

**ORIGINAL**Decision No. 60810

## BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Investigation on the Commission's )  
own motion to consider the adoption )  
of a Uniform System of Accounts for )  
Warehousemen engaged primarily in )  
the Dry Storage of General Commodities )  
other than Agricultural Products. )

Case No. 6435

Sam R. Choate for California Warehousemen's Association,  
Pacific States Cold Storage Warehousemen's Association,  
and Warehousemen's Association of the Port of San Francisco.  
C. S. Herbert for Walkup Drayage and Warehouse  
Frank Brothers for Frank Brothers Co.  
Robert Cooper for Cold Storage Warehousemen  
Arlo D. Poe for Los Angeles Warehousemen's Association  
Carl F. Poters for Los Angeles Warehousemen's Association  
Jack L. Dawson for California Warehousemen's Association,  
Pacific States Cold Storage Warehousemen's Association,  
Los Angeles Warehousemen's Association, and Warehousemen's  
Association of the Port of San Francisco.  
Don Haslett for California Warehousemen's Association  
Kenneth E. Brown for California Warehousemen's Association  
Arlo D. Poe, J. C. Kaspar and James Quintrell for  
California Trucking Associations, Inc.  
A. F. Mortenson for Los Angeles Warehousemen's Association  
Gordon Ross for Overland Terminal Warehouse Company  
Lawrence Adams for Santa Maria Valley Warehouse Company  
James A. Williams for Union Terminal Warehouse  
C. V. Shawler for Commission Staff

**O P I N I O N**

Under date of March 22, 1960, the Commission, on its own motion, instituted an investigation to determine whether a uniform system of accounts for warehousemen engaged primarily in the dry storage of general commodities other than agricultural products should be adopted and prescribed effective January 1, 1961.

The matter was consolidated for hearing with Case No. 6434 (1) and Case No. 6436 (2) and hearings thereon were held before Examiner J. F. Donovan in San Francisco on May 4, 1960 and August 10, 1960 and in Los Angeles on May 11, 1960 and August 17, 1960, on which latter date the matter was submitted for decision.

All warehousemen having rates on file with the Commission were notified of the hearings set for May 4, 1960 and May 11, 1960, and those engaged primarily in the storage of general commodities other than agricultural products were served, prior to the initial hearing date, with a copy of the proposed system of accounts referred to in the order instituting investigation under this proceeding.

At the hearings, the Commission staff witness suggested that certain changes be made in the proposed system of accounts. These changes were brought about as a result of informal conferences between the Commission staff and representatives of the various warehousemen's associations. Giving consideration to the modifications as suggested, all parties to the proceeding were in agreement and recommended that the Commission adopt the proposed system of accounts as modified.

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- (1) Case No. 6434 - An investigation on the Commission's own motion to consider the adoption of a uniform system of accounts for warehousemen engaged primarily in the storage of agricultural products.
  - (2) Case No. 6436 - An investigation on the Commission's own motion to consider the adoption of a uniform system of accounts for cold storage warehousemen.

O R D E R

Public hearings have been held in the above entitled matter and the Commission having given due consideration to the evidence submitted at such hearings:

IT IS HEREBY ORDERED AND DIRECTED that all warehousemen subject to the provision of the Public Utilities Code who are engaged primarily in the storage of general commodities other than agricultural products must, on and after January 1, 1961 keep their accounts and records in accordance with the uniform system of accounts contained in Exhibit A attached hereto, which uniform system of accounts hereby is adopted and prescribed by the Public Utilities Commission of the State of California for said warehousemen.

Dated at San Francisco, California,  
this 1<sup>st</sup> day of OCTOBER, 1960.

Ernest O. Johnson  
President  
Robert L. Brinkley  
Theodore H. Deinzer  
Commissioner

## PREFACE

The systems of accounts for public utility warehouses contained in this volume represent, in historical perspective, the first revision of systems which were originated and prescribed for dry storage and cold storage public utilities <sup>originally</sup> in the years 1929 and 193<sup>3</sup> respectively.

The currently revised systems prescribed by the California Public Utilities Commission have been designed to accomplish two objectives, viz., to function as a tool ~~for regulatory purposes~~, and to serve as a recorded intelligence for cost of service control.

The revised systems have been grouped into three categories - agricultural, cold storage, and merchandise - according to the character of products stored.

The general plan of presentation of the systems in this volume is, in summary:

1. Sections III, IV, V and VI deal with the general ledger asset, liability and equity, earned surplus\* and income\* accounts; and pertain collectively to the three systems of accounts for the three categories of public utility warehouses. The accounts embraced in these sections are identical for each category of warehouse.

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\* Peculiar to public utility accounting systems.

COATINGS

2. Section VII to XII, inclusive, deal with the nominal operating revenue and expense accounts, and pertain to specific categories of warehouses as follows:

Sections 20 makes the category available to  
the State Auditor for the Storage of  
Merchandise and Agricultural Products  
and the delivery of which is to be made  
to the State Auditor by the Finance and Accounts Division of  
the California Public Utilities Commission  
and the Accountant of the California Public Utilities Commission  
is to be made to the Finance and Accounts Division of  
the California Public Utilities Commission  
and the Accountant of the California Public Utilities Commission

• forms can be used to measure the degree of differentiation  
- could other measures need even simpler measures than the two above  
- combinations have greater ability to differentiate - categories  
• better according to how much each of the characteristics  
measures add to differentiating the four categories

\* Poetry of India to adapt the Indian scene.

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## SECTION II

(II) **DEFINITION** - **CO-OP** means the cooperative association of two or more persons to carry on business.

When used in this system of accounts, reason "10125005".

1. "Accounting year" means the twelve-month period which the warehouse utility adopts for accounting, financial reporting, and fiscal purposes. The accounting year shall be the period of calendar year, excepting that a warehouse utility whose use of accounting year is affected by the periodic nature of its own storage and related activities, may by proper showing so obtain permission to submit its annual or other reports to the Commission upon a fiscal year basis, in which case fiscal year shall be the fiscal year permitted to extent 2.  
2. "Accounts" means the accounts prescribed in this system of accounts.
  3. "Actually issued," as applied to securities issued or assumed by the utility, means those which have been sold, issued to bona fide purchasers for a valuable consideration or otherwise (including those issued in exchange for other securities issued or other property); also securities issued as dividends or stock on stock, and those which have been issued in accordance with contractual requirements direct to trustees of sinking funds.
  4. "Actually outstanding," as applied to securities issued or assumed by the utility, means those which have been so held actually issued and are neither retired nor held by or for the utility; provided, however, that securities held by the two trustees shall be considered as actually outstanding.
  5. "Agricultural warehouse" means that type of public or utility warehouse engaged in the storage of bulk, sacked, baled or baled agricultural commodities.
  6. "Amortization," means the gradual extinguishment of an amount in an account by proportioning such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated to the benefit will be realized.
  7. "Associated companies," means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with the accounting company.
  8. "Control," (including the terms "controlling," "controlled by," and "under common control with") means hood the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, associated companies, contract, or any other direct or indirect means.
  9. "Book cost," means the amount at which property is recorded in these accounts without deduction of related reserves or other accounts. As applied to warehouse plant, "book cost" means the amount at which property is included in Account 1004 or in Accounts 1001 and 1002.

9. "Buildings." (See warehouse plant Instruction 11)
10. "Cold storage warehouse," means that type of public utility warehouse engaged in the low-temperature storage of food and other products.
11. "Commission," means the Public Utilities Commission of the State of California.
12. "Cost," means the amount of money actually paid for property or services or the cash value at the time of the transaction of any consideration other than money. (See, however, warehouse plant Instruction 3.)
13. "Cost of removal," means the cost of demolishing, dismantling, tearing down, or otherwise removing warehouse plant, including the cost of transportation and handling incidental thereto.
14. "Debt expense," means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing and recording evidences of debt; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters and brokers for marketing such evidences of debt; and other like costs.
15. "Depreciation," as applied to depreciable warehouse property, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of warehouse property in the course of service from causes which are known to be injurious to current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities.
16. "Discount," as applied to the securities issued or assumed by the utility, means the excess of the par (stated) value of no-par stocks) or face value of the securities plus interest or dividends accrued at the date of the sale over the cash value of the consideration received from their sale.
17. "Equipment." (See warehouse plant Instruction 12.)
18. "Merchandise warehouse," means that type of public utility warehouse engaged in the dry storage of food, medical or merchandise products.
19. "Net book cost," when applied to warehouse plant means the book cost less related depreciation and amortization reserves. When applied to other property, it means book cost less related reserves for loss in value.
20. "Net original cost," as applied to warehouse plant, means the original cost less related depreciation and amortization reserves.
21. "Net salvage value," means the salvage value of property retired less the cost of removal.
22. "Nominally issued," as applied to securities issued or assumed, by the utility, means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold or issued direct to trustees of sinking funds in accordance with contractual requirements.

23. "Nominally outstanding," as applied to securities issued or assumed by the utility, means those which, after being actually issued, have been reacquired by or for the utility under circumstances which require them to be considered as held alive and not retired provided, however, that securities held by trustees shall be considered as actually outstanding.
24. "Original cost," as applied to warehouse plant, means the cost of such property to the person first devoting it to public service.
25. "Person," means an individual, a corporation, a partnership, an association, a joint stock company, a business trust, or any organized group of persons, whether incorporated or not, or any receiver or trustee.
26. "Premium," as applied to the securities issued or assumed by the utility, means the excess of the cash value of the consideration received from their sale over the sum of their par (stated value of no-par stocks) or face value and interest or dividends accrued at the date of sale.
27. "Property retired," as applied to warehouse plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been withdrawn from service.
28. "Public utility", means warehouse public utility as defined in the Public Utilities Code.
29. "Replacing" or "replacement," when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.
30. "Salvage value," means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale; or, if retained, the amount at which the material recoverable is chargeable to Account 1131 Materials and Supplies, or other appropriate account.
31. "Service value," means the difference between the cost and the net estimated salvage value of utility plant.
32. "Structures." (See warehouse plant Instruction 11.)
33. "Units of property," means those items of utility plant which, when retired, with or without replacement, are accounted for by crediting the book cost thereof to the utility plant account in which they are indicated.
34. "Utility" as used herein and when not otherwise indicated in the context, means any public utility to which this system of accounts is applicable.

Such expenses to exceed at SECTION III shall be held . A  
 sum to which no more than \$100,000, exceeding \$100,000 down  
 to exceed down at section INSTRUCTIONS - GENERAL sum of warehouse  
 to hold additional sum resulting therefrom or less of as such expenses  
 of same year no more than one thousand dollars not to exceed  
 the Classification of Warehouse Utilities sum of which  
 total not to the to hold additional sum of same, notwithstanding  
 the two former conditions as above mentioned time  
 together, exceed more than Class sum of Class  
 inferior types than holding amount may be exceeded  
 to hold additional sum of which not to exceed the  
 agricultural

A. For the purpose of applying the system of accounts prescribed by the Commission, warehouse utilities are divided into "types" and "classes", as follows:  
 1. AGRICULTURAL  
 Having annual operating revenues exceeding \$100,000 but not exceeding \$40,000 and  
 to hold not exceeding \$100,000 but not exceeding \$40,000 and  
 to otherwise let amount not exceeding \$100,000 and  
 MERCHANDISE sum has, which to exceed as to which  
 Having annual operating revenues has not more than \$100,000 and  
 revenues exceeding \$100,000 and not exceeding \$40,000 and  
 to hold not exceeding \$100,000 and  
 to COLD STORAGE and other similar utility business which  
 -ing of which amount to hold not exceeding \$100,000 and  
 B. The class to which a utility belongs shall be determined by average of its annual warehouse operating revenues for the preceding three years. Utilities engaged in new enterprises, the annual operating revenues of which are not known in advance, shall be classed by a reasonable estimate of their prospective revenues.

Class utility shall be determined by average of its annual warehouse operating revenues for the preceding three years. Utilities engaged in new enterprises, the annual operating revenues of which are not known in advance, shall be classed by a reasonable estimate of their prospective revenues.

Class utility shall not be required to maintain records in accordance with a uniform system of accounts but so far as possible and made available, notwithstanding the fact that it is not required to keep all the accounts prescribed herein so far as they may be applicable to their affairs. Class B utilities shall keep all the accounts prescribed herein, including the condensed operating expense accounts, so far as they may be applicable to their affairs.

D. If a Class B utility desires to keep its accounts and records as prescribed for Class A, it is permitted to do so, provided that having elected to enter a senior class it cannot later, except by permission of the Commission, change to the class to which it belongs.

Class utility shall not be required to keep all the accounts prescribed herein so far as they may be applicable to their affairs. Class B utilities shall keep all the accounts prescribed herein, including the condensed operating expense accounts, so far as they may be applicable to their affairs.

This system of accounts is applicable in principle to Class A and Class B warehouse utilities but where otherwise so far as they may be applicable to their affairs.

## 2. Records

A. Each utility shall so keep its books of account and such other books, records, and memoranda which support, or are necessary to an understanding of, the entries in such books of account, as to be able to readily furnish full information as to any item included in any account. Each entry shall be supported by such detailed information as will permit a ready identification, analysis, and verification of all of the facts thereto relevant, so as to enable the utility to reconstruct any account.

B. The books and records referred to herein include, but not only accounting records in a technical sense but all other records such as the minute-books, stock books, reports, correspondence, or any other memoranda which may be useful in auditing the history of facts pertaining to any financial transaction.

C. Each utility, in accordance with the Commission's General Order No. 028, or as said order may be modified by the Commission, shall preserve its financial documents of original entry, its books of account, and such other books, records, memoranda and correspondence which support or are necessary to the understanding of its financial affairs.

A public utility warehouse may destroy such documents, records or memoranda, the permanent retention of which is not specifically required by Commission regulation, or which may not be required by Federal or California statute to be preserved permanently.

3. Accounting Period. To commence at the beginning of each month and to continue for a period of one year.

Each Class A and Class B utility shall keep its books on a monthly basis, so that for each month all transactions applicable thereto, as nearly as may be ascertained, shall be entered in the books of the utility. Unless otherwise authorized by the Commission, each utility shall close its books at the end of each calendar year.

4. Submission of Questions. To be submitted to the Commission at the time of filing the annual report.

To maintain uniformity of accounting, utilities shall submit questions of doubtful interpretation to the Commission for consideration and decision.

5. Interpretation of Items. To be submitted to the Commission at the time of filing the annual report.

or Lists of "items" appearing in the texts of the accounts or elsewhere herein are for the purpose of more clearly indicating the application of the prescribed accounting. The lists are intended to be representative, but not exhaustive.

The appearance of an item in a list warrants the inclusion of the item in the account mentioned only when the text of the account also indicates inclusion, inasmuch as the same item frequently appears in more than one list. The proper entry in each instance must be determined by the texts of the accounts.

Delayed Items

-**delayed items** means items of revenue or expense relating to transactions which occurred prior to the current accounting period but which were not recorded in the books of account in the prior period.

Now B. In Delayed items shall be charged for credited to the same accounts which would have been charged or credited if the items had not been delayed; provided, that when the amount of a delayed item is relatively so large that its inclusion in the accounts for a single month would seriously distort the accounts, it may be distributed in equal amounts to the accounts for the current and remaining months of the accounting period; and provided further, that if the amount of any delayed item is relatively so large that its inclusion in the accounts for a single year would seriously distort the accounts, the utility shall distribute the amount to the appropriate surplus account.

### 7. Unaudited Items.

When, at the end of any accounting period or at such other time as a financial statement may be required by the Commission, it is known that a transaction has occurred which affects the accounts, but the amount involved in the transaction and its effect upon the accounts cannot be determined with absolute accuracy, then the amount shall be estimated and such estimated amount included in the proper accounts. The utility is not required to anticipate minor items which would not appreciably affect the accounts. Section 1100 of the statute relating to

however utility to employ certain of its own accounts in  
8. ~~Transactions with Associated Companies~~ shall be required to keep such accounts as will be necessary to furnish accurate and expeditious statements of all transactions with associated companies. The statements may be required to show the general nature of the transactions, the amounts involved therein, and the amounts included in each account prescribed herein with respect to such transactions. Nothing herein contained, however, shall be construed as restraining the utility from subdividing accounts for the purpose of recording separately transactions with associated companies.

## 9. Depreciation Accounting.

Each utility shall record as of the end of each month the estimated amount of depreciation accrued during that month on depreciable utility plant (See Accounts 7402 and 8402, part 1. Depreciation, and Account 11005, Depreciation Reserves); in none

Note A: Depreciation expense applicable to property included in Account 1011 Other Physical Property shall be charged to Account 5400 Other Public Utility Operating Expenses, or Account 5600 Nonutility Operating Expenses, as appropriate, per account of particular expense.

Note B: Depreciation applicable to transportation equipment may be charged to Account 9002 Transportation Expenses - out of "Clearing," and depreciation on general tools and work equipment used in plant maintenance, repair, or construction work may be charged to Account 9003 Shop Expense - out of "Expense-Clearing." It is not at all unusual for certain employees to know which article of plant equipment and what portion thereof is being utilized at any time, and therefore makes it difficult to charge expenses out of 10. Distribution of Pay and Expenses of Employees - out of various and sundry accounts. In such cases, the charges to utility plant, operating expenses and other accounts for services and expenses of employees engaged in various activities shall be based upon the actual time engaged in the respective classes of work, or in the case that this method is impracticable, upon the basis of a study of the time actually engaged during a representative period.

**11. Accounting for Other Departments.** To bring out the method recommended by the Committee on Cost Accounting, let us first consider a system designed for use by public utility (1) cold storage, (2) merchandise storage, and (3) agricultural storage warehouses. If the utility also operates other utility departments such as motor carrier of property, for example, it may maintain such accounts for the other utility department(s) as may be prescribed by regulatory authority for those classes of utilities, excepting as herein noted.

In instances where the major volume of utility revenues derives from warehouse utility operations, the balance sheet asset, liability and summary income accounts provided in this uniform system (in Sections III, VI and VII) shall predominate.

Unless otherwise directed by the Commission, when a warehouse utility is predominately engaged in the business of motor carrier of property, or other class of public utility, it may maintain balance sheet asset, liability and summary and income accounts in accordance with the uniform system prescribed by the Commission for such predominate class of utility.

## 12. Account Subjects and Codes.

A. In general, the account subjects and their respective enumeration codes, embraced in this system, shall be in accordance with the following chart:

Numbers  
from : to

1000	1999	General ledger assets, including valuation reserves
2000	2999	General ledger liabilities and equity, including all reserves excepting asset valuation reserves
3000	3999	Utility investment plant accounts
4100	4199	Earned Surplus analysis accounts
5000	5999	Income analysis accounts
6000	6999	Utility operating revenue accounts
7000	8999	Utility operating expense accounts
9001	9003	Clearing accounts

B. The numbers prefixed to account titles are to be considered as part of the titles. Each utility may place upon its ledger accounts a different system of account numbers; provided, however, that the numbers herein prescribed shall appear in the descriptive headings of said ledger accounts.

C. Subdivisions of any account in the system of accounts prescribed herein may be kept, provided that such subdivisions do not impair the integrity of the prescribed accounts. The titles of all such subdivisions or subaccounts shall refer by number of title to the account or accounts of which they are subdivisions.

SECTION 20110002 20 3009 3005

**LESSON VIII - INSTRUCTIONS - BALANCE SHEET ACCOUNTS**

The balance sheet accounts are intended to disclose the financial condition of the utility as of a given date by showing its assets and other debits, and its liabilities, or other credits, capital, stock and surplus (or deficit).

**Current and Accrued Assets** — includes all current assets.

**2. Current and Accrued Assets.** ~~between odd at beginning~~

**DEFINITION OF CURRENT AND ACCRUED ASSETS**

Current and accrued assets are cash, those assets which are readily convertible into cash or are held for current use in operations or construction, current claims against others, payment of which is reasonably assured, and amounts accruing to the utility which are subject to current settlement, except such items for which accounts, other than those designated as current and accrued assets are provided.

B. There shall not be included in the group of accounts designated as Current and Accrued Assets any item, the amount or collectibility of which is not reasonably assured, unless an adequate reserve is therefore provided.

**•Xero's Initiatives to Promote Social Inclusion and Well-being**

### 3.20 Current and Accrued Liabilities

A. Current and accrued liabilities are those obligations which have either matured at the date of the balance sheet 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 in the balance sheet as accrued liabilities even though payable more than one year from the balance sheet 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 and do not require further instalments.

75-B. 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 mentioned in A, above; but, for the purpose of classification in the balance sheet, a debt, except bonds, receivers' certificates, and similar obligations, shall be classified as a current and accrued liability if due within one year from the balance sheet date.

#### 4. Book Cost of Securities Owned

A. Securities of others acquired by the utility shall be recorded in these accounts at cost at the time of acquisition. Cost does not include any amount paid for accrued interest or dividends.

111 B-20 The utility may write down the book cost of any security in recognition of a decline in the value thereof. Securities shall be written off or written down to a nominal value if there be no reasonable prospect of substantial value. Fluctuations in market value shall not be recorded, but a permanent impairment in the value of the securities shall be recognized in the accounts. When the securities are written off or written down, the amount of the adjustment shall be charged to Account 5900 Miscellaneous Deductions from Income, or to Account 4114 Miscellaneous Debits to Surplus, or to an appropriate reserve account, as to which see Item 5. The expense vis-a-vis the utility to the extent of the original amount of capital stock held by the utility out of earnings ad minus 5. Discount, Expense and Premium on Capital Stock resulted

A. This system of accounts provides separate accounts for discount, expense, and premium on capital stock. These accounts shall be subdivided for each class and series of capital stock issued by the utility. Expenses applicable to capital stock shall not be added to capital stock discount nor deducted from premium on capital stock.

B. In stating the balance sheet, discount and expense, and premium shall not be set off against each other.

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C. General levies or assessments against stockholders shall be credited to the premium account for the particular class and series of capital stock so assessed.

D. Discount and expense on capital stock may be charged to Account 4114 Miscellaneous Debits to Surplus, in total or in installments, or the amounts thereof may be retained in Accounts 1202 and 1203 until the stock to which the discount and expense apply is retired.

E. When capital stock which has been actually issued by the utility is reacquired or retired, the difference between the amount paid therefor upon reacquisition by the utility plus expenses incurred in its acquisition and the par value (amount at which included in Account 2000 Capital Stock, in the case of stock without par value) plus the premium or less the discount and expense originally entered in respect thereto and not charged off, shall be debited or credited, as the case may be, to Account 2011 Capital Surplus; provided, however, that debits shall be charged to Account 4114 Miscellaneous Debits to Surplus, if the amounts thereof exceed the balance in Capital Surplus.

F. A utility which has issued shares of convertible preferred stock shall account for any premium applicable to the issuance of such shares and for the premiums which may arise by reason of the conversion of such shares into shares of common stock, by reclassifying the original premium then on the books on those shares of convertible preferred stock being converted, into premium on common stock and adding thereto any premium realized on the conversion as to cause the inclusion in premium on common stock of the entire amount of premium which finally results from the transaction.

## 6. Discount, Expense and Premium on Long-Term Debt.

A discount, expense, and premium account shall be kept maintained for each class and series of long-term debt (including receivers' certificates) issued or assumed by the utility, in which shall be recorded the discount, expense, and premium associated with the issuance and sale of each such class and series of debt.

In stating the balance sheet, the total of the debit balances remaining in those accounts having debit balances shall be reported under Account 1201 Unamortized Debt Discount and Expense, and the total of the credit balances remaining in those accounts having credit balances shall be reported under Account 2301 Unamortized Premium on Debt. Accounts with debit balances shall not be set off by accounts with credit balances.

C. The discount, expense, and premium referred to above shall be amortized over the life of the respective issues under such a plan as will equitably distribute the amounts over the life of the securities. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to Account 5802 Amortization of Debt Discount and Expense, or credited to Account 5803 Amortization of Premium on Debit, as may be appropriate. The utility may, however, accelerate the writing off of discount and expense by charges to Account 4114 Miscellaneous Debits to Surplus.

When any long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with a refunding operation, the difference between the amount paid upon re-acquisition and the par or face value plus the unamortized premium or less the unamortized discount and expense, as the case may be, applicable to the debt reacquired or redeemed, shall be debited to Account 4114 Miscellaneous Debits to Surplus, or credited to Account 4102 Miscellaneous Credits to Surplus, as appropriate.

E. When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the date of maturity of the first issue, any unamortized discount, expense or premium on the first issue and any premium paid or discount earned on reacquisition shall be debited to Account 4114 Miscellaneous Debits to Surplus, or credited to Account 4102 Miscellaneous Credits to Surplus, as appropriate; provided, however, that if the utility desires to amortize any of the discount, expense, or premium associated with the issuance or redemption of the first issue over a period subsequent to the date of redemption, the permission of the commission must be obtained.

**F. Discount, expense, or premium on debt shall not be included as part of the cost of constructing or acquiring any property, tangible or intangible, except under the provisions of Utility Plant Instruction 5.**

Contingent assets represent a possible source of value to the utility contingent upon the fulfillment of conditions regarded as uncertain. Contingent liabilities include items which may, under certain conditions become obligations of the utility but which are neither direct or assumed liabilities at the date of the balance sheet. The utility shall be prepared to give a complete statement of contingent assets and liabilities (including cumulative dividends on preference stock) in its annual report and at such other times as may be requested by the commission.

8. Nominally Issued Securities. Each utility shall maintain, in addition to the capital stock and bond accounts shown in the balance sheet, memorandum debit and credit accounts for securities which have been nominally, but not actually, issued.

B. When non-par stock is nominally issued, the number of shares issued shall be shown in the memorandum accounts.

C. Subdivisions shall be maintained under the memorandum accounts for each class of securities.

СЕКУЮЩА ТРЕТЬ СОВМЕСТНОГО

БІОДЕГРАДАЦІЯ

2000	U.S. and Canadian Geographic Names
2005	Geographic Names - Canada
2006	Geographic Names - U.S.
2007	Geographic Names - Alaska
2008	Geographic Names - Hawaii
2009	Geographic Names - U.S. Territories
2010	Geographic Names - U.S. Minor Outlying Islands
2012	Geographic Names - U.S. Possessions
2013	Geographic Names - U.S. Minor Outlying Islands
2014	Geographic Names - U.S. Possessions
2015	Geographic Names - U.S. Minor Outlying Islands
2016	Geographic Names - U.S. Possessions
2017	Geographic Names - U.S. Minor Outlying Islands

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## WAREHOUSE BALANCE SHEET ACCOUNTS

### Investment Assets

1000 Utility Plant  
1005 Depreciation Reserve - Utility  
1006 Amortization Reserve - Utility  
1007 Utility Plant Adjustments  
1011 Other Physical Property  
1015 Depreciation and Amortization Reserve  
1021 Investments in Associated Companies  
1031 Other Investments  
1041 Special Funds

### Current and Accrued Assets

1101 Cash  
1102 Special Deposits  
1106 Working Funds  
1107 Temporary Cash Investments  
1111 Notes Receivable  
1121 Accounts Receivable  
    1122 Accounts Receivable - Customers  
    1123 Advances for Customers  
    1124 Accounts Receivable - Employees  
    1125 Accounts Receivable - Other  
1126 Uncollectible Accounts Reserve  
1127 Accounts Receivable - Associated Companies  
1131 Materials and Supplies  
1134 Prepayments

## WAREHOUSE BALANCE SHEET ACCOUNTS

	BettweocM eddavioeG zotoY SOSS
	Current and Accrued Assets SOSS
	11350 Prepayments - Taxes and Licenses 11SS
	11360 Prepayments - Insurance 1010 SSSS
	1137. Prepayments - Rent sovmecG bns etibodG bezztigG
	1138 Prepayments - Other tboG so zwizmer bealtroment 102S
1139	Other Current and Accrued Assets etmerysG bns galLME eozevbA 202S
	Deferred Debits 1010 1010 303S
1201	Unamortized Debt, Discount and Expense 112S
1202	Discount on Capital Stock 112S
1203	Capital Stock Expense 1010 1010 312S
1204	Other Deferred Debits

## Equity Accounts

2000	Capital Stock
2001	Common Capital Stock
2002	Preferred Capital Stock
2003	Premiums and Assessments on Capital Stock
2005	Proprietary Capital
2011	Capital Surplus
2012	Earned Surplus

## Long-Term Liabilities

2101	Long-Term Debt
2102	Advances from Associated Companies

## Current and Accrued Liabilities

2201	Notes Payable
------	---------------

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- 2202 Notes Receivable Discounted  
2203 Accounts Payable  
2211 Accounts Payable - Associated Companies  
2222 Other Current and Accrued Liabilities
- Deferred Credits and Reserves
- 2301 Unamortized Premium on Debt  
2302 Advance Billing and Payments  
2303 Other Deferred Credits
- 2311 Injuries and Damages Reserves
- 2312 Employees' Provident Reserves
- 2313 Other Reserves

2000 Capital Stock

- 2001 Common Capital Stock  
2002 Preferred Capital Stock  
2003 Retained Earnings  
2004 Preferred Capital  
2011 Capital Surplus  
2012 Paid-in Capital

Long-Term Liabilities

- 2101 Long-Term Debt  
2102 Advances from Associated Companies  
2103 Capital and Accumulated Profits
- Wheezy Wheezy

## BALANCE SHEET ACCOUNTS

1000 Utility Plant shall be an account to estimate value of utility plant held to meet INVESTMENT ASSETS, having to listed and described manner provided by law or rules of public body holding utility plant held for own account. (See 1000 Utility Plant book for rules and regulations)

There shall be reported by this caption the balances in Accounts 1001, 31002, 31003, and 1004 per to .  
shall be held to memorize and record of each of these  
other 1001 Utility Plant in Service opposite end to as two  
one new accounts for each book (b) applicable end of year.

A. This account shall include the cost of utility plant,  
included in Accounts 3100 to and including 3391, owned and  
used by the utility in its utility operations, including such  
property owned by the utility but held by nominees.

B. The cost of additions and betterments of property re-  
leased from others shall be recorded in this account, but  
such cost shall be maintained in subdivision's entirely separate  
and distinct from those relating to owned property. (See  
Utility Plant Instruction 2, 3 and 4 of 1968 of  
Utility of electric power companies to accounts (See  
1002 Construction Work in Progress) and  
(+ notwithstanding the utility see)

This account shall include the total expenditures for  
utility plant in process of construction but not ready for  
service the date of the balance sheet of year.

1003 Utility Plant Acquisition Adjustments shall be  
new accounts in beginning of fiscal year and  
A. This account shall include the difference between (1)  
the cost to the accounting utility of utility plant acquired  
as an operating unit or system by purchase, merger, consoli-  
dation, liquidation or otherwise, and (2) the amounts distrib-  
uted to the primary plant accounts, less the amount, for  
amounts, which may be credited to the depreciation and amor-  
tization reserves of the accounting utility at the time of  
acquisition with respect to such property. The account shall  
be so subdivided as to show the amounts applicable to utility  
plant in-service and utility plant under construction. (See  
Utility Plant Instructions 2, 3 and 4 of 1968 to elev-

B. When practicable this account shall be subdivided  
according to the character of the amounts included herein for  
each property acquisition.

C. The amounts recorded in this account with respect to  
each property acquisition shall be depreciated, amortized, or  
otherwise disposed, as the commission may approve or direct.  
(See 1004 Utility Plant in Process of Reclassification)

1004 Utility Plant in Process of Reclassification  
shall be closed to this account the book cost of  
utility plant (formerly designated as "warehouse property and  
equipment" and "tangible and intangible fixed capital" in the

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warehouse systems of accounts) as of the effective date hereof. The detail of primary accounts in support of this account employed prior to such date shall be continued pending reclassification into the utility plant accounts herein prescribed (3000 to 3391), but shall not be used for additions, betterments, or new construction.

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B. No charges, other than as provided in paragraph A above, shall be made to this account, but retirements of utility plant owned as of the effective date hereof shall be credited hereto and to the supporting (old) fixed capital accounts until the reclassification shall have been accomplished, and . A

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to 1005. Depreciation Reserve - Utility at utility entt vd been  
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A. This investment asset valuation account shall be credited with the following: 1) amounts to 300 entt . A  
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between 1) amounts charged to Accounts 7402 and 8402 Depreciation;  
2) amounts charged to Account 4114 Miscellaneous, Debits  
to Surplus for past accrued depreciation; utility  
3) amounts of depreciation applicable to utility  
properties acquired as operating units or systems;  
(See Utility Plant Instruction 4)  
4) amounts chargeable upon approval of the commission to  
Account 1204 Other, Deferred, Debits, for extraordinary  
property losses, to consist entt to edab entt colvres

B. At the time of retirement of depreciable utility plant in service this account shall be charged in accordance with unit plan or group plan methods, as follows: 1) where property is recorded under the unit plan method, accrued depreciation accrued to the date of retirement;  
2) where property is recorded under the group plan method,  
- from the book cost of the property retired and the cost of  
removal, either gain or loss entt to avrocoo mottaco  
lidae truccos entt vtreogor doce of doceret djiw mottaco  
utility oWhere property is retired in accordance with the group plan method, this account shall be credited with the salvage value or any other amounts recovered, such as insurance

C. The credits and debits to the reserve shall be so entered as to show separately: 1) recoveries entt of mottaco  
. mottaco vtreogor doce

- 1) the amounts of the accrual for depreciation;
- 2) the cost of property retired under the group plan;
- 3) the cost of removal of property retired under the group plan;
- 4) salvage realized on property retired under the group plan;
- 5) other items, including recoveries from insurance on group plan items, if any, and credit . A  
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D. When transfers of property are made from one utility plant account to another or from or to nonutility property, the accounting shall be as provided in Utility Plant Instruction 14.

E. The utility is restricted in the use of the reserve for the purposes set forth above. It shall not divert any portion of the reserve to surplus or make any other use thereof without the approval of the commission. bns ,comisqos ,bns  
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#### 1006 Amortization Reserve - Utility

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-2010CA. This account shall be concurrently credited with amounts charged to Accounts 7403, Plant Amortization and 78403 Office Amortization. bns ,zolitne edz ,berilupoc zwj moow

B. This account also shall be credited with such amounts as are necessary to reflect, as of the effective date of this system of accounts, the expired portion of the life of limited-term interests in land and land rights, or other intangible property, or of improvements to lease-holds which revert to the lessor, all of which have a terminable life, the cost of which is included in utility plant. To the extent that provision previously has not been made for amortization of limited-term utility investments, amounts credited to this reserve shall be concurrently debited to Account 4114, Miscellaneous Debits to Surplus.

C. When any limited-term investment is sold, relinquished or otherwise retired from service, this account shall be charged with the amounts previously credited in respect to such property. The book-cost of the property so retired, less the amount chargeable to this account and less the proceeds realized at retirement shall be charged to Account 4114, Miscellaneous Debits to Surplus, or credited to Account 4102, Miscellaneous Credits to Surplus, as appropriate.

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-2010CA. Records shall be maintained, so as to show separately the balance applicable to each item of limited-term investment which is being amortized. tisocoq etlqoqqa ent at bobufo  
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#### 1007 Utility Plant Adjustments

A. This account shall include the difference between the amount distributed to primary plant and other accounts and the book cost of utility plant, at the effective date of this system of accounts. Write-ups of utility plant prior to the effective date of this system of accounts shall be herein recorded.

B. The amount included in this account shall be classified in such manner as to show the nature of each amount included and shall be disposed as the commission may approve or direct.

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-2010CA. Comisqos smotwo et zolitne edz bobufo zolitne  
tauscoo silt os zolitne edz ,berilupoc zwj moow  
.tauscoo silt os zolitne edz ,berilupoc zwj moow

**1012** Note - The provisions of this account shall not be construed as approving or authorizing the recording of appreciation of utility plant.

**1013** Other Physical Property other than utility cost  
of land, structures, and equipment owned by the utility, but not used in utility service.

**B.** The records supporting the entries to this account shall be so maintained that the utility can furnish information as to the nature and cost of each kind of property, from whom it was acquired, its location, and its use.

**1015** Depreciation and Amortization Reserve - Nonutility  
This account shall include the depreciation and amortization reserves applicable to property other than utility plant.

**1021** Investments in Associated Companies  
There shall be reported by this exception the amounts so included in Accounts 1022 and 1023 of utility companies.

**1022** Investments in Securities of Associated Companies  
**A.** This account shall include the book cost of the utility's investment in securities issued or assumed by associated companies and held as permanent or long-term investments.

**B.** The account shall be maintained in such manner as to show each class of investments in each associated company.

Note - Securities of associated companies owned and pledged shall be included in this account, but such securities if held in special deposits or in special funds shall be included in the appropriate deposit or fund accounts. A complete record of securities pledged shall be maintained.

**1023** Advances to Associated Companies  
**A.** This account shall include the amount of investments in advances to associated companies and interests accrued on such advances when such interest is not subject to current settlement. (See Account 1127 Accounts Receivable - Associated Companies.)

**B.** The account shall be maintained in such manner as to show the advances to each associated company.

Note A - Balances in open accounts with associated companies which are subject to current settlement shall be excluded from this account and included in Account 1127 Accounts Receivable - Associated Companies.

GENERAL COUNSEL'S OFFICE

Note B - Advances made to associated companies without expectation of reimbursement shall be charged to Account 5900 Miscellaneous Deductions from Income, unless authorized by the Commission to be charged to some other account.

1031 Other investments

A. This account shall include the book cost of the non-utility's investment in securities issued or assumed by non-associated companies, and any investment advances to such non-associated companies, and any investment not accounted for elsewhere, including notes receivable and similar evidences of money due that run longer than one year from the date of issue. Securities held as temporary cash investments, including commercial loans, shall not be included in this account.

B. The records shall be maintained in such a manner as to show the amount of each investment, notes receivable and the investment advances to each person.

Note - Securities owned and pledged shall be included in this account but securities held in special deposits or in special funds shall be included in the appropriate deposit or fund account. A complete record of securities pledged shall be maintained.

1041 Special Funds

This account shall include assets which have been segregated in special funds for bond redemption, insurance, employees' pensions, savings, relief, hospital, and other purposes. A separate account with appropriate title shall be kept for each fund.

Note - Amounts deposited with a trustee under the terms of an irrevocable trust agreement for pensions or other employees' benefits shall not be included in this account.

Note - Amounts deposited with a trustee under the terms of an irrevocable trust agreement for pensions or other employees' benefits shall not be included in this account.

Note - Amounts deposited with a trustee under the terms of an irrevocable trust agreement for pensions or other employees' benefits shall not be included in this account.

Note - Amounts deposited with a trustee under the terms of an irrevocable trust agreement for pensions or other employees' benefits shall not be included in this account.

## CURRENT AND ACCRUED ASSETS

1101 **Cash** ~~including cash deposited in other accounts - e. g.~~  
~~deposited by third parties to account~~

This account shall include the utility's current cash funds except working funds. (See Account 1106 Working Funds.)

### 1102 Special Deposits

There shall be reported by this caption the amounts included in Accounts 1103, 1104 and 1105.

1103 **Interest Special Deposits** ~~including deposits with fiscal agents or others for the payment of interest~~  
Special deposits with fiscal agents or others for the payment of interest may be charged to this account. When so charged and when interest is paid from the deposits, the amount shall be credited to this account and charged to the appropriate accrued interest account.

1104 **Dividend Special Deposits** ~~including deposits with fiscal agents or others for the payment of dividends~~

Special deposits with fiscal agents and others for the payment of dividends on behalf of the utility may be charged to this account. When so charged and when dividends are paid from the deposits, the amount thereof shall be credited to this account and charged to the appropriate dividends payable account.

### 1105 Miscellaneous Special Deposits

Special deposits with fiscal agents or others for special purposes other than the payment of interest and dividends shall be charged to this account. Such special deposits may include cash deposited with federal, state, or municipal authorities as a guaranty for the fulfillment of obligations; cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced; and also cash realized from the sale of the accounting utility's securities and deposited with trustees to be held until invested in property of the utility, and the like. When the purposes of such deposits are satisfied and deposits are released, this account shall be credited with the amount released. Entries to this account shall specify the purpose for which the deposit is made.

Note A - The foregoing special deposit account shall not include any assets available for general purposes.

Note B - Deposits for more than one year not offset by current liabilities shall not be charged to this account but to Account 1031 Other Investments.

1106 Working Funds and other operating funds and  
sub accounts of similar character shall be maintained separately and  
This account shall include cash advanced to officers,  
agents, employees and others as petty cash or working  
funds.

1107 Temporary Cash Investments and other funds

A. This account shall include the book cost of investments, such as demand and time loans, bankers' acceptances, United States Treasury certificates, marketable securities, and other similar investments, required for the purpose of temporarily investing cash.

The account shall be so maintained as to show:  
a. Pledged amounts or amounts due to our associates.  
b. Temporary Cash Investments - Associated Companies  
Temporary Cash Investments - Other

Note - If any of the temporary investments are pledged, proper records of pledged investments shall be maintained, except that holding collectible amounts due from associated companies shall be maintained at the book value of such amounts. This account shall include the book cost, not includable elsewhere, of all collectible obligations in the form of notes receivable and similar evidences (except interest coupons) of money due on demand or within one year from the date of issue, secured or unsecured, excepting, however, notes receivable from associated companies. (See Account 1107 Temporary Cash Investments, and Account 1127 Accounts Receivable - Associated Companies.)

Note - The face amount of notes receivable discounted, when sold or transferred, without releasing the right to collect same, shall be credited to Account 2202 Notes Receivable Discounted, and appropriate disclosure shall be made in financial statements of any contingent liability arising from such transactions. There shall be reported by this caption the balances in Accounts 1122, 1123, 1124, and 1125, of which account no balance need exist in any holding master bank, except one from each balance held over at 1122 Accounts Receivable - Customers, one million being maximum balance to be carried in 1121.

This account shall include amounts due from customers for utility and other services. It shall not include amounts due from associated companies.

1123 Accounts Receivable - Advances for Customers.

This account shall include amounts due from customers for advances furnished. It shall not include amounts due from associated companies, except those made to employees.

1124 Accounts Receivables - Employees

This account shall include amounts due from employees.

1125 Accounts Receivable - Other - A. This account shall include amounts owing upon accounts with concerns or individuals other than employees, associated companies, or customers.

B. The account shall be maintained in such manner as to show separately amounts due on subscriptions to capital stock, amounts due from officers, and other accounts, not otherwise provided.

1126 Uncollectible Accounts Reserve

A. This account may be credited each month with amounts reserved for losses on accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 8506 General Expenses for amounts applicable to utility operations, and to appropriate Other Public Utility and Nonutility Operating Expense accounts for other operations.

B. If the utility maintains this reserve, it is restricted in the use thereof to the purposes set forth above. It shall not divert any portion of the reserve to surplus or make any other use thereof without the approval of the Commission.

Note. - Accruals to this reserve shall not be made in excess of a reasonable provision against losses of the character provided by statute.

1127 Accounts Receivable - Associated Companies

A. This account shall include the debit balances subject to current settlement in open accounts with associated companies, and notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from date of issuance, together with interest thereon. Items which do not bear a specified due date but which have been carried for more than one year and items which are not paid within one year from due date, shall be transferred to Account 1023 Advances to Associated Companies.

B. The account may be subdivided as follows: in utility.

Notes Receivable - Associated Companies  
Accounts Receivable - Associated Companies

Note A - On the balance sheet, accounts receivable from associated companies may be set off against accounts payable to the same associated companies. 2611

Note B - The face amount of notes receivable discounted or sold without releasing the company from liability as endorser thereon shall not be credited to this account, but to Account 2202 Notes Receivable Discounted. 2611

1131 Materials and Supplies - Held for sale and bill of lading or document of title issued to customers There shall be reported under this caption the totals of the amounts in Accounts 1132 and 1133.

1132 Materials and Supplies - Utility cost To public roads to customers who make up an account of like

A. This account shall include the cost of materials and supplies (including fuel) held primarily for use in the utility business. The cost shall include, when practicable, the purchase price at the point of free delivery, plus customs duties, excise and other taxes on purchases, insurance, costs of inspection, loading and unloading, transportation, and other directly assignable charges.

B. Inward transportation charges for materials as far as practicable shall be included as a part of the cost of the particular material to which they relate.

C. Cash or other discounts on materials shall be deducted, when practicable in determining the cost of the particular material, or credited to the account to which the material is charged.

D. Inventories of materials, supplies, fuel and the like, shall be taken at least annually and the necessary adjustments shall be made to bring this account into agreement with the actual inventories. In effecting the adjustments, large difference which can be assigned to important classes of materials shall be equitably adjusted among the accounts to which such classes of materials have been charged since the previous inventory. Other differences shall be equitably apportioned among the accounts to which materials have been charged.

#### 1133 Materials and Supplies - Nonutility

This account shall include the cost of all materials and supplies held primarily for nonutility purposes.

#### 1134 Prepayments

There shall be reported under this caption the total of the amounts in Accounts 1135, 1136, 1137 and 1138, as follows:

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1135 Prepayments of Taxes and Licenses 9162145

**1136 Prepayments. - Insurance**

2007-09-01 113710 Prepayments on Rents were cost off - £ 0000

1138 "Prepayments & Other so far undrawn b/c no

19000 ; que os desabono os ilhas nomeadas acima.

### 1139 . Other Current and Accrued Assets

A. This account shall include current lands accrued as of the named return defined in Accounts 1121 to 1123.

of the general nature defined in Accounts 1161 to 1183.

Exclusive, busines specifically includable in any branch accounts. FFIF basis. Same accounting as accounts.

**B. The records supporting the entries to this:**

B. The records supporting the entries to this account shall be so kept as to show the nature of each class of assets herein included, and the amount made up of . A liability and all less than fifteen days (less than fifteen) accounts due, old accounts new, amount made up of accounts receivable and accounts payable due to trade and to other parties and to stockholders, accounts from sales of goods, materials, supplies, equipment, and services rendered.

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and the same time, the number of the species of the genus *Leucosia* is increased.

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**Yekaterinburg - poligonus** has a history of 6000 years.

base admissions add to 3,200 net admissions (less returns) at 200

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## DEFERRED DEBITS

### 1201 Unamortized Debt Discount and Expense

b. This caption shall include the total of the debit balances of those accounts having debit balances, of the discount, expense, and premium accounts, for all classes of long-term debt. (See balance sheet, Instruction 6.)

### 1202 Discount on Capital Stock

A. This caption shall include all balances in the accounts for discount on capital stock. The accounts hereunder shall be maintained in such manner as to show separately the discount on each class and series of capital stock(s). (See balance sheet, Instruction 5.)

B. The utility may amortize the balance carried in this account by charges to Account 4114 Miscellaneous Debits to Surplus.

1203 Capital Stock Expense

This account shall include all commissions and executive expenses incurred in connection with the original issuance and sale of capital stock of a certain class or series as well as first issues.

When any issue of capital stock, or portion thereof, has been retired, there shall be credited to this account the balance herein in respect of cash retired stock. (See balance sheet, Instruction 5.)

The utility may amortize the balance carried to this account by charges to Account 4114 Miscellaneous Debits to Surplus.

Note: There shall not be included in this account any expenses in connection with the reacquisition or resale of the utility's capital stock, or other costs of service which consist of an allocation of costs of services of an affiliated firm.

### 1204 Other Deferred Debits

A. This account shall include all debits not otherwise provided for, the proper final disposition of which is deferred or uncertain, and unusual or extraordinary expenses not provided by specific account, being held for ultimate disposition.

B. The account shall be subdivided as follows:

1205 Clearing Accounts  
1206 Extraordinary Property Losses

1207 Other Deferred Debits

Note: The account shall be subdivided as follows:

CHARGE CHARGED

1205 Clearing Accounts - This account is used for unit plant costs.

This subaccount shall include the balances, segregated, of the following clearing accounts: (1) general expenses which do not relate directly to the use of equipment maintained by the plant.

9001 Unit Property Retirement - Clearing

9002 Transportation Expenses - Clearing

9003 Shop Expenses - Clearing

9001 Unit Property Retirement - Clearing

This account shall be used to assemble the (1) recorded cost, (2) accumulated depreciation, (3) cost of removal, and (4) the salvage or insurance realized from property retired from use, the depreciation of which has been accounted under the unit plant. (See Utility Plant Instructions 13.)

B. Upon final determination, the net gain or net loss will experience upon retirement from use of each individual unit of property herein recorded, shall be closed (transferred) from Account 1204 - 9001 into Account 4102 Miscellaneous Credits to Surplus, or Account 4114 Miscellaneous Debits to Surplus as appropriate.

9002 Transportation Expenses - Clearing

This account may or may not be used at the option of the accounting utility or other public utility, or nonutility operating accounts, or to other accounts on a basis which will distribute the expenses equitably. Credits to the account shall be made in such details as to permit ready analysis.

C. If used, the account shall be cleared by apportionment to warehouse utility or other public utility, or nonutility operating accounts, or to other accounts on a basis which will distribute the expenses equitably. Credits to the account shall be made in such details as to permit ready analysis.

1205 building service costs

Items

Building service costs for buildings and structures to depreciation of transportation equipment.

Fuel for heating

Fuel and lubricants for vehicles (including sales and excise taxes)

Freight, express, etc., on repair parts, etc.

Insurance on transportation equipment, including public liability and property damage

License fees for vehicles

Maintenance expenses on garage and transportation equipment

Utilities and expenses arising out of services and labor employed .C  
not connected with the business of the utility and include funds  
netted in the Rent of garage, buildings, and grounds, or collected  
to cover Rent of Vehicles, collection of debts, advertising, taxes  
and other expenses on garage and transportation, and  
other equipment needed, such as lighting and insurance and  
**Shop Expenses**, which shall be debited to the  
Shop Expenses account and Supervision (of maintenance, labor) and to taxes and  
of old tires, and to amounts due of employees  
and used tools, supplies, equipment, and to collections and  
deposits at 9003 **Shop Expenses**, **Clearing**, and bns., advise, etc.  
and for labor, etc., of accounts and of equipment  
A. This account may or may not be used at the option of  
the accounting utility, and amounts to the extent that no  
depreciation is sufficient, added to depreciation, if taken account of  
B. If used, the account shall include the cost of super-  
vision, labor and expenses incurred in the operation and  
maintenance of the general shops of the utility, unto 9001  
C. If used, the account shall be cleared by apportionment  
to warehouse or other public utility, or nonutility operating  
account, or to other accounts, on a basis which will distribute  
the expenses equitably. Credits to the account shall be made  
in such detail as to permit ready analysis.

total first detail and validity and total book value of funds  
abandonment, itemized below, debited to the following

#### Building service

Depreciation on building space and shop equipment

Direct labor

Electricity and gas

Lubricants for shop equipment

Maintenance expenses on shop equipment

Repairs to shop equipment

Small tools

Supervision

#### 1206 Extraordinary Property losses

A. This account shall include, when so authorized or  
directed by the Commission, losses in service value of property  
abandoned or otherwise retired from service, which are not  
provided for by the depreciation or other reserves, and which  
could not reasonably have been foreseen. It shall include un-  
foreseen damages to property which could not reasonably have  
been anticipated and which are not covered by reserves or by  
insurance.

B. The entire loss in service value of depreciable  
property retired, shall be charged to the depreciation reserve.  
If all, or a portion, of the loss in service value is to be  
included in this account, the depreciation reserve shall then  
be credited and this account charged with the amount hereto  
properly chargeable.

C. The account shall be so maintained that convenient  
itemization may be made of all amounts included herein.

D. Before making any entries to this account, the utility shall obtain the approval of the commission. Application for permission to use the account shall be accompanied by a statement giving a complete explanation of the nature and cause of the property loss together with a description of the property, its location, the original cost, classified in accordance with the prescribed utility plant accounts, the cost to the utility, the amount of intangible value carried in the accounts with respect to such property, the amount, if any, chargeable to the depreciation or other reserves (showing cost thus chargeable, salvage, and cost of removal), the amount it is proposed to include in this account, the period over which the accounts to which it is proposed to write off the loss, and a copy of any statement or statements made or planned to be made to a trustee under a mortgage or other indenture with respect

**1207 Other Deferred Debits** of Leasing and Construction

This account shall include all debits distributable to Account 1204 as defined above, for which provision is not specified in Accounts 1205 and 1206.

B. The records supporting the entries to this account shall be so maintained that the utility can furnish full information as to each deferred debit herein included.

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օտար շնորհ օդ մասն բորբոք ճամփան մատ ինչ բայց օդ  
. մահացած կը պար

• **zmejovací** a **zadní kořistník** je od římských časů sestaví .  
• **zelený želvovitý** zřejmě je v oblasti od východu západního

ARTICLE IV EQUITY ACCOUNTS

2000 Capital Stock

(.3) When stock is issued the cash does not exceed the par value of the stock. (.3)  
- There shall be reported by this caption the balances in all accounts 2001 and 2002 debited or credited to this account. (.3)

2001 Common Capital Stock

(.3) This account shall include the par value, the stated value of stock without par if such stock has a stated value, and, if not, the cash value of the consideration received for such non-par stock, or each class of capital stock actually issued and outstanding. (.3)  
- When the actual cash value of the consideration received is more or less than the par or stated value of any class of stock having a par or stated value, the difference shall be credited or debited, as the case may be, to the discount or premium account for the particular class and series. (.3)  
- When capital stock is retired and canceled, this account shall be charged with the amount at which such stock is herein carried. (.3)

(.3) A separate ledger account, with a descriptive title, shall be maintained for each class and series of stock. The supporting records shall show the shares nominally issued, actually issued and nominally outstanding. (.3)

(.3) When a levy or assessment, except a call for payment on subscriptions, is made against holders of capital stock, the amount collected upon such levy or assessment shall be credited to Account 2003 Premiums and Assessments on Capital Stock. (.3)

The requirements outlined in paragraphs A, B, C and D for Account 2001 apply to this account except account 2003 Premiums and Assessments on Capital Stock.

(.3) This account shall include the excess of the actual cash value of the consideration received over the par or stated value and accrued dividends of stock issued, together with assessments against stockholders representing payments required in excess of par or stated values. (.3)

(.3) When a utility originally issues convertible preferred stock at a premium and subsequently converts said preferred stock into common stock under a conversion formula which results in an additional premium, the original premium, together with the premium on conversion, shall be classified as premium on common stock. (.3)

C. A separate account shall be maintained for premiums and assessments on each class and series of stock.

D. When capital stock is retired and canceled, the amount in this account with respect to the shares of such stock retired and canceled shall be hereto debited. (See Balance Sheet Instruction 5.)

**2005 Proprietary Capital**

This account shall include the non-corporate capital investment of a proprietorship or partnership, as the case may be.

B. As a sole proprietorship account, this shall include the investment of a sole proprietor. The account shall be charged with all withdrawals from the business by the proprietor other than amounts representing salary. (See Note A.)

Note A - Amounts designated as salary of the proprietor, representing fair and reasonable compensation for services performed, shall be charged to Account 8006 Administrative Salaries or other appropriate account.

Note B - The account may be restricted to the amount considered by the proprietor to be his permanent investment in the business, subject to change only by additional investment on his part or the withdrawal of portions. When this option is taken, withdrawals of profits shall be charged to Account 4114 Miscellaneous Debits to Surplus, and the earned surplus accounts shall otherwise be employed as provided in the texts of those accounts.

Note C - Income taxes of the proprietor if paid from funds of the utility shall be charged to this account.

C. As a partnership account, this shall include the respective amounts paid into the business by the partners. The account shall be subdivided to afford segregation of individual partner interests. It shall be charged with all withdrawals from the business by each partner other than amounts representing salary. (See Note A above.)

At the end of each accounting year the net income or loss for the year as reflected by the income statement shall be hereto transferred. There also shall be herein entered such items as in corporate organizations are handled through the subdivisions of Account 2012-Earned Surplus. (See optional accounting procedure provided hereunder in Note C.)

Note A - Amounts designated as salaries of the partners representing fair and reasonable compensation for services performed, shall be charged to Account 8006, Administrative Salaries, or other appropriate accounts, as may be necessary to conform to GAAP and to Note B.

Note B - Separate accounts shall be maintained to show the net equity of each member of the partnership and the transactions affecting the interest of each such partner. The total of the balances in such accounts shall be shown as one amount in the balance sheet.

Note C - The account may be restricted to the amounts to be considered by the members of the partnership to be their permanent investments in the business, subject to change only by additional investments by the partners or withdrawals of portions. When this option is taken, withdrawals of profits shall be charged to Account 4114 Miscellaneous Debits to Surplus, and the "earned" surplus accounts shall be otherwise employed as provided in the texts of those accounts.

Note D - Personal income taxes of the partners, if paid from partnership funds, shall be charged to this account.

2011 Capital Surplus to twoes edt bca deisncoos beisiccoos of

A. This account shall consist of surplus arising from the following:

1. Recapitalization or reorganization of the corporation.

2. Alterations of value of outstanding stock, effecting; credits from the sale of reacquired stock;

b - credits arising from retirement and cancellation of stock;

c - credits from the reduction of par or stated value of outstanding stock;

3. Forfeitures of installments paid on stock subscriptions; and

4. Forgiveness of debt.

B. The account shall be maintained in such a manner as to provide an obvious analysis of the charges and credits.

#### 2012 Earned Surplus

This account shall include the balance, either debit or credit, of unappropriated surplus arising from operating or other earnings. It shall exclude surplus properly includable in Account 2011 Capital Surplus.

2101 Long-Term Debt - 2101 Long-Term Debt - A 050K  
This account shall include the face value of the  
actually issued and unmatured bonds which have not been retired  
or canceled, the face value of certificates of indebtedness  
issued by receivers in possession of the property and acting  
under the orders of a court, notes payable secured by real  
estate mortgages, or other notes payable, secured or unsecured,  
issued by the utility, or any of such obligations assumed by  
the utility, maturing more than one year from date of issue or  
assumption. (See Balance Sheet Instruction 3.)

2102 Advances from Associated Companies - C 050K  
A. Separate accounts shall be maintained for each class of  
obligation, and records shall be maintained to show separately  
for each class all pertinent details as to date of obligation,  
date of maturity, interest date and rates, security for the  
obligation, and so forth.

B. The account shall exclude obligations to associated  
companies.

2102 Advances from Associated Companies - C 050K  
A. This account shall include the face value of notes owed  
to associated companies and the amount of open book accounts  
representing advances from associated companies.

B. The account may be subdivided as follows:

Advances on Notes  
Advances on Open Accounts

Note A - The records supporting the entries to this account  
shall be so maintained that the utility can furnish complete  
information concerning each note and open account.

Note B - Notes and open accounts representing indebtedness  
subject to current settlement shall be included in Account  
2211, Accounts Payable-Associated Companies.

Advances on Notes and Open Accounts  
Advances on Open Accounts

Advances on Notes and Open Accounts

of an account or notes at bank statement of 1/20/2000 off.  
Advances on Notes and Open Accounts

Advances on Notes and Open Accounts

Advances on Notes and Open Accounts  
Advances on Notes and Open Accounts  
Advances on Notes and Open Accounts  
Advances on Notes and Open Accounts

DOES, OR PERMITTED, OR ALSO BY VIRTUE OF, AUTHORITY OR ORDER  
CURRENT AND ACCRUED LIABILITIES

**2201 Notes Payable** (including various types of notes due within one year, payables, acceptances, drafts, or other similar evidences of indebtedness)

This account shall include the face value of all notes, drafts, acceptances, or other similar evidences of indebtedness, payable on demand or which by their terms are payable within a time not exceeding one year from the date of issue, to other than associated companies. (See Balance Sheet Instruction 3.)

**2202 Notes Receivable Discounted** (including notes discounted by commercial banks)

This account shall include the face value of notes receivable discounted or sold without releasing the utility from liability as endorser of the notes.

**2203 Accounts Payable** (including unpaid bills, accounts payable - including debts to employees)

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

**2211 Accounts Payable - Associated Companies**

A. This account shall include amounts owed 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.

B. The account may be subdivided as follows:

**Notes Payable to Associated Companies** (including accounts payable to associated companies)

**Accounts Payable to Associated Companies** (including accounts payable to associated companies)

Note - Exclude from this account notes and accounts which are includable in Account 2102 Advances from Associated Companies.

**2221 Taxes Payable or Accrued** (including accrued taxes)

A. This account shall include all known or estimated tax liabilities, segregated according to character and political authority.

The account also shall include collections of employees' share of payroll taxes, as well as withholding taxes, held in trust by the utility pending remittance to the taxing authorities.

B. The account shall be credited monthly with the amount of taxes accrued for the period, corresponding debits being made to the appropriate expense or other accounts. Such credits may be based upon estimates, but from time to time, as the facts become known, the amount of periodic credits shall be adjusted.

so as to include, as nearly as can be determined in each accounting year, the taxes thereto applicable.

C. Any amount representing a prepayment of taxes applicable to the subsequent accounting year shall be entered in Account 1135 Prepayments - Taxes and Licenses.

D. This account shall be subdivided to furnish the following information:

- Federal: income taxes payable or accrued, excise - unemployment tax payable, insurance contributions act taxes payable - employer, business license payable, employees' withholding tax payable, employees' insurance contributions act taxes payable,

State: franchise (income) tax accrued or payable, unemployment taxes payable - employer;

auto and truck licenses payable, inspection licenses and permits payable,

employees' unemployment taxes payable;

County: real and personal property taxes accrued or payable, business franchise payable;

City: real and personal property taxes accrued or payable, business license payable, inspection licenses and permits payable.

#### 2222 Other Current and Accrued Liabilities

A. This account shall include all current and accrued liabilities not provided for in Accounts 2201 to 2221.

B. The account may be subdivided as follows:

Dividends Declared and Matured Long-Term Debt

Matured Interest

Interest Accrued

Other Accrued Liabilities

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.

#### 2223 Dividends Declared

This account shall include the amount of long-term debt (including any obligation for premiums) matured and unpaid, without specific agreements for extension of the time of payment; also the amount of amounts determined from record of year beginning and funds withheld retained in suspense and account

it also shall include bonds called for redemption but not presented.

REVERSED AND STAGED CERTIFIED

### 2225 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 not added to the principal of the debt on which incurred.

### 2226 Interest Accrued

This account shall include the amount of interest accrued on the long-term debt of the utility except interest on advances from associated companies. The account shall not include any interest which is added to the principal of the debt on which incurred.

The account also shall include the amount of interest accrued on liabilities of the utility other than long-term liabilities, except to the extent of amounts paid in advance of principal amounts due to patients of the utility.

This account shall include accrued liabilities not provided for elsewhere.

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FOR USE AND COLLECTORSHIP OF BILLS AND RECEIPTS MADE ON DEFERRED CREDITS AND RESERVES

DECEMBER 1968

2301 Unamortized Premium on Debt.

This account shall include the total of the credit balances of the discount, expense and premium accounts for all classes of long-term debt, including receivers certificates. (See Balance Sheet Instruction 6.)

DECEMBER 1968

2302 Advance Billing and Payments.

The use of this account is optional. If used, it shall include the amounts of advance billing, such as "handling-out charges," creditable to revenue accounts of the utility, upon the rendition of services for which it is obligated.

2303 Other Deferred Credits.

This account shall include the amount of items held in suspense pending the obtaining of information requisite to permit their disposal; and the amount of all deferred credits other than those for which Accounts 2301 and 2302 are provided.

2311 Injuries and Damages Reserve

A. This account shall be credited with amounts charged to Account 8504 Loss and Damage Claims, or other appropriate accounts, to meet the probable liability, not covered by insurance, for damages to property held under bail by the utility; or for deaths or injury to employees and others.

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 the California Industrial Accident Commission, the admitted liability shall be charged to this account and credited to the appropriate liability account.

Note A - 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.

Note B - Accretions to this reserve shall not be made in excess of a reasonable provision against losses of the character hereby provided.

2312 Employees Provident Reserve

A. This account shall include provision which has been made by operating expense charges, or by specific appropriations of income or surplus, and by amounts contributed by employees (whether carried in special funds or in the general funds of the

utility) for pensions, accident and health benefits, savings, relief, hospital and other provident purposes.

B. The account shall include also the amounts accrued for pension through charges to Accounts 7100 and 8100, Payroll Expenses - plant and office; as well as charges to Accounts 5400 and 5600, Other Public Utility Operating Expenses and Nonutility Operating Expenses, respectively.

2313 Other Reserves

A. This account shall include all reserves maintained by the utility which are not provided for elsewhere in this system of accounts.

B. The account shall be maintained in such manner as to show the amounts of each separate reserve and the nature and amounts of the debits and credits therein entered.

To all utility companies of which .  
combinations of accounts to serve and to establish accounts of  
these utilities does .  
**SECTION IV**  
**INSTRUCTIONS - UTILITY PLANT ACCOUNTS**

### 1. Purposes of Utility Plant Accounts

A. The summary utility plant accounts are as follows:

- 1000 Utility Plant in Service to show utility to service
- 1001 Utility Plant in Service
- 1002 Construction Work in Progress
- 1003 Utility Plant Acquisition Adjustments
- 1004 Utility Plant in Process of Reclassification
- 1007 Utility Plant Adjustments

B. Account 1000 is a caption by which shall be reported the amounts in Accounts 1001 to 1004, inclusive.

C. Accounts 1001 and 1002 are designed to show the cost of utility plant acquired as operating units or systems by purchase, merger, consolidation, liquidation or otherwise, and the cost to the utility of all other utility plant recorded in these accounts. (See Utility Plant Instructions 2, 3 and 4.)

D. Account 1003 is designed to show the difference between the cost to the utility of utility plant acquired as operating units or systems by purchase, merger, consolidation, liquidation or otherwise and the amounts distributed to primary plant accounts, due consideration being given to any depreciation or amortization recorded by the account utility at the date of acquisition.

E. Account 1004 is designed to be used as a controlling account for utility plant at the effective date of this system of accounts pending the distribution thereof in accordance with the accounts therein prescribed.

F. Account 1007 Utility Plant Adjustments, is designed to show the amount by which the book cost of utility plant at the effective date of this system of accounts differs from the original cost of the plant when the difference is not properly includable in other accounts. It shall include all write-ups in the books as of the effective date of this system of accounts.

Note 2 - See balance sheet Account 1000 and Account 1007 in Instructions.

### 2. Classification of Utility Plant at Effective Date of System of Accounts

A. As of the effective date of this system of accounts, the balances in the fixed capital accounts under the old uniform classifications of accounts shall be distributed to the plant accounts provided in this new system of accounts.

B. Pending the classification of utility plant as of the effective date of this system of accounts in accordance with the plant accounts herein prescribed, each utility shall maintain its present fixed capital accounts as subaccounts of Account 1004.

3. Utility Plant to be Recorded at Cost

A. All amounts included in the accounts for tangible utility plant consisting of plant acquired as an operating unit or system shall be stated in accordance with the provisions of Utility Plant Instruction 4-B. All other tangible utility plant shall be included in the accounts at the cost incurred by the utility.

B. All amounts included in the accounts for intangible utility plant shall likewise be stated on the basis provided in paragraph A above, except as otherwise provided in the text of the intangible accounts.

C. Where the term "cost" is used in the detailed utility plant accounts, it shall have the meaning stated in paragraphs A and B above, and shall include not only the materials, supplies, labor, services and other items consumed or employed in the construction and installation of utility plant, but also the cost of preliminary studies, plans, surveys, engineering, supervision, and general expenses, which contribute directly and immediately to utility plant without duplication of such costs.

D. When the consideration given for property is other than cash, the value of such consideration shall be determined on a cash basis. In the entry recording such transaction, the actual consideration shall be described with sufficient particularity to identify it. The utility shall be prepared to furnish the commission the particulars of its determination of the cash value of the consideration, if other than cash.

E. When property is purchased under a plan involving deferred payments, no charge shall be made to the utility plant accounts for interest, insurance, or other expenditures occasioned solely by such form of payment.

A. When utility plant constituting an operating unit or system is acquired by purchase, merger, consolidation, liquidation, or otherwise, after the effective date of this system of accounts, the cost of acquisition, including expenses incidental thereto and properly includable in utility plant, shall be charged to Account 3391 Utility Plant Purchased.

B. The accounting for the acquisition shall then be completed as follows:  
Unless otherwise authorized or directed by the commission, the balances in the utility plant accounts of the transferor shall be credited to Account 1001.

2003-01-01  
Utility Plant in Service, subaccount 3391 Utility Plant Purchased, and concurrently charged to Account 1001 Utility Plant in Service, Account 1002 Construction Work in Progress, or other accounts as appropriate, and distributed to the detailed accounts which they control.

2) Unless otherwise authorized or directed, the balances in the depreciation and amortization reserve accounts of the transferor shall be charged to Account 1001 Utility Plant in Service, subaccount 3391 Utility Plant Reserve Purchased, and concurrently credited to Account 1005 Depreciation Reserve - Utility, and Account 1006 Amortization Reserve - Utility, or other accounts as appropriate.

3) The amounts remaining in Account 3391 Utility Plant Purchased, shall then be closed to Account 1003 Utility Plant Acquisition Adjustments.

C. When any property acquired as an operating unit or system includes duplicate or other utility plant which will be retired by the accounting utility in the reconstruction of the acquired property or its consolidation with the previously owned property, the accounting for such property shall be presented to the Commission for consideration and approval.

D. If property acquired in the purchase of an operating unit or system is in such physical condition when acquired that it is necessary substantially to rehabilitate it in order to bring the property up to the standards of the utility, the cost of such work, except replacements, shall be accounted for as a part of the purchase price of the property.

E. In connection with the acquisition of utility plant constituting an operating unit or system, the utility shall procure, if possible, all existing records relating to the property acquired, or certified copies thereof, and shall preserve such records in accordance with the rules and regulations of the Commission governing the preservation and destruction of records of warehouse public utilities.

#### 5. Components of Construction Costs

The cost of construction properly includable in the utility plant accounts shall include, where applicable, the direct and overhead costs as listed and defined hereunder:

1) "Contract work" includes amounts paid for work performed under contract by other companies, firms, or individuals, costs incidental to the award of such contracts, and the inspection of such work. It does not include the cost of work performed by the utility on the project, a part of which is performed by others under contract.

2) "Labor" includes the pay and expenses of employees of the utility engaged on construction work, and also workmen's compensation insurance, payroll taxes, payroll

welfare benefits and similar items of expense. It does not include the pay and expenses of employees which are distributed to construction through clearing accounts nor the pay and expenses hereunder included in other items.

3) "Materials and supplies" includes the purchase price at the point of free delivery plus customs duties, excise taxes, the cost of inspection, loading and transportation, and the cost of fabricated materials from the utility's shop. In determining the cost of materials and supplies used for construction, proper allowance shall be made for unused materials and supplies, for materials recovered from temporary structures used in performing the work involved, and for discounts allowed and realized in the purchase of materials and supplies.

Note - The cost of individual items of equipment of small value (for example, \$25 or less) or of short life, including small portable tools and implements, shall not be charged to utility plant accounts unless the correctness of the accounting therefor is verified by current inventories. The cost may be charged to the appropriate operating expense or clearing accounts, according to the use of such items, or, if such items are consumed directly in the construction work, the cost shall be included as part of the cost of the construction unit.

4) "Transportation" includes the cost of transporting employees, materials and supplies, tools, purchased equipment, and other work equipment (when not under own power), to and from points of construction. It includes amounts paid to others as well as the cost of operating the utility's own transportation equipment. (See item 5 following.)

5) "Special machine service" includes the cost of labor, (optional) materials and supplies, depreciation, and other expenses incurred in the maintenance, operation and use of special machines, such as fork lifts or other labor-saving machines; also expenditures for rental, maintenance and operation of machines of others.

6) "Shop service" includes the proportion of the expense of the utility's shop department assignable to construction work.

7) "Protection" includes the cost of protecting the utility's property from fire or other casualties and the cost of preventing damages to others, or to the property of others, including payments for discovery or extinguishment of fires, cost of apprehending and prosecuting incendiaries, witness fees in relation thereto, amounts paid to municipalities and others for fire protection, and other analogous items of expenditures in connection with construction work.

-8) "Injuries and damages": includes expenditures or losses in connection with construction work on account of injuries to persons and damages to the property of others; also the cost of investigation of and defense against actions for such injuries and damages. Insurance recovered or recoverable on account of compensation paid for injuries to persons incident to construction shall be credited to the account or accounts to which such compensation is charged. Insurance recovered or recoverable on account of property damages incident to construction shall be credited to the account or accounts charged with the cost of the damages.

9) "Privileges and permits": includes payments for and expenses incurred in securing temporary privileges, permits or rights in connection with construction work, such as for the use of private or public property, streets, or highways, but it does not include rents, or amounts chargeable as franchises and consents for which see

Account 3102 Franchises or Consents.

10) "Rents": includes amounts paid for the use of construction quarters and office space occupied by construction forces and amounts properly includable in construction costs for such facilities jointly used.

11) "Engineering and supervision": includes the portion of the pay and expenses of engineers, surveyors, draftsmen, inspectors, superintendents and their assistants applicable to construction work.

12) "General administration capitalized": includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work.

13) "Engineering services": includes amounts paid to other companies, firms or individuals engaged by the utility to plan, design, prepare estimates, supervise, inspect, or give general advice and assistance in connection with construction work. A copy of the agreement or arrangement under which such services are rendered shall be preserved.

14) "Insurance": includes premiums paid or amounts provided or reserved as self-insurance for the protection against loss and damages in connection with construction, by fire or other casualty, injury to or death of persons other than employees, damages to property of others, defalcation of employees and agents, and the non-performance of contractual obligations of others. It does not include workmen's compensation or similar insurance on employees included as "labor" in item 2, above.

15) "Law expenditures": includes the general law expenditures incurred in connection with construction and the court and legal costs directly related thereto, other than law expenses included in items 7 "protection" or 8 "injuries and damages".

section 16) but "Taxes" includes taxes on physical property (including land) during the period of construction and other taxes properly includable in construction costs before the facilities become available for service, but to be apportioned between accounts as outlined above for section 17). "Interest during construction" includes the net cost of borrowed funds used for construction purposes and a reasonable rate upon the utility's own funds when so used. Interest during construction may be charged to the individual job upon which the funds are expended and, if so charged, shall be credited to Account 5805 Other Interest Charges. The period for which interest may be capitalized shall be limited to the period of construction. No interest charges shall be included in these accounts upon expenditures for construction projects which have been abandoned or to amounts accruing after the date of ceasing to be used as funds accruing to other objects for which it may be apportioned to.

#### 6. Overhead Construction Costs

A. All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision by other than the accounting utility, law expense, insurance, injuries and damages, relief and pensions, taxes and interest, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, to the end that each job or unit shall bear its equitable proportion of such costs and that the entire cost of the unit, both direct and overhead, shall be deducted from the utility plant accounts at the time the unit of property is retired. (SI)

B. The instructions contained herein shall not be interpreted as permitting the addition to utility plant accounts of arbitrary percentages or amounts to cover assumed overhead costs, but as requiring the assignment to particular jobs and accounts of actual and reasonable overhead costs.

C. The records supporting the entries for overhead construction costs shall be so maintained as to show the total amount of each overhead expenditure charged to each construction work order and to each utility plant account, and the bases of distribution of such costs. (SI)

Note - See General Instruction 10, Distribution of Wages and Expenses of Employees.

#### 7. Expenditures on Leased Property

A. The cost of substantial initial improvements (including repairs, rearrangements, additions and betterments) made in the course of preparing for utility service of property leased for a period of more than one year, and the cost of subsequent substantial additions, replacements, or betterments to such property, shall be charged to the utility plant Account 3301 Leasehold Improvements.

ent will be lesser than cost less net salvage value. If the service life of the improvement is determinable by the action of the lease, or the cost, less net salvage, of the improvements shall be spread over the life of the lease by charges to account 7403 Plant Amortization and account 8403 C Office Amortization, as appropriate. However, if the service life is not terminated by action of the lease but by depreciation proper, then the cost of the improvements, less net cost salvage, shall be accounted for as depreciable plant, (Accounts 7402 and 8402, as appropriate.)

-beginning of each year will be set aside for the purpose of making such improvements, made to property leased for a period of more than one year, are of relatively minor cost, or if less than one-half of the lease; it is for a period of not more than one year, the cost of the improvements shall be charged to the account in which the rent is included. (Accounts 7509 and 8509.)

8. Contemporary Facilities for Life (ժամանակակից օճախ համար) առաջարկությունը կազմված է 20 օճախ օժանական գործություններից:

Where property ordinarily having a service life of more than one year is installed for temporary use in utility service, it shall be accounted for in the manner prescribed for utility plant in service between its first and last utilization.

to give over to 300 oft brs tourist 300 oft .croitsego  
oAt o"Landlano landw rights" means, lands owned by the  
utility and rights, interests, and privileges held by the  
utility in land owned by others, such as leaseholds, eas-  
ements, rights of way, and other like interests in land.

B. The accounts for land and land rights shall include the first cost, including the amounts of mortgages or other liens assumed, but not rents payable periodically with respect to such rights; and also of the basis for assessing said interest.

200 oft hou board ed land thwoos banl ons os ogiclo on  
ex. C. Where special assessments for public improvements to  
provide for deferred payments, the full amount of the assess-  
ments shall be charged to the appropriate land account and the  
unpaid balance shall be carried in an appropriate liability  
account. Interest on unpaid balances shall be charged to  
the appropriate interest account. If any part of the cost  
of public improvements is included in the general tax levy,  
the amount thereof shall be charged to the appropriate tax ac-

the amount thereof shall be charged to the appropriate labor or expense accounts out of which the amount so paid may be debited to the account of each parcel of land bearing the name of the person to whom it belongs.

right, or water right, having a life of more than one year. A record shall be maintained showing the nature of ownership, full legal description, area, map reference, purpose for which used, city, county, and tax district in which situated, from whom purchased or to whom sold, payment given or received, if any other costs, contract date and number, date of recording of the deed, and book and page of record. Entries transferring or retiring land or land rights shall refer to the original owner entry recording its acquisition.

E. Any difference between the amount received from the sale of land or land rights, less agents' commissions and other costs incident to the sale, and the book cost of such land or rights, shall be charged to Account 4114 Miscellaneous Debits to Surplus, or credited to Account 4102 Miscellaneous Credits to Surplus, as appropriate, unless a reserve therefor has been authorized and provided. Appropriate adjustments of the accounts shall be made with respect to any structures or improvements located on land and sold with or before

F. Entries to the utility plant accounts for limited-term interests in lands shall make specific reference to the lease, contract or arrangement under which each interest is held or used, together with a concise statement of the terms of the lease, contract or assignment. (See Form 100-1000, Ed. 2002, Item 2022, Item 2023, Item 2024.)

G. The cost of buildings and other improvements (other than public improvements) shall not be included in the land accounts. If at the time of acquisition of an interest in land such interest extends to buildings or other improvements (other than public improvements), which are then devoted to utility operations, the land and improvements shall then be separately appraised and the cost allocated to land, for buildings and structures on the basis of the appraisals. If the improvements are removed or wrecked without being used in operations, the cost thereof and the cost of removing or wrecking shall be charged and the salvage credited to the account in which the cost of the land is recorded.

H-5. The cost of land acquired in excess of that used in utility operations shall be included in Account 1011. Other Physical Property will have basis for tax purposes of \$100.

Tenants to contribute to the cost of such land not used for utility operations shall be based upon the cost of the land purchased, less the estimated fair market value of that portion of the land which is not used for utility operations. The fair market value of such land not used for utility operations shall be included in Account 1011 Other Physical Property. Booked under no general account until such time as it is sold or disposed of.

When the purchase of land for utility operations requires the purchase of land not to be used for such purpose but held for such purpose, the charge to the Land account shall be based upon the estimated cost of only that portion which is used for utility operations, and the cost of the remaining land shall be included in Account 1011 Other Physical Property.

L. The items of cost to be included in the accounts for land and land rights are as follows:

Bulkheads, buried, not requiring maintenance or replacements.

Land costs; first, of acquisition including mortgages and reacquisition fees assumed (but not subsequent interest and to be thereon) terminating in a nonoriginal fee, according to

Clearing (first cost) the land of brush, trees, and debris; also tree trimmings (first cost)

Consents and abutting damages, pay for surveyor's fees, and expenses to register documents, fees, commissions and salaries to brokers, agents and others in connection with acquisition of the land or land rights.

Leases, cost of voiding upon purchase to secure possession of land

and removing, relocating, or reconstructing property of others, such as buildings, highways, telephone and power lines, and the like, in order to acquire possession

Special assessments levied by public authorities for public improvements on the basis of benefits for new roads, new sewers, new curbing, new pavements, and other public improvements, but not taxes levied to provide for the maintenance of such improvements.

Surveys in connection with the acquisition  
Taxes assumed, accrued to date of transfer of title  
Title, examining, clearing, insuring, and registering  
in connection with the acquisition and defending  
against claims relating to the period prior to the acquisition

#### 10. Land Improvements

Land improvements means such expenditures for the improvement of land as make it suitable for use in and of itself; and excludes expenditures to prepare it for the erection thereon of buildings or other structures.

The following list should be considered as indicative, though not restrictive, of the character of items to be included in this account.

- | Items   |
|---|
| (Soil and vegetation, gravel, tools, etc.)  |
| Soil and vegetation, curbing, paving, and embankments made ready to build Fencing and gates, etc. |
| Grading survey  |
| Grading, for drive or walkway purposes  |
| Gravel, railroad track, etc.  |
| Landscaping, lawns, shrubbery, etc.   |
| Parking barriers  |
| New paving: driveway, sidewalk, etc.  |
| Spur, railroad track, switch and bumper   |
| Striping, parking area  |
| Yard drainage system  |
| Yard lighting system  |
| Yard surfacing; gravel, concrete, or oil  |

all structures and all equipment of or used to assist in the removal or sale of such land.

## II. Buildings and Structures

A. "Buildings and Structures" means all permanent buildings and structures to house, support or safeguard property or persons, and improvements of a permanent character on or to land, but does not include (1) fixtures, (2) personal property, (3) equipment and (4) vehicles.

B. "Buildings" means permanent structures to house, support or safeguard property or persons, including all fixtures permanently attached to and made a part of buildings, and which cannot be removed therefrom without cutting into the walls, ceilings or floors, or without in some way impairing the building.

C. "Structures" means permanent improvements to land other than land improvements, as defined in Instruction 10 above, and buildings or parts of buildings which have been removed.

D. Items of Cost:

(A) Buildings and not so removable as to be

removed without built-in equipment, fittings, and fixtures.

(B) Architects' plans and estimates of

Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signalizing, ventilating, and plumbing.

(C) Bulkheads, riprap, fill, piling, decking, concrete, fenders, and the like, when exposed and subjected to maintenance and replacement.

Chimneys

Commissions and fees to brokers, agents, and architects and others.

Conduit (not to be removed), with its contents.

Damages to abutting property during construction.

Door checks and doorstops.

Drainage and sewerage systems.

Elevators, cranes, hoists, adjustable platforms, and the like, and the machinery for operating them.

Excavation, including shoring, bracing, bridging, refill, and disposal of excess excavated material.

Fire protection systems when forming a part of a structure.

Floor covering (permanently attached).

Foundations and piers for machinery, constructed, as a permanent part of a building or other item herein listed.

Fuel tanks (heating).

Grading and clearing when directly occasioned by the building of a structure.

Heating Systems.

Insulation, ceiling, floor, wall.

Leases, cost of voiding to secure possession of structures.

Leased property, expenditures on

Lighting fixtures.

Painting first time.

Partitions, including movable partitions .51  
Permits and privileges

Platforms, railings and gratings when constructed as part of a structure or scitific  
placed on Power boards for services to a building .51  
Retaining walls .51  
Screens .51

Sprinkling systems fitted to trees .51  
Stacks - brick, steel or concrete, when set on  
concrete piles .51

Storm doors and windows attached to concrete  
or metal structures .51  
Subways, areaways, and tunnels directly connected  
to structures .51

Vaults constructed as part of a building .51  
Water supply system for building .51

Window shades .51  
Doors to rooms to seal off or divide off other parts .51  
(B) Other structures and improvements such as  
Docks or piers built upon land to extend out  
from buildings .51  
Gas and oil supply systems, including pipelines  
and all other .51

Sewer systems, including those to bring surface water  
into the street .51  
Trestles, conduit, pipes, tanks, etc., connecting  
water front improvements or utility buildings, etc.,  
and structures to the water supply piping, hydrants and valves .51  
Note: The cost of disposing of material excavated  
in connection with construction shall be considered  
as a part of the cost of such work, except as follows:

(A) When such material is used for filling, the  
cost of loading, hauling and dumping shall be equitably  
apportioned between the work in connection with  
the removal with which the removal occurs and the work in  
connection with which the material is used; (B)  
When such material is sold, the net amount realized  
from such sales shall be credited to the work in  
connection with which the removal occurs. If the  
amount realized from the sale of excavated  
materials exceeds the removal costs and the costs  
in connection with the sale, the excess shall be  
credited to the land account in which the site  
is carried, or to the account to which materials  
not delivered to the utility buildings and  
structures are delivered.

E. Items not included in buildings and fixtures .51  
(1) Do not include in the cost of buildings, lighting,  
heating, or other fixtures temporarily attached for  
purposes of display or demonstration .51  
and (2) The cost of specially provided foundations not  
expected to outlast the machinery or apparatus for which  
provided, and the cost of angle irons, castings, and other  
like, installed at the base of an item of equipment, shall  
be charged to the same account as the cost of the  
machinery, apparatus, or equipment.

12. Machinery and Equipment

"Machinery" or "equipment" means all items which by definition are includable in tangible utility plant other than land-improvements, buildings and structures, as herein defined.

B. The cost of machinery or equipment, unless otherwise indicated in the text of a machinery or equipment account, includes, in addition to the actual price thereof, sales taxes, investigation and inspection expenses necessary to such purchase, expenses of transportation when borne by the utility, labor employed, materials and supplies consumed, and expenses incurred by the utility in unloading and placing the equipment in readiness to operate.

C. Exclude from equipment accounts, hand and other portable tools which are likely to be lost or stolen or which have relatively small value (\$25 or less) or short life, unless the correctness of the accounting therefor is verified by periodic inventories. Special tools acquired and included in the purchase price of equipment shall be included in the appropriate plant account. Humidifiers, hydrometers, thermometers, and similar tool equipment when used in connection with the operation and maintenance of particular plant or department, such as refrigerating machinery, quick-freeze room, or storage room, shall be charged to the plant account appropriate for their use.

D. The machinery and equipment accounts shall include angle irons and similar items which are installed at the base of an item of equipment, but piers and foundations which are designed to be as permanent as the buildings which house the equipment, or which are constructed as a part of the building and which cannot be removed without cutting into the floors or the walls of the building, with the exception of cold transmission pipes that may run from room-to room, shall be included in the building accounts.

E. The equipment accounts shall include all the necessary costs of testing or running a plant or part thereof during an experimental or test period prior to becoming available for service. The accounting utility shall furnish the commission with full particulars of and justification for any test or experimental run extending beyond a period of thirty days.

F. The cost of efficiency or other tests made subsequent to the date equipment becomes available for service shall be charged to the appropriate expense accounts, except that tests to determine whether equipment meets the specifications and requirements as to efficiency, performance, and the like, guaranteed by manufacturers, made after operations have commenced and within the period specified in the agreement or contract of purchase, may be charged to the appropriate utility plant account.

13. Additions and Retirements of Utility Plant

For the purpose of avoiding undue refinements in accounting for additions to and retirements and replacements of utility plant, all property shall be considered as consisting of (1) grouped property, (2) units of property, and (3) minor items of property.

B. Grouped Property

(1) When grouped property (that for which the accounting of depreciation or amortization is made under the group plan, as described in Account 1005 Instruction), is added to utility plant account, except that when units are re-acquired in the acquisition of any utility plant constituting an operating system, they shall be accounted for as provided in the Utility Plant Instruction 4. The addition cost to book value

and credit to the utility plant account in which it is included, determined in the manner set forth in paragraph E below. The book cost of the property retired and credited to utility plant shall be charged to the depreciation reserve, or to the amortization reserve provided for such property. (See paragraph H, below.)

C. Units of Property

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

(2) When a unit of property is retired from utility plant, with or without replacement, the book costs thereof shall be credited to the utility plant account in which it is included, determined in the manner set forth in paragraph E below. If the unit of property is of a depreciable class the book cost of the unit retired and credited to utility plant shall be charged to Account 9001 Unit Property Retirements-Clearing.

D. 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 C(1) above, if a substantial addition results; otherwise, other charge shall be to the appropriate operating expense account.

(2) When a minor item of property is retired and is not replaced, the book cost thereof shall be credited to the utility plant account in which it is included; and, in the event the minor item is a part of depreciable plant, Account 9001 Unit Property Retirements-Clearing shall be charged.

with the book cost, and the cost of removal, and it shall be 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 retirements clearing 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 purpose of which is to make the property affected more useful, more efficient, or of greater serviceability or capacity), the excess cost of the replacement over the estimated cost at current prices of replacing without betterment shall be charged to the appropriate utility plant account.

E. Determination of Book Cost. At the time of retirement of utility plant, the book cost of the item which is part of the utility plant shall be the amount at which such property is included in the utility plant accounts, including all components of construction costs. The book cost 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.

F. Land Retired. The book cost of land retired shall be credited to the appropriate land account. If the land is sold, the difference between the book cost (less any reserve therefor which has been authorized and provided) and the sale price of land (less commissions and other expenses of making the sale) shall be credited to Account 4102 Miscellaneous Credits to Surplus, or debited to Account 4114 Miscellaneous Debits to Surplus, as appropriate.

If the land is not used in utility service, but is retained by the utility, the book cost shall be charged to Account 1011 Other Physical Property.

When utility plant sold or transferred to another, the book cost of the utility plant constituting an operating unit of the system is sold, conveyed, or transferred to another by sale, merger, consolidation, or otherwise, the book cost of the property sold or transferred to another shall be credited to the appropriate utility plant accounts, including amounts carried in Account 1003 Utility Plant Acquisition Adjustments, and the amounts (estimated, if not known) carried with respect thereto in the depreciation and amortization reserve accounts shall be charged to such reserves prior to 1003.

Unless otherwise ordered by the Commission, the difference, if any, between (A) the net amount of debits and credits and (B) the consideration received for the property (less commissions and other expenses of making the sale) shall be credited to Account 4102 Miscellaneous Credits to Surplus or debited to Account 4114 Miscellaneous Debits to Surplus, as appropriate.

H. The service value of depreciable utility plant of the grouped property category retired from use shall be charged in its entirety to Account 1005 Depreciation Reserve - Utility. (See Instruction in Account 1005.)

The accrued depreciation of depreciable utility plant of the unit property category retired from use, as of the date of its retirement, shall be charged to Account 9001 Unit Property Retirements - Clearing. (Instruction in Account 1005.)

Any amounts which by approval or order of the Commission are charged to Account 1206 Extraordinary Property Losses, shall be credited to Account 1005 Depreciation Reserve - Utility, in the instance of utility plant of the grouped property category, and to Account 9001 Unit Property Retirements - Clearing, in the instance of utility plant of the unit property category, as appropriate.

I. The accounting for the retirement of amounts included in Account 3102 Franchises or Consents, and Account 3103 Other Intangible Plant, and the items of limited-term interests in land included in the account for land, shall be as provided for in the text of Account 1006 Amortization Reserve - Utility.

J. Additions and retirements of utility plant shall not be netted in the entries or in the posting of the entries.

#### 14. Transfers of Property.

A. When property is transferred from one account for utility plant to another, from one utility department to another, such as from cold storage to merchandise storage, or from merchandise storage to motor carrier of property, or from a utility department to a nonutility department, such as from cold storage to ice department, or from one operating division or area to another, excepting as noted in paragraph B, the transfer shall be recorded by transferring the book cost thereof from the one account, department, or location to the other, and likewise, any related amounts carried in the depreciation or amortization reserves shall be transferred in accordance with the segregation of such reserves.

B. Temporary transfers of property may be recorded in appropriate memoranda, and need not be formalized in the general ledger or property ledger records.

είτε η Ελληνική χώρα είδε ποσόδες για απόφευξη σεισμών ή αύτη έγινε από την Ελληνική χώρα για την προστασία της από την Ελληνική χώρα. Η πρώτη είναι μετατόπιση που πρέπει να γίνεται στην Ελληνική χώρα για την προστασία της από την Ελληνική χώρα.

• AKA  
• 1900 ft above sea level, 10 miles from the coast, 10 miles from the nearest town.  
• The area is characterized by its rugged terrain, with steep hills and deep valleys.  
• The climate is subtropical, with warm temperatures year-round.  
• The soil is relatively poor, but the area is known for its coffee production.  
• The local economy is based primarily on agriculture, with coffee being the main crop.  
• The town has a population of approximately 10,000 people.  
• The town is located in a valley, surrounded by mountains.  
• The town is located in a valley, surrounded by mountains.

I. The following table gives the percentage of each type of protein in the different types of blood cells.

for firms that utilize the economies of scale described above.

Al bedoemt en van u verhoort zo volstaande uitspraak. Is dat niet een bewijstekst om de zaak te sluiten? Toch moet er nog een voorwaarde zijn.

<u>Code</u>	<u>Title</u>
<u>Cold Storage Departments</u>	
1	Freezer
2	Cooler
3	Handling
4	Special Labor
5	Quick-Freezing
6	Refrigerating
7	Other Utility
8	Non-utility
9	Common
<u>Merchandise Storage Departments</u>	
1	Storage
3	Handling
7	Other Utility
8	Non-utility
9	Common
<u>Agricultural Storage Departments</u>	
1	Storage
3	Handling
7	Other Utility
8	Non-utility
9	Common

Copy

Copy & Forward Data Descriptions

Examiner  
Cooperator  
Hindsight  
Specified Map  
Gather-Procedure  
Right-clicked  
Open-Created  
Non-activity  
Common

11/20/2000 10:00 AM

Forwarded to  
11/20/2000 10:00 AM

Stamps  
Hindsight  
Open-Created  
Non-activity  
Common

11/20/2000 10:00 AM

Archiving copy of Stamps Data Descriptions

Stamps  
Hindsight  
Open-Created  
Non-activity  
Common

11/20/2000 10:00 AM



## UTILITY PLANT ACCOUNTS

## INTANGIBLE PLANT

### 3101 Organization Expense

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

**business.** **Business** **and** **commodity** **value** **of** **gold** **3000**

Items	<u>Amount expended</u>	Date
1. Cost of obtaining certificates authorizing an enterprise to engage in the public utility business	1012	
2. Fees and expenses for incorporation	5012	
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 costs 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 re-organizations, amounts previously included herein or in similar accounts in the books of the companies concerned shall be excluded from this account.

**3102 Franchises or Consents** *Franchise collection sheet* 8028

A. This account shall include amounts paid to a county or to a city government in consideration for franchises, consents or certificates, running in perpetuity or for a specified term of more than one year, together with the necessary and reasonable expenses incident to procuring such franchises, consents, or certificates or permission and approval.

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 intrinsic amount, as defined in paragraph A above, shall be charged to Account 5900 Miscellaneous Deductions from Income.

C. When any franchise has expired, the book cost thereof shall be credited hereto and charged to Account 5900 Miscellaneous Deductions from Income, or to Account 1006 Amortization Reserve - Utility, as appropriate (See Report) without

D. The account shall be maintained in such manner as to show separately the amount included for perpetual franchises and for limited-term franchises.

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

3103 Other 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 the utility's warehousing operations, and not specifically chargeable to Accounts 3101 or 3102.

B. When any item included in this account is retired or expires, the book cost thereof shall be credited hereto and charged to Account 5900 Miscellaneous Deductions from Income, or to Account 1006 Amortization Reserve - Utility, as appropriate.

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

3201 Land

This account shall include the cost of land and land rights used in utility operations. (See Utility Plant Instruction 9.)

3202 Land Improvements

This account shall include the cost, in place, of improvements to land, excluding those requisite for the construction of buildings or other structures. (See Utility Plant Instruction 10.)

3203 Buildings and Structures

This account shall include the cost, in place, of buildings or other structures used in warehouse, utility operations. (See Utility Plant Instruction 11.)

3204 Refrigerating Machinery

This account shall include the cost, in place, of all machinery and equipment requisite for the production and circulation of cold-producing refrigerant.



Items - Continued

Turbines

Water circulating equipment

Water softening equipment

Wells, water; with casing, pumps, motors

Wiring, electric

3205 Storage Machinery and Equipment

This account shall include the cost in place of machinery and equipment utilized in the performance of the storage function of warehousing service. It shall exclude machinery and equipment used in the handling-in or handling-out of the goods or products stored.

The following list of items should be considered as indicative (though not restrictive), of the character of items to be included in this account:

Items	Cost
Air conditioning equipment, or systems, portable	Portable
Air filtering equipment	Portable
Blowers, portable	Portable
Cooler fan	Portable
Fans	Portable
Fire extinguishers; chemical, sand, etc.	Portable
Fogging machine	Portable
Heaters, portable space	Portable
Incinerator	Portable
Pallets	Portable
Racks	Portable
Snow dump buggy	Portable
Stacking irons	Portable
Sweeper, power	Portable
Vacuum cleaner	Portable

3206 Handling Machinery and Equipment

This account shall include the cost in place of all machinery and equipment requisite for the handling-in and handling-out or other movement of the goods or products stored. It also shall include machinery or equipment requisite for the performance of special services on the goods or products stored.

The following list of items should be considered as indicative, (though not restrictive), of the character of items to be included in this account:

Items	Cost
Banding equipment, steel	Steel
Batteries, storage	Storage
Battery charger	Charger
Block, chain	Chain

2025x200 = 204000

**Items - Continued**

Carloaders, electric	carrospó pañuelos setas
Compress, high density	gálibo setas
Conveyors, belt, gravity, sectional	carrospó setas
Dip tank and basket	carrospó bao yacimientos especiales
Dock boards	carrospó bao yacimientos especiales BOSE
Drum handling equipment	carrospó bao yacimientos setas
Elevators, portable	carrospó bao yacimientos setas
Escalators	carrospó bao yacimientos
Fork lifts, trucks, electric, gasoline, propane	carrospó bao yacimientos
Gang planks	carrospó bao yacimientos
Hand trucks	carrospó bao yacimientos
Hoists	carrospó bao yacimientos
Hopper, receiver and	carrospó bao yacimientos
Hydraulic truck levelers and pits	carrospó bao yacimientos
Jack lift	carrospó bao yacimientos
Ladders, lift	carrospó bao yacimientos
Pallet dollies, jacks	carrospó bao yacimientos
Piler, heavy duty	carrospó bao yacimientos
Platforms	carrospó bao yacimientos
Portable fencing	carrospó bao yacimientos
Ramps	carrospó bao yacimientos
Scales; Lift truck, platform, portable	carrospó bao yacimientos
Separators	carrospó bao yacimientos
Sewing machines	carrospó bao yacimientos
Side Shift device	carrospó bao yacimientos
Skids	carrospó bao yacimientos
Stabilizer press	carrospó bao yacimientos
Stacking equipment	carrospó bao yacimientos
Steel plates	carrospó bao yacimientos
Stenciling machines	carrospó bao yacimientos
Strap cutters	carrospó bao yacimientos
Tape machine	carrospó bao yacimientos
Tarpaulins	carrospó bao yacimientos
Tractors	carrospó bao yacimientos
Transporters, motorized	carrospó bao yacimientos

3208 Furniture and fixtures. This account shall include the cost of furniture and fixtures used in the operation of the business. This account shall include the cost in place of all furniture and fixtures, including office equipment. The furniture, fixtures and office equipment shall all be included in this one plant account, regardless of the location at which, or the purpose for which it is used.

The following list of items should be considered as indicative (though not restrictive) of the character of items to be included in this account.

Люди, умножившие на земле  
свою землю, заслужили  
имя А. Торговище Устюжан  
Аладо, 1905

## Items

22	Accounting machines	accounting machine	accounting machine
-22	Adding machines	adding machine	adding machine
-22	Addressograph	addressograph	addressograph
-22	Air-tube system	air tube system	air tube system
-22	Bookkeeping machines	bookkeeping machine	bookkeeping machine
-22	Cabinets	cabinet	cabinet
-22	Calculators	calculator	calculator
-22	Cash registers	cash register	cash register
-22	Chairs	chair	chair
-22	Check-writers	check writer	check writer
-22	Clocks	clock	clock
-22	Coat racks	coat rack	coat rack
-22	Copying machines	copying machine	copying machine
-22	Couch	couch	couch
-22	Desks	desk	desk
-22	Dictating machines	dictating machine	dictating machine
-22	Drinking fountains	drinking fountain	drinking fountain
-22	Drapes	drapes	drapes
-22	Duplicators	duplicator	duplicator
-22	Envelope cutter (opener)	envelope cutter	envelope cutter
-22	Exposure unit	exposure unit	exposure unit
-22	Files	file	file
-22	Gas range	gas range	gas range
-22	Graphotype machine	graphotype machine	graphotype machine
-22	Index systems	index system	index system
-22	Intercommunication systems	intercommunication system	intercommunication system
-22	Lockers, dressing	locker	locker
-22	Lounges	lounge	lounge
-22	Mailing machines	mailing machine	mailing machine
-22	Mimeograph machines	mimeograph machine	mimeograph machine
-22	Padding press	padding press	padding press
-22	Perforators	perforator	perforator
-22	Photographic equipment	photographic equipment	photographic equipment
-22	Postal meters	postal meter	postal meter
-22	Posting cabinet	posting cabinet	posting cabinet
-22	Refrigerators (domestic)	refrigerator	refrigerator
-22	Rugs	rug	rug
-22	Safes	safes	safes
-22	Scales, postal	postal scale	postal scale
-22	Sinks	sink	sink
-22	Stands, typewriter	typewriter stand	typewriter stand
-22	Tape recorders	tape recorder	tape recorder
-22	Thermofax	thermofax	thermofax
-22	Time clocks	time clock	time clock
-22	Time stamps	time stamp	time stamp
-22	Transcribing machines	transcribing machine	transcribing machine
-22	Trays	tray	tray
-22	Typewriters	typewriter	typewriter
-22	Vending machines	vending machine	vending machine
-22	Waste baskets	waste basket	waste basket
-22	Water coolers	water cooler	water cooler
-22	Window blinds	window blind	window blind

3209 Transportation Equipment

This account shall include the cost, delivered, of automobiles and trucks, together with accessories, used in connection with the warehousing business.

The following items should be considered as indicative (though not restrictive) of the character of items to be included in this account.

Items	Description
Automobiles	Automobiles
Dollies, truck	Trucks
Gates, power, for trucks	Trailers, semi-and full-trucks
3210 Shop Tools and Equipment	Trucks

This account shall include the cost, delivered, of tools and equipment employed by the utility in the maintenance, repair, alteration or construction of its warehouse buildings, structures, machinery or equipment.

The following items should be considered as indicative (though not restrictive) of the character of items to be included in this account.

Items	Description
Air wrench and sockets	Air wrenches
Anvil	Anvils
Analyzer, motor	Analyzer
Battery charger	Battery chargers
Benches, work	Work benches
Bins	Bins
Carpenter tools	Carpenter tools
Compressor, air	Compressors
Chain blocks	Chain blocks
Chipper	Chipper
Crane, power	Crane
Creepers	Creeper
Dolly	Dolly
Drills	Drills
Drill press, vertical	Drill press
Fender tools	Fender tools
Floor machine, electric	Floor machine
Floor stiper	Floor stiper
Grinder	Grinder
Guns; grease, paint	Grease gun
Hack saw, power	Hack saw
Hammer, electric	Hammer
Hand screw press	Hand screw press
Headlight tester	Headlight tester
Hoist, overhead chain	Hoist
Hone, wheel cylinder	Hone
Jacks	Jacks
Jackhammer	Jackhammer
	Jointer
	Lathe
	Masks, gas and
	Micrometer
	Milling machine
	Polisher, electric
	Power saw
	Pumps; gasoline, grease, oil
	Racks, pipe
	Reamers
	Sand blasting machines
	(Sanders)
	Saw, swing
	Scaffolding
	Shaper
	Shelving, steel
	Shop car, motorized
	Sprayer, electric
	Stand, motor
	Steam cleaner
	Tank; air pressure, gasoline storage
	Timing light
	Valve grinder
	Vise
	Welders; electric, oxy-acetylene
	Welding gauge
	Welding generator
	Wheel puller

3211 Other Tangible Plant

This account shall include the cost of tangible utility plant which, by definition, is not includable in any of plant accounts numbered 3201 to 3210, inclusive.

3301 Leasehold Improvements

This account shall include the cost of improvements for warehousing purposes to leased property, such as buildings and other structures; or additions, alterations, fixtures or machinery thereto affixed.

The account shall be maintained in such manner as to show an analysis or description of the improvements, together with its leasehold life and estimated service value. (See Definition 6; Account 1006 Instruction; and Utility Plant Instruction 7.)

The character of items included in this plant account category is indicated in the item lists shown under the definitions of utility plant accounts numbered 3202 to and including 3205.

Note - If ownership title of the leasehold improvements does not pass from the warehouse utility to the lessor upon termination of the lease, such improvements shall be charged, according to character and function, to the appropriate plant account, and the service life thereof depreciated in accordance with instructions for the accounting of depreciation of company-owned plant.

3391 Utility Plant Purchased.

A. This account shall include the cost of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation or otherwise, pending the distribution thereof to the appropriate accounts in accordance with Utility Plant Instruction 4.

B. Within six months from the date of acquisition of property recorded herein, there shall be filed with the Commission the proposed journal entries to clear from this account the cost to the utility of the property acquired.

SECTION V. GENERAL

STANDARD

INSTRUCTIONS - EARNED SURPLUS ACCOUNTS

General rules for the opening and closing of accounts and the preparation of financial statements.

Purpose of Earned Surplus Accounts

"Earned Surplus" is the title of a collective account recording the warehouse utility funds distributed increment from operating or other earnings, or decrements from losses.

The account shall provide segregation of transactions through the use of analytical subaccounts 4101 to 4114, inclusive.

Exception to its use for this purpose occurs in one

certain instances where Account 2005 Proprietary Capital, is used for the recording of sole proprietorship or partnership increments or decrements. (See Balance Sheet Account 2005 Paragraph C) which must be retained, bottom

(for visibility of the statement no entries  
(or noncurrent funds consist of) will be made

of funds transfers and all balances except 2005.  
as otherwise provided herein and in accordance with the following:  
All non-WAREHOUSE EARNED SURPLUS ACCOUNTS and variations of  
the following funds and types of entries will be made:  
amounts of funds may vary slightly due to entries made

4101 Credit Balance Transferred from Income Account

STANDARD

4102 Miscellaneous Credits to Surplus

which must be retained, bottom

including those not shown funds and  
4111 Debit Balance Transferred from Income Account

4112 Dividend Appropriations - Preferred Stock

4113 Dividend Appropriations - Common Stock  
and other amounts to be paid to the owners of the  
4114 Miscellaneous Debits to Surplus being to determine  
the amount of the stockholders' equity of the company

Dividends paid or to be paid to the stockholders of the company  
and the amount of dividends paid to the stockholders of the company  
which is the amount of dividends paid to the stockholders of the company  
which is the amount of dividends paid to the stockholders of the company

the stockholders of the company  
and the amount of dividends paid to the stockholders of the company  
which is the amount of dividends paid to the stockholders of the company

## EARNED SURPLUS ACCOUNTS

### CREDITS

#### 4101 Credit Balance Transferred from Income Account

This account shall include the net credit balance transferred from the income account for the accounting year.

#### 4102 Miscellaneous Credits to Surplus

This account shall include all credits affecting the earned surplus or deficit to the extent provided for elsewhere. Among the items which shall be credited to this account are:

1. Credits to no longer used accounts.

2. Credits for amounts previously written off through charges to earned surplus.

Delayed credits to income, operating revenue and operating expense accounts as provided in General

Instruction 6.

The finally-determined net gain upon retirement of utility property depreciated by the unit method, transferred from Account 9001. (See General Ledger Account 1204.)

Profits on retirements of the utility's debt securities. (See Balance Sheet Instruction 6.)

B. All items included in this account shall be sufficiently described in the entries relating thereto as to identify them with the accounts affected; and if the credits relate to prior years the amount applicable to each accounting year shall be shown.

#### DEBITS

#### 4111 Debit Balance Transferred from Income Account

This account shall include the net debit balance transferred from the income account for the year.

#### 4112 Dividends Appropriations to Preferred Stock

A. This account shall include amounts declared payable out of surplus or earnings as dividends on actually outstanding preferred or prior lien capital stock issued by the utility, or the amounts credited to a reserve for dividends.

B. Dividends shall be segregated as to those payable in cash, stock and other forms. If not payable in cash, the medium of payment shall be described with sufficient particularity to identify it.

C. The account shall be maintained or supported in such manner as to show separately the dividends on each class and series of preferred stock.

4113 Dividend Appropriations - Common Stock

A. This account shall include amounts declared payable out of surplus or earnings as dividends on actually outstanding common capital stock issued by the utility, or the amounts credited to a reserve for dividends.

B. Dividends shall be segregated as to those payable in cash, stock and other forms. If not payable in cash, the medium of payment shall be described with sufficient particularity to identify it.

C. This account shall be maintained or supported in such manner as to show separately the dividends on each class and series of common stock.

4114 Miscellaneous Debits to Surplus

A. This account shall include amounts chargeable to earned surplus but not provided for elsewhere. Among the items which shall be hereto charged are:

Reservations or appropriations of earned surplus for purposes not elsewhere provided.

Amounts charged to earned surplus to cover past accrued depreciation and amortization, not previously provided.

A decline in the value of investments. (See Balance Sheet Instruction 4.)

Delayed debits to income, operating revenue, and operating expense accounts as provided in General Instruction 6.

Payments of amounts previously credited to earned surplus.

The finally-determined net loss upon retirement from use of utility property depreciated by the unit method, transferred from Account 9001. (See General Ledger Account 1204.)

Losses on retirements of the utility's debt securities. (See Balance Sheet Instruction 6.)

Losses which are not properly chargeable to operating expenses or income and for which reserves have not been provided.

B. All items included in this account shall be sufficiently described in the entries thereto relating as to identify them with all accounts affected, and if the charges relate to prior years the amount applicable to each accounting year shall be shown.

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SECTION VI

INSTRUCTIONS - INCOME ACCOUNTS  
001d

1. Purpose of Income Accounts  
002d

The income accounts (5100 to 5900), are designed to show the operating revenues, operating expenses, other income and income deductions of the warehouse utility, for each month, cumulatively, and for the accounting year. 003d

2. Records for Other Income  
003d

The records supporting the other income shall be so kept that the utility can furnish detailed statements of the revenues from each source and the expenses and other deductions related to such revenues. 002d

3. Income from Special Funds  
003d

A. Interest and other revenues derived from funds carried in Account 1401 Special Funds, shall be credited to Account 5700 Other Income.

B. When the income is required by a mortgage or other provisions to be held in the fund from which the income arises, an amount equal to the income shall be added to the fund to which it is applicable. 103d

C. When income derived from sinking or other special funds is required to be retained in the fund and the fund is represented by a reserve, the amount of such income & accretions to the fund shall be credited to the appropriate reserve account and charged to Account 5900 Miscellaneous Deductions from Income, or Account 4114 Miscellaneous Debits to Surplus, as appropriate. 202d

4. Income by Districts  
002d

In accordance with the requirements of General Accounting Instruction 11, when a warehouse utility segregates its utility operations into two or more operating areas under a common tariff, it shall maintain its utility income (summary) accounts in such form as to show separately for each operating area, its utility income.

## WAREHOUSE INCOME ACCOUNTS

### IV WAREHOUSE

#### Warehouse Public Utility

5100      ~~STANDARD EMOU - STOITCUTSXI~~

Operating Revenues

5200      Operating Expenses ~~YAOA emoonI to eaoqunI~~ .L

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5300      Other Public Utility-Operating Revenues ~~YAOA~~

5400      Other Public Utility-Operating Expenses ~~YAOA~~ .S

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5500      Nonutility-Operating Revenues ~~YAOA~~ emoonI nasa ot

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#### Gross Income

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5801      Interest on Long-TermDebt al nasa od has

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exhibit 5803 mo~~t~~Amortization of Premium on Debt v debitoem

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exhibit 5804 mo~~t~~Interest Mo~~t~~Debt v Associated Companies

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5805      Other Interest Charges .estaqonqga en

5900      Miscellaneous Deductions from Income ~~YAOA~~ ..P

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## INCOME ACCOUNTS

5100 Operating Revenues  
Operating revenues shall be included under this caption.  
Under this caption shall be included the total warehouse utility operating revenues shown in the primary revenue Accounts 6011 to 6399, inclusive, as they are shown in the charts for Agricultural, Cold Storage, and Merchandise Storage warehouses.

### 5200 Operating Expenses

5200 Operating Expenses  
Under this caption shall be included the total warehouse utility operating expenses shown in the primary expense Accounts 7010 to 8699, incl., as they are shown in the charts for Agricultural, Cold Storage, and Merchandise Storage warehouses.

5300 Other Public Utility Operating Revenues  
Under this caption shall be included the total operating revenues derived from other public utility operations, as shown in the primary revenue accounts prescribed for such public utilities.

### 5400 Other Public Utility Operating Expenses

5400 Other Public Utility Operating Expenses  
Under this caption shall be included the total operating expenses incurred for other public utility operations as shown in the primary expense accounts prescribed for such public utilities.

5500 Nonutility Operating Revenues  
Under this caption shall be included the total operating revenues derived from nonutility operations, as shown in the utility's nonutility income accounts.

### 5600 Nonutility Operating Expenses

5600 Nonutility Operating Expenses  
Under this caption shall be included the total operating expenses incurred for nonutility operations, as shown in the utility's nonutility expense accounts.

### 5700 Other Income

5700 Other Income  
A. This account shall include investment income, and income not derived from utility, or nonutility operations, as provided for in recording in Accounts 5100, 5300, and 5500.

B. Dividend and interest revenue, derived from sinking and other funds reflected in Accounts 1031, 1041, 1107 and 1111, shall hereinafter be credited to the same account.

6-3. If no revenue is received, credit to the same account.

STANDARD FORM

C. If the revenue derived from special or sinking funds is required to be retained in those funds, and the funds are represented by a surplus reserve, the following additional entry shall be made concurrently with the recording of interest or dividend accruals:

Debit Account 4114 Miscellaneous Debits to Surplus  
Credit Account 2313 Other Reserves

Standard Form 002

**INCOME DEDUCTIONS**

5801 Interest on Long-Term Debt to Utility  
This account shall include in each accounting period the amount of interest applicable thereto on outstanding long-term debt issued or assumed by the utility.

B. The amount of interest accruals charged to this account shall be credited concurrently to Account 2222 Other Current and Accrued Liabilities.  
The account shall be maintained to show the interest accruals on each class and series of long-term debt.

Note - This account shall not include interest on nominally issued or nominally outstanding long-term debt, including securities assumed by the utility as amortized by the utility holding such debt until maturity.  
5802 Amortization of Debt Discount and Expense

A. This account shall include in each accounting period the portion of unamortized debt discount and expense on outstanding long-term debt which is applicable to such period.

The amount of unamortized debt discount and expense chargeable to each accounting period shall be determined in accordance with Balance Sheet Instructions.

C. The amount of discount and expense write-off charged to this account shall be credited concurrently to Account 1201 Unamortized Debt Discounts and Expenses.

This account shall include in each accounting period the portion of unamortized premium on outstanding long-term debt which is applicable to such period.

The amount of unamortized premium on debt includable in each accounting period shall be determined in accordance with Balance Sheet Instructions.

C. The amount of debt premium write-off credited to this account shall be charged concurrently to Account 2301 Unamortized Premium on Debt.

5804 Interest on Debt to Associated Companies

A. This account shall include all interest accrued on debt to associated companies.

B. The account shall be so maintained as to provide segregation of interest accruals on the amounts included in:

Account 2102 Advances from Associated Companies  
Account 2211 Accounts Payable - Associated Companies

C. Entries to this account shall be supported by explicit computation data.

5805 Other Interest Charges

A. This account shall include all interest charges not provided for in Accounts 5801 and 5804, such as:

Interest on short-term loans  
Interest penalties on delinquent taxes

The account also shall include credits for interest during construction, when this is accounted.

B. Entries to this account shall be supported by explicit computation data, and shall be segregated as to nature.

5900 Miscellaneous Deductions from Income

A. This account shall include charges to income not provided for in Accounts 5801 to 5805, inclusive. Some of the transactions herein to be entered are:

Annual or periodic fees paid to trustees and fiscal agents for duties performed in connection with the utility's mortgages and funded debt.

Expenditures for associated companies for which the utility will not be reimbursed.

Decline in value of investment. (See Balance Sheet Instruction 4.)

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~~480 FIGURES AND PLATES TO BE PUBLISHED SEPARATELY.~~

2600 Wascott Avenue, Victoria, B.C. V8T 1Z6

USCGC

**B** EATLON S O F T W A R E C O M P A N Y , L L C .

எனினும் கூறுகின்றால், முடிவு கூரை என்றுவே.

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EXHIBIT F COMPARISON STATE

C. Eunice se curte e consegue apesar da emboscada.

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SECTION IX

INSTRUCTIONS  
TO  
CLASSIFICATION  
OF  
OPERATING REVENUE  
ACCOUNTS

### 1. Purpose of Operating Revenue Accounts

The operating revenue accounts (6800 to 6899) are designed to show the amounts of money which the utility becomes entitled to receive from furnishing storage and handling utility services, and from services thereto incidental to those to other (1) and other users of its facilities (2), including civil services those not beginning with (1) and (2) and of general nature (3).

### 2. Scheme of Operating Revenue Account Enumeration

The subject matter of the merchandise storage revenue accounts shall be enumerated in a basic four-integer system as follows: To determine the classification of the account add together the first two digits of the number, i.e., 68, and the last two digits, and (Reading left-to-right) will indicate the account number of sales to holding areas, and the third digit will indicate the warehouse operating revenues or merchandise storage fees.

<u>First</u>	:	<u>Second</u>	:	<u>Third</u>	:	<u>Fourth</u>
Class	:	Type	:	Department	:	Detail

Classification based on sales to holding areas.

#### First Integer

The first number in the indicates the utility's part of the classification of sales to warehouse operating revenues or merchandise storage fees.

#### Second Integer

Number:	8	Indicates:	Merchandise storage revenues
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The Third Integer based on the number indicates the classification of sales to holding areas.

Number:	1	Indicates:	Storage Department holding areas
---------	---	------------	----------------------------------

2 Handling Department

3 Clerical Department

4 Merchandise storage fees

#### Fourth Integer

Number:	1	Indicates:	Basic tariff revenues
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### 3. Basis of Credits to Operating Revenue Accounts

REVENUE ACCOUNTS

Credits to the operating revenue accounts shall be made on the basis of the amount charged. Corrections of overcharges and over-collections, authorized abatements, and allowances and other corrections shall be charged to the revenue accounts originally credited.

### 4. Supporting Records

Each utility shall maintain the records supporting the entries to each warehouse revenue account that can furnish (1) the name of each customer, (2) a description of each service furnished, (3) the tariff rate schedule upon which the charge is based, and (4) the amount charged for each service.

### 5. Revenue Districts

In accordance with the requirements of General Accounting Instruction 11, when a warehouse utility segregates its utility operations into two or more operating areas under a common tariff, it shall maintain its utility revenue accounts in such form as to show separately for each operating area, the operating revenue.

### 6. Segregation of Sales to Associated Companies

The utility shall maintain its records in such manner as to be able to report the amounts of sales to associated companies, segregated by revenue classifications.

### 7. Departmental Code

Operating revenue accounts are designed and codified to aid in providing departmental operating results. The departments provided in this system are as follows:

DEPARTMENT	CODE
Storage	1
Handling	2
Clerical	3
Utility	4
Nonutility	5
Common	6

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**MERCHANDISE STORAGE REVENUE ACCOUNTS**

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boekjes omsloten 6811tiboo Storage Maatschappijen niet  
gelezen worden tot gafferd niet gebruikt oockmerk boeklijst niet voor  
taal oockmerk Po niet 6831b niet Handling oockmerk nodig niet te lezen  
.5568

6832 Special Labor

**Unit Two of 6851 Lawell Clerical Accessorial Services, Inc.**

6852 Withdrawal Charge

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6853 Special Clerical Labor

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2023-08-24

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جامعة الملك عبد الله للعلوم والتقنية

ગુજરાત સરકારે સર્વોચ્ચ

မြတ် ပေါင်းများ အသုတေသန စွမ်းဆေးရန် လူမှာ ဖြစ်ခဲ့ပါ၏ အကြောင်း မြတ် ပေါင်းများ အသုတေသန စွမ်းဆေးရန် လူမှာ ဖြစ်ခဲ့ပါ၏ အကြောင်း မြတ် ပေါင်းများ အသုတေသန စွမ်းဆေးရန် လူမှာ ဖြစ်ခဲ့ပါ၏ အကြောင်း

MERCHANDISE STORAGE OPERATING REVENUE ACCOUNTS

6811 Storage

This account shall include credits for revenue derived from the tariffed service providing for the furnishing of storage space.

6831 Handling

A. This account shall include credits for revenue derived from the tariffed services providing for the handling of merchandise, other than labor services includible in the definition of Account 6832.

B. Should the accounting utility elect to provide accounting analysis of handling activities, the following sub-account titles may be used:

68310 Loading	\$280
Handling In and Out	
68311 Car Loading	\$280
Car Unloading	
Receiving by Truck	
Assorting	
Special Stenciling	
Recording Marked Weights and Numbers	
Miscellaneous Handling	

6832 Special Labor

This account shall include credits for revenue derived from the tariffed service providing for handling labor billed on a time basis. It shall exclude clerical services billed on a time basis, defined under Account 6853.

6851 Clerical Accessorial Services

A. This account shall include credits for revenue derived from the tariffed clerical services accessory to the storage and handling of merchandise, excepting services includable in the definitions of Accounts 6852 and 6853.

B. Should the accounting utility elect to provide accounting analysis of these clerical accessorial activities, the following sub-account titles may be used:

Prepaying Freight  
Preparing Bills of Lading  
Reporting Deliveries  
Accredited Lists  
Miscellaneous Clerical

6852 Withdrawal Charge

This account shall include credits for revenue derived from the tariffed clerical service providing for a withdrawal charge.

6853 Special Clerical Labor

This account shall include credits for revenue derived from the tariffed service providing for clerical labor billed on a time basis. It shall exclude warehouse labor billed on a time basis.

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## (THIS SECTION X PAGES)

INSTRUCTIONS

Issued

Date

Serial No.

Page

## MERCHANDISE STORAGE OPERATING EXPENSE ACCOUNTS

## 1. Purpose of Operating Expense Accounts

The operating expense accounts (7000 to 8999) are designed to show the cost of furnishing all warehousing services, primary and auxiliary.

## 2. Account Charts Classified

A. Operating expense charts are provided in this system for the following classes of merchandise storage warehouse utilities (defined in General Instruction 1).

Type	Class
Merchandise Storage	A
Merchandise Storage	B

B. In general, Class B operating expense accounts consist of consolidations of the expense elements included in certain groups of Class A operating expense accounts, effected for the purpose of accounting simplicity.

C. The appropriate descriptive definition of each Class B operating expense account may be determined by reference to the definitions of the Class A operating expense accounts of which they consist, given in the following pages.  
D. Chart on page 10-7 shows the Class A operating expense accounts, included in their Class B counterparts.

## 3. Functional Pattern of Accounts

The merchandise storage operations' expense accounts consist of two general groups, designed to provide (1) operating expenses of the two major warehousing functions - storage and handling - and (2) to provide the indirect operating expenses of solicitation, administration and general expenses.

4. Scheme of Operating Expense Account Enumeration

The subject matter of the merchandise storage operating expense accounts shall be enumerated in a basic four-integer system as follows:

(Reading left-to-right)

## Integers

First : Second Third : Fourth  
Class Function Department Detail

First Integer      Part of Cyclic Redundancy Check Accurate

### Second Integer

Second Number      Number: Indicates: ~~beginning of year accounts~~ .  
0 salaries and wages  
1 payroll benefits expenses  
2 materials and supplies, excepting 5, 10,  
and 6  
3 maintenance and repairs  
4 recurring journalized expenses  
5 special expense accounts  
6 additional special expense accounts

### Third Integer

**Number:** Indicates the class or location. In departmentalized organizations, it is often necessary to take better care of property than is possible in a general storage department.

**Fourth Integer** *Four integer values can be defined as follows:*

The significance of the fourth integer varies with each of the six functions (Second Integer), and two general expense classifications (First Integer). See the definitions of the following merchandise storage operating expense accounts for applications of use of the fourth integer:

7100 7401 - 7404 8100 8401-8 8404 .8  
 7200 7509 8200 8502 - 8506  
 -800 8300 8591 8599 Item oft  
 7300s eanooxe snoitroo 8300 8591 8599 Item oft  
 enitezdo (1) oblivata et bennieso , eanooxe 16aenep owt to tala  
 eas eanooxe - eniteonet polnudoroxw tojew owt oft to eanooxe  
 5. Inter-Département Allocation oblivata et (2) bnis - enifon  
 eanooxe 16aenep owt enitezdoimbs .noitsejzitlog

A. Merchandise storage warehouse utilities also engaged in other public utility and/or nonutility business, may allocate the expenses of utilizing certain buildings, machinery, and equipment (which may or may not be classified as common plant). (See Plant Instruction 15.)

B. Similarly, merchandise storage warehouse utilities engaged in multiple business activities also may allocate certain other plant operating expenses such as, for example, electricity, shop expenses, insurance, or certain other operating expenses falling within the solicitation, administration or general categories, between the departments, or an activities benefited.

C. In the instance of every inter-department expense allocation, the utility shall maintain and preserve explicit detailed records of explanation of methods utilized, including memoranda of the accounting period(s) during which each such method is given effect.

#### 6. Salaries and Wage Distributions

The utility shall maintain and preserve explicit records of the distribution of employees' time, and of the methods of the distribution of such time, together with notes of other accounting periods during which each method is given effect.

#### 7. Depreciation Methods

A. The utility shall maintain and preserve explicit detailed records of depreciation methods, and computations.

B. Accruals shall be segregated identically with the utility property classifications.

#### 8. Insurance Records

A. The utility shall maintain and preserve explicit detailed records of insurance policies, and premiums, classified as to types of protection, evidence claims, etc., etc.

B. The insurance register shall be designed in such a manner as to provide the effective periods of policies, the monthly premium expirations or accruals, and the departmental account distribution of such premiums.

#### 9. Tax Records

A. The utility shall maintain and preserve explicit detailed records of taxes paid or accrued. The tax register shall be designed in such a manner as to provide a classification of tax expenditures by source of tax authorities and a record of monthly expirations or accruals.

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-elgmxo not .es nwe zecneqxe enitxogo tnsig zedjo histres  
zedjo nizdoz zo .concurrent ,zecneqxezgode .vtfioimsele  
-elg-BB Class "A" merchandise storage utilities shall segregate  
such taxes according to utility plant classifications  
basing departmental apportionments upon the corresponding book  
book-recorded (original) cost of the respective plant  
categories, commercial-retail trade to construct ond ni .C  
tionalixs ovreozng bns nistniam ilene vtilitu ond ,solitivites  
-ablici .abilitu abontem zo molsnafaxo to zecnoez belisjeb  
1000 Clearing Accounts Optional: itnucos odt zo constructem gal  
.toddje nevje ei bontem nwe

The use of clearing Accounts 9002 and 9003 shall be optional.

If the utility elects not to use either or both of these clearing accounts, then the same expenses which would be chargeable to each of Accounts 9002 and 9003, respectively, shall be distributed as follows: mit nwe to nistniam odt .  
.solitivites nevje ei bontem nwe hldiw phizub abilizq paltnucos

Instead of: Distribute expenses as appropriate to:

Account 9002      Account 8502 Administrator Expenses .  
                        8503 Solicitation Expenses  
-eo tloilqxe ovreozng bns nistniam ilene vtilitu ond .A  
Account 9003 bne Account 7300 Plant Maintenance and  
Repairs  
.solitivites vtsolitceb bntcze 8300 Office Maintenance and  
.solitivites Repairs (negotia vtfiktu

## 11. Office Space Expenses

-eo .When a merchandise storage warehouse utility appropriates a relatively small area (in comparison to its total space usage occupancy), for the administrative functions of its business, it may elect to omit distributing the elements of office space expenses to Accounts 8300, 8402 and 8403, permitting such elements to remain (undistributed) in Accounts 7300, 7402 and 7403, respectively. .elutoces zo enkotsizxe mulmox vintnom  
.ambuzeq nwe to nistniam odt

## 12. Operating Expenses by Districts

In accordance with the requirements of General Accounting Instruction 114, when a warehouse utility segregates its utility operations into two or more operating areas under a common tariff, it shall maintain its utility expense accounts in such form as to show separately for each operating area, the total operating expenses. .elutoces zo enkotsizxe vintnom to brooz

## 253/MERCHANDISE &amp; STORAGE/WAREHOUSE EXPENSES

## 254/JOBDIRECT/OPERATING EXPENSES/ACCOUNTS

7000 MERCHANDISE PLANT EXPENSES 5/1/1970-12/31/1970 0008

7010 Storage Wages 5/1/1970-12/31/1970 1008

70300 - Handling Wages 5/1/1970-12/31/1970 6008

7003 Maintenance and Repair Wages 3008

7004 Superintendent Salaries 5/1/1970-12/31/1970 6008

7100 Plant Payroll Expenses 5/1/1970-12/31/1970 0018

## 260/PLANT MATERIALS, SUPPLIES AND SERVICES

7300 Plant Maintenance and Repairs 0068

7402 Plant Depreciation 5/1/1970-12/31/1970 1048

7403 Plant Amortization 5/1/1970-12/31/1970 5048

7404 Plant Taxes 5/1/1970-12/31/1970 3048

7501 Plant Utilities 5/1/1970-12/31/1970 4048

7509 Plant Rent 5/1/1970-12/31/1970 5028

260/Plant Materials and Supplies 0028

7000 Job Direct City Items 4028

7000 Job Direct Freight 4028

7000 Job Direct Labor 6028

7000 Job Rent 9028

8000 MERCHANDISE STORAGE WAREHOUSE EXPENSES

8010 INDIRECT OPERATING EXPENSE ACCOUNTS

8000	ADMINISTRATIVE AND GENERAL EXPENSES	
8001	General Office Salaries	0007
8003	Maintenance and Repair Wages - Office	
8005	Solicitation Salaries	0007
8006	Administrative Salaries	0007
8100	Payroll Expenses - Office	0017
8200	Office Materials, Supplies and Services	
8300	Office Maintenance and Repairs	0007
8401	General Insurance	0007
8402	Office Depreciation	0007
8403	Office Amortization	0007
8404	General Taxes, Licenses and Permits	
8502	Administrator Expenses	0027
8503	Solicitation Expenses	
8504	Loss and Damage Claims	
8505	Regulatory Expenses	
8506	General Expenses	
8509	Office Rent	

## OMAHA NEBRASKA CLASS "B" A STATE

## MERCHANDISE STORAGE OPERATING EXPENSE ACCOUNTS

## CORRESPONDING

## CLASS A

To same heading as TITLE item listed above also ACCOUNTS  
 designated as Plant Expenses total of Plant Expenses  
PLANT EXPENSES subject to deduction of established  
 needs of Plant model Plant also Plant est. 1000

7000 Warehouse Wages ~~new est. 1000~~ 7030  
 7003; 7004  
 8003

7100 Plant Payroll Expenses ~~new est. 1000~~ 7100 0007

7200 Plant Materials, Supplies and

7200 Services ~~new est. 1000~~ 7200  
 7300 Maintenance and Repairs total est. 7300, 8300

7402 Plant Depreciation ~~new est. 1000~~ 7402 0000

7403 Amortization ~~new est. 1000~~ 7403; 8403

7501 Utilities ~~new est. 1000~~ 7501  
 7501 ~~new est. 1000~~ 7501

ADMINISTRATIVE AND GENERAL EXPENSES ~~new est. 1000~~

8001 General Office Salaries ~~new est. 1000~~ 8001

8006 Administrative Salaries ~~new est. 1000~~ 8005; 8006

8100 Payroll Expenses ~~new est. 1000~~ 8100

8200 Office Materials, Supplies and  
Services ~~new est. 1000~~ 8200; 8502

8200 ~~new est. 1000~~ 8200; 8503; 8504

8401 Insurance ~~new est. 1000~~ 8401

8402 Office Depreciation ~~new est. 1000~~ 8402

8404 Taxes, Licenses and Permits ~~new est. 1000~~ 7404; 8404

8509 Rent ~~new est. 1000~~ 7509; 8509

**CLASS A OPERATING EXPENSE ACCOUNTS**

**STOCKROOM, WAREHOUSE, EQUIPMENT, EXPENSE, ACCOUNTS, ETC.**

**7010-<sup>a</sup> Storage Wages**

A 22430

This account shall include the distributed cost of warehousemen's labor employed in restacking or rearranging merchandise for the purpose of making additional storage space. The account also shall include labor employed to clean up storage space, and the wages of watchmen.      CO07  
2007 : 2007  
2008

**7030 Handling Wages**      CO07  
      <sup>b</sup> CO07

C 24- This account shall include the distributed cost of warehousemen's labor employed in the handling of merchandise, excepting rehandling labor includable in Account 7010.  
2009 : 2009

B- Should the accounting utility elect to provide accounting analysis of handling labor, the following account titles may be used:  
REVENUE ACCOUNTS AND EXPENSES

2003	2003	Handling In and Out	CO07	2003
2003	2008	Car Loading	CO07	2008
	2018	Car Unloading	CO07	2018
	2028	Receiving by Truck	CO07	2028
2028	2033	Assorting	CO07	
2028	2038	Special Stenciling	CO07	
2028	2043	Recording Marked Weights and Numbers	CO07	
	2043	Miscellaneous Handling	CO07	2043
	2048		CO07	2048
2048	2053		CO07	2053
2028	2058		CO07	2058

7013 Maintenance and Repair Wages - Buildings 0017  
7033 Maintenance and Repair Wages - Handling Equipment

A. These accounts shall include the distributed cost of wages paid warehousemen or other warehouse employees, for time devoted to the maintenance or repair of warehouse buildings or handling equipment, as appropriate.

B. If the accounting utility elects to use the clearing Account 9003 Shop Expenses-Clearing, it shall not use Account 7013 nor Accounts 7033 Maintenance and Repair Wages. (See Account 1205 Instructions.)

7004 Superintendence Salaries

A. This account shall include the distributed cost of salaries paid to the warehouse superintendent(s) for services rendered as plant supervisor(s).

The accounting utility may elect to allocate this account, upon some reasonable basis, for departmental cost determination. If such accounting is adopted, the following account titles may be used:

Superintendence Salaries - Storage Dept.

Superintendence Salaries - Handling Dept.

Salaries for cleaning

Storage buildings or storage yards

Storage equipment - salaries for cleaning

7100 Plant Payroll Expenses: A. This account shall include the distributed cost of warehouse laborers and superintendent(s) payroll benefit expenses. \$109  
\$307

A. This account shall include the distributed cost of warehouse laborers and superintendent(s) payroll benefit expenses. Should the accounting utility elect to provide account coding analysis of plant payroll expenses, the following account titles may be used:

State Unemployment Insurance Tax \$109  
Federal Unemployment Insurance Contribution Act Tax \$109  
Federal Unemployment Excise Tax \$09  
Compensation Insurance  
Pension Fund Contributions  
Welfare Fund Contributions \$109  
Medical-Hospitalization Insurance

B. Life Insurance Participation Premiums: .A.

7200 Plant Materials, Supplies and Services: \$109

A. This account shall include the distributed cost of warehouse plant (as distinguished from general office) materials, supplies and services, with the exception of such expenditures as are includable under Account 7501 Plant Utilities, and under Account 7509 Plant Rent, utilized in merchandise storage plant operations.

B. The account may be segregated under the following sub-account categories:

Materials and Supplies  
Services

C. If the accounting utility elects to distribute plant materials, supplies and services expense for departmental cost determination, the following account titles may be used:

Plant Materials and Supplies - Storage Dept.  
Plant Services - Storage Dept.  
Plant Materials and Supplies - Handling Dept.  
Plant Services - Handling Dept.

D. The following items should be considered as indicative (though not restrictive) of the character of charges to this account:

(sobtakor 2051 orwoch oob) .awooos elie os  
Items

Bracing or stacking materials 2051 2047  
Fuel (gasoline or propane) for

fork lifts 2051  
Lubricants for fork lifts, conveyors or elevators (handling equipment)

Stenciling supplies 2051

Strapping materials 2051

Uniform laundry service 2051

7300 Plant Maintenance and Repairs

A. This account shall include the distributed cost of materials, supplies and services utilized in the maintenance and repair of warehouse operating plant (as distinguished from general office property and equipment.)

B. Should the accounting utility elect to distribute plant maintenance and repairs expenses for departmental cost determination, the following account titles may be used:

Plant Maintenance and Repairs - Building  
Plant Maintenance and Repairs - Handling Equipment

C. The following items should be considered as indicative (though not restrictive) of the character of items herein to be included:

Items

Cleaning materials, paper products, paints and other supplies and small tools purchased for the maintenance of buildings and grounds.

Services contracted for the maintenance of buildings and grounds.

Replacement parts and small tools purchased for the repair of fork lifts, hand trucks, elevators, and other handling equipment.

Services contracted for the repair of fork lifts, elevators, and other handling of equipment.

If the accounting utility elects to use the clearing account 9003 "Shop Expense - Clearing", distributions therefrom pertaining to warehouse plant maintenance and repairs shall be charged to this account. (See Account 1205 Instruction).

7412 Plant Depreciation - Storage Department  
7432 Plant Depreciation - Handling Department

These accounts shall include the distributed accrual of depreciation on warehouse buildings, machinery and equipment, as appropriate.

7403 Plant Amortization

A. This account shall include the distributed accrual of amortizations on warehouse buildings or building improvements constructed on leasehold premises.

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7414 Plant Taxes - Buildings and Land 2008  
7434 Plant Taxes - Handling Department  
No accounts shall be opened under this heading except  
as otherwise provided. These accounts shall include the distributed cost  
of real and personal property taxes on warehouse, land and other  
buildings, machinery and equipment, as appropriate, relating to  
the original costs (recorded) of warehouse property and  
machinery and equipment.

B. For accounting segregation purposes the utility may allocate real and personal property taxes upon the basis of the original costs (recorded) of warehouse property and equipment, classified in accordance with the provisions of the Plant Account Definitions (Section IV), or as otherwise  
provided (see notes to budgetary funds)

7501 Plant Utilities  
This account shall include the distributed cost of electric power, gas and water consumed by the warehouse (as distinguished from general office) machinery and equipment.

7519 Plant Rent - Storage Department  
7539 Plant Rent - Handling Department

No accounts shall be opened under this heading except  
as otherwise provided. These accounts shall include the distributed cost of rent paid for the use of warehouse plant land, buildings, machinery or equipment not owned by the accounting utility, as appropriate.

No accounts shall be opened under this heading except  
where the utility has no control of being accounted for otherwise  
as to ownership of the property as it may otherwise be known  
as (see notes to budgetary funds) (not provided in 2008).

80100 - Economic Allowances 2018

No accounts shall be opened under this heading. A  
separate account is provided for economic allowances, economic allowances,  
economic allowances

8001 General Office Salaries 61118 - next tab 11  
transposed tab 118 - next tab 11  
This account shall include the M.A.C. A.D.

This account shall include the distributed cost of general office accountants, bookkeepers, clerks, secretaries, stenographers, typists, and other general office, and warehouse clerks salaries and wages plus benefits, supplies, equipment, and supplies.

8003110 Maintenance and Repair of Wages of Office .  
placed on the books except where the same has been distributed upon  
basis (and this account shall include) the distributed costs  
of wages of paid warehousemen, janitorial or other employees for  
time devoted to the maintenance or repair of general office  
(as distinguished from warehouse) property.

B. If the accounting utility elects to use the clearing account 9003-Shop Expenses-Clearing, it shall not use this account (See Account 1205-Instruction) as a receiving or sending account. In this case, the instruction number shall be 8005 - Settlement-Sale.

**8005      Solicitation Salaries**

This account shall include the distributed cost of salaries, commissions, or bonuses paid for the solicitation of warehouse storage and handling business; ~~and~~ <sup>and</sup> the cost of establishing, maintaining, and operating the accounts to be used for billing those to 8006-3111 Administrative Salaries who are ~~not~~ <sup>not</sup> ~~employed~~ <sup>employed</sup> by the State.

This account shall include the distributed cost of salaries and bonuses paid to officers of the utility. It shall include the salaries paid to a proprietor or to members of a partnership when this procedure is maintained. (See Account 2005 Instruction).

8100 Payroll Expenses - Office

A. This account shall include the distributed cost of administrative, general office and warehouse clerical employee payroll benefit expenses.

B. Should the accounting utility elect to provide accounting analysis of such payroll benefit expenses, the following account titles may be used:

- (a) ~~Employee Benefit Expenses~~ 8000
- (b) ~~Employment Security Tax~~ 8001
- (c) ~~Federal Insurance Contributions Act Tax~~ 8002
- (d) ~~Federal Unemployment Tax~~ 8003
- (e) ~~Compensation Insurance~~ 8004
- (f) ~~Pension Fund Contributions~~ 8005

For which the Welfare Fund Contribution is traceable and the Medical-Hospitalization Insurance bond contribution is traceable to the Life Insurance Participation Premiums.

82000. Office Materials, Supplies and Services include the following items:

A. This account shall include the distributed cost of materials, supplies and services, with the exception of such expenditures as are includable under Accounts 85029, 8503, 8504, 8505, 8506 and 8509, utilized in the administrative and general office operations.

-new mort boklunqitib es) collio lntemeg no molsalitib to

B. The account may be segregated under the following sub-account categories by the titles indicated:

-new mort boklunqitib es) collio lntemeg no molsalitib to  
-selected as Materials and Supplies (excluding from Account 8509) except Services

C. The following items should be considered as indicative (though not restrictive) of the character of items herein to be included:

-new mort boklunqitib es) collio lntemeg no molsalitib to  
-selected as Items of, collio lntemeg bao  
Gas and light gas, telephone collio lntemeg  
and Communication service, telephone, telephone  
Fuel for heating and lighting, moon  
Office supplies, office, collio lntemeg  
Postage, telephone, telephone, collio lntemeg  
Stationery  
Electricity, gas and/or water, electricity, collio lntemeg  
if allocated from Account 7501.

To accounts found in the old system of accounts:

-new mort boklunqitib es) collio lntemeg no molsalitib to  
83000. Office Maintenance and Repairs shall be established (excluding

A. This account shall include the distributed cost of materials, supplies and services utilized in the maintenance and repair of general office buildings, machinery and equipment.

obliged or deems willing participants and friends .<sup>E</sup>  
and B. If the accounting utility elects to use the clearing  
Account 9003 Shop Expenses, Clearing, distributions will be  
therefrom pertaining to general office building, furnishings,  
or equipment repairs shall be charged to this account. (See  
Account 1205 Instruction) <sup>A</sup>

8401 General Insurance

A. This account shall include the cost of all insurance,  
performance bond and fidelity bond premiums, -with the exception  
of compensation insurance and automobile insurance premiums.

B. If the accounting utility does not elect to use  
clearing Account 9002 Transportation Expenses, Clearing, the cost  
of automobile fire, theft, public liability and property  
damage insurance shall be charged to this account. <sup>A</sup>

8402 Office Depreciation

A. This account shall include the distributed accruals  
of depreciation on general office (as distinguished from ware-  
house), buildings, machinery and equipment. <sup>E</sup>

B. The following items should be considered as indica-  
tive (though not restrictive) of the character of items herein  
to be included.

as follows: <sup>E</sup>  
-selected as follows: <sup>E</sup>  
selected as follows: <sup>E</sup>

Depreciation on:

Building space occupied by the administrative  
and general offices, lobbies, rest rooms;  
General office elevators, air conditioning and  
heating equipment, drinking fountains, rest  
room furnishings; <sup>E</sup> General office furniture, furnishings, and  
office machine equipment, etc. <sup>E</sup>

8403 Office Amortization

This account shall include the distributed accrual of  
amortization on general office (as distinguished from ware-  
house) buildings or building improvements constructed on leased  
premises.

as follows: <sup>E</sup>  
as follows: <sup>E</sup>

8405 State Franchise Tax and Maine Utilities ad 8406 Federal Income Tax  
8407 Other Taxes, Licenses and Permits

A. These accounts shall include the distributed cost of real and personal property taxes on general office (as distinguished from warehouse) land, buildings, machinery and equipment, franchise taxes, business licenses, inspection permits, and Federal income taxes, as appropriate.

B. If the accounting utility does not elect to use Account 9002 Transportation Expenses - Clearing, the cost of automobile licenses shall be charged to this account.

8502 Administrator Expenses and its subaccounts  
and its books to have separate ledger entries.

This account shall include the distributed cost of traveling and entertainment expenses incurred by officers of the utility, or by a proprietor or the members of a partnership. It also shall include transportation expenses appropriately distributable from Account 9002 Transportation Expenses - Clearing.

8503 Solicitation Expenses

This account shall include the distributed cost of:

- (1) advertising materials and/or services procured;
- (2) traveling and entertainment expenses incurred by solicitors;
- (3) transportation expenses appropriately distributable from Account 9002 Transportation Expenses - Clearing.

8504 Loss and Damage Claims

This account shall include the cost of claim payments for losses or damages.

8505 Regulatory Expenses  
A. This account shall include the expenses incurred by the utility in connection with formal applications or cases before the Commission.

10-17

B. The utility shall be prepared to report the cost of each formal case.

C. The following items should be considered as indicative (though not restrictive) of the character of items to be included in this account:

1. Salaries, fees, retainers and expenses of counsel, solicitors, attorneys, accountants, engineers, clerks, attendants, witnesses, experts and others engaged in the prosecution or defense against, petitions or complaints presented to the Commission, or in the valuation of property owned or used by the utility, in connection with such cases.
2. Expenses of engineering supplies, office and stationery and printing, traveling expenses, and other expenses incurred directly or in connection with formal applications or cases before the Commission.

#### 8506 General Expenses

A. This account shall include the distributed cost of administrative and general expenses not specifically includable in Accounts 8200, 8502, 8503, 8504, and 8505.

B. The accounting utility may elect to sub-divide this account for purposes of analytical convenience. If such accounting is adopted, the following sub-account titles may be used.

#### Professional Services

This sub-account should include the distributed cost of accounting, engineering and legal services obtained from independent practitioners.

#### Managerial Fees

This sub-account should include the distributed cost of fees paid a managing organization for management, advisory, purchasing and/or fiduciary services rendered.

### **Dues and Subscriptions**

This sub-account should include the cost of expenditures for:

- 1) association dues for utility trade organization memberships;
- 2) assessments for conventions and meetings of the industry;
- 3) subscriptions to trade publications.

### **Other General Expenses**

This sub-account should include other distributions of Account 8506 General Expenses.

### **8509 Office Rent**

This account shall include the distributed cost or rent paid for the use of general office (as distinguished from warehouse plant) land, buildings, machinery, or equipment not owned by the accounting utility.