

## Chapter PSC 110

UNIFORM SYSTEM OF ACCOUNTS,  
ELECTRIC UTILITIES

PSC 110.01 Electric utilities, Classes A and B (2-U-1089)  
 PSC 110.02 Electric utilities, Class C (2-U-1116)

**PSC 110.01 Electric utilities, Classes A and B (2-U-1089.)** For the purpose of applying the system of accounts prescribed by this order, utilities are divided into two classes as follows:

(1) **CLASS A.** Utilities having annual electric operating revenues of \$1,000,000 or more, or the original cost of whose electric utility plant amounts to \$1,250,000 or more.

(2) **CLASS B.** Utilities having annual electric operating revenues of more than \$150,000, but less than \$1,000,000 and the original cost of whose electric utility plant amounts to less than \$1,250,000.

**PSC 110.02 Electric utilities, Class C (2-U-1116.)** The system of accounts prescribed by this order applies to Class C electric utilities, which are defined as those having average annual operating revenues of over \$5,000 but not more than \$150,000.

*Note:* Persons needing copies of the uniform systems of accounts herein prescribed, as printed in pamphlet form, may obtain them at cost from the Public Service Commission, State Office Building, Madison.

Classes A and B electric utilities—25 cents. (Copies of 2-U-1232, relating to modifications as to accounting for construction overhead, sent on request.)  
 Class C electric utilities—15 cents.