**Section 605.145 Accounting Instruction 32**

In Accounting Instruction 32, "Utility Plant – Plant Account Matrix," delete Paragraph B and replace it with the following:

"B. The 'functional' operations for the water system are listed below along with the designated suffix:

.1 Intangible plant

.2 Sources of supply plant

.3 Pumping plant

.4 Water treatment plant

.5 Transmission and distribution plant

.6 General plant"