

**WAC 480-51-110 Accounts.** (1) The accounts and records of certificate holders shall be kept in accordance with the commission's "uniform classification of accounts and statistics for water transportation companies" including all current supplements, amendments, revisions and reissuances.

(2) The accounts, records and statistics of certificate holders must be kept reasonably up-to-date to disclose at all times the information and data required to be kept.

(3) Operators of common carrier ferry vessels shall maintain accounts, books and records sufficient to allow calculation of the gross revenue earned in providing passenger and vehicle water transportation services and sufficient to complete annual reports as required in WAC 480-51-100.

[Statutory Authority: RCW 81.84.070, 1993 c 427, 1995 c 361 and RCW 80.01.040(4). WSR 95-22-001 (Order R-435, Docket No. TS-941485), § 480-51-110, filed 10/18/95, effective 11/18/95.]