

Decision No. 31618

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation on
the Commission's own motion to prescribe
a list of units of property and account-
ing procedure relating to the retirement
of investment in electric plant accounts. }

Case No. 4379.

ORIGINAL

R. W. Duval, E. W. Hodges, D. G. Martin, G. M. Thomas,
J. S. Moulton and A. B. Carpenter, for the Pacific Gas
and Electric Company and San Joaquin Light and Power
Corporation.

C. P. Staal, F. C. McLaughlin and Valery White for the
Southern California Edison Company Ltd.

Charles Grunsky, C. L. Kirksey and R. N. Dreiman for
Coast Counties Gas and Electric Company.

R. C. Bragg, for the Vallejo Electric Light and Power Company.

J. S. Bordwell, W. L. Sheppeard and D. L. King, for The
Nevada-California Electric Corporation.

E. D. Sherwin and G. R. Gray, for the San Diego Consolidated
Gas & Electric Company.

M. D. Field and E. J. Rosenauer, for The California-Oregon
Power Company.

E. J. Ley and M. C. Sands, for the California Pacific Utilities.

BY THE COMMISSION:

O P I N I O N

The Commission's order of November 28, 1938 reads in part as
follows:-

IT IS HEREBY ORDERED that Class A and Class B electrical corpo-
rations subject to the jurisdiction of the Railroad Commission of the
State of California be, and they are hereby, given the opportunity to
show cause, if any they have, why the Railroad Commission of the State
of California should not prescribe, effective January 1, 1938, for
said electrical corporations, a list of units of property and account-
ing procedure relating to the retirement of investment recorded in

electric plant accounts similar to the list of units of property and accounting procedure contained in Exhibit A attached hereto, or prescribe the same with modification.

Public hearings were had in this matter before Examiner Fankhauser on December 9th and on December 19th.

The Commission by Decision No. 30269 dated October 25, 1937, as amended by Decision No. 30339 dated November 15, 1937 in Case No. 4230 prescribed a uniform system of accounts for electrical corporations. Electric plant instruction twelve (12) contained in said system of accounts reads in part as follows:-

12. Additions and Retirements of Electric Plant.

A. For the purpose of avoiding undue refinement in accounting for additions to and retirements and replacements of electric plant, all property shall be considered as consisting of (1) units of property and (2) minor items of property.

B. Units of property.-- Each utility may adopt its own list of units for the purpose of this instruction until such time as the Commission shall prescribe a list of units.

(1) When a unit of property is added to electric plant, the cost thereof shall be added to the appropriate electric plant account, except that when units are acquired in the acquisition of any electric plant constituting an operating system, they shall be accounted for as provided in electric plant instruction 4.

(2) When a unit of property is retired from electric plant, with or without replacement, the book cost thereof shall be credited to the electric plant account in which it is included, determined in the manner set forth in paragraph D, below. If the unit of property is of a depreciable class, the book cost of the unit retired and credited to electric plant shall be charged to the depreciation reserve provided for such property. (See par. G, below, and also electric plant instruction 13.)

C. Minor items of property.

(1) When a minor item of property which did not previously exist is added to plant, the cost thereof shall be accounted for in the same manner as for the addition of a unit of property, as set forth in paragraph B (1), above, if a substantial addition results, otherwise the charge shall be to the appropriate operating expense account.

(2) When a minor item of property is retired and not replaced, the book cost thereof shall be credited to the electric plant account in which it is included; and, in the event the minor item is a part of depreciable plant, the depreciation reserve shall be charged with the book cost and cost of removal and credited with the salvage. If, however, the book cost of the minor item retired and not replaced has been or will be accounted for by its inclusion in the unit of property of which it is a part when such unit is

retired, no separate credit to the property account is required when such minor item is retired.

(3) When a minor item of depreciable property is replaced independently of the unit of which it is a part, the cost of replacement shall be charged to the maintenance account appropriate for the item, except that if the replacement effects a substantial betterment (the primary aim of which is to make the property affected more useful, more efficient, of greater durability, or of greater capacity), the excess cost of the replacement over the estimated cost at current prices of replacing without betterment shall be charged to the appropriate electric plant account.

D. Determination of book cost.— The book cost of electric plant retired shall be the amount at which such property is included in the electric plant accounts, including all components of construction costs. The book costs shall be determined from the utility's records and if this cannot be done, it shall be estimated. When it is impracticable to determine the book cost of each item, due to the relatively large number or small cost thereof, the average book cost of the items, with due allowance for any differences in size and character, shall be used as the book cost of the items retired.

The objective sought by this proceeding is uniformity and accuracy in accounting for the retirement of property without replacement and the retirement and replacement of property. The system of accounts provides that electrical corporations, hereinafter sometimes referred to as utilities, shall record the investment in their electric properties on the basis of original cost. Original cost is defined so as to mean the cost of such property to the person first devoting it to public service. When property is no longer used in rendering utility service, the cost thereof should be removed from the electric plant accounts. In the event that it must be replaced, the issue arises whether the cost of replacing the property should be charged to electric plant accounts or to operating expense accounts. It is the type of replacement and the cause thereof which determines whether it should be made through capital.

To establish units of property and then provide that replacements costing less than a stated amount may be charged to maintenance, of course, makes the stated amount the retirement unit. Retirement units will not be established by that method.

Some electric property should be retired on the basis of individual unit costs. Other electric property may be retired on the basis of average unit costs. The latter class of property comprises property, the cost of which is charged to the following accounts:-

TRANSMISSION PLANT

- 344 Towers and Fixtures
- 345 Poles and Fixtures
- 346 Overhead Conductors and Devices
- 347 Underground Conduit
- 348 Underground Conductors and Devices

DISTRIBUTUON PLANT

- 354 Poles, Towers and Fixtures
- 355 Overhead Conductors and Devices
- 356 Underground Conduit
- 357 Underground Conductors and Devices
- 358 Line Transformers
- 359 Services
- 360 Meters
- 363 Street Lighting and Signal System

Because of the large number of small items of property that enter into said transmission and distribution capital accounts, it may be impractical to determine the cost of each item of property. Therefore, retirements credited to said transmission and distribution plant accounts may be based on the average unit costs by groups of identical units and geographical areas. This cost should be determined from the records of the utilities or their predecessors. Upon sufficient showing, the Commission will authorize utilities to estimate the average unit costs of said transmission and distribution capital installed prior to the effective date of this order and will indicate the period of time to be used in determining said average unit costs.

All costs of additions and betterments to said transmission and distribution capital installed after the effective date of this order shall be analyzed annually by the utilities. From such analysis they shall prepare average unit costs for the various units to be used for retirement purposes.

ORDER

The Commission having considered the evidence submitted in this proceeding, and it being of the opinion that it should prescribe a list of units of property for the purpose set forth in instruction twelve(12) of the electric plant accounts contained in the uniform system of accounts for electrical corporations presently in effect and for other purposes set forth in said system of accounts, therefore,

IT IS HEREBY ORDERED that the Railroad Commission of the State of California hereby adopts and prescribes, effective fifteen (15) days after the date hereof, for Class A and Class B electrical corporations, the units of property contained in Exhibit A attached hereto and made a part hereof.

IT IS HEREBY FURTHER ORDERED that retirements from the transmission and distribution accounts listed in the foregoing opinion, if not made on an individual basis, shall be made on annual average unit-cost basis by groups of identical units and geographical areas. Such costs shall be determined from the records of said electrical corporations or their predecessor. Upon sufficient showing, the Commission will authorize exceptions, in individual cases, for installations made prior to the effective date of this order.

All costs of additions and betterments to said transmission and distribution accounts installed after the effective date of this order, shall by said electrical corporations, be analyzed annually, and said electrical corporations shall from said analysis, prepare average annual unit costs for the purpose of retiring the cost of units of property charged to said transmission and distribution accounts.

IT IS HEREBY FURTHER ORDERED that said units of property may be expanded by any public utility without authorization from the Commission, but such units of property may not be condensed without the Commission's authorization except where two or more units are physically combined as integral parts of one piece of equipment.

DATED at San Francisco, California, this 3rd day of January 1939.

Rafaela
Frank
Ray & Riley
H. H. H.

Commissioners.

EXHIBIT A

LIST OF UNITS OF PROPERTY

(The article a, an or the, as appropriate, should be read in connection with each unit of property listed herein.)

311. STRUCTURES AND IMPROVEMENTS.

1. Air conditioning or ventilating system.
2. Boiler, furnace, hot-water heater, or automatic stoker.
3. Burner system, gas or oil.
4. Coal or ash conveying system.
5. Elevator complete with operating mechanism.
6. Equipment item, such as a motor, generator, engine, turbine, pump, compressor, ventilating fan, air washer, elevator drum, or similar item of equipment includible in structures, with or without associated wiring, control equipment, etc.
7. Fire escape system.
8. Fire protection system.
9. Foundation, when includible in structures.
10. House-lighting or power board.
11. Lighting fixtures, with or without associated wiring and conduit.
12. Roof, with or without supporting members. (A structure of irregular shape having more than one roof level may have several isolated roofs, each of which shall be considered an entire roof. In the case of structures to which lateral extensions have been made, even though having but one roof level, that part of the roof covering an entire section built at one time shall be considered an entire roof.)
13. Structure, complete.
14. Tank.

312. BOILER PLANT EQUIPMENT.

A. Steam Boiler Installation:

1. Boiler.
2. Foundation, boiler, when independent of structure.
3. Fuel burning equipment for one boiler (grates, stokers, stoker drive, burners, etc.)
4. Furnace.
5. Furnace walls or arches, air or water cooled, for one boiler.
6. Reheater.
7. Setting, boiler.
8. Soot blower system for one boiler.
9. Superheater, when separate from boiler.

B. Draft Equipment:

1. Air duct system.
2. Air heater.
3. Breeching system.
4. Cinder catcher.

5. Fan, draft.
6. Stack, with or without foundation.

C. Feed Water System:

1. Deaerator.
2. Economizer, when separate from boiler.
3. Heat exchanger.
4. Heater, feed water (main or stage).
5. Measuring and recording device.
6. Pump (main or stage).
7. Regulator, feed water.
8. Tank.

D. Coal or Wood (Hog Fuel) Fuel Equipment:

1. Bin or bunker not includible in structures.
2. Capstan or winch, power.
3. Car.
4. Car dumper.
5. Chutes or spouts, system of.
6. Conveyor (belt, cable way, portable, screw, etc.).
7. Crane (locomotive, gantry or monorail).
8. Crusher.
9. Electric trolley or third rail system.
10. Elevator (vertical, bucket, skip hoist).
11. Gates, chutes, downtakes, spreaders or hoppers, for one boiler.
12. Hoist or derrick.
13. Hopper, track or weigh.
14. Locomotive.
15. Lorry.
16. Scraper, drag.
17. Screening or sizing installation.
18. Separator, magnetic.
19. Structure, fuel handling, with mechanism (not includible in structures).
20. Track scale.
21. Track system.
22. Trestle.

E. Pulverized Fuel Equipment:

1. Air filter or washer.
2. Air preheater.
3. Air compressor.
4. Conveyor.
5. Chutes, ducts or transport pipes, system of.
6. Coal feeder, raw or powdered.
7. Crusher.
8. Dryer.
9. Fan.
10. Hopper or bin.
11. Pulverizer.
12. Pump.
13. Screening or sizing installation.
14. Separator, electric or mechanical (dust collector or concentrated.)

- compressed air; hot or cold service water; lubricating oil; fuel oil; gas; fire protection; etc.
3. Piping, branch run of any class, 2 inches or over in size, between one or more units of property and a header.
 4. Piping, run of any class, 2 inches or over in size, between two or more units of property.
 5. Separator or purifier, steam.
 6. Trap, high pressure.
 7. Valve, motor operated, pressure reducing, boiler non-return, or other relatively costly valve.

Note: Wherever appropriate, the "piping" costs of additions and retirements shall include all costs for pipes, valves, fittings, specials, covering, hangers, supports, etc., pertaining to the run or header in question.

313. ENGINES AND ENGINE-DRIVEN GENERATORS:

314. TURBO-GENERATOR UNITS:

- A. Engine-Driven Generating Installation(acct. 313).
 1. Drive or connection between engine and generator.
 2. Engine.
 3. Exciter, direct connected or belt-driven.
 4. Foundation, independent of structure.
 5. Generator.
 6. Governor control system.
- B. Turbo-Generator Installation (Acct. 314):
 1. Equipment, starting and turning.
 2. Exciter, direct connected or belt-driven.
 3. Foundation, independent of structure.
 4. Generator.
 5. Governor control system.
 6. Remote control rheostat and field switch.
 7. Turbine.
- C. Condensing and Cooling Water System(accts. 313 and 314).
 1. Air ejector apparatus for one condenser.
 2. Condenser.
 3. Condenser tube protective system(chemical,electric, electrolytic, etc.)
 4. Cooling tower.
 5. Fan.
 6. Intake screen and mechanism.
 7. Pump, circulating, condensate, vacuum, etc.
 8. Spraying system.
 9. Tank.
 10. Valve, atmospheric relief.
- D. Central Generator Cooling System(accts. 313 and 314).

1. Air duct system.
2. Air washer.
3. Blower.
4. Cooler.

E. Central Lubricating System(Accts. 313 and 314).

1. Accumulator.
2. Cooler.
3. Pump.
4. Purifier or filter.
5. Tank.

F. Instruments and Meters(Accts. 313 and 314).

1. Panel section of a switch or instrument board.
2. Recording or indicating device.

G. Engine and Turbine Plant Piping(Accts. 313 and 314).

1. Header of any class of piping, such as each pressure or temperature class of live steam; each pressure class of exhaust steam; raw water; treated water; feed, stage and condensate water; cooling water; gland piping; lubricating oil; insulating oil; gas; free exhaust piping; vent piping; drip and drain piping; condensing water; compressed air; hot or cold service water; oil and lubricating, etc.
2. Piping, branch run of any class, 2 inches or over in size, between one or more units of property and a header.
3. Piping, run of any class, 2 inches or over in size, between two or more units of property.
4. Separator or purifier, steam.
5. Tank.
6. Trap, high-pressure.
7. Valve, motor operated, pressure reducing or other relatively costly valve.

Note: Wherever appropriate, the "piping" costs of additions and retirements shall include all costs for pipes, valves, fittings, specials, covering, hangers, supports, etc. pertaining to the run or header in question.

315. ACCESSORY ELECTRIC EQUIPMENT:

1. Air duct system.
2. Auxiliary generator set.
3. Battery charging set.
4. Choke coils, set of
5. Condenser, synchronous.
6. Control installation, system operator's.
7. Converter, synchronous or rotary.
8. Exciter, separately driven.
9. Fan or blower.
10. Foundation equipment.
11. Frequency changer.
12. Frequency control system.

15. Sludge pump.
16. Weighing machine, automatic.

F. Oil Fuel Equipment.

1. Heater.
2. Meter.
3. Pump.
4. Tank.

G. Gas Fuel Equipment:

1. Holder or tank.
2. Meter.
3. Pressure regulator or control device.

H. Ash Handling Equipment:

1. Car.
2. Conveyor or elevator.
3. Crane hoist or derrick.
4. Electric trolley or third rail system.
5. Fan.
6. Locomotive.
7. Pump.
8. Removal system(vacuum, steam jet or hydraulic.)
9. Sluiceway or piping system.
10. Storage bin or pit.
11. Sump dredge.
12. Track system.

I. Water Supply and Purification System:

1. Meter.
2. Pump.
3. Tank.
4. Water Softener or Purification system.
5. Well.

J. Ventilating Equipment:

1. Air duct system.
2. Blower.
3. Cooler or heater.
4. Washer.

K. Instruments and Meters.

1. Automatic control installation.
2. Master controller installation.
3. Panel section of a switch or instrument board.
4. Recording or indicating device.

L. Boiler Plant Piping:

1. Desuperheater.
2. Header of any class of piping such as each pressure or temperature class of live steam; each pressure class of exhaust steam; raw water; treated water; feed water; drip and drain piping; boiler blowdown;

13. Fuse equipment, set of high tension.
14. Generator voltage regulator system.
15. Induction regulator.
16. Lightning arrester.
17. Oil circuit breaker.
18. Panel or panels, devoted to a single purpose with electric equipment accessory thereto.
19. Reactor or resistor.
20. Rectifier.
21. Static condensers, set or bank of
22. Storage battery (station control)
23. Switches, set of disconnecting.
24. Testing equipment, set of
25. Transformer, not accessory to a panel.
26. Truck switch with wiring and instruments.
27. Wiring, power:
 - (a) Bus compartment, including integral cubicles for equipment.
 - (b) Bus-wires, cables and insulators.
 - (c) Cable or conductor, each continuous circuit run.
 - (d) Circuit of generator leads to a bus including supports and protective barriers.
 - (e) Multiple conduit run between two or more units of property.
 - (f) Outgoing feeder or auxiliary power feeder including its individual conduit, supports and barriers.
28. Station, ground and central wiring

316. MISCELLANEOUS POWER PLANT EQUIPMENT:

1. Air compressor.
2. Air conditioning or ventilating system.
3. Barge, boat, or similar item of marine equipment.
4. Car, railway.
5. Communication system, station signal or call.
6. Compressed air system.
7. Crane, hoist or derrick.
8. Fire protection system.
9. Laboratory equipment, principal item, such as drying oven, calorimeter, etc.
10. Locomotive.
11. Oil-reclaiming installation.
12. Pump (sump drain, miscellaneous).
13. Tool, each principal item such as forge, lathe, drill press, steam hammer, welding equipment, etc.
14. Vacuum cleaning system.

NOTE: If any of the units of property listed above are a part of a structure and includible in account 311, Structures and Improvements, they shall be accounted for through that account.

321. STRUCTURES AND IMPROVEMENTS:

(Units are identical with those listed under Acct. 311)

322. RESERVOIRS, DAMS AND WATERWAYS:

1. Apron.
2. Boom.
3. Bridge or draw span.
4. Bulkhead.
5. Dam.
6. Dike, with or without riprap or core wall.
7. Fish ladder, elevator or lock system.
8. Forebay.
9. Flume, tunnel or canal.
10. Gate.
11. Gate hoist.
12. Gate hoist track.
13. Gate section.
14. Gravity section.
15. Heating or thawing system.
16. Lock, navigation.
17. Penstock.
18. Pier.
19. Piling, system of (steel sheet), to protect any
of the structures.
20. Substructure, power plant.
21. Tailrace.
22. Tank, surge.
23. Trash rack.
24. Walkway.
25. Wall, wing, cut-off, baffle.
26. Wiring, light and power system.
27. Intakes and spillways.

323. WATER WHEELS, TURBINES AND GENERATORS:

A. Hydro-Generating Installation:

1. Bearing, step or thrust, with or without associated equipment.
2. Drive or connection between water wheel and generator.
3. Exciter, direct connected or belt-driven.
4. Foundation, independent of structure.
5. Generator.
6. Governor control system.
7. Remote control rheostat and field switch.
8. Valve, penstock, main, or by-pass.
9. Water turbine or water wheel, with or without draft tube, scroll case or housing.

B. Central Generator Cooling System:

1. Air duct system.
2. Air washer.
3. Blower.
4. Cooler.

C. Central Lubricating or Bearing Pressure System:

1. Accumulator.
2. Cooler.
3. Piping System.
4. Pump.
5. Purifier or filter.
6. Tank.

D. Instruments and Meters:

1. Panel section of switch or instrument board.
2. Recording or indicating device.

324. ACCESSORY ELECTRIC EQUIPMENT

(Units are identical with those listed under Acct 315)

325. MISCELLANEOUS POWER PLANT EQUIPMENT

(Units are identical with those listed under Acct 316)

326. ROADS, RAILROADS, AND BRIDGES.

1. Bridge.
2. Culvert.
3. Draw Span.
4. Railroad.
5. Road or trail.
6. Trestle.

331. STRUCTURES AND IMPROVEMENTS

(Units are identical with those listed under Acct. 311)

332. FUEL HOLDERS, PRODUCERS AND ACCESSORIES

A. Fuel Oil System:

1. Boiler, heating.
2. Heater, not a part of tank.
3. Meter, fuel oil.
4. Piping system, fuel oil.
5. Pump.
6. Purifier.
7. Tank, including foundations, supports and fire protection.

B. Gas Fuel System:

1. Ash handling equipment for a producer.
2. Boiler.
3. Booster.
4. Compressor.
5. Fuel handling equipment for a producer.
6. Holder.
7. Meter.
8. Piping system, gas.
9. Producer.
10. Recording or indicating device.
11. Regenerator.
12. Scrubber or washer.
13. Vaporizing unit for butane gas.

333. INTERNAL COMBUSTION ENGINES

A. Internal Combustion Engine:

1. Air intake equipment for one engine.
2. Drive or connection between engine and generator.
3. Engine, with or without foundation.
4. Governor control system.
5. Heat exchanger.

6. Meters and instruments for one engine.
7. Muffler.
8. Stack.
9. Starting and turning equipment.

B. Central Lubricating System:

1. Cooler.
2. Piping system, oil.
3. Pump.
4. Purifier or filter;
5. Tank.

C. Central Cooling Water System:

1. Heat exchanger.
2. Piping system, cooling water.
3. Pump.
4. Purification system, water.
5. Spraying system.
6. Tank, storage, surge, or hot-well.
7. Tower, cooling.

D. Central Starting System:

1. Compressor.
2. Piping system, starting.
3. Tank, storage or compressed air.

E. Central Intake Air Supply:

1. Air duct system.
2. Air filter or screen.
3. Blower.
4. Silencer.

F. Central Exhaust Gas System:

1. Heat exchanger (or waste heat boiler)
2. Muffler.
3. Piping system, exhaust.
4. Stack.

334. GENERATORS

1. Exciter, direct connected or belt-driven.
2. Generator.
3. Panel section of a switch or instrument board.
4. Recording or indicating device.
5. Remote control rheostat and field switch.

335. ACCESSORY ELECTRIC EQUIPMENT

(Units are identical with those listed under Acct. 315)

336. MISCELLANEOUS POWER PLANT EQUIPMENT

(Units are identical with those listed under Acct. 316)

342. STRUCTURES AND IMPROVEMENTS (TRANSMISSION)

(Units are identical with those listed under Acct. 311)

343. STATION EQUIPMENT (TRANSMISSION)

1. Air compressor.
2. Air duct system.
3. Battery charging set.
4. Bus compartment, including integral cubicles for equipment.
5. Bus- Wires, cables and insulators.
6. Cable or conductor, each continuous circuit run.
7. Choke coils, set of.
8. Condenser, synchronous.
9. Conduit, each continuous run or bank.
10. Converter, synchronous or rotary.
11. Crane or hoist.
12. Enclosure equipment, such as a guard, screen, housing, fence, or barrier not a part of the structure.
13. Fan or blower.
14. Foundation, equipment.
15. Frequency changer.
16. Fuse equipment, set of high tension.
17. Induction regulator.
18. Lighting system.
19. Lightning arrester.
20. Manhole.
21. Motor.
22. Motor generator set.
23. Oil purifier or filter.
24. Oil switch or circuit breaker.
25. Panel or panels, devoted to a single purpose, with electric equipment accessory thereto.
26. Reactor or resistor.
27. Rectifier.
28. Stair or platform.
29. Static condensers, set or bank of
30. Storage battery (station control)
31. Structure forming a common support for two or more units of equipment.
32. Switches, set of disconnecting.
33. Tank, oil storage.
34. Testing equipment, set of
35. Track system, transformer.
36. Transformer, not accessory to a panel.
37. Truck switch with wiring and instruments.
38. Truck, transformer.

344. TOWERS AND FIXTURES (TRANSMISSION)

Towers by individual designs of tower and foundation on each transmission line separately. If nature of territory or accessibility results in wide variations of labor or transportation costs, separate by areas or portions of lines.

345. POLES AND FIXTURES (TRANSMISSION)

(Units are identical with those listed under Acct. 354)

346. OVERHEAD CONDUCTORS AND DEVICES (TRANSMISSION)

(Units are identical with those listed under Acct 355)

347. UNDERGROUND CONDUIT (TRANSMISSION)

(Units are identical with those listed under Acct. 356)

348. UNDERGROUND CONDUCTORS AND DEVICES (TRANSMISSION)

(Units are identical with those listed under Acct. 357)

349. ROADS AND TRAILS (TRANSMISSION)

Subdivide so as to correspond to individual transmission lines or group of lines. Carry separately large structures such as bridges, trestles, culverts, draw spans, railroads, etc.

351. STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)

(Units are identical with those listed under Acct. 311)

352. STATION EQUIPMENT (DISTRIBUTION)

(Units are identical with those listed under Acct. 343)

353. STORAGE BATTERY EQUIPMENT (DISTRIBUTION)

1. Batteries.
2. Battery room connections.
3. Battery room flooring when specially laid for supporting batteries.
4. Each piece of charging equipment and each cable run.
5. Each piece of switching equipment.
6. Each piece of ventilating equipment.
7. Each piece of miscellaneous equipment.

354. POLES, TOWERS AND FIXTURES (DISTRIBUTION)

Poles- Segregated by types, lengths and interests.

Crossarms- Standards by cross section (Including hardware and wood pins).

Pole top extensions.

Anchors

- (a) Patent.
- (b) Slug, etc.

Guys.

Overhead- All sizes of strand and all make-ups.

Anchor- All sizes of strand and all make-ups.

Sidewalk- All sizes of strand and all make-ups.

Truss- All sizes of strand and all make-ups.

Steel pins- By types.

Platforms- By standards and special.

355- OVERHEAD CONDUCTORS AND DEVICES (DISTRIBUTION)

Wire- (Two or more continuous spans of one conductor)
linear feet or pound by size and kind.

Insulators.

Pin type where associated with wood pins) Split on nominal
Pin type where associated with steel pins) voltage of 30,000
Strain type with associated hardware, above and below nominal
voltage of 17 k.v.

Dead end type- with associated hardware.

Nominal voltage- 0- 7500

" " 7500- 17000

Grounds- all.

Switches- air brake- by voltage and number of poles.

Circuit breakers(oil)- by voltage and number of poles.

Cutouts.

(a) Expulsion.

(b) All other.

Lightning Arresters- by voltage, type and rating.

356- UNDERGROUND CONDUIT (DISTRIBUTION)

Manholes- complete (frame, cover, paving) by standards.

Handholes- complete (frame, cover, paving) by standards.

Cable vaults- complete (frame, cover, paving) by standards.

Conduit- on multiple linear feet basis by types including
trench, backfill and paving.

Ventilating equipment- complete installation at a location.

357. UNDERGROUND CONDUCTORS AND DEVICES (DISTRIBUTION)

Conductors- unit per foot, cable or wire segregated by size,
type or kind and voltage.

Pothead- each, by size, type and voltage.

Junction Boxes- each by type and kind.

Switches, disconnects and lightning arresters by type, voltage,
size.

358. LINE TRANSFORMERS.

Installed transformers segregated by phase, voltage, size,
overhead and underground types.

Cutouts and switches- set of

(a) Expulsion

(b) All others.

Lightning Arresters- by voltages.

359. SERVICES.

Overhead Services, by number of wires (segregated by sizes if No. 2 Copper or larger).

Underground Services:

- (a) Cable, linear feet segregated by type, kind and voltage.
- (b) Wire, linear feet or pounds, classified as to size and kind (segregated by size if No. 2 Copper or larger).
- (c) Conduits, multiple linear feet by types, including trench, Backfill and paving.

Junction Boxes, by type and kind.

360. METERS.

Installed meters separately by A.C. and D.C., by general type, phase, volts, amperes and number of wires.

Installed current and potential transformers.

Installed time Switches.

Meter Boxes.

Meter Panels, by standards.

Primary Meter Installations.

361. INSTALLATIONS ON CUSTOMERS' PREMISES.

(For units of property appropriate to this account, refer to previous accounts covering similar classes of property).

362. LEASED PROPERTY ON CUSTOMERS' PREMISES.

(For units of property appropriate to this account, refer to previous accounts covering similar classes of property).

363. STREET LIGHTING AND SIGNAL SYSTEMS.

Transformer.

Time Switch

Purchases, by class, size and type.

Overhead Lamp Fixture-Classify by type of support (mast, bracket or suspension) and by type of fixture. Include the suspension fixture, bracket and glassware with the lamp fixture.

Ornamental Fixture- Classify by type of supporting device standard, base or bracket and by type of fixture.

Poles and fixtures supporting only street lighting.

Posts and standards.

Series Contactor complete by types.

Signal Installation at one location.

See also retirement units listed under:

Account 355, Overhead Conductors and Devices.

Account 356, Underground Conduit.

Account 357, Underground Conductors and Devices.

Account 358, Line Transformers.

371. STRUCTURES AND IMPROVEMENTS.

(Units are identical with those listed under Acct. 311)

372. OFFICE FURNITURE AND EQUIPMENT.

Each principal item of equipment such as:

1. Adding or calculating machine(including coin counters)
2. Bookcase(complete).
3. Blue print machine.
4. Cabinet.
5. Desk.
6. Dictating machine (recording or reproducing).
7. Duplicating machine(including letter press).
8. Photostat machine.
9. Safe.
10. Sofa or lounge.
11. Table.
12. Typewriter.
13. Wardrobe.
14. Accounting machines.

373. TRANSPORTATION EQUIPMENT.

Each principal item of equipment such as:

1. Air compressor.
2. Gasoline or oil pump.
3. Gasoline or oil storage tank.
4. Horses or mules.
5. Motors.
6. Power-driven greasing machine.
7. Tractor.
8. Vehicle.

374. STORES EQUIPMENT.

Each principal item of equipment such as:

1. Crane, hoist, or chainfall.
2. Motor.
3. Portable elevating and stacking equipment.
4. Shelving or bins, section of
5. Truck.

375. SHOP EQUIPMENT.

Each principal item of equipment such as:

1. Air compressor.
2. Boiler.
3. Crane, hoist or chainfall.
4. Drilling machine.
5. Drill press.
6. Electric welding machine.
7. Engine.
8. Forge.
9. Furnace.
10. Lathe.
11. Motor.
12. Planer.
13. Shaper.

376. LABORATORY EQUIPMENT.

Each principal item of equipment such as:

1. Centrifuge.
2. Dynamometer.
3. Transformer, testing and loading.

377. TOOLS AND WORK EQUIPMENT.

Each principal item of equipment such as:

1. Air compressor.
2. Boiler.
3. Cable pulling power equipment.
4. Concrete mixer.
5. Derrick, crane, hoist or chainfall.
6. Engine.
7. Forge.
8. Furnace.
9. Motor.
10. Pile driving machine.
11. Pipe threading and cutting machine.
12. Pole setting machine.
13. Post hole digger.
14. Pump.
15. Trenching machine.

378. COMMUNICATION EQUIPMENT.

Each principal item of equipment such as:

1. Carrier current coupling capacitor.
2. Carrier current transmitting and receiving set.
3. Intercommunicating telephone system.
4. Radio receiver.
5. Radio transmitter.
6. Storage battery installation,

Note: Units of conductors, supports and duct lines shall be identical with those prescribed for accounts 344, 345, 346, 347, 348, 354, 355, 356 and 357.

279. MISCELLANEOUS EQUIPMENT.

Each principal item of equipment such as:

1. Billiard table.
2. Bowling alley.
3. Radio.
4. Soda fountain.