

## APPENDIX O

### Accounting Codes Use in Reports

Client:  
Engagement:  
Period Ending: **1/0/1900**  
Trial Balance:  
Workpaper:

Account	Description	FINAL 12/31/2024	1st PP-FINAL 12/31/2023
<b>Group : [A]</b>	<b>Cash &amp; Cash Equivalents</b>		
<b>Subgroup : [A.01]</b>	<b>Cash</b>		
01-1118-000	Checking-First Utah	2,127.00 x	2,127.00
30-1110-000	CHECKING/SWEEP - FIRST UTAH BK	426,736.00 x	1,431,835.00
30-1117-000	WELLS FARGO CASH ACCOUNT	2,013,952.00 x	137.00
30-1120-000	PETTY CASH	500.00 x	500.00
30-1140-000	MONEY MARKET - O&M	11,389.00 x	0.00
30-1190-000	UTILITY CLEARING	(61,830.00) x	(24,909.00)
<b>Subtotal [A.01]</b>	<b>Cash</b>	<b>2,392,874.00</b>	<b>1,409,690.00</b>
<b>Total [A]</b>	<b>Cash &amp; Cash Equivalents</b>	<b>2,392,874.00</b>	<b>1,409,690.00</b>
<b>Group : [B]</b>	<b>Accounts Receivable</b>		
<b>Subgroup : [B.01]</b>	<b>Accounts Receivable</b>		
01-1210-000	ACCOUNTS RECEIVABLE	17,295.00 x	7,473.00
20-1210-000	ACCOUNTS RECEIVABLE	483,587.00 <141	425,258.00
20-1212-000	ACCOUNTS RECEIVABLE - OTHER	1,591.00 <141	1,591.00
30-1210-000	ACCOUNTS RECEIVABLE	0.00 x	0.00
<b>Subtotal [B.01]</b>	<b>Accounts Receivable</b>	<b>502,473.00</b>	<b>434,322.00</b>
<b>Subgroup : [B.02]</b>	<b>Allowance for Doubtful Accounts</b>		
01-1215-000	ALLOWANCE FOR BAD DEBTS	326.00 x	326.00
20-1215-000	ALLOWANCE FOR BAD DEBTS	4,375.00 <141	959.00
<b>Subtotal [B.02]</b>	<b>Allowance for Doubtful Accounts</b>	<b>4,701.00</b>	<b>1,285.00</b>
<b>Total [B]</b>	<b>Accounts Receivable</b>	<b>507,174.00</b>	<b>435,607.00</b>
<b>Group : [D]</b>	<b>Inventory</b>		
<b>Subgroup : [D.01]</b>	<b>Inventory</b>		
30-1330-000	INVENTORY	469,483.00 x	361,739.00
<b>Subtotal [D.01]</b>	<b>Inventory</b>	<b>469,483.00</b>	<b>361,739.00</b>
<b>Total [D]</b>	<b>Inventory</b>	<b>469,483.00</b>	<b>361,739.00</b>
<b>Group : [E]</b>	<b>Prepays &amp; Other Assets</b>		
<b>Subgroup : [E.01]</b>	<b>Water Rights</b>		
01-1850-000	WATER RIGHTS	1,932,609.00 x	1,932,609.00
<b>Subtotal [E.01]</b>	<b>Water Rights</b>	<b>1,932,609.00</b>	<b>1,932,609.00</b>

<b>Subgroup : [E.02]</b>	<b>Other Assets</b>		
30-1340-000	STOCK PURCHASE	22,843.00 x	(257.00)
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
<b>Subtotal [E.02]</b>	<b>Other Assets</b>	<b>42,198.00</b>	<b>19,098.00</b>
<b>Subgroup : [E.03]</b>	<b>Cash Surrender Value</b>		
01-1117-000	NYL INSURANCE POLICY	754,548.00 x	715,971.00
<b>Subtotal [E.03]</b>	<b>Cash Surrender Value</b>	<b>754,548.00</b>	<b>715,971.00</b>
<b>Subgroup : [E.04]</b>	<b>Investment in Utah Lake Water Users</b>		
01-1550-000	UTAH LAKE WATER USERS	1,526,149.00 x	1,526,149.00
<b>Subtotal [E.04]</b>	<b>Investment in Utah Lake Water Users</b>	<b>1,526,149.00</b>	<b>1,526,149.00</b>
<b>Total [E]</b>	<b>Prepays &amp; Other Assets</b>	<b>4,255,504.00</b>	<b>4,193,827.00</b>
<b>Group : [F]</b>	<b>Investments</b>		
<b>Subgroup : [F.01]</b>	<b>Investments Available for Sale</b>		
01-1310-000	WATER STOCK INVESTMENT	738,100.00 x	738,100.00
30-1114-000	WELLS FARGO ACCOUNT	2,297,175.00 x	2,195,371.00
<b>Subtotal [F.01]</b>	<b>Investments Available for Sale</b>	<b>3,035,275.00</b>	<b>2,933,471.00</b>
<b>Total [F]</b>	<b>Investments</b>	<b>3,035,275.00</b>	<b>2,933,471.00</b>
<b>Group : [K]</b>	<b>Property and Equipment</b>		
<b>Subgroup : [K.01]</b>	<b>Property and equipment</b>		
01-1350-005	AUTOS AND TRUCKS	1,232,439.00 x	1,120,997.00
01-1620-000	PURCH - PLANT FACILITIES - CUL	767,968.00 x	767,968.00
01-1620-100	TREATMENT PLANT UPGRADE	12,961,412.00 x	12,454,578.00
01-1620-200	LITTLE VALLEY TANK	860,491.00 x	860,491.00
01-1620-300	SYSTEM UPGRADES DIC	25,982,171.00 x	25,086,638.00
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	811,701.00 x	746,549.00
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
01-1641-100	CIP PURCHASED LINES-IRR	0.00 x	0.00
01-1641-200	CIP Reuse Water Project	7,132,585.00 x	3,893,888.00
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	21,839,440.00 331	21,723,149.00
01-1731-000	CONT - LINE FACILITIES - IRR	3,626,759.00 x	3,624,009.00
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	214,384.00 x	212,478.00
30-1350-020	HEAVY EQUIPMENT	304,037.00 x	368,391.00
30-1350-025	OFFICE FURNITURE	22,075.00 x	21,990.00
30-1650-000	BUILDING UPGRADES	550,853.00 x	553,918.00
<b>Subtotal [K.01]</b>	<b>Property and equipment</b>	<b>113,454,612.00</b>	<b>108,583,341.00</b>
<b>Subgroup : [K.02]</b>	<b>Accumulated depreciation</b>		
01-1655-000	ACC DEP - FIXED ASSETS	(39,831,772.00) x	(37,530,248.00)
30-1355-000	ACC DEP - FIXED ASSETS	(1,091,319.00) x	(1,150,851.00)
<b>Subtotal [K.02]</b>	<b>Accumulated depreciation</b>	<b>(40,923,091.00)</b>	<b>(38,681,099.00)</b>
<b>Total [K]</b>	<b>Property and Equipment</b>	<b>72,531,521.00</b>	<b>69,902,242.00</b>
<b>Group : [L]</b>	<b>Intercompany Accounts</b>		
<b>Subgroup : [L.01]</b>	<b>Intercompany Payables/Receivables</b>		
01-1255-000	INTERCOMPANY A/R FROM WATERPRO	3,861,371.00 x	2,610,347.00
01-1260-000	INTERCOMPANY A/R FROM DWS	21,849,700.00 x	19,919,894.00
01-2125-000	INTERCOMPANY A/P DUE WATERPRO	(37,893,800.00) x	(32,298,673.00)
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	32,340,271.00 <142	29,407,420.00
20-2120-000	INTERCOMPANY A/P DUE DIC	(19,041,160.00) <142	(17,111,354.00)
20-2125-000	INTERCOMPANY A/P DUE WATERPRO	190,110.00 <142	124,487.00
30-1250-000	ALLOCATABLE INTERCO A/R - DIC	893,196.00 x	(1,288,973.00)
30-1251-000	CUSTOMER REFUND PAID FOR DIC	3,287.00 x	3,287.00
30-1261-000	CUSTOMER REFUND PAID FOR DWS	289,137.00 x	247,732.00
30-2120-000	INTERCOMPANY A/P DUE DIC	33,135,946.00 x	30,974,012.00
30-2130-000	INTERCOMPANY A/P DUE DWS	(32,819,518.00) x	(29,779,639.00)
<b>Subtotal [L.01]</b>	<b>Intercompany Payables/Receivables</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [L.02]</b>	<b>Intercompany Billings/Expenses</b>		
01-5200-001	IRRIGATION WATER EXPENSE	613,001.00 x	270,479.00
01-7100-001	PROFESSIONAL EXPENSE	78,114.00 x	150,492.00
01-7500-501	ALLOCATED OPERATION WAGES	213,710.00 x	174,644.00
01-7600-501	ALLOCATED BUSINESS WAGES	105,987.00 x	99,401.00
01-7700-501	ALLOCATED DEVELOPMENT WAGES	70,577.00 x	66,003.00
01-7750-501	ALLOCATED BENEFIT EXPENSE	181,095.00 x	139,403.00
01-7900-600	ALLOCATED EQUIP/TRANSPORT EXP	36,209.00 x	26,958.00
01-8200-771	ALLOCATED UTILITIES EXPENSE	13,496.00 x	13,183.00
01-8300-791	ALLOCATED OPERATION EXPENSE	122,426.00 x	96,415.00
01-8400-961	ALLOCATED BUILDING MAINT EXPEN	366,527.00 x	234,798.00
20-5300-001	CULINARY WATER EXPENSE	1,271,635.00 610	977,169.00
20-7100-001	PROFESSIONAL EXPENSE	269,583.00 x	249,168.00
20-7500-501	ALLOCATED OPERATION WAGES	670,466.00 <601	670,131.00
20-7600-501	ALLOCATED BUSINESS WAGES	341,325.00 <601	328,651.00
20-7700-501	ALLOCATED DEVELOPMENT WAGES	282,306.00 <601	264,012.00
20-7750-501	ALLOCATED BENEFIT EXPENSE	724,383.00 <601	699,975.00
20-7900-600	ALLOCATED EQUIP/TRANSPORT EXP	144,837.00 650	107,830.00
20-8200-771	ALLOCATED UTILITIES EXPENSE	53,983.00 675.251	52,731.00
20-8300-791	ALLOCATED OPERATION EXPENSE	489,704.00 Note 1	385,661.00
20-8400-961	ALLOCATED BUILDING MAINT EXPEN	646,747.00 636	476,827.00
30-5200-999	TREATABLE IRR EXPENSE BILLED	(613,001.00)	(270,479.00)

30-5400-999	TREATABLE CUL EXPENSE BILLED	(1,271,635.00)	(977,169.00)
30-7100-999	PROFESSIONAL EXPENSE BILLED	(347,697.00)	(399,660.00)
30-7500-599	OPERATION WAGES BILLED	(885,176.00)	(844,775.00)
30-7600-599	BUSINESS WAGES BILLED	(447,312.00)	(428,052.00)
30-7700-599	DEVELOPMENT WAGES BILLED	(351,883.00)	(330,015.00)
30-7750-599	WAGES BILLED	(905,478.00)	(839,378.00)
30-7900-729	EQUIP/TRANS EXPENSE BILLED	(181,046.00)	(134,788.00)
30-8200-789	UTILITIES BILLED	(67,479.00)	(65,914.00)
30-8300-919	OPERATIONS EXPENSE BILLED	(612,130.00)	(482,076.00)
30-8400-968	MAINTENANCE EXPENSE BILLED	(1,013,274.00)	(711,625.00)
<b>Subtotal [L.02]</b>	<b>Intercompany Billings/Expenses</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [L]</b>	<b>Intercompany Accounts</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [AA]</b>	<b>Long-Term Debt</b>		
<b>Subgroup : [AA.01]</b>	<b>Current Portion of LTD</b>		
01-2540-000	CURRENT PORTION - BWR LOAN	(790,031.00) x	(792,084.00)
<b>Subtotal [AA.01]</b>	<b>Current Portion of LTD</b>	<b>(790,031.00)</b>	<b>(792,084.00)</b>
<b>Subgroup : [AA.02]</b>	<b>Long-Term debt</b>		
01-2810-003	NEW LOAN	(1,995,808.00) x	(2,565,988.00)
01-2810-005	STATE LOAN - IRRIGATION METERS	(1,583,946.00) x	(1,707,256.00)
01-2810-006	STATE LOAN - REUSE PIPE LINE	(818,548.00) x	(857,648.00)
01-2810-007	STATE LOAN-IRRIGATION PROJECT	(974,130.00) x	(562,233.00)
01-2810-008	STATE LOAN - REUSE PROJECT	(966,333.00) x	(307,548.00)
01-2810-010	LESS CURRECNT PORTION OF NOTES	790,031.00 x	792,084.00
<b>Subtotal [AA.02]</b>	<b>Long-Term debt</b>	<b>(5,548,734.00)</b>	<b>(5,208,589.00)</b>
<b>Total [AA]</b>	<b>Long-Term Debt</b>	<b>(6,338,765.00)</b>	<b>(6,000,673.00)</b>
<b>Group : [BB]</b>	<b>Accounts Payable &amp; Accrued Liabilities</b>		
<b>Subgroup : [BB.01]</b>	<b>Franchise tax payable</b>		
20-2105-000	DRAPER FRANCHISE PAYABLE	(45,866.00) <231	(46,091.00)
<b>Subtotal [BB.01]</b>	<b>Franchise tax payable</b>	<b>(45,866.00)</b>	<b>(46,091.00)</b>
<b>Subgroup : [BB.02]</b>	<b>Accounts Payable</b>		
20-2110-000	ACCOUNTS PAYABLE	(59,065.00) <231	(53,244.00)
30-2110-000	ACCOUNTS PAYABLE	(2,336,815.00) x	(118,131.00)
30-2115-000	A/P - WATER	(382,734.00) x	(213,549.00)
<b>Subtotal [BB.02]</b>	<b>Accounts Payable</b>	<b>(2,778,614.00)</b>	<b>(384,924.00)</b>
<b>Subgroup : [BB.03]</b>	<b>Accrued Liabilities</b>		
20-2520-000	HYDRANT METER DEPOSITS	(6,000.00) 241	(2,500.00)
30-2135-000	WAGES PAYABLE	0.00 x	0.00
30-2136-000	VACATION PAYABLE	(68,989.00) x	(68,989.00)
30-2148-000	FLEXIBLE SPENDING	287.00 x	0.00
30-2180-000	MEDICAL INSURANCE PAYABLE	(70.00) x	0.00
30-2185-000	WORKERS COMPENSATION PAYABLE	1,022.00 x	0.00
30-2200-000	Customer Bonds	(174,284.00) x	(77,892.00)
<b>Subtotal [BB.03]</b>	<b>Accrued Liabilities</b>	<b>(248,034.00)</b>	<b>(149,381.00)</b>

<b>Subgroup : [BB.04]</b>	<b>Accrued Interest</b>		
01-2815-000	STATE LOANS ACCRUED INTEREST	(4,254.00) x	(5,469.00)
01-2815-005	RE419 ACCRUED INTEREST	(15,999.00) x	(17,245.00)
<b>Subtotal [BB.04]</b>	<b>Accrued Interest</b>	<u>(20,253.00)</u>	<u>(22,714.00)</u>
<b>Total [BB]</b>	<b>Accounts Payable &amp; Accrued Liabilities</b>	<u>(3,092,767.00)</u>	<u>(603,110.00)</u>
<b>Group : [LL]</b>	<b>Equity</b>		
<b>Subgroup : [LL.01]</b>	<b>Class A common</b>		
01-2910-000	COMMON STOCK-CLASS A SHARES	(106,380.00) x	(106,380.00)
<b>Subtotal [LL.01]</b>	<b>Class A common</b>	<u>(106,380.00)</u>	<u>(106,380.00)</u>
<b>Subgroup : [LL.02]</b>	<b>Class B common</b>		
20-2911-000	COMMON STOCK-CLASS B SHARES	(429,900.00) 201	(428,100.00)
<b>Subtotal [LL.02]</b>	<b>Class B common</b>	<u>(429,900.00)</u>	<u>(428,100.00)</u>
<b>Subgroup : [LL.03]</b>	<b>Class A APIC</b>		
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)
<b>Subtotal [LL.03]</b>	<b>Class A APIC</b>	<u>(183,269.00)</u>	<u>(183,269.00)</u>
<b>Subgroup : [LL.05]</b>	<b>Treasury stock</b>		
01-2930-000	TREASURY STOCK	1,797,745.00 x	1,767,645.00
<b>Subtotal [LL.05]</b>	<b>Treasury stock</b>	<u>1,797,745.00</u>	<u>1,767,645.00</u>
<b>Subgroup : [LL.06]</b>	<b>Retained Earnings</b>		
01-2960-000	RETAINED EARNINGS	(60,381,969.00) x	(60,731,555.00)
20-2960-000	RETAINED EARNINGS	(9,509,886.00) Calc on spreadsheet	(8,520,830.00)
30-2960-000	RETAINED EARNINGS	(3,794,056.00) x	(3,850,451.00)
<b>Subtotal [LL.06]</b>	<b>Retained Earnings</b>	<u>(73,685,911.00)</u>	<u>(73,102,836.00)</u>
<b>Subgroup : [LL.07]</b>	<b>Subscriptions Receivable</b>		
01-2935-000	SUBSCRIPTIONS RECEIVABLE	2,776.00 x	3,222.00
<b>Subtotal [LL.07]</b>	<b>Subscriptions Receivable</b>	<u>2,776.00</u>	<u>3,222.00</u>
<b>Total [LL]</b>	<b>Equity</b>	<u>(72,604,939.00)</u>	<u>(72,049,718.00)</u>
<b>Group : [OO]</b>	<b>Revenue</b>		
<b>Subgroup : [OO.01]</b>	<b>Base Sales</b>		
01-3100-121	MONTHLY BASE SALES	(1,734,538.00) x	(1,438,648.00)
01-3100-122	ACREAGE SALES	(3,274.00) x	(3,177.00)
20-3500-121	MONTHLY BASE SALES	(7,738,423.00) 461.01	(6,838,115.00)
<b>Subtotal [OO.01]</b>	<b>Base Sales</b>	<u>(9,476,235.00)</u>	<u>(8,279,940.00)</u>
<b>Subgroup : [OO.02]</b>	<b>Wholesale Culinary</b>		
20-3500-125	CONSTRUCTION WATER SALES	(3,700.00) 471	(5,500.00)
<b>Subtotal [OO.02]</b>	<b>Wholesale Culinary</b>	<u>(3,700.00)</u>	<u>(5,500.00)</u>

<b>Subgroup : [OO.03]</b>	<b>Connection Fees</b>		
20-3700-151	HYDRANT METER RENTAL FEE	(7,100.00) <474	0.00
20-3700-161	LITTLE VALLEY IMPROVEMENTS	0.00 <474	(33,600.00)
20-3700-171	METER SET FEE	(20,750.00) <474	(29,700.00)
<b>Subtotal [OO.03]</b>	<b>Connection Fees</b>	<b>(27,850.00)</b>	<b>(63,300.00)</b>
<b>Subgroup : [OO.06]</b>	<b>Interest Income</b>		
30-8500-972	INTEREST INCOME	(26,823.00) x	(12,425.00)
<b>Subtotal [OO.06]</b>	<b>Interest Income</b>	<b>(26,823.00)</b>	<b>(12,425.00)</b>
<b>Subgroup : [OO.07]</b>	<b>Contributed Lines</b>		
01-8600-984	CONTRIBUTED INCOME	(119,042.00) x	(61,319.00)
<b>Subtotal [OO.07]</b>	<b>Contributed Lines</b>	<b>(119,042.00)</b>	<b>(61,319.00)</b>
<b>Subgroup : [OO.08]</b>	<b>Gain/Loss on Sales of Assets</b>		
30-8700-989	GAIN ON SALE	(11,000.00) x	0.00
<b>Subtotal [OO.08]</b>	<b>Gain/Loss on Sales of Assets</b>	<b>(11,000.00)</b>	<b>0.00</b>
<b>Subgroup : [OO.08A]</b>	<b>Investment Gain/Loss</b>		
30-8700-989EB	Investment Gain/Loss	(98,235.00) x	8,250.00
<b>Subtotal [OO.08A]</b>	<b>Investment Gain/Loss</b>	<b>(98,235.00)</b>	<b>8,250.00</b>
<b>Subgroup : [OO.09]</b>	<b>Grant Income</b>		
01-8700-400	GRANT MONEY	(446,727.00) x	0.00
20-8700-400	GRANT MONEY	(69,770.00) s/b in 01	(30,230.00)
<b>Subtotal [OO.09]</b>	<b>Grant Income</b>	<b>(516,497.00)</b>	<b>(30,230.00)</b>
<b>Subgroup : [OO.10]</b>	<b>Reservoir Reserve</b>		
20-8600-981	INCR CAP FAC EXPANSION INCOME	(135,316.00) <421	(200,839.00)
<b>Subtotal [OO.10]</b>	<b>Reservoir Reserve</b>	<b>(135,316.00)</b>	<b>(200,839.00)</b>
<b>Subgroup : [OO.11]</b>	<b>System Buy-In Fees</b>		
01-8600-982	EXIST SYSTEM BUY-IN FEE	(21,775.00) <421	(21,870.00)
<b>Subtotal [OO.11]</b>	<b>System Buy-In Fees</b>	<b>(21,775.00)</b>	<b>(21,870.00)</b>
<b>Subgroup : [OO.13]</b>	<b>Other Income</b>		
01-8700-399	OTHER INCOME	(63,464.00) x	(15,103.00)
20-3700-174	Processing Fee	(9,419.00) <474	(7,400.00)
20-8700-399	OTHER INCOME	(73,881.00) <474	(33,635.00)
30-8700-399	OTHER INCOME	(14,960.00) x	0.00
<b>Subtotal [OO.13]</b>	<b>Other Income</b>	<b>(161,724.00)</b>	<b>(56,138.00)</b>
<b>Total [OO]</b>	<b>Revenue</b>	<b>(10,598,197.00)</b>	<b>(8,723,311.00)</b>
<b>Group : [PP]</b>	<b>Expenses</b>		
<b>Subgroup : [PP.01]</b>	<b>Direct Costs</b>		
20-9100-001	SYSTEM EXPENSE	4,948.00	0.00
30-1690-015	REUSE PIPELINE & WELLS	0.00 x	2,874.00
30-5200-001	IRRIGATION WATER EXPENSE	389,585.00 x	105,554.00
30-5200-021	ELECTRIC IRRIGATION EXPENSE	134,543.00 x	67,395.00
30-5200-022	ASSOCIATED CANALS EXPENSE	29,828.00 x	20,668.00
30-5200-023	EAST JORDAN CANAL EXPENSE	62,203.00 x	76,897.00

30-5400-001	TREATABLE CULINARY EXPENSE	447,116.00	x	365,722.00
30-5400-100	TREATABLE CUL EXPENSE - DIC	2,451.00	x	0.00
30-5400-121	ELECTRIC CULINARY EXPENSE	227,134.00	x	153,275.00
30-5400-122	MOUNTAIN FUEL CULINARY EXPENSE	4,524.00	x	7,254.00
30-5400-123	LABORATORY EXPENSE	28,615.00	635a	36,150.00
30-5400-124	CHEMICAL EXPENSE	228,828.00	Needs cul/irr split	132,928.00
30-5400-130	RETAILABLE CUL EXPENSE -SLCWCD	377,787.00	x	287,513.00
30-5400-135	RETAILABLE CUL EXPENSE -DRAPER	1,556.00	x	1,612.00
<b>Subtotal [PP.01]</b>	<b>Direct Costs</b>	<b>1,939,118.00</b>		<b>1,257,842.00</b>

<b>Subgroup : [PP.02]</b>	<b>Direct Professional Expenses</b>			
30-7100-400	PROFESSIONAL DUE'S	13,974.00	80% to 675.245	13,807.00
30-7100-405	DIRECTOR EXPENSE	67,644.00	20% to 603	63,775.00
30-7100-410	GENERAL ENGINEERING EXPENSE	69,637.00	<631	44,199.00
30-7100-411	GENERAL ENGINEER EXPENSE - DIC	(13,642.00)	x	13,136.00
30-7100-412	GENERAL ENGINEER EXPENSE - DWS	2,848.00	<631	13,484.00
30-7100-415	DATA PROCESSING EXPENSE	48,189.00	640.228 @ 80%	38,515.00
30-7100-420	LEGAL EXPENSE	20,180.00	633	15,929.00
30-7100-421	LEGAL EXPENSE - DIC	30,435.00	x	75,736.00
30-7100-427	PUBLIC SERVICE COMMISSION EXP	18,203.00	667 @ 80%	18,582.00
30-7100-430	ACCOUNTING EXPENSE	48,995.00	632 @ 80%	48,545.00
30-7100-435	ADVERTISING/PR EXPENSE	229.00	660 @ 80%	1,200.00
30-7100-437	GIS FUNDING	3,653.00	<675.249 @ 80%	5,352.00
30-7100-440	MEALS/ENTERTAINMENT EXPENSE	120.00	<675.249 @ 80%	2,287.00
30-7100-441	COMPANY MEETINGS/FUCTIONS	32,488.00	Disallowed	26,259.00
30-7100-442	EMPLOYEE CONCIL & SAFETY	1,905.00	<675.249 @ 80%	2,502.00
<b>Subtotal [PP.02]</b>	<b>Direct Professional Expenses</b>	<b>344,858.00</b>		<b>383,308.00</b>

<b>Subgroup : [PP.03]</b>	<b>Contract Operating Expenses</b>			
01-7200-451	BANK CHARGES/FEES	23,422.00	x	18,637.00
01-9600-996	PROPERTY TAXES	72,207.00	x	71,548.00
20-7200-451	BANK CHARGES/FEES	93,686.00	<675.250 @ 80%	74,547.00
30-7500-502	OP - WATERPRO REGULAR WAGES	260,030.00	x	400,757.00
30-7500-504	OP - DIC REGULAR WAGES	161,904.00	x	97,854.00
30-7500-506	OP - DWS REGULAR WAGES	463,242.00	x	348,183.00
30-7600-502	BUS - WATERPRO REG WAGES	270,079.00	x	258,349.00
30-7600-504	BUS - DIC REGULAR WAGES	30,641.00	x	25,092.00
30-7600-506	BUS - DWS REGULAR WAGES	47,665.00	x	70,349.00
30-7700-502	DEV - WATERPRO REGULAR WAGES	351,883.00	x	330,015.00
30-7750-590	FICA EXPENSE	150,727.00	x	126,914.00
30-7750-591	WORKERS COMP EXPENSE	31,635.00	x	29,999.00
30-7750-592	LIFE INSURANCE EXPENSE	11,402.00	<604 @ 80%	11,090.00
30-7750-593	HEALTH INSURANCE EXPENSE	488,343.00	<604 @ 80%	430,186.00
30-7750-594	401K/RETIREMENT EXPENSE	87,886.00	<604 @ 80%	74,262.00
30-7750-595	SUTA EXPENSE	392.00	x	1,701.00
30-7750-596	VACATION WAGES	136,129.00	x	134,937.00
30-7750-597	SICK WAGES	16,246.00	x	20,110.00
30-7750-598	HOLIDAY WAGES	85,107.00	x	84,440.00
30-7900-600	VEHICLE LEASE/PURCHASE	33,862.00	x	16,000.00
30-7900-605	VEHICLE MAINTENANCE	64,425.00	x	51,731.00
30-7900-650	GASOLINE/DIESEL EXPENSE	59,752.00	x	56,190.00
30-7900-727	EQUIPMENT MAINTENANCE	23,069.00	x	10,951.00



30-8200-772	TELEPHONE & INTERNET EXPENSE	21,625.00 x	18,440.00
30-8200-773	CELLULAR EXPENSE	12,667.00 x	12,969.00
30-8200-775	ELECTRIC EXPENSE BUILDING	8,493.00 x	8,254.00
30-8200-776	MOUNTAIN FUEL BUILDING	8,722.00 x	10,241.00
30-8200-777	GARBAGE EXPENSE	14,061.00 x	12,015.00
30-8200-778	SEWER EXPENSE	4,266.00 x	3,841.00
30-8200-779	WATER EXPENSE	4,979.00 x	48,087.00
30-8300-750	DONATIONS	20,680.00 x	20,495.00
30-8300-752	MISC. EMPLOYEE EXPENSE	26,957.00 x	26,574.00
30-8300-755	SOFTWARE UPGRADE/PURCHASE	22,196.00 x	5,546.00
30-8300-792	MAP/SURVEY/CITY PERMIT EXPENSE	23,321.00 x	7,328.00
30-8300-793	SCADA EXPENSE	109,869.00 x	31,944.00
30-8300-794	BLUE STAKE EXPENSE	9,024.00 x	20,485.00
30-8300-801	UNIFORM/LINEN EXPENSE	3,394.00 x	2,343.00
30-8300-811	SECURITY EXPENSE	57,167.00 x	1,655.00
30-8300-821	JANITORIAL EXPENSE	22,823.00 x	19,423.00
30-8300-831	OFFICE SUPPLIES EXPENSE	14,805.00 x	13,111.00
30-8300-841	SHOP SUPPLIES EXPENSE	28,614.00 x	34,601.00
30-8300-851	PRINTING EXPENSE	15,032.00 x	12,212.00
30-8300-861	POSTAGE EXPENSE	67,991.00 x	67,500.00
30-8300-871	OFFICE RENTAL/LEASE EXPENSE	7,700.00 x	6,606.00
30-8300-880	COLLEGE REIMBURSEMENT	1,260.00 x	300.00
30-8300-881	TRAINING/SCHOOL EXPENSE	3,725.00 x	11,243.00
30-8300-882	TRAVEL EXPENSE	0.00 x	1,670.00
30-8300-891	NON-VEHICLE INSURANCE EXPENSE	357,232.00 <b>Note 1</b>	310,584.00
30-8300-892	DAMAGE SETTLEMENT/REIMBURSEMNT	4,651.00 x	1,273.00
30-8300-911	BAD DEBT EXPENSE	(30,144.00) x	(21,294.00)
30-8300-916	OTHER MISCELLANEOUS EXPENSE	(130,414.00) x	(96,209.00)
30-8400-911	NEW CONSTUSTION-DIC	0.00 x	125.00
30-8400-922	EXCAVATION/FILL MATERIAL - DIC	3,316.00 x	2,981.00
30-8400-923	EXCAVATION/FILL MATERIAL - DWS	1,040.00 x	1,759.00
30-8400-937	RESERVOIR MAINT EXPENSE - DIC	1,890.00 x	11,614.00
30-8400-940	BACKFLOW/CROSS CONNECTION	1,090.00 x	800.00
30-8400-942	LINE MAINT EXPENSE - DIC	40,092.00 x	70,993.00
30-8400-943	LINE MAINT EXPENSE - DWS	68,005.00 x	90,742.00
30-8400-945	DIC ARPA	91,379.00 x	49,526.00
30-8400-947	METER MAINT EXPENSE - DIC	24,785.00 x	1,236.00
30-8400-948	METER MAINT EXPENSE - DWS	195,199.00 x	95,313.00
30-8400-949	METER PURCHASES-DWS	332,443.00 x	217,431.00
30-8400-951	BLOWOFF MAINT EXPENSE - DIC	4,266.00 x	2,360.00
30-8400-952	HYDRANT MAINT EXPENSE - DWS	188.00 x	786.00
30-8400-953	METER PURCHASES-DIC	190,631.00 x	85,695.00
30-8400-957	VALVE MAINT EXPENSE - DIC	1,911.00 x	5,709.00
30-8400-958	VALVE MAINT EXPENSE - DWS	3,312.00 x	11,222.00
30-8400-962	BUILDING MAINTENANCE EXPENSE	40,802.00 x	63,412.00
<b>Subtotal [PP.03]</b>	<b>Contract Operating Expenses</b>	<b>4,674,779.00</b>	<b>4,046,783.00</b>
<b>Subgroup : [PP.04]</b>	<b>Depreciation</b>		
01-9000-974	NON-VEHICLE DEPRECIATION EXP	482,451.00 x	472,497.00
20-9000-974	NON-VEHICLE DEPRECIATION EXP	1,929,806.00 x	1,889,988.00
30-9000-974	NON-VEHICLE DEPRECIATION EXP	10,093.00 x	21,300.00
<b>Subtotal [PP.04]</b>	<b>Depreciation</b>	<b>2,422,350.00</b>	<b>2,383,785.00</b>

<b>Subgroup : [PP.06]</b>	<b>Interest Expense</b>		
01-7200-450	INTEREST EXPENSE	46,297.00 x	55,245.00
20-7200-450	INTEREST EXPENSE	15,435.00 x	13,273.00
<b>Subtotal [PP.06]</b>	<b>Interest Expense</b>	<u><b>61,732.00</b></u>	<u><b>68,518.00</b></u>
<b>Total [PP]</b>	<b>Expenses</b>	<u><b>9,442,837.00</b></u>	<u><b>8,140,236.00</b></u>
	<b>NET (INCOME) LOSS</b>	<u><b>(1,155,360.00)</b></u>	<u><b>(583,075.00)</b></u>