

UTILITIES—SCHEDULE 8

	CURRENT MONTH			YEAR-TO-DATE		
	ACTUAL	FORECAST	PRIOR YEAR	ACTUAL	FORECAST	PRIOR YEAR
	\$ %	\$ %	\$ %	\$ %	\$ %	\$ %
UTILITIES						
Electricity						
Gas						
Oil						
Steam						
Water						
Sewer						
Other Fuels						
Utility Taxes						
TOTAL UTILITIES						

Utilities—Schedule 8 illustrates the proper format for reporting Utilities. Individual properties may delete irrelevant line items, but the *Uniform System* does not provide for the addition or substitution of expense line items. Rather, properties may choose to develop a sub-account/sub-schedule to provide more detail related to a particular expense item. This sub-account/sub-schedule is then to be rolled into the appropriate line item. Additionally, properties may choose to delete some of the columns or to show them in a different order and remain "in conformity with the *Uniform System*."

Expenses

Electricity

The cost of electricity purchased from outside producers is charged to this account. If reimbursements for the cost of electricity are received from separate entities, such as managed condominiums, time-share units, or tenants of the property, they are credited to this account.

Gas

The cost of gas purchased from outside producers is charged to this account. If reimbursements for the cost of gas are received from separate entities, such as managed condominiums, time-share units, or tenants of the property, they are credited to this account.

Oil

The cost of oil purchased from outside producers is charged to this account. If reimbursements for the cost of oil are received from separate entities, such as managed condominiums, time-share units, or tenants of the property, they are credited to this account.

Steam

The cost of steam purchased from outside producers is charged to this account. If reimbursements for the cost of steam are received from separate entities, such as managed condominiums, time-share units, or tenants of the property, they are credited to this account.

Water

The cost of water, including the water specially treated for a circulating ice water system, is charged to this account. If reimbursements for the cost of water are received from separate entities, such as managed condominiums, time-share units, or tenants of the property, they are credited to this account.

If a property has a cogeneration or desalinization plant, a sub-schedule may be developed to provide more detail, but the sub-schedule total must roll up into this line item.

Sewer

The cost of sewer is charged to this account. If reimbursements for the cost of sewer are received from separate entities, such as managed condominiums, time-share units, or tenants of the property, they are credited to this account.

Other Fuels

The cost of other fuels (for example, propane, diesel, geothermal) purchased from outside producers, including the cost of breakdown service, is charged to this line item.

Utility Taxes

Taxes assessed by utilities, such as sewer taxes, are charged to this line item. If reimbursements for taxes assessed by utilities are received from separate entities, such as managed condominiums, time-share units, or tenants of the property, they are credited to this account.

Total Utilities

Total Utilities is calculated by adding all of the items listed under Utilities. The percentage for each line item expense as well as Total Utilities is calculated by dividing the line item amount by Total Revenue for the entire property.

Total Utilities is the same amount that appears on Summary Operating Statement under Undistributed Operating Expenses—Utilities.