

COMMONWEALTH OF KENTUCKY  
BEFORE THE UTILITY REGULATORY COMMISSION

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In the Matter of:

A UNIFORM SYSTEM OF	)	
ACCOUNTS FOR CLASS	)	ADMINISTRATIVE CASE
C AND D SEWER UTILITIES	)	NO. 212

O R D E R

Section 278.220 of the Kentucky Revised Statutes authorizes the Utility Regulatory Commission to establish a Uniform System of Accounts for sewer utilities subject to its jurisdiction. The system established shall conform as nearly as practicable to the uniform system of accounts prescribed by the National Association of Regulatory Utility Commissioners.

A copy of the Uniform System of Accounts For Class C and D Sewer Utilities as published by the N.A.R.U.C. and adopted by this Commission will accompany a copy of this administrative order to be sent to the sewer utilities. If it is deemed necessary, the Commission shall schedule informal conferences during the month of September, 1979 to further discuss this matter with the affected utilities.

The Commission, having considered this matter and acting pursuant to the authority granted by KRS 278.220, finds such action necessary and appropriate for in administering the provisions of said Act.

ORDERS IN THIS MATTER

The Commission, on the basis of the matters hereinbefore set forth in this case:

HEREBY ORDERS that the Uniform System of Accounts For Class C and D Sewer Utilities as published by the National Association of Regulatory Utility Commissioners and the rules and regulations contained therein be and they are hereby adopted by the Utility Regulatory Commission of Kentucky with respect to all sewer utilities subject to the jurisdiction of this Commission.

A copy of the adopting order and the Uniform System of Accounts will be delivered to each sewer utility by Certified Mail, return receipt requested.

IT IS FURTHER ORDERED that each sewer utility subject to the jurisdiction of the Utility Regulatory Commission, on and after October 1, 1979, shall maintain its accounting records in accordance with the Uniform System of Accounts hereinbefore described.

Done at Frankfort, Kentucky, this the 15th day of June, 1979.

UTILITY REGULATORY COMMISSION

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Chairman

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Vice-Chairman

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Commissioner

ATTEST: