§ 1767.24 Extraordinary items.

1. Interest on notes payable on demand or maturing one year or less from date and on open accounts, except notes and accounts with associated companies.

2. Interest on customers' deposits.

3. Interest on claims and judgments, tax assessments, and assessments for public improvements past due.

4. Income and other taxes levied upon bondholders of the utility and assumed by it.

432 Allowance for Borrowed Funds Used During Construction—Credit

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in § 1767.16(c)(17).

Note: This account shall not be recorded in Account 427.3, Interest Charged to Construction—Credit.

[58 FR 59825, Nov. 10, 1993, as amended at 73 FR 30285, May 27, 2008]

§ 1767.25 Retained earnings.

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

433–439 [Reserved]

§ 1767.26 Operating revenue.

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

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