planning and standards development.	XXX	XXX
56106	Transmission service studies.	XXX	XXX
56107	Generation interconnection studies.	XXX	XXX
56108	Reliability planning and standards development services.	XXX	XXX
56200	Transm Station Exp	XXX	XXX
56300	Transm Overhead Lines	XXX	XXX
56400	Transm Underground Ln Exp	XXX	XXX
56500	Transm of electricity by others	XXX	XXX
56600	Misc Transmission Exp	XXX	XXX
56700	Transmission Rents	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
56800	Transm Maint Supervision & Engineering	XXX	XXX
56900	Maintenance of structures	XXX	XXX
56901	Maintenance of computer hardware	XXX	XXX
56902	Maintenance of computer software	XXX	XXX
56903	Maintenance of communication equipment	XXX	XXX
56904	Maintenance of miscellaneous regional transmission plant.	XXX	XXX
57000	Maintenance of station equipment	XXX	XXX
57100	Maintenance of overhead lines	XXX	XXX
57100	Maintenance of overhead lines	000	000
57200	Maintenance of underground lines	XXX	XXX
57300	Maintenance of miscellaneous transmission plant	XXX	XXX
58000	Dist Sup & Eng	XXX	XXX
58100	Dist Load Dispatching	XXX	XXX
58200	Dist Station Expenses	XXX	XXX
58300	Dist Overhead Lines	XXX	XXX
58400	Dist Underground Lines	XXX	XXX
58500	Dist Street Ligh & Sign Syst	XXX	XXX
58600	Dist Meter - Removing & Ressetting	XXX	XXX
58700	Dist Customer Installations	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
58802	Misc. Dist Sec/Valuables Transp.	XXX	XXX
58900	Distribution Rents	XXX	XXX
59000	Maintenance supervision and engineering	XXX	XXX
59100	Maintenance of structures	XXX	XXX
59200	Maintenance of station equipment	XXX	XXX
59300	Maintenance of overhead lines	XXX	XXX
59400	Maintenance of underground lines	XXX	XXX
59500	Maintenance of line transformers	XXX	XXX
59600	Maintenance of street lighting and signal systems	XXX	XXX
59700	Maintenance of meters	XXX	XXX
59800	Maintenance of miscellaneous distribution plant	XXX	XXX
90100	Cust. Accts Supervision	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
90200	Meter Reading Urban Zone	XXX	XXX
90300	Cust. Rec & Coll-Cust Records	XXX	XXX
90400	Uncollectible Accounts	XXX	XXX
90500	Misc. Cust Accounts	XXX	XXX
90502	Customer Accounts Operation Expenses	XXX	XXX
90700	Customer Service Supervision	XXX	XXX
90800	Customer Assistance Expenses	XXX	XXX
90900	Customer Informational & Instructional Advertising Expense	XXX	XXX
91000	Misc Customer Service & Informational Expense	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	000	000
92001	Adm. & Gen Sal Regular & Tempor	XXX	XXX
92002	Adm. & Gen Sal Contract Employe	XXX	XXX
92100	Off Supp General	XXX	XXX
92200	Adm. Exp Transferred Cr	XXX	XXX
92300	Outside Svces. Employed Consulting Engine	XXX	XXX
92321	Adm & Gen Exp - Operator Costs	XXX	XXX
92322	Adm & Gen Exp - Operator Costs-GridCo	XXX	XXX
92400	Property Insurance	XXX	XXX
92500	Injuries & Damages Salaries & Wages Claims	XXX	XXX
92600	Employee Pensions & Benefits Other Than Reg Employ	XXX	XXX
92700	Franchise requirements	XXX	XXX
92800	Regulatory commission expenses	XXX	XXX
92900	Duplicate Charges - Cr	XXX	XXX
93000	Miscellaneous General Div. Expenses	XXX	XXX
93005	Miscellaneous General Exhibitions & Parades	XXX	XXX
93011	Miscellaneous General Training & Motivational	XXX	XXX
93013	Miscellaneous General Other	XXX	XXX
93100	Rental of Copier Machines	XXX	XXX
93105	Renta -Servicios Administrativos	XXX	XXX
93400	Other Pay	XXX	XXX
93500	General Plant Structures & Impr	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
94000	Contrib-Aid For Constr-Spec Proj	XXX	XXX
99998	ServCo - Non-reimbursable expenses	XXX	XXX
E7205	Distribution Line - Project Management Support	XXX	XXX
FL184	18474 Fleet Pool Costs	XXX	XXX
OH920	OH Admin & Salar	XXX	XXX
OH921	OH Office supplies and expenses	XXX	XXX
OH922	OH Administrative expenses transferred Credit	XXX	XXX
OH923	OH Outside services employed	XXX	XXX
OH924	OH Property insurance	XXX	XXX
OH925	OH Injuries and damages	XXX	XXX
OH926	OH Employee pensions and benefits	XXX	XXX
OH927	OH Franchise requirements	XXX	XXX
OH928	OH Regulatory commission expenses	XXX	XXX
OH929	OH Duplicate charges Credit	XXX	XXX
OH930	OH Miscellaneous general expenses	XXX	XXX
OH931	OH Rents	XXX	XXX
OM001	O&M Project Costs	XXX	XXX
SS539	SS539 Misc Hydrau Pwr Gen Exp	XXX	XXX
SS546	SS546 Gas Sup & Eng	XXX	XXX
SS548	SS548 Gas Generation Expenses	XXX	XXX
SS549	SS549 Misc Gas Expenses	XXX	XXX
SS920	SS920 Administrative and general salaries	XXX	XXX
SS921	SS921 Office supplies and expenses	XXX	XXX
SS922	SS922 Administrative expenses transferred, Credit	XXX	XXX
SS923	SS923 Outside services employed	XXX	XXX
SS924	SS924 Property insurance	XXX	XXX
SS925	SS925 Injuries and damages	XXX	XXX
SS930	SS930 Miscellaneous general expenses	XXX	XXX
SS931	SS931 Rents	XXX	XXX
T0223	PM - Execution	XXX	XXX
T0257	Commissioning Supervision	XXX	XXX
T1282	TLine - Construction - Health and Safety - Field Support	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T3411	Sub - Commissioning - Pre-Commissioning	XXX	XXX
T6213	IT/OT - Infrastructure	XXX	XXX

**Account: 03-5400 O&M Third Party Costs**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
56000	Transm Sup & Eng	XXX	XXX
58000	Dist Sup & Eng	XXX	XXX
RD100	Cost - Distribution Projects	XXX	XXX
RD999	Recovery - Distribution Projects	XXX	XXX
RT100	Cost - Transmission Project	XXX	XXX
RT999	Recovery - Transmission Projects	XXX	XXX

**Account: 03-5401 O&M Third Party Recover**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
56000	Transm Sup & Eng	XXX	XXX
58000	Dist Sup & Eng	XXX	XXX
RD999	Recovery - Distribution Projects	XXX	XXX
RT999	Recovery - Transmission Projects	XXX	XXX

**Account: 03-5500 Unplanned Occurances**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
56000	Transm Sup & Eng	XXX	XXX
59000	Maintenance supervision and engineering	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
93000	Miscellaneous General Div. Expenses	XXX	XXX

**Account: 03-5501 Interim Costs**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX

**Account: 03-5502 Tittle III Costs**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX

**Account: 03-6003 Transmission & Distribution Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
50031	Operations expenses	XXX	XXX
56000	Transm Sup & Eng	XXX	XXX
56101	Load dispatch-Reliability.	XXX	XXX
56104	Scheduling, system control and dispatch services.	XXX	XXX
56105	Reliability planning and standards development.	XXX	XXX
56106	Transmission service studies.	XXX	XXX
56108	Reliability planning and standards development services.	XXX	XXX
56200	Transm Station Exp	XXX	XXX
56300	Transm Overhead Lines	XXX	XXX
56400	Transm Underground Ln Exp	XXX	XXX
56500	Transm of electricity by others	XXX	XXX
56600	Misc Transmission Exp	XXX	XXX
56700	Transmission Rents	XXX	XXX
56800	Transm Maint Supervision & Engineering	XXX	XXX
56903	Maintenance of communication equipment	XXX	XXX
58000	Dist Sup & Eng	XXX	XXX
58100	Dist Load Dispatching	XXX	XXX
58200	Dist Station Expenses	XXX	XXX
58300	Dist Overhead Lines	XXX	XXX
58400	Dist Underground Lines	XXX	XXX
58500	Dist Street Ligh & Sign Syst	XXX	XXX
58600	Dist Meter - Removing & Ressetting	XXX	XXX
58800	Misc Dist Expenses	XXX	XXX
58900	Distribution Rents	XXX	XXX
69800	Misc. Distribution	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
92300	Outside Svces. Employed Consulting Engine	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
FL184	18474 Fleet Pool Costs	XXX	XXX
OH923	OH Outside services employed	XXX	XXX
OM001	O&M Project Costs	XXX	XXX
OM002	O&M Project Costs	XXX	XXX
OM003	O&M Project Costs	XXX	XXX
SS920	SS920 Administrative and general salaries	XXX	XXX
T3413	Sub - Commissioning - Relays and Logic	XXX	XXX

**Account: 03-6005 Administrative & General Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
42198	Misc Income From PrepaNet	XXX	XXX
56000	Transm Sup & Eng	XXX	XXX
59000	Maintenance supervision and engineering	XXX	XXX
90100	Cust. Accts Supervision	XXX	XXX
90200	Meter Reading Urban Zone	XXX	XXX
90300	Cust. Rec & Coll-Cust Records	XXX	XXX
90500	Misc. Cust Accounts	XXX	XXX
90501	Misc. Cust Acct Sec/Valuables Transp	XXX	XXX
90700	Customer Service Supervision	XXX	XXX
90800	Customer Assistance Expenses	XXX	XXX
90900	Customer Informational & Instructional Advertising Expense	XXX	XXX
91000	Misc Customer Service & Informational Expense	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
92002	Adm. & Gen Sal Contract Employe	XXX	XXX
92100	Off Supp General	XXX	XXX
92105	Validaciones Procesos Cierre Paralelo PR	XXX	XXX
92106	Bank Service Charges Expenses	XXX	XXX
92107	Bank Service Charges - BPPR	XXX	XXX
92107	Bank Service Charges - BPPR	000	000
92108	Bank Service Charges - Oriental	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
92108	Bank Service Charges - Oriental	000	000
92109	Bank Service Charges - Citibank	XXX	XXX
92109	Bank Service Charges - Citibank	000	000
92111	Bank Service Charges - First Bank	000	000
92111	Bank Service Charges - First Bank	XXX	XXX
92200	Adm. Exp Transferred Cr	XXX	XXX
92300	Outside Svces. Employed Consulting Engine	XXX	XXX
92319	Financing Expenses	XXX	XXX
92321	Adm & Gen Exp - Operator Costs	XXX	XXX
92400	Property Insurance	XXX	XXX
92400	Property Insurance	000	000
92600	Employee Pensions & Benefits Other Than Reg Employ	XXX	XXX
92900	Duplicate Charges - Cr	XXX	XXX
93000	Miscellaneous General Div. Expenses	XXX	XXX
93004	Miscellaneous Transp. General Sec/Valuables Tr	XXX	XXX
93011	Miscellaneous General Training & Motivational	XXX	XXX
93013	Miscellaneous General Other	XXX	XXX
93030	Mantenimiento y Servicios Corporativos-Planif y Estudios-Ing	XXX	XXX
93100	Rental of Copier Machines	XXX	XXX
93105	Renta -Servicios Administrativos	XXX	XXX
93401	Covid Time Off Plan	XXX	XXX
93500	General Plant Structures & Impr	XXX	XXX
OM003	O&M Project Costs	XXX	XXX

**Account: 03-6999 Budget Account**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
99999	Temporary clean up	XXX	XXX

**Account: 03-9000 Shared Service Cost**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
24238	Christm Bon Reg Emp - Author	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24242	Accrued Bonus - Debit	XXX	XXX
39209	Misc Air Transport Equipment - General P	000	000
50031	Operations expenses	XXX	XXX
54600	Gas Sup & Eng	XXX	XXX
54800	Gas Generation Expenses	XXX	XXX
54900	Misc Gas Expenses	XXX	XXX
56000	Transm Sup & Eng	XXX	XXX
59000	Maintenance supervision and engineering	XXX	XXX
90300	Cust. Rec & Coll-Cust Records	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
92001	Adm. & Gen Sal Regular & Tempor	XXX	XXX
92002	Adm. & Gen Sal Contract Employe	XXX	XXX
92100	Off Supp General	XXX	XXX
92200	Adm. Exp Transferred Cr	XXX	XXX
92300	Outside Svces. Employed Consulting Engine	XXX	XXX
92400	Property Insurance	XXX	XXX
92800	Regulatory commission expenses	XXX	XXX
93000	Miscellaneous General Div. Expenses	XXX	XXX
93020	Non reimbursable Linemen School Expenses	XXX	XXX
93100	Rental of Copier Machines	XXX	XXX
93103	Rents Other	XXX	XXX
93500	General Plant Structures & Impr	XXX	XXX
SS548	SS548 Gas Generation Expenses	XXX	XXX
SS920	SS920 Administrative and general salaries	XXX	XXX
SS923	SS923 Outside services employed	XXX	XXX
SS924	SS924 Property insurance	XXX	XXX
SS930	SS930 Miscellaneous general expenses	XXX	XXX
SS931	SS931 Rents	XXX	XXX

**Account: 03-9001 Shared Service Recovery**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24238	Christm Bon Reg Emp - Author	XXX	XXX
24242	Accrued Bonus - Debit	XXX	XXX
50031	Operations expenses	XXX	XXX
54600	Gas Sup & Eng	XXX	XXX
54800	Gas Generation Expenses	XXX	XXX
54900	Misc Gas Expenses	XXX	XXX
56000	Transm Sup & Eng	XXX	XXX
59000	Maintenance supervision and engineering	XXX	XXX
90300	Cust. Rec & Coll-Cust Records	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
92001	Adm. & Gen Sal Regular & Tempor	XXX	XXX
92002	Adm. & Gen Sal Contract Employe	XXX	XXX
92100	Off Supp General	XXX	XXX
92200	Adm. Exp Transferred Cr	XXX	XXX
92300	Outside Svces. Employed Consulting Engine	XXX	XXX
92400	Property Insurance	XXX	XXX
92800	Regulatory commission expenses	XXX	XXX
93000	Miscellaneous General Div. Expenses	XXX	XXX
93020	Non reimbursable Linemen School Expenses	XXX	XXX
93103	Rents Other	XXX	XXX
93500	General Plant Structures & Impr	XXX	XXX
SS548	SS548 Gas Generation Expenses	XXX	XXX
SS930	SS930 Miscellaneous general expenses	XXX	XXX
SS931	SS931 Rents	XXX	XXX

**Account: 03-9999 Shared Services Budget**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
99999	Temporary clean up	XXX	XXX

**Account: 03-TEXP TOTAL EXPENSES**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 03**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T	TOTAL	XXX	XXX
T	TOTAL	000	000



P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS

PREPA\_CHART\_ACCT  
Parameters  
Company: All

Company 04

Account: 04-TEXP TOTAL EXPENSES

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T	TOTAL	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 07**

**Account: 07-1073 Construction Work In Progress - Undistributed Expenditures**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10735	Overhead- OCIP Expenditure	XXX	XXX

**Account: 07-1311 Cash In Bank-General funds**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
13161	BPPR PAGADURIA 021-835357	000	000

**Account: 07-1351 Working Funds-Payroll**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
13511	BPPR 030-689317 Payroll Positive Paid - Cash	000	000
13511	BPPR 030-689317 Payroll Positive Paid - Cash	XXX	XXX

**Account: 07-1435 Misc. Accts. Rec. - Other**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14353	Employee Advance - Receivable	XXX	XXX
14353	Employee Advance - Receivable	000	000

**Account: 07-1470 Receivable - P-Cards**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14570	P-Cards recovery	000	000
14570	P-Cards recovery	XXX	XXX

**Account: 07-1541 Material and Supplies-District Warehouses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
15400	Inventario Almacen General Palo Seco	000	000
15400	Inventario Almacen General Palo Seco	XXX	XXX

**Account: 07-1631 Stores Expenses Undistributed**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
16330	Discount on Purchases CR	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 07**

**Account: 07-1632 Stock Control Price Variance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 07-1652 Payroll Related**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 07-1654 Other Prepayments**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
16540	Volume of Business	000	000

**Account: 07-2191 Other Margins & Equities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
21900	Unappropriated Net Revenues	000	000

**Account: 07-2283 Pensions & Benefits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	XXX	XXX
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	000	000
22829	Pension and Benefits PREPA Deferred Employer Contribution-2004 Retirement System	XXX	XXX
22829	Pension and Benefits PREPA Deferred Employer Contribution-2004 Retirement System	000	000
22834	Health Plan Contributions - Author	XXX	XXX
22834	Health Plan Contributions - Author	000	000
22865	401(k) PR After-Tax	XXX	XXX
22865	401(k) PR After-Tax	000	000
22866	401(k) PR Loan	000	000
22866	401(k) PR Loan	XXX	XXX
22867	EE - 401(k)	000	000
22867	EE - 401(k)	XXX	XXX
22868	EE - Pension	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 07**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
22868	EE - Pension	000	000
22869	ER ¿ 401(k) Match	000	000
22869	ER ¿ 401(k) Match	XXX	XXX
22870	IBEW Pension	XXX	XXX
22870	IBEW Pension	000	000

**Account: 07-2321 Accounts Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23200	Vouchered	000	000
23203	A/P Clearing Account for CC&B	000	000
23205	Vouchered - Constr	000	000
23206	Accounts Payable Vouchered General - Oracle A/P	000	000
23207	Accounts Payable Vouchered Construction - Oracle A/P	000	000
23225	Unvouchered PO Clearing	000	000
23238	Programa Somos Luces	XXX	XXX

**Account: 07-2401 OMA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 07-2402 ServCo/GRIDCO Intercompany**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 07-2403 LUMA ManagCo Intercompany**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
22871	Accrued Shadow Payroll Taxes	000	000

**Account: 07-2411 Payroll Tax Collections**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 07**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
22871	Accrued Shadow Payroll Taxes	000	000
24125	Federal Withholding	000	000
24125	Federal Withholding	XXX	XXX
24127	State Withholding (Work)	000	000
24127	State Withholding (Work)	XXX	XXX
24128	Additional Medicare Tax	XXX	XXX
24128	Additional Medicare Tax	000	000
24129	FUI (ER)	XXX	XXX
24129	FUI (ER)	000	000
24130	OASDI	000	000
24130	OASDI	XXX	XXX
24131	SUI (ER)	000	000
24131	SUI (ER)	XXX	XXX

**Account: 07-2412 Other Tax Collections Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24150	Withholding Suppliers Act 143C	000	000

**Account: 07-2422 Accrued Payroll**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24219	CHAUFFEURS SOC SEC CONTRIB-AUTHORITY	000	000
24219	CHAUFFEURS SOC SEC CONTRIB-AUTHORITY	XXX	XXX
24224	Paym Employers Contribut	000	000
24224	Paym Employers Contribut	XXX	XXX
24225	CHAUFFEURS SOC SEC CONTRIB-EMPLOYEE	XXX	XXX
24225	CHAUFFEURS SOC SEC CONTRIB-EMPLOYEE	000	000
24241	Christm Bon Reg Emp - LVID	000	000
24241	Christm Bon Reg Emp - LVID	XXX	XXX
24242	Accrued Bonus - Debit	XXX	XXX
24242	Accrued Bonus - Debit	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 07**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24249	Clearing A/C - Labor Payroll Accruals - PREPA	XXX	XXX

**Account: 07-2423 Accrued Vacations & Holidays**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
24257	Annual Leave - Regular Emp	000	000
24257	Annual Leave - Regular Emp	XXX	XXX
24258	Sick Leave - Regular Emp	000	000
24258	Sick Leave - Regular Emp	XXX	XXX

**Account: 07-2425 Other Current & Accrued Liabilities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24276	Retention On Contract Work - Oracle A/P	000	000
24277	Union Dues Flat Amount	XXX	XXX
24277	Union Dues Flat Amount	000	000
24307	Withholding Order (Creditor)	XXX	XXX
24309	Withholding Order (Federal AWG)	000	000
24309	Withholding Order (Federal AWG)	XXX	XXX
24311	Withholding Order (State Tax Levy)	XXX	XXX
24311	Withholding Order (State Tax Levy)	000	000
24313	Withholding Order (Support)	000	000
24313	Withholding Order (Support)	XXX	XXX

**Account: 07-2426 Accrued Liabilities - Clearing A/C**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	000	000
23208	Accounts Payable - Credit Card	000	000
24230	Unpaid Salaries - Author	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 07**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24230	Unpaid Salaries - Author	XXX	XXX

**Account: 07-4019 Admin & General Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000
93013	Miscellaneous General Other	XXX	XXX

**Account: 07-4212 Gain On Disposition Of Assets - Net**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 07-4450 TBA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX

**Account: 07-4511 Other Operating Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 07-5003 Transmission & Distribution Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
14203	Dispute	000	000
14227	Six Percent Municipal Tax	XXX	XXX
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	000	000
22828	Accruals-Disability, Retirement or Death Benefit for Temp Employees, Authority Contributions	XXX	XXX
22834	Health Plan Contributions - Author	000	000
22834	Health Plan Contributions - Author	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 07**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23206	Accounts Payable Vouchered General - Oracle A/P	000	000
23206	Accounts Payable Vouchered General - Oracle A/P	XXX	XXX
24238	Christm Bon Reg Emp - Author	XXX	XXX
24242	Accrued Bonus - Debit	XXX	XXX
24257	Annual Leave - Regular Emp	XXX	XXX
24258	Sick Leave - Regular Emp	XXX	XXX
24291	Medical Services	XXX	XXX
43103	Int Bank Charges Fees	XXX	XXX
50031	Operations expenses	XXX	XXX
90502	Customer Accounts Operation Expenses	XXX	XXX
92000	Adm. & Gen Sal Officers & Executive	XXX	XXX
92001	Adm. & Gen Sal Regular & Tempor	XXX	XXX
93011	Miscellaneous General Training & Motivational	XXX	XXX
93013	Miscellaneous General Other	XXX	XXX
93100	Rental of Copier Machines	XXX	XXX
93400	Other Pay	XXX	XXX
99998	ServCo - Non-reimbursable expenses	XXX	XXX
T6213	IT/OT - Infrastructure	XXX	XXX

**Account: 07-6005 Administrative & General Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
14227	Six Percent Municipal Tax	XXX	XXX
92300	Outside Svces. Employed Consulting Engine	XXX	XXX
93011	Miscellaneous General Training & Motivational	XXX	XXX
93401	Covid Time Off Plan	XXX	XXX

**Account: 07-TEXP TOTAL EXPENSES**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T	TOTAL	XXX	XXX
T	TOTAL	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

**Account: 20-1031 Production - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50000	Steam Supervision & Engineering	000	000

**Account: 20-1032 Transmission - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
35303	Transmission- Power Transformers	000	000

**Account: 20-1033 Distribution - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36101	Distribution- Concrete Building & Improv	000	000

**Account: 20-1071 Construction Work In Progress-Minor Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11010	Water Storage - Land & Land Rights	000	000
11011	Water Storage - Concrete Buildings & Improvemets	000	000
11012	Water Storage - Wooden Buildings & Improvements	000	000
11013	Water Storage - Reservoirs, Dams & Waterways	000	000
11015	Water Storage - Road and Bridges	000	000
11020	Water Pumping - Land & Land Lights	000	000
11021	Water Pumping - Concrete Buildings & Improvements	000	000
11023	Water Pumping - Station Equipment	000	000
11030	Trans & Distribution - Land & Land Rights	000	000
11031	Trans & Distribution - Concrete Buildings & Improvements	000	000
11032	Trans & Distribution - Wooden Buildings & Improvements	000	000
11033	Trans & Distribution - Canals & Appurtenant Structures	000	000
11035	Trans & Distribution - Roads & Trails	000	000
11040	Transm & Dist Drainage - Land & Land Rights	000	000
11041	Transm & Dist Drainage - Concrete Buildings & Improvements	000	000
11042	Transm & Dist Drainage - Canals & Appurtenant Structures	000	000
11050	General Plant - Land & Land Rights	000	000
11051	General Plant - Concrete Buildings & Improvements	000	000
11052	General Plant - Wooden Buildings & Improvements	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11053	General Plant - Office Furniture & Equipment	000	000
11054	General Plant - Shop Equipment	000	000
11055	General Plant - Laboratory Equipment	000	000
11056	General Plant - Tools & Work Equipment	000	000
11057	General Plant - Communication Equipment	000	000
11058	General Plant - Miscellaneous Equipment	000	000
11059	General Plant - Power Operated Equipment	000	000

**Account: 20-1074 Project Account to Fixed Asset Clearing**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1091 RWIP - Steam Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10902	Salvage	000	000

**Account: 20-1101 Water Storage Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11010	Water Storage - Land & Land Rights	000	000
11011	Water Storage - Concrete Buildings & Improvemets	000	000
11012	Water Storage - Wooden Buildings & Improvements	000	000
11013	Water Storage - Reservoirs, Dams & Waterways	000	000
11015	Water Storage - Road and Bridges	000	000
11200	Concrete Build & Imp Coamo Reservoir	000	000
11201	Concrete Build & Imp Guayama Eastern Section	000	000
11202	Concrete Build & Imp Guayabal Dam & Reservoir	000	000
11203	Concrete Build & Imp Patillas Dam & Reservoir	000	000
11211	Dams Coamo Reservoir	000	000
11212	Dams Melania Reservoir	000	000
11213	Guayabal Dam & Reservoir	000	000
11214	Patillas Dam & Reservoir	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11215	Reservoirs, Dams Rio Jueyes Pumps	000	000
11221	Road & Bridges Coamo Reservoir	000	000
11222	Road & Bridges Melania Reservoir	000	000
11223	Road & Bridges Guayabal Dam & Reservoir	000	000
11224	Road & Bridges Patillas Dam & Reservoir	000	000

**Account: 20-1102 Water Pumping Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11020	Water Pumping - Land & Land Lights	000	000
11021	Water Pumping - Concrete Buildings & Improvements	000	000
11023	Water Pumping - Station Equipment	000	000
11231	Concrete Buildings & Imp, Guayama Eastern Section	000	000
11232	Concrete Buildings & Imp, Rio Canas Pumps	000	000
11233	Concrete Buildings & Imp, Juana Diaz Pumps	000	000
11234	Concrete Buildings & Imp, Rio Jueyes Pumps	000	000
11235	Concrete Buildings & Imp, Palo Seco Pumps	000	000
11241	Station Equipment, Guamani Pumps	000	000
11242	Station Equipment, Rio Canas Pumps	000	000
11243	Station Equipment, Juana Diaz Pumps	000	000
11244	Station Equipment, Rio Jueyes Pumps	000	000
11245	Station Equipment, Palo Seco Pumps	000	000

**Account: 20-1103 Transmission & Distribution Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11030	Trans & Distribution - Land & Land Rights	000	000
11031	Trans & Distribution - Concrete Buildings & Improvements	000	000
11032	Trans & Distribution - Wooden Buildings & Improvements	000	000
11033	Trans & Distribution - Canals & Appurtenant Structures	000	000
11035	Trans & Distribution - Roads & Trails	000	000
11251	Station Equipment, Guamani Canals & Laterals	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11252	Station Equipment, Juana Diaz Canals & Laterals	000	000
11253	Station Equipment, Patillas Canals & Laterals	000	000
11261	Canals & Appurten, Guamani Canals & Laterals	000	000
11262	Canals & Appurten, Guayama Eastern Section	000	000
11263	Canals & Appurten, Juana Diaz Canals & Laterals	000	000
11264	Canals & Appurten, Patillas Canals & Laterals	000	000
11271	Roads & Trails Guamani Canals & Laterals	000	000
11272	Roads & Trails Patillas Canals & Laterals	000	000

**Account: 20-1105 General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11050	General Plant - Land & Land Rights	000	000
11051	General Plant - Concrete Buildings & Improvements	000	000
11052	General Plant - Wooden Buildings & Improvements	000	000
11053	General Plant - Office Furniture & Equipment	000	000
11054	General Plant - Shop Equipment	000	000
11055	General Plant - Laboratory Equipment	000	000
11056	General Plant - Tools & Work Equipment	000	000
11057	General Plant - Communication Equipment	000	000
11058	General Plant - Miscellaneous Equipment	000	000
11059	General Plant - Power Operated Equipment	000	000
11060	Land Transportation Equipment	XXX	XXX
11060	Land Transportation Equipment	000	000
11400	Concrete Buildings & Imp, Guayama Eastern Section	000	000
11401	Concrete Buildings & Imp, Juana Diaz Western Section	000	000
11411	Wooden Buildings & Imp, Guayama Eastern Section	000	000
11412	Wooden Buildings & Imp, Juana Diaz Western Section	000	000
11421	Office Furniture & Equip, Guayama Eastern Section	000	000
11422	Office Furniture & Equip, Gen Mgr-Irrig Services	000	000
11423	Office Furniture & Equip, Juana Diaz Western Section	000	000
11431	Shop Equipment, Guayama Eastern Section	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11432	Shop Equipment, Juana Diaz Western Section	000	000
11441	Laboratory Equip, Guayama Eastern Section	000	000
11442	Laboratory Equip, Juana Diaz Western Section	000	000
11451	Tools & Work Equip, Guayama Eastern Section	000	000
11452	Tools & Work Equip, Juana Diaz Western Section	000	000
11461	Communication Equip, Guayama Eastern Section	000	000
11462	Communication Equip, Office Equip-Gen Mgr-Irrigation Services	000	000
11463	Communication Equip, Juana Diaz Western Section	000	000
11471	Miscellaneous Equip, Guayama Eastern Section	000	000
11472	Miscellaneous Equip, Juana Diaz Western Section	000	000
11481	Power Operated Equip, Guayama Eastern Section	000	000
11482	Power Operated Equip, Juana Diaz Western Section	000	000

**Account: 20-1112 Water Pumping Plant Post 1996**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1113 Trans & Distribution Plant Post 1996**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1115 General Plant Post 1996**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1116 Water Storage Plant Post 1996**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1121 Construction Work in Progress - Minor Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11010	Water Storage - Land & Land Rights	XXX	XXX
11010	Water Storage - Land & Land Rights	000	000
11011	Water Storage - Concrete Buildings & Improvemets	000	000
11011	Water Storage - Concrete Buildings & Improvemets	XXX	XXX
11013	Water Storage - Reservoirs, Dams & Waterways	XXX	XXX
11013	Water Storage - Reservoirs, Dams & Waterways	000	000
11014	Water Storage - Miscellaneous Equipment	000	000
11014	Water Storage - Miscellaneous Equipment	XXX	XXX
11020	Water Pumping - Land & Land Lights	XXX	XXX
11021	Water Pumping - Concrete Buildings & Improvements	XXX	XXX
11023	Water Pumping - Station Equipment	XXX	XXX
11023	Water Pumping - Station Equipment	000	000
11024	Water Pumping - Miscellaneous Equipment	XXX	XXX
11024	Water Pumping - Miscellaneous Equipment	000	000
11030	Trans & Distribution - Land & Land Rights	XXX	XXX
11030	Trans & Distribution - Land & Land Rights	000	000
11033	Trans & Distribution - Canals & Appurtenant Structures	000	000
11033	Trans & Distribution - Canals & Appurtenant Structures	XXX	XXX
11034	Trans & Distribution - Miscellaneous Equipment	XXX	XXX
11034	Trans & Distribution - Miscellaneous Equipment	000	000
11036	Trans & Distr.-Canals & Appurtenant Struct.	XXX	XXX
11038	Land & Land Right - Juana Diaz Canals & Laterals	XXX	XXX
11043	Land & Land Right - Main Drainage Canal-LVIS	XXX	XXX
11050	General Plant - Land & Land Rights	XXX	XXX
11050	General Plant - Land & Land Rights	000	000
11051	General Plant - Concrete Buildings & Improvements	XXX	XXX
11053	General Plant - Office Furniture & Equipment	000	000
11053	General Plant - Office Furniture & Equipment	XXX	XXX
11054	General Plant - Shop Equipment	XXX	XXX
11055	General Plant - Laboratory Equipment	000	000
11055	General Plant - Laboratory Equipment	XXX	XXX
11056	General Plant - Tools & Work Equipment	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11056	General Plant - Tools & Work Equipment	XXX	XXX
11057	General Plant - Communication Equipment	XXX	XXX
11058	General Plant - Miscellaneous Equipment	000	000
11058	General Plant - Miscellaneous Equipment	XXX	XXX
11059	General Plant - Power Operated Equipment	XXX	XXX
11059	General Plant - Power Operated Equipment	000	000
11060	Land Transportation Equipment	XXX	XXX
11070	Construction Work in Progress - CR	XXX	XXX
11070	Construction Work in Progress - CR	000	000
11080	General Plant - Undistr Plant Account Charges	XXX	XXX
11080	General Plant - Undistr Plant Account Charges	000	000

**Account: 20-1123 Construction Work in Progress - Undistributed Expenditures**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 20-1134 Retirement Work in Progress - General**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11301	Removal Cost	XXX	XXX

**Account: 20-1141 Contra-account Water Storage Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1142 Contra-account Water Pumping Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1143 Contra-account Transm & Distrib Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1145 Contra-account General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1191 Other Utility Plant-Depreciation**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1192 Accumulated Depreciation - Water Pumping Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1193 Accumulated Depreciation - Transm \$ Distrib.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1195 Accumulated Depreciation - General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1196 Accumulated Depreciation-Water Storage Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1197 Provision for Depreciation Conversion Balance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1421 Accounts Receivable - Power Consumers**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14201	General	000	000
14231	Commonwealth	000	000

**Account: 20-1422 Accounts Receivable - Government & Major Accts.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14227	Six Percent Municipal Tax	000	000
14230	Federal	000	000
14231	Commonwealth	000	000

**Account: 20-1428 Accounts Receivable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14233	Land Owners	000	000
14234	Industrial	000	000
14235	Other Receivables	000	000

**Account: 20-1429 Accounts Receivable - Government Subsidies**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1431 Miscellaneous Accts. Rec. - Billed**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1451 Damages Insurance Claims**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14580	Onda Tropical - Septiembre 2008- Riego Costa Sur	XXX	XXX

**Account: 20-1461 Receivable - SCIS**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14601	Irrigation Services	000	000
14602	Other Rental	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14603	Miscellaneous Services	000	000
14604	Appropriation from Commonwealth Government	000	000
14605	App. Common Gov. Act 41-1958, Act 49-1960	000	000
14606	App. Common Gov. Act 98, June 1969	000	000
14607	Subsidy grant by Act 133 - June 1967	000	000

**Account: 20-1465 Accounts Receivable from Associated Companies**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14601	Irrigation Services	000	000
14602	Other Rental	000	000
14603	Miscellaneous Services	000	000
14604	Appropriation from Commonwealth Government	000	000
14605	App. Common Gov. Act 41-1958, Act 49-1960	000	000
14606	App. Common Gov. Act 98, June 1969	000	000
14607	Subsidy grant by Act 133 - June 1967	000	000

**Account: 20-1741 Damages - Insurance Claims**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17001	Hurricane Hortense 9-96	XXX	XXX

**Account: 20-1742 Natural Disasters - Insurance Claims (As Requested)**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17400	HURRICANE GEORGE 9-21-98 IRR COMPANIES	XXX	XXX

**Account: 20-1743 Other Misc. Current & Acc. Assets.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1745 Huracan Irene 08-22-11**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17548	Bombeo-SOUCO	XXX	XXX
17549	Planta General-SOUCO	XXX	XXX

**Account: 20-1746 Disturbio Atmosférico Huracán Irma 6-sep-17**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17548	Bombeo-SOUCO	XXX	XXX
17549	Planta General-SOUCO	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX

**Account: 20-1747 Disturbio Atmosférico Huracán María**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17548	Bombeo-SOUCO	XXX	XXX
17549	Planta General-SOUCO	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17574	Reg Caguas-General Plant	XXX	XXX
17701	Mcpio Ponce-Transm Plant	XXX	XXX

**Account: 20-1748 Earthquake 6.6m 4:28am (01/07/20)**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17548	Bombeo-SOUCO	XXX	XXX
17549	Planta General-SOUCO	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX

**Account: 20-1831 Preliminary Surveys & Investigation Charges**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18351	Water Service Division	XXX	XXX
18353	Engineering Division	XXX	XXX

**Account: 20-1841 Land Transportation - Direct Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18475	Eastern Section Tractor- Side Mover	XXX	XXX
18476	Western Section Tractor- Side Mover	XXX	XXX
18477	Eastern Section Tractor	XXX	XXX
18478	Western Section Tractor	XXX	XXX
18479	Eastern And Western Excavator	XXX	XXX
18480	Crawler Hydraulic Excavator	XXX	XXX
18481	Tractor Ford 8210 - Guayama	XXX	XXX
18482	Tractor Ford 8210 - Juana Diaz	XXX	XXX
18483	Tractor Oruga dresser Mod 175 C	XXX	XXX
18484	JCB Excavator Backhoe Loader	XXX	XXX
18485	Cargador Ret. Ford Digger 55D	XXX	XXX
18486	Exc. Kom Guayama 56095LSN6769	XXX	XXX
18487	Exc. Com Juana Diaz 56095LISN6770	XXX	XXX
18488	Tractor Ford 6640 1995 Guayama	XXX	XXX
18489	Tractor Ford 6640 1995 Juana Diaz	XXX	XXX
18500	Tractor Ford New Holland	XXX	XXX

**Account: 20-1849 Land Transportation - Credit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX

**Account: 20-1861 Other Deferred Debits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18619	Fuel Lubrication for Tractors	000	000
18619	Fuel Lubrication for Tractors	XXX	XXX
18754	(C-72-250-08) Mejoras de los Canales de Riego del Distrito Costa Sur	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

**Account: 20-1862 Asbestos Removal Expenses - Amortization & Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1865 Suspense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18680	Rounding Adjst Suspense Acct	000	000
18680	Rounding Adjst Suspense Acct	XXX	XXX
18681	Coding Error Suspense Acct	000	000
18682	Balancing Error Susp Acct	000	000

**Account: 20-1971 Acum. Depreciation - Production - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1972 Acum. Depreciation - Transmission - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-1973 Acum. Depreciation - Distribution - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-2081 Contributed Capital - Federal Government**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20502	Studies for Rehabilitation of Coamo & Guaynabo Reservoirs	000	000
20504	Improvements to Guaynabo Dam Spillway Apront Disch Chann	000	000
20505	Const & Improv of the Patillas & Guaynabo Reservoirs	000	000
20508	Const & Improv of Patillas Dam Spillway 1970	000	000
20510	Const & Improv of Patillas Dam Spillway 1972	000	000
20512	Construction of Protective Cyclone Fences Res 24	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

**Account: 20-2082 Contributed Capital - Commonwealth Of P.R.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20530	Act 88 6-23-1956	000	000

**Account: 20-2083 Contributed Capital - Customers**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20562	Irrigation District - SCIS	000	000
20564	Construction Expenditures - SCIS	000	000
20566	Excess Over Construction Expenditures SCIS	000	000

**Account: 20-2191 Other Margins & Equities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
21900	Unappropriated Net Revenues	000	000
21901	Operating Margins	000	000

**Account: 20-2284 Reserve for Maintenance Improvements**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-2321 Accounts Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23222	Unvouchered - Natural Disasters	000	000

**Account: 20-2341 Payable - S.C.I.S**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-2342 Payable - I. I. S.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 20**

**Account: 20-2344 Accounts Payable - Vouchered**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-2345 Payable to PREPA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 20-2346 Reimbursable Expenses - Damages & Natural Disaster**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23431	Flood Damages, Hurricanes & Heavy Rains	000	000
23432	REIMBURSABLE EXPENSES HURRICANE GEORGES SCID	000	000

**Account: 20-2422 Accrued Payroll**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
24243	Christm Bon Temp Emp - Author	000	000

**Account: 20-2425 Other Current & Accrued Liabilities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
24297	Tax Levy - South Coast	000	000
24298	Tax Levy-Share for Oper & Maint Exp. Toa Vaca	000	000

**Account: 20-2531 Other Deferred Credits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
25380	Miscellaneous Deferred cr. in suspense	000	000

**Account: 20-4091 Water Sales**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40901	Irrigation Water	000	000
40902	Government	000	000
40903	Industrial	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

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Parameters  
Company: All

**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40904	Filtration Water - Eastern Section	000	000
40905	Filtration Water - Western Section	000	000
40906	Surplus & Regular Water	000	000
40908	Rent for Irrigation	000	000
40962	TOU-P Commercial	000	000
40963	TOU-T Commercial	000	000

**Account: 20-4092 Irrigation Co Sales-Counter Account**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
41000	Irrig Co Bad Debt Expense	000	000

**Account: 20-4265 Miscellaneous Income Deductions**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
72000	Previous Yr Operating Adj	000	000
72001	Miscellaneous Current Year Adj	000	000

**Account: 20-4365 Other Deductions**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
72000	Previous Yr Operating Adj	XXX	XXX
72000	Previous Yr Operating Adj	000	000
72001	Miscellaneous Current Year Adj	000	000

**Account: 20-4410 IRMA Emergency- Grant 3384-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX
44102	PW0056 - Irma Force Account	XXX	XXX

**Account: 20-4412 MARIA Disaster- Grant 4339-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX
44099	Unclaimed Expenses	000	000
44112	PW0075- Force Account (Maria)	XXX	XXX



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Company: All

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**Account: 20-4413 Maria Disaster-Insurable Costs**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44100	Insurance Reimbursement	XXX	XXX

**Account: 20-4414 Earthquake-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX

**Account: 20-4420 Matching- IRMA Emergency-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44102	PW0056 - Irma Force Account	XXX	XXX

**Account: 20-4431 COVID-19-Federal Grants Operating Revenues**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44410	PW - COVID-19 Force Account	000	000

**Account: 20-4441 COVID-19-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX
44213	PW0004- PREPA Emergency Protective Measures COVID-19	XXX	XXX
44410	PW - COVID-19 Force Account	XXX	XXX

**Account: 20-4442 Disturbio Atmosférico-Huracan Fiona**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17548	Bombeo-SOUCO	XXX	XXX
17549	Planta General-SOUCO	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX

**Account: 20-4443 Disturbio FY-2021 #2**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17546	Almacenaje de Agua-SOUCO	XXX	XXX
17547	Distribucion y Transmision-SOUCO	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17548	Bombeo-SOUCO	XXX	XXX
17549	Planta General-SOUCO	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17701	Mcpio Ponce-Transm Plant	XXX	XXX

**Account: 20-4511 Other Operating Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
45001	Rent for Irrigation Property	000	000
45003	Miscellaneous Revenues	000	000

**Account: 20-4601 Contribution by Commonwealth Government**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-4602 Gain on Disposition of Assets**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-4902 Water Pumping Purchased Water**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50022	Purchased Water Expenses	XXX	XXX

**Account: 20-5001 Water Storage Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
50000	Steam Supervision & Engineering	XXX	XXX
60205	Water Storage Operation Expenses - South Coast	XXX	XXX

**Account: 20-5002 Water Pumping Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
50021	Water Pumping Operation Expenses	XXX	XXX



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**Company 20**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50022	Purchased Water Expenses	XXX	XXX
60210	Water Pumping Operation Expense - South Coast	XXX	XXX

**Account: 20-5003 Transmission & Distribution Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
50031	Operations expenses	XXX	XXX
60215	Transmission & Distribution Operations - South Coast	XXX	XXX

**Account: 20-5005 Customers Accounts Operations Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60225	Customer Accounts Operation Expenses - South Coast	XXX	XXX

**Account: 20-5006 Administrative & General Operations Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50061	District Office - operations	XXX	XXX
50062	Central Office - operations	XXX	XXX
50064	Joint expenses - transferred debit	XXX	XXX
60230	District Office - Operations - South Coast	XXX	XXX

**Account: 20-5007 Central Office Operations**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50062	Central Office - operations	XXX	XXX
60235	Central Office - Operations - South Coast	XXX	XXX

**Account: 20-5009 Joint Expenses-Transferred Debit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50064	Joint expenses - transferred debit	000	000
50064	Joint expenses - transferred debit	XXX	XXX

**Account: 20-6001 Water Storage Maintenance Expenses**



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60010	Water Storage Maintenance Expenses	XXX	XXX
60011	Extraordinary Maintenance Programs Of Dams Waterways Expenses	XXX	XXX
60250	Water Storage Maintenance Expenses - South Coast	XXX	XXX

**Account: 20-6002 Water Pumping Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60255	Water Pumping Maintenance Expenses - Sounth Coast	XXX	XXX

**Account: 20-6003 Transmission & Distribution Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60010	Water Storage Maintenance Expenses	XXX	XXX
60260	Transmission & Distribution Maintenece - South Coast	XXX	XXX

**Account: 20-7001 Depreciation- Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
70001	Depreciation - Water Storage	XXX	XXX
70001	Depreciation - Water Storage	000	000
70002	Depreciation - Water Pumping Plant	XXX	XXX
70002	Depreciation - Water Pumping Plant	000	000
70003	Depreciation -Trans & Distribution Plant	000	000
70003	Depreciation -Trans & Distribution Plant	XXX	XXX
70004	Depreciation - General Plant	000	000
70004	Depreciation - General Plant	XXX	XXX
70005	Depreciation - Steam Plant	000	000

**Account: 20-7002 Depreciation -Water Pumping**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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Company: All

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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-7003 Depreciation - Transmission**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-7004 Depreciation -General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 20-8001 Appropriations for Maintenance & Improvement**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 20-8002 Income Acct Balance Transf to Unapp Net Rev**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
80001	Credited to unappropriated net revenue - profit	000	000

**Account: 20-TEXP TOTAL EXPENSES**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T	TOTAL	000	000
T	TOTAL	XXX	XXX



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**Company 30**

**Account: 30-1031 Production - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50000	Steam Supervision & Engineering	000	000

**Account: 30-1032 Transmission - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
35303	Transmission- Power Transformers	000	000

**Account: 30-1033 Distribution - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36101	Distribution- Concrete Building & Improv	000	000

**Account: 30-1071 Construction Work In Progress-Minor Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11021	Water Pumping - Concrete Buildings & Improvements	000	000
11023	Water Pumping - Station Equipment	000	000
11030	Trans & Distribution - Land & Land Rights	000	000
11031	Trans & Distribution - Concrete Buildings & Improvements	000	000
11033	Trans & Distribution - Canals & Appurtenant Structures	000	000
11041	Transm & Dist Drainage - Concrete Buildings & Improvements	000	000
11042	Transm & Dist Drainage - Canals & Appurtenant Structures	000	000
11051	General Plant - Concrete Buildings & Improvements	000	000
11052	General Plant - Wooden Buildings & Improvements	000	000
11053	General Plant - Office Furniture & Equipment	000	000
11054	General Plant - Shop Equipment	000	000
11055	General Plant - Laboratory Equipment	000	000
11056	General Plant - Tools & Work Equipment	000	000
11058	General Plant - Miscellaneous Equipment	000	000
11059	General Plant - Power Operated Equipment	000	000

**Account: 30-1074 Project Account to Fixed Asset Clearing**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



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Company: All

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**Account: 30-1102 Water Pumping Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11021	Water Pumping - Concrete Buildings & Improvements	000	000
11023	Water Pumping - Station Equipment	000	000
11500	Concrete Buildings & Imp, Mantilla Pumps	000	000
11501	Concrete Buildings & Imp, Guerrero Pumps	000	000
11502	Concrete Buildings & Imp, Main Canal & Diversion Laterals	000	000
11510	Station Equipment, Mantilla Pumps	000	000
11511	Station Equipment, Guerrero Pumps	000	000

**Account: 30-1103 Transmission & Distribution Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11030	Trans & Distribution - Land & Land Rights	000	000
11031	Trans & Distribution - Concrete Buildings & Improvements	000	000
11033	Trans & Distribution - Canals & Appurtenant Structures	000	000
11520	Concrete Buildings, Main Canal & Diversion Laterals	000	000
11530	Canals & Appurten, Moca Canals & Laterals	000	000
11531	Canals & Appurten, Main Canal & Diversion Laterals	000	000
11532	Canals & Appurten, Quebradillas-Isabela	000	000
11533	Canals & Appurten, Aguadilla Canals & Laterals	000	000

**Account: 30-1105 General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11051	General Plant - Concrete Buildings & Improvements	000	000
11052	General Plant - Wooden Buildings & Improvements	000	000
11053	General Plant - Office Furniture & Equipment	000	000
11054	General Plant - Shop Equipment	000	000
11055	General Plant - Laboratory Equipment	000	000
11056	General Plant - Tools & Work Equipment	000	000
11057	General Plant - Communication Equipment	000	000
11058	General Plant - Miscellaneous Equipment	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11059	General Plant - Power Operated Equipment	000	000
11060	Land Transportation Equipment	XXX	XXX
11060	Land Transportation Equipment	000	000
11540	Concrete Buildings & Imp, Quebradillas-Isabela	000	000
11550	Wooden Buildings & Imp, Quebradillas-Isabela	000	000
11560	Office Furniture & Equip, Main Canal & Diversion Laterals	000	000
11561	Office Furniture & Equip, Quebradillas-Isabela	000	000
11562	Office Furniture & Equip, Aguadilla Canals & Laterals	000	000
11570	Shop Equip, Quebradillas-Isabela	000	000
11580	Laboratory Equip, Quebradillas-Isabela	000	000
11590	Tools & Work Equip, Aguadilla Canals & Laterals	000	000
11591	Tools & Work Equip, Quebradillas-Isabela	000	000
11600	Miscellaneous Equip, Quebradillas-Isabela	000	000
11610	Power Operated Equip, Mantilla Pumps	000	000
11611	Power Operated Equip, Quebradillas-Isabela	000	000

**Account: 30-1112 Water Pumping Plant Post 1996**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1115 General Plant Post 1996**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1121 Construction Work in Progress - Minor Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11030	Trans & Distribution - Land & Land Rights	XXX	XXX
11031	Trans & Distribution - Concrete Buildings & Improvements	XXX	XXX
11033	Trans & Distribution - Canals & Appurtenant Structures	XXX	XXX
11051	General Plant - Concrete Buildings & Improvements	XXX	XXX
11052	General Plant - Wooden Buildings & Improvements	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11053	General Plant - Office Furniture & Equipment	000	000
11053	General Plant - Office Furniture & Equipment	XXX	XXX
11054	General Plant - Shop Equipment	XXX	XXX
11055	General Plant - Laboratory Equipment	XXX	XXX
11056	General Plant - Tools & Work Equipment	XXX	XXX
11057	General Plant - Communication Equipment	XXX	XXX
11058	General Plant - Miscellaneous Equipment	XXX	XXX
11059	General Plant - Power Operated Equipment	XXX	XXX
11060	Land Transportation Equipment	XXX	XXX
11080	General Plant - Undistr Plant Account Charges	000	000
35401	Transmission- Towers & Fixtures	XXX	XXX

**Account: 30-1123 Construction Work in Progress - Undistributed Expenditures**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 30-1142 Contra-account Water Pumping Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1145 Contra-account General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1191 Other Utility Plant-Depreciation**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1192 Accumulated Depreciation - Water Pumping Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



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**Account: 30-1193 Accumulated Depreciation - Transm \$ Distrib.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1195 Accumulated Depreciation - General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1197 Provision for Depreciation Conversion Balance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1422 Accounts Receivable - Government & Major Accts.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14231	Commonwealth	000	000

**Account: 30-1428 Accounts Receivable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14233	Land Owners	000	000
14234	Industrial	000	000
14235	Other Receivables	000	000

**Account: 30-1429 Accounts Receivable - Government Subsidies**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1431 Miscellaneous Accts. Rec. - Billed**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14312	Accounts Receivable Commonwealth Government	000	000

**Account: 30-1465 Accounts Receivable from Associated Companies**



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14601	Irrigation Services	000	000

**Account: 30-1741 Damages - Insurance Claims**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17001	Hurricane Hortense 9-96	XXX	XXX

**Account: 30-1742 Natural Disasters - Insurance Claims (As Requested)**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
10901	Removal	XXX	XXX
10902	Salvage	XXX	XXX
17400	HURRICANE GEORGE 9-21-98 IRR COMPANIES	000	000
17400	HURRICANE GEORGE 9-21-98 IRR COMPANIES	XXX	XXX
17456	MISC DEF DEB GEORGE HURRICANE 09-21-98	XXX	XXX
36901	Distribution- Services	XXX	XXX

**Account: 30-1743 Other Misc. Current & Acc. Assets.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1745 Huracan Irene 08-22-11**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18546	Almacenaje de Agua- Isabela	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
18548	Bombeo-Isabela	XXX	XXX
18549	Planta General-Isabela	XXX	XXX

**Account: 30-1746 Disturbio Atmosférico Huracán Irma 6-sep-17**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17556	Reg San Juan-General Plant	XXX	XXX
18546	Almacenaje de Agua- Isabela	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
18548	Bombeo-Isabela	XXX	XXX



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18549	Planta General-Isabela	XXX	XXX

**Account: 30-1747 Disturbio Atmosférico Huracán María**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17577	Reg Arecibo-Gas Plant	XXX	XXX
18546	Almacenaje de Agua- Isabela	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
18548	Bombeo-Isabela	XXX	XXX
18549	Planta General-Isabela	XXX	XXX

**Account: 30-1748 Earthquake 6.6m 4:28am (01/07/20)**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17556	Reg San Juan-General Plant	XXX	XXX
18546	Almacenaje de Agua- Isabela	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
18548	Bombeo-Isabela	XXX	XXX
18549	Planta General-Isabela	XXX	XXX

**Account: 30-1831 Preliminary Surveys & Investigation Charges**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18351	Water Service Division	XXX	XXX

**Account: 30-1861 Other Deferred Debits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1865 Suspense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18680	Rounding Adjst Suspense Acct	XXX	XXX
18680	Rounding Adjst Suspense Acct	000	000
18681	Coding Error Suspense Acct	000	000
18682	Balancing Error Susp Acct	000	000

**Account: 30-1971 Acum. Depreciation - Production - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1972 Acum. Depreciation - Transmission - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-1973 Acum. Depreciation - Distribution - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-2082 Contributed Capital - Commonwealth Of P.R.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20602	Deductible from 5% in lieu of taxes - 1995	000	000
20604	Studies, revision & revaluation of lands - 1962, 1965, 1966	000	000
20606	Construction of protective fences - 1974	000	000
20608	General Fund	000	000
20630	Act 88 of June 23, 1955	000	000

**Account: 30-2083 Contributed Capital - Customers**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20660	Irrigation District - I I S	000	000
20662	Construction expenditures - I I S	000	000
20664	Excess over construction expenditures - I I S	000	000



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**Account: 30-2191 Other Margins & Equities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
21900	Unappropriated Net Revenues	000	000
21901	Operating Margins	000	000

**Account: 30-2284 Reserve for Maintenance Improvements**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-2321 Accounts Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23222	Unvouchered - Natural Disasters	000	000

**Account: 30-2341 Payable - S.C.I.S**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-2344 Accounts Payable - Vouchered**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 30-2345 Payable to PREPA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 30-2346 Reimbursable Expenses - Damages & Natural Disaster**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
23431	Flood Damages, Hurricanes & Heavy Rains	000	000
23433	REIMBURSABLE EXPENSES HURRICANE GEORGES IID	000	000



**P.R. ELECTRIC POWER AUTHORITY  
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**Account: 30-2421 Prepaid Bills for Miscellaneous Special Services**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-2531 Other Deferred Credits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
25300	Aid for Construction-Specific Projects	000	000
25380	Miscellaneous Deferred cr. in suspense	000	000

**Account: 30-4091 Water Sales**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40901	Irrigation Water	000	000
40902	Government	000	000
40903	Industrial	000	000
40906	Surplus & Regular Water	000	000
40907	Irrigation Water	000	000

**Account: 30-4092 Irrigation Co Sales-Counter Account**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
41000	Irrig Co Bad Debt Expense	000	000

**Account: 30-4265 Miscellaneous Income Deductions**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
72000	Previous Yr Operating Adj	XXX	XXX
72000	Previous Yr Operating Adj	000	000
72001	Miscellaneous Current Year Adj	000	000

**Account: 30-4365 Other Deductions**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
72000	Previous Yr Operating Adj	000	000
72000	Previous Yr Operating Adj	XXX	XXX

**Account: 30-4410 IRMA Emergency- Grant 3384-Natural Disaster Expense**



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX
44102	PW0056 - Irma Force Account	XXX	XXX

**Account: 30-4412 MARIA Disaster- Grant 4339-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX
44099	Unclaimed Expenses	000	000
44112	PW0075- Force Account (Maria)	XXX	XXX

**Account: 30-4413 Maria Disaster-Insurable Costs**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44100	Insurance Reimbursement	XXX	XXX
44153	PW0514 - Guajataca Dam- Del Valle Group	XXX	XXX

**Account: 30-4414 Earthquake-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX

**Account: 30-4420 Matching- IRMA Emergency-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44102	PW0056 - Irma Force Account	XXX	XXX

**Account: 30-4431 COVID-19-Federal Grants Operating Revenues**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44410	PW - COVID-19 Force Account	000	000

**Account: 30-4441 COVID-19-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44410	PW - COVID-19 Force Account	XXX	XXX

**Account: 30-4442 Disturbio Atmosférico-Huracan Fiona**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17577	Reg Arecibo-Gas Plant	XXX	XXX
18546	Almacenaje de Agua- Isabela	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
18548	Bombeo-Isabela	XXX	XXX
18549	Planta General-Isabela	XXX	XXX

**Account: 30-4443 Disturbio FY-2021 #2**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17547	Distribucion y Transmision-SOUCO	XXX	XXX
17556	Reg San Juan-General Plant	XXX	XXX
17577	Reg Arecibo-Gas Plant	XXX	XXX
18546	Almacenaje de Agua- Isabela	XXX	XXX
18547	Distribucion y Transmision-Isabela	XXX	XXX
18548	Bombeo-Isabela	XXX	XXX
18549	Planta General-Isabela	XXX	XXX

**Account: 30-4511 Other Operating Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
45003	Miscellaneous Revenues	000	000

**Account: 30-4601 Contribution by Commonwealth Government**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-4602 Gain on Disposition of Assets**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-4903 Joint Exp - Isabela Diversion & Main Canal**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50032	Joint Expenses - Isabela diversion & main canal	XXX	XXX

**Account: 30-5002 Water Pumping Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50021	Water Pumping Operation Expenses	XXX	XXX

**Account: 30-5003 Transmission & Distribution Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
50031	Operations expenses	XXX	XXX
60315	Transmission & Distribution - Operation Expenses - Isabela	XXX	XXX

**Account: 30-5005 Customers Accounts Operations Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60325	Customers Accounts Operation Expenses - Isabela	XXX	XXX

**Account: 30-5006 Administrative & General Operations Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50061	District Office - operations	XXX	XXX
50062	Central Office - operations	XXX	XXX
50064	Joint expenses - transferred debit	XXX	XXX
60330	District Office - Operations - Isabela	XXX	XXX

**Account: 30-5007 Central Office Operations**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50062	Central Office - operations	XXX	XXX
60335	Central Office - Operations - Isabela	XXX	XXX

**Account: 30-5009 Joint Expenses-Transferred Debit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50064	Joint expenses - transferred debit	000	000



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50064	Joint expenses - transferred debit	XXX	XXX

**Account: 30-6001 Water Storage Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
60010	Water Storage Maintenance Expenses	XXX	XXX

**Account: 30-6002 Water Pumping Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX

**Account: 30-6003 Transmission & Distribution Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60360	Transmission & Distribution Maintenace - Isabela	XXX	XXX

**Account: 30-6005 Administrative & General Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
60051	District office - maintenance	XXX	XXX

**Account: 30-7001 Depreciation- Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
70002	Depreciation - Water Pumping Plant	XXX	XXX
70002	Depreciation - Water Pumping Plant	000	000
70003	Depreciation -Trans & Distribution Plant	XXX	XXX
70003	Depreciation -Trans & Distribution Plant	000	000
70004	Depreciation - General Plant	XXX	XXX
70004	Depreciation - General Plant	000	000
70005	Depreciation - Steam Plant	XXX	XXX
70005	Depreciation - Steam Plant	000	000

**Account: 30-7002 Depreciation -Water Pumping**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-7003 Depreciation - Transmission**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-7005 Depreciation -General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 30-8001 Appropriations for Maintenance & Improvement**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 30-8002 Income Acct Balance Transf to Unapp Net Rev**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
80001	Credited to unappropriated net revenue - profit	000	000
80002	Debited to unappropriated net revenue - loss	000	000

**Account: 30-TEXP TOTAL EXPENSES**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T	TOTAL	000	000
T	TOTAL	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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Company: All

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**Account: 40-1031 Production - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50000	Steam Supervision & Engineering	000	000

**Account: 40-1032 Transmission - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
35303	Transmission- Power Transformers	000	000

**Account: 40-1033 Distribution - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
36101	Distribution- Concrete Building & Improv	000	000

**Account: 40-1071 Construction Work In Progress-Minor Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11010	Water Storage - Land & Land Rights	000	000
11013	Water Storage - Reservoirs, Dams & Waterways	000	000
11030	Trans & Distribution - Land & Land Rights	000	000
11031	Trans & Distribution - Concrete Buildings & Improvements	000	000
11033	Trans & Distribution - Canals & Appurtenant Structures	000	000
11040	Transm & Dist Drainage - Land & Land Rights	000	000
11041	Transm & Dist Drainage - Concrete Buildings & Improvements	000	000
11042	Transm & Dist Drainage - Canals & Appurtenant Structures	000	000
11051	General Plant - Concrete Buildings & Improvements	000	000
11052	General Plant - Wooden Buildings & Improvements	000	000
11053	General Plant - Office Furniture & Equipment	000	000
11054	General Plant - Shop Equipment	000	000
11056	General Plant - Tools & Work Equipment	000	000
11057	General Plant - Communication Equipment	000	000
11058	General Plant - Miscellaneous Equipment	000	000
11059	General Plant - Power Operated Equipment	000	000

**Account: 40-1074 Project Account to Fixed Asset Clearing**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1101 Water Storage Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11010	Water Storage - Land & Land Rights	000	000
11013	Water Storage - Reservoirs, Dams & Waterways	000	000
11620	Rio Loco Reservoirs, Dams & Water	000	000

**Account: 40-1103 Transmission & Distribution Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11030	Trans & Distribution - Land & Land Rights	000	000
11031	Trans & Distribution - Concrete Buildings & Improvements	000	000
11032	Trans & Distribution - Wooden Buildings & Improvements	000	000
11033	Trans & Distribution - Canals & Appurtenant Structures	000	000
11630	Station Equip, Main Canals & Laterals LVIS	000	000
11650	Main Canals & Laterals LVIS	000	000
11651	Canals & Appurten Main Drainage Canal LVIS	000	000
11652	Canals & Appurten General Plant LVIS	000	000

**Account: 40-1104 Transmission and Distribution Plant- Drainage**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11040	Transm & Dist Drainage - Land & Land Rights	000	000
11041	Transm & Dist Drainage - Concrete Buildings & Improvements	000	000
11042	Transm & Dist Drainage - Canals & Appurtenant Structures	000	000
11666	Drainage Concrete Building Main Drainage Canal LVIS	000	000
11667	Drainage Canals & Appurt Main Canals & Laterals LVIS	000	000
11668	Drainage Canals & Appurt Main Drainage Canal LVIS	000	000

**Account: 40-1105 General Plant**



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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11051	General Plant - Concrete Buildings & Improvements	000	000
11052	General Plant - Wooden Buildings & Improvements	000	000
11053	General Plant - Office Furniture & Equipment	000	000
11054	General Plant - Shop Equipment	000	000
11056	General Plant - Tools & Work Equipment	000	000
11057	General Plant - Communication Equipment	000	000
11058	General Plant - Miscellaneous Equipment	000	000
11059	General Plant - Power Operated Equipment	000	000
11060	Land Transportation Equipment	000	000
11060	Land Transportation Equipment	XXX	XXX
11672	Concrete Buildings & Imp General Plant LVIS	000	000
11677	Wooden Buildings & Imp General Plant LVIS	000	000
11682	Office Furniture & Equipment, General Plant LVIS	000	000
11683	Office Furniture & Equipment	000	000
11687	Shop Equipment, Main Canals & Laterals LVIS	000	000
11688	Shop Equipment, General Plant LVIS	000	000
11692	Tools & Work Equipment, General Plant LVIS	000	000
11697	Communication Equipment, General Plant LVIS	000	000
11702	Miscellaneous Equipment, General Plant LVIS	000	000
11707	Power Operated Equipment, LVIS General Supv	000	000
11708	Power Operated Equipment, Main Canals & Laterals LVIS	000	000
11709	Power Operated Equipment, General Plant LVIS	000	000

**Account: 40-1115 General Plant Post 1996**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1121 Construction Work in Progress - Minor Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
11013	Water Storage - Reservoirs, Dams & Waterways	XXX	XXX



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Company: All

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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
11015	Water Storage - Road and Bridges	XXX	XXX
11033	Trans & Distribution - Canals & Appurtenant Structures	XXX	XXX
11035	Trans & Distribution - Roads & Trails	XXX	XXX
11041	Transm & Dist Drainage - Concrete Buildings & Improvements	XXX	XXX
11042	Transm & Dist Drainage - Canals & Appurtenant Structures	XXX	XXX
11050	General Plant - Land & Land Rights	XXX	XXX
11051	General Plant - Concrete Buildings & Improvements	XXX	XXX
11052	General Plant - Wooden Buildings & Improvements	XXX	XXX
11053	General Plant - Office Furniture & Equipment	XXX	XXX
11054	General Plant - Shop Equipment	XXX	XXX
11056	General Plant - Tools & Work Equipment	XXX	XXX
11057	General Plant - Communication Equipment	XXX	XXX
11058	General Plant - Miscellaneous Equipment	XXX	XXX
11059	General Plant - Power Operated Equipment	XXX	XXX
11060	Land Transportation Equipment	XXX	XXX
11080	General Plant - Undistr Plant Account Charges	XXX	XXX
11080	General Plant - Undistr Plant Account Charges	000	000

**Account: 40-1122 Construction Work in Progress - Major Projects**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1123 Construction Work in Progress - Undistributed Expenditures**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX

**Account: 40-1142 Contra-account Water Pumping Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1143 Contra-account Transm & Distrib Plant**



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Company: All

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<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1145 Contra-account General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1191 Other Utility Plant-Depreciation**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1193 Accumulated Depreciation - Transm \$ Distrib.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1195 Accumulated Depreciation - General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1196 Accumulated Depreciation-Water Storage Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1197 Provision for Depreciation Conversion Balance**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1421 Accounts Receivable - Power Consumers**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14231	Commonwealth	000	000

**Account: 40-1422 Accounts Receivable - Government & Major Accts.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
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**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 40**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14230	Federal	000	000
14231	Commonwealth	000	000

**Account: 40-1428 Accounts Receivable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
14233	Land Owners	000	000
14234	Industrial	000	000
14235	Other Receivables	000	000

**Account: 40-1429 Accounts Receivable - Government Subsidies**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1431 Miscellaneous Accts. Rec. - Billed**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1435 Misc. Accts. Rec. - Other**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1461 Receivable - SCIS**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14608	Cash in Hands of the Authority - Act 46-1958	000	000
14609	Cash in Hands of the Authority - Renewal & Replacement	000	000

**Account: 40-1465 Accounts Receivable from Associated Companies**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
14601	Irrigation Services	000	000
14601	Irrigation Services	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 40**

**Account: 40-1741 Damages - Insurance Claims**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17001	Hurricane Hortense 9-96	XXX	XXX

**Account: 40-1742 Natural Disasters - Insurance Claims (As Requested)**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17400	HURRICANE GEORGE 9-21-98 IRR COMPANIES	XXX	XXX

**Account: 40-1743 Other Misc. Current & Acc. Assets.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1745 Huracan Irene 08-22-11**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
19546	Almacenaje de Agua- Lajas	XXX	XXX
19547	Distribucion y Transmision-Lajas	XXX	XXX
19548	Bombeo-Lajas	XXX	XXX
19549	Planta General-Lajas	XXX	XXX

**Account: 40-1746 Disturbio Atmosférico Huracán Irma 6-sep-17**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17556	Reg San Juan-General Plant	XXX	XXX
19546	Almacenaje de Agua- Lajas	XXX	XXX
19547	Distribucion y Transmision-Lajas	XXX	XXX
19548	Bombeo-Lajas	XXX	XXX
19549	Planta General-Lajas	XXX	XXX

**Account: 40-1747 Disturbio Atmosférico Huracán María**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17556	Reg San Juan-General Plant	XXX	XXX
17564	Reg Ponce-Hydro Plant	XXX	XXX
19546	Almacenaje de Agua- Lajas	XXX	XXX
19547	Distribucion y Transmision-Lajas	XXX	XXX
19548	Bombeo-Lajas	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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Company: All

**Company 40**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
19549	Planta General-Lajas	XXX	XXX

**Account: 40-1748 Earthquake 6.6m 4:28am (01/07/20)**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17556	Reg San Juan-General Plant	XXX	XXX
19546	Almacenaje de Agua- Lajas	XXX	XXX
19547	Distribucion y Transmision-Lajas	XXX	XXX
19548	Bombeo-Lajas	XXX	XXX
19549	Planta General-Lajas	XXX	XXX

**Account: 40-1831 Preliminary Surveys & Investigation Charges**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18351	Water Service Division	XXX	XXX

**Account: 40-1841 Land Transportation - Direct Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
18411	Shovel Equipment Operation Undistributed Expense- Clearing Excavator Gradall XL 4100	XXX	XXX
18490	Gradall G - 660 #1	XXX	XXX
18491	Gradall G - 660 #2	XXX	XXX
18492	Caterpillar D-5 Bulldozer	XXX	XXX
18493	Moto Crane - Linkbelt	XXX	XXX
18494	Tractor Ford - 4WD	XXX	XXX
18496	Tractor Ford - Model 4630	XXX	XXX
18497	Komatsu Excavator Model 7986	XXX	XXX
18498	Traxcavator Desser Model 175-C	XXX	XXX
18499	Tractor John Deere	XXX	XXX

**Account: 40-1849 Land Transportation - Credit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 40**

**Account: 40-1861 Other Deferred Debits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
00000	Unspecified	XXX	XXX
18600	Miscellaneous Defered Debits	XXX	XXX
18619	Fuel Lubrication for Tractors	XXX	XXX

**Account: 40-1865 Suspense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
18680	Rounding Adjst Suspense Acct	000	000
18680	Rounding Adjst Suspense Acct	XXX	XXX
18681	Coding Error Suspense Acct	000	000
18682	Balancing Error Susp Acct	000	000

**Account: 40-1971 Acum. Depreciation - Production - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1972 Acum. Depreciation - Transmission - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-1973 Acum. Depreciation - Distribution - H.Maria**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-2081 Contributed Capital - Federal Government**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20702	Joint Resolution 8 - May 6, 1957	000	000
20704	Act 187 - May 1947	000	000
20706	INC from INV of Unused Const F 1952,66	000	000
20708	Joint Resolution 903 - May 5, 1958 - June 24, 1958	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

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Company: All

**Company 40**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
20710	Joint Resolution 70 - June 16, 1959	000	000
20712	Org & Est of Lajas Valley - May 27, 1960	000	000
20714	Org & Est of Lajas Valley - May 12, 1961	000	000
20716	Org & Est of Lajas Valley - June 14, 1962	000	000
20718	Org & Est of Lajas Valley - May 15, 1963	000	000
20720	Org & Est of Lajas Valley - June 14, 1964	000	000
20722	Org & Est of Lajas Valley - April 1965	000	000
20724	Org & Est of Lajas Valley - May 16, 1966	000	000
20726	Org & Est of Lajas Valley - Act 21, 1966	000	000
20728	Org & Est of Lajas Valley - Act 66, 1968	000	000
20730	Org & Est of Lajas Valley - Resol 4, 1969	000	000
20732	Org & Est of Lajas Valley - Act 43, 1970	000	000
20734	Org & Est of Lajas Valley - April 18, 1974	000	000

**Account: 40-2082 Contributed Capital - Commonwealth Of P.R.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-2083 Contributed Capital - Customers**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
20760	Irrigation District - LVIS	000	000
20762	Construction Expenditures - LVIS	000	000
20764	Excess Over Construction Expenditures - LVIS	000	000
20766	Lands	000	000

**Account: 40-2191 Other Margins & Equities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
21900	Unappropriated Net Revenues	000	000
21901	Operating Margins	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 40**

**Account: 40-2284 Reserve for Maintenance Improvements**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-2321 Accounts Payable**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23222	Unvouchered - Natural Disasters	000	000

**Account: 40-2341 Payable - S.C.I.S**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-2342 Payable - I. I. S.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-2345 Payable to PREPA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 40-2346 Reimbursable Expenses - Damages & Natural Disaster**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
23431	Flood Damages, Hurricanes & Heavy Rains	000	000
23434	REIMBURSABLE EXPENSES HURRICANE GEORGES LVID	000	000

**Account: 40-2351 Customers' Deposits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-2531 Other Deferred Credits**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000
25380	Miscellaneous Deferred cr. in suspense	000	000



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 40**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
25381	Lajas Valley Irr. Drainage Syst	000	000

**Account: 40-4003 Electric Sales-UnBilled Monthly**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX

**Account: 40-4091 Water Sales**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
40901	Irrigation Water	000	000
40902	Government	000	000
40903	Industrial	000	000
40905	Filtration Water - Western Section	000	000
40906	Surplus & Regular Water	000	000
40908	Rent for Irrigation	000	000

**Account: 40-4265 Miscellaneous Income Deductions**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
72000	Previous Yr Operating Adj	XXX	XXX
72000	Previous Yr Operating Adj	000	000
72001	Miscellaneous Current Year Adj	000	000

**Account: 40-4365 Other Deductions**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
72000	Previous Yr Operating Adj	000	000
72000	Previous Yr Operating Adj	XXX	XXX
72001	Miscellaneous Current Year Adj	000	000

**Account: 40-4410 IRMA Emergency- Grant 3384-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44102	PW0056 - Irma Force Account	XXX	XXX

**Account: 40-4412 MARIA Disaster- Grant 4339-Natural Disaster Expense**



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 40**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX
44099	Unclaimed Expenses	000	000
44112	PW0075- Force Account (Maria)	XXX	XXX

**Account: 40-4413 Maria Disaster-Insurable Costs**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44100	Insurance Reimbursement	XXX	XXX

**Account: 40-4414 Earthquake-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44099	Unclaimed Expenses	XXX	XXX

**Account: 40-4420 Matching- IRMA Emergency-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44102	PW0056 - Irma Force Account	XXX	XXX

**Account: 40-4431 COVID-19-Federal Grants Operating Revenues**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44410	PW - COVID-19 Force Account	000	000

**Account: 40-4441 COVID-19-Natural Disaster Expense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
44213	PW0004- PREPA Emergency Protective Measures COVID-19	XXX	XXX
44410	PW - COVID-19 Force Account	XXX	XXX

**Account: 40-4442 Disturbio Atmosférico-Huracan Fiona**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17556	Reg San Juan-General Plant	XXX	XXX
17564	Reg Ponce-Hydro Plant	XXX	XXX
17568	Reg Ponce-General Plant	XXX	XXX
19546	Almacenaje de Agua- Lajas	XXX	XXX
19547	Distribucion y Transmision-Lajas	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
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PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 40**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
19548	Bombeo-Lajas	XXX	XXX
19549	Planta General-Lajas	XXX	XXX

**Account: 40-4443 Disturbio FY-2021 #2**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
17556	Reg San Juan-General Plant	XXX	XXX
17564	Reg Ponce-Hydro Plant	XXX	XXX
19546	Almacenaje de Agua- Lajas	XXX	XXX
19547	Distribucion y Transmision-Lajas	XXX	XXX
19548	Bombeo-Lajas	XXX	XXX
19549	Planta General-Lajas	XXX	XXX

**Account: 40-4511 Other Operating Income**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
45003	Miscellaneous Revenues	000	000

**Account: 40-4601 Contribution by Commonwealth Government**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-4602 Gain on Disposition of Assets**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-5001 Water Storage Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60405	Water Storage Operation Expenses - Lajas	XXX	XXX

**Account: 40-5003 Transmission & Distribution Operations Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX



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Company: All

**Company 40**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50031	Operations expenses	XXX	XXX
60415	Transmission And Distributions - Operations - Lajas	XXX	XXX

**Account: 40-5004 Drainage Operation Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60420	Drainage Operation Expenses - Lajas	XXX	XXX

**Account: 40-5005 Customers Accounts Operations Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60425	Customer Accounts Operations Expenses - Lajas	XXX	XXX

**Account: 40-5006 Administrative & General Operations Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
50061	District Office - operations	XXX	XXX
50062	Central Office - operations	XXX	XXX
50064	Joint expenses - transferred debit	XXX	XXX
60430	District Office - Operations - Lajas	XXX	XXX

**Account: 40-5007 Central Office Operations**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50062	Central Office - operations	XXX	XXX
60435	Central Office - Operations - Lajas	XXX	XXX

**Account: 40-5009 Joint Expenses-Transferred Debit**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
50064	Joint expenses - transferred debit	000	000
50064	Joint expenses - transferred debit	XXX	XXX

**Account: 40-6001 Water Storage Maintenance Expenses**



**P.R. ELECTRIC POWER AUTHORITY  
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Parameters  
Company: All

**Company 40**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
60010	Water Storage Maintenance Expenses	XXX	XXX
60011	Extraordinary Maintenance Programs Of Dams Waterways Expenses	XXX	XXX
60450	Water Storage Maintenance Expenses - Lajas	XXX	XXX
60451	Ext. Main. Program Of Dams Waterways- Lajas	XXX	XXX

**Account: 40-6003 Transmission & Distribution Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60460	Transmission And Distributions - Maint. Expense-Lajas	XXX	XXX

**Account: 40-6004 Drainage Exp - Maintenance Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
60465	Drainage Exp - Maintenance Expenses -Lajas	XXX	XXX

**Account: 40-6005 Administrative & General Maintenance Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
60051	District office - maintenance	XXX	XXX
60470	Distric Office - Maintenance - Lajas	XXX	XXX

**Account: 40-7001 Depreciation- Expenses**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
70001	Depreciation - Water Storage	000	000
70001	Depreciation - Water Storage	XXX	XXX
70002	Depreciation - Water Pumping Plant	XXX	XXX
70003	Depreciation -Trans & Distribution Plant	000	000
70003	Depreciation -Trans & Distribution Plant	XXX	XXX
70004	Depreciation - General Plant	000	000
70004	Depreciation - General Plant	XXX	XXX
70005	Depreciation - Steam Plant	XXX	XXX
70005	Depreciation - Steam Plant	000	000



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Parameters  
Company: All

**Company 40**

**Account: 40-7003 Depreciation - Transmission**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-7004 Depreciation -General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-7005 Depreciation -General Plant**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 40-8001 Appropriations for Maintenance & Improvement**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	XXX	XXX
00000	Unspecified	000	000

**Account: 40-8002 Income Acct Balance Transf to Unapp Net Rev**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
80001	Credited to unappropriated net revenue - profit	000	000

**Account: 40-TEXP TOTAL EXPENSES**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T	TOTAL	000	000
T	TOTAL	XXX	XXX



**P.R. ELECTRIC POWER AUTHORITY  
CHART OF ACCOUNTS**

PREPA\_CHART\_ACCT  
Parameters  
Company: All

**Company 99**

**Account: 99-1865 Suspense**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 99-2191 Other Margins & Equities**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
21900	Unappropriated Net Revenues	000	000

**Account: 99-2341 Payable - S.C.I.S**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 99-2345 Payable to PREPA**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
00000	Unspecified	000	000

**Account: 99-4025 Distribution Maintenance Exp.**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
69400	Dist. Underground Lines	XXX	XXX

**Account: 99-TEXP TOTAL EXPENSES**

<u>Sub Acct</u>	<u>Subacct Description</u>	<u>Koe</u>	<u>Resp</u>
T	TOTAL	XXX	XXX