



## Ohio Administrative Code

### Rule 4901:1-15-32 Uniform system of accounts for waterworks and sewage disposal companies.

Effective: November 2, 2017

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(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) Waterworks 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).

(C) The commission adopts the two uniform systems of accounts prepared by the "National Association of Regulatory Utility Commissioners" as described in paragraph (D) of this rule, and requires all sewage disposal companies under its jurisdiction to conform their accounting practices to the applicable uniform system.

(D) Sewage disposal companies should use the uniform systems of accounts that were adopted by the "National Association of Regulatory Utilities Commissioners" in 1976 (classes A and B) and 1977 (classes C and D). The two systems of accounts in the series are entitled:

(1) "Uniform System of Accounts for Classes A and B Sewer Utilities 1976," (utilities having annual



sewer operating revenues of two hundred fifty thousand dollars or more).

(2) "Uniform System of Accounts for Classes C and D Sewer Utilities 1977," (class C utilities having annual sewer operating revenues of over fifty thousand dollars but less than two hundred fifty thousand dollars and class D utilities having annual sewer operating revenues of less than fifty thousand dollars).