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The Public Utilities Commission  
of the State of Colorado.

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Uniform System of  
Accounts

FOR  
Electric Light and Power Utilities

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First Issue, Effective January 1, 1916



Denver, Colorado  
1915





The Public Utilities Commission  
of the State of Colorado

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*Henry Russell Hathfield Memorial Collection*

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At a regular session of The Public Utilities Commission of the State of Colorado, held at Denver, Colorado, on the 10th day of January, 1916.

In the Matter of a Uniform Classification of Accounts for Electric Utilities.	}	Order No. 9.
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The Commission, acting under the laws of Colorado relating to public utilities, including municipally owned or operated utilities, and in the exercise of the powers conferred upon it by law, and after due notice to all public utilities to be affected thereby, including municipally owned or operated utilities, deeming it advisable, after full investigation, to establish a system of accounts and records to be used and kept by all public utilities engaged in the generation, transmission or sale of electricity, including municipally owned or operated electric utilities, it is therefore,

ORDERED, That the system of accounts and records, fully set forth and described in a pamphlet, identified and designated as "A Uniform Classification of Accounts for Electric Utilities," said pamphlet and all its contents being referred to herein, hereto attached and made a part hereof, be and the same is hereby established and prescribed as the system of accounts and records to be kept and used by each and all of said utilities.

IT IS FURTHER ORDERED, That each such utility shall carry on its books, the accounts and records herein prescribed for such utility, and shall accurately keep such accounts in accordance with the requirements, definitions and instructions contained and set out in this pamphlet.

IT IS FURTHER ORDERED, That this order shall take effect on January 1st, 1916, and shall continue in force until suspended, modified or set aside by this Commission.

#### THE PUBLIC UTILITIES COMMISSION,

S. S. KENDALL,  
Chairman.

(SEAL)

GEO. T. BRADLEY,

M. H. AYLESWORTH,  
Commissioners.

A true copy:

GEORGE F. OXLEY,  
Secretary.

## UNIFORM SYSTEM OF ACCOUNTS FOR ELECTRIC LIGHT AND POWER UTILITIES.

The uniform system of accounts contained in this circular is established and issued by The Public Utilities Commission under the provisions of the Public Utilities Act, Section 33.

An Act concerning public utilities, creating a Public Utilities Commission, prescribing its powers and duties and repealing certain acts and parts of Acts in conflict therewith.

Section 33. The Commission shall have power to establish a system of accounts to be kept by all public utilities or to classify said public utilities, and to establish a system of accounts for each class, and to prescribe the manner in which such accounts shall be kept.

The system of accounts and records, fully set forth in this pamphlet and designated as "A Uniform Classification of Accounts for Electric Utilities," is hereby established and prescribed as the system of accounts and records to be kept and used by each and all of said utilities.

Each such utility shall carry on its books the accounts and records herein prescribed, and shall accurately keep such accounts in accordance with the requirements, definitions, and instructions contained and set out in this pamphlet.

The utility shall keep its records in such a manner as to show the full facts connected with matters covered by the accounts provided herein. When, for the purpose of improving the efficiency of administration and operation it is desirable to further refine or allocate the general accounts, the same may be supported by other records in which the details shall be fully stated, and the entries in the general accounts, as specified in this classification, shall contain such references to the detailed records as will enable a ready identification and verification of the facts therein recorded, but no change shall be made in the general classification accounts herein prescribed without permission of the Commission having been first obtained.

This system of accounts and records, herein prescribed, shall be used and kept by all public utilities engaged in the generation, transmission or sale of electricity, including municipally owned or operated electric utilities.

When the same utility plant supplies service in different localities, so far as practicable, the accounts of such utility shall be so kept that the operating expense and operating revenue in each locality may be easily determined. Any utility in doubt as to whether in its case separate accounts should be kept, and to what extent, should confer with the Commission.

This classification has been prepared with a view of making it applicable to varied localities and conditions, and to all electric utilities. In order that uniformity may be secured in the applica-

tion of the provisions of this classification, the accounting officers of the Utilities are urged to correspond with the Commission should any difficulties arise with regard to the interpretation of any account or rule herein prescribed.

The Commission does not bind itself to approve any item set out in any account, either as to amount or character, for rate making purposes. The classification of accounts is designed to set out the facts in connection with the income, expenses, etc., that the Commission may determine therefrom, for rate making purposes, just what consideration shall be given to the various items in the several accounts.

Upon this classification will be based the annual report to be made to the Public Utilities Commission.

All records and accounts, including enlargements, subdivisions or refinements of these prescribed accounts, are to be open at all times to the examination of this Commission.

*The Public Utilities Commission of the State of Colorado.*

S. S. KENDALL,  
Chairman.

GEO. T. BRADLEY,

M. H. AYLESWORTH,  
Commissioners.



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## **Definition of Accounts**





# Detailed Text of Accounts

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## BALANCE SHEET ACCOUNTS

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All tangible and intangible property having a life of more than one year is included in this account.

For details and definitions of the various accounts coming under this heading see pages 34 to 42 inclusive.

#### Current Assets

This is a broad generalization of all property devoted to the purposes of the business other than plant investment and these are divided under separate headings. Owing to the difference in character of the items they should be separately listed on the balance sheet, as only by this means can the immediate cash status of the business be ascertained.

#### 201—Cash

Charge to this account all money coming into the possession of the corporation and in which the corporation has the beneficial interest. This includes coin of the United States, United States treasury notes, gold and silver certificates and greenbacks and bank bills payable to bearer. Also charge to it all bank credits, checks and drafts receivable, subject to satisfaction or transfer upon demand (whether payable to bearer or to order). Credit this account with all cash disbursements of the corporation.

#### 202—Notes Receivable

Charge to this account the cost of all notes receivable (except as below provided) which are the property of the corporation and upon which solvent concerns and individuals are liable or which are sufficiently secured to be considered good. This account includes demand notes, drafts, etc., issued by others than banks, and time notes, drafts, etc., by whomever issued. This account does not include investments (account No. 226), nor does it include interest coupons.

#### 203—Accounts Receivable

Charge to this account all amounts owing to the corporation upon open book accounts with solvent concerns and individuals (other than cash deposited in banks) ; also the cost of all accounts

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#### 204—Other Quick Assets

Charge to this account the cost of all current assets of the corporation which are not included under any of the three preceding accounts.

### BUSINESS ASSETS

#### 205—Materials and Supplies

Charge to this account the cost, including transportation, of all materials and supplies purchased, regardless of whether the same are intended to be consumed in construction or in operation, or later to be sold. Where the original invoices are charged to this account or its sub-accounts, and discounts are later recovered for prompt payment, such discounts shall be credited to the accounts charged by the original invoice.

When any materials or supplies, the cost of which is charged to this account, are issued for use, the net cost of the same shall be credited to this account and debited to the proper construction or operating expense account. Inventories of materials and supplies shall be taken periodically and any shortage or overages disclosed by such inventories shall be credited or debited to this account, and debited or credited to the account "Inventory Adjustments," in case they cannot be assigned to specific accounts.

When the use of any tangible property is discontinued it shall be treated as retired; the original cost of such property shall be credited to the plant investment account in which it is carried, and its value, if any, as second-hand material or junk shall be charged to this account. If such value is not known and cannot readily be determined, it shall be estimated, and errors in such estimates, when determined, shall be adjusted through the accounts involved during the year in which the estimates were made; if later, then through the account "Inventory Adjustments."

Sub-accounts may be opened to this account for the different classes of materials and supplies.

## 206—Prepaid Accounts

When payments are made in advance of actual accrual thereof, the amount of the advance payment should be charged to this account, or appropriate sub-accounts.

### 206a—Prepaid Insurance

Charge to this account all premiums on insurance policies when paid in advance of their accrual, regardless of whether the amounts so prepaid are paid in cash or by an issue of notes or other negotiable paper. As premiums thus prepaid accrue, credit to this account at regular intervals the amount applicable to the period and charge same to the appropriate "Insurance" account.

### 206b—Prepaid Taxes

Charge to this account all taxes when paid in advance of their accrual, regardless of whether the amounts so prepaid are paid in cash or by an issue of notes or other negotiable paper. As taxes thus prepaid accrue, credit to this account at regular intervals the amount applicable to the period and charge same to the appropriate "Taxes" account.

### 206c—Prepaid Interest

Charge to this account all interest when paid in advance of its accrual, on any obligations of the utility. As the interest thus prepaid accrues, credit to this account at regular intervals the amount applicable to the period and charge same to the appropriate "Interest" account.

## 207—Miscellaneous Current Assets

Charge to this account the cost of all current assets of the utility not included under any of the preceding current assets accounts. Property readily convertible into money and which is being held with the intent of being so converted into money will be considered as a current asset and charged to this account when it cannot be charged to one of the preceding accounts.

## OTHER ASSETS

### 226—Investments

By investments, as here used, are meant all properties or securities acquired not for use in present operations, as a means of obtaining or exercising control over other corporations, or for income to be derived from them, or for a rise in value, or for devotion to future operations at a time when it seems probable that they cannot be so advantageously acquired as at the time of actual acquisition. The cost of the corporation's title to any property or securities held as an investment for other than the Sinking Fund should be charged to this account.



### 227—Reacquired Securities

When securities, whether funded debt or stocks, have been actually issued to bona fide holders for value (or after such issue by another corporation has been assumed by the accounting corporation), and after such issue (or assumption) has been acquired by the corporation under circumstances which require that they should not be treated as paid or retired, they should be charged at their cost to this account.

### 228—Sinking Funds—Invested

To this account should be charged the cost of live securities in the hands of trustees for the purpose of redeeming outstanding obligations.

### 229—Sinking Funds—Uninvested

To this account should be charged the amount of cash set aside for investment for the Sinking Funds.

### 230—Special Deposits

By Special Deposits, as here used, are meant amounts of money and bank credits in the hands of fiscal or other agents of the corporation for the payment of coupons, dividends or other special purposes.

Charges to this account should specify the purpose for which the deposit is made. When such purposes are satisfied this account should be credited with the amount specially deposited to provide such satisfaction.

### 231—Treasury Securities

Charge to this account the par value of all stocks and bonds which have been authorized and issued by the corporation, held by the treasurer or by a fiscal agent for its benefit, but which have not been sold. When such securities are sold their par value should be credited to this account.

## SUSPENSE ACCOUNTS

### 251—Debt Discount and Expense

When funded debt securities and other evidences of indebtedness are disposed of for a consideration whose cash value is less than the sum of the par value of the securities or other evidences of indebtedness and of the interest thereon accrued at the time the transfer takes place (if it is not proper to charge the difference to "Plant Investment"), the excess of such sum of the par value and accrued interest over the cash value of the consideration received shall be charged to this account.

To this account shall also be charged all expense connected with the issue and sale of evidences of debt, such as fees for drafting mortgages and trust deeds, cost of engraving and printing bonds, certificates of indebtedness and other commercial paper

having a life of more than one year, fees paid trustees provided for in mortgages and trust deeds, fees and commissions paid underwriters and brokers for marketing such evidences of debt and other like expense. At or before the close of each fiscal period thereafter, a proportion of such discount and expense based upon the life of the security to maturity shall be credited to this account and charged to Account Unamortized Debt Discount and Expense. Such discount and expense may, if desired, be extinguished more rapidly through charges of all or any part of it, either at the time of issue or later, to the year's Profit and Loss Account.

### 252—Abandoned Property

To this account may be charged the cost of property abandoned because of replacement operations or destroyed as the result of an extraordinary casualty, less salvage recovered, the net loss on such abandoned property because of the financial condition of the company, it may be necessary to spread over a series of years.

The amount so charged to this account should be credited to the plant investment account interested.

### 253—Jobbing Accounts

Charge to this account the cost of labor and material on all work in progress for account of the customers of the company or others. This account, as work is completed and charges made, should be cleared by a charge through accounts receivable and credited to this account.

### 254—Clearance, Equalization or Apportionment Accounts

These accounts are designed to carry, temporarily, the cost of operating such facilities as garages, stables, storehouses, etc., and also overhead or burden costs such as it is desirable should be spread uniformly over the construction and operating transactions interested.

The charges to the construction and operating accounts and the contemporaneous credits to these accounts should, unless there is some good reason to the contrary, be so distributed that the costs for any one year will be absorbed by the transactions occurring during that year.

### 255—Other Suspense

Charge to this account all debits not elsewhere provided for and concerning which the final disposition thereof is uncertain.

### 256—Open Accounts

Charge may be made to open accounts which are of a temporary nature, and which are held subject to adjustment. When proper location of such accounts is known, this account should be credited and charge made to proper account.

## LIABILITIES

## Capital Stock

In the accounts of stocks outstanding a separate account shall be opened for each class of stock issued and no two stocks shall be considered of the same class unless they are equal in their interest or dividend rates, voting rights and conditions under which they may be retired, if the right to retire them is contained in the contract of issue. The characteristics of any class of stock in these regards shall be designated in the title of the accounts opened to cover such stocks and shall be clearly expressed in the first entries to such account. To the account for any class of stocks shall be credited when issued the par value of the amount of such stock issued. If such issue is for money that fact shall be stated, and if for any other consideration than money the persons to whom issued shall be designated and the consideration for which issued shall be described with sufficient particularity to admit of identification; if such issue is to the treasurer or other fiscal agent of the corporation or if by him disposed of for the benefit of the corporation that fact and the name of such agent shall be shown and such agent shall in his account of the disposition thereof show like details concerning the consideration realized thereon, which account, when accepted by the corporation, shall be preserved as a corporate record.

## 301—Preferred Stock

## 305—Common Stock

## 311—Funded Debt or Bonds

The funded obligations of the utility shall be divided into classes according to their characteristics, as to the security for the same, the rate of interest, interest dates, and date of their maturity. A separate sub-account shall be opened for each such class of funded indebtedness and no accounts or debts not agreeing in the characteristics mentioned shall be included in the class of funded indebtedness and no accounts or debts not the same sub-account. The titles of each sub-account shall express the characteristics above stated. To the proper sub-account shall be credited, when issued, the par value of the amount of the evidences of funded indebtedness issued. The entry shall show not only the amount issued but the purpose for which issued, and shall make clear and intelligent reference to the corporate records showing all details connected with such transactions. If the considerations received for the issue is anything other than money, the entries shall show further to whom issued and shall describe with sufficient particularity to identify it the actual consideration received for it. If the issue is to the agent of an undisclosed principal, the name and business address of such agent and the fact of his agency shall be shown in the entry.



### 315—Unfunded Debt

The mortgage obligations of the utility shall be divided into classes according to their characteristics, as to the security for the issue, the rate of interest, interest dates, and the date of maturity. A separate sub-account shall be opened for each mortgage. The title of each such sub-account shall express the characteristics above stated. To the proper sub-account shall be credited, when issued, the total receipts from the sale of evidences of indebtedness secured by the mortgage. The entries shall show the amount of the mortgage debts, the purpose for which such debt was incurred and shall show by intelligent reference all the details connected with such transactions. If the consideration received for the indebtedness is anything other than money the entry shall show the person to whom issued and shall describe with sufficient particularity to identify it the actual consideration received. If the indebtedness is to an agent of an undisclosed principal, the name and business address of such agent and the fact of his agency, shall be stated in the entry.

### 320—Other Mortgages or Funded Debt

This account shall be raised to show all mortgage indebtedness and transactions pertaining thereto in regard to mortgages other than real estate mortgages as defined in the preceding account Unfunded Debt.

## CURRENT LIABILITIES

### 321—Notes and Bills Payable

When any note, draft or other bill payable, which matures not later than one year after date of issuance or of demand or assumption by the utility of primary liability thereon, is issued or assumed, the par value thereof shall be credited to this account and when it is paid it shall be charged to this account and credited to Cash or other appropriate account.

### 322—Accounts Payable

Credit this account, when incurred, with all liabilities of the utility upon open accounts not includible in any of the other current liabilities accounts.

### 323—Matured Interest on Funded Debt Unpaid

When interest owing by the electric utility upon any of its funded indebtedness matures and is unpaid, whether the cause of failure is on the part of the coupon holder to present coupons for payment or for other reasons, it shall be credited to this account and charged to the account Unmatured Interest on Funded Debt Accrued to which it had heretofore been credited.

### 324—Matured Interest on Notes and Bills Payable, Unpaid

When interest owing by the utility upon any of its notes and bills payable matures and is unpaid, whether the cause of failure is on the part of the holder of the paper to present it for payment or for other reasons, it shall be credited to this account and charged to the account Unmatured Interest on Notes and Bills Payable Accrued to which it had heretofore been credited.

### 325—Dividends Unpaid

When dividends declared by the corporation become payable they shall be credited to this account and charged to the account Dividends.

### 330—Deposits

Credit to this account, as such deposits are made, all cash deposited with the utility by consumers as security for the payment of electric bills. Deposits refunded shall be charged to this account and credited to Cash. Deposits applicable to uncollectible electric bills shall, at the close of the fiscal year or earlier, at the option of the accounting utility, be credited to the account of the consumer involved and debited to this account. Deposits made by employes or others shall also be credited to this account. Detailed records of deposits as between customers and employes will be required by the Commission.

### 331—Sundry Current Liabilities

Credit to this account at their face value all unfunded obligations upon which the utility is liable and which are not elsewhere provided for.

## ACCRUED LIABILITIES

### 341—Unmatured Interest on Funded Debt Accrued

To this account shall be credited at the close of each month all unmaturred interest accrued during the month upon the funded indebtedness of the utility. When such interest matures it shall be charged to this account and credited to the account Matured Interest on Funded Debt Unpaid. When paid, the interest shall be charged to the account Matured Interest on Funded Debt Unpaid and credited to Cash or to the coupon deposit account.

### 342—Unmatured Interest on Notes and Bills Payable, Accrued

To this account shall be credited at the close of each month all unmaturred interest accrued during the month upon all notes and bills payable by the utility. When such interest matures it shall be charged to this account and credited to the account Matured Interest on Notes and Bills Payable, Unpaid. When the interest is paid, it shall be charged to the account Matured Interest on Notes and Bills Payable, Unpaid, and credited to Cash or other appropriate account.

### 343—Taxes Accrued

To this account shall be credited at the close of each month all taxes accrued during the month and corresponding charges shall be made to the Taxes account. Credits to the account Taxes Accrued will be based upon estimates until the amount of the taxes levied for the period is definitely ascertained. Such estimates shall be made upon the best data available, and as soon as the amount of taxes for the period is known, the account involved shall be adjusted to conform. When any taxes become due they shall be charged to this account.

### 344—Insurance Accrued

Credit to this account at the close of each month the insurance accrued during the period in question, as determined by the policies of all insurance covering the property of the utility. When such premiums are paid they shall be charged to this account and credited to Cash or other appropriate accounts.

The amount set aside as an insurance reserve by the utility carrying its own insurance either in whole or in part shall be charged to this account.

### 345—Dividends Accrued

To this account may be credited at the close of each month the amount of dividends accrued on preferred and common stock during such period at the rates of dividend payments established by the corporation. When such dividends become payable they shall be charged to this account and credited to the account Dividends Unpaid, in which account they shall remain until paid, when such amount shall be charged to Dividends Unpaid, making a corresponding credit to Cash or other appropriate account.

### 346—Sundry Liabilities Accrued

To this account shall be credited at the end of each month as it is accrued, any other unfunded obligation of the utility not provided for in any of the preceding accrued liability accounts, making a corresponding charge to operating expenses or other expense account.

### 351—Depreciation Reserve

To this account shall be credited monthly, or as they are made, all charges to the Depreciation Account (hereinbefore described), the income from the investment of any money or from any security belonging to the Depreciation Reserve, and any other appropriations which may have been made to it.

When through wear and tear in service, casualty, inadequacy, supersession or obsolescence, any building, structure, facility or unit of equipment originally charged to capital is no longer



economically reparable, and in order to keep the productive capacity of the plant up to its original or equivalent state of efficiency it is necessary to make a complete replacement of such building, structure or unit of equipment, the money cost of the original unit replaced and charged to capital (estimated if not known, and if estimated the basis thereof shall be shown in the record entry) shall be charged to the Depreciation Reserve, and the excess cost of the substituted unit over such original unit shall be charged to the appropriate capital account.

When any building, structure, facility or unit of equipment originally charged to capital is retired from service and not replaced by any other unit of similar nature or equivalent thereto, the original money cost thereof (estimated if not known, and if estimated the basis thereof shall be shown in the record entry) shall be charged to this account and such amount originally entered or contained in the charges to capital in respect to such unit so being retired shall be credited to the capital account to which it was originally charged, and any adjustments necessary made through the Surplus Account.

The salvage or scrap value of any unit of equipment retired from service or replaced by any other unit will be credited to this account.

Any analysis of the charges and credits to this reserve will be called for in the annual report to the Commission.

### 352—Amortization Reserve

This account shall be raised to provide for the amortization of intangible capital in service. To it shall be credited monthly, or as they are made, all the amounts charged from time to time through operating expenses to the account Amortization Reserve Requirements, which account is to be set up where the nature of the capital occasions the setting up this reserve. Such reserve shall also be credited with all accumulations resulting from the investment of any moneys or the interest or dividends from any securities belonging to it.

For example, a corporation pays \$100,000 for a twenty-year franchise to operate a public utility. In order that this amount shall be set aside out of revenue and the actual capital of the corporation not impaired by dividends paid, there shall be charged monthly to the account Amortization Reserve Requirements, crediting the Amortization Reserve, an amount which, invested at current rates of interest, will at the end of the franchise term have created an amount equivalent to the cost of the franchise.

An analysis of the charges and credits to this reserve will be called for in the annual report to the Commission.

### 353—Unamortized Premium on Debt

When funded debt securities or other evidences of indebtedness are disposed of for a consideration whose cash value is greater than the sum of the par value of such securities or other evidences of indebtedness and the interest thereon accrued at the time the transfer takes place, the excess of the cash value of such consideration received over the sum of the par value of the securities or other evidences of indebtedness and the accrued interest shall be credited to this account. At monthly intervals thereafter a proportion of such premium based upon the life of the security or other evidence of indebtedness to maturity shall be charged to this account and credited to "Amortization of Premium on Debt" in "Income" account; or at the option of the corporation the charge to this account may be delayed to a time not later than the date of maturity of the debt, in which case the proportion applicable to the period covered by the then current income account shall be credited to the account "Amortization of Premium on Debt," and the remainder of the credit shall be to the account "Other Additions to Surplus."

### 354—Sinking Fund Reserves

Sinking fund reserves shall be maintained whenever they are required in pursuance of the provisions of mortgage deeds, deeds of trust, contracts or provisions of the law. A separate Sinking Fund Reserve shall be maintained for each contractual requirement, to which reserve shall be credited any appropriation made in pursuance of the terms of the respective mortgage and trust deeds, contracts, etc., and charged to the account Contractual Sinking Fund Requirements and also accumulations resulting from any security belonging to such particular reserve. The title of each reserve shall clearly indicate the purpose for which it is being maintained.

Any analysis of the charges and credits to this reserve will be called for in the annual report to the Commission.

### 355—Other Permanent Reserves

Credit to this account all reserves not heretofore provided for which are to remain intact during the life of the company.

Sub-accounts may be created for each particular reserve and so designated by title.

### 356—Temporary Operating Reserves

Credit to this account all temporary reserve not hereinbefore provided for.

Sub-accounts may be used under this classification to further refine any reserve which is desired to be taken care of for operating expenses.

### 357—Unamortized Debt and Expense

When funded debt securities and other evidences of indebtedness are disposed of for a consideration whose cash value is less than the sum of the par value of the securities or other evidences of indebtedness and the interest thereon accrued at the time the transfer takes place, the excess of such sum of the par value and accrued interest over the cash value of the consideration received shall be charged to this account. To this account shall also be charged all expense connected with the issue and sale of evidences of debt, such as fees for drafting mortgages and trust deeds, fees and taxes for recording mortgages and trust deeds, cost of engraving and printing bonds, certificates of indebtedness, and other commercial paper having a life of more than one year, fees paid trustees provided for in mortgages and trust deeds, fees and commissions paid underwriters and brokers for marketing such evidences of debt, and other like expense. At or before the close of each fiscal period thereafter, a proportion of such discount and expense based upon the life of the security to maturity shall be credited to this account and charged to account "Amortization of Debt Discount and Expense." Such discount and expense may, if desired, be amortized more rapidly through charges of all or any part of it, either at the time of issue or later, to the account "Other Deductions from Surplus."

### 358—Maintenance Reserve

This reserve may be raised by those electric utilities which operate equipment, the repairs to which are occasioned only at remote intervals and are then so considerable in amount as to cause wide fluctuations in the operating expenses for the division of operation or group of expenses of which the maintenance account in question is a part.

### 359—Uncollectible Accounts Reserve

Credit this account every month with the charge made to the account Uncollectible Accounts (Reserve Charge) as explained in connection therewith. When any account for electric service, upon which any debtor is liable to the utility, becomes impossible of collection because of the removal of the debtor beyond the jurisdiction of the state, the operation of the Statute of Limitations, discharge in bankruptcy, or for any other good and sufficient reason after diligent effort to collect the same has been made, such account may be charged to this account and credited to Accounts Receivable, to which it was originally charged.

All accounts which have been charged off as uncollectible, but which are afterwards collected, shall be credited to this reserve.

An analysis of the charges and credits to this reserve will be called for in the annual report to the Commission.



### 376—Premium on Capital Stock

If a premium is realized on any issue of stock such premium should be credited to the sub-account for each class of stock.

The excess of the actual money value of the consideration obtained over the par value of the stock should be considered the premium realized.

## PROFIT AND LOSS

### 400—Profit and Loss

This account is the connecting link between the Income Account and the Balance Sheet. In it are summarized the losses or gains of a corporation during a given fiscal period resulting from the business transactions during that period, as well as those affected by any disposition of net profits made solely at the option of the corporation, by accounting adjustments not properly attributable to the period or by miscellaneous losses or gains not provided for elsewhere. At the end of each fiscal period the net balances as shown by the Income Account and each Appropriation Account should be closed into this (Profit and Loss) account.

## PLANT INVESTMENT

### 101-190

All tangible and intangible property having a life in service of more than one year is included in Plant Investment. Intangible property consists of Organization expenses, franchises, rights and licenses, etc. Tangible property includes land, buildings, equipment, etc.

#### INTANGIBLE

### 101—Organization

Charge to this account all fees paid to governments for the privilege of incorporation, and all office and other expenditure incident to organizing the corporation or other enterprise and putting it in readiness to do business. This includes cost of preparing and distributing prospectuses, cost of soliciting subscriptions for stock (but not for loans nor for the purchase of bonds or other evidence of indebtedness), cash fees paid to promoters, and the actual cash value at the time of organization of securities paid to promoters for their services in organizing the enterprise, counsel fees, cost of preparing and issuing certificates of stock, and cost of procuring certificates of necessity from state authorities, and other like costs. Like costs incident to preparing and filing certificates of authorization of increase of capital stock, and to the negotiation and issue of stock thereunder, shall be classed as addition. Cost of preparing and filing certificates of amendment of articles of incorporation shall be classed as a betterment. Cost of preparing and filing papers in connection with the extension of the term of incorporation or with reincorporation consequent upon reorganization shall be classed as a renewal. This account shall not include any discounts upon stocks or other securities issued, nor shall it include any costs incident to negotiating loans or selling bonds or other evidence of indebtedness.

### 102—Franchises (Electric)

To this account shall be charged "the amount (exclusive of any tax or annual charge) actually paid to the State or to a political subdivision thereof as the consideration for the grant of such franchise or right" (section 69 of the Public Service Commission Law) as is necessary to the conduct of the corporation's electric operations. If any such franchise is acquired by mesne assignment, the charge to this account in respect thereof must not exceed the amount actually paid therefor by the corporation to its assignor, nor shall it exceed the amount specified in the statute above quoted. Any excess of the amount actually paid by the corporation over the amount specified in the statute shall

be charged to the account "Other Intangible Electric Capital." If any such franchise has a life of not more than one year after the date when it is placed in service, it shall not be charged to this account, but to the appropriate accounts in "Operating Expenses," and in "Prepayments" if extended beyond the fiscal year.

Payments made to the State or to some subdivision thereof as a consideration for granting an extension for more than one year of the life period of a franchise shall be classed as renewals. Those made as a consideration for franchises or extensions thereof covering additional territory to be operated as a part of an existing system shall be classed as betterments. If the franchises cover separate and distinct new enterprises, the payments therefor shall be classed as original.

NOTE.—Annual or more frequent payments in respect of franchises must not be charged to this account, but to the appropriate tax or operating expense account.

### 103—Royalties, Licenses

Charge to this account the cost of royalties or licenses paid to licensors and payments to city, town or State (exclusive of taxes) for franchises.

### 104—Other Intangible Electric Capital

Charge to this account the cost of all other property coming within the definition of intangible capital and devoted to electric operations. All entries of charges to this account shall describe the acquired property with sufficient particularity clearly to identify it, and shall also show specifically the principal from whom acquired and all agents representing such principal in the transaction; also the term of life of such property, estimated if not known, and if estimated, the facts upon which the estimate is based.

## TANGIBLE PROPERTY

### 105—Land Devoted to Electric Operations

Charge to this account the cost of the accounting corporation's landed capital which is devoted to electric operations as hereinbefore defined. This includes land occupied by generating stations and their appurtenances, rights of way for transmission and distribution lines and other electric operations; also those for canal and pipe lines, water rights, and rights of pondage, flowage, and submersion, where such rights have lives in excess of one year from the date when such land is placed in service. Such cost includes, when assumed or paid by the purchaser in its own behalf, cost of registration of title, cost of examination of title, conveyancer's and notary's fees, purchasing agent's commissions or fees, or proportion of purchasing agent's salary, taxes

accrued to date of transfer of title, and all liens upon the title acquired; also costs of obtaining consents and payments for abutting damages.

NOTE A.—Cost of buildings and other improvements must not be included in this account.

NOTE B.—If at the time of acquisition of an interest in lands it extends to buildings or other improvements thereon, which improvements are devoted by the corporation to its electric operations, and the contract of acquisition does not determine the price of such improvements, they shall be appraised at their fair cash value for use in such operations, and such appraised value shall be charged to the appropriate structures account and excluded from the account "Land Devoted to Electric Operations." If such improvements are not devoted to electric operations, but are devoted to other operations or held as investments, the cost (or appraised value if the cost is not determined in the contract of acquisition) shall be charged to the appropriate investment account or capital account for other operations. If the improvements are removed or wrecked, the salvage (less the cost of removal or wreckage) shall be excluded from the account "Land Devoted to Electric Operations." The entries in this account must be made in such wise as to enable the corporation to show in its annual report to the Public Utilities Commission the subdivision of the cost of its land devoted to electric operations into the following:

- Land Occupied by Generating Stations.
- Land Occupied by Outside Sub-stations.
- Water Rights.
- Right of Way.
- Other Land Devoted to Electric Operations.

## 106—Buildings, Fixtures and Structures

Charge to this account the cost of all buildings and other structures of a permanent character devoted to general corporate purposes, not restricted to electric operations and not includible in any of the departmental accounts; also of all fixtures permanently attached thereto and made a part thereof, such as water pipes and fixtures, steam pipes and fixtures for warming and ventilating, gas pipes and fixtures for lighting, etc., electric wiring and fixtures for lighting, signaling, etc.; elevators, etc., and the engines and motors specially provided for operating them; furnaces, boilers, etc., specially provided for producing steam for such engines and for heating, electric generators specially provided for producing current for lighting such buildings, etc. This account includes such piers and other foundations for machinery and apparatus as are designed to be as permanent as the buildings in (or in connection with) which they are constructed, and to outlast the first machinery or apparatus mounted thereon.

NOTE A.—Among such buildings may be mentioned general office buildings, general shop buildings, general storehouses, general stable buildings, etc. This account is provided for structures of a general or miscellaneous character not assignable to any particular department.

NOTE B.—When furnaces and boilers are used primarily for furnishing steam for some particular department and only incidentally for furnishing steam for heating a general building and operating the equipment therein, the entire cost of such furnaces and boilers shall be charged to the appropriate departmental capital account, and no part to the account "General Structures."



## POWER PLANT EQUIPMENT

Accounts shall be opened as indicated below, to which shall be charged the cost of all equipment and apparatus used in the generation of electric energy, up to and including the station switchboard. It is designed that the cost of all apparatus and equipment shall be so charged and classified that the cost of all apparatus used in connection with the generation of electric energy by any particular motive power will be shown in the account covering such power plant equipment.

The following accounts will be raised:

## 107—Steam Power Plant Equipment

Charge this account with the cost of all steam engines and turbines devoted to the production of electric energy, which shall be considered to include steam prime mover accessories as the throttle valve and the governor, also condensers, air and circulating pumps and lubricating systems. Charge also with the cost of all electric generating apparatus driven by steam prime movers together with rotaries and motor-generator sets, exciters, etc., when not installed in connection with the transmission system. This includes the specially provided foundations and settings of such apparatus. Charge also with all accessory and auxiliary equipment in the steam power generating station, including belts and other transmission equipment, line and counter shafting, pulleys, bus-bars, regulators, station switchboards and equipment such as circuit breakers, switches, meters and their settings, together with special high tension current transformers, high tension lightning arresters, high tension potential transformers, high tension reactive coils, high tension choke coils, high tension grounding devices and resistances, high tension step-up and step-down transformers.

## 108—Gas Power Plant Equipment

Charge this account with the cost of all gas engines and turbines devoted to the generation of electric energy, including their foundations and settings, together with such gas prime mover accessories as the inlet valve, governor and igniting and starting apparatus. Charge also to this account the cost of all electric generating apparatus driven by gas power and rotaries and motor-generator sets, exciters, etc., when not installed in connection with transmission systems. This includes specially provided foundations and settings. Charge also with the cost of all electric equipment of the gas power generating station embracing bus-bars, regulators, station switchboards and equipment as circuit breakers, switches, meters and settings and special high tension transmission equipment at such power station, as high tension bus-bars, high tension switchboards, high tension switches,

high tension transformers, high tension lightning arresters, high tension potential transformers, high tension reactive coils, high tension choke coils, high tension grounding devices and resistances and high tension step-up and step-down transformers. Belts, shafting, pulleys and other power transmission equipment in the gas power plant will be charged to this account.

### 109—Hydraulic Power Works Equipment

Charge to this account the cost of all dams, canals and flumes devoted to the production of hydraulic power and the delivery of water to the head-gate of the water wheels or turbines. Also charge with the cost of wasteways from the outlet of the draft tube to the point of final discharge, including the cost of all gates, valves and other accessories, wasteways, sluices, forebays, etc., in the development of hydraulic power and all accessory canals and aqueducts.

### 110—Hydraulic Power Plant Equipment

Charge this account with the cost of all water wheels and turbines devoted to the generation of electric energy, including foundations and settings of such hydraulic equipment, their governors and all apparatus appurtenant thereto from the head-gates and governors to the wasteways. Charge also with the cost of all electric generating apparatus driven by hydraulic power and rotaries and motor-generator sets, exciters, etc., when not installed in connection with transmission systems, together with their specially provided foundations and settings. Also charge this account with the cost of all electric equipment of the power plant embracing bus-bars, regulators, station switchboards and equipment as circuit breakers, switches, meters and their settings, head-gates, motors and other electric apparatus and special high tension transmission equipment at the power plant, such as high tension bus-bars, high tension switchboards, high tension switches, high tension transformers, high tension lightning arresters, high tension potential transformers, high tension reactive coils, high tension choke coils, high tension grounding devices and resistances and high tension step-up and step-down transformers. Belts, pulleys, shafting and other power transmission apparatus in the hydraulic power plant will be charged to this account.

### 111—Boiler Plant Equipment

Charge to this account the cost of all equipment devoted to the generation of steam. Charge with the cost of furnaces, boilers, their foundations and settings, boiler fittings, iron and steel smokestacks, feed pump, water feed pipe, injectors, economizers, water heaters, superheaters, valves, flues, steam pipes from the boilers to the engine throttle valves, steam exhaust system, boiler water purification equipment mechanical stokers, cranes, coal and



ash conveyors, steam traps, crushers, belt links, wheels chutes and gates, conveyor cars, winches, motors, buckets, shafts, chains and similar auxiliary equipment in the boiler plant.

#### 112—Gas Producer Equipment

Charge to this account the cost of all equipment devoted to the production of power gas for the purpose of generating electric energy, including the foundations and settings of such producers and their accessories, embracing gas producers, economizers, regenerators, vaporizers, steam injectors, scrubbers, exhaustor outfits, seals, appurtenant boilers and pumps, flues and piping, blower engines, gas piping from producers to gas prime movers and to holders, producer gas holders, exhaust piping, etc.

### TRANSMISSION AND TRANSFORMATION

#### 120—Transmission System

Charge this account with the cost of the transmission system, embracing all towers, poles, cross-arms, insulator pins, braces, brackets and other pole fixtures and appliances, guys and other tower and pole supports, and all cables, wires, insulators and insulator material, etc., constituting the transmission system between the point of electric generation or purchase to the point where it is lowered in voltage or changed as to kind of frequency for the purpose of commercial distribution.

#### 121—Sub-Station and Transformer Station Equipment

Charge to this account the cost of all sub-station and transformer station equipment and apparatus, including the electrical equipment as transformers, motor-generator sets, rotaries, boosters, switchboards, furniture, etc.

#### 130—Storage Battery Equipment

Charge to this account the cost of all storage batteries and storage battery equipment. Where separate buildings and structures have been provided for storage batteries, there will be charged to this account not only the cost of the electrical equipment, but also such other equipment as is a necessary and incidental part of the operation of such battery and included in tangible capital.

### DISTRIBUTION

#### 140—Distribution System

Charge to this account the cost of the distribution system, embracing all towers, poles, cross-arms, insulator pins, braces, brackets, and other pole fixtures and appliances, guys, and other tower and pole supports, and all cables, wires, insulators, and insulating material constituting the distribution system between the central station switchboard or the sub-station or transformer station to the consumers' premises, including the service wiring.

## 141—Transformers

Charge this account with the cost of all distribution line transformers, both those placed on the premises of the consumer and upon the poles or other supports adjacent thereto. The cost of the original setting of each transformer will be charged to this account. Transformers and transformer devices operated in connection with the transmission system will not be charged to this account but to the account Sub-Station and Transformer Station Equipment.

## 142—Meters

Charge to this account the cost of all meters when purchased including all transportation. If it is the policy of the utility to capitalize the cost of setting the meter in consumers' premises the said cost should be charged to account No. 166, "Customers' Installation." Subsequent removing and resetting of meters will not be charged to this account but to operating expenses.

## 150—Commercial Lamps and Lamp Equipment

Charge to this account the cost of all arc lamps, Nernst lamps, incandescent lamps and all lamp fixtures and equipment devoted to commercial lighting and included in the tangible capital of the utility. Lamps and lamp equipment having an expectancy of life in service of less than one year will not be charged to this account, but will be considered an operating charge.

## 160—Municipal Contract Lighting System

Charge to this account the cost of all lighting equipment operated and maintained under the contracts for public lighting entered into with the municipality, embracing public arc light, Nernst lamps and incandescent lamps provided for in the contract and all circuits and poles, cross-arms, pins, braces, insulators, arc supports and accessory equipment required under the terms of such contract. There will not be charged to this account the cost of any equipment properly chargeable to Distribution System, this account being designed to cover only the cost of the lighting system devoted to the municipal contract service. Where the terms of the contract or an ordinance of the municipality require extension of mains and services for lighting under the terms of the contract, the cost of such extension as long as used solely for public lighting under such contract will be charged to this account. Entries to this account in respect to such extensions shall be so made as to admit of a detailed statement when called for by the Commission.

## 162—General Office Equipment

Charge to this account the cost of all equipment of the general office of the electric utility, embracing such items as office

furniture and furnishings, movable safes, filing cases and devices, typewriters, adding machines, addressographs and sundry office equipment having an expectancy of life in service exceeding one year.

#### 166—Customer's Installation

Charge to this account the cost of the first setting of meters; also the cost of connecting arc lamps, glow lamps and the first installation of incandescent lamps, provided it is the policy of the corporation to capitalize such costs, otherwise the cost should be charged to the appropriate operating account.

#### 168—Miscellaneous Equipment

Charge to this account all equipment not includible in any of the preceding classified capital accounts, embracing such items as shop appliances, shop and laboratory tools, work tools and instruments, street department work tools and instruments, and other miscellaneous equipment.

#### 169—Utility Equipment

Charge this account with the cost of all utility equipment. This includes wagons, drays, trucks, harnesses, horses, automobiles, bicycles, motorcycles, industrial tramways, etc.

#### 180—Miscellaneous Construction and Equipment Expenditures

Accounts shall be opened as indicated below to which shall be charged all expenditures incurred during construction and before the operation of the electric utility, of the character indicated by the title of the accounts. If expenditures are incurred for the service of engineers, superintendents and other technical skill of an advisory character during the process of construction and such items are not chargeable to any of the following accounts, there may be opened the account Engineering and Superintendence.

NOTE.—Auxiliary accounts.

Salaries during construction.

Office supplies and expenses during construction.

Stationery and printing during construction.

Legal expenses during construction.

Injuries and damages during construction.

Insurance during construction.

Taxes during construction.

Interest during construction.

Discount on bonds during construction.

Miscellaneous expenditures during construction.

#### 190—Cost of Plant Purchased (in Lieu of Plant Constructed)

Charge to this account the cost of the electric plant purchased in case the plant of the utility is obtained by purchase

instead of being constructed by it. The entry to this account should show with sufficient detail the name of the parties from whom purchased, the purchase price and all other facts pertinent to such sale, which details will be called for by the Commission.

#### 195—Property in Other Departments

Charge to this account the cost of all property of the corporation coming within the definition of tangible property devoted to other than electrical operation.

#### 200—Unfinished Plant Investment

Charge to this account the amounts expended under plant and equipment in process of construction under estimate or work orders, but not yet ready for service, including such proportion of plant supervision expenses, engineering expenses, tool expenses, supply expenses and general expenses, as may be properly chargeable to the construction work included under this account. As soon as such work is completed the cost of same should be credited to this account and charged to the appropriate Plant Investment Account.



## INCOME ACCOUNT

## OPERATING REVENUES

## 501—Commercial Lighting

Credit to this account all revenues derived from consumers other than municipal corporations, for electric lighting at flat rates per year, per month, per night, per hour, or other time unit, or on any basis independent of the quantity of energy supplied.

To include also all revenues derived from all consumers, except municipal corporations, for measured electrical energy supplied for electric lighting where the total receipt is dependent on the quantity of energy supplied.

NOTE.—For the purpose of further defining this account, the revenues should be so credited as to be easily designated under the following subdivisions:

- (a) Business Lighting.
- (b) Domestic Lighting.

NOTE.—Where electrical energy flowing through any meter is used by any other consumer than a municipal corporation for both arc and incandescent lighting, or for arc and incandescent lighting and incidentally for power purposes, such as running fans, sewing machines, etc., the revenues derived therefrom shall be credited to this account.

## 502—Municipal Lighting—Arc

Credit to this account all revenues derived from lighting streets for municipal corporations by means of arc lamps.

## Incandescent

Credit to this account all revenues derived from lighting streets for municipal corporations by means of incandescent electric lights.

NOTE.—In the two foregoing accounts, the word "streets" is to be interpreted to include parks, plazas, and all other public places, not classified as buildings.

## (a) Municipal Building Lighting

Credit to this account all revenues from lighting municipal buildings by electric lamps.

## 503—Commercial Power

Credit to this account all revenues derived from all consumers, except municipal, railroad, and other electrical corporations, for electrical energy supplied for heat or power at special flat rates per year, per month, per night, per hour, or other time unit, or on any basis independent of the quantity of energy supplied.

To include also all revenues derived from all consumers, except municipal, railroad, and other electrical corporations, for measured electrical energy supplied for heat or power at special

heat or power rates, where the total receipt is dependent on the quantity of energy supplied.

NOTE.—For the purpose of further refining this account, sub-accounts should be used to designate different classes of power, under sub-headings as (a), (b), (c), etc.

#### 504—Municipal Power

##### (a) Municipal Building Power

Credit to this account all revenues derived for heat or power in municipal buildings where such energy is supplied at power rates and metered separately.

##### (b) Municipal Utilities Power

Credit to this account all revenues derived from electrical energy supplied municipal corporations for power in operating water works, bridges, stone crushing plants, or other municipal utilities, except municipal buildings, under a division as follows:

To include all revenues derived from energy supplied at a special flat rate dependent only upon a time element and independent of the quantity consumed.

To include all revenues derived from energy supplied at a rate dependent upon the quantity of energy consumed.

#### 505—Sales to Other Public Service Corporations

Credit to this account all revenues derived from electrical energy sold to other electrical corporations, including railroads, to be by them distributed over their own lines to consumers. If any portion of such energy is incidentally consumed by such corporations for their own benefit, whether for light, heat or power, it shall be included herein, if not separately measured or if included under the same contract with that which is distributed by them to consumers.

#### 506—Electric Merchandise and Jobbing Revenue

Under this head credit all revenues from the sale of electric merchandise and from electric jobbing.

Charge under this head the cost to the accounting corporation of electric merchandise sold, such cost including transportation charges paid on such goods.

Also credit under this head the profit or commission accruing to the corporation on all jobbing work performed by it as agent under agency contracts, whereby it undertakes to do jobbing work for another, for a stipulated profit or commission upon its actual expense for labor, material and supplies.

#### 507—Miscellaneous Electric Revenue

Credit to this account all revenues derived from pole and attachment rents and from electrical operations not includible in any of the foregoing accounts.



## OPERATING EXPENSES

Operating Expenses—Steam Power Generation  
Operation

## 601—Superintendence

Salaries of superintendents and assistants, chemists, clerks, elevator men and also that portion of the engineering staff chargeable to the generating plant operations.

## 602—Wages

## (a) Boiler Labor

Labor in boiler room and elsewhere in and about the premises having to do with making steam.

Principal items: Fire room engineer and assistants; water tenders, firemen, coal handlers, ash handlers, boiler cleaners, and feed pumpmen.

## (b) Engine Labor

Labor on prime movers.

Principal items: Chief engineer and assistants, engineers, oilers, wipers and machinists.

## (c) Electrical Labor

All labor in connection with the electrical apparatus and devices, beginning with the dynamos direct connected or belted to the prime movers and including the switchboard, feeder terminal board and to where the electric current leaves the station for the transmission or distribution system.

Principal items: System operators or load despatchers; foremen regulators, regulators and assistants, switchboard men, brushmen, wipers, wiremen.

## (d) Miscellaneous Labor

Salaries and wages of all employees in and about the steam power generating plant, engaged in operating the plant, including the watchmen, labor of cleaning buildings and yards, janitors, messengers, and general labor not chargeable to any of the foregoing steam power plant labor accounts, excluding maintenance labor.

## 603—Fuel

Charge to this account the cost of all fuel used for steam, whether coal, oil, gas or other fuel, at the cost f. o. b. station or storage pile. This will include the invoice cost of fuel, freight, switching, rent of railroad sidings, demurrage, cost of unloading from cars or boats to wagons, and cartage to point of delivery at plant for storage, or unloading from scows or cars and conveying to place of storage. In case coal is transferred from one

place of storage to another, this cost should also be included; also any discrepancy between the actual amount of coal on hand and that recorded on the books of the company should be taken care of in this account.

#### 604—Water

Charge to this account the cost of water for boilers, for condensers, and for cooling engines. Water used for general station purposes should not be included. Include also boiler compound.

If water is purchased, charge at the contract price or the meter rate.

If water is pumped by the company, charge here the cost of pumping.

This account shall include all labor cost and expense in connection with the handling of water, such as operating the pumping station, and chemicals used in purification and filtration.

#### 605—Lubricants

Charge to this account the cost of lubricants for the moving of machinery in the generating plant. This does not include oil for transformers, grease for wagons, or oil for lanterns, etc.

Oil used in pumping station should be charged against account No. 604—Water.

#### 606—Station Supplies and Expense

Charge to this account the cost of all supplies, tools, etc., used in the generating plant which are consumed in the operating process, also the general and miscellaneous expenditures in the plant not specifically chargeable to other accounts, as follows:

##### (a) Production Supplies

All supplies, tools, etc., used in the generating plant which are consumed in the operating process, the replacement of which does not constitute a repair or renewal.

Principal items: Waste, packing, wipers, gauge glasses, gauge washers, manhole gaskets, handhole gaskets, fire room tools, steam and air hose, bolts, screws, nails, tools, dynamo brushes.

##### (b) Station Expense

The general and miscellaneous expenditures in the generating plant not specifically chargeable to other accounts.

Principal items: Lighting, heating and cleaning system, fire protection system, janitors' supplies, ice water, meals and car fares, stationery, telephone and toilet service, care of streets, yards, sidings.

This does not include Miscellaneous Labor, which is cared for under account No. 602—Sub-section (d)—Miscellaneous Labor.

#### 607—Steam Purchased

Charge to this account the cost of all purchased steam consumed in the power plant of the electric department.

#### Production—Maintenance

#### 611—Station Buildings

Charge to this account the cost of repairs to buildings and permanent fixtures therein, including furniture, as follows:

##### (a) Repairs—Sundries

Repairs to furniture, fixtures and such other property in and about the generating plant not specifically provided for elsewhere. Modifications, if not provided for by a reserve fund, should be charged under this classification.

##### (b) Repairs—Station Structure

Repairs to building and permanent fixtures therein.

Principal items: Plumbing, windows, sashes, roof, doors and walls; heating and lighting systems; grounds and streets, vaults, sheds, pits, sidewalks, elevators, lockers, fire protection system, painting.

#### 612—Steam Equipment

Charge to this account the cost of repairs to boilers, boiler apparatus, piping, engines, turbines and mechanical apparatus, as follows:

##### (a) Repairs—Boilers

Repairs to boilers, including foundations and settings.

Principal items: Brick work, bridge, wall, arches, jumps, grate bars, stoker bars and webbs, furnaces, valves, superheaters, damper regulators, tubes.

##### (b) Repairs—Boiler Apparatus

Repairs to feed water, coal and ash handling systems and to auxiliary apparatus in fire room.

Principal items: Feed pumps, blower engines, coal conveyor; digger, trolley and cable tower, crusher and belt links, brackets, wheels, chutes and gates. Ash conveyor, cars, winches, buckets, shaft, chain, motors and wheels; filters, boiler compound injector and pump, heaters, primary and secondary, economizers, water meters and wells.

### (c) Repairs—Piping

Repairs to piping system in connection with the making of steam and delivery thereof to the prime movers.

Principal items: Water-feed piping, cold main, hot main, salt-water suction, valves, joints, jackets, ash-pit drains and ash-pocket siphons, oil drains from engine crank pits, receiving tanks, filter pumps to engine valve, steam and exhaust line systems, sewer connections, air line.

### (d) Repairs—Engines and Turbines

Repairs to prime movers. If plant contains both reciprocating engines and turbines, the cost may be further sub-divided accordingly.

### (e) Repairs—Mechanical Apparatus

Repairs to apparatus connected with or auxiliary to the prime movers.

Principal items: Condensers and cooling towers, packing tubes, renewing tubes, heads, doors and miscellaneous. Pumps: air and circulating, wet vacuum, dry vacuum, oil systems; belting, motors, hoists and cranes, shafting, pulleys, etc.

### (f) Repairs—Tools and Implements

Repairs and replacement of tools (except fire tools provided for elsewhere).

Principal items: Blacksmiths', machinists', and pipe fitters' tools; pump room tools, engine tools, cutting tools.

## 613—Electrical Equipment

Charge to this account the cost of all repairs, including labor, to the Electric Generating Plant, Steam, station cables, switchboards and instruments and station terminal boards (not including wiring for station lighting) as follows:

### (a) Repairs—Main Generators

### (b) Repairs—Exciting Apparatus, including exciters, motors, motor generators, boosters, regulators and exciting battery.

### (c) Repairs—Control and Protective Equipment, including switches, circuit breakers, buses, current and potential transformers, relays, indicating and recording instruments and switchboard panels, lightning arresters, reactances and ground resistances, wires and cables used in conjunction with the foregoing.

### (d) Repairs—Transformers and Converting Apparatus other than those used as auxiliary to apparatus under (b) and (c), and other than those included as part of sub-station, if such is operated in conjunction with generating plant.



## Hydraulic Generation Production—Operation

### 625—Superintendence

Charge to this account the salaries and expenses of the Superintendent and General Foreman of the Water Power Generating Plant. This includes also the salaries and expenses of draftsmen and clerical help upon records and accounts directly chargeable to the water power generating plant, whether at the general office or at the plant.

Charge also with the proportion of the salaries and expenses of the engineering staff chargeable to the water power generating plant operations.

### 626—Wages

#### (a) Hydraulic Labor

Charge to this account the wages of all employees operating the hydraulic works, including foremen, intake operators, flume patrolmen, cleaners at reservoirs and screens and all other employees whose duties concern the operation of the hydraulic development outside of the generating station.

#### (b) Station Labor

Charge to this account the wages of station operators, helpers and oilers engaged in operating the station equipment, beginning at end of penstock, and ending where the electric current leaves the generating station.

The operation of sub-station apparatus and equipment occupying the same building with water power and generating plant shall be charged to account No. 675—Sub-Station Wages (Transmission).

#### (c) Miscellaneous Labor

Charge to this account the wages of employees in and about the water power generating plant engaged in miscellaneous operating work, including watchmen, labor cleaning buildings and yards, janitors, messengers, and general labor not chargeable to any of the foregoing water power generating plant labor accounts.

### 627—Water Purchased for Power

Charge to this account the cost of water purchased for water power generation.

### 628—Lubricants

Charge to this account the cost of lubricants for hydraulic prime movers, machinery connected therewith and auxiliary pumping and exciting machinery. This does not include transformer oil, wagon grease or oil for lanterns.

Charge also to this account the cost of recovering oil from waste and the cost of filtering and handling.



## 629—Station Supplies and Expense

Charge to this account all operating supplies consumed and all expenses incurred in the water power generating plant not properly chargeable to other account, as follows:

## (a) Production Supplies

All supplies used in the water power generating plant which are consumed in the operating process, the replacement of which does not constitute a repair or a renewal.

Principal items: Waste, packing, wiping supplies, gauge glasses, gaskets, bolts, screws, nails, dynamo and motor brushes, cans for containing rags and waste, transformer oil and hand oil cans.

## (b) Station Expense

The general and miscellaneous expenditures in the water power generating plant not properly chargeable to other account.

Principal items: Operation of lighting, heating, cleaning and fire protection systems, janitors' supplies; ice, meals and car fares; stationery, including station report forms; toilet service. Charge also to this account the proportion of stable and vehicle expense chargeable to water power generation.

## Production—Maintenance

## 635—Reservoirs, Dams, Canals and Pipe Lines

## (a) Repairs—Dams and Intakes

Charge to this account the cost of repairing dams and intakes with their appurtenant gates, valves, weirs, spillways, screens, etc.

## (b) Repairs—Flumes and Canals

Charge to this account the cost of repairing flumes, canals, tunnels or other conduits between the intake gates and the forebay, together with the apparatus appurtenant thereto.

## (c) Repairs—Reservoirs and Forebays

Charge to this account the cost of repairing storage reservoirs and forebays. This includes repairs to linings of walls and bottoms, gate houses and headgate equipment at the head of penstocks.

## (d) Repairs—Penstocks and Tailraces

Charge to this account the cost of repairing and renewing penstocks or other pressure pipes between the forebay gates and the water wheels, and also all waste ways or channels conducting water from the outlet of the draft tubes to the point of final discharge.

## (e) Repairs—Way and Cars

Charge to this account the cost of repairing and renewing rolling stock, roadbed and steel in connection with spur tracks, tramways, inclines, freight car barges, etc., which are a part of the hydraulic development.

## (f) Repairs—Telephone System

Charge to this account the cost of repairing and renewing telephone lines, telephone apparatus and switchboards of the telephone system in the water power generating station and between the station and the headworks. The cost of repairing and renewing telephone apparatus and switchboards used jointly for production and transmission should be apportioned between this account and account No. 684 (d) Telephone System Transmission.

## 636—Wheels and Governors

Charge to this account the cost of repairing and renewing water wheels, governors and their accessories. This includes all equipment from penstocks to tailraces, such as gates, valves, pumps, piping, etc., used in connection with water wheels and governors.

Principal items: Water wheels and housings, needle valves, nozzles, deflecting hoods, relief valves, air compressors for surge tanks, pumps for governors and necessary piping in connection therewith.

## 637—Electrical Equipment

## (a) Generators and Transformers

Charge to this account the cost of repairing generators, exciters and other electric generating apparatus driven by hydraulic power; motor-generator exciter sets, transformers used for transmission purposes.

NOTE.—Maintenance of motors and transformers for driving auxiliary apparatus shall be charged to the appropriate equipment accounts.

## (b) Switchboards, Switching Apparatus and Wiring

Charge to this account the cost of repairing switchboards and switching apparatus, meters and equipment. This includes such items as bus bars, oil switches, disconnecting switches, instrument transformers, grounding protecting devices, static relief equipment inside the station, remote control and signaling apparatus, storage batteries for operating station equipment, and all high tension and low tension wiring except that for local lighting.

NOTE.—When apparatus as listed in this account receives power from the generators, or from transmission lines, and transforms or converts it for delivery to the distribution system, the maintenance of such apparatus shall be charged to the appropriate sub-station equipment maintenance accounts under Transmission.

### 638—Miscellaneous Station Equipment

Charge to this account the cost of repairing all miscellaneous equipment in and about the water power generating station which is not properly included in one of the regular maintenance accounts.

Principal items: Shafting, belting, rope and cable drives, clutches, pulleys, idler wheels, hoists, cranes, tools and all other accessory equipment.

### 639—Station Buildings

Charge to this account the cost of repairing water power generating plant buildings and fixtures and maintaining grounds.

Principal items: Permanent foundations for equipment; furniture, fixtures and other property in and about the water power generating plant not specifically provided for elsewhere; plumbing for water, sewage and drainage; apparatus for heating, lighting and ventilating; fire protection system; grounds, streets and sidewalks; lockers; paintings; employees' dwellings and other miscellaneous buildings used in connection with the water power generating plant.

NOTE.—Permanent foundations are those designed as a part of the permanent construction of the building and independent of their use in connection with any particular unit of equipment. The maintenance of foundations prepared especially for certain units of equipment and designed to last no longer than such units, shall be charged under the appropriate Maintenance of Equipment accounts.

## Operating Expenses—Gas Generation

### Production—Operation

#### 651—Superintendence

Charge to this account the salaries of superintendents and assistants, chemists, clerks, elevator men and also that portion of the engineering staff chargeable to the generating plant operations.

#### 652—Wages

##### (a) Fuel Labor

Charge this account with all operating labor engaged in the production of power gas, including the handling of fuel from the storage pile to the gas generators, building and handling of residuals from said building to the point where residuals are placed when removed from the building. Exclude maintenance labor.

##### (b) Engine Labor

Labor on prime movers.

Principal items: Chief engineer and assistants, engineers, oilers, wipers and machinists.



## (c) Electrical Labor

All labor in connection with electrical apparatus and devices, beginning with the dynamos direct connected or belted to the prime movers and including the switchboard, feeder terminal board and to where the electric current leaves the station for the transmission or distribution system.

Principal items: System operators or load dispatchers, foreman regulators, regulators and assistant switchboard men, brushmen, wipers and wiremen.

## (d) Miscellaneous Labor

Salaries and wages of all employees in and about the gas power generating plant, engaged in operating the plant, including the watchmen, labor of cleaning buildings and yards, janitors, messengers and general labor not chargeable to any of the foregoing gas power plant labor accounts excluding maintenance labor.

## 653—Producer Fuel

Charge to this account the cost of all fuel used for producing gas for power purposes at the cost f. o. b. station storage pile. This will include the invoice cost of fuel, freight, switching, rent of railroad sidings, demurrage, cost of unloading from cars or boats to wagons, and cartage to point of delivery at plant for storage, or unloading from scows or cars and conveying to place of storage. In case coal is transferred from one place of storage to another, this cost shall also be included; also any discrepancy between the actual amount of coal on hand and that recorded on the books of the company shall be taken care of in this account.

## 654—Water

Charge to this account the cost of water used in the production of gas for power purposes and water used for cooling gas prime movers. If water is purchased, charge at the contract price or the meter rate. If water is pumped by the Company, charge here the cost of pumping. This account shall include all labor cost and expense in connection with the handling of water, such as operating the pumping station, and chemicals used in purification and filtration.

## 655—Lubricants

Charge to this account the cost of lubricants for the moving of machinery in the generating plant. This does not include oil for transformers, grease for wagons, or oil for lanterns, etc. Oil used in pumping station should be charged against account No. 654—"Water."

## 656—Station Supplies and Expense

Charge to this account the cost of all supplies, tools, etc., used in the generating plant which are consumed in the operating

process, also the general and miscellaneous expenditures in the plant not specifically chargeable to other accounts, as follows:

(a) Production Supplies

All supplies, tools, etc., used in the generating plant which are consumed in the operating process, the replacement of which does not constitute a repair or renewal.

(See account No. 606 for principal items.)

(b) Station Expense

The general and miscellaneous expenditures in the generating plant not specifically chargeable to other accounts.

Principal items: Lighting, heating and cleaning system, fire protection system, janitors' supplies, ice water, meals and fares, stationery, telephone and toilet service, care of streets, yards, sidings, etc. This does not include miscellaneous labor, which is carried under sub-account No. 652 (d)—Miscellaneous Labor.

657—Power Gas Purchased

Charge this account with the cost of all gas purchased for the operation of gas prime movers in the generation of electric energy by gas power.

Production—Maintenance

661—Station Buildings

Charge to this account the cost of repairs to buildings and permanent fixtures therein, including furniture as follows:

(a) Repairs—Sundries

Repairs to furniture, fixtures and such other property in and about the generating plant, not specifically provided for elsewhere by a reserve fund, should be charged under this classification.

(b) Repairs—Station Structure

Repairs to building and permanent fixtures therein:

Principal items: Plumbing, windows, sashes, roof, doors, and walls, heating and lighting systems, grounds and streets, vaults, sheds, pits, sidewalks, elevators, lockers, fire protection system, painting.

662—Gas Equipment

(a) Producer Equipment

Charge to this account the expenses of all labor and material incurred in repairing apparatus used for the production of gas to be used for power purposes in the generation of electric energy. Also charge with the cost of repairing gas conductor, exhaust pipe, and other auxiliary gas productive apparatus. This includes producers, economizers, regenerators, vaporizers, steam injectors,



scrubbers, exhauster outfit, as well as specially provided boilers, pumps, flues and pipes, coal and ash conveyors and accessory equipment, blower engines, holders, and all similar auxiliary equipment.

### (b) Engines and Turbines

Charge to this account the expenses of all labor and supplies incurred in repairing gas engines and turbines devoted to the production of electric energy, including valves, governors, ignition and starting apparatus. The maintenance of power apparatus, as shafts, belts, etc., will not be charged to this account.

### (c) Mechanical Apparatus

Charge to this account the expenses of all labor and supplies incurred in repairs to auxiliary equipment, equipment in gas power generating plant, including power transmission equipment, such as shafting, belting, rope, and cable drives, clutches, pulleys, and idlers, wheels, movers, hoists, cranes, blacksmith's and machinist's tools. All other goods, power plant auxiliary equipment, other than hand tools, the cost of which is to be included in operating expenses. Where electric energy is also generated at the same plant by similar or hydraulic power, repairs to auxiliary equipment, operated for the joint benefit of all methods of current generation, will be apportioned from the respective classes of power accounts.

## 663—Electrical Equipment

Charge to this account the cost of all repairs, including labor, station cable, switchboards and instruments, and station terminal boards (not including wiring for station lighting) as follows:

- (a) Repairs—Main Generators
- (b) Repairs—Exciting Apparatus, including exciters, motors, motor generators, boosters, regulators and exciting battery.
- (c) Repairs—Control and Protective Equipment, including switches, circuit breakers, buses, current and potential transformers, relays, indicating and recording instruments and switchboard panels, lightning arresters, reactances and ground resistances, wires and cables, used in conjunction with the foregoing.
- (d) Repairs—Transformers and Converting Apparatus, other than those used as auxiliary to apparatus under (b) and (c) and other than those included as part of sub-station, if such is operated in conjunction with generating plant.

## Operating Expenses—Purchased Power

### 670—Purchased Power

Charge to this account the cost at the point of delivery to the company, of all electric energy purchased including that produced for the company by another corporation under any joint arrangement for the sharing of expense (upon the basis of the relative amounts of benefit to the several participants).

## Operating Expenses—Transmission

### Operation

### 675—Sub-station Wages

#### (a) Superintendence

Charge to this account the cost of salary of superintendents and clerks, and also that proportion of the salaries of the engineering staff of the company which is chargeable to transmission.

#### (b) Wages

Charge to this account the wages of regulators, brushmen, etc., employed in the sub-station in connection with the apparatus.

### 676—Sub-station Supplies and Expense

Charge to this account the cost of carfares, meals, telephone, stationery, etc., and all expenses in the sub-stations not specifically provided for elsewhere.

### 677—Subway Rental

Charge to this account the rental of ducts leased from other companies and municipalities.

### 678—Operation of Transmission Lines

Charge to this account the cost of operating transmission trunk lines between generating and sub-stations, as follows:

#### (a) Labor and Expense—Subways

Wages and expenses in connection with inspection and cleaning of subway ducts, manholes and sewer connections.

#### (b) Labor and Expense—Overhead Conductors

Wages and expenses of patrolmen, testers, etc.

#### (c) Labor and Expense—Underground Conductors

Wages and expenses of patrolmen, testers, etc.

#### (d) Labor and Expense—Telephone System

Wages and expenses of operators, etc.

## Maintenance

## 681—Sub-Station Buildings

Charge to this account the cost of all repairs to sub-station buildings; fixtures and grounds, together with all permanent fixtures therein and appurtenant thereto, including work on streets, drives, sidewalks, vaults, pits, sheds and permanent foundations of apparatus.

## 682—Sub-Station Equipment

Charge to this account the cost of all repairs to apparatus in sub-station, including sub-station cables, switchboards and instruments, station terminal board, etc.

NOTE.—This does not include the cost of repairing any storage battery equipment, for which see account No. 692.

## 683—Underground Conduits

Charge to this account the cost of maintaining subways and underground conduits, including repairs of ducts, manholes, sewer connections and traps, paving over such subways, but not any repairs of conductors or the installation thereof.

NOTE.—The cost of repairing conduits, which carry both transmission and distribution conductors should be apportioned between this account and account No. 710.

## 684—Transmission Lines

Charge to this account the cost of maintaining transmission trunk lines between generating and sub-stations as follows:

## (a) Repairs—Overhead Conductors

Wages, expenses and supplies repairing damages to overhead conductors.

## (b) Repairs—Pole Lines

Wages, expenses and supplies, repairing, renewing and removing poles, cross arms, braces, guys and other poles, fixtures, towers, painting poles, repaving streets and repairing sidewalks.

## (c) Repairs—Underground Conductors

Wages, expenses and supplies used in repairing damages to underground conductors.

## (d) Repairs—Telephone System

Repairing and renewing telephone equipment and telephone lines used for the operation of the transmission system. This includes repair parts for telephones, telephone switchboards, wires, insulators, poles and cross arms used in connection with telephone system.

## Operating Expenses—Storage Battery

## Operation

## 687—Wages

## (a) Superintendence

Charge to this account the cost of salaries of superintendents and clerks, and also that portion of the salaries of the engineering staff of the company which is chargeable to storage batteries.

## (b) Wages

Wages of battery men, including inspectors and testers.

## 688—Supplies

Charge to this account the cost of acid and distilled water in cells, soda, sponges, brooms, mops, waste, rags, hydrometers, thermometers, automatic cell fillers, rubber hose, gloves, shoes, paint, etc., and brushes for boosters and compensators.

## Maintenance

## 692—Batteries

Charge to this account the cost of all repairs to storage battery equipment, such as storage battery tanks, switches, regulating apparatus, boosters, compensators, renewal of worn out cells, including diaphragms, negative and positive plates, lead in strip, spelter, dry boards, tin bands, sheet lead, glass plates, glass covers, hydrogen generators, jumpers, clamps, lamp black, and items of a similar nature.

## 693—Accessories

Charge to this account the cost of all repairs to tanks, battery room floor, switches, regulating apparatus, boosters and compensators.

## 694—Buildings

Charge to this account the cost of all repairs and maintenance of storage battery buildings.

## Operating Expenses—Distribution

## Operation

## 701—Wages

## (a) Superintendence

Charge to this account salaries of superintendent, assistants and clerks; also that portion of the salaries of the engineering staff of the company assignable to the distribution system.

## (b) Wages

Labor under operations not elsewhere provided for.



## 702—Supplies and Expense

Charge to this account the cost of all supplies consumed and expense incurred in connection with the operation of the distribution system not elsewhere provided for. There will be charged to this account the cost of maps and records, distribution office supplies and expenses, and distribution office rental where such expense is directly chargeable.

### (a) Maps and Records

Salaries and expenses for making maps and records of underground and overhead lines, including stationery, drawing material, etc.

### (b) Office Expense

Carfares, meals, stationery, telephone, postage and similar expense in the office of the superintendent of the distribution department.

### (c) Miscellaneous Expense

Expenses not elsewhere provided for and not included under the above sub-sections.

## 703—Subway Rental

Charge to this account the amount of rental paid for underground conduits leased from other companies and municipalities.

This account should not include the rental paid for conduits used by transmission lines, which is provided for under account No. 677.

## 704—Distribution Lines

Charge to this account the cost of operating distribution system as follows:

### (a) Labor and Expense—Subways

Wages and expenses inspecting and cleaning subway ducts, manholes and sewer connections.

### (b) Labor and Expense—Overhead Conductors

Wages and expenses of patrolmen, testers, etc.

### (c) Labor and Expense—Underground Conductors

Wages and expenses of patrolmen, testers, etc.

## 705—Meters

Charge to this account the cost of salaries and expenses of superintendent and clerks in meter department, testers and inspectors, office expenses, etc., as follows:

## (a) Salaries and Expense

Salaries and expenses of superintendent and clerks, and also that portion of the salaries of the engineering staff chargeable to this account.

## (b) Testing

Wages and expenses testing and inspecting meters in consumers' premises or in meter shops.

## (c) Miscellaneous Expense

Stationery, postage, telephone, light, fuel, testers' tools and supplies, etc.

## 706—Setting and Removing Meters and Transformers

Charge to this account the cost of setting and removing meters and transformers, connecting and disconnecting services as follows:

## (a) Meters

Wages, expenses and supplies setting, changing and removing meters in consumers' premises; also the cost of connecting and disconnecting services.

NOTE.—If it is the rule of the utility to capitalize the first cost of setting meters. The cost should be charged to account No. 166.

## (b) Transformers

Wages, expenses and supplies setting, inspecting, testing, replacing and removing transformers, either in consumers' premises, on poles or in manholes.

## Maintenance

## 710—Underground Conduits

Charge to this account the cost of maintaining subways and underground conduits, including repairs of ducts, manholes, sewer connections and traps, paving over such subways and all ducts and conduits, but not any repairs of conductors or the installation thereof.

NOTE.—The cost of maintaining underground conduits and subways, which carry both transmission and distribution conductors, should be apportioned between this account and the account No. 683.

## 711—Overhead Lines

Charge to this account the cost of maintenance of overhead conductors and pole lines as follows:

## (a) Repairs—Conductors

Wages, expenses and supplies repairing damages to overhead conductors.

## (b) Repairs—Pole Lines

Wages, expenses and supplies repairing, renewing and removing poles, cross-arms, braces, guys and other pole fixtures, towers, painting poles, repaving streets and repairing sidewalks.

## 712—Underground Conductors

Charge to this account the cost of wages, expenses and supplies repairing damaged underground conductors.

## 713—Services

Charge to this account the cost of wages, expenses and supplies repairing, services, both underground and overhead, leading from the mains to the consumers' premises.

## 714—Transformers

Charge to this account the cost of all labor and material employed in repairing transformers, including renewing oil, repainting, rewinding, removing and replacing; also repairs to switches and cutouts—the property of the company in consumers' premises.

## 715—Meters

Charge to this account the cost of wages, expenses and supplies repairing meters, including new parts, new jewels, cleaning and painting.

## 716—Buildings and Grounds

Charge to this account the cost of all labor and material expended in the repair and maintenance of distribution buildings and grounds.

## Operating Expenses—Utilization

## Operation

## 721—Commercial Arc Lamps

Charge to this account the cost of trimming and inspecting arc lamps on customers' premises. Principal items: Trimming, inspecting, installing and removing lamps.

## 722—Incandescent Lamps

Charge this account with the cost of first installation of incandescent lamps on consumers' premises and the subsequent renewal thereof, including cartage and delivery expenses, cost of photometering incandescent lamps, as follows:

## (a) Installation

Cost of the first installation of incandescent lamps on consumers' premises, unless consumer is charged for the first installation, or unless it is the policy of the company to capitalize the first installation under account Income.

## (b) Renewal

Cost of renewing incandescent lamps on consumers' premises, including cartage and delivery expense, cost of photometering incandescent lamps. This account shall be credited with any rebate received for the return of stubs, or allowances relating thereto.

## 723—Inspection—Customers' Premises

Charge this account with the cost of inspection of customers' premises, including such matters as the charge for municipal certificates, charge for Board of Fire Underwriters' inspection certificates, and that portion of the salaries and expenses of the engineering staff, or of any other departments than distribution department, engaged in technical work properly assignable to this account.

## 724—Customers' Installation

Charge to this account the cost of all labor and material furnished gratuitously to consumers for inside work.

Principal items: Attention to complaints or to improving the character of service, replacing or repairing wiring fixtures or electrical appliances, moving appliances from place to place in house, reconnecting same.

## 725—Municipal Street Arc Lamps

Charge to this account the cost of all labor and material in trimming, inspecting and operating municipal street arc lamps.

## 726—Municipal Street Incandescent Lamps

Charge this account with the cost of first installation of incandescent lamps in the municipal street lighting system, and the subsequent renewal thereof, including cartage and delivery expenses, cost of photometering incandescent lamps, as follows:

## (a) Installation

Cost of first installation of incandescent lamps, unless it is the policy of the company to capitalize the first installation under account No. 160.

## (b) Renewals

Cost of renewing incandescent lamps, including cartage and delivery expense, cost of photometering incandescent lamps. This account shall be credited with any rebate received for the return of stubs, or allowances relating thereto.

## Maintenance

## 731—Commercial Arc Lamps

Charge to this account the cost of keeping in repair private consumers' arc lamps and those in municipal buildings, including



such matters as setting and removing lamps for repairs and adjustment, repair parts, testing during the adjustment and after repairs; also that portion of the arc lamp shop expense chargeable thereto.

### 732—Municipal Arc Lamps

Charge to this account the cost, including labor and material in changing lamps for repairs and adjustments, renewals, repairs of mast arms, hangers, poles, ropes, etc., painting poles; also that proportion of arc lamp shop expense chargeable thereto.

### 733—Municipal Incandescent Lamps

Charge to this account the cost, including labor and material, of repairing municipal incandescent street lamps and fixtures.

NOTE.—This does not include items chargeable to maintenance of poles and their fixtures, or of subways, or conductors.

## Commercial Expense

### 741—Office Salaries and Expense

Charge to this account the proportion of salaries and expenses of general officers and assistants in charge of commercial department and salaries of bookkeepers and all clerks in the accounting and collection departments having to do with consumers' accounts, as follows:

#### (a) Salaries and Expense—Meter Indexers

Salaries and expenses of meter indexers, including indexers' lamps.

#### (b) Salaries and Expenses—Accounting Department

Proportion of salaries and expenses of general officer and assistants in charge of commercial department, and salaries of bookkeepers and all clerks in the accounting department having to do with consumers' accounts.

#### (c) Salaries and Expense—Collection Bureau

Salaries and expenses of chief and assistants in bureau; collectors' salaries, badges, carfares, delivering bills.

#### (d) Salaries and Expense—Contract Department

Salaries and expenses incurred in the contract department, including attention to bill questions; but should not include any item chargeable to New Business.

### 742—Office Supplies and Expenses

Charge to this account the cost of stationery, meals, carfare, heat, janitor, telephones, rents for commercial offices, and all other incidental expenses.

## New Business

## 747—Salaries and Expense

Charge to this account the salaries of the heads of the department maintained for the promotion or development of electrical consumption, including that portion of the salaries of the management and clerks in agency and contract departments assignable to new business.

## 748—Miscellaneous Supplies and Expense

Charge to this account the expense of the New Business Department, including the proportion of office rent chargeable thereto, and expenses not provided for in other accounts.

## 749—Soliciting

Charge to this account all of the amounts paid out for salaries and expense of canvassers, as follows:

## (a) Salaries—Canvassers

Salaries and commissions in soliciting new business, preparing estimates, engineering advice, etc.

## (b) Expense—Canvassers

Personal expenses of staff incurred in soliciting new business; also all office sundries in connection therewith.

## 750—Advertising

Charge to this account all the payments for advertising, as follows:

## (a) Salaries and Expense

Salaries and expenses of advertising manager and clerks.

## (b) Sundries

Advertising sundries, including booklets, dodgers, newspaper advertisements, posters, bulletins and all related items.

## 751—Wiring and Appliances

Charge to this account the cost of all work or devices furnished to consumers without charge, in connection with new business, as follows:

## (a) Promotion Wiring

This covers the cost of wiring in consumers' premises furnished without special charge in order to induce new business.

## (b) Promotion Signs and Devices

This covers the cost of electric signs and other devices (including delivery and connection charges, and expenses in connection therewith), supplied to consumers without special charge in order to induce new business.

## General Expense

### 761—Salaries and Expense of General Officers

Charge to this account the salaries and expenses of the Chairman of the Board, President, Vice-President, Secretary, Treasurer, General Manager, Assistant General Manager, Comptroller, General Auditor, Chief Engineer, General Superintendent, Purchasing Agent and all other officers with jurisdiction extending over the entire system, whose services cannot be satisfactorily allocated to the several departments (also include directors' fees).

### 762—Salaries and Expense of General Office Clerks

Charge to this account all of the amounts paid out for salaries of all employees in the general office, as follows:

#### (a) Accounting Department Expense

Proportion of salaries of general officer and assistants in accounting department—cashiers, bookkeepers, and clerks—chargeable to this account.

#### (b) Purchasing Department Expense

Salaries and expenses of Purchasing Agent and staff.

#### (c) General Service Expense

Salaries and expenses of general service in office including mail clerks, stenographic department, telephone operators, etc.

### 763—Printing and Stationery—General

Charge to this account the cost of all stationery and office supplies in the general office.

### 764—General Office Expense

Charge to this account all of the amounts paid out for sundry expense in general office postage, telephones and telegrams, as follows:

#### (a) Office Sundries

Sundry expenses in general office.

Principal items: Advertising stockholders' meetings, maps, exchange on remittances, post-office box, safe deposit box, traveling expenses, rentals, janitors' supplies, bond and stock expenses.

#### (b) Postage, Telephone, Telegrams

All expenses of this nature in the general office.

### 765—Repairs to General Office Buildings

Charge to this account the cost of all labor and material expended in the repairs and maintenance of general office buildings.

## 766—Expense—General

Charge to this account all of the amounts paid out for salaries and expense of the technical staff which may not be charged to any of the foregoing operating or construction accounts. Include also any expense general to the business not chargeable specifically to general office accounts.

## 767—Law Expense—General

Charge to this account all law expenses, except those incurred in the defense and settlement of damage claims. This includes salaries and expenses of all counsel, solicitors and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, printing briefs, legal forms, testimony reports, etc., fees and retainers for services of attorneys not regular employees; court costs and payment of special, notarial and witness fees, not provided for elsewhere; expense in connection with taking depositions, and all law and court expenses not provided for elsewhere.

NOTE.—The compensation of the General Solicitor or Counsel, or other attorneys engaged partially in the defense or settlement of damage suits, or partially in legal work, should be properly proportioned between this account and account Injuries and Damages.

## 768—Injuries and Damages (Unless the Cost is Chargeable to Plant Investment)

Charge to this account all expenses (other than law expenses provided for in account No. 767) relating to persons killed or injured and property damaged in connection with the operation of the plant, as enumerated under the following heads:

### (a) Claim Department Expense

This head includes salaries and expenses of claim agent, investigators, adjusters, and others engaged in the investigation of accidents and adjustment of claims, including legal expense.

### (b) Medical Expense

This head includes salaries, fees and expenses of surgeons, nursing, hospital attendants, medical and surgical supplies; fees and expenses of coroners and undertakers, and contributions to hospitals.

### (c) Injuries to Employees

This head includes amounts paid in settlement of claims of employees for injuries arising in the course of their employment; also wages paid to disabled employees while off duty.

### (d) Injuries to Others

This head includes amounts paid in settlement of claims for injuries to individuals other than employees of the Company.



including amounts paid for damages to property to those other than employees.

#### 769—Insurance

Charge to this account premiums paid to insure against fire, fidelity, boilers, casualty, burglary, and all other insurance; also amount set aside as an insurance reserve.

#### 770—Relief Department and Pensions

Charge to this account all amounts expended for Pension and Relief Department work and all expenses in connection therewith.

#### 771—Electric Franchise Requirements

Charge to this account at current rates the service furnished in compliance with franchise requirements and for which no payment is received by the corporation; also all direct expense, such as paving and other like matters incurred in compliance with such requirements and for which no reimbursement is received by the corporation. Amounts charged to this account representing free service shall be credited to the below provided account No. 774—Duplicate Electric Charges—Cr.

#### 773—Inventory Adjustments

Charge or credit to this account any shortages or overages shown by the inventory of Materials and Supplies which cannot be distributed to the proper construction or operating expense account.

#### 774—Duplicate Electric Charges—Credit

Credit to this account all charges made to any accounts in electric operating expenses in respect of any electrical energy or other product of electric operations of the utility consumed therein or furnished free to the municipality under franchise requirements.

##### (a) Rebates and Allowances

Charge to this account all rebates allowed for corrections, error in billing, fast meters, etc.

#### 775—Depreciation Account

Charge to this account at monthly intervals the monthly proportion of the estimated annual depreciation of the tangible property due to wear and tear, obsolescence and inadequacy. The estimate here required shall be made upon a rule designed to effect by its uniform application during the life of the tangible property in service, a charge into operating expenses of the total original cost of such property, less its salvage or scrap value upon retirement. The amount charged to this account shall be con-

currently credited to the reserve account No. 351, "Depreciation Reserve."

NOTE.—Until otherwise ordered the amount estimated to cover such wear and tear and obsolescence and inadequacy shall be determined by the accounting utility, based on the utility's knowledge and experience during the preceding years of operation.

This account does not include ordinary repairs and replacements, the extent of which does not amount to a substantial change of identity. All ordinary repairs and replacements must be charged to the property maintenance accounts.

#### 776—Real Estate Rentals

Charge to this account all rentals paid and expenses incurred for buildings or space used for the purposes of the business, unless the premises are used solely for construction purposes, or in connection with a clearing or apportionment account, in which latter events the rentals should be charged accordingly.

#### 779—Taxes

Charge to this account the amount paid or accrued for taxes of every description applicable to the property of the company devoted to electrical operations including taxes on poles, real estate, buildings, capital stock, franchises, gross receipts, easements and Federal (income) tax.

#### 780—Uncollectible Bills

When after a reasonably diligent effort to collect any account due for electrical energy sold has proved impracticable of collection, it shall be charged to this account and credited to the account receivable in which theretofore charged.

NOTE.—Where no reserve for uncollectible bills is kept, cash received on account of items previously charged off should be credited directly to this account.

## NON-OPERATING REVENUES

### 782—Rents from Lease of Real Estate and Buildings

Credit to this account monthly, as they accrue, all miscellaneous rent revenues flowing to the corporation as a return upon leased property other than electric plant and equipment.

### 783—Interest and Dividends from Investments

#### (a) Interest from Bond and Other Investments

Credit to this account monthly, as it accrues, all interest from bond and other investments; that is to say, all interest accruing to the corporation upon all such of its interest-bearing investments as are liabilities of solvent concerns and individuals.

#### (b) Dividends from Stock Investments

Credit to this account at their cash values, and as of the date when declared, all dividends declared by solvent concerns upon stocks held by the corporation among its investments.

### 784—Steam and Heating Department Revenue

Credit to this account all revenues derived from heating buildings by means of exhaust or live steam and hot water at special flat rates; also all revenue derived from the sale of exhaust and live steam for heating and power purposes at metered rates.

### 785—Miscellaneous Non-Operating Revenues

Credit to this account all non-operative revenues accruing to the company and not provided for in any of the foregoing accounts.

## NON-OPERATING EXPENSES

### 786—Steam and Heating Department Expenses

Charge to this account all items of operating expenses which can be segregated and originate directly from the production and sale of steam for power and heating purposes, or from the furnishing of heat energy by the medium of steam or hot water.

Charge to this account also the proportion assignable to Steam and Heating Department of all operating expenses (including commercial, promotion and general expenses) which are common to the production and sale of electric energy and the production and sale of steam and heat energy and cannot be directly segregated and assigned to the heat and electric departments respectively. Such proportion shall be determined pro rata upon the basis of steam units utilized in the respective departments, or upon such other basis as will be most equitable for the distribution of the items involved. The proportions of such expenses so charged shall be likewise credited to the respective operating expense accounts of the electric department involved in such division of expense, provided the entire expense has been carried in those accounts in the first instances.

### 787—Other Non-Operating Expenses

Charge to this account all matters provided for under the following sub-accounts and not included elsewhere.

#### (a) Rent Expense

This sub-account includes all expense arising in connection with the procuring of revenues from property let out to others, including the cost of negotiating contracts, advertising for tenants, fees paid conveyancers, collector's commissions, cost of enforcing payment of rent, cost of ousting tenants, etc., and all other expense arising in connection with such property. This applies only to leases conveying the property out of the possession of the corporation, and it includes the expense accruing while the property is idle and awaiting an occupant. This sub-account includes cost of maintenance of the property when such cost is borne by the corporation. Such maintenance includes depreciation as well as repairable wear and tear. It does not include taxes.

#### (b) Interest Expense

This sub-account includes all expense arising in connection with procuring interest upon investments, such as expense of collection, expense of investigating delay in payment, expense of enforcing payment, and the like. It does not include taxes on such investments.



(c) Dividend Expense

This sub-account includes all expense rising in connection with the collection of dividends on stocks of other corporations; also all expense incurred in the investigation of the affairs of the corporation whose stocks are held, whether for the purpose of detecting mismanagement or for the purpose of inducing the declaration of dividends, and all expense connected with enforcing payment of dividends when declared. It does not include taxes on such investments.

(d) Non-Operating Taxes

This sub-account includes all taxes accruing upon non-operating property and all assignable to non-operating revenues.

(e) Uncollectible Non-Operating Revenues

When any non-operating revenues are judged by the corporation to be uncollectible, the amount thereof shall be credited to the account in which theretofore carried, and charged to this sub-account.

(f) Miscellaneous Non-Operating Expense

This sub-account includes all non-operating expense which is not provided for in the foregoing sub-accounts.

## DEDUCTIONS FROM INCOME

## 788—Interest on Funded Debt

Charge to this account all interest accruing absolutely on the outstanding funded debt of the corporation.

This includes mortgage bonds, income bonds (if interest on such be payable), debentures and mortgages and ground rents.

## 789—Interest on Unfunded Debt

Charge to this account all interest paid or accrued on promissory notes or other unfunded debt of the utility.

## 790—Extinguishment of Discount on Securities

Charge to this account at the close of each year the proportion of the unextinguished discount on securities applicable to the period. This proportion shall be such an amount as will completely wipe out the discount on the debt during the interval between issue and maturity of the same. The amount so charged shall be concurrently credited to account No. 251.

The corporation may, if it so desire, wipe out such discount earlier by charging all or any portion thereof to Year's Profit and Loss Account.

## 791—Sinking Fund Accruals

Charge to this account and credit Sinking Fund Reserves the amount of all accruals required to be made to Sinking Fund in accordance with the provisions of mortgages or other contracts requiring the establishment of sinking funds.

## 792—Miscellaneous Deductions from Income

Charge to this account all income deductions not provided for in any of the foregoing accounts.

## 793—Extinguishment of Premium on Debt—Credit

Credit to this account at or after the close of any fiscal period the proportion of the premium received on outstanding debt at time of issue which is applicable to the period. This proportion is to be determined according to a rule, the uniform application of which during the interval between the issue and the maturity of any debt will completely amortize or wipe out the premium so received. The amount so credited shall be concurrently charged to account No. 353. Such amortization may, at the option of the corporation, be effected by crediting all or any portion of such premium to Profit and Loss account only upon the maturity of the debt.

## APPROPRIATIONS

## 795—Dividends Declared

Immediately upon the declaration of a dividend, this account should be charged the amount of such dividend and credit made to the account Dividends Payable.

## 796—Miscellaneous Appropriations

## (a) Expenses Elsewhere Unprovided For

Charge to this account all expenses not chargeable as a part of operating expenses or of non-operating expenses, such as fines levied on the corporation for violation of law, for misfeasance, for non-feasance, etc., fines levied on directors, officers and other employees and assumed by the corporation, donations of funds to churches and other associations, and other like expenses and outgoings.

## (b) Adjustments of Accounts for Previous Years

Charge or credit to this account all adjustments, affecting previous years' Profit and Loss not applicable to the current fiscal year.





















