

4901:1-15-32

Uniform system of accounts for waterworks companies.

- (A) The commission adopts the three uniform systems of accounts prepared by the "National Association of Regulatory Utility Commissioners," as described in paragraph (B) of this rule, and requires all waterworks companies under its jurisdiction to conform their accounting practices to the applicable uniform system.
- (B) Water companies should use the uniform systems of accounts that were adopted by the "National Association of Regulatory Utility Commissioners" in 1973. The three systems of accounts in the series are entitled:
- (1) "Uniform System of Accounts for Class A and B Water Utilities," (utilities having annual operating revenues of two hundred fifty thousand dollars or more).
 - (2) "Uniform System of Accounts for Class C Water Utilities," (utilities having annual operating revenues of over fifty thousand dollars but less than two hundred fifty thousand dollars).
 - (3) "Uniform System of Accounts for Class D Water Utilities," (utilities having annual operating revenues of less than fifty thousand dollars).

R.C. 119.032 review dates: 06/03/2008 and 05/31/2012

CERTIFIED ELECTRONICALLY

Certification

06/03/2008

Date

Promulgated Under: 111.15
Statutory Authority: 4905.04
Rule Amplifies: 4905.13
Prior Effective Dates: 12/12/91, 3/24/03