

Chapter PSC 180

UNIFORM SYSTEM OF ACCOUNTS,
WATER UTILITIES

PSC 180.01 Classes of water utilities
PSC 180.02 Exceptions, Class B

PSC 180.01 Classes of water utilities. For the purpose of this order, utilities are divided into the following classes:

- (1) Class A utilities are those having annual water operating revenues of \$300,000 or more.
- (2) Class B utilities are those having annual water operating revenues of more than \$150,000 but less than \$300,000.
- (3) Class C utilities are those having annual water operating revenues in excess of \$30,000 but not more than \$150,000.
- (4) Class D utilities are those having annual water operating revenues in excess of \$5,000 but not more than \$30,000, or, if having operating revenues of less than \$5,000 a year, are operated in conjunction with class C electric utilities.

PSC 180.02 Exceptions, Class B. Any water utility having average annual operating revenues in excess of \$5,000 but not more than \$50,000 which is operated in conjunction with either class A or class B electric utility shall be a class B water utility, and shall keep the accounts prescribed by the uniform system of accounts for class B water utilities.

Note: Persons needing copies of uniform systems of accounts herein prescribed for water utilities, classes C and D, as printed in pamphlet form, may obtain them at cost (25 cents) from the Public Service Commission, State Office Building, Madison. The pamphlet for water utilities, classes A and B, is out of print.

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