

**R10-21 ACCOUNTING**

(a) Uniform System of Accounts. - The Uniform System of Accounts for Sewer 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 sewer companies and are prescribed for the use of all sewer 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 sewer service, viz:

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

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

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

(b) Multicompany Filings. - Each sewer utility operating in more than one subdivision shall maintain its accounts in such a manner that the operating revenue, the investment, the related depreciation reserve and contributions for each subdivision can be obtained from its records.

(NCUC Docket No. S-100, Sub 1, 8/23/67; NCUC Docket No. W-100, Sub 18, 6/1/92.)