This series contains records that appear to have been generated in the offices of the Public Utilities Commission (See Series 88 for description). It consists of three bound volumes of trial balance records listing the debit and credit balances for the Transit Dept., Telephone and Waterworks, all of which were under the control and management of the Public Utilities Commission.

The first volume covers the Transit Department. It starts at the end of 1960 and continues on a monthly basis to the end of 1969. A number of accounts are listed in this volume, including the General Account, Assets, Liabilities, Reserves, Bus Property, Coach Property, Equipment Shop & Garage and Transportation, just to name a few.

The second volume covers the Telephone Department. It starts at the end of 1962 and continues on a monthly basis to the end of 1969. Some of the accounts listed in this volume include Plant, Current Assets, Liabilities, Reserves, Surplus and Operations and Maintenance.

Commencing on Page 49 of this volume is a summary listing of accounts payable debits and credits for the Light & Power Dept., Transit, Telephone and Waterworks for the years 1962 and 1963.

The third volume covers the Waterworks Department. It starts at the end of 1944 and continues approximately every three months to the end of 1966 and thereafter continues monthly to the end of 1969. Some of the accounts listed in this volume include Capital Expenditures, Maintenance, Operating Expense, General Expense and Revenue.

Towards the back of this volume, there appears to be a trial balance summary listing of accounts payable debits and credits for the Street Railway, whose name appears to have been changed to Transit in 1948, Telephone and Waterworks for the years 1945 to 1950.

Further accruals are not anticipated.