

APPENDIX O

Accounting Codes Use in Reports

Account	Description	FINAL 12/31/2022	1st PP-FINAL 12/31/2021
Group : [A]	Cash & Cash Equivalents		
Subgroup : [A.01]	Cash		
01-1118-000	Checking-First Utah	2,127.00 x	2,127.00
30-1110-000	CHECKING/SWEEP - FIRST UTAH BK	374,576.00 x	1,006,715.00
30-1120-000	PETTY CASH	500.00 x	500.00
Subtotal [A.01]	Cash	377,203.00	1,009,342.00
Total [A]	Cash & Cash Equivalents	377,203.00	1,009,342.00
Group : [B]	Accounts Receivable		
Subgroup : [B.01]	Accounts Receivable		
01-1210-000	ACCOUNTS RECEIVABLE	59,219.00 x	76,599.00
20-1210-000	ACCOUNTS RECEIVABLE	413,274.00 <141	414,437.00
20-1212-000	ACCOUNTS RECEIVABLE - OTHER	1,591.00 <141	1,591.00
30-1210-000	ACCOUNTS RECEIVABLE	0.00 x	0.00
30-1230-000	EMPLOYEE RECEIVABLE	2,019.00 x	2,827.00
Subtotal [B.01]	Accounts Receivable	476,103.00	495,454.00
Subgroup : [B.02]	Allowance for Doubtful Accounts		
01-1215-000	ALLOWANCE FOR BAD DEBTS	326.00 x	173.00
20-1215-000	ALLOWANCE FOR BAD DEBTS	959.00 <141	706.00
Subtotal [B.02]	Allowance for Doubtful Accounts	1,285.00	879.00
Total [B]	Accounts Receivable	477,388.00	496,333.00
Group : [D]	Inventory		
Subgroup : [D.01]	Inventory		
30-1330-000	INVENTORY	267,985.00 x	280,102.00
Subtotal [D.01]	Inventory	267,985.00	280,102.00
Total [D]	Inventory	267,985.00	280,102.00
Group : [E]	Prepays & Other Assets		
Subgroup : [E.01]	Water Rights		
01-1850-000	WATER RIGHTS	1,932,609.00 x	1,932,609.00
Subtotal [E.01]	Water Rights	1,932,609.00	1,932,609.00
Subgroup : [E.02]	Other Assets		
30-1700-000	DRAPER CITY DIGGING BOND	17,590.00 x	17,590.00
30-1700-001	CORNER CANYON RESV BOND	1,765.00 x	1,765.00
Subtotal [E.02]	Other Assets	19,355.00	19,355.00
Subgroup : [E.03]	Cash Surrender Value		
01-1117-000	NYL INSURANCE POLICY	680,381.00 x	646,440.00
Subtotal [E.03]	Cash Surrender Value	680,381.00	646,440.00
Subgroup : [E.04]	Investment in Utah Lake Water Users		
01-1550-000	UTAH LAKE WATER USERS	1,526,149.00 x	1,526,149.00
Subtotal [E.04]	Investment in Utah Lake Water Users	1,526,149.00	1,526,149.00
Total [E]	Prepays & Other Assets	4,158,494.00	4,124,553.00

Group : [F]	Investments		
Subgroup : [F.01]	Investments Available for Sale		
01-1310-000	WATER STOCK INVESTMENT	738,100.00 x	738,100.00
30-1114-000	MERRILL LYNCH ACCOUNT	2,803,851.00 x	2,728,135.00
Subtotal [F.01]	Investments Available for Sale	3,541,951.00	3,466,235.00
Total [F]	Investments	3,541,951.00	3,466,235.00
Group : [K]	Property and Equipment		
Subgroup : [K.01]	Property and equipment		
01-1350-005	AUTOS AND TRUCKS	1,120,997.00 x	1,123,733.00
01-1620-000	PURCH - PLANT FACILITIES - CUL	767,968.00 x	767,968.00
01-1620-100	TREATMENT PLANT UPGRADE	12,292,613.00 x	11,907,862.00
01-1620-200	LITTLE VALLEY TANK	860,491.00 x	860,491.00
01-1620-300	SYSTEM UPGRADES DIC	23,859,017.00 x	21,890,960.00
01-1620-310	Reuse Water Project	1,082,460.00 x	1,082,460.00
01-1620-400	VILLA DE VILLA WELL	2,398,650.00 x	2,398,650.00
01-1620-500	CORNER CANYON TANK	8,220,837.00 x	8,220,837.00
01-1620-600	HIDDEN VALLEY WELL	4,803,001.00 x	4,803,001.00
01-1621-000	PURCH - PLANT FACILITIES - IRR	1,355,695.00 x	1,355,695.00
01-1630-000	PURCH - RESERVOIR FACILITY-CUL	1,660,402.00 x	1,660,402.00
01-1631-000	PURCH - RESERVOIR FACILITY-IRR	2,307,111.00 x	2,307,111.00
01-1632-000	WELL IMPROVEMENTS	694,174.00 x	683,245.00
01-1632-100	SHALLOW WELLS	345,156.00 x	345,156.00
01-1640-000	PURCH - LINE FACILITIES - CUL	4,143,194.00 x	4,143,194.00
01-1640-100	PIPE LINE UPGRADE	2,035,483.00 x	2,035,483.00
01-1641-000	PURCH - LINE FACILITIES - IRR	6,406,059.00 x	6,406,059.00
01-1641-200	CIP Reuse Water Project	3,360,647.00 x	3,171,817.00
01-1650-010	STORAGE FACILITY	968,248.00 x	968,248.00
01-1710-000	CONT - PLANT FACILITIES - CUL	485,350.00 x	485,350.00
01-1720-000	CONT - RESERVOIR FACILITY-CUL	143,370.00 x	143,370.00
01-1721-000	CONT RESERVOIR FACILITIES -IRR	586,780.00 x	586,780.00
01-1730-000	CONT - LINE FACILITIES - CUL	21,677,427.00 331	21,053,956.00
01-1731-000	CONT - LINE FACILITIES - IRR	3,608,411.00 x	3,552,549.00
01-1810-000	LAND - WATERSHED	80,000.00 x	80,000.00
30-1350-005	AUTOS AND TRUCKS	126,501.00 x	126,501.00
30-1350-010	COMPUTER EQUIPMENT	225,489.00 x	217,089.00
30-1350-020	HEAVY EQUIPMENT	368,391.00 x	368,391.00
30-1350-025	OFFICE FURNITURE	21,990.00 x	12,347.00
30-1650-000	BUILDING UPGRADES	551,334.00 x	551,334.00
Subtotal [K.01]	Property and equipment	106,557,246.00	103,310,039.00
Subgroup : [K.02]	Accumulated depreciation		
01-1655-000	ACC DEP - FIXED ASSETS	(35,167,763.00) x	(32,836,635.00)
30-1355-000	ACC DEP - FIXED ASSETS	(1,170,745.00) x	(1,142,919.00)
Subtotal [K.02]	Accumulated depreciation	(36,338,508.00)	(33,979,554.00)
Total [K]	Property and Equipment	70,218,738.00	69,330,485.00
Group : [L]	Intercompany Accounts		
Subgroup : [L.01]	Intercompany Accounts		

01-1255-000	INTERCOMPANY A/R FROM WATERPRO	1,235,896.00 x	343,706.00
01-1260-000	INTERCOMPANY A/R FROM DWS	18,029,906.00 x	16,134,042.00
01-2125-000	INTERCOMPANY A/P DUE WATERPRO	(28,715,635.00) x	(24,725,886.00)
20-1250-000	INTERCOMPANY A/R FROM DIC	(2,808,540.00) <142	(2,808,540.00)
20-1255-000	INTERCOMPANY A/R FROM WATERPRO	26,538,051.00 <142	24,139,715.00
20-2120-000	INTERCOMPANY A/P DUE DIC	(15,221,366.00) <142	(13,325,502.00)
20-2125-000	INTERCOMPANY A/P DUE WATERPRO	87,645.00 <142	40,670.00
30-1250-000	ALLOCATABLE INTERCO A/R - DIC	(1,087,593.00) x	(967,102.00)
30-1251-000	CUSTOMER REFUND PAID FOR DIC	3,287.00 x	3,287.00
30-1261-000	CUSTOMER REFUND PAID FOR DWS	235,456.00 x	215,240.00
30-2120-000	INTERCOMPANY A/P DUE DIC	28,564,045.00 x	25,345,995.00
30-2130-000	INTERCOMPANY A/P DUE DWS	(26,861,152.00) x	(24,395,625.00)
Subtotal [L.01]	Intercompany Accounts	0.00	0.00
Total [L]	Intercompany Accounts	0.00	0.00
Group : [AA]	Long-Term Debt		
Subgroup : [AA.01]	Current Portion of LTD		
01-2540-000	CURRENT PORTION - BWR LOAN	(792,307.00) x	(895,445.00)
Subtotal [AA.01]	Current Portion of LTD	(792,307.00)	(895,445.00)
Subgroup : [AA.02]	Long-Term debt		
01-2810-003	NEW LOAN	(3,136,168.00) x	(3,706,348.00)
01-2810-004	First Utah Loan Vac-Truck	0.00 x	(107,908.00)
01-2810-005	STATE LOAN - IRRIGATION METERS	(1,829,344.00) x	(1,946,119.00)
01-2810-006	STATE LOAN - REUSE PIPE LINE	(887,748.00) x	(926,848.00)
01-2810-007	STATE LOAN-IRRIGATION PROJECT	(415,762.00) x	0.00
01-2810-010	LESS CURRECNT PORTION OF NOTES	792,307.00 x	895,445.00
Subtotal [AA.02]	Long-Term debt	(5,476,715.00)	(5,791,778.00)
Total [AA]	Long-Term Debt	(6,269,022.00)	(6,687,223.00)
Group : [BB]	Accounts Payable & Accrued Liabilities		
Subgroup : [BB.01]	Franchise tax payable		
20-2105-000	DRAPER FRANCHISE PAYABLE	(14,834.00) <231	(13,990.00)
Subtotal [BB.01]	Franchise tax payable	(14,834.00)	(13,990.00)
Subgroup : [BB.02]	Accounts Payable		
20-2110-000	ACCOUNTS PAYABLE	(48,652.00) <231	(38,113.00)
30-2110-000	ACCOUNTS PAYABLE	(81,643.00) x	(120,576.00)
30-2115-000	A/P - WATER	(277,340.00) x	(255,196.00)
Subtotal [BB.02]	Accounts Payable	(407,635.00)	(413,885.00)
Subgroup : [BB.03]	Accrued Liabilities		
20-2520-000	HYDRANT METER DEPOSITS	(2,000.00) 241	0.00
30-2136-000	VACATION PAYABLE	(68,989.00) x	(68,989.00)
30-2190-000	MISC DEDUCTIONS PAYABLE	0.00 x	1,006.00
30-2190-001	EMPLOYEE PAYABLE	0.00 x	0.00
30-2200-000	Customer Bonds	(164,173.00) x	(320,212.00)
Subtotal [BB.03]	Accrued Liabilities	(235,162.00)	(388,195.00)
Subgroup : [BB.04]	Accured Interest		
01-2815-000	BWR LOAN ACCRUED INTEREST	(6,684.00) x	(13,597.00)
01-2815-005	RE419 Accrued Interest	(18,478.00) x	0.00

01-2815-007	RE447 Accrued Interest	(11,400.00) x	0.00
Subtotal [BB.04]	Accrued Interest	(36,562.00)	(13,597.00)
Total [BB]	Accounts Payable & Accrued Liabilities	(694,193.00)	(829,667.00)
Group : [LL]	Equity		
Subgroup : [LL.01]	Class A common		
01-2910-000	COMMON STOCK-CLASS A SHARES	(106,380.00) x	(106,380.00)
Subtotal [LL.01]	Class A common	(106,380.00)	(106,380.00)
Subgroup : [LL.02]	Class B common		
20-2911-000	COMMON STOCK-CLASS B SHARES	(425,300.00) 201	(422,150.00)
Subtotal [LL.02]	Class B common	(425,300.00)	(422,150.00)
Subgroup : [LL.03]	Class A APIC		
01-2940-000	PAID IN CAPITAL - CLASS 'A'	(129,220.00) x	(129,220.00)
01-2941-000	PAID-IN CAPITAL-CLASS B SHARES	(54,049.00) x	(54,049.00)
Subtotal [LL.03]	Class A APIC	(183,269.00)	(183,269.00)
Subgroup : [LL.05]	Treasury stock		
01-2930-000	TREASURY STOCK	1,729,142.00 x	1,617,953.00
Subtotal [LL.05]	Treasury stock	1,729,142.00	1,617,953.00
Subgroup : [LL.06]	Retained Earnings		
01-2960-000	RETAINED EARNINGS	(60,509,378.00) x	(59,855,695.00)
20-2960-000	RETAINED EARNINGS	(7,988,824.00) Calc on spreadsheet	(6,421,773.00)
30-2960-000	RETAINED EARNINGS	(3,608,205.00) x	(3,674,059.00)
Subtotal [LL.06]	Retained Earnings	(72,106,407.00)	(69,951,527.00)
Subgroup : [LL.07]	Subscriptions Receivable		
01-2935-000	SUBSCRIPTIONS RECEIVABLE	10,099.00 x	10,093.00
Subtotal [LL.07]	Subscriptions Receivable	10,099.00	10,093.00
Total [LL]	Equity	(71,082,115.00)	(69,035,280.00)
Group : [OO]	Revenue		
Subgroup : [OO.01]	Base Sales		
01-3100-121	MONTHLY BASE SALES	(1,362,354.00) x	(1,528,090.00)
01-3100-122	ACREAGE SALES	(4,939.00) x	(5,430.00)
20-3500-121	MONTHLY BASE SALES	(6,451,957.00) 461.01	(6,586,552.00)
Subtotal [OO.01]	Base Sales	(7,819,250.00)	(8,120,072.00)
Subgroup : [OO.02]	Wholesale Culinary		
20-3500-125	CONSTRUCTION WATER SALES	(6,100.00) 471	(11,000.00)
Subtotal [OO.02]	Wholesale Culinary	(6,100.00)	(11,000.00)
Subgroup : [OO.03]	Connection Fees		
20-3700-151	HYDRANT METER RENTAL FEE	5,188.00 <474	(6,220.00)
20-3700-161	LITTLE VALLEY IMPROVEMENTS	(14,400.00) <474	(8,100.00)
20-3700-171	METER SET FEE	(29,150.00) <474	(58,100.00)
Subtotal [OO.03]	Connection Fees	(38,362.00)	(72,420.00)
Subgroup : [OO.06]	Interest Income		
30-8500-972	INTEREST INCOME	(77,902.00) x	(33,992.00)

Subtotal [OO.06]	Interest Income	(77,902.00)	(33,992.00)
Subgroup : [OO.07]	Contributed Lines		
01-8600-984	CONTRIBUTED INCOME	(679,332.00) x	(806,850.00)
Subtotal [OO.07]	Contributed Lines	(679,332.00)	(806,850.00)
Subgroup : [OO.08]	Gain/Loss on Sales of Assets		
01-8700-989	GAIN ON SALE	(46,374.00) x	(22,000.00)
Subtotal [OO.08]	Gain/Loss on Sales of Assets	(46,374.00)	(22,000.00)
Subgroup : [OO.09]	Grant Income		
01-8700-400	GRANT MONEY	0.00 x	(403,500.00)
20-8700-400	GRANT MONEY	(75,000.00) s/b in 01	0.00
Subtotal [OO.09]	Grant Income	(75,000.00)	(403,500.00)
Subgroup : [OO.10]	Reservoir Reserve		
20-8600-981	INCR CAP FAC EXPANSION INCOME	(275,184.00) <421	(672,962.00)
Subtotal [OO.10]	Reservoir Reserve	(275,184.00)	(672,962.00)
Subgroup : [OO.11]	System Buy-In Fees		
01-8600-982	EXIST SYSTEM BUY-IN FEE	(50,579.00) <421	(56,105.00)
Subtotal [OO.11]	System Buy-In Fees	(50,579.00)	(56,105.00)
Subgroup : [OO.13]	Other Income		
01-8700-399	OTHER INCOME	(30,669.00) x	(37,325.00)
20-3700-174	Processing Fee	(9,825.00) <474	(17,950.00)
20-8700-399	OTHER INCOME	(89,645.00) <474	(97,878.00)
Subtotal [OO.13]	Other Income	(130,139.00)	(153,153.00)
Total [OO]	Revenue	(9,198,222.00)	(10,352,054.00)
Group : [PP]	Expenses		
Subgroup : [PP.01]	Direct Costs		
01-5200-001	IRRIGATION WATER EXPENSE	348,634.00 x	483,630.00
20-5300-001	CULINARY WATER EXPENSE	1,257,146.00 610	1,032,662.00
30-5200-001	IRRIGATION WATER EXPENSE	145,531.00 x	303,345.00
30-5200-021	ELECTRIC IRRIGATION EXPENSE	91,961.00 x	150,145.00
30-5200-022	ASSOCIATED CANALS EXPENSE	53,314.00 x	20,944.00
30-5200-023	EAST JORDAN CANAL EXPENSE	9,214.00 x	57,827.00
30-5200-999	TREATABLE IRR EXPENSE BILLED	(348,634.00) x	(483,630.00)
30-5400-001	TREATABLE CULINARY EXPENSE	344,408.00 x	266,760.00
30-5400-013	TREATABLE CUL EXPENSE - METRO	152,209.00 x	39,000.00
30-5400-100	TREATABLE CUL EXPENSE - DIC	0.00 x	10,338.00
30-5400-121	ELECTRIC CULINARY EXPENSE	197,135.00 x	243,114.00
30-5400-122	MOUNTAIN FUEL CULINARY EXPENSE	4,249.00 x	3,503.00
30-5400-123	LABORATORY EXPENSE	27,131.00 635a	24,804.00
30-5400-124	CHEMICAL EXPENSE	206,270.00 Needs split cul & irr 618	235,572.00
30-5400-130	RETAILABLE CUL EXPENSE -SLCWCD	290,088.00 x	244,845.00
30-5400-135	RETAILABLE CUL EXPENSE -DRAPER	1,271.00 x	3,533.00
30-5400-999	TREATABLE CUL EXPENSE BILLED	(1,229,121.00) x	(1,061,312.00)
Subtotal [PP.01]	Direct Costs	1,550,806.00	1,575,080.00
Subgroup : [PP.02]	Direct Professional Expenses		
01-7100-001	PROFESSIONAL EXPENSE	128,737.00 x	128,970.00

20-7100-001	PROFESSIONAL EXPENSE	273,005.00	x	291,928.00
30-7100-400	PROFESSIONAL DUE'S	10,253.00	80% to 675.245	15,123.00
30-7100-405	DIRECTOR EXPENSE	53,354.00	20% to 603	57,699.00
30-7100-407	CONSERVATION EXPENSE	180.00	x	0.00
30-7100-410	GENERAL ENGINEERING EXPENSE	63,767.00	<631	68,430.00
30-7100-411	GENERAL ENGINEER EXPENSE - DIC	19,729.00	x	28,494.00
30-7100-412	GENERAL ENGINEER EXPENSE - DWS	50,234.00	<631	63,679.00
30-7100-415	DATA PROCESSING EXPENSE	39,319.00	640.228 @ 80%	36,478.00
30-7100-420	LEGAL EXPENSE	24,114.00	633	18,034.00
30-7100-421	LEGAL EXPENSE - DIC	60,259.00	x	39,849.00
30-7100-427	PUBLIC SERVICE COMMISSION EXP	19,760.00	667 @ 80%	20,621.00
30-7100-430	ACCOUNTING EXPENSE	42,025.00	632 @ 80%	39,850.00
30-7100-435	ADVERTISING/PR EXPENSE	6,358.00	660 @ 80%	1,862.00
30-7100-437	GIS FUNDING	2,500.00	<675.249 @ 80%	2,500.00
30-7100-440	MEALS/ENTERTAINMENT EXPENSE	1,323.00	<675.249 @ 80%	734.00
30-7100-441	COMPANY MEETINGS/FUNCTIONS	23,757.00	675.246 @ 80%	22,002.00
30-7100-442	EMPLOYEE CONCIL & SAFETY	1,460.00	<675.249 @ 80%	7,004.00
30-7100-999	PROFESSIONAL EXPENSE BILLED	(401,307.00)	x	(418,398.00)
Subtotal [PP.02]	Direct Professional Expenses	418,827.00		424,859.00

Subgroup : [PP.03]	Contract Operating Expenses			
01-7200-451	BANK CHARGES/FEES	17,410.00	x	16,154.00
01-7500-501	ALLOCATED OPERATION WAGES	181,355.00	x	170,715.00
01-7600-501	ALLOCATED BUSINESS WAGES	90,785.00	x	62,915.00
01-7700-501	ALLOCATED DEVELOPMENT WAGES	68,330.00	x	100,576.00
01-7750-501	ALLOCATED BENEFIT EXPENSE	132,187.00	x	112,552.00
01-7900-600	ALLOCATED EQUIP/TRANSPORT EXP	30,372.00	x	25,769.00
01-8200-771	ALLOCATED UTILITIES EXPENSE	14,025.00	x	17,503.00
01-8300-791	ALLOCATED OPERATION EXPENSE	133,637.00	x	112,121.00
01-8400-961	ALLOCATED BUILDING MAINT EXPEN	176,796.00	x	346,149.00
01-9600-996	PROPERTY TAXES	66,131.00	x	67,644.00
20-7100-400	ALLOCATED MANAGEMENT EXPENSE	22,945.00	<601	0.00
20-7200-451	BANK CHARGES/FEES	69,642.00	675.250 @ 80%	64,614.00
20-7500-501	ALLOCATED OPERATION WAGES	606,074.00	<601	550,584.00
20-7600-501	ALLOCATED BUSINESS WAGES	304,018.00	<601	269,042.00
20-7700-501	ALLOCATED DEVELOPMENT WAGES	273,319.00	<601	314,037.00
20-7750-501	ALLOCATED BENEFIT EXPENSE	664,512.00	<601	579,936.00
20-7900-600	ALLOCATED EQUIP/TRANSPORT EXP	121,489.00	650	103,076.00
20-8200-771	ALLOCATED UTILITIES EXPENSE	56,102.00	675.251	70,011.00
20-8300-791	ALLOCATED OPERATION EXPENSE	534,550.00	Note 1	448,485.00
20-8400-961	ALLOCATED BUILDING MAINT EXPEN	316,307.00	636	289,865.00
30-7200-451	BANK CHARGES/FEES	1.00	x	0.00
30-7500-502	OP - WATERPRO REGULAR WAGES	248,806.00	x	201,637.00
30-7500-504	OP - DIC REGULAR WAGES	132,386.00	x	123,356.00
30-7500-505	OP - DIC OVERTIME WAGES	0.00	x	7,231.00
30-7500-506	OP - DWS REGULAR WAGES	399,937.00	x	389,074.00
30-7500-599	OPERATION WAGES BILLED	(781,129.00)	x	(721,299.00)
30-7600-502	BUS - WATERPRO REG WAGES	231,744.00	x	189,562.00
30-7600-504	BUS - DIC REGULAR WAGES	24,696.00	x	22,903.00
30-7600-506	BUS - DWS REGULAR WAGES	23,919.00	x	38,228.00
30-7600-599	BUSINESS WAGES BILLED	(353,447.00)	x	(311,977.00)
30-7700-502	DEV - WATERPRO REGULAR WAGES	341,649.00	x	354,362.00
30-7700-504	DEV - DIC REGULAR WAGES	0.00	x	29,704.00
30-7700-506	DEV - DWS REGULAR WAGES	0.00	x	30,548.00

30-7700-599	DEVELOPMENT WAGES BILLED	(341,649.00) x	(414,613.00)
30-7750-590	FICA EXPENSE	124,275.00 x	115,110.00
30-7750-591	WORKERS COMP EXPENSE	29,946.00 x	25,329.00
30-7750-592	LIFE INSURANCE EXPENSE	9,788.00 <604 @ 80%	11,377.00
30-7750-593	HEALTH INSURANCE EXPENSE	439,403.00 <604 @ 80%	365,387.00
30-7750-594	401K/RETIREMENT EXPENSE	73,088.00 <604 @ 80%	76,605.00
30-7750-595	SUTA EXPENSE	1,482.00 x	838.00
30-7750-596	VACATION WAGES	131,318.00 x	114,380.00
30-7750-597	SICK WAGES	21,947.00 x	30,478.00
30-7750-598	HOLIDAY WAGES	71,980.00 x	62,522.00
30-7750-599	WAGES BILLED	(830,640.00) x	(724,919.00)
30-7900-600	VEHICLE LEASE/PURCHASE	15,000.00 x	22,500.00
30-7900-605	VEHICLE MAINTENANCE	40,968.00 x	56,811.00
30-7900-610	RENTAL EXPENSE	9,384.00 642 @ 80%	3,339.00
30-7900-650	GASOLINE/DIESEL EXPENSE	63,207.00 x	50,351.00
30-7900-727	EQUIPMENT MAINTENANCE	711.00 x	7,432.00
30-7900-729	EQUIP/TRANS EXPENSE BILLED	(138,940.00) x	(128,845.00)
30-8200-772	TELEPHONE & INTERNET EXPENSE	17,706.00 x	19,634.00
30-8200-773	CELLULAR EXPENSE	11,791.00 x	13,893.00
30-8200-775	ELECTRIC EXPENSE BUILDING	18,615.00 x	8,432.00
30-8200-776	MOUNTAIN FUEL BUILDING	7,164.00 x	4,702.00
30-8200-777	GARBAGE EXPENSE	11,336.00 x	9,222.00
30-8200-778	SEWER EXPENSE	3,765.00 x	3,961.00
30-8200-779	WATER EXPENSE	0.00 x	28,586.00
30-8200-789	UTILITIES BILLED	(70,127.00) x	(87,514.00)
30-8300-750	DONATIONS	27,242.00 x	23,370.00
30-8300-752	MISC. EMPLOYEE EXPENSE	3,182.00 x	1,681.00
30-8300-755	SOFTWARE UPGRADE/PURCHASE	5,850.00 x	4,181.00
30-8300-790	MAPPING SUPPLIES	791.00 x	0.00
30-8300-792	MAP/SURVEY/CITY PERMIT EXPENSE	14,165.00 x	10,677.00
30-8300-793	SCADA EXPENSE	25,478.00 x	143,779.00
30-8300-794	BLUE STAKE EXPENSE	18,383.00 x	6,928.00
30-8300-801	UNIFORM/LINEN EXPENSE	4,800.00 x	2,160.00
30-8300-811	SECURITY EXPENSE	6,429.00 x	1,287.00
30-8300-821	JANITORIAL EXPENSE	21,269.00 x	15,480.00
30-8300-831	OFFICE SUPPLIES EXPENSE	14,607.00 x	16,479.00
30-8300-841	SHOP SUPPLIES EXPENSE	17,881.00 x	20,121.00
30-8300-851	PRINTING EXPENSE	19,781.00 x	5,789.00
30-8300-861	POSTAGE EXPENSE	58,434.00 x	60,554.00
30-8300-871	OFFICE RENTAL/LEASE EXPENSE	6,621.00 x	7,673.00
30-8300-880	COLLEGE REIMBURSEMENT	0.00 x	500.00
30-8300-881	TRAINING/SCHOOL EXPENSE	12,836.00 x	4,282.00
30-8300-882	TRAVEL EXPENSE	0.00 x	1,576.00
30-8300-891	NON-VEHICLE INSURANCE EXPENSE	272,593.00 Note 1	245,624.00
30-8300-892	DAMAGE SETTLEMENT/REIMBURSEMNT	3,200.00 x	0.00
30-8300-911	BAD DEBT EXPENSE	(17,447.00) x	(17,646.00)
30-8300-916	OTHER MISCELLANEOUS EXPENSE	3,730.00 x	(49,356.00)
30-8300-919	OPERATIONS EXPENSE BILLED	(669,766.00) x	(561,670.00)
30-8400-911	NEW CONSTUSTION-DIC	0.00 x	3,552.00
30-8400-915	SHALLOW WELLS	91.00 x	0.00
30-8400-922	EXCAVATION/FILL MATERIAL - DIC	1,669.00 x	4,395.00
30-8400-923	EXCAVATION/FILL MATERIAL - DWS	1,347.00 x	215.00
30-8400-927	SOURCE MAINT EXPENSE - DIC	184.00 x	0.00
30-8400-928	SOURCE MAINT EXPENSE - DWS	1,653.00 x	2,151.00

30-8400-937	RESERVOIR MAINT EXPENSE - DIC	257.00 x	165.00
30-8400-940	BACKFLOW/CROSS CONNECTION	180.00 x	574.00
30-8400-942	LINE MAINT EXPENSE - DIC	42,944.00 x	82,394.00
30-8400-943	LINE MAINT EXPENSE - DWS	48,130.00 x	35,107.00
30-8400-947	METER MAINT EXPENSE - DIC	29,626.00 x	7,954.00
30-8400-948	METER MAINT EXPENSE - DWS	96,461.00 x	104,104.00
30-8400-949	METER PURCHASES-DWS	142,777.00 x	115,533.00
30-8400-951	BLOWOFF MAINT EXPENSE - DIC	4,436.00 x	0.00
30-8400-952	HYDRANT MAINT EXPENSE - DWS	7,171.00 x	14,958.00
30-8400-953	METER PURCHASES-DIC	83,355.00 x	241,116.00
30-8400-957	VALVE MAINT EXPENSE - DIC	6,222.00 x	93.00
30-8400-958	VALVE MAINT EXPENSE - DWS	13,440.00 x	667.00
30-8400-962	BUILDING MAINTENANCE EXPENSE	38,993.00 x	33,059.00
30-8400-968	MAINTENANCE EXPENSE BILLED	(516,048.00) x	(636,015.00)
Subtotal [PP.03]	Contract Operating Expenses	<u>3,723,013.00</u>	<u>3,703,566.00</u>
Subgroup : [PP.04]	Depreciation		
01-9000-974	NON-VEHICLE DEPRECIATION EXP	473,966.00 x	469,368.00
20-9000-974	NON-VEHICLE DEPRECIATION EXP	1,895,865.00 x	1,877,471.00
30-9000-974	NON-VEHICLE DEPRECIATION EXP	27,826.00 x	55,279.00
Subtotal [PP.04]	Depreciation	<u>2,397,657.00</u>	<u>2,402,118.00</u>
Subgroup : [PP.06]	Interest Expense		
01-7200-450	INTEREST EXPENSE	92,396.00 x	91,551.00
20-7200-450	INTEREST EXPENSE	19,095.00	0.00
30-7200-450	INTEREST EXPENSE	(1.00) x	0.00
Subtotal [PP.06]	Interest Expense	<u>111,490.00</u>	<u>91,551.00</u>
Total [PP]	Expenses	<u><u>8,201,793.00</u></u>	<u><u>8,197,174.00</u></u>
	NET (INCOME) LOSS	<u><u>(996,429.00)</u></u>	<u><u>(2,154,880.00)</u></u>