

all details as to date of obligation, date of maturity, interest dates and rates, security for the obligation, etc.

NOTE.—Miscellaneous long-term debt reacquired shall be accounted for in accordance with the procedure set forth in account 222, Reacquired Bonds.

7. CURRENT AND ACCRUED LIABILITIES

Current and accrued liabilities are those obligations which have either matured or which become due within one year from the date thereof; except, however, bonds, receivers' certificates and similar obligations which shall be classified as long-term debt until date of maturity; accrued taxes, such as income taxes, which shall be classified as accrued liabilities even though payable more than one year from date; compensation awards, which shall be classified as current liabilities regardless of date due; and minor amounts payable in installments which may be classified as current liabilities. If a liability is due more than one year from date of issuance or assumption by the utility, it shall be credited to a long-term debt account appropriate for the transaction, except, however, the current liabilities previously mentioned.

231. Notes Payable.

This account shall include the face value of all notes, drafts, acceptances, or other similar evidences of indebtedness, payable on demand or within a time not exceeding one year from date of issue, to other than associated companies.

232. Accounts Payable.

This account shall include all amounts payable by the utility within one year, which are not provided for in other accounts.

233. Notes Payable to Associated Companies.

234. Accounts Payable to Associated Companies.

These accounts shall include amounts owing to associated companies on notes, drafts, acceptances, or other similar evidences of indebtedness, and open accounts payable on demand or not more than one year from date of issue or creation.

NOTE.—Exclude from these accounts notes and accounts which are includible in account 223, Advances from Associated Companies.

235. Customer Deposits.

This account shall include all amounts deposited with the utility by customers as security for the payment of bills.

236. Taxes Accrued.

A. This account shall be credited with the amount of taxes accrued during the accounting period, corresponding debits being made to the appropriate accounts for tax charges. Such credits may be based upon estimates, but from time to time during the year as the facts become known, the amount of the periodic credits shall be adjusted so as to include as nearly as can be determined in each year the taxes applicable thereto. Any amount representing a prepayment of taxes applicable to the period subsequent to the date of the balance sheet, shall be shown under account 165, Prepayments.

B. If accruals for taxes are found to be insufficient or excessive, correction therefor shall be made through current tax accruals. However, if such corrections are so large as to seriously distort current expenses, see General Instructions 7.1.

C. Accruals for taxes shall be based upon the net amounts payable after credit for any discounts, but shall not include any amounts for interest on tax deficiencies or refunds. Interest received on refunds shall be credited to account 419, Interest and Dividend Income, and interest paid on deficiencies shall be charged to account 431, Other Interest Expense.

D. The records supporting the entries to this account shall be kept so as to show for each class of taxes, the amount accrued, the basis for the accrual, the accounts to which charged, and the amount of tax paid.

237. Interest Accrued.

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which incurred. Supporting records shall be maintained so as to show the amount of interest accrued on each obligation.

238. Dividends Declared.

This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability.

239. Matured Long-Term Debt.

This account shall include the amount of long-term debt (including any obligation for premiums) matured and unpaid, without specific agreement for extension of the time of payment and bonds called for redemption but not presented.

240. Matured Interest.

This account shall include the amount of matured interest on long-term debt or other obligations of the utility at the date of the balance sheet unless such interest is added to the principal of the debt on which incurred.

241. Tax Collections Payable.

This account shall include the amount of taxes, sewage charges or rentals, surcharges and the like collected by the utility through payroll deductions or otherwise for the account of, and pending transmittal to the proper taxing authority or political subdivision.

NOTE.—Do not include liability for taxes assessed directly against the utility which are accounted for as part of the utility's own tax expense.

242. Miscellaneous Current and Accrued Liabilities.

This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported so as to show the nature of each liability.

8. DEFERRED CREDITS**251. Unamortized Premium on Debt.**

This account shall include the total of the credit balances in the discount, expense and premium accounts, for all classes of long-term debt, including receivers' certificates. (See account 181, Unamortized Debt Discount and Expense.)

252. Customer Advances for Construction.

This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. When a person is refunded the entire amount to which he is entitled according to the agreement or rule under which the advance was made, the balance, if any, remaining in this account shall be credited to account 271, Contributions in Aid of Construction.

253. Other Deferred Credits.

This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received.

256. Deferred Gains From Disposition of Utility Plant.

This account shall include gains from the sale or other disposition of property previously recorded in accounts 101-104; in account 105,

Property Held for Future Use or account 121, Nonutility Property, where such gains are significant and are to be amortized over a period of five years, unless otherwise authorized by the Commission. The amortization of the amounts in this account shall be made by credits to account 411.6, Gains from Disposition of Utility Plant or account 421.1, Gain on Disposition of Property, as appropriate. Amounts recorded in this account shall be net of related income taxes. (See Utility Plant Instruction 5F, 7E and 10E.)

9. OPERATING RESERVES

261. Property Insurance Reserve.

A. This account shall include amounts reserved by the utility for self-insurance against losses through accident, fire, flood, or other hazards to its own property or property leased from others. The amounts charged to account 924, Property Insurance, or other appropriate accounts to cover such risks shall be credited to this account. A schedule of risks covered by this reserve shall be maintained, giving a description of the property involved, the character of the risks covered and the rates used.

B. Charges shall be made to this account for losses covered by self-insurance. Details of these charges shall be maintained according to the year the casualty occurred which gave rise to the loss.

262. Injuries and Damages Reserve.

A. This account shall be credited with amounts charged to account 925, Injuries and Damages, or other appropriate accounts, to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others, and for damages to property neither owned nor held under lease by the utility.

B. When liability for any injury or damage is admitted by the utility either voluntarily or because of the decision of a court or other lawful authority, such as a workmen's compensation board, the admitted liability shall be charged to this account and credited to the appropriate liability account. Details of these charges shall be maintained according to the year the casualty occurred which gave rise to the loss.

NOTE.—Recoveries or reimbursements for losses charged to this account shall be credited hereto; the cost of repairs to property of others if provided for herein, shall be charged to this account.

263. Pensions and Benefits Reserve.

A. This account shall include provisions made by the utility and amounts contributed by employees, for pensions, accident and death

benefits, savings, relief, hospital and other provident purposes, where the funds represented by the reserve are included in the assets of the utility either in general or in segregated fund accounts.

B. Amounts paid by the utility for the purposes for which this reserve is established shall be charged hereto.

C. A separate account shall be kept for each kind of reserve included herein.

NOTE.—If employee pension or benefit plan funds are not included among the assets of the utility but are held by outside trustees, payments into such funds, or accruals therefor, shall not be included in this account.

265. Miscellaneous Operating Reserves.

A. This account shall include all operating reserves maintained by the utility which are not provided for elsewhere.

B. This account shall be maintained in such manner as to show the amount of each separate reserve and the nature and amounts of the debits and credits thereto.

NOTE.—This account includes only such reserves as may be created for operating purposes and does not include any reservations of income the credits for which should be carried in account 215, Appropriated Retained Earnings.

10. CONTRIBUTIONS IN AID OF CONSTRUCTION

271. Contributions in Aid of Construction.

A. This account shall include donations or contributions in cash, services, or property from states, municipalities or other governmental agencies, individuals, and others for construction purposes.

B. Each credit to the account shall be amortized to Account 272, amortized contributions in aid of construction, over the remaining book life of the plant provided by said contribution. No other transfers shall be made from this account to any other account without prior approval of the department.

C. The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose of each donation, the conditions, if any, upon which it was made, the amount of donations from (a) states, (b) municipalities, (c) customers, and (d) others, and the amount applicable to each utility department.

D. Each Company shall apply to the department for approval of a proper amortization period for the balance, as of December 31, 1985, in the account, contributions in aid of construction.

E. Each Company shall apply to the department for approval of such

amortization period on or before December 31, 1986.

NOTE: — There shall not be included in this account advances for construction which are ultimately to be repaid wholly or in part. (See account 252, Customer Advances for Construction.)

Account 272. Amortized Contribution in Aid of Construction.

This account shall be credited with the amounts charged to Account 271, Contributions in Aid of Construction. (See Account 271, Contributions in Aid of Construction, Paragraph B.)

11. ACCUMULATED DEFERRED INCOME TAXES

A. Authorization to practice deferred tax accounting must first be obtained from the Commission.

B. The utility shall use the accounts provided below for prior accumulations of deferred taxes on income and for additional provisions.

NOTE A.—The text of the accounts below are designed primarily to cover deferrals of federal income taxes pursuant to provisions of the Internal Revenue Code of 1954 but the accounts are also applicable to deferrals of State taxes on income.

NOTE B.—A utility which has more than one utility department and/or non-utility property and which has deferred taxes on income with respect thereto shall classify such deferrals in the accounts provided below so as to allow ready identification of items relating to each utility department and to Other Income and Deductions.

281. Accumulated Deferred Income Taxes - Accelerated Amortization.

A. This account shall be credited and account 410, Provision for Deferred Income Taxes, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of accelerated (5-year) amortization of certified defense facilities in computing such taxes, as permitted by Section 168 of the Internal Revenue Code of 1954 (Section 124A of previous Internal Revenue Code), as compared to the depreciation deduction otherwise appropriate and allowable for tax purposes according to the straight line or other non-accelerated depreciation method and appropriate estimated useful life for such property.

B. This account shall be debited and account 411, Income Taxes Deferred in Prior Years-Credit, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of accelerated (5-year) amortization of certified defense facilities instead of nonaccelerated or nonliberalized depreciation otherwise appropriate for income tax purposes, and deferral of taxes in such prior years as described in paragraph A, above.

Such debit to this account and credit to account 411 shall, in general, represent the effect on taxes payable for the current year of the unavailability of a depreciation deduction for tax purposes, or a reduced amount, with respect to any depreciable property for which accelerated amortization was used in prior years, as compared to the depreciation deduction otherwise available and appropriate for such property, considering its estimated useful life, according to the depreciation method ordinarily used by the utility for similar property in computing depreciation for tax purposes by a nonaccelerated or nonliberalized depreciation method.

C. Records with respect to entries to this account as described above, and the account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the facilities of

(Continued to page 67)

each certification or authorization of accelerated amortization for tax purposes.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy elects not to follow deferred tax accounting even though accelerated amortization is used in computing taxes on income. If, however, deferred tax accounting is initiated with respect to any certified defense facility, the accounting shall not be suspended or discontinued on the property covered by that certificate, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in this account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining balance of accumulated deferred taxes with respect to any certified defense facility for which deferred tax accounting has been followed, shall, upon expiration of the estimated useful life of the facility on which deferred tax calculations were based or upon retirement of such facility or predominant part thereof, be credited to account 411, Income Taxes Deferred in Prior Years—Credit, or otherwise be applied as the Commission may authorize or direct.

282. Accumulated Deferred Income Taxes—Liberalized Depreciation.

A. This account shall be credited and account 410, Provision for Deferred Income Taxes, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of liberalized depreciation in computing such taxes, as permitted by Section 167 of the Internal Revenue Code of 1954, as compared to the depreciation deduction otherwise appropriate and allowable for tax purposes for similar property of the same estimated useful life according to the straight line or other nonliberalized method of depreciation.

B. This account shall be debited and account 411, Income Taxes Deferred in Prior Years—Credit, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of liberalized depreciation for income tax purposes, and deferral of taxes in such prior years as described in paragraph A above. Such debit to this account and credit to account 411, shall in general, represent the effect on taxes payable for the current year of the smaller amount of depreciation permitted for tax purposes for the current year with respect to any depreciable property for which

liberalized depreciation was used in prior years, as compared to the depreciation deduction otherwise appropriate and available for similar property of the same estimated useful life according to the straight line or other nonliberalized depreciation method ordinarily used by the utility in computing depreciation for tax purposes.

C. Records with respect to entries to this account, as described above, and account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the plant additions of each vintage year for each class, group, or unit as to which different liberalized depreciation methods and estimated useful lives have been used. The underlying calculation to segregate and associate deferred tax amounts with the respective vintage years may be based on reasonable methods of approximation, if necessary, consistently applied.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy, elects not to follow deferred tax accounting even though liberalized depreciation is used in computing taxes on income. If, however, deferred tax accounting is initiated with respect to any property such accounting shall not be discontinued on that property, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining deferred tax balance with respect to any years' plant additions or subdivisions thereof for which liberalized depreciation accounting has been followed upon retirement from service of such property or predominant portion thereof, or upon expiration of the estimated useful life on which the depreciation calculations for tax purposes are based, shall be credited to account 411, Income Taxes Deferred in Prior Years—Credit, or otherwise applied as the Commission may authorize or direct.

283. Accumulated Deferred Income Taxes—Other.

A. This account, when its use has been authorized by the Commission for specific types of tax deferrals shall be credited and account 410, Provision for Deferred Income Taxes, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the current use of deductions other than accelerated amortiza-

tion or liberalized depreciation in the computation of income taxes, which deductions for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years.

B. This account, when its use has been authorized by the Commission, shall be debited and account 411, Income Taxes Deferred in Prior Years—Credit, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of deferral of taxes on income in previous years, as provided by paragraph A, above, because of difference in timing for tax purposes of particular income deductions from that recognized by the utility for general accounting purposes, other than with respect to accelerated amortization or liberalized depreciation. Such debit to this account and credit to account 411 shall, in general, represent the effect on taxes payable in the current year of the smaller deduction permitted for tax purposes as compared to the amount recognized in the utility's general accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by the Commission.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items, other than accelerated amortization or liberalized depreciation, for which tax deferral accounting by the utility is authorized by the Commission.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior years tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other dispositions made, shall be credited to account 411, Income Taxes Deferred In Prior Years—Credit, or otherwise disposed of as the Commission may authorize or direct.

NOTE.—In determining appropriate use of this account as a basis of request to the Commission for authorization of its use, consideration shall be given to the relative importance of the amount involved, and to other items in the utility's accounts where "prepaid tax accounting" may be appropriate such as situations (a) where the time of taking a deduction in computing taxes on income is such that the tax deduction must be delayed or applied to a series of future years as opposed to earlier recognition of such item in determination of income in the general accounts of the utility, or (b) where inclusion of an income item is required for tax purposes but is to be recognized in whole or in part in the utility's income accounts of a subsequent year or years.

UTILITY PLANT ACCOUNTS

1. INTANGIBLE PLANT

- 301. Organization
- 302. Franchises and Consents
- 303. Miscellaneous Intangible Plant

2. SOURCE OF SUPPLY PLANT

- 310. Land and Land Rights
- 311. Structures and Improvements
- 312. Collecting and Impounding Reservoirs
- 313. Lake, River and Other Intakes
- 314. Wells and Springs
- 315. Infiltration Galleries and Tunnels
- 316. Supply Mains
- 317. Other Water Source Plant

3. PUMPING PLANT

- 320. Land and Land Rights
- 321. Structures and Improvements
- 322. Boiler Plant Equipment
- 323. Other Power Production Equipment
- 324. Steam Pumping Equipment
- 325. Electric Pumping Equipment
- 326. Diesel Pumping Equipment
- 327. Hydraulic Pumping Equipment
- 328. Other Pumping Equipment

4. WATER TREATMENT PLANT

- 330. Land and Land Rights
- 331. Structures and Improvements
- 332. Water Treatment Equipment

5. TRANSMISSION AND DISTRIBUTION PLANT

- 340. Land and Land Rights
- 341. Structures and Improvements
- 342. Distribution Reservoirs and Standpipes
- 343. Transmission and Distribution Mains
- 344. Fire Mains
- 345. Services
- 346. Meters
- 347. Meter Installations
- 348. Hydrants
- 349. Other Transmission and Distribution Plant

6. GENERAL PLANT

- 389. Land and Land Rights
- 390. Structures and Improvements
- 391. Office Furniture and Equipment
- 392. Transportation Equipment
- 393. Stores Equipment
- 394. Tools, Shop and Garage Equipment
- 395. Laboratory Equipment
- 396. Power Operated Equipment
- 397. Communication Equipment
- 398. Miscellaneous Equipment
- 399. Other Tangible Property

UTILITY PLANT ACCOUNTS

1. INTANGIBLE PLANT

301. Organization.

This account shall include all fees paid to federal or state governments for the privilege of incorporation and expenditures incident to organizing the corporation, partnership or other enterprise and putting it into readiness to do business.

ITEMS

1. Cost of obtaining certificates authorizing an enterprise to engage in the public utility business.
2. Fees and expenses for incorporation.
3. Fees and expenses for mergers or consolidations.
4. Office expenses incident to organizing the utility.
5. Stock and minute books and corporate seal.

NOTE A.—This account shall not include any discounts upon securities issued or assumed; nor shall it include any costs incident to negotiating loans, selling bonds or other evidences of debt, or expenses in connection with the authorization, issuance and sale of capital stock.

NOTE B.—Exclude from this account and include in the appropriate expense account the cost of preparing and filing papers in connection with the extension of the term of incorporation unless the first organization costs have been written off. Where charges are made to this account for expenses incurred in mergers, consolidations or reorganizations, amounts previously included herein or in similar accounts in the books of the companies concerned shall be excluded from this account.

302. Franchises and Consents.

A. This account shall include amounts paid to the federal government, to a state or to a political subdivision thereof in consideration for franchises, consents or certificates, running in perpetuity or for a specified term of more than one year, together with necessary and reasonable expenses incident to procuring such franchises, consents or certificates of permission and approval, including expenses of organizing and merging separate corporations, where statutes require solely for the purpose of acquiring franchises.

B. If a franchise, consent or certificate is acquired by assignment, the charge to this account in respect thereof shall not exceed the amount

paid therefor by the utility to the assignor, nor shall it exceed the amount paid by the original grantee, plus the expense of acquisition to such grantee. Any excess of the amount actually paid by the utility over the amount above specified shall be charged to account 426, Miscellaneous Income Deductions.

C. When any franchise has expired, the book cost thereof shall be credited hereto and charged to account 426, Miscellaneous Income Deductions, or to account 114, Accumulated Provision for Amortization of Utility Plant in Service, as appropriate.

D. Records supporting this account shall be kept so as to show separately the book cost of each franchise or consent.

NOTE.—Annual or other periodic payments under franchises shall not be included herein but in the appropriate operating expense account.

303. Miscellaneous Intangible Plant.

A. This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of utility operations and not specifically chargeable to any other account.

B. When any item included in this account is retired or expires, the book cost thereof shall be credited hereto and charged to account 426, Miscellaneous Income Deductions, or to account 114, Accumulated Provision for Amortization of Utility Plant in Service, as appropriate.

C. This account shall be maintained in such a manner that the utility can furnish full information with respect to the amounts included herein.

2. SOURCE OF SUPPLY PLANT

310. Land and Land Rights.

This account shall include the cost of land and land rights used in connection with source of supply operations. (See Utility Plant Instruction 7.)

311. Structures and Improvements.

This account shall include the cost in place of structures and improvements used in connection with source of water supply not includible in other accounts provided for source of supply plant. (See Utility Plant Instruction 8.)

312. Collecting and Impounding Reservoirs.

This account shall include the cost in place of structures and improve-

ments used for impounding, collecting and storing water in the source of supply system.

ITEMS

1. Aerators (when installed as an integral part of collecting and impounding reservoirs)
2. Bridges and culverts.
3. Clearing land.
4. Dams.
5. Drainage conduits.
6. Embankments.
7. Fish ladders and elevators.
8. Fences.
9. Gate houses and equipment.
10. Landscaping.
11. Lighting systems.
12. Retaining walls.
13. Roads and paths.
14. Sewers.
15. Spillways and channels.
16. Any other permanent improvement to collecting and impounding reservoirs.

313. Lake, River and Other Intakes.

This account shall include the cost installed of lake, river and other intakes used as a source of water supply.

ITEMS

1. Clearing land.
2. Conduits.
3. Cribs.
4. Fences.
5. Gate houses and equipment.
6. Intake pipes (up to suction header)
7. Intake wells.
8. Lighting systems.
9. Screens and racks.

314. Wells and Springs.

This account shall include the cost installed of wells and springs used as a source of water supply.

ITEMS

1. Clearing land.
2. Collecting basins.
3. Collecting pipes.
4. Fences.
5. Landscaping.

6. Lighting systems.
7. Overflow spillways and channels.
8. Sewers.
9. Springs and appurtenances.
10. Wells, casings and appurtenances, including cost of test wells and nonproductive wells drilled as part of a project resulting in a source of water within the same supply area.

315. Infiltration Galleries and Tunnels.

This account shall include the cost installed of infiltration galleries and tunnels used as a source of water supply.

ITEMS

1. Conduits.
2. Gate houses and equipment.
3. Piping.

316. Supply Mains.

This account shall include the cost installed of supply mains, pipes, aqueducts and canals and their appurtenances. (See Utility Plant Instruction 14.)

ITEMS

1. Air chambers.
2. Blow-offs and overflows.
3. Bridges and culverts.
4. Canals.
5. Electrolysis control equipment.
6. Gauges and recorders.
7. Jointing and jointing material.
8. Manholes.
9. Meters and meter houses.
10. Municipal inspection or permits.
11. Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks.
12. Pipes, aqueducts or conduits.
13. Placing mains and accessories.
14. Pressure regulators.
15. Protection of street openings.
16. Shut-offs.
17. Special castings.
18. Sterilizing new mains.
19. Surge tanks.
20. Trenching, including shoring, bracing, bridging, pumping, backfill and disposal of excess excavated material.
21. Tunnels.
22. Valves and appurtenances.
23. Valve vaults.

317. Other Water Source Plant.

This account shall include the cost installed of other water source plant which is not properly includible in other source of supply plant accounts.

3. PUMPING PLANT**320. Land and Land Rights.**

This account shall include cost of land and land rights used in connection with pumping operations. (See Utility Plant Instruction 7.)

321. Structures and Improvements.

This account shall include cost in place of structures and improvements used in pumping operations. (See Utility Plant Instruction 8.)

322. Boiler Plant Equipment.

This account shall include the cost installed of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus and accessories used in the production of steam to be used primarily for pumping operations.

ITEMS

1. Ash handling equipment, including hoppers, gates, cars, conveyors, hoists, sluicing equipment; including pumps and motors, sluicing water pipe and fittings, sluicing trenches and accessories, etc., except sluices which are a part of a building.
2. Boiler feed system, including feed water heaters, evaporative condensers, heater drain pumps, heater drainers, deaerators and vent condensers, boiler feed pumps, surge tanks, feed water regulators, feed water measuring equipment and all associated drives.
3. Boiler plant cranes and hoists and associated drives.
4. Boilers and equipment, including boilers and baffles, economizers, superheaters, soot blowers, foundations and settings, water walls, arches, grates, insulation, blowdown system, drying out of new boilers, also associated motors or other power equipment.
5. Breeching and accessories, including breeching, dampers, soot spouts, hoppers and gates, cinder eliminators, breeching insulation, soot blowers and associated motors.
6. Coal handling and storage equipment, including coal towers, coal lorries, coal cars, locomotives and tracks when devoted principally to the transportation of coal, hoppers, downtakes, unloading and hoisting equipment, skip hoists and conveyors, weighing equipment, magnetic separators, cable ways, housings and supports for coal handling equipment.

7. Draft equipment, including air preheaters and accessories, induced and forced draft fans, air ducts, combustion control mechanisms and associated motors or other power equipment.
8. Gas burning equipment, including holders, burner equipment and piping control equipment, etc.
9. Instruments and devices, including all measuring, indicating and recording equipment for boiler plant service together with mountings and supports.
10. Lighting systems.
11. Oil burning equipment, including tanks, heaters, pumps with drive, burner equipment and piping, control equipment, etc.
12. Pulverized fuel equipment, including pulverizers, accessory motors, primary air fans, cyclones and ducts, dryers, pulverized fuel bins, pulverized fuel conveyors and equipment, burners, burner piping, priming equipment, air compressors, motors, etc.
13. Stacks, including foundations and supports, stack steel and ladders, stack brick work, stack concrete, stack lining, stack painting (first), when set on separate foundations, independent of substructure or superstructure of building.
14. Station piping, including pipe, valves, fittings, separators, traps, desuperheaters, hangers excavation, covering, etc., for station piping system, including all steam, condensate, boiler feed and water supply piping, etc.
15. Stoker or equivalent feeding equipment, including stokers and accessory motors, clinker grinders, fans and motors, etc.
16. Ventilating equipment.
17. Water purification equipment, including softeners and accessories, evaporators and accessories, heat exchangers, filters tanks for filtered or softened water, pumps, motors, etc.
18. Water supply systems, including pumps, motors, strainers, raw water storage tanks, boiler wash pumps, intake and discharge pipes and tunnels not a part of a building.
19. Wood fuel equipment, including hoppers, fuel hogs and accessories, elevators and conveyors, bins and gates, spouts, measuring equipment and associated drives.

323. Other Power Production Equipment.

A. This account shall include the cost installed of any equipment used for the production of power, other than boiler plant equipment, principally for use in pumping operations.

B. Subdivisions shall be maintained hereunder for the cost of equipment used for each type of power produced, such as hydraulic works, generators, etc.

324. Steam Pumping Equipment.

This account shall include the cost installed of pumping equipment driven by steam.

ITEMS

1. Engines for driving pumps.
2. Pumps, including setting, gearing, shafting, and belting.
3. Water piping within station, including valves.
4. Auxiliary equipment for engines and pumps such as oiling systems, cooling systems, condensers, etc.
5. Steam lines and valves.
6. Regulating, recording and measuring devices.
7. Foundations, frames and bed plates.
8. Ladders, stairs and platforms if a part of pumping unit.

325. Electric Pumping Equipment.

This account shall include the cost installed of pumping equipment driven by electric power.

ITEMS

1. Motors for driving pumps.
2. Pumps, including setting, gearing, shafting and belting.
3. Water piping within station, including valves.
4. Auxiliary equipment for motors and pumps such as oiling systems, cooling systems, condensers, etc.
5. Electric power lines and switching.
6. Regulating, recording and measuring devices.
7. Foundations, frames and bed plates.
8. Ladders, stairs and platforms if a part of pumping unit.

326. Diesel Pumping Equipment.

This account shall include the cost installed of pumping equipment driven by diesel engines.

ITEMS

1. Engines for driving pumps.
2. Pumps, including setting, gearing, shafting and belting.
3. Water piping within station, including valves.
4. Auxiliary equipment for engines and pumps such as oiling systems, cooling systems, condensers, etc.
5. Oil supply lines and accessories.
6. Regulating, recording and measuring devices.
7. Foundations, frames and bed plates.
8. Ladders, stairs and platforms if a part of pumping unit.

327. Hydraulic Pumping Equipment.

This account shall include the cost installed of pumping equipment driven by hydraulic power.

ITEMS

1. Water wheels and turbines for driving pumps.
2. Pumps, including setting, gearing, shafting and belting.
3. Water piping within station, including valves.
4. Auxiliary equipment for water wheels and turbines and pumps such as oiling systems, cooling systems, condensers, etc., (within walls of pumping station structure).
5. Regulating, recording and measuring devices.
6. Foundations, frames and bed plates.
7. Ladders, stairs and platforms if a part of pumping unit.

328. Other Pumping Equipment.

This account shall include cost of equipment used in pumping operations not properly includible in accounts 324, 325, 326 and 327, such as gas engine and gasoline engine pumping equipment. Subdivisions shall be maintained hereunder for each type of pumping equipment.

4. WATER TREATMENT PLANT**330. Land and Land Rights.**

This account shall include the cost of land and land rights used in connection with water treatment plant operations. (See Utility Plant Instruction 7.)

331. Structures and Improvements.

This account shall include the cost in place of structures and improvements used in connection with the operation of the water treatment plant. (See Utility Plant Instruction 8.)

332. Water Treatment Equipment.

This account shall include the cost installed of apparatus, equipment and other facilities used for the treatment of water.

ITEMS

Aerators (when installed as an integral part of the Water Treatment Plant):

1. Air compressor.
2. Piping system, including valves.
3. Spray nozzles.
4. Substructures.

Chemical Treating Plant:

1. Agitating equipment.
2. Ammonia machines.
3. Carbonating equipment.
4. Chemical manufacturing plants.
5. Chemical pumps.