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Decision No.

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation on the Commission's own motion to consider the adoption of a Uniform System of Accounts for Cold Storage Warehousemen.

60811

Case No. 6436

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. Peters 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 Quintrall 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

OPINION

Under date of March 22, 1960, the Commission, on its own motion, instituted an investigation to determine whether a uniform system of accounts for cold storage warehousemen should be adopted and prescribed effective January 1, 1961.

the matter was submitted for decision.

All warehousemen having rates on file with the Commission were notified of the hearings set for Mny 4, 1960 and Mny 11, 1960, and those engaged primarily in cold storage 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.

Los Angeles on May 11, 1960 and August 17, 1960, on which latter date

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.

⁽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. 6435 - 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 general commodities.

C. 6436 RA * ORDER Public hearings having 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 cold storage warehousemen subject to the provisions of the Public Utilities Code must, on and after Jamuary 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 is hereby adopted and prescribed by the Public Utilities Commission of the State of California for said warehousemen. Dated at _____ San Francisco _, California, this _____ day of ___ 0070D_k . 1960. - 3 -

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PREFACE

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houses 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 in the years 1929 and 1933, 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.

^{*} Poculiar to public utility accounting systems.

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2. Section VII to XII, inclusive, deal with the nominal operating revenue and expense accounts, and pertain to specific categories of warehouses as follows at no assume the specific categories of warehouses as follows at no assume the specific categories of warehouses as follows as a category to not sever category postored as a sample of the category of the continuation of the category and the category and the category and the category of the continuation of the category and and assumed as a sample of the category of the continuation of the category of the continuation of the category of the continuation of the category of the country of the continuation of the category of the category of the continuation of the category of the category

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^{*} ಕಂಡುಗ್ರಸ್ತೆಯ ಕರ ನಿಜನಿಗಿಕೆ ಆರುಭಿಸಿಕೆಗಳ ಒರಂದಿಯಾರೆಗೊಳ್ಳ ತಿನೀಸಿರಾಯ್ಯಾಗಿ

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7. A. "Associated companies," means companies or persons that, directly or indirectly, through one or more intermediated. aries, control, or are controlled by, or are under common control with the accounting company. control with the accounting company. B. "Control," (including the terms "controlling," "controlled by," and "under common control with") meens the possession, directly or indirectly, of the power-todirect or cause the direction of the management and policies of a company, whether such power is exercised through one . 00 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, of voting trusts, holding trusts, associated companies, contract, or any other direct or indirect means. "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.

"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.
ll. "Commission," means the Public Utilities Commission of the States of California en 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, dismant-ling, tearing down, or otherwise removing warehouse plant; including the cost of transportation and handling incidental theretolessimmes whore 1410"Debtsexpenses 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 10 issuing or 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 on a room of the relief costs on the relief costs of the re Losts on a control of the lost 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 in the 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, of inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities. 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 sales 17- "Equipment." (See warehouse plant Instruction 12:) of the 18. "Merchandise warehouse" means that type of public utility warehouse engaged in the dry storage of food, medical or . The dry storage of food, medical or . The dry storage of food m 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 not related reserves for loss in value.
20. "Net original cost, " as applied to warehouse plant, means the coriginal cost less related depreciation and amortization reserves_ Kour 2l. "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 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. "Promium," 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. "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. "Service value," means the difference between the cost 31. and the net estimated salvage value of utility plant. "Structures." (See warehouse plant Instruction 11.)
"Units of property," means those items of utility plant 32. 33which, 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.

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A. For the purpose of applying the system of systems of accounts prescribed by the Commission, warehouse utilities are divided into types and classes, as follows of the serious patennous of all strong patennous when

normand such and the set of the color of the set of the

Having annual operating

B. The class to which a utility belongsyshalls beadeter-as mined by average of its annual warehouse operating revenues for the preceding three years. Utilities engaged in new enter-prises, the annual operating revenues of which and note known and advance, shall be classed by a reasonable estimate of their prospective revenues 12000 years a conformal assistance.

The contract of the formal state of the contract of the contra

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 it outher class to which it belongs.

class to which it belongs.

Lical rebuilts and through to with another of accounts pre-make scribed herein so far as they may be applicable accounts prescribed herein, including the condensed operating expense accounts, so far as they may be applicable, to their expense accounts, so far as they may be applicable, to their effairs.

aFauoThisosystemsofaccounts is applicable in "principle" to ClassiArandoClassoB warehousequtilities - an abound emodive also no confidence in a principle of confidence and a principle of confidence of a point and a principle of confidence of a point of a principle of confidence of

2. Records Each utility shall soukeep 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 theretogreyelant-groups what manifigat in recogning out to a The books and records referred to herein include not ឧបនិទ្ធិនិធិសិស្សា 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. AGRICULTURAL nalization approach objection C. Each willity, in accordance with the Commission's General Order Nov 28, 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 and set you did not be not set of set and bengarate der benge englicater monder to be benge at the person and position ಹೇರ' ನಾರಂತರವಿಗಳ ಕೆಗಾಗಿಕ ಸಂಕರ್ತ. ಆರಾತಿಕೆ ಕಿಸಿಕರ ರಾಜ್ಯಗಳ ಮಾ ನೀಳ ನಿರ್ಣಕ್ಷ--3. MAccounting Period To course a miderate and continue and coeffee in edvance, shall be classed by a resembnible estimate of it Each Class A and Class B utility shall keep itsobooks on a a monthly basis, so that for each month all transactions applicable thereto; as mearly as may be ascertained, shall be enteredain the books of the witility at Unless, otherwise authorized by the Commission, each utility shall close its books at D. If a Class B wellist desimber remains and action of the cords as presentation for Class A, it is presentation of the cords as presentation for the class A. provided the course blocked so cases a cantor class to cause Later, except by permission of the anoiteetformotesimous income class to prike it belongs. To maintain uniformity of accounting, utilities shall submittequestions of doubtful interpretation to the Commission for consideration and idecision would be decided to the consideration and idecided to the consideration and idecided to the consideration and ideas are the co affedrs. Class B veilitates shell keep all the accounts pro-scribed herein, including the condensed openation of arpane accounts, to far as they tay itsily marking anotation. of Listsmoff"Items cappearing inathestextsmofethecaccounts or elsewhere herein aresforsthespurposetof moresclearly lindi-0 cating the application of the prescribed accounting. The lists are intended to be representative, but not exhaustive. 2=2

Popperence of an item in a list warrants the inclusion of the litem 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 jentry in each instance must be determined by the texts of the accounts. ್ ಸಮಿಯಾಯಿ ಗ್ರಾತಿಯಾಗುಳಿಗಳು ಕಾರ್ಮದೇರಿಕೊಳ್ಳುವ ಸಾಕ್ಷಾಗಿಗಳು ಸಂಗತ್ನಿಗಳುಕೊಳ್ಳುವರೆ ಸಂಗತ್ತಿಗಳು ಕಿಂದು ಕಾರ್ಯಕ್ರಮಿಸಿ ಸಂಗತಿಸ 6. Delayed litems. I have my the second of same on all and contain the second of the s 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 and alouged : 2 oden B. Delayed items shall be charged or credited to 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. To asserto overser our al ರಾಜ್ಯಕ್ಕೆ ಕ್ಷಾತ್ರ ದಿನ ಸಹೀಕರ ಕ್ಷಣಕ್ಕೆ ಕ್ಷಾತ್ರಕ್ಕೆ ಕ್ಷಾತ್ರಕ್ಕೆ ಕ್ಷಾತ್ರಕ್ಕೆ ಕ್ಷಾತ್ರಕ್ಕೆ ಕ್ಷಾತ್ರಕ್ಕೆ ಕ್ಷಾತ್ರಕ್ಕೆ ಕ acountly entranseraged a gainut benamme ullencon 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, fit is known that a transaction has occurred which affects the accounts, but the amount involved in the transaction and its preffect 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. . Sedom niegen on maisqueme , shittlefer to nower was the black to employ token edd eradw. 8 word rensections with Associated Companies work sort sevence Each utility shall so keep its accounts and records as to be able to furnish accurately and expeditiously a statement 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. 2-3

9. Depreciation Accounting.
To additional and authorated valid a removal in the somethering will 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, per · Depreciation, and Account 1005 Depreciation Reserve.) 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. Note B: Depreciation applicable to transportation equipment may be charged to Account 9002 Transportation Expenses-Clearing, and depreciation on general tools and work equipment used in plant maintenance, repair, or construction work may be charged to Account 9003 Shops

Expense-Clearing To the count of the count 10. Distribution of Pay and Expenses of Employees and or The charges to utility plant, operating expense and other accounts for services and expenses of employees engaged in all 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. ್ ಚಲಾಜನಿಕ್ ಕ್ರಾಮಾಣಕ್ಕೆ ಕ್ರಾಮಾಣಕ್ಕೆ Till Accounting for Other Departments is for our comments of the contract of the entire A. This system is 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. - commons out as this In instances where the major volume of utility revenues derives from werehouse utility operations, the balance sheet asset, liability and summary income accounts provided in this uniform system (in Sections III, V and VI), shall predominate. B. When a warehouse utility segregates its utility operations into two or more operating areas covered by a common tariff, it shall maintain its accounting records in such form as to show separately for each operating area the plant investment, depreciation reserve, operating revenues and operating. Servenues and operating. Servenues applicable to each. A constant of the contract of the contrac 150 the second **2-**10:

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 1100 1199 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. 2-5

SECTION ALITERATED SET TO TOO NOTE 4

Elucio vell'instructions Labarance sheet accounts es ./

The properties to the state of the state of the control of the contro

The balance sheet accounts are intended to disclose the financial condition of the utility as of a given date by so showing its assets and other debits, and its liabilities, other credits, capital stock and surplus (or deficit). The contract of the liable surplus of deficit) and account of the stock and surplus of a beauty of the liable surplus of the 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 sitems for which accounts other than those designated as current and accrued assets are provided.

3 ParCurrent; and Accrued Liabilities a sat gratuate at .a

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?

of issuance or assumptionaby 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, obligations, shall be classified as a current 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 Cowned A. Securities of Sothers Sacquired Obyothe Sutility 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. Standood foods consist to caperuf ... 3. BDD. The lutiflity may write down the book cost of any security in recognition of a decline in the value thereof. Securities anally be written coff for 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 raccount was to anoitagated and the thetage Joseph Tourise of The Adoles of the Adoles to the Tourise to the Adoles of the Adoles ్ నాట్ రాజ్యంచు దందాణందు మూడ్ రాణంకారం ఉద్యక్తానుకుండి అద్దారిక 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 cadded 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. 223 అభ్య జాగ్మక్షన్ ఉద్యక్తి ప్రభాస్త్ర ప్రభాత్వ 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 wound ... dose we 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 untilethe stock to which the discount and expense apply is retired. For a per a factor of an apply and and E. When capital stock which has been actually issued by the utility is reacquired or retired, the difference between the amount paid therefor upon reacquirement by the utility plus expenses incurred in its acquisition and the paravalue (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. 3-2

Fig. Agutility 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 are 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 con is communed of an appropriate Discount, Expense and Premium on Long-Term Debt. A. A. discount, expense, and premium account shall become maintained for each class and series of long-term debt. (including receivers' certificates) issued or assumed by the grant utility, in which shall be recorded the discount, expense, and premium associated with the issuance and sale of each such class Continuent Association Inchilitations. and series of debt. B. 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 hosts 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 Miscella-neous Debits to Surplus - Samon and as record asgenous confidences and as media to find a began against D. 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 reacquirement 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. 3-3-3-3

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 promium paid or discount earned on reacquirement 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:PlantoInstructions5wei (nervolling) of legetheses gainule by a sense new paintle by a sense we will a sense by the sense we have a sense by the sense we have a sense with the contractions of the sense we have a sense with the contractions of the sense we have a sense with the contractions of the sense we have a sense with the contractions of the sense we have a sense with the contractions of the sense we have a sense with the contractions of the sense we have a sense with the contractions of the sense we will be a sense with the contractions of the sense with the contractions of the sense we will be a sense with the contractions of the sense with the contractions of the sense with the sense we will be a sense with the contractions of the sense with the Contingentlassets 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 commensure and the attitute and accommission of figure Nominally Issued Securities: 1000 1000 1000 1000 1000 All 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 nomirally, but not actually, issued. were not willing out B. When non-par stock is nominally issued, the number of shares issued shall be shown in the memorandum accounts. ప్రాంటులు మంటా కార్మం కోష్ట్యం C. Subdivisions shall be maintained under the memorandum accounts for each class of securities. The security of a reak box ರಾರತ್ಮಾತ್ರದ್ದ ಅವರ ಭವರ್ಷ ಅವರ ಮಾರ್ಗಾರಕ್ಷ ಕ್ರಾಮಾನ್ಯ ನಿರ್ವಹಿಸುವ ಕ್ರಾಮಾನ್ಯ ಕ್ರಾಮಾನ್ಯ ಕ್ರಾಮಾನ್ಯ ಕ್ರಾಮಾನ್ಯ ಕ್ರಾಮಾನ್ಯ Adquirement and the par or files plans the take the test the species of a ್ರಹಿಸಲಾಗಿಯ ಇದ್ದ ಹಾಗುವರ್ಷದ ಪ್ರಕ್ರಿಸಿಗಳ ಪ್ರಕ್ರಿಸಿಗಳು ಕಾರ್ಯಕ್ರಿಸಿಗಳು ಕಾರ್ಯಕ್ರಿಸಿಗಳು ಕಾರ್ಯಕ್ರಿಸಿಗಳು ಕಾರ್ಯಕ್ರಿಸಿಗಳು chedi he debited to Account 4114 Niscoliancous Datits to surgine of constant to surgine of constant to Account 4102 Miscoliancous Irecits ಾಣಕ್ಕಾರಿಗಳಿಗಳಿಗಳಲ್ಲಿ ಬರ್ಚಿಕಾರುತ್ತಿಗಳಲ್ಲಿ ರಳ

WAREHOUSE BALANCE SHEET ACCOUNTS

Invostment Assets

1000	Utility Plant				
1005	Dopreciation Reserve - Utility				
1006	Amortization Reserve - Utility				
1007	Utility Plant Adjustments				
1011	Other Physical Property				
1015	Depreciation and Amortization Reserve				
1021	Invostments in Associated Companies				
1031	Other Investments				
1041	Special Funds				
	Current and Accrued Assets				
1101	Cash				
1102	Special Deposits				
1106					
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 ప్రశాముంద్రమేస్ అవిశామావారంగా ఉందాంగో -2003 Current and Accrued Assets 2023 ಾರ್ಟಿಗೆ 1135 Prepayments-- Taxes and Licenses 1165 113621Prepaymentso - Insurance Condoc SSRS 1137 Prepayments - Rent Pereret Oreditor and Rerected 1138 Prepayments - Other toeC no assisted Southtronadu Other Current and Accrued Assets 230I 1139 atromist has prilitie commit-2382 Deferred@Debits:01@@ modeO 8085 1201 Unamortized Debt Discount: and Expense 1155 1202 Discount on Capital Stocker | heavy of and SIES 1203 Capital Stock Expense personed mention 2188 1204 Other Deferred Debits Equity Accounts 2000 Capital Stock

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

ETHIRODA THEME WOULDER EGOCHHELM

	Notes Receivable Discounted					
2203	2203 Accounts Payable					
2211 Accounts - Payable Associated Companies						
2222 Other Current and Accruedy Liabilities						
2301	JASA - STARMINGGRY VEAL Deferred Credits and Reserves ACASO - SCHOOLINGGRAN SEAL Unamortized Premium on Debt	6. 0. et m				
2392	alless formous and themselves taken Advance Billing and Payments	Web in				
2303	Other Deferred Credits 100					
2311	Injuries and Damages Reserve entries of the	IOSI				
2312	Employees' Provident@Reservers accessing	2021				
2313	Other Reserves oamogn@ Mesor@ IntlgaD	1203				
	Other Deferred Debits	1204				
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	2001 - ರಂಗಹರಗ ರಿವ್ಯಾಸಿಕವಾಗಿ ಕೆರಬಿಂದ					
	. ಸಂ೧೯೮ - ೨೫೮೩ರು೦ (೨೦೮೮ - ೩೦೦೩ - ೨೦೦೩ - ೧					
5 (4	Prominos und Assessments on Capitali Stor	೩೦೦೩				
	೧೯೦೯ರ ಕ್ಷಣಗಳ ರಿಜ್ಞಾನ ಕ್ಷಣಿ	2005				
	Capátbal Surplus	2011				
	ನಿರ್ವದಿಗಳು ವಿಚಿತ್ರಗಳು ಬಿನಿಗೆ ಹೊಡಿದುವ	2012				
	Dong-Torm Disbilities					
	್ರ ಪರ್ಚಿಸಿಕಾಗ ವಿರಶಿಕ	2012				
	Advances from isockisted Companies	sois				
	ರಿಕ್ಕಾರಿಗಳ ನಿರ್ವಹಿಸಿದ್ದಾರೆ ಬಿಡುಗಳು ಕ್ಷಾರ್ಥಿಕ್ಕಿ ಕ್ಷಣಗಳು					
		2201				

BALANCE SHEET ACCOUNTS werehouse systems of the everyment of the safestant factor of this section of this section of this section of the section of t -Les llos to the production of lland or a to the boveleng product of column boveleng product of column boveleng les to the column of land to the column of t monts, or how donothraction. There shall be reported by this caption the balances in -೧೯೦೮ Accounts::1001,::1002\$11003,::and::1004:::ನೆರ .:೧೮೯ ಸಾವನಂ ೧೫ . . ಔ ರಜನಿಸಿತ್ತ ಗ್ರಾಪತಿಕರ್ನ ಇಂ ಇರಜಾಕುಗಳಿಕಾಡ ಕೆಚರೆ .ಕಾಗುರಂಶಕ್ಕಾ ಎಸಗರ ೧೯ ಎಸ್ಲಿಷ್ ಆರೆ ಫೆಸಿ odeded 100100UtilitýlPlantoin-Servicesvidodde odd 20 az 20000 A. This account shall include the costmoffutility plant, included in Accounts 3100 to and including 3391, owned and used by the utility in its utility toperations, sincluding such property owned by the utility but held by nominees. B. The cost of additions and mbetterments of iproperty to leased from others shall be recorded in this account, but such cost shall be maintained in subdivisions sentirely separate and distinct from those relating to comed property. (S(See Utility Plant Instruction 17:) Tang ton evicate of 18 ಚರ್ಚ ೧೮ - ೧೮೧೨ ಕಿಸಿದ್ದರು ಗಿರಿಚಿತ ಚರಿತಿಕೊಂಡ ನಿರ್ವಹಿಸದಲ್ಲಿ complete construction a Work in Progress contractor and in a contractor of the contr as hoterniseaccounteshall sincludes the dtotal dexpenditures for nutility plant insprocess of loopstruction but moth ready for service the date of the balance sheetson waragers oreing 1003 Actility oPlant Acquisition Adjustments Acquisition Acquisition Adjustments Acquisition Ac ార్గుల్ ఉందానికి మీది కారాజానికి మీది కింటాలు నేకి మీదికి చేయిందిన సమీప అనికారణ అని A. This account shall sinclude the difference between m(4) the cost to the accounting utility of utility plant acquired . Sources and operating unithor system by purchase, merger, (consolidation, liquidation or otherwise, and (2) the amounts distrib-. ward outed too the aprimary plant accounts, cless the amount, for amounts, which may be credited to the depreciation and amortization reserves of the accounting utility at mthe time of acquisition with respect to such property. The account shall amounts applicable wto utility applant in service and outility plant sunder sconstructions alsee Utility:PlanteInstructions/2963 ands+4) redisc yes ro exist B. of When ipracticable fithis account is half libers ubdivided according to the character of the amounts included herein for each property acquisition. 1) the amounts of the acceptal for depreciations and IC. gathe amounts are corded in a this raccount swith are spect to each property acquisition shall be depreciated, amortized, or otherwise disposed, as the commission may approve or direct. All selvage realization on proporty rediined union the grant of 1004 Utility Plant in Process of Reclassification no construct month colmoverer galludes, theuti dedto (?

A. There, shall be closed to this execount; theutook cost of utility plant (formerly designated as "warehouse property and equipment" and "tangible and intangible fixed capital" in the

remote the mote to the rest of the control of the c 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. B. No charges, other than as provided in paragraph Apabove, 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. Local Convo. 2766 rational cap of Cold Strategies of Sections Cold Strategies of Sections Reserve - Eutility of Section of Sections Reserve - Eutility of Section of Sections A. This investiment asset valuation account shall be credited: with the following: no noiskaba to seen add ... amounts charged to Accounts 7402 and 8402 Depreciation; 2) amounts charged to Account 4114 Miscellaneous Debits to Surplus for past accrued depreciation; 3) amounts of depreciation applicable to utility properties acquired as operating units or systems; (See Utility Plant Instruction 4) 100 4) amounts chargeable upon approval of the commission to Account 1204 Other Deferred Debits, for extraordinary property lossesia engal of the total add ablance B. At the time of retirement of depreciable utility plant in service this account shall be charged in accordance with Junitoplan or group plandmethods, as follows to a minitor. CATE OFFICE LOOK OF LEAST PAR 1) where property is recorded under the unit plan method, the depreciation accrued to the date of retirement; 2) twhere property is recorded under the group plan method, the books cost of the property retired and the cost of the property retired and the cost of removal: 11 to said the property retired and the cost of the cost of removal: 11 to said the property retired and the cost of the with the property distretired in accordance withothe group plan method, this paccount shall be credited with the salvage value or any other amounts recovered; such as insurance is: Classification and debits to the reservershall be so artientered as atopshow separately: second of one of paintered รมจะได้สัญมังของ พุศพอติอสส เลียม_{ีย} 1) the amounts of the accrual for depreciation: of as 2) bathe cost of sproperty retired under the group plan; no ... por 3) withe cost of removal lofoproperty retired under the ... octain no group plans of los important of ... by socials essumed to 4) salvage realized on property retired under the group 5) other items, including recoveries from insurance on An ager Mongroup plannoitems at or colo od fileria cardib. . A ວິດເຂົ້າການຄວາມສູ້ ຈອນຕົ້ວເຄືອດວິດທີ່ ເພື່ອວິດປະທາງໂອຈອີ ທີ່ມີກ່ວນໃດເປັນຕົ້ນ ໂດຍຕໍ່ໃດ ທຸດນີ້ໄດ້ລະນະ ຈາກັດ ກຳມື ໄປເຂົາເດັ່ນຄົ້ນ ກ່ວນ ເປັນ ເປັນ ກ່ຽນ ກ່ານ ກ່ານ ພວກ ພວກ ກ່ານ ກ່ານ ໄດ້ຄວາມ ເປັນ ຄວາມ ເປັນ ກ່ອນ ກ່ວນ ກ່ ~3 - 10

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. has a surveyed and 1006 Amortization Reserve - Utility ిరువారుత్తున్ని తమ్మాని కార్డాడ్స్ బ్రామ్ క్రామ్ చాటిత్వాని కృష్ణ This account shall be concurrently credited with amounts: charged to Accounts 7403 Plant Amortization and 8403 Office Amortization. bes . solowed ast . somesees shw fit mode Buil 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 limitedterm 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 limitedterm utility investments, amounts credited to this reserve shall be concurrently debited to Account HILH 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 amount 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. ಸತ್ತಿದ್ದಾರಂಬರ ಶಿಚಿಕೆಸುತ್ತರಲ್ಲ D. Records shall be maintained so as to show separately the balance applicable to each item of limited-term investment which is being amortized, the statements and the bearing of the statements and the bearing of the statements. 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. or 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. and those is attim attemption that an accountied - A otol companies which have subject to oversubt confidence on the ನಿಯಾಗಿರು. ಇತ್ತಿ ನಟ್ಟಬ್ಬರಿಕಾತ್ರಿ ಹಿಡು ಕನ್ನಡಕರು. ಇತ್ತಿಗಳ ಗರ್ಕ್ಡ್ ತಿಲ್ಲಿಕುತ್ತಿರುಗೂ ಅಕ್ 1107 Mossumia Reselvoble - Masseciated Companies. 8.2.3 - 11

Note - The provisions of this account shall not be construct as approving or authorizing the recording of appreciation of utility plant. 10110 a Other Physical Property dericast of water off off 10010 A. OThis account shall anclude the cost to the utility of land, stactures, and equipment cowned by the utility, but not used in utility service. lkou – armosik kokarajamemy 9001 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 asset road oching E 1015 Depreciation and Amortization Reserve - Nonutility This eccount shall include the depreciation and amortization reserves applicable to property other than utility plant and account and amorate to property other than utility plant and account about the constant of the constant There shall be reported by this caption the amounts: included in Accounts 1022 and 1023 of y fractivenes of Links -autorus of aticoC 1022 Investments in Securities of Associated Companies A 20 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 or B. The account shall be maintained in such manner as to: Show each class of investment in reach associated icompany of a control of second property of second property. 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 Al This account shall include the amount of investment advances to associated companies and interest accrued on such advances when such interest is not subject to current settlement. (See Account 1127 Accounts Receivable - Associated 19 Companies.) be maintained in such manner as to each lassociated company. To man house the show the advances to leach lassociated company. To man house the 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. 11 - £ 3-12

ENTERN CECHOON CAN THEN TO 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 utility's investment in securities issued or assumed by nonassociated companies, and any investment advances to such nonassociated 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 Common Carlott Common California Common California Common California Common California Common California Common California C 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. additional Sold with Statestal Sold and American and and anti-property of the soldary, and the lake. Mass one the plants of the such acperts and satterialed and appealing are aready that account stally be erediated that soc amount walleased. Motorer so stall accords shall specially the particular for which the specient Note $\mathcal{R}_{ij} + \mathcal{R}_{ij}$ the departuration of the contraction and that the departuration of the following states of the departuration of the departure of the depart ాగు చెందిన్నాడి కారణ కుమ్మక్కు 6..మ ణుముకు రాజురగా ఇంటి దర్శకుండింది. - కో దర్శాత్ మాట్లుకు రాజుకు ధర్యుత్తున్న ఉన్నాయి. మర్గి మర్గులు అంటు సినిమికట్టి ఉంటుకున్న ිරස්ත්තක්වය සැකී ල්ලාසාව බවුම්වී සහයා සම්මාධ සහ සහජ 3-13

CURRENT AND ACCRUED ASSETS 1101^{000} Cash singulate of illust standards to noise, we have This account spail include the utility sourcent cash funds except working funds . (See Account 1106 Working Funds.) 1102 Special Deposits There shall be reported by the shall be report There shall be reported by this caption the amounts 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 amount shalf be credited to that appropriate account. appropriate accrued interest account. 1104 Dividend Special Deposits 100 to the common of work. Special deposits with fiscal agents and others for the payment of dividends on behalf of the utility may be charged payment of dividends on behalf of the utility may be continued 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 Miscellaneous Special Deposits Deboth Rulepos 1401 1105 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 and 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. 3-14

1106mcWorking: Funds of automo whellead filade careson aidl for advances functained. It chall not include amounts due This account shall include cashindvanced to officers agents, employees and others as petty cash or working ່ກ່ຽວກ່ວ**ະ**ດາໜ້າ − ກວະເຜົ່ນນຳຄວດຄົ ສະຫ້ານຄວວຍ ຊ່**ົ**ລໄລ້ 1107 yo Temporary Casha Investments and Links day open aid T A. This account shall include the book cost of investments, such as demand and time loans, bankers' acceptances, "United States Treasury certificates marketable securities, encend other similar investments, required for the purpose of a temporarily investing cashure to the do the income bed the cash or to to Beautheraccountashell beaso maintained so as to show: ್ಕನ್ಯದ್ದಿ ಬಿರುತಿಕ್ಕಾರ**್ ಧ**ರ್ ಗಡ್ಡಿತಿರ್ಗೂಫಿಡರ್ಗಾನ್ಯ ಗಟ್ಟರು ಮುಖ್ಯಾ ಅಧಿಮಾರ್**ಗಾಗಿ ಗೃ≨ತಿರ್ಗ**ಡ್ಗಡ್ಯಕ್ಕೆ ಬಿ**ರು**ಪಿಸಿ acheroda nTemporary clasha Investments 💝 Associated a Companies Temporary Cash Investments - Other Note - If any of the temporary investments are assume pledged, proper records of pledged invest-ರಾಜಾಲಯ ಕರ್ಮ ಅಧಿವರ್ಷ ಇರೆ ಸಿಸಿಯಾಗಿ ಅಂಗಳಿಗಳ ರಾಜಾಯಿಯ ಎಂದಿ ಅರ್ಜಿಯ ಹಿರುದ್ದಾಯಕ್ಕ -rore This account shall include the book cost, not includible melsewhere 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 1) most set to invest our but tradition and read of Note - The face amount of notes receivable discounted, making of the fisold or transferred, without releasing the and the supposition within from hisbility as endorser thereon, shall be credited to Account 2202 Notes Receivable Discounted, and appropriate disclosure on the shall be made in financial statements of any contingent liability arising from such ಾರ್ಥಿಯ ಅಥವಾಗಿ ನರಕ ಮಾಡುವುದು ಸಹಕ್ಕಾಗಿ ಅಂತರಾಗು ಕ್ಷಣ್ಣ ಪ್ರಕ್ರಿಸಿಕ ಕ್ಷಣ್ಣ ಪ್ರಹಿಸಿಕ ಕ್ಷಣ್ಣ ಪ್ರಕ್ರಿಸಿಕ ಕ್ಷಣ್ಣ ಪ್ರಹಿಸಿಕ ಕ್ಷಣ್ಣ ಪ್ರಕ್ರಿಸಿಕ ಕ್ಷಣ್ಣ ಪ್ರಕ್ರಿಸಿಕ ಕ್ಷಣ್ಣ ಪ್ರಕ್ರಿಸಿಕ ಕ್ಷಣಿಸಿಕ Jas 1121 o'Accounts Receivebles and formit more addition fant agrae han and whiteh making one one empected to be paid in intermediate has oner There is halls be reported by this caption the balances in To Accounts: 1122, 51123, 51124, 5 and 1125, oh from a mod I income don one faith that a line door one sold emem and necessions model event no 11220 Accounts Receivable - Customerson on a sixia in sing This account shall include amounts due from customers for utility and other services in It shall not include amounts due from associated companies. Notos deceivable - ucceeiated Companies 1123 Accounts Receivable - Advances for Customers. c 3-15

This account shall include amounts due from customers. for advances furnished. It shall not include amounts due from associated companies obvious links tausees widt agente, employees and ethere as refty aschior working 1124 Accounts Receivables - Employees This account shall include amount addue from employees! of homoral 25; Accounts Receivable 410therouped of the A. ಾಗಾರತ್ನ ಆಡಂದ ೧೮ ರಂಗಾಗಾಗ ಗಹಕ್ಕೆ ರತ್ತು ಹಿಂದಾಗ್ಯ ಅಂದೇಶ್ವರ ಇಂದ್ರಂಭಕ್ಷಣಕ್ಕೆ defor Action This recount ashall, include amounts towing a the butility upon accounts with concerns or individuals other: than demployees, associated companies, or customers into this count will ammogned -- B. The account shall be maintained in such manner as to show separately amounts due on subscriptions to capital stock, amounts wide of rom cofficers , mand to there accounts mot To therwise Compounts Cash Investments - Other provided. 1126 ggsUncollectiols vAccounts Reserve year 5% - stoW ఇక్కులు గ్రామంలో మండియాన్ని కార్యాల్లో ముందిని క్రామంలో This account may be credited each month with amounts reserved for losses on accounts receivable which may become uncollectible, and also with collections contaccounts opreviously charged here to. Concurrent charges shall be made to Account 8506 General Expenses for amounts applicable to utility operations, and to appropriate Other Public Utility and Wonutility Operating Expense accounts for other operations an older level ಹಿಂದ್ರಿ ಪ್ರೀ ಪ್ರೂ ಅರ್ಜ ಸರ್ವ ಸರ್ವಿ ಸೂಪ್ರ ಸೂಪ್ರ ಸಂಪಂದ ಸ್ಥಾನಿಕ್ಕೆ ಸಂಪರ್ಧ ಪ್ರಾಣಿಕ್ಕೆ ಪ್ರತಿ ಪ್ರತಿ ಸಂಪಂದಿ Fig.B. If, the utility maintains this reserve it is restricted in the use thereof to the purposes set forth above out shall not divert any portion of the reserve to surplus or make any other use thereof without the approval of the Commission 2000 Note - The Mace within of motes received it offered - Note: - Accretions to this reserve shall not be made in progresses of a reasonable provision against losses of the Lythogak macharacter provided bedievers and Aloxia ರಾಜ್ಯ ಶಿಸಿ ಅಂದು ಕೂಡು ಮಾಡಿ ಪ್ರಾಥಾಗಿದ್ದರು ಕಟ್ಟಿಕೊಂಡಿರುವ ಮತ್ತು -1127: Accounts, Receivable - Associated: Companies New word priving valified translature
A. This account shall include thewdebit balances subject to current settlement in open accounts with associated companies, and notes and drafts upon which associated companies are Mable, and which mature and are expected to be paid in full not later than one year from date of issumce, together with interest thereon. Items which do not bear a specified dues 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 arransferred to Account 1023 Advances to Associated Companies. ಇರದಿ ಗೊಂಡುಗ್ರತ್ಗೆಗಳು ಪಂಡದಿ ರಾಜ್ಯ ಸರ್ವದಿಗಳು ಗ್ರಾಮಕ್ಕೆ ಸಿಸಿಕಿಗಳು <mark>ಸಾಮಾರ್</mark>ಕರು ನಿನಿಮೆಡಿ har har Biony Thomaccount may i don subdivided rass follows the william ್ಲೀರು ನರಶಂತಿಗೊಳುದ್ದು,ಎಂದಾರಣಗಳಿತು. Notes Receivable - Associated Companies . nation Accounts Receivable - Associated Companies II **33-16**

Note A - On the balance-sheet, accounts receivable from associated companies may be set off against accounts payable to the same associated companies: 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. 383 There shall be reported under this caption the total of the amounts in Accounts 1132 and 1133. 1132 Materials and Supplies - Utility ... 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: 3-17

ಗರ್ಯ ಸ್ಥಿಷ್ಟ ಅದರ ಅದ್ದೇಶ್ವರ್ ಪ್ರತಿಕಾರಿಗೆ ಸಂಪರ್ಣಗಳ ಸಂಪರ್ಣಗಳ ಸ್ಥಿಷ್ಟಿಗಳು ಸ್ಥಿಷ್ಟಿಗಳು ానికి కుండింది. వేరటి కింద్రం కోషం కోచింది. ఇదే ఇద్దారు ఉన్న ఉన్నాయి. ఉన్నాయి. మీడి**కిందిందింది** 1135 Prepayments b-t Taxes and Licenses 316 1736 1136 Prepayments - Insurance aligness 11372 Prepaymentso - Rentsyona spala ed 2 - d ocon The New Mail 138 afrepayments - Other Decire of the color 1139 .OtheroCurrentdandaAccruedoAssets incompa of tud A. This account shall include: current; and oaccrued; assets of the general nature defined in Accounts 1101 to 1138, in-Sociusive, Sputonote specifically includiblegingany of sthese accounts. ැදිළියිනි කතය විදියින් සම්කාර්තවර කයි පුම්කුත්තකය වර්ම B. The records supporting the entries to this account shall be so kept as to show the nature of each class of assets harhereingincluded and applical lines throok sidtly .A cupplishs (including Suc) bold pridically for use in the sufficient of the substances. The cest shall include, when processes the power chase pride of laye delicycry, plus cuspent suggesting all substances. exerce and other twice or purchases, insurance, dosts of inspection, loading and unloading, transportation, and other . ಎಲ್ಲಾಗಾಯಂ ಅತಿರೋಧ್ಯಪ್ರಿಣಾಣ ಸ್ವತಿಕಾಲಣ್ಯತ್ತು ಇವರಿ ಎತ್ತಿ ನವಿಕ್ರಾದನ್ನು ದರ್ಜಿ ನರ್ಗಿದನ್ನು ಇಂದಿಗಳಿನದಂದರದಲ್ಲಿ ನಡುಕಾಗು as praeticaline spall be included as a care of the oche of the partical anterial to which they related. ರ. ರವಾಗಿ ರೂ ರರಗಳು ಇವರರಾಜಗಾರ ಕಾರ್ಯಕ್ರಮ ಇಂಗರಿ ರಾಗಿ ನಡೆಯರು ರೆಬರಲಕಟ್ಟೆ When praoticatel in dotermining the cost of the martis-್ಯವಿಷ್ಣಾರೆ ಶ್ರೀ ಅವರ ವರ್ಣವರ್ಷ ಎರ್. ರವಕ್ಕರಾರ್ಟ್ ಅವರ ಎಂ. ಇಂ. ಇಂ. ಕ್ಷೇತ್ರ ಇಂ. ಕ್ಷೇತ್ರ ಇತ್ತು ಪ್ರತಿಕ್ಷಣೆ ಇತ್ತುಕ -ప్రాకాకున్న ఇక్ D. Inventories of wateries, supplies. And the wateries of the beneath the chart of the second willing the second of the second o ತನರ ಸರ್ವೆಟ್ ರೆಬಲಹರಿಗಳನ್ನು ಅರೆಸುತ್ತಿ ರಸಚಿತ್ರಕ್ಕು ತತ್ತಿವರ ನಡುಗಾರ ಎರೆ ಅತ್ಯಮ ಅರೆ ಸಿಸಿಸಿಗಳು Retuil lawinteries. In Affecting the adjustments, large difference ones can be assigned to appropriet allege of materials. ventony. Other duniverences shall on equivalent appertioned anong - ಏರ್ಣದಾದರು ಗರ್ಕರ ಆಳವನ ರಾಖ್ಯವಿಸ್ತರವರ ನರಾಗಳ ರಾಜಕಾರರಾಗಿ ಅವರ rysicesumol - policeus amb alcinosmu eggil par plaiting fla io toop bay blalor : llida taroops bid empplied held primarkly for neurillity purposes. CIROWYACOTA - 48II To loted out modifies which weight between of libra oness and weight the lotestances of the first and the constant of the con __3**-**18

DEFERRED DEBITS 1201 Unamortized Debt Discount and Expensesson pairmed TO ROSI Inisticaption 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 sheety.Instruction(6.) of were one slaw 1999 ార్జార్లు 20 🗕 గత్రమంగాలు మొద్దికు కేంద్రాలు ద్వాహ్ కుండి 🤊 Discount on Capital Stock 10 - newnerth gond 8000 1202 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 stocks; (See, balance sheet Instruction 5.) I am ordered to contral address of the B. The utility may amortize the balance carried in this. account by charges to Account 4114 Miscellaneous Debits to Surplus ಪ್ರಗೀತ ನಿರ್ವಹಿಸುವ ಪ್ರಶ್ನಿಕ ಸಂಪರ್ಧ ಸಂಪರ್ಧಿಸುವ ಪ್ರಶ್ನಿಸಿ ಸಂಪರ್ಧ ಸಂಪರಕ್ಷ ಸಂಪರ್ಧ ಸಂಪರ್ ಸಂಪರ್ಧ ಸಂಪರ್ಧ ಸಂಪರ್ಧ ಸಂಪರ್ಧ ಸಂಪರ್ಧ ಸಂಪರ್ಥ ಸಂಪರ್ಧ ಸಂಪರ್ಥ ಸಂಪರ ಸಂಪ 1203049 Capitale Stock Expense as (Indee) bear took at energy was governous or and a record tweeters and some one A. This account shall include all commissions and expenses incurred in connection with the original issuance and sale of capital stock of a certain class or series as well as first issues. - 9, 0 m. - 10 - 10 m. s.c. m. to look of model word - 8009 To RB. 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. Julean aland caucees end . beca LI . & nowed models, nothing 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 expenses in connection with the reacquisition or the connection with the connection wit wan sang banker Tipely the resale, of the utility secapital, stock, and of utility 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. ాడుద్దర్శులు ఇద్దా మెదలామ్ -B. The account shall be subdivided as follows: 1205, Clearing Accounts (come outers) 1206 Extraordinary Property Losses 1207 Other: Deferred, Debits, Filter of Lorg ರಲ್ಲಿರವೇಜರಳ ಸಂಭ ಜಗಳು ರಜನಾರತಿದೆ inalian de compression de la gerra de la competação de comparta de la composição de la competação de la comp ರ ದರಿಗಾದ್ಯಸ್ಥಿಸಲ್ಲಿ 3-19

The second secon 1205 Clearing Accounts AE Law tempers 10 most commissioned This subaccount shall include the balances, segregated, of the following clearing accounts: 9001 Unit Property Retirements - Clearing
9002 Transportation Expenses - Clearing
9003 Shop Expenses - Clearing 9001 Unit Property Retirements - Clearing A. 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, on property retired from use, the depreciation of which has been accounted under the unit plan. (See Utility Plant Instruction 13.)

B. Upon final determination, the net gain or net loss 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 මට යා වියද්ධවාර මේ මේ විවර්ත් හිති. එහි එහි<mark>රිම් හි</mark>ය පිළිබු<mark>ත්වීම්</mark> යි. මියිම්ම්ර්ම් මේ මෙයිම්ම්ර්ම් මෙයින් එම විසි මෙයිම් යි. මෙන් එහි යි. මිසි විසිම්මේවීම් සිටිම්ම්ර්ම් appropriate. 9002 Transportation Expenses - Clearing . 3000042 00001 A. This account may or may not be used at the option of the accounting atility. The same of the second section of second B. If used, the account shall include the cost of supervision, labor, maintenance and repair expenses, direct taxes, and depreciation incurred in the operation of transportation equipment. equipment. 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. Items $\{(x,y),(y,$ apprention Building service was as a first of the professions of Depreciation of transportation equipment - 4 Direct-maintenance l'aborte gant et l'abbont a ballace de le 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 3-20

veilieu vas -varocea sade es redrere vas subsan eredeñ .d nel nevenegaligh .dearsurmes ent le ilvernere vas nissée illeas -estre var refreignanage duildingswandsgroundsw es neissanner la estre Rentrof Wehicles nelsandign er gelgnes annatia sag way of rough Repairs expenses on garage and transportation of the the control of interest cost, class of an actuacos and actuacos solution of actuacos solutions of the control of interest cost actuacos. Superstance of interest o of the accounting utility. The state of the same of the way B. If used, the account shall include the cost of supervision, labor and expenses incurred in the operation and maintenance of the general shops of the atility 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 - proper with a and the second of the second o Fuilding 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 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 unforeseen 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 horeto properly chargeable. C. The account shall be so maintained that convenient itemization may be made of all amounts included herein. 3-21

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 and the accounts to which it is proposed to write off the loss, and a copy of any statement or statements made or plann d to be made to a trustee under a mortgage or other indenture with respect to the property? Saland Lines and con the post if the manage of the model and persuons near one one model and persuons and are persuons and persuons and persuons and persuons and persuons and persuons and persuons are persuons and persuons and persuons and persuons and persuons are persuons and persuons and persuons are persuons and persuons and persuons are persuons and persuons are persuons and persuons and persuons are persuons are persuons and persuons are persuons are persuons and persuons are persuons are persuons are persuons are persuons and persuons are persuon 1207 Other Deferred Debits of a Lagerton at to commentation This account shall-include all debits distributable to Account 1204 as defined above, for which provision is not a specified in Accounts 1205 and 1206 as a specified as a specified in Accounts 1205 and 1206 as a specified in Accounts 1205 and 1206 as a specified as a specified in Accounts 1205 and 1206 as a specified in Accounts 1205 and 1206 as a specified as a specified in Accounts 1205 and 1206 as a specified in Accounts 1205 and 1206 as a specified as a specified in Accounts 1205 and 1206 as a specified .Tildigiape ceambons wit 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. noithean pulkillus Depreciation on building space and chop equipments ಇಂದುವ ಕರಂತತಿತ ಪ್ರಸಿಂತ ಕರ್ಮತ್ತೆ ಬರು ಹಿಡುತ್ತಿದ್ದರು ಹಿಡುಕ್ಟಿ ತಮ್ಮ ಕರ್ಮಿ ಪೇರ್ವ ಅಪ್ರಂಥ ಪ್ರತಿ ಪ್ರಭಾವನಿಕ Maintenance expenses on chep aguipment ರಿದರಿಯಾಭ್ಯತಿಭಾರತಿ ಪ್ರಾಣೆಯ ಪರ ಅಭ್ಯತ್ತಿಗಳಿಗೆ Small teries Supervicion 1206 Entraordinary Procesty Losses A. This account single include, when so authorized an directed by the Commission, lesses in systics related property abundoned or otherwise retired from corride, which are har ರ್ಮಾಂಟ್ ಬಿರು ಬಿರು ರಿಟ್ಟ್ ಕೊರ್ಟ್ ಬರ್ಟಿ ಬಿರುಗಳ ನಿರ್ದಾಣಕ್ಕೆ ನಿರ್ಮಾಣಕ್ಕೆ ನಿರ್ದಾಣಕ್ಕೆ ನಿರ್ಡಾಣಕ್ಕೆ ನಿರ್ದಾಣಕ್ಕೆ ನಿರ್ಡಾಣಕ್ಕೆ ನಿರ್ದಾಣಕ್ಕೆ ನಿರದಾಣಕ್ಕೆ ನಿರದಾಗಿದ could not reasonably have been foreseem. It shall include un-Toreseen dimneres to property which could not reserved by neserves or tore .೦೦ದಾಗಬರದಸಿ B. The entire lend in service value of interesting property retired, whell be charped to the deprecienciation reserves nd of hi haden bolvens at soot the feeter of h eof. Ile hi included in this eacount, the depreciation reserve shall then - ೧೯೯೮ರ ಮಾಡಿ ಬಿರುಗಳ ರಾಮಿ ಬೆಳಿಸಿಕ ಗಿಲ್ಲಾಗಾಗು ಬಿರುಗಳ ಸಮಿಸಿಕ ಮಾಡಿ ಸಂಕರ್ಷಕ್ಕೆ ಕರೆ ..೦೭ರೆಣರಣಚಾಪರ ಗೂಟಿಸಲಾಧರಗಳ ರಿ. 🏒 🖺 ಎಂದರ ಕಾರ್ಮ ಕಿಂಡಾಗಿಸಿದ್ದಾರಿಯ ಅರ್ಥ ನಿರ್ಮಾರ ಕಮ್ಮಾರ್ಯ ಅರ್ಣ 🔾 and ordered to buttomic at number of the Company of the and the transfer of the contract of th 3**-22**0

production to the serious at EQUITY: ACCOUNTS seed of state of the cold of the ສ່ວຽກ ໃຕ້ ຮູບນີ້ຊ່ວຍ ລິກນ ຄວາມ**ລົດ ດ້ອນປະກວ** ປຸຊິສິທດກະພາຍຄົດ ຄວາມ 2000 Capital Stock ా కుండారు అండే ఎట్టికించుకు ముందు అంటపూరా అని మరించికి మెందికుండు చాలడేశ్ - There shall be reported by this caption the balances in TAccounts: 2001, and 2002 for at a to the filest believes bar better 2001 Common Capital Stock The same of the second of the A. 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 actually outstanding. B. When the actual cash value of the consideration received is more or cless than the partor stated value of any once stock having a par or stated value, the difference shall be credited for debited, as the case may be to the discount or premium account for the particular class and series in the particular class and series ารองกระวังของสารคา สารายเมื่อเรื่องเรื่องไม่ไม้ในช่องไม่ไม่ไม่ของไม่ไม่เกาะตั้งเมื่อว่าข้อได้สารข้อได้ - C. When capital stock is retired and canceled, this account shall be charged with the amount at which such stock is herein carried. (.E. orul al molography) unbhroup unabspore gal .noD. acArseparate ledger account, with a descriptive title, ahall: be maintained for each class and series of stock. The supporting records shall show the shares nominally issued, actually issued and nominally outstanding. The release -co-Note: -: 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 Stocks to a linkurastrow . Here of active to pay the control of the control of the control of 2002 Preferred Capital Stock and open appropriate The requirements outlined in paragraphs A, B, C and D for Account 2001 apply to this account a parce occount - 0 wood 2003 Premiums and Assessments on Capital Stock A. 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. B. When a utility originally issues convertible preferred stock at apprenium 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. (.0 sault at at the transfer bettered saubecome pat

C. A separate account/shall/be/maintained for premiums and assessments on each class and series of stock. nooti intant. D. When capital stock is retired and canceled, the amount in this account with respectato the shares of such stockiretired and canceled shall be hereto debited? : (SeelBalance: Sheet Instruction 5.) 2001 - Common Canital Strack 2005 Proprietary Capital posterior of the conference of the confer AND This account shall include the non-corporate capitaly investment of approprietorship or partmership, as the case may be. B. As a sole proprietorship account, this shall minclude: 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.) 1 100 ాడ్ స్ట్రాంట్ సంచారంలో టిక్ష్ల్ సమీఖ ఎక్క్ష్ల్ మీటక్కుడు. అది అది అన్ని ఓ ఉట్టిందిన ప్రాటెక్ట్ TO A DAR At the lend of each accounting year the net income or a loss for the year as reflected by the income statement shall be hereto transferred. There shall also 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 B.) . solitant at rest the - 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. Land a world will be seen 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 invest-ment 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 in from the business by each partner other than amounts representing salary. (See Note A above.) I all to man to appear the beatup At the end of each accounting year the net income. or loss for the year as reflected by the income statement shallots 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 of (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 Adminfor the distrative Salaries, or other appropriate accounts. 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 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, with-drawals of profits shall be charged to Account 4114 Miscel-laneous 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 of the same and see as a second of the second second of the second secon A. This account shall consist of surplus arising from the following: of the subdivided as forced as following: 1. Recapitalization or reorganization of the corporaa**tions**on hard no aremarah through the 2-or Alterations, of value, of outstanding stock effecting; a - credits from the sale of reacquired stock; b - credits arising from retirement and cancellation of stock; continuous partor stated walue 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 carnings. It shall exclude surplus properly includible in Account 2011 Capital Surplus. ≳g*..:*3-25

ZiOl Tilong-Term Debt Leo jan bedanganak nombomi - k seof rado Rado Indametra Marinales (marinaportur A: 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.) B. 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. The account shall exclude obligations to associated combanies. 2102 Advances from Associated Companies 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. The account may be subdivided as follows: - Advances on Notes 1999 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. 3. Rominica de di installindo percente poi establica establica establica establica de la constitución de la ವಿದ್ಯ ಕತಿನಂತಿಸದು ತಿರುತ್ತಿ -ಎಗೆಆರ್ ಓರ ಜಜ್ ಗಳಗಿಸಿದ್ದಾರೆ - .ಈ ంగా ఇక కుండాడు. ఈ టెల్లోంకి కామీ సరియాముకారాడుడు కూడే విష్టులోని అడుకుంటిని అట్ట్ ఇక ంగు ముంది ముంది మండు కుండి కుండి కింగ్రామ్ అని అని అను తెలికి ముంది కుండి కుండి కుండి కుండి కింగ్రామ్ కుండి కుండి కింగ్రామ్ కుండి కుండి కింగ్రామ్ కింగ్ ALTERIA DUCKEST SICO This account of the include the believes, although achi- or erough, of van percentation early of arise arise design of the percentage of the per ³-3**-**26

CURRENT AND ACCRUED LIABILITIES

2201 Notes Payable

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

This account shall include the face value of notes re-

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

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
Accounts Payable to Associated Companies

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

2221 Taxes Payable or Accrued

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 cambe 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. The account shall be subdivided to furnish the ofollowing information: The mount of the contractions of the contractions of the contraction of the contract Federal: income taxes payable or accrued, excise - unemployment tax payable, insurance contributions act taxes payable - employer, employees' withholding tax payable, employees' insurance contributions act taxes payable, franchise (income) tax-accrued or payable, State: unemployment taxes payable - employer, auto and truck-licenses payable, inspection licenses and permits payable employees' unemployment taxes payable; real and personal property taxes accrued or County: business franchise payable; real and personal property taxes accrued or City: 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 inclusion in Accounts 2201 to 2221. ్ట్ఫ్ మైలా కర్గాడు. కూడా B. The account may be subdivided as follows: Dividends Declared
Matured Long-Term Debt Matured Interest Interest Accrued
Other Accrued Lizbilities was Systemics as an employed transfer the second of the se 2223 Dividends Declared Process of the Company of t 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.

2224 Matured Long-Term Debt This account shall include the amount of long-term debt (including any obligation for premiums) matured and unpaid, without specific agreement for extension of the time of payment; ిమోహ్ స్తామ్ రమావే , ఉందే రూములకు ఏదిందాను పార్థులు ఉందే. ఇందే కారాకా ်သတ်လုပ်သည်။ ကို သို့နိုင်တွင် သည်သည်တွင် တို့နိုင်တွင် မြို့တွင် သို့သည်။ လို့သည်။ ကို အာကြသည်။ ကိုလောင်မှာတိ

it also shall include bonds called for redemption but not presented. DEFENACED CREDITS AND RESERVES 2225 Matured Interest Uncomposition of Promium of Jobs.
This account shall include the amount or matured interest on long-termodebtoor other wobligations of the utility at the date of the balance sheet; unless such interest sight to -added to the principal possible odebts on which incurred as - ancillo (.ರ ಜಾಗುವರುಚಡುರುಗುತ್ತಿ ಸರಗಡೆನ ಗರಜಾಗ 2226 Interest Accrued Advance Billish can Paparonta. This account shall include the amount of interest accrued on the long-term debt of the atility except interest on advances from associated companies in The account shall moth Foinclude any interest which is added to the principal of the one debt on which incurred. The added to the solid to action to account to The account also shall include the amount of interest accrued on liabilities of the utility other than long-term liabilities are to true of the challent finds trues of the radpartiones pending the obsering of information and pathones company The control of the co them these for which Accounts 2501 and 2302 area works This account shall include accrued liabilities not provided for elsewhere. Cyapana acquand han ackautal IIES A. This account chall be exective with amounts through is Account 6500 Loga and Damage Claines, or other appropriate cocounts, to meet the probable like Liangurance, ನಂದಿ ಇಲ್ಲೀಭಾವಿಗಿಸಿರಬ ಅವರ ಇದೆಗಿಗೊರೆ ಅಂದಿದರ ಹಿಗೆಂದೆ ಸರಜಂಪರಾಧ ರಕ ಕಲ್ಲಾಯಾಗಿ ಅರಸಿ ರೂಪರ್ಣದ ರಾಜ್ಯ ಕರ್ಮದಿಗಳು ರಾಜ್ಯ ಕರ್ಷಣ್ಣ ರಾಜ್ಯ ರಾಜ್ಯ ರಾಜ್ಯ ರಾಜ್ಯ ರಾಜ್ಯ ಕರ್ಮ B. Whom liability for any injury or demage is eduction by the utility of the volumentity of because of the decision of a ಅಂಭಾರ ಈ ರಕ್ಷಣಿಯ ನಿಜ್ಯಪಡಿಸಿ ಈ ಕ್ಷಣಿಯ ಕ್ಷಣೆ ಬಡುತ್ತಿ ಆದ ಕ್ಷಣೆ ಆದಿಕೆ ಕ್ಷಣಿಗಾಗುತ್ತಿ ಸರ್ವಾಣಕ್ಷಣೆ ಸಾಗತಿಯtrial modicions Commission, the admitted linbility shall be charged to this account and credited to the appropriate likelity ಾರ್ ಸ್ರಾಥಾಯಿಕ ಸಂಕರ್ಣನೆ ಇದರ ಕರ್ಮಾಣಕರ್ಯಗಳಿಗೆ ಕರ್ಮನಿಗಳಿಗೆ ಮಾಡಿದ್ದಾರ ಕರ್ಮಗಳಿಗೆ ಬಿಡುಗಳಿಗೆ ಬಿಡುಗಳೆಗೆ ಬಿಡುಗಳಿಗೆ ಬಿಡುಗಳಿಗೆ ಬಿಡುಗಳಿಗೆ ಬಿಡುಗಳಿಗೆ ಬಿಡುಗಳೆಗೆ ಬಿಡುಗಳಿಗೆ ಬ ಾರ್ ನಡೆಸಿಕೊಡ್ಡಲಿಡ ೩೦ ಅನ್ನಾರ ನಡೆದೆ. ೨೦೮೩ ಡಾಗಿಗೆ ನೀಟಿಸಿದಲ್ಲಿಂದು ಅರೆ ಸಿಸಿಗಿಗೆ ತೆಡುಬರಿಂದು ನಾಸಿಗೆಗೆ property of others, if provides for herein, shall be charged to Note 3 - Accrevions to this reserve shall not be made in oxeess of a reaconable provintion against losses of the character .babirond rdenod 2322 - Employees Fravident Reserve A. This account shall include provinces which has been made by choratian expense charges, or by specially appropriations of income or surplies, well of smounte contributed by employees (whether carried in special runds or in the general runds of the 3-30 3-29

TON FRE ANALLE ANGLES ANGLES OBLANCE SERVERS BECAUSE ALLES OF THE NOTE OF THE PROPERTY OF THE NOTE OF THE PROPERTY OF THE PROP DEFERRED CREDITS AND RESERVES 2223 Marconed Interpret 2301 Unamortized Premium on Debt.

Softwick to Chaoms one shall alama gaugeses sign This accounteshall minclude atheatotal cofatheacredit balances of the discount, expense and premium accounts, for alliclasses of long-term debt; including receivers contificates at (See Balance Sheet Instruction 6.) 2226 Laberday Acceptoc 2302 Advance Billing and Payments. క్కుండి అండింది. ఏట్ల ప్రభుత్వాత్తుంది. అయ్యే అంది క్ష్మి ఇంట్లు దెవాటుంటుంది. ఈ క్షెక్స్లో 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 con Other Deferred Credits. That out the process of This account shall include the amount of items held, in the state of the shall include the amount of items held, in the state of the shall include the amount of items held, in the state of the shall include 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 .organic mon orovidok for olesybers. 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 3-30

ntility) 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 accounte. 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.

3. ಇಲ್ಲಿಸುವುದ್ದ ಇಡುವಿದ್ದರೆ ೧೦ ಇಂದಿರೂಂಟಿಗಿದೊಂದಿರು ಅವರ ಜನುವುದೇ ೧೩೮ operations in the stands of the second of the second of the operation of the second of the operation of the second of the second operation of the second operations operations of the second operations ope 1. Purposes of Utility Plant Accounts of or small veilled . 8 IOOO 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. -ಬ್ಲಟ್ಟಾಬಗಳು ಪರ ಕರ್ರಂತ್ <u>'ಲ</u>ೌಗರ 'ರಚ್ಚಿಸ 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 15 designed to be used as accontrol account for utility plant at the effective date of this system of accounts pending the distribution thereof in accordance with the accounts therein prescribed. ಸಮ ಗೃತ್ಧದಲ್ಲಿದ್ದ ದರ್ಮಟ ತಲ r. 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 includible in other accounts. It shall include allwrite-ups in the books as of the effective date of this system of accounts. Leadened to the system of accounts. Leadened to be the system of accounts. Note - See balance sheet Account 1000 and Account 1007013 is noted Instructions. Model account 1000 and Account 1007013 is 2. Classification of Utility Plant at Effective and od 11.00 Date of System of Accounts Badu Adadiazipod sie rot gratauooda odT "E 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. 423-

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 for a 100 miles on a suppose with Car 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, engineer-ing, 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. 4.11 Utility: Plant: Purchased no volume of the life of the long that the property of the control of the contro 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 includible in utility plant, shall be charged to account 3391 Utility Plant Purchased. B. The accounting for the acquisition shall then be completed assignious: and and and selection sand to an accorates under the commission; the balances in the utility plant accounts of the transferor shall be credited to Account 1001 4-2-

Utility Plant in Service, subaccount 3391 Utility 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 Amorti-zation 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 approvalities was allest Mississis 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 for system, the utility shall procure, if possible, all existing records relating to the property acquired, or cortified 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 - - - Components of Construction Costs The cost of construction properly includible in the utility plant accounts shall include, where applicable, the direct and overhead costs as listed and defined hereunders and to 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 con the project, a part of which is performed by succession others under contract. 2) "Labor" includes the pay and expenses of comployees of the wtility engaged on construction work, and also workmen's compensation insurance, payroll taxes, payroll 4...-.3

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 ಗಳಿತಿ**tems.** ಇತ್ತಾಗಿ ಇವರಗಳ ಸಂಚರ್ಣದಲ್ಲಿ ಬರು ಸಂಪರ್ಧ ಸಂಪ್ರಕ್ಷಿಸಿದ್ದಾರೆ. ಪ್ರಾಯಕ್ಷಣದಲ್ಲಿ ಇದರ ಗಣ್ಣಿಗಳ ಸಹಗಳಗಳಿಂದ ಗಿರ್ವಿಸಿದರಿಂದ ಸರ್ವಿಕಿ ನಿರ್ವಹಿಸಿದ್ದಾರೆ. "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 Control Related Folds to the Chemingon danogone 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 laborsaving machines; also expenditures for rental, maintenance The and coperation of machines of others was to see our 6) "Shop service" Includes the proportion of the expense of the utility's shop department assignable to construc----tion-work-& bled emound onbulled "Vask Jourseless" 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 francism of access

- 19 (19 (19) 8) (19) [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 in a serie of the damages in a serie 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 includible 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 ren - Papplicable to construction work. The made will 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 errangement under which such services are rendered This shall be preserved to the finite langue of bag ్వే స్ట్రైన్ టెబ్జీహాన పోటాను సాట్నుకుడుకుడుకు టెల్లు అధి 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-performmance of contractual-obligations of others of 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

16) "Taxes" includes taxes on physical property (includ-ing land) during the period of construction and other taxes properly includible in construction costs before the facilities become available for service. 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.

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 end 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. 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. The second of the second of the second 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 Note - See General Instruction 10, Distribution of Pay and Expenses of Employees. 7. Expenditures on Leased Property contract to be and the contract to the cont A. The cost of substantial initial improvements (including repairs, rearrangements, additions and betterments) made in the course of preparing for utility service 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.

BASE SAMP CLARE CONTRACTOR OF THE SAME SAME SAME PLANT PLANT REPORT OF THE PARTY OF If the service life of the improvements is terminable by allow action of the lease, then 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 lifetics not terminated by action of the lease but by depreciation proper, then the cost of the improvements, dessinct of salvage, shall be accounted for as depreciable plant, (Accounts 7402 and 8402, as appropriate.) randēbolīmala ģalliam eda to enimomi "K The large of the improvements made to property leased for a period of more than one year are of relatively minor cost, for if well the lease 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.)

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8.anTemporary Facilities: sen sizade (consequerant positing made ುಬ್ಬಾರಿ ಆಕ್ಟ್ರಿ ಪ್ರತಿಕ್ಷಣಗಳು ಪ್ರತಿಕ್ಷಣಗಳು ಪ್ರತಿಕ್ಷಣಗಳು ಪ್ರತಿಕ್ಷಣಗಳು ಪ್ರತಿಕ್ಷಣಗಳು ಪ್ರತಿಕ್ಷಣಗಳು ಪ್ರತಿಕ್ಷಣಗಳು ಪ್ರ When property ordinarily having on service life of more than one year is installed for temporary use in utility service, its shall be accounted for in the manner prescribed for utility plant in service, sethodile two ent bas besusanges viotsanses ాజర్జున్మీప్రాజాలు అమేశాకుల జేమీరకుండే అయినాయి. అనియాయాయితో ప్రాణముక్కుండే మాయికి మాయికి మాయికి మాయికి మాయికి 9. Slandskinds LandsRights/seasy no sevemen end trasmovergail est ಇರ ಕೃಷ್ಣಕ್ಷಿಳುವರು ಇರ ರೇಖರ ರಣಿಕ ರೀಡು ಒಂದಿರುವರ ರೇಖರ ರಿಜ್ ಕಾಗಂತಿರುವರಿಂದ A. of Landzando land rights" means land ownedian feelby the utility and rights, interests, and privileges held by the one utility in land owned by others, such as leaseholds, easements, rights; of way, and other like interests in land. H Tendo (101 throops of issulone of 1120th andicature william B. The accounts for land and land rights shall included the first cost, including the amounts of mortgages or other liensgassumed, butinot rentsapayable periodically with respect nest the the translate of land not to be used letter the cot of th provide for deferred payments, ithesfull amount of the assessments; shallobe; charged, too the appropriate! Yand: account! and so a the unpaid balance shall be carried in an appropriate liability account. Interest on unpaid balances shall be charged to a 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 taxour nnexpensesaccount: out of officer will interpreted the fact of object which expenses which is not of object of . D. Separate entries shall be made for the acquisition; . transfer, or retirement of seach parcel of sland; and seach land right, or water right, having a life of more than one year. Agrecord shall be maintained showing the inature of rownership, full legal description, garea, map-reference; purposes for which Lused, city, county, and tax districts inowhich situated; ifrom whom; purchased for to whom sold, a payment given or areceived, and other costs, contract dute and number, duteroforecording of a deed, and book and page of precord, and rate and page of a cord. retiging land or landerights shall refer to the foriginal musical entry recording itsyacquisition and model and door dances a

E. Any difference between the amount received from tho sale of landword and rights, whese agents! commissions and the other costs incident to the sale, and the book cost of such lund or rights, shall be charged to Account 4114 Miscellameous Debits to Surplus, or credited to Account 4102 Miscellaneous Credits to Surplus, as appropriate, unless a reserventherefor has been authorized and provided Appropriate adjustments of the accounts shall be made with respect to any structures or ordingrovements: locatedolor: land, and: sold wolfs. The file was required to Contracting of Specifical Solid F. Entries to the utility plant accounts for limitedterm interests in land 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 Linde as nonverse with the contract of the 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 tooland, or their 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 and within a count in which the cost of the land is recorded and within a within a count in which the cost of the land is recorded. H. OThe cost of land acquired in excess of that used in utility operations shall be included in Account 1011. Other Physical Property by in on I base on a not not measured on I. E. రాజుకార్య ఇద్దేవ్రకృష్ణార్లు ఉద్దాయింది. అట్లి ప్రభాస్తుక్తున్నారు. చేరిందిన చెందాన్ని ఎట్లి forcerIsts When the purchase of clands for utility operations and requires the purchase of land not to be used for such purposes, the charge to the land account 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.coThemfairt market.value.oft suchalland.notiused for utility operations shall be included in Account 1011 Other Physical Property a beonefied blagge as recorded . Freedom vol ರಕ್ಷಾರ ಇದರ 35 ಕೆಸ್ಟರ್ ಇದು 22 - ವಿಚಾರಕ್ಕಾರಿ ಕರ್ನಿಸರಿಕೆಗೂ ರಿಕ್ಕಾರಿಸ್ಥಾರಿಗಳ್ಳಿದ್ದರೆ ಅವರ 00 . 7. J. When the purchase of land for utility operations (10 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 incaccount 1011 Other Physical Property. ్డా ఎక్కైన్ ట్యాటిక్స్ కారాప్పు. క్రామ్ క్లోన్స్ మీ ప్రస్తముకుండే ప్రామంతోని చేసిన కార్యాల్లో ఉన్న కార్యాల్లో ok. Provision shall be made for amortizing amounts carried din the accounts for limited-term, interests in land. Lother Like amortization of limited-term interests in land shall be accomplished in such manner as to apportion equitably the cost of each interest over the life thereof and to produce a charge tomoperating expenses, for each accounting period, 40fathe 2000 amount properly chargeable thereto for such period . (See 25 12 Account 1006 Amortization Reserve - Utility:) To Salar optim Vatas

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 .44 replacements. - 1000 to Cost, and set from a contraction line nuclear more subsequent anterest of the contraction of the c Clearing (first cost) the land of brush, trees, and debris; also tree trimmings (first cost)

Consents and abutting damages, pay for Andrews and notaries fees to the law to the conveyancers and notaries fees to the law to the conveyancers. Fees, commissions and salaries to brokers, agents and others in connection with secursition of the Leases, cost of voiding upon purchase to secure calked possession of land 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 - Lord Taxes assumed, accrued to date of transfer of title Title, examining, clearing, insuring, and registering - due and against claims welsting to the period prior to the 10. Land Timprovementisand od anot and andicalizado ್ಕಾರ್ಡಾಯಿಕರ ಬಡುಗಾಗಿ ರಾಕ್ಷಕ್ರಿಕೆ ಬಿಟ್ಟಾಗಿಯ A Thompsond Emprovements" means such expenditures for the Improvements 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. - Control of The following list should be considered as indicative, though not restrictive), of the character of items to the character of items to Items .orubourda a litems orubourda a litems and gates and a litems a litems a litems a litems and a litems a litems and a litems a litem Grading, for drive-or wolk-way purposes Landscaping, lawns, shrubbery, etc.
Parking barriers Paving: driveway, sidewalk, etc. Spur; reilroad track, switch and bumper Striping, parking area in Yard drainage system and yard lighting system and area yard lighting system and area area. Yard surfacing, gravel; concrete, or oil o: 1-9

Told about the dead of the openional of the or the about the call of towallate as one continue wast base built. 11. Buildings and Structures son . Donned , abaseMiles 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. "Buildings" means permanent structure 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 wells, ceilings or floors, or without in some way impairing the building. الما المحارف المحاملة في الما المحاملة الما المحارف الما المحاملة الما المحاملة الما المحاملة الما المحاملة ا المراكبة المراكبة المحاملة ال C. "Structures" means permanent improvements to land other than land improvements, as defined in Instruction 10 above, and buildings. The second of the second remore TOO Don't Items of Cost: we believed acromes seen dedones (A) Buildings: Air conditioning systems (not refrigerating) built-in.
Architects' plans.
Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and plumbing.
Bulkheads, riprap fill, piling, decking, concrete, fenders, and the like, when exposed and subjected to maintonance and replacement. Chimneys Commissions and fees to brokers, agents, 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 五一10

Partitions, including movable as was made and and Permits and privileges Platforms, railings and gratings when con-Power boards for services to a building for the services to a building for the services of the Retaining walls Screens Made and the Late of Sprinkling systems from the late of the control of the contr ... Stacks - brick, steel or concrete, when set on a foundation forming a part of the general ... foundation and steelwork of a building Storm doors and windows Subways, areaways, and tunnels directly connected to and forming part of a structure Vaults constructed as part of a building man a Water supply system for building Windowshades became and remained the control of the Gas and oil supply systems, including pipelines Sewer systems to under the residual control of the second Water front improvements of the control of the cont 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 loading, hauling and dumping shall be equitably apportioned between the work in connection ... 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 of All like is carried of the bound to be a substantial and a substan (1) Do not include in the cost of buildings, lighting, heating, or other fixtures temporarily attached for purposes of display or demonstration. المراجع والمهم المواهد المراجع المراجع المواكن المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع وقد المراجع ال (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 the like, installed at the base of an item of equipment, a shall be charged to the same account as the cost of an achinery, apparatus, or equipment.

12. Machinery and Equipment as fout sexolations ខែទីកូម៉ូរ៉ូរ៉ូនៃសន្នាធ្វា ស្រាស់ ស្តាំងពេកកែមិ - As ""Machinery" cra" equipment" means all items which by definition are includible in tangible utility plant othern than land_improvements; buildings and structures, as herein defined. B. The cost of machinery or equipment, unless otherwise indicated in the text of a mechinery 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 John Color Color د د دیون دگرمدیم شوید. مهام در دراستان است. مسترکت سا 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. or libra racteum: his Staw tolto-maio hi towallett by the own versely toke to be on the first tract in an 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 later to natur (1825 - 1825 - 1880) de mario de la composición de la composición de la composición de la composición de 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. ಶ್ರಾಣಕ್ಷಭಕ್ಷಣ ಕರ ಸೌಸಭನ್ 4-12

A. 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 acquired in the acquisition of any utility plant constituting an operating system, they shall be accounted for as provided in accounted for a specific formation and the formation and the formation and the formation and the formation accounted for a specific formation and the formation Utility Plant Instruction 4. --(2) When grouped 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. 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.) some of lines that the second color of t (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 scuired in the accuistion 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. (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, the charge shall be to the appropriate operating expense accountment of are not වුදා ද පටදීට සුනු පස් රාජිදෙන්නය පස්ථාපත කිරීමර ඇතිවා දිපරය (2) When a minor item of property is retired and 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. ాశ్రీకానంనేంద్ర కోరా ఓమాంకి కి అండాములు (క్రి)

(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.

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The book cost of utility plant retired 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 and the book doest of other items pretired the state of the control of the contro

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. The quantum sund 1000 the poly of the year

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.

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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 4104 Miscellaneous Debits to Surplus, as appropriate.

To 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 200tility. (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 Intensible 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.
 - be netted in the entries or in the posting of the entries?
 - 14. Transfers of Property.

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.

15. Common Plant

production of the stillity is congagod in more athen congratility service, such as cold storage and merchandise storage, or merchandise storage and carrier of property, or if a utility is engaged in utility and nonutility service such as cold : storage and ice manufacturing, or cold storage and food packing; or in agricultural storage and grain cleaning, drying, or in polishing; and any of its utility plant is used in common. for the services rendered, to such an extent and in such manner gate that it is impracticable to segregate it for accounting by services, such property may, upon approval by the Commission, be designated, classified and accounted as "Common Plant."

- B. Utility plant designated as common plant shall be classified according to the detailed utility plant accounts
- appropriate for the property.

 C. The utility shall be prepared to show at any time and to report to the Commission annually, or more frequently if required, and by utility plant accounts (3100 to 3391), the following: (1) the book cost of common plant, (2) the allocation of such cost to the respective departments using the common plant, and (3) the basis of such allocation.
 - D. The depreciation and amortization reserves of the utility shall be so segregated as to show the amount of each reserve applicable to the property classified as common plant.
 - E. The expenses of operation, maintenance, depreciation and amortization of common plant shall be recorded in the accounts herein prescribed, but shall be designated as common expenses, and the allocation of such expenses to the departments or services using the common plant shall be supported to in the same manner as the allocation of the cost; of such **Property:** Safe he madesof but all mb columbs safe all bottom of

16. Plant Districts

will site that of Infaccordances with the requirements of General Accounting Instruction Il, when a warehouse utility segregates its utility common, tariff, it shall maintain its utility plant and related of a depreciation reserve accounts in such formas to show separately for each operating area the plant investment and its related depreciation reserve and a serve and a ser

the records of each category of plant account shall provide appropriate departmental segregation of investment. The departments.provided in these systems are as follows:

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Code Title Cold Storage Departments 123456789 Freezer Cooler Handling Special Labor Quick-Freezing Refrigerating Other Utility Non-utility Common Merchandise Storage Departments 13789 Storage Handling Other Utility Non-utility Common Agricultural Storage Departments 13789 Storage Handling Other Utility Non-utility Common

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3102	Franchises or Consents of the same white .S
3103	Other Intangible Plant we species of its 1000 for the control of t
<u> 3200 - 3391</u>	in others and be missel with in the needs .? Tangible Plant
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3209	Transportation Equipment
3210	Shop Tools and Equipment
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UTILITY PLANT ACCOUNTS INTANGIBLE PLANT 3101 Organization Expense This account shall include all foes 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. Annuale canonicast quality oblight Items Serious Suprement 1. Cost of obtaining certificates authorizing an enterprise to engage in the public utility 1018 business 2. Fees and expenses for incorporation 3. Fees and expenses for mergers or consolidations 4. Office expenses incident to organizing the utility 5. Stock and minute books and corporate seal Note A - This account shall not include any discounts upon securities issued or assumed; nor shall it include any costs incident to negotiating loans, selling bonds or other evidences of debt; or expenses in connection with the authorization, issuance and sale of capital stock. Note B - Exclude from this account and include in the appropriate expense account the cost of preparing and filing papers in connection with the extension of the term of incorporation unless the first lorganization costs have been written off. Where charges are made to this account for expenses incurred in mergers, consolidations or ereorganizations, 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 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. 4-50

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. () of figure of aviators 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. - 65,022 00,2200 00,000,22 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. This account shall be maintained in such a manner that the utility can furnish full information with respect to the amounts herein included. Distiliaers Dump and tilliging ogsåpsens TANGIBLE PLANT STOUGHTE 3201 Land Gauges, procause, verspessius, vouva Imarion, vine This account shall include the cost of land and land rights used in utility operations. (See Utility Plant Instruction 9.) gent filo ದರಿಭಾವಾದಕ್ಷಿವ (ಕೆದರಿಜರಿ 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.) nimomma , weviece fi 3203 Buildings and Structures sales sales sales sales sales and This account shall include the cost in place of buildings or other structures used in warehouse utility operations. (See Utility Plant Instruction 11.) grater , according 3204 Refrigerating Machinery .. To receive when This account shall include the cost in place, of all machinery and equipment requisite for the production and circulation of cold-producing refrigerant. 4-21

0. Men any franchise has empired, the book court ment. of charte for the court from the chartened to decourt from Miles and chartened to decourt from Miles and chartened to decourt from the court from the court from the chartened to decourt from the court from the chartened to decourt from the chartened t The following list of items should be considered as indicative (though not restrictive) of the character of items to be included in this account.

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"""" Can agitating system and one limb accordance along the control of the c Boilers and piping Condensers, ammonia .odoimacamagas Cooling tower Cooling unit the of the contract of the con . Debotosi alores esassas Diffusers Dump and filling equipment Engine, auxiliary Evaporators Fans -bobil 195€ Gauges; pressure, temperature, vacuum Insulation, pipe of solders of the one of the or start of the or of the original original original original original original original origina (.೪ ದರ್ಮಿಕರಿಸಲಾಕಿಸ್೩. Oil trap Ozone generator 3200 - Daniel Itaniewsky valence Panels Piping: air, ammonia, water

- Min Pond Spray 800 (One Continue Liker: Sexcook card continue To he have a monitar recirculating, prine had to not be mode NaCa mostowatema tankC Purger Receiver, ammonia Recording equipment assurburas and ramiblise 8098 Refrigeration units, complete Scales, bench and abuse the complete Tank, agitator Tank, evaporator grandloud galusastinger -058 Tanks, drain, elevated, pressure

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Items - Continued Turbines Water circulating equipment Water softening equipment Water solvening equipment
Wells, water; with casing, pumps, motors Wiring, electric and to an appropriate the content of the content 3205 Storage Machinery and Equipment This account shall include the cost in place of machinory 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: ಪ್ರಚಿತ್ರದ ಕ್ಷಮಿಕ್ಕಾರಿಗಳು Ttems silent .orallob valle Air conditioning equipment, or systems, portable c Air filtering equipment ాజములు ఉంది. అమెలింది ఉండ Blowers, portable Cooler fan offerene name and name alli enclose Fans : සහත්යන් සහත් සම් Fire extinguishers; chemical, sand, etc.com narwes Fogging machine odka Smirt davice Heaters, portable space Incinerator - ೧೮೧೩ರ ಇಂಜಾಗಿಗೊಳ್ಳು Pallets ರ ಕ್ಷಣ್ಣ ಕ್ಷಣ್ಣ ಬಿಡುಗಳು Racks - ಎಕ್ಕುಗ್ರೆ - 196ಕಲ Snow dump buggy ಶಕರಗಾರಸಿಸಿಕೊಟ್ಟ ಜಾರ್ಡಿಸಿಟ್ರಾರ Stacking irons ಾಡಲಾಕುಚಲ ರೂಡಕಲ್ಲಿ Sweeper, power ಂಪಸಿಸೆರಿಸಿದ್ ಇದ್ದಿಸಿ 🖺 Vacuum cleaner arilinotic 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 itoms to, be included in this account to a configuration our Banding equipment, steel Batteries, storage Battery charger Block, chain 4-23

Course 23 years - Comments formitros - nancti Items - Continued and the semidant Carloaders, electric Compress, high density a control of control o Conveyors, bolt, gravity, sectional controls controls Dip tank and basket

Dock boards

- Composition boards

- Composition boards Fork lifts trucks; electric, gasoline, propane action for Geng planks

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out Hydraulicatruck levelers and pits 1 to a demonst by track for the lift coldens of or Jack lift Ladders, lift Pallet dollies, jacks amed ... Piler, heavy duty
Platforms to the to the period of the pe Portable fencing american minutes and all all Scales; Lift truck, platform, portable 2000 Separators Sewing machines, Sand , Lechhook ; sande lagarete onia Side Shift device Senga element and accorded ್ಯಾಗಿ ಬಿಡ್ಡು Stabilizer press arollas Stacking equipment Steel plates ಶಿವರು ಭಟ್ಟು ಬಿಟ್ಟರ್ ಶಿರಿನರುಗಳು ಪ್ರಭಾಗಿ ಬಿಟ್ಟರ್ಟ್ ಪ್ರಭಾಗಿಗ Stenciling machines Strap cutters Tape machine Vacuulo Clouden Tarpaulins Tractors Transporters, motorized and traditional and inclinate 6028 *** Madai3208 A**Fumiture and fixtures** a couloal idente twooded addit no to make the and fixtures and could be a considered and the constance in a 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 location of the location at which, or the location of th The following list of items should be considered as indicative (though not restrictive) of the character of items to be included in this account. వెందార ,ధముందు,ముఖ్త గాణమహణుడ్ ్లు‰≲డుకాది⊀్∤ జీలగ్రించాచిన్≅్ ් අතලසනන්න වුස්කම්මනසි ్ణముబ్లే, సి.అం.ఓక 4-24

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3209 Transportation Equipment This account shall include the cost, delivered, of automobiles and trucks, together with accessories; used in connection with the warehousing business. Maringahousing The following items should be considered as indicative (though not restrictive) of the character of stems to be included in this account. ఇక్షంశానమ్యం చేసిన Items Starting Today Tractors
Trailers, Semi-and full-Automobiles Dollies, truck Gates, power, for trucks Trucks ಇಚಿತ್ರವಿಷ ಕಪ್ರೂರೀ Copydag maccallaco 3210 Shop Tools and Equipment This account shall include the cost, deliveredge 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. ೧೯೮೨% ಚಿತ್ರ Items - GRINGS COGREDAGESTI Air wrench and sockets Jointer amounts maked Anvil ome **Lathe** roll thours made and mil Analyzer, motor Battery charger Micrometer 20%, aund Milling machine Benches, work Bins Polisher # celectric commit Power saw spong painted Pumps; gasoline; grease, oil Racks queer office more off Reamers second large for Carpenter tools Compressor, air Chain blocks Chipper Sand blasting machines Crane, power Sanderns) sacrate, in work Creepers Saw, swing sput Scaffolding sets: Dolly Drills Scaffolding 291283 Shaper Marca (294,028 జంకులన్, Drill press, vertical Shelving, steel ward Fender tools Shop car, motorized and a Floor machine, electric Sprayer, electric occu Floor striper Stand, motor molecumosa Grinder Steam cleanerHools Smill Guns; grease, paint Tank; air pressure; gasõline storage asala anamatī Hack saw, power Hammer, electric Timing light eyes? Hand screw press Valve grinder Too inwegger Headlight tester toritions publicy Hoist, overhead chain Vise Hone, wheel cylinder Welders; electric; oxy-acetylene Welding gauge 200 200 200 Jacks Welding generator contil Jackhammer Wheel puller 4-26

3211 Other Tangible Plant This account shall include the cost of tangible utility plant which, by definition, is not includible 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, to-gether 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 accuired 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. ⁰⁰⁻4-27

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TOINSTRUCTIONS -DEARNEDTSURPLUS ACCOUNTS # 156 TO 10 ()

కరణగన్నదే వినేత్వగాల వారగు ఉన్న జూనీలన్రాగాని వినేదాని విగాతంచారన ఉక్నేకొ ండానుగా ప్రక్షేట్ చేశారిన మందిన ఉందిన ప్రభావందిన సమాచ్రింది. అన్న అందానికి ఏర్పూర్స్ స్ట్రిక్స్ చేశారికి స్ట్రి

Purpose of Earned Surplus Accounts

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#102 Vistollaneous Oredits un Surelus "Earned Surplus" is the title of a collective account recording the warehouse utility's fundistributed increment from@operating@or other@earnings;cordecrementofrom@lossesia

The account shall provide segregation of transactions through the use of analytical subaccounts 4101 to 4114. inclusive. ಾರ್ಟ್ರೆಸ್ಟ್ ಶಿಲ್ರಗಳು ೧ ೧೫ ರಲ್ಲಿಸ್ಗಳಿಗೆ

Exceptionato its use for this purpose accurs in and certain-instances where Account 2005 ProprietaryoCapital, is used for the recording of sole proprietorship or partnership increment or decrement (See Balance Shoot Account 2005 Para 198, CI) 000 more because to see a body on Lodger Account 1204.)

Frofits on retifements of the utility's dock securities. (See Balence Sheet Instruction 6.)

- 9. Alleda procéped bidt al populari ament 11A .2 ρη οδημείου το έντη το δία το κατά το διαστά το πολομίου κατοί το διαστά το FI Case WAREHOUSE EARNED SURPLUS ACCOUNTS: dm \viliandace ba the exectts molate to prior viams the amount applicable to each accounting year enall to slowe.
 - Credit Balance Transferred from Income Account 4101 المراجع موسوان
 - Miscellaneous Credits to Surplus 4102 ರ್ಗಳಂದರಿಗೆ ಅಗರರಿಗಳ ಇಂದರ ಜಂದದರಿಗಾಗುವು ರಾಗುತ್ತಿಗಳ ಕಟಕುಲ ನಿನಿಸಿಸಿ
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 - 4112 Dividend Appropriations - Preferred Stock
- 1 40 4113000 Dividend Appropriations in Common Stock .A Wascellaneous Debits to Surplusing no beams or . noncolvic dos numeros e os besilonso esquene eda as
 - 3. Cividenda eholi be engmed ted as to those envioled as to those envioled in the case, and evolute formal. If not neveble in nature, then nedlem of payment shell be recorded with audificient particularity to identify it.
 - The account shell in a beclipted of lines truescal of ನಾನ್ಯವರ ನಂತನ ನರ್ಶನಿಸಲಾಧಿಕೆಗಳ ಅಗರ ಭೂರಾಧವರ್ಷದ ಜನಗಳ ರತ್ನ ನಿರ್ವಾಧನಗಳ ಗೆರಿಗಳ . Abode bearehoud to estrue bas

EARNED SURPLUSTACCOUNTS CREDITS 4101 Credit Balance Transferred Ffrom Income Account This account shall include the net credit balance transferred from the income account for the accounting year. აქისიბებ ისეფლან საულან ებ ფობლუსე 4102 Miscellaneous Credits to Surplus nuces: evitonilos a lo eltit oft o' "relene? serenE" ##A###Thishaccountashaklainclude_all_creditsaaffectingathe earnedosurpluscorodeficitobutonotoprovided for elsewhere Among the items which shall be credited to this account are: and for news to not seemed abbungs the descriptions of through . All a Credits > for namounts previously, written off through charges to earned surplus. Delayed credits to income, operating revenue and operating/expenseraccounts/as provided/in-General= . Instructiono6: and 3000 and sook exerts asserted and Arrens "The finally-determined net gain upon retirement at from use of outility property depreciated by the unitmethod, transferred from Account 9001. (See General 30) 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 all the accounts affected, and if the credits relate to prior years the amount applicable to each accounting year shall be shown. నారాజ్యాన్ ఆటాంట్స్ జాడాన్ స్వాడాన్నుకున్నా ఉందిని ఉన్నాయి. 1010 DEBITS ಾಚ್ಯರದಲ್ಲಿ ರೂ. ರಚಿಕೆದಿಗಳಲ್ಲಿ ನಲರರಗಾಗಿಸಿಸಿರದಲ್ಲಿಗಳ 4102 4111 Debit Balance Transferred from Income Account This account shall include the net debit balance transferred from the lincome accounts for the year. 1112 4112 Dividend Appropriations - Preferred Stocks 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. 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. The account shall be maintained or supported in such manner as to show separately the dividends on each class and series of preferred stock. 5-2

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. 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. 5-3

en book export etokeri SECTION VI valiliau bildus newonetow INSTRUCTIONS - INCOME ACCOUNTS 1. Purpose of Income Accounts nearly makes makes 3000 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, Sand for the accounting year. Records for nOther Income I had not follow to the 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_uneved or formers and interest 3. Income from Special Funds to a Design of the Special Funds to a 0088 A. Interest and other revenues derived from funds carried in Account 1401 Special Funds, shall be credited to Account 5700 Other Income. Carolata Punation 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 and in progress I Cara When income derived from sinking for 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 Miscellanoous Deductions from Income, or Account 4114 Miscellaneous Debits to Surplus, ಇತ್ತಿಗಳುವರು ರಾಜಕ್ಷಕ್ಕಾಗಿತ್ತ ಸಂಗತ್ತರು as appropriate. 4. Incomerchy: Districts of tour of accommissionals. In accordance with the requirements of General Accounting Instruction 11, when a werehouse 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. 40

WAREHOUSE INCOME ACCOUNTS EROPEDUR VE Warehouse Public Utility remocon encour - anorrowhrant 5100 Operating Revenues 5200 Operating ExpensesMoseA amoval to acognate all The income communication (5200 to 5900), and decigned to show The amaged finds a Othern Publica Utility , accompage galder of a fall ຸກໃຫ້ແລະ ໝ້ອຍຄຸກອີດ (ທຸກໄມ້ໃນປະກອບລວກໂດແຄ່ນ ໂດຍ ໂດຍ ສຸກຕະເພື່ອແມ່ນຄົວ ອີຫລອດນັ້ 5300 Othern Public Utility Operating Revenues no Lungo 5400 Other Public Utility>Operating=Expenses of -S చివారు అని ఉన్నమ్మనాన నవారున్నాడి. ఆసుకోరం అమేక ప్రామెక్కారావుడాను కమీడారితల్లు కమ్మోన్ sounderes set to our more (Nonutility makesul and ythiit out, that ಸ್ಥಿಯ ಅವರು ಅವರಿಯ ಅವರಿಯ ಅವರಿಯ ಅಕ್ಕಾರ್ಯ ಅರ್ಥಿಯ ಅರ್ಥಿಯ ಆರಂಭದಿಗಳ ಮಾಡು ಪ್ರಾಥಾಣ ಸಂಘರ್ಷ 5500 Nonutility Operating Revenues oursever sious of 5600 Nonutility Operating Expenses most omeon! . ? :: Leimman a5700 momOtheriEncomessor a medito bas toemosal . . A \mathbb{R}^n locatum \mathbb{R}^n in \mathbb{R}^n -.orreonii abano 0073 Gross Income S. Then the income is required by a month on order smooni our dolincomerDeductions al blod of or anoithvorg arines, an emount of the the income shell be added to the . 5801 Interest on Long-Term Debt 53 % is inclaim on Sauli Inde5802 and Amoutization of Debt Discount and Expense -೫೫ ⁶ರಾಣ್ಮ ಆಗಳ ಹಿಡಗ ದಿಡಲ್ಲ್ ಅದರ ಜಾಕಿ ಹಿಡಿದ್ದುಗಳಂದ ಅರ **೦೮ ಹಿಂದುಗಳಾಗ** ಇದಿ ಅತಿಗಳಿಗೆ sande error 5803 seed Amortization of Premium concept you be are requar ovicensia sacindodeces ent ea healibero ed 1100e hank ent et - and a co5804 has cinterest lon ODebt stocks sociated: Companies 22 con Tron Income, or Account bill Miscellaneous Detite up Surplus, 5805 Other Interest Charges ..೦ರವಿಗೆದದರಿಗೆದ್ದರಿ ತಿನಿ 5900 Miscellaneous Deductions of row Income modal ... The accordance with the requirements of Concret Accounting Trateria de la constanta a remoderar a dell'est estatta de la contra ella contra la contra la contra contra contra la contra ella contra contra la contra la contra contra contra la contra contra la contra contra la contra in brain tous into two or more coverating areas united accuracy and common tartiful, it shall maintain its weight incomes cover of the shall maintain its accounts the coverage of shall metal accounts the coverage of the co ್ಲಾಯರಿಂದಸ್ಥೆ ಸ್ಥಳಿಸಿಕೊಳ್ಳು ನಿರಸಿ

INCOME ACCOUNTS If the neverue doniver from secret of sinking WAREHOUSE UTILITY OPERATING INCOME Under the socie Finds are represented by a surplus reserve. Who following 5100 Operating Revenues randoned on the contractional second of finds represented of the corrections: Under this caption shall be included the total warehouse outility operating revenues shown in the oppimary revenue Accounts 6011 to 6399, inclusive, as they are shown in the charts for Agricultural, Cold Storage, and Merchandise Storage Warehouses. 5200 Operating Expenses WOITOWER BYOUT 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. an promote alchellens denateral le produce ent beimes with little of fother opublic cutility (operating fincome of forest and of 5300 Other Public Utility Operating Revenues on ANT socount shall be oredited concertentily to Account Under this caption shall be included the stotal coperating revenues derived from other public utility operations, as shown in the primary revenue accounts prescribed for such Tpublic utilities: -gani de animos dan usbio dorn de aiguadas desagrai 5400 Other Public Utility Operating Expenses 2277 - 6567 mant-pack their contraction yill entree to be used will animon Under this caption shall be sincluded the Itotal soperating expenses incurred for other public utility operations as shown in the primary expense accounts prescribed of or such publico of utilities. A. This secount shall include in the secounting of the corporation of particle perturbe of SMONUTULITURONS second the corporation of the corporati rove co siducilgo sa subtet white the lacing standard on o 5500 Nonutility Operating Revenues oscio Windersthisteaptions shall Bookinchudody the stotal operating revenues derived from monutility operations to as shown in the utility's nonutilityaincometaccounts approach drive obashtoppe 5600 Nonutility Operating Expenses him to green the Co ශව Vincerausage වේ වෙස්වර්ලියන් ලිස් 17ල්සින සහජපයන් සදිස්ත් ලිය පිළිදුසුදේස Under this caption shall be included the total operating expenses incurred for nonutility operations, as shown in the utility's nonutility expenseSaccountsat? To notherfaronA 1068 5700% Other Income for a nin abulant like in ununear aldT waad-grai anianstatua ao muiseen bemismomaru fa naidtag est A. This account shall include investment incomes and about income not derived from utility, or nonutility operations, as provided for recording in Accounts 5100, 5300, and 55002 B. Dividend and interest revenue derived from sinking and other funds reflected in Accounts 1031, 1041, 1107 and 1111, shall herein/be/credited-pakaw . dimere adam to account off .0 6-3 .ddeC no wilcomi benishomanu

SEKRODON FRODUI 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 atherage occasion recording of interest or dividend accretions: ow (associal or DEBIT: The Account 4114 Miscellaneous Debits oto Surplus 6011 to 6399, thelinity, as they are above to the charte for the same for the same for the same for the same of the same of the same for the same of t Seamegril radionacco 0082 INCOME DEDUCTIONS Under this corrector chiefl be included the ictal respond nd:5801/Interest on:Dong-TermsDebtods pasasque pridarego yalilibu TOIG to Sopp, india, , as they enre shows in the case diares i'm #50000Atan This "account ishable line lude since ach haccounting I we keep & period the amount of interest applicable thereto on outstanding long-term debthissued for bassumed by othe utility. B. The amount of interest accauals a charged to othis angle account shall be credited concurrently to Account 2222 *Other Correct and Accrued Liabilities roll on olds good! nevermed destroed from order public whilish operavolutions, as those alCourThewaccountrshallabe sommaintained was toushow the mi interest accruals on each class and series of long-term:debta Note - This account shall mot include interesteen 0 0048 nominally issued or nominally outstanding long-term madia - debt_frincluding securities lassumed is and light rebat asono no amondamente villes childre toris and because a contraction to follow the country and Expense verming out mi 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. SECO Monutellity Openiousne davenues idibarBro Theramount of winamortized debtidiscount dandbexpense chargeable to each accounting period shall be addition accordance with Balance Sheet Instruction 7611 tunon at 111111 The amount of discountgandgexpense write foffs was 2000. charged to this account shall be credited concurrently to TAccount 1201 Unamortized Debt Discount and Expense as no expenses incurred for nonutility openations, as there in the 5903 Amortization of PremiumoonoDebtogno vd : fivumon alwalling A. This account shall include in each accounting period the portion of unamortized premium on outstanding long-term debt which is applicable to such periods where which is a special or and the such periods where the such periods were a special or and the such premium one debt oincludible BOOThe amount of unamortized premium one debt oincludible in each accounting period shall be determined in accordance Tankwith Balance Sheet Instruction 60 to the Annih 1910 . 5 Annih Land Company of the South Tender C. The amount of debt premium write-offs creditedatogod this account shall be charged concurrently to Account 2301' Unamortized Premium on Debt. 8-0

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 Entries to this account shall be supported by explicit computation data. 5805 Cther 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.) 6-5

3. Basis of Credits to CITY MOITOES venue Accounts - Continued bad or canvalla ban .agammatha i bathaddan .agaidealle--ceo numuroses ennever end or INSTRUCTIONSCIANA (englécernos mendo originally eredited. COLD STORAGE OPERATING REVENUE ACCOUNTS ಸಹಿಳಾರಾಗಿ ಇವರಿಸಲಾದವರೆ ...! 1. Purpose of Operating Revenue Accounts ວດວ່າ ພາກໃຊ້ປອດປຽນວ ວຸລິດພອຍຕາ ເປັນ ການຄວາມໂນຕ ວາ ມີໃລປາ ທຸດໄມ້ຊ່ວນ ປອດລີ and affine operating revenue accounts (67.00 to 67.99) are designed of to show the amounts of money which the utility becomes entitled to receive from furnishing cold storage and handling utility services, and from services theretovincidentall has the one of Scheme of Operating Revenue Account Enumeration 1787 - C The subject matter of the cold storage revenue accounts shall be onumeraged in a basic four-integer system as follows: ependulone into bud ou nore ependici and under a comman eletini, is apell (thighrighteingileit) venua coormagnic in arch ాయిన కారాలు అట్టి (జంద్ర సంక్షణ కార్యంలోలో ఇంట్లు మండ్లు కార్యంలోలో కార్యంలోలో కార్యంలో కార్యంలో కార్యంలో కార్యంలో First : Second Third Fourth Class Type Department Detail 5. Se are gravita at Sale of See Agge at the contract of First Integer or or monNumbers, at abuindicates; touniam finds willish aff to abile teorrover getterogetesword Warehouseteperating revenues. Companiios, Second Integer Number: Indicates: Cold storage shot IntmostrangC of Third: Integer hamelook was atmroops ermoved asserved nd nonder mor Number and weader Indicates: Car mendanages valative on the bio in Froezero Dopar tmonty 3 of the all holdword Cooler Department The Handling Department Quick-freezing Property Coollast Fourth Integer Number: Indicates: gaineed'-Basic tariff revenues This amon Accessorial revenues correlated to 3. Basis of Credits to Operating Revenue Accounts Credits to the operating revenue accounts shall be made on the basis of the amount charged. Corrections of overcharges and

3. Basis of Credits to Operating Revenue Accounts - Continued over-collections, authorized abatements, and allowances and other corrections, shall be charged to the revenue accounts originally credited. COND STON OS OPERARES ANVENDS ACCOUNTS 4. Supporting Records ಕರೆಮುರುರಿಂದ ಅವನಲ್ಲಾಗಿ ಇನ್ನಿಕೊಂಡುಂಡರಿ ಸರ ಅಲಂಡಡುಸ್ 🧠 🎜 Each utility shall so maintain the records supporting the sentries to each warehouse, revenue account that litican furnish 10.(1): the name of each customer.c.(2) and escription of each service furnished, (3) the tariff rate schedule upon which the charge is based, and (4) the amount charged for each service solved 5. Revenue, Districts campeak oursevel galdsavego is emeded In accordance with the requirements of General Accounting . Instruction all, when a warehouse utility segregates its utility operations into two or more operating areas under a common tariff, it shall maintain; its atility revenue accounts in such form as to show separately for each operating area, the operating revenue. England & Statement in the Statement in 300000 บื้อกลับจินาณจ Iindoa. 0.5 nanIO 6. Segregation of Sales to Associated Companies てつまりがおる The utility shall maintaing its records in such manner as to be able to report the amount of sales to associated companies, segregated by revenue classifications. Second Invester ు నురంభ జరికే స్పీషన్. : To omy & 7. Departmental Code spageta files Operating revenue accounts are designed and codified to aid in providing departmental: operating results and Theadepartments provided in this System are as follows: - සහභාගත්තයක්ට සහන්තයට Codempose Consideratment madannas +volug Freezer Cooler : Handling or betaing a function of Refrigorating 8 Nonutility Nonutility 3. Badic of Greditte tomomotified Records & Recorded ao obem ed Blada admicoom estavom malgarego ella **ct** calib**et** ಸಿದ್ದ ಗಾಗ್ರದ್ದರೆ ಕೆಸರ ಇದರಿಗಳು ಅಭಿವರ್ಷ ವಿರಾಜಕಾರಿ ಸಹಿತ್ಯಾಗುವರಿ ಕೆಗಳುರಾದ ಅನೆಕೆ **ಇದ ಅಭಿವರ್ಣಕ ಅದೆ**ಕೆ _7-2

COLD STORAGE OFFRATING REVIEWE ACCOUNTS

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COLD STORAGE OPERATING REVENUE ACCOUNTS

6710 Storage

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

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

Freezer Storage
Freezer Accessorial (Services
Racking
Taking-Physicial Inventories
Temperature Reduction (of partially
defrosted merchandise).
Cooler Storage
Cooler Accessorial Services
Racking
Taking Physicial Inventories
Humidity Control
Gassing.

6730 Handling

- A. This account shall include credits for revenue derived from the tariffed services providing for the handling of merchandise.
- B. Should the accounting utility elect to provide accounting analysis of handling activities, the following sub-account titles may be used:

Handling Platform to Platform
Handling Accessorial Services
Small Lot Deliveries
Packages under 22 pounds
Taking and Recording Weights
Packing, Grading, Stenciling, Inspection
Deliveries Ex Dock or Car
Clerical Service
Special Handling
Special Fork Lift Operations
Other Handling

6750 Quick-Freezing

This account shall include credits for revenue derived from the tariffed service providing for the freezing of commodities.

SECTION VIII

INSTRUCTIONS - COLD 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. Functional Rattern of Accounts

The cold storage operational 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.

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The significance of the fewert integer vanies with anchor the six functions (Second Integer) and two general emposes of the situations (Piert Integer). See the definituitions of the

4. Scheme of Operating Expense Account Enumeration

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

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one (2)(3 of 6007) examples campain value of each 1 and 1 and 2

First:	Second:	Third: Third:	Fourth:	ran estrac
Class	Function	Department	Detail	2.

First Integer reac (1) enly end of heading encore blee enforces blee entrempt for each of the continuent of the continue

Second Integer

Number:	Indicates:
0	selaries and wages
l	payroll benefits expenses
2	materials and supplies excepting 5 and 6
3	maintenance and repairs
4	recurring journalized expenses
5	special expense accounts
6	additional special expense accounts

Third Integer

Number:	Indicates:
0	Not assigned to a department
1	Freezer Department
2	Cooler Department
3	Handling Department
ĬĻ	Special Handling Dept.
456	Quick-Freezing Dept.
6	Refrigerating Dept.
7	Other Utility Departments
8	Nonutility Departments

Fourth Integer

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

⊲ರಿಂದಿಕಳಿಗೆ ದಿಂದಿಕ following cold storage operating expense accounts for applications of use of the fourth integerade yourse off .A T100 and compared the market and compared to the second to γειίλευ οπο πείντασο και παθέ δου <mark>8200</mark> ου οδ 116ης ολουποοΑ . Ε 7300 εποίτερι τη προσφορί 7401 - 7404 8401 - 8404 7501, 7509 2501 - 8505 8599ಾಥರ್ದ್ನ ೧೦೧೮ರಬರು The fourth integer also is used to indicate types of ... labor, as follows: . smuimera bas seiodile escribination soroser undifostoda Ro secvi Number: Indicates: violent and the contact of the conta supervisory salaries solicitation salaries administrative salaries acilitab tiblique ovresera bas airtaina liodo ytilitu ed ... 52 Thter-Department Allocations as render a few abrecor A. Côld 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). It (See Plantons Instruction 152) or a - wood or appropriate or a converse of a c multiple business activities also may allocate certain other plant operating expenses such as, for example, electricity, or shops expenses, insurance, or certain other operating expenses falling within the solicitation, administration or general categories, between the departments or activities benefited. Colinithe instance of every inter-department expense of and allocation, the utility shall maintain and preserve explicition detailed records of explanation of methods utilized, sincluding memoranda of the accounting period(s) during which each such method, is, given effect and no green of unitable ະຊີດ 5600ຊີຄຸດນີ້ Accepted 900%: Necepte 5000, Adeministra 6. Salary and Wage Distributions 1 30 The utility shall maintain and preserve explicitorecords of the distribution of employees' time, and of the methods of the distribution of such time, together with notes of the accounting periods during which each method is given effect.

8-3

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. TOPE SOAR - 1048 7401 - 740a 8002 - 8565 8. Insurance Records 43 A. The utility shall maintain and preserve explicit detailed records of insurance policies and premiums, classified as to types of protection. Number: Indicatees 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 75445232222 ۸. solicitation salarios 9. Tax Records abimales ovidantationabs A. The utility shall maintain and preserve explicit detailed records of taxes paid or accrued. The taxes 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. B. Class A cold storage utilities shall segregate such taxes according to utility plant classifications; basing departmental apportionments upon the corresponding book-recorded (original) cost of the respective plant categories. monuo niarnyo kukopiin yam pela antiiviuba apuhiaud giditium 10. Clearing Accounts Optronal cours surveys consequence and a second c The use of Clearing Accomits 9002 and 9003 shall be and we optional of the contract of the con Denefiteed. If the utility elects not to use either or both of those clearing accounts then the same expenses which would be a country then the same expenses which would be a country to the country then the same expenses which would be a country to the count chargeable to each of Accounts 9002 and 90037 respectively and shall be distributed as follows: 1000 controls of the open controls of t Distribute expenses as appropriate togator Instead of: Account 9002: Account 8502 Administrative Expenses Account 8503 Solicitation Expenses chackcountigoos: "Accountbe300ioffice Maintenance and Repairs to accuron eds to accure to accurate the a the distribution of such time, together with notes of the accounting periods during which each method is airen effect.

11. Office Space Expenses

When a cold storage warehouse utility appropriates a relatively small area (in comparison to its total space 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.

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12. Operating Expenses by Districts _____ 0000

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 expense accounts in such form as to show separately for each operating area, the operating expense.

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13. Departmental Code cogo bas some constant cook

Operating expense accounts are designed and codified to aid in providing departmental operating results. The departments provided in this System are as follows: 3000 3000

Code	Department /	ಕರಿಸಿನ
1 2	Freezer <u>Garage</u> Cooler	رون در
٦ 3	Handling Special Handlin	1007 1
450		6057
7 8	Other Utility Nonutility	
9	Common	

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والمعارض والمراجع المحارض والمحارض والم	COLD STORACE, WAREHOUSE, EXPENSES - Sign of Morris
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7002	reiniserating wages
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7003	Thint Waintenince and Repoir Wages 127000 AI The Samuel Wall Colored Samuel Wages 12 A Moldoway Sail
7004	Superintendence and Plant Clerical Salaries V
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COLD STORAGE WAREHOUSE EXPENSES INDIRECT OPERATING EXPENSE ACCOUNTS

8000	ADMINISTRATIVE AND GENERAL EXPENSES
8001	General Office Salaries
8005	Solicitation Salaries
8006	Administrative Salaries
8100	Payroll Expenses - Office
8200	Office Materials, Supplies and Services
8300	Office Maintenance and Repairs
8401	General Insurance
8402	Office Depreciation
8403	Office Amortization
8405	Stato Franchiso Tax
2406	Federal Income Tax
8407	Other Taxes, Licenses and Permits
8501	Office Electricity
8502	Administrator Expenses
8503	Solicitation hypenses
8504	Loss and Damage Claims
8505	Regulatory Expenses
8506	General Expenses
8509	Office Rent

OPERATING EXPENSE ACCOUNTS

PLANT EXPENSE ACCOUNTS

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7000 NATE Warehousing Wage 3/200 hide an april anopin the bises who had been been as a second to the contract of the contra

A. This account shall include the distributed cost of warehousemen's labor employed in the handling and storage of merchandise.

B. Should the accounting utility elect to provide departmental accounting analysis of warehouse labor, the following account title: may be used:

Freezer Storage Wages
Cooler Storage Wages
Restacking or Rearranging
Cleaning up
Taking Physical Inventories
Maintaining Humidity Control
Sulphur Dioxide Gassing
Handling Wages
Handling In and Out
Taking and Recording Marked Weights
Grading, Inspecting or Stenciling
Quick-Freezing Wages

STITUTOON GOTTATAL OTTA AREAO Refrigerating Wages Trans This account shall include the distributed cost of wages paid refrigerating machinery, engineers, including of the

7062

supervising engineers and their assistants, for services rendered in the operation of refrigerating plant.

ಇಂದಾರಿಗಿಂಬರಳುಬಂಗು ಕ್ರಿ ಮಿಡಿಕರು ಅವರ್ಧವಿಕ್ಕಾಗಿಕೆ ನಿರ್ದೇಶಕ ಮುಖ್ಯವಾಗಿಕೊಂದಿದೆ. . .ಎಂದಿಸಿಸುವಾದೆಂಡಲನು

ంప్రాంగాల దూరా రెందుకుల ఇంకిక్రిప్పు గ్రామకులు అందుకులు సమ్మందేవి 🖫 🛎 ಸಂಕ್ಷಣದ ಭಾರತ ಕೆಟ್ಟ್ ಬರೆಗಳು ಬ್ರಾಪ್ ಬ್ರಾಪ್ಟ್ ಬ್ರಾಪ್ಟ್ ಬ್ರಾಪ್ಟ್ ಬ್ರಾಪ್ಟ್ ಬ್ರಾಪ್ಟ್ ಬ್ರಾಪ್ಟ್ ಬ್ರಾಪ್ಟ್ ಬ್ರಾಪ್ಟ್ ಬ್ರಾ ಮಾನ್ಟ್ ಬೆಂಬರು ಬ್ರಾಪ್ಟ್ ಬ್ರಾ

> Transch Standard Magaal Coolea Godwall Magaa ารูสเริญสเดยเรื่องได้ได้ ขอ ได้เปรื่อเรียดให้เรื่อ දැප . දැන්ඩුන්න් නිට් ారికి మార్జులు కోట్లానికి కార్యాల్లో కార్జులు కార్జులు కార్జులు కార్జులు కార్జులు కార్జులు కార్జులు కార్జులు క Londino ya bobelik malalarilarik Bullen All Shire of anique ලදනුවේ ආශ්ඨාධීම්පාර් two ban all galibral Tolking and Rocerding Markey Helph ල්බ්ර්ධ්රිය කරන්නි අත ීල ස්වේ වෙනුනුසුවී දෙනුස්ධ්රියකම ార్యక్ జైదామ్యేకిండ్—సోంపేవాధి

B. Should the accounting utility elect to provide departmental accounting analysis of maintenance and repair labor, the following account titles may be used:

Maintenance and Repair Wages
Freezer Department
Cooler Department
Handling Department
Quick-Freezing Department
Refrigeration Department

or repair of warehouse property.

C. If the accounting utility elects to use the clearing Account 9003 Shop Expenses - Clearing, it shall not use Account 7003 Plant Maintenance and Repairs Wages. (See Account 1205 Instruction).

700lt Superintendence and Plant Clerical Salaries

This account shall include the distributed cost of salaries paid the warehouse superintendent(s) and warehouse clerks, for services rendered for plant supervision and plant clerical work, respectively.

ತ್ತಿ. The account may be engaged; ಅದ್ದರ್ಭ ನಿರ್ದೇಶಕರು ಆದೆ ಮಾಡಿಕ್ ನಿರ್ವರಿಗಳು ನಿರ್ವರ್ಥಕರು ನಿರ್ವರ್ಥಕರು ನಿರ್ವರ್ಥಕರು ಕಟ್ಟಿಕೊಂಡಿಗೆ ಕಾರುಕೊಂಡುಗಳು ಕ

> Nationfold and Capplion Sorvices

A. This account shall include the distributed cost of warehouse laborers and superintendent(s) payroll benefit expenses.

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

State Unemployment Insurance Tax
Federal Insurance Contributions Act Tax
Federal Unemployment Excise Tax
Compensation Insurance
Pension Fund Contributions
Welfare Fund Contributions
Medical-Hospitalization Insurance
Life Insurance Participation Premiums
Paid Vacation and Sick Leave Time

7200 Plant Materials, Supplies and Services Contractor A

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 includible under Account 7501 Plant Power, and under Account 7509 Plant Rent, utilized in cold 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, Supplies and Services may the profit of the المرافقة ال المرافقة ال Freezer Department Cooler Department Handling Department Handling Department
Quick-Freezing Department
Refrigeration Department D. The following items should be considered as indicative (though not restrictive) of the character of items herein to be included: i na mengeri i selabab A. D. T. Service الله الأخواج والمن الله الله المراجعة الله أنها الوجعة المراجعة الله الله المناطقة في المنطقة المناطقة في الشماسية المراجعة المراجعة المراجعة المراجعة المراجعة المراجعة المراجعة المراجع Bracing or stacking materials.
Fuel (gasoline or propane) for fork lifts Lubricants for fork lifts, conveyors, or elevators (handling equipment). Lubricants for refrigerating machinery Refrigerants Sanitation Service Stenciling supplies
Strapping materials Uniform laundry service Watchman sorvice - College Communication of the Marchman sorvice of the Marchm າວັດສະພາໄດໆຕໍ່ ໆຕາໄດ້ສະຫລາດ ແລະຈັນຄົວລາຍຄວາມຄາມຂົນ න්තන්දී කිල අධ්යාවලක් ලක්ෂ සහව වලස්තාවලස්කාලල සුවලදීක්කාලදී Barthall Colon Col ರಾವರಿಂದ ಸಿನಿಯರ ನೀಡು ಅಂತಿಸಿದ್ದರು. ಅನಿಯಾಗ ನೀಡುಗಳಿಗಳಿಗೆ ಸಂದೇಶನ ಹಾನಿನಂದ ಸಿನಿಯ ನಂದುರಾಗುತ್ತಾಗೆ ಅನಿಕ್ಕೆ ಅನಿಕ್ಕೆ ನಿರಾವಣದ ಪ್ರಕ್ರಿಯ Carrier to the Carrier to the control of the contro ් ග වැනි දවස් පස්වේ පත්ව එසේමහනාන්තුම සමුතුධීම්සිරුවී ا معلى الرافع الربيل في الدين واطنع التي الرافع المعلى الرواد الله الربع الدين في معلى المعلى المعلى المعلى ا المن الدين المعلى الرافع الموادرة القابل المعارضية في الرواد الدين المعارضية والمعارضية المعارضية المعارضية ال

8-13

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: en så då ig nord Plant Maintenance and Repairs
Freezer Department 1.5 Freezer Department Cooler Department Handling Department Quick-Freezing Department Refrigeration Department C. The following items should be considered as indicative (though not restrictive) of the character of items herein to be included: Trems School Liens Cleaning materials, paper products, paints and other supplies used for the maintenance of warehouse buildings and grounds. Services contracted for the maintenance or repair 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 equipment. Replacement parts, supplies and small tools purchased for the maintenance and repair of refrigerating machinery. Services contracted for the repair of refrigerating machinery. £__& 8-14

D. If the accounting utility elects to use the clearing Account 9003 Shop Expenses - Clearing, distributions therefrom pertaining to warehouse plant maintenance and repairs (as distinguished from general office buildings, maintenance and repairs) shall be charged to this account. (See Account 1205 Instruction.)

10 Transpart the Manuel to Administration of the modern to compare the property of the propert

This account shall include the distributed cost of fire, casualty, public liability, or other insurance, bearing upon or related to warehouse plant (as distinguished from general office.)

7412 Plant Depreciation - Storage
7432 Plant Depreciation - Handling Dept.
7452 Plant Depreciation - Quick-Freezing Dept.
7462 Plant Depreciation - Refrigeration Dept.

These accounts shall include the distributed accruals of depreciation of warehouse buildings, machinery and equipment, (as distinguished from general office), as appropriate.

7413 Plant Amortization Storage 74137 Plant Amortization Handling Dept. 2000 7433 Plant Amortization - Handling Doptwood and Their Plant Amortization - Quick-Freezing Depting 94000 7463 Plant Amortization = Refrigeration Dept. Talkage These accounts shall include the distributed accruals of amortization on warehouse buildings, or building improvements constructed on leased premises, as appropriated i<mark>guiones incorpolatios Taxes</mark>s eigningul illoche pausees lint Birlock (permolation elace no ligalijast 16 okiiste lintor This account shall include the distributed cost of real and personal property taxes on warehouse land, buildings, machinery and equipment, (as distinguished from general office buildings, furnishings and equipment) 2000 to the -TPlant Power - Kożeń - Boż było wart - cult - Oger Boż parejerzeń - aożdaż propost benez 7501 50.5 This account shall include the distributed cost of electric or other power consumed by warehouse (as distinguished car deprendent of the company and sequence of the company of the c

BARTOODA GERLENG CASTILLE CATELLIANSE BARTO 7509 Plant Rent Company Chiles Sales and mode A. This account shall include the distributed cost of rent paid for the use of warehouse land, buildings, good machinery, or equipment not owned; by the accounting sutility of ් සහභාල විඥාලේ පතිබන්විත. විශාස වන ල්. සහජනතා විශාව පත්ති<mark>රදන්වේ ද සහත්විද්දන්</mark> ද B. Should the accounting utility elect to provide accounting distribution for departmental cost determination, the following account titles may be used to make . & າວາ ລ່ວມຕຸ້ນຄວາມຄວາມ ຕອງພາກອາຊິດສຸດຕວາລແລ້ວ ກວ່າ ພວມ ພວກຄວາມເພື່ອພັກໃໝ່ ພ້ອຍຕ່ອງ Plant Rent of income of or Storage Department of the concess if Handling Department of Malacas Quick-Freezing Department with the and the control of th ు, ఆమిన మే నిర్ణు అమ్మేజర్ ఎరిలిప్రూరికి జరిగాయే చేరిందినే రైనామేరికున్నట్నారి. - ಜನಗ್ಗೆ ಎಂದರಿಗೆ ರಾಜಕಾರ್ಟ್ ಸಿಗಳ ಹಿಸ್ತುಗ Solichtetion Salariotics 7000 ్వార్ కాంట్రార్లు క్రామాన్ని అంట్లో అనుక్సార్లుకే మమ్రాల్లో ఉంటి అనుకోవారి. ದಿರ ವರ್ಮಕ್ಷಿತ್ರದಿಂದ ಅವರ ಇಲ್ಲ್ ಜೀಪಿಯರ ತಹರಚದರಲ್ಲಿ ಒರ ಅವರ್ಮಕ್ಷಿಣ**ದರು ,**ತಿಲಸಿಡುತ್ತಿನ varedourd architect or candidant buttaneds. The same of the sa ్డర రాజరి ప్రకారాలో ఉందిన ఎక్కు చేస్తున్నారు. మీస్ చేసుకోట్ చేసుకోంటే సినిమి ్ కార్యాల్లో కార్యాల్లు కార్యాల్లు కార్యాల్లు కార్యాల్లు కార్యాల్లు కార్యాల్లు కార్యాల్లు కార్యాల్లు కార్యాల్లు కార్యాల్ల parturation when this brock is not in maintain the section of the 2005 Innuruction). 00.13 Pagmoll Represent - 00011ce A. This account that A reluce the Asstrature cest of edininia unativo and comenti cilico empleyes natrolòsico particolosico e . DOBERTONS ೆ. ವಿಗಿರಬಡಿಸುವ ಸಾರ್ವಿಸಿ ಇಂಥರಾಯಾರಭಿಗಳ ಬರೆಚಿಸಿಕೊಳ್ಳು ಕರ್ಮಿಸಿದ ಅರ ಗ್ರಾಮಾನಿಸಿದ .ಪ್ ಎಂಥರಾಯಾಕಚಿಸುವು ನಿರ್ಮಾಸಿಕವಾಗಿ ರವಿ ನಟ್ಟಿಗೆ ಗ್ರಾಮಾರ್ಪಿಸಿ ಗ್ರಾಮಿಸಿಕೊಳ್ಳು ನಿರ್ಮಾಸಿಕೊಳ್ಳು ನಿರ್ಮಾಸಿಕೊಳ್ಳು ನಿರ್ಮಾಸಿಕೊಳ ಮುತ್ತ ನರಂದರುವರ ಅಪ್ತಿಸಿದ್ದರು ನಾವುತ್ತ ಕೆಲ್ಲ ಬರೆಗಳು ಪ್ರಕ್ರಿಸಿಕ State Vicemellographe Instructo Par Fodonal Insurance Contributions Let Tem Fodoral Unamplement Duelle Tem Compensation Insurance ?onoson Pund Contratouts ras Molifere Fund Combridations Nodical-Horothikaliantion Intonesia - amplication I apide palongle bis the Translation -Paid Vacation and Siek Coove Time.

ADMINISTRATIVE AND GENERAL EXPENSE ACCOUNTS 9029 ರಗುದ ರಗಡಿತ್ 800I. General Office Salaries ార్గర్ సాంచేస్తున్నారు. అనేకి అమెక్ మమ్ముడ్యాడ్ వ్యామంత్రికి అను అనేకికి ఎండ్ All This account shall include the distributed cost of general office accountants, bookkeepers, clerks, secretaries, stonographers, typists and other general office employees salaries, and janitorial wages. The account shall minclude salaries paid for the salaries paid f general office work and for customer services rendered such as: ار و بهراه در این و و مورد پارلونون Paper work pertaining to storage in transit, furnishing cash advances; I have a making cash collections; - 10 120 offecting title transfers of merchandise in storage, preparing book inventories, bills of lading, and warehouse receipts. 8005 Solicitation Salaries This account shall include the distributed cost of salaries, commissions or bonuses paid for the solicitation of warehouse storage or handling business. 8006 Administrative Salaries 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 partmership when this procedure is maintained. (See Account 2005 Instruction).

8100 Payroll Expenses - Office

- A. This account shall include the distributed cost of administrative and general office 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:

State Unemployment Insurance Tax
Federal Insurance Contributions Act Tax
Federal Unemployment Excise Tax
Compensation Insurance
Pension Fund Contributions
Welfare Fund Contributions
Medical-Hospitalization Insurance
Life Insurance Participation Premiums
Paid Vacation and Sick Leave Time.

Lin Darioni

8200 Office Materials, Supplies and Services and I

A. This account shall include the distributed cost of materials, supplies and services, with the exception of such expenditures as are includable under Accounts 3501, 8502, 5503, 8504, 3505, 8505, and 8509, utilized in the coministrative and general office operations.

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

Materials and Supplies
Services

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

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Communication service
Fuel for heating, gas
Fuel for heating, oil
Office supplies
Postage
Stationery
Water

8300 Office Maintenance and Repairs Continue Services

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.

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The Misson accounts simila included the distribution of the distribution permit of a appropriately.

The Let the decomposition within the design per latter of the decomposition of the decomposities of the decomposities of the decomposities of the decomposi

8401 General Insurance This account shall include the distributed amount of fire, casualty, public liability, burglary, performance bond, fidelity bond, or other insurance premiums not distributable to If the accounting utility does not elect to use clearing Account 9002 Transportation Expenses - Clearing, the cost of automobilo fire, theft, and public liability and property damage insurance shall be charged to this account. The charge of the factors 8402 Office Depreciation المراجع المراجع المراجع المراجع المستعلق المراجع المستعلق المراجع المراجع المستعلق المراجع المستعلق المراجع المستعلق المراجع المستعلق المراجع This account shall include the distributed accrual of depreciation on general office (as distinguished from warehouse) buildings; machinery and confinent our cases in the class of a significant of a significant of the significa The following items should be considered as indicative (though not restrictive) of the character of items herein to be included. internacia de la comunición de la comunición de la comunicación de la <u>Items</u> కుండు గ్రామందులు జనకు మేంద్ Depreciation on: Building space occupied by administrative and general offices, lobbies, rest rooms; General office elevators, air conditioning and heating equipment, drinking fountains, rest room furniture; General office furniture, furnishings, and office machine equipment, etc. the country of the state of the little of the state of th The state of the state of the state and the state of the This account shall include the distributed accrual of amortization on general office (as-distinguished from warehouse) buildings or building improvements constructed on leased premises: our commence of commence of the commence of th 8406 าได้เราหน้าใช้เราสมัย สนึก Federal Income Tax 8407 Other Taxes, Licenses and Permits Those accounts shall include the distributed cost of state franchise and federal income taxes, business licenses and inspection permits, as appropriate. mB. If the accounting utility does not elect to use clearing Account 9002 Transportation Expenses-Clearing, the cost of automobile licenses shall be charged to this account." ag_8**-**20

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8505 - Regulatory Expenses - Continued Itoms to is independed southood and the 1. Salaries, fees, retainers and expenses of counsel, solicitors, attorneys, accountants, engineers, in the last clerks, attendants, witnesses, and others engaged in the prosecution of, 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. and the confidence of the back of the back of the contract of 2. Expenses: Engineering supplies, office expenses, 3000 payments to the commission, stationery and printing, traveling expenses, and other expenses incurred directly or in connection with formal 5220 applications or cases before the commission. 8506 of General Expenses to this section in Alignet and occurrent This account shall include the distributed cost of administrative and general expenses not specifically includable in Accounts 8200, 8501, 8502, 8503, 8504, and 8505... [1997 1997] The water the first time 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: Salah Sa Professional Services Degrada and accident This sub-account should include the and distributed cost of accounting, engineering and logal services obtained from independent practitioners... The contraction of the and the contract Managorial: Focs. index for the manager of the land This sub-account should include the distributed cost of fees paid a managing organization for management, advisorial, . purchasing and/or fiduciary services rendered. a fuel and ලුසු මෙම මෙසෙක් කරු මැති කොම කළු සම්බල්ධ ලේක් කරුවීම ලේඛ with the large of the Ducs; and Subscriptions to the rest of the for the subscriptions ಾರ್ಯಚರ್ಚಿಸಲಾಗಿ ಕಾರ್ವಿಕ This sub-account should include the cost of . expenditures for: 1) association dues for utility trade organization memberships; 2) contributions for conventions and meetings of the industry; 3) subscriptions to trade publications. _\$ **-**.3 8-22

3506 - General Expenses - Continued Other Ceneral Expenses This sub-account should include other distributions of Account 8506 General Expenses. 8509 Office Rent This account shall include the distributed cost of rent peid for the use of general office (as distinguished from warehouse plant) land, buildings, machinery, or equipment not owned by the accounting utility. 8-23