

§ 1767.24 Extraordinary items.

The extraordinary items accounts identified in this section shall be used by all RUS borrowers.

EXTRAORDINARY ITEMS

434 Extraordinary Income

435 Extraordinary Deductions

435.1 Cumulative Effect on Prior Years of a Change in Accounting Principle

This account shall include the cumulative effect on margins of prior periods as a result of a change in accounting principle from one that is no longer generally accepted to one that is generally accepted.

§ 1767.25 Retained earnings.

The retained earnings accounts identified in this section shall be used by all RUS borrowers.

RETAINED EARNINGS

433–439 [Reserved]

§ 1767.26 Operating revenue.

The operating revenue accounts identified in this section shall be used by all RUS borrowers.

OPERATING REVENUE

Sales of Electricity

440 Residential Sales

440.1 Residential Sales—Excluding Seasonal

440.2 Residential Sales—Seasonal

441 Irrigation Sales

442 Commercial and Industrial Sales

442.1 Commercial and Industrial Sales—1000 kVA or Less

442.2 Commercial and Industrial Sales—Over 1000 kVA

444 Public Street and Highway Lighting

445 Other Sales to Public Authorities

446 Sales to Railroads and Railways

447 Sales for Resale

447.1 Sales for Resale—RUS Borrowers

447.2 Sales for Resale—Other

448 Interdepartmental Sales

449.1 Provision for Rate Refunds

Other Operating Revenues

450 Forfeited Discounts

451 Miscellaneous Service Revenues

453 Sales of Water and Water Power

454 Rent from Electric Property

455 Interdepartmental Rents

456 Other Electric Revenues

456.1 Revenues from Transmission of Electricity of Others

457.1 Regional Transmission Service Revenues

457.2 Miscellaneous Revenue