SUBPART A: ADOPTION OF UNIFORM SYSTEM OF ACCOUNTS BY REFERENCE

Section

650.10 Adoption of Uniform System of Accounts by Reference

SUBPART B: ADDITIONS TO AND DELETIONS FROM NARUC

UNIFORM SYSTEM OF ACCOUNTS

Section

650.100 Accounting Instruction 1

650.105 Accounting Instruction 2

650.110 Accounting Instruction 13

650.115 Accounting Instruction 18

650.120 Accounting Instruction 19

650.125 Accounting Instruction 21

650.130 Accounting Instruction 22

650.133 Accounting Instruction 26

650.135 Accounting Instruction 29

650.140 Accounting Instruction 30

650.150 Accounting Instruction 33

650.155 Accounting Instruction 34

650.160 Accounting Instruction – Example

650.165 Accounting Instruction 37

650.170 Accounting Instruction 40

650.175 Accounting Instruction 39

650.180 Plant Account Matrix

650.185 Expense Accounts Matrix

650.200 Retirement Units Generally

650.204 General Instructions with Respect to Structures and Equipment

650.205 Retirement Unit Instructions

650.206 List of General Retirement Units

650.210 Variances

650.351 Retirement Unit Account 351 Organization

650.352 Retirement Unit Account 352 Franchises

650.353 Retirement Unit Account 353 Land and Land Rights

650.354 Retirement Unit Account 354 Structures and Improvements

650.360 Retirement Unit Account 360 Collection Sewers – Force

650.361 Retirement Unit Account 361 Collection Sewers – Gravity

650.362 Retirement Unit Account 362 Special Collecting Structures

650.363 Retirement Unit Account 363 Service to Customers

650.364 Retirement Unit Account 364 Flow Measuring Devices

650.365 Retirement Unit Account 365 Flow Measuring Installation

650.370 Retirement Unit Account 370 Receiving Wells

650.371 Retirement Unit Account 371 Pumping Equipment

650.380 Retirement Unit Account 380 Treatment and Disposal Equipment

650.381 Retirement Unit Account 381 Plant Sewers

650.382 Retirement Unit Account 382 Outfall Sewer Lines

650.389 Retirement Unit Account 389 Other Plant and Miscellaneous Equipment

650.390 Retirement Unit Account 390 Office Furniture and Equipment

650.391 Retirement Unit Account 391 Transportation Equipment

650.392 Retirement Unit Account 392 Store Equipment

650.393 Retirement Unit Account 393 Tools, Shop and Garage Equipment

650.394 Retirement Unit Account 394 Laboratory Equipment

650.395 Retirement Unit Account 395 Power Operated Equipment

650.396 Retirement Unit Account 396 Communication Equipment

650.397 Retirement Unit Account 397 Miscellaneous Equipment

650.398 Retirement Unit Account 398 Other Tangible Property

650.1030 Account 103

650.1080 Account 108 (Repealed)

650.1081 Account 108.1

650.1240 Account 124

650.1410 Account 141

650.2150 Account 215

650.2180 Account 218

650.2710 Account 271

650.2720 Account 272

650.2830 Account 283

650.3330 Account 333 (Repealed)

650.4030 Account 403

650.4120 Account 412

650.4200 Account 420

650.4330 Account 433

650.4340 Account 434

650.7600 Account 760

650.TABLE A Prescribed Plant Account Matrix

650.TABLE B Prescribed Expenses Accounts Matrix