

XIV. INTEREST ON DEPOSITS.

Credit this account with all interest as it accrues on deposits of the utility funds with banks, trust companies or individuals. Interest on security investments will not be credited to this account, but to the account "*Interest and Dividends from Investments.*" Interest on moneys belonging to any of the reserves of the utility will be credited to such reserves.

XV. INTEREST AND DIVIDENDS FROM INVESTMENTS.

Credit this account with all interest as it accrues upon interest-bearing securities which are liabilities, either actual or contingent, of solvent companies, cities or individuals, held as investments by the utility.

Credit to this account the cash value, as on the date when they become collectible, of dividends upon the stocks, preferred and common, of corporations held as investments by the utility.

A description of the securities whose yield is credited to this account will be made in such a manner as to admit of a detailed analysis.

XVI. APPROPRIATIONS FROM MUNICIPAL FUNDS. (For Municipal Plants Only).

Credit to this account all appropriations made by the municipality to the funds of the utility for operating purposes. This account applies only to municipally owned utilities.

XVII. MISCELLANEOUS NON-OPERATING REVENUES.

Credit to this account all revenues from non-operating sources not includible in any of the preceding accounts.

Utilities are at liberty to open sub-accounts for the purpose of showing the revenues from any particular sources.