

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) The adopted uniform systems of accounts were prepared, published, and adopted by the "National Association of Regulatory Utility Commissioners" in 1973 and copyrighted in 1974. 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).

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