

R7-35 UNIFORM SYSTEM OF ACCOUNTS

The Uniform System of Accounts for Water Utilities as revised in 1984 by the National Association of Regulatory Utility Commissioners, and all subsequent revisions thereto unless otherwise ordered by the Commission, are hereby adopted by this Commission as the accounting rules of this Commission for water companies and are prescribed for the use of all water utilities under the jurisdiction of the North Carolina Utilities Commission having annual gross operating revenues of \$10,000 or more derived from the sales of water, viz:

Uniform System of Accounts for Class A Water Utilities - 1984.

Uniform System of Accounts for Class B Water Utilities - 1984.

Uniform System of Accounts for Class C Water Utilities - 1984.

(NCUC Docket No. W-100, Sub 3, 5/24/74; NCUC Docket No. W-100, Sub 18, 6/1/92.)