

# **Appendix H**

## **Preliminary Community Ordinance Uniform System of Accounts**



**Sanitation Utilities  
Uniform System of Accounts**

**for**

**Tuntutuliak Community  
Services Association**

# Tuntutuliak Community Services Association

## BALANCE SHEET ACCOUNTS

### Assets

- 101 Maintenance garage(s) in service
- 102 Haul tanks, ATV's, and heavy equipment in service
- 103 Boardwalk roads in service
- 109 Accumulated depreciation and amortization of haul tanks, ATV's, and heavy e  
in service
- 110 Accumulated depreciation and amortization of Maintenance garage(s)  
in service
- ~~110~~ 110 Accumulated depreciation and amortization of Boardwalk roads  
in service

### **Total Utility System**

- 121 Nonutility property.
- 122 Accumulated depreciation and amortization of nonutility property.
- 130 Cash and working funds
- 142 Customer accounts receivable.
- 144 Accumulated provision for uncollectible accounts--credit.
- 151 Fuel stock
- 154 Sanitation Utility materials and operating supplies.
- 174 Miscellaneous current and accrued assets.
- 186 Miscellaneous deferred debits.
- 190 Accumulated deferred income taxes.

### **Total Assets**

### Equity

- 211 Miscellaneous paid-in capital.
- 215 Appropriated retained earnings.
- 216 Unappropriated retained earnings.
- 218 Noncorporate proprietorship

### **Total Equity**

### Liabilities

- 224 Other long-term debt.
- 232 Accounts payable.
- 235 Customer deposits.
- 236 Taxes accrued.
- 237 Interest accrued.
- 242 Miscellaneous current and accrued liabilities.
- 252 Customer advances for construction.
- 253 Other deferred credits.

### **Total Liabilities**

### **Total Liabilities & Equity**

# Tuntutuliak Community Services Association

## INCOME ACCOUNTS

### 401 Operating Revenues

#### Revenues from Sale of Laundry, Water, Sewer, Solid Waste Services

- 440 Residential sales
  - 440.1 Water
  - 440.2 Sewer
  - 440.3 Solid Waste
- 442 Commercial and industrial sales
  - 442.1 Water
  - 442.2 Sewer
  - 442.3 Solid Waste
- 443 Rental Income
  - 443.1 Tools
  - 443.2 ATV & heavy equipment
  - 443.3 Office space
- 444 Washeteria
  - 444.1 Washing Machines
  - 444.2 Dryers
  - 444.3 Showers
  - 444.4 Self-haul water sales
- 445 Pop, candy, laundry supplies
- 446 Maintenance service call sales
  - 446.1 Service parts sales
  - 446.2 Service labor
- 448 Interdepartmental sales
- 449 Other sales

#### Total Revenues from Sale of Sanitation Services

#### Other Operating Revenues

- 450 Forfeited discounts
- 451 Miscellaneous service revenues
- 454 Rent from sanitation properties
- 455 Interdepartmental rents
- 456 Other sanitation revenues

#### Total Other Operating Revenues

#### Total Operating Revenues

### 402 Operation Expense

#### Water Production & Washeteria Expenses

- 535 Engineering
- 540 Electric (washeteria)
- 543 Labor
  - 543.1 Water Treatment Plant Operator
  - 543.2 Washeteria Attendent
- 547 Fuel
- 550 Property Insurance
- 552 Operation supplies and chemicals
- 557 Other expenses.

#### Total Water Production and Washeteria Operations Expense

# Tuntutuliak Community Services Association

## INCOME ACCOUNTS

### **Water Distribution, Sewage Collection and Landfill Operation Expenses**

- 560 Engineering
- 567 Electric (Maintenance garages)
- 568 Labor
  - 568.1 Water/sewer haul crew
  - 568.2 Solid waste collection crew
  - 568.4 Other labor
- 580 Water and Wastewater Fuel use
  - 580.1 Gasoline
  - 580.2 Fuel oil (diesel)
- 582 Solid Waste Fuel use
  - 582.1 Gasoline
  - 582.2 Fuel oil (diesel)
- 586 Property insurance (garages and equipment)
- 587 Customer system maintenance expenses
  - 587.1 Cost of residential parts
  - 587.2 Cost of labor on home service calls
- 590 Other water, sewer, or solid waste-related expenses

#### **Total Water Distribution and Sewage Collection Operation Expenses**

### **Customer and Sales Expenses**

- 903 Customer records and collection expenses
- 904 Uncollectible accounts
- 906 Customer service and informational expenses
- 917 Sales expenses

#### **Total Customer and Sales Expenses**

### **Administrative and General Operation Expenses**

- 920 Administrative (manager and clerical) salaries
- 921 Office supplies and expenses
- 922 Administrative expenses transferred--Credit
- 923 Outside services employed
- 924 Property insurance (TCSA Administrative Office & Rental Buildings)
- 925 Injuries and damages
- 926 Employee pensions and benefits
- 927 Employee training
- 928 Regulatory commission expenses
- 929 Duplicate charges--Credit
- 930 General advertising expenses
- 930 Miscellaneous general expenses
- 933 Travel expenses

#### **Total Administrative and General Operation Expenses**

#### **Total Operation Expense**

# Tuntutuliak Community Services Association

## INCOME ACCOUNTS

### **403 Maintenance Expense**

#### **Sanitation Facility Maintenance Expenses**

- 545 Maintenance of rental properties
- 554 Maintenance of haul equipment garages
- 574 Maintenance of Administrative Offices
- 584 Sewage lagoon facility maintenance (fences, weir)
- 585 Landfill facility maintenance (fences and burn equipment)
- 588 Haul equipment maintenance
  - 588.1 Parts
  - 588.2 Labor
- 589 Boardwalk maintenance (including snow removal and repairs)
  - 589.1 Parts
  - 589.2 Labor

#### **Total Sanitation Facility Maintenance Expenses**

#### **Total Operating Income**

- 403 Depreciation expense.
- 408 Taxes other than income taxes
- 409 Income taxes
- 419 Interest and dividend income.
- 421 Miscellaneous nonoperating income.
- 427 Interest on long-term debt.
- 431 Other interest expense.

#### **Net Income**

# Tuntutuliak Community Services Association

## Asset

### OFFICE AND MAINTENANCE BUILDINGS OF THE SANITATION UTILITY

- 330 Land and land rights
- 331 Structures and improvements
- 334 Haul tank & trailer equipment
- 336 Boardwalk roads
- 337 All terrain vehicles
- 394 Tools, shop and garage equipment
- 343 Heavy equipment
- 350 Washers and dryers
- 355 Water treatment equipment
- 360 Washeteria well
- 391 Office furniture and equipment
- 392 Transportation equipment
- 393 Stores equipment
- 395 Laboratory equipment
- 396 Power operated equipment
- 397 Communication equipment
- 398 Miscellaneous equipment
- 399 Other tangible property



Electric Utility  
Uniform System of Accounts

for

Tuntutuliak Community  
Services Association

Tuntutuliak Community Services Association  
Electric Utility

**BALANCE SHEET ACCOUNTS**

**Assets**

- 101 Electric plant in service
- 110 Accumulated depreciation and amortization of electric utility plant  
Net Plant In Service
- 107 Construction work in progress--Electric.

**Total Utility Plant**

- 121 Nonutility property.
- 122 Accumulated depreciation and amortization of nonutility property.
- 130 Cash and working funds
- 142 Customer accounts receivable.
- 144 Accumulated provision for uncollectible accounts--credit.
- 151 Fuel stock
- 154 Plant materials and operating supplies.
- 174 Miscellaneous current and accrued assets.
- 186 Miscellaneous deferred debits.
- 190 Accumulated deferred income taxes.

**Total Assets**

**Equity**

- 201 Common stock issued.
- 204 Preferred stock issued.
- 211 Miscellaneous paid-in capital.
- 215 Appropriated retained earnings.
- 216 Unappropriated retained earnings.
- 218 Noncorporate proprietorship

**Total Equity**

**Liabilities**

- 224 Other long-term debt.
- 232 Accounts payable.
- 235 Customer deposits.
- 236 Taxes accrued.
- 237 Interest accrued.
- 242 Miscellaneous current and accrued liabilities.
- 252 Customer advances for construction.
- 253 Other deferred credits.

**Total Liabilities**

**Total Liabilities & Equity**

Tuntutuliak Community Services Association  
Electric Utility

INCOME ACCOUNTS

**401 Operating Revenues**

**Revenues from Sale of Electricity**

- 440 Residential sales.
- 442 Commercial and industrial sales.
- 444 Public street and highway lighting.
- 445 Other sales to public authorities.
- 447 Sales for resale.
- 448 Interdepartmental sales.
- 449 Other sales.

**Total Revenues from Sale of Electricity**

**Other Operating Revenues**

- 450 Forfeited discounts.
- 451 Miscellaneous service revenues.
- 453 Sales of water and water power.
- 454 Rent from electric property.
- 455 Interdepartmental rents.
- 456 Other electric revenues.

**Total Other Operating Revenues**

**Total Operating Revenues**

**402 Operation Expense**

**Generation and Other Power Supply Expense**

- 535 Operation supervision and engineering-Hydro Generation.
- 536 Water for power.
- 540 Rents-Hydro Generation
- 540.1 Operation supplies and expenses.
- 546 Operation supervision and engineering-Other Generation.
- 547 Fuel.
- 550 Rents-Other Generation.
- 550.1 Operation supplies and expenses.
- 555 Purchased power.
- 557 Other expenses.

**Total Generation and Other Power Supply Expense**

Tuntutuliak Community Services Association  
Electric Utility

**INCOME ACCOUNTS**

**Transmission and Distribution Operations Expenses**

560 Operation supervision and engineering-Transmission.

567 Rents-Transmission

567.1 Operation supplies and expenses.

580 Operation supervision and engineering-Distribution.

581.1 Line and station expenses.

585 Street lighting and signal system expenses.

586 Meter expenses.

587 Customer installations expenses.

588 Miscellaneous distribution expenses.

589 Rents-Distribution.

**Total Transmission and Distribution Operations Expenses**

**Customer and Sales Expenses**

902 Meter reading expenses.

903 Customer records and collection expenses.

904 Uncollectible accounts.

906 Customer service and informational expenses.

917 Sales expenses.

**Total Customer and Sales Expenses**

**Administrative and General Operation Expenses**

920 Administrative and general salaries.

921 Office supplies and expenses.

922 Administrative expenses transferred--Credit.

923 Outside services employed.

924 Property insurance.

925 Injuries and damages.

926 Employee pensions and benefits.

927 Franchise requirements.

928 Regulatory commission expenses.

929 Duplicate charges--Credit.

930.1 General advertising expenses.

930.2 Miscellaneous general expenses.

931 Rents.

933 Transportation expenses.

**Total Administrative and General Operation Expenses**

**Total Operation Expense**

Tuntutuliak Community Services Association  
Electric Utility

**INCOME ACCOUNTS**

**403 Maintenance Expense**

**Generation and Transmission Maintenance Expenses**

545.1 Maintenance of hydraulic production plant.

554.1 Maintenance of other power production plant.

574 Maintenance of transmission plant.

**Total Generation and Transmission Maintenance Expenses**

**Distribution and General Plant Maintenance Expense**

592.1 Maintenance of structures and equipment.

594.1 Maintenance of lines.

595 Maintenance of line transformers.

596 Maintenance of street lighting and signal systems.

597 Maintenance of meters.

598 Maintenance of miscellaneous distribution plant.

935 Maintenance of general plant.

**Total Distribution and General Plant Maintenance Expense**

**Total Maintenance Expense**

**Total Operating Income**

403 Depreciation expense.

408.1 Taxes other than income taxes

409.1 Income taxes

419 Interest and dividend income.

421 Miscellaneous nonoperating income.

427 Interest on long-term debt.

431 Other interest expense.

**Net Income**

Tuntutuliak Community Services Association  
Electric Utility

**Asset**

**PRODUCTION PLANT**

- 340 Land and land rights.
- 341 Structures and improvements.
- 342 Fuel holders, producers, and accessories.
- 343 Prime movers.
- 344 Generators.
- 345 Accessory electric equipment.
- 346 Miscellaneous power plant equipment.

**TRANSMISSION PLANT**

- 350 Land and land rights.
- 352 Structures and improvements.
- 353 Station equipment.
- 354 Towers and fixtures.
- 355 Poles and fixtures.
- 356 Overhead conductors and devices.
- 357 Underground conduit.
- 358 Underground conductors and devices.
- 359 Roads and trails.

**DISTRIBUTION PLANT**

- 360 Land and land rights.
- 361 Structures and improvements.
- 362 Station equipment.
- 363 Storage battery equipment.
- 364 Poles, towers and fixtures.
- 365 Overhead conductors and devices
- 366 Underground conduit.
- 367 Underground conductors and devices
- 368 Line transformers.
- 369 Services.
- 370 Meters.
- 371 Installations on customers' premises
- 372 Leased property on customers' premises.
- 373 Street lighting and signal systems.

Tuntutuliak Community Services Association  
Electric Utility

**GENERAL PLANT**

- 389 Land and land rights.
- 390 Structures and improvements.
- 391 Office furniture and equipment.
- 392 Transportation equipment.
- 393 Stores equipment.
- 394 Tools, shop and garage equipment.
- 395 Laboratory equipment.
- 396 Power operated equipment.
- 397 Communication equipment.
- 398 Miscellaneous equipment.
- 399 Other tangible property.

