IDAPA 31

TITLE 12

Chapter 01

31.12.01 - SYSTEMS OF ACCOUNTS FOR PUBLIC UTILITIES

REGULATED BY THE IDAHO PUBLIC UTILITIES COMMISSION

[BREAK IN CONTINUITY OF SECTIONS]

104.UNIFORM SYSTEM OF ACCOUNTS FOR WATER UTILITIES (Rule 104).

The Commission adopts by reference the Uniform System of Accounts for Class A and B Water Utilities, 198496 version, published by the National Association of Regulatory Utility Commissioners (NARUC), available from NARUC at 1102 Interstate Commerce Commission Building1201 Constitution Avenue N.W., Suite 1102, P.O. Box 684, Washington, D.C. 20044-0684. The accounts adopted by reference are adopted for the convenience of establishing uniform systems of accounts only and do not bind the Commission in any manner to any particular ratemaking treatment of items in these accounts. All Class A and B water corporations subject to the regulatory authority of the Idaho Public Utilities Commission are required to maintain their regulatory books according to the system of accounts adopted by this rule.

(7-1-93)(        )

105. -- 999.(RESERVED).