

Uniform System of Accounts

Index

Account	Account Description
Balance Sheet Accounts	
Current Assets	
1005	Cash
1010	Cash Advances and Working Funds
1020	Interest Special Deposits
1030	Dividend Special Deposits
1040	Other Special Deposits
1060	Term Deposits
1070	Current Investments
1100	Customer Accounts Receivable
1102	Accounts Receivable - Services
1104	Accounts Receivable - Recoverable Work
1105	Accounts Receivable - Merchandise, Jobbing, etc.
1110	Other Accounts Receivable
1120	Accrued Utility Revenues
1130	Accumulated Provision for Uncollectible Accounts--Credit
1140	Interest and Dividends Receivable
1150	Rents Receivable
1170	Notes Receivable
1180	Prepayments
1190	Miscellaneous Current and Accrued Assets
1200	Accounts Receivable from Associated Companies
1210	Notes Receivable from Associated Companies
Inventory	
1305	Fuel Stock
1330	Plant Materials and Operating Supplies
1340	Merchandise
1350	Other Materials and Supplies

Uniform System of Accounts

Index

Account	Account Description
Balance Sheet Accounts	
Non-Current Assets	
1405	Long Term Investments in Non-Associated Companies
1408	Long Term Receivable - Street Lighting Transfer
1410	Other Special or Collateral Funds
1415	Sinking Funds
1425	Unamortized Debt Expense
1445	Unamortized Discount on Long-Term Debt--Debit
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses
1460	Other Non-Current Assets
1465	O.M.E.R.S. Past Service Costs
1470	Past Service Costs - Employee Future Benefits
1475	Past Service Costs - Other Pension Plans
1480	Portfolio Investments - Associated Companies
1485	Investment in Associated Companies - Significant Influence
1490	Investment in Subsidiary Companies
Other Assets and Deferred Charges	
1505	Unrecovered Plant and Regulatory Study Costs
1508	Other Regulatory Assets
1510	Preliminary Survey and Investigation Charges
1515	Emission Allowance Inventory
1516	Emission Allowances Withheld
1525	Miscellaneous Deferred Debits
1530	Deferred Losses from Disposition of Utility Plant
1572	Extraordinary Event Losses
1540	Unamortized Loss on Reacquired Debt
1545	Development Charge Deposits/ Receivables
1560	Deferred Development Costs
1570	Qualifying Transition Costs
1574	Deferred Rate Impact Amounts

Uniform System of Accounts

Index

Account	Account Description
Balance Sheet Accounts	
Electric Plant in Service - Detailed Accounts	
1605	Electric Plant in Service - Control Account
	A. Intangible Plant
1606	Organization
1608	Franchises and Consents
1610	Miscellaneous Intangible Plant
	B. Generation Plant
1615	Land
1616	Land Rights
1620	Buildings and Fixtures
1630	Leasehold Improvements
1635	Boiler Plant Equipment
1640	Engines and Engine-Driven Generators
1645	Turbogenerator Units
1650	Reservoirs, Dams and Waterways
1655	Water Wheels, Turbines and Generators
1660	Roads, Railroads and Bridges
1665	Fuel Holders, Producers and Accessories
1670	Prime Movers
1675	Generators
1680	Accessory Electric Equipment
1685	Miscellaneous Power Plant Equipment
	C. Transmission Plant
1705	Land
1706	Land Rights
1708	Buildings and Fixtures
1710	Leasehold Improvements

Uniform System of Accounts

Index

Account	Account Description
---------	---------------------

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

C. Transmission Plant

1715	Station Equipment
1720	Towers and Fixtures
1725	Poles and Fixtures
1730	Overhead Conductors and Devices
1735	Underground Conduit
1740	Underground Conductors and Devices
1745	Roads and Trails

D. Distribution Plant

1805	Land
1806	Land Rights
1808	Buildings and Fixtures
1810	Leasehold Improvements
1815	Transformer Station Equipment - Normally Primary above 50 kV
1820	Distribution Station Equipment - Normally Primary below 50 kV
1825	Storage Battery Equipment
1830	Poles, Towers and Fixtures
1835	Overhead Conductors and Devices
1840	Underground Conduit
1845	Underground Conductors and Devices
1850	Line Transformers
1855	Services
1860	Meters
1865	Other Installations on Customer's Premises
1870	Leased Property on Customer Premises
1875	Street Lighting and Signal Systems

Uniform System of Accounts

Index

Account	Account Description
Balance Sheet Accounts	
Electric Plant in Service - Detailed Accounts	
E. General Plant	
1905	Land
1906	Land Rights
1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1965	Water Heater Rental Units
1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1985	Sentinel Lighting Rental Units
1990	Other Tangible Property
1995	Contributions and Grants - Credit
Other Capital Assets	
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2020	Experimental Electric Plant Unclassified

Uniform System of Accounts

Index

Account	Account Description
Balance Sheet Accounts	
Other Capital Assets	
2030	Electric Plant and Equipment Leased to Others
2040	Electric Plant Held for Future Use
2050	Completed Construction Not Classified--Electric
2055	Construction Work in Progress--Electric
2060	Electric Plant Acquisition Adjustment
2065	Other Electric Plant Adjustment
2070	Other Utility Plant
2075	Non-Utility Property Owned or Under Capital Leases
Accumulated Amortization	
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment
2120	Accumulated Amortization of Electric Utility Plant - Intangibles
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment
2160	Accumulated Amortization of Other Utility Plant
2180	Accumulated Amortization of Non-Utility Property
Current Liabilities	
2205	Accounts Payable
2208	Customer Credit Balances
2210	Current Portion of Customer Deposits
2215	Dividends Declared
2220	Miscellaneous Current and Accrued Liabilities
2225	Notes and Loans Payable
2240	Accounts Payable to Associated Companies
2242	Notes Payable to Associated Companies
2250	Competition Transition Charges Payable
2252	Transmission Charges Payable
2254	Electrical Safety Authority Fees Payable
2256	Independent Market Operator Fees and Penalties Payable
2260	Current Portion of Long Term Debt

Uniform System of Accounts

Index

Account	Account Description
Balance Sheet Accounts	
Current Liabilities	
2262	Ontario Hydro Debt - Current Portion
2264	Pensions and Employee Benefits - Current Portion
2268	Accrued Interest on Long Term Debt
2270	Matured Long Term Debt
2272	Matured Interest on Long Term Debt
2285	Obligations Under Capital Leases--Current
2290	Commodity Taxes
2292	Payroll Deductions / Expenses Payable
2294	Accrual for Taxes, "Payments in Lieu" of Taxes, Etc.
2296	Future Income Taxes - Current
Non-Current Liabilities	
2305	Accumulated Provision for Injuries and Damages
2306	Employee Future Benefits
2308	Other Pensions - Past Service Liability
2310	Vested Sick Leave Liability
2315	Accumulated Provision for Rate Refunds
2320	Other Miscellaneous Non-Current Liabilities
2325	Obligations Under Capital Lease--Non-Current
2330	Development Charge Fund
2335	Long Term Customer Deposits
2340	Collateral Funds Liability
2345	Unamortized Premium on Long Term Debt
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion
2350	Future Income Tax - Non-Current
Other Liabilities and Deferred Credits	
2405	Other Regulatory Liabilities
2410	Deferred Gains from Disposition of Utility Plant
2415	Unamortized Gain on Reacquired Debt

Uniform System of Accounts

Index

Account	Account Description
Balance Sheet Accounts	
Other Liabilities and Deferred Credits	
2425	Other Deferred Credits
2435	Accrued Rate-Payer Benefit
Long Term Debt	
2505	Debentures Outstanding - Long Term Portion
2510	Debenture Advances
2515	Reacquired Bonds
2520	Other Long Term Debt
2525	Term Bank Loans - Long Term Portion
2530	Ontario Hydro Debt Outstanding - Long Term Portion
2550	Advances from Associated Companies
Shareholders' Equity	
3005	Common Shares Issued
3008	Preference Shares Issued
3010	Contributed Surplus
3020	Donations Received
3022	Development Charges Transferred to Equity
3026	Capital Stock Held in Treasury
3030	Miscellaneous Paid-In Capital
3035	Installments Received on Capital Stock
3040	Appropriated Retained Earnings
3045	Unappropriated Retained Earnings
3046	Balance Transferred From Income
3047	Appropriations of Retained Earnings - Current Period
3048	Dividends Payable-Preference Shares
3049	Dividends Payable-Common Shares
3055	Adjustment to Retained Earnings
3065	Unappropriated Undistributed Subsidiary Earnings
Income Statement Accounts	

Uniform System of Accounts

Index

Account	Account Description
Sales of Electricity	
4006	Residential Energy Sales
4010	Commercial Energy Sales
4015	Industrial Energy Sales
4020	Energy Sales to Large Users
4025	Street Lighting Energy Sales
4030	Sentinel Lighting Energy Sales
4035	General Energy Sales
4040	Other Energy Sales to Public Authorities
4045	Energy Sales to Railroads and Railways
4050	Revenue Adjustment
4055	Energy Sales for Resale
4060	Interdepartmental Energy Sales
Revenues From Services - Distribution	
4080	Distribution Services Revenue
4090	Electric Services Incidental to Energy Sales
Revenues From Services - Transmission	
4105	Transmission Charges Revenue
4110	Transmission Services Revenue
Other Operating Revenues	
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
Income Statement Accounts	

Uniform System of Accounts

Index

Account	Account Description
Other Operating Revenues	
4225	Late Payment Charges
4230	Sales of Water and Water Power
4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income
Other Income/ Deductions	
4305	Regulatory Debits
4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4375	Revenues from Non-Utility Operations
4380	Expenses of Non-Utility Operations
4385	Non-Utility Rental Income
4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
Income Statement Accounts	

Uniform System of Accounts

Index

Account	Account Description
Investment Income	
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies
Power Production Expenses	
Generation Expenses - Operation	
4505	Operation Supervision and Engineering
4510	Fuel
4515	Steam Expense
4520	Steam From Other Sources
4525	Steam Transferred--Credit
4530	Electric Expense
4535	Water For Power
4540	Water Power Taxes
4545	Hydraulic Expenses
4550	Generation Expense
4555	Miscellaneous Power Generation Expenses
4560	Rents
4565	Allowances for Emissions
Generation Expenses - Maintenance	
4605	Maintenance Supervision and Engineering
4610	Maintenance of Structures
4615	Maintenance of Boiler Plant
4620	Maintenance of Electric Plant
4625	Maintenance of Reservoirs, Dams and Waterways
4630	Maintenance of Water Wheels, Turbines and Generators
4635	Maintenance of Generating and Electric Plant
4640	Maintenance of Miscellaneous Power Generation Plant
Income Statement Accounts	

Uniform System of Accounts

Index

Account	Account Description
Other Power Supply Expenses	
4705	Power Purchased
4710	Cost of Power Adjustments
4715	System Control and Load Dispatching
4720	Other Expenses
4725	Competition Transition Expense
4730	Rural Rate Assistance Expense
Transmission Expenses - Operation	
4805	Operation Supervision and Engineering
4810	Load Dispatching
4815	Station Buildings and Fixtures Expenses
4820	Transformer Station Equipment - Operating Labour
4825	Transformer Station Equipment - Operating Supplies and Expense
4830	Overhead Line Expenses
4835	Underground Line Expenses
4840	Transmission of Electricity by Others
4845	Miscellaneous Transmission Expense
4850	Rents
Transmission Expenses - Maintenance	
4905	Maintenance Supervision and Engineering
4910	Maintenance of Transformer Station Buildings and Fixtures
4916	Maintenance of Transformer Station Equipment
4930	Maintenance of Towers, Poles and Fixtures
4935	Maintenance of Overhead Conductors and Devices
4940	Maintenance of Overhead Lines - Right of Way

Income Statement Accounts

Uniform System of Accounts

Index

Account	Account Description
Transmission Expenses - Maintenance	
4945	Maintenance of Overhead Lines - Roads and Trails Repairs
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails
4960	Maintenance of Underground Lines
4965	Maintenance of Miscellaneous Transmission Plant
Distribution Expenses - Operation	
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5060	Street Lighting and Signal System Expense
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
Income Statement Accounts	
Distribution Expenses - Maintenance	

Uniform System of Accounts

Index

Account	Account Description
5105	Maintenance Supervision and Engineering
5110	Maintenance of Structures
5115	Maintenance of Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5165	Maintenance of Street Lighting and Signal Systems
5170	Sentinel Lights - Labour
5172	Sentinel Lights - Materials and Expenses
5175	Maintenance of Meters
5178	Customer Installations Expenses- Leased Property
5185	Water Heater Rentals - Labour
5186	Water Heater Rentals - Materials and Expenses
5190	Water Heater Controls - Labour
5192	Water Heater Controls - Materials and Expenses
5195	Maintenance of Other Installations on Customer Premises
Other Expenses	
5205	Purchase of Transmission and System Services
5210	Transmission Charges
5215	Transmission Charges Recovered
Income Statement Accounts	
Billing and Collecting	
5305	Supervision

Uniform System of Accounts

Index

Account	Account Description
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses
Community Relations	
5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation
5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses
Sales Expenses	
5505	Supervision
5510	Demonstrating and Selling Expense
5515	Advertising Expense
5520	Miscellaneous Sales Expense
Administrative and General Expenses	
5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses
5625	Administrative Expense Transferred–Credit
Income Statement Accounts	
Administrative and General Expenses	
5630	Outside Services Employed

Uniform System of Accounts

Index

Account	Account Description
5635	Property Insurance
5640	Injuries and Damages
5645	Employee Pensions and Benefits
5650	Franchise Requirements
5655	Regulatory Expenses
5660	General Advertising Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties
Amortization Expense	
5705	Amortization Expense – Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant
5720	Amortization of Electric Plant Acquisition Adjustments
5725	Miscellaneous Amortization
5730	Amortization of Unrecovered Plant and Regulatory Study Costs
5735	Amortization of Deferred Development Costs
5740	Amortization of Deferred Charges
Interest Expense	
6005	Interest on Long Term Debt
6010	Amortization of Debt Discount and Expense
6015	Amortization of Premium on Debt–Credit
6020	Amortization of Loss on Reacquired Debt
Income Statement Accounts	
Interest Expense	
6025	Amortization of Gain on Reacquired Debt--Credit
6030	Interest on Debt to Associated Companies

Uniform System of Accounts

Index

Account	Account Description
6035	Other Interest Expense
6040	Allowance for Borrowed Funds Used During Construction--Credit
6042	Allowance For Other Funds Used During Construction
6045	Interest Expense on Capital Lease Obligations
Taxes	
6105	Taxes Other Than Income Taxes
6110	Income Taxes
6115	Provision for Future Income Taxes
Other Deductions	
6205	Donations
6210	Life Insurance
6215	Penalties
6225	Other Deductions
Extraordinary Items	
6305	Extraordinary Income
6310	Extraordinary Deductions
6315	Income Taxes, Extraordinary Items
Discontinued Operations	
6405	Discontinues Operations - Income/ Gains
6410	Discontinued Operations - Deductions/ Losses
6415	Income Taxes, Discontinued Operations

Uniform System of Accounts

Balance Sheet Accounts

Current Assets

1005 Cash

This account shall include the cash funds which are held in banks or on hand for deposit in banks. There shall be separate ledger accounts for each bank account, whether current, savings, payroll or trust funds.

1010 Cash Advances and Working Funds

These accounts shall include cash advanced to officers, agents, employees, and others as petty cash or working funds. Cash deposits with boards and commissions shall also be included. These accounts shall be maintained in such a manner that an adequate record of advances will be evident.

1020 Interest Special Deposits

Uniform System of Accounts

Balance Sheet Accounts

Current Assets

This account shall include special deposits with fiscal agents or others for the payment of interest.

1030 Dividend Special Deposits

This account shall include special deposits with fiscal agents or others for the payment of dividends.

1040 Other Special Deposits

This account shall include deposits with fiscal agents or others for special purposes other than the payment of interest and dividends. Such special deposits may include cash deposited with federal, provincial, 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; cash realized from the sale of the accounting utility's securities and deposited with trustees to be held until invested in property of the utility, etc.

This account shall also include the current portion of customer deposits recorded in account 2335.

Entries to this account shall specify the purpose for which the deposit is made.

Note: Deposits for more than one year, which are not offset by current liabilities, shall not be charged to this account but to account 1410, Other Special or Collateral Funds.

1060 Term Deposits

This account shall include those term deposits which are cashable at any time.

1070 Current Investments

Current investments shall be considered as those which are capable of reasonably prompt liquidation. This account shall also include financial instruments (both those used as hedges against financial risks and those entered into for speculative investment purposes) that are classified as financial assets or equity instruments and are current in nature. (Those non-current in nature are to be recorded in account 1405, Long term Investments in Non-associated Companies).

Entries shall be made to this account in such a manner that a complete record of each investment is maintained. Records shall also be so maintained as to show separately the temporary cash investments in securities of associated companies.

1100 Customer Accounts Receivable

Uniform System of Accounts

Balance Sheet Accounts

Current Assets

This account shall include amounts due from customers for such items as:

- 1) electrical energy sales,
- 2) distribution tariff.

This account shall be maintained so as to permit ready segregation of the amounts due for each class of receivable. This account shall not include amounts due from associated companies. (See account 1200, Accounts Receivable from Associated Companies).

1102 Accounts Receivable - Services

This account shall include amounts receivable for distributions services provided. Where applicable, this account shall also include amounts receivable for transmission services provided.

This account shall be maintained so as to permit ready segregation of the amounts due for each class of receivable.

1104 Accounts Receivable - Recoverable Work

This account shall include amounts receivable for:

- 1) recoverable work performed;
- 2) contract work;
- 3) temporary facilities (periods of less than one year).

This account shall be maintained so as to permit ready segregation of the amounts due for each class of receivable.

1105 Accounts Receivable - Merchandising, Jobbing, Etc.

This account shall include amounts due in relation to revenues derived from the sale of merchandise and jobbing work. See related account 4325, Revenues from Merchandising, Jobbing, Etc.

1110 Other Accounts Receivable

This account shall include amounts due to the utility upon open accounts, other than amounts due from associated companies (account 1200) and amounts included in accounts 1100 to 1105. Examples of items to be included are:

- 1) Amounts due from Municipal Corporations with regard to municipal owned street lighting;
- 2) Amounts due from other municipal departments and other departments in the case of a Public Utility Commission;

Uniform System of Accounts

Balance Sheet Accounts

Current Assets

- 3) Amounts due from sources such as taxes recoverable , insurance claims, etc.;
- 4) Other.

This account shall be maintained so as to permit ready segregation of the amounts due for each class of receivable.

1120 Accrued Utility Revenues

This account shall include the amount of revenue for power/ services consumed prior to the utility's year end but not billed until the following year.

1130 Accumulated Provision for Uncollectible Accounts–Credit

- A. This account shall be credited with amounts provided for losses on accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto. Concurrent charges shall be made to account 5335, Bad Debt Expense, for amounts applicable to utility operations, and to corresponding accounts for other operations.
- B. This account shall be subdivided to show the provision applicable to each class of receivable.

Note: Provisions for uncollectible notes receivable, or for uncollectible receivables from associated copanies, if necessary, shall be established under the account in which the receivable is carried.(i.e.- accounts 1170, 1200, or 1210, respectively).

1140 Interest and Dividends Receivable

This account shall include the amount of interest on bonds, mortgages, notes, commercial paper, loans, open accounts, deposits, etc., the payment of which is reasonably assured, and the amount of dividends declared or guaranteed on stocks owned.

Note A: Interest which is not subject to current settlement shall not be included herein but in the account in which is carried the principal on which the interest is accrued.

Note B: Interest and dividends receivable from associated companies shall be included in account 1200, Accounts Receivable from Associated Companies.

1150 Rents Receivable

This account shall include rents receivable or accrued on property rented or leased by the utility to others.

Uniform System of Accounts

Balance Sheet Accounts

Current Assets

Note: Rents receivable from associated companies shall be included in account 1200, Accounts Receivable from Associated Companies.

1170 Notes Receivable

This account shall include the book cost of all collectible obligations in the form of notes receivable and similar items of funds due on demand or within one year from the date of issue, except notes receivable from associated companies. (See account 1210, Notes Receivable from Associated Companies.)

Entries shall be made to the accounts in such a manner that a complete record of each investment is maintained.

1180 Prepayments

This account shall include amounts representing prepayments of all types including transmission charges, insurance, rents, taxes, interest and miscellaneous items, and shall be kept or supported in such manner as to disclose the amount of each class of prepayments.

1190 Miscellaneous Current and Accrued Assets

This account shall include the book cost of all other current and accrued assets, appropriately designated and supported so as to show the nature of each asset included herein.

1200 Accounts Receivable from Associated Companies

This account shall include debit balances subject to current settlement in open accounts with associated companies. Items which do not bear a specified due date but which have been carried for more than twelve months and items which are not paid within twelve months from due date shall be transferred to account 1485, Investment in Associated Companies - Significant Influence.

Note: The face amount of notes receivable discounted, sold or transferred without releasing the utility from liability as endorser thereon, shall be credited to a separate subdivision of this account and appropriate disclosure shall be made in financial statements of any contingent liability arising from such transactions.

Uniform System of Accounts

Balance Sheet Accounts

Current Assets

1210 Notes Receivable from Associated Companies

This account shall include notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from the date of issue, together with any interest thereon. Items which do not bear a specified due date but which have been carried for more than twelve months and items which are not paid within twelve months from due date shall be transferred to account 1485, Investment in Associated Companies - Significant Influence.

Uniform System of Accounts

Balance Sheet Accounts

Inventory

1305 Fuel Stock

This account shall include the cost of fuel on hand.

Example of costs to be included:

1. Invoice price of fuel less any cash or other discounts.
2. Freight and other transportation charges.
3. Customs and Excise taxes.
4. Cost of direct labour to handle stock.
5. A reasonable share of the overhead expense for warehousing.
6. Any significant carrying charges.

1330 Plant Materials and Operating Supplies

A. This account shall include the cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes. It shall include also the book cost of materials recovered in connection with construction, maintenance or the retirement of property, such materials being credited to construction, maintenance or accumulated amortization provision, respectively, and included herein as follows:

- 1) Recovered high value identifiable materials should be carried at net book value unless it is obvious that the asset's value is less due to damage or obsolescence.
- 2) Scrap and non usable materials included in this account shall be carried at the estimated net amount realizable therefrom.

C. This account shall include the net realizable value of goods taken out of service and marked for disposal.

D. This account shall also include the cost of bulk purchases made of items to be incorporated in future plant but not items on hand for spare or reserve purposes that are expected to substitute original plant items while the original items are being repaired.

Refer to Article 420, Inventory, Article 410, Capital Assets and Article 510, Interpretation Bulletin -- Transitional Issues Relating to Setting Up Accounts Pursuant to Part XI of the *Electricity Act, 1998* for further guidance as to the accounting treatment of spare transformers and meters as capital assets and the accounting treatment of poles, conductors and conduit as inventory.

1340 Merchandise

This account shall include the book cost of materials and supplies and appliances and equipment held primarily for merchandising, jobbing, etc. The principles prescribed in accounting for utility materials and supplies shall be observed in respect to items carried in this account.

Uniform System of Accounts

Balance Sheet Accounts

Inventory

1350 Other Materials and Supplies

This account shall include the book cost of other materials and supplies held primarily for non-regulated activities performed within the regulated entity. The principles prescribed in accounting for utility materials and supplies shall be observed in respect to items carried in this account

Uniform System of Accounts

Balance Sheet Accounts

Non-Current Assets

1405 Long Term Investments in Non-Associated Companies

- A. This account shall include the book cost of investments in securities issued by non-associated companies, investment advances to such companies, and any investments not accounted for elsewhere. Include also the offsetting entry to the recording of amortization of discount or premium on interest bearing investments.
(See account 4405, Interest and Dividend Income.)
- B. This account shall also include financial instruments (both those used as hedges against financial risks and those entered into for speculative investment purposes) which are classified as financial assets or equity instruments and are non-current in nature. (Those of a current nature are to be recorded in account 1070, Current Investments).
- C. The records shall be maintained in such manner as to show the amount of each investment and the investment advances to each entity.

1408 Long Term Receivable - Street Lighting Transfer

This account shall include the non current portion of the amount due from Municipal Corporations with regard to the transfer of the ownership of the street lighting equipment to the Municipal Corporations. It will also include the net balance transferred where an adjustment to the accounts has been made.

1410 Other Special or Collateral Funds

- A. This account shall include the amount of cash and book cost of investments which have been segregated in special funds for insurance, employee pensions, savings, relief, hospital, and other purposes not provided for elsewhere.
 - B. This account shall also include the non-current portion of customer deposits recorded in account 2335, as well as non-current deposits or securities held as collateral relating to account 2340, Collateral Funds Liability.
 - C. 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 employee benefits shall not be included in this account. Investments and securities shall be recorded at face value.

Uniform System of Accounts

Balance Sheet Accounts

Non-Current Assets

1415 Sinking Funds

This account shall include the amount of cash and book cost of investments held in sinking funds. A separate account, with appropriate title, shall be kept for each sinking fund.

1425 Unamortized Debt Expense

- A. This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security.
- B. The amortization shall be charged to account 6010, Amortization of Debt Discount and Expense.

Entries shall be made in this account in a manner that the items involved with each issue will be evident.

1445 Unamortized Discount on Long Term Debt—Debit

This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefor, related to the issue or assumption of all types and classes of debt. Amounts recorded in this account shall be amortized over the life of the respective issues under a plan which will distribute the amount equitably over the life of the securities. The amortization shall be charged to account 6010, Amortization of Debt Discount and Expense.

Entries shall be made in this account in a manner that the items involved with each debt issue will be evident.

1455 Unamortized Deferred Foreign Currency Translation Gains and Losses

This account shall include the unamortized balance of exchange gains and losses relating to the translation of long term foreign currency denominated monetary items, that have a fixed or ascertainable life extending beyond the end of the following fiscal year. These gains and losses should be deferred and amortized on a systematic and rational basis over the remaining life of the monetary item.

The amount of exchange gains and losses to be included in the determination of net income for the current period should be recorded in account 4398, Foreign Exchange Gains or Losses, Including Amortization.

Uniform System of Accounts

Balance Sheet Accounts

Non-Current Assets

1460 Other Non-Current Assets

This account shall include all other non-current assets which do not properly belong in any other account. Details of these assets shall be kept in such a manner that their nature and purpose is evident.

1465 O.M.E.R.S. Past Service Costs

This account shall include the unamortized portion of O.M.E.R.S. past service costs, which will be expensed in future periods.

1470 Past Service Costs -Employee Future Benefits

This account shall include the unamortized portion of past service costs related to employee future benefits which will be expensed in future periods.

1475 Past Service Costs -Other Pension Plans

This account shall include the unamortized portion of past service costs related to pension plans other than O.M.E.R.S. which will be expensed in future periods.

1480 Portfolio Investments - Associated Companies

- A. This account shall include the book cost of investments in securities issued by associated companies, and investment advances to such companies. Include also the offsetting entry to the recording of amortization of discount or premium on interest bearing investments. (See account 4405, Interest and Dividend Income.)
- B. The records shall be maintained in such manner as to show the amount of each investment and the investment advances to each associated entity.

Uniform System of Accounts

Balance Sheet Accounts

Non-Current Assets

1485 Investment in Associated Companies - Significant Influence

- A. This account shall include the cost of investments in securities issued or assumed by associated companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement, provided that the investment does not relate to a subsidiary company. (If the investment relates to a subsidiary company it shall be included in account 1490, Investment in Subsidiary Companies.) Include herein the offsetting entry to the recording of amortization of discount or premium on interest bearing investments. (See account 4405, Interest and Dividend Income.)
- B. This account shall be maintained in such manner as to show the investment in securities of, and advances to, each associated company together with full particulars regarding such investments.

Note A: Securities of associated companies held as temporary cash investments are included in account 1070, Current Investments.

Note B: Balances in open accounts with associated companies, which are subject to current settlement, are included in account 1200, Accounts Receivable from Associated Companies.

1490 Investment in Subsidiary Companies

- A. This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries.
- B. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any such investments that are pledged.

Uniform System of Accounts**Balance Sheet Accounts**

Other Assets And Deferred Charges**1505 Unrecovered Plant And Regulatory Study Costs**

- A. This account shall include: (1) Nonrecurring costs of studies and analyses mandated by the Board related to plants in service, transferred from account 1510, Preliminary Survey and Investigation Charges, and not resulting in construction; and (2) when authorized by the Board, significant unrecovered costs of plant facilities where construction has been canceled or that have been prematurely retired.
- B. This account shall be credited and account 5730, Amortization of Unrecovered Plant and Regulatory Study Costs, shall be debited over the period specified by the Board.
- C. Any additional costs incurred, relative to the cancellation or premature retirement, may be included in this account and amortized over the remaining period of the original amortization period. Should any gains or recoveries be realized relative to the canceled or prematurely retired plant, such amounts shall be used to reduce the unamortized amount of the costs recorded herein.
- D. In the event that the recovery of costs included herein is disallowed in the rate proceedings, the disallowed costs shall be charged to account 6225, Other Deductions, or account 6310, Extraordinary Deductions, in the year of such disallowance.

1508 Other Regulatory Assets

- A. This account shall include the amounts of regulatory-created assets, not included in other accounts, resulting from the ratemaking actions of the Board.
- B. The amounts included in this account are to be established by those charges which would have been included in net income determinations in the current period under the general requirements of this Uniform System of Accounts but for it being probable that such items will be included in a different period(s) for purposes of developing the rates that the utility is authorized to charge for its utility services.
- C. The amounts recorded in this account are generally to be charged, concurrently with the recovery of the amounts in rates, to the same account that would have been charged if included in income when incurred. However, when specific identification of the particular source of a regulatory asset cannot be made, such as in plant phase-ins, rate moderation plans, or rate levelization plans, account 4310, Regulatory Credits shall receive the corresponding credit. Account 4305, Regulatory Debits, shall receive the periodic amounts drawing down the balance in this account concurrent with the recovery of the amounts in rates.
- D. If rate recovery of all or part of an amount included in this account is disallowed, the disallowed amount shall be charged to account 6225, Other Deductions, or account 6310, Extraordinary Deductions, in the year of the disallowance.
- E. The records supporting the entries to this account shall be kept so that the utility can furnish full information as to the nature and amount of each regulatory asset included in this account, including justification for inclusion of such amounts in this account.

Uniform System of Accounts

Balance Sheet Accounts

Other Assets And Deferred Charges

1510 Preliminary Survey and Investigation Charges

- A. This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation.

If construction results, this account shall be credited and the appropriate utility plant account charged. If the work is abandoned, the charge shall be made to account 6225, Other Deductions, or to the appropriate operating expense account.

- B. This account shall also include costs of studies and analyses mandated by the Board related to plant in service. If construction results from such studies, this account shall be credited and the appropriate utility plant account charged with an equitable portion of such study costs directly attributable to new construction.

The portion of such study costs not attributable to new construction or the entire cost if construction does not result shall be charged to account 1505, Unrecovered Plant and Regulatory Study Costs, or the appropriate operating expense account. The costs of such studies relative to plant under construction shall be included directly in account 2055, Construction Work in Progress-Electric.

- C. The records supporting the entries to this account shall be so kept that the utility can furnish complete information as to the nature and the purpose of the survey, plans, or investigations and the nature and amounts of the charges.

Note: The amount of preliminary survey and investigation charges transferred to utility plant shall not exceed the expenditures which may reasonably be determined to contribute directly and immediately and without duplication to utility plant.

1515 Emission Allowance Inventory

- A. This account shall include the cost of allowances owned by the utility and established under the Environmental Protection Act. See Article 230, Definitions and Instructions, No. 15, and account 1516, Allowances Withheld.

- B. This account shall be credited and account 4565, Allowances for Emission, shall be debited concurrent with the monthly emission of sulfur dioxide.

- C. Separate subdivisions of this account shall be maintained so as to separately account for those allowances usable in the current year and in each subsequent year. The underlying records of these subdivisions shall be maintained in sufficient detail so as to identify each allowance included; the origin of each allowance; and the acquisition cost, if any, of the allowance.

Uniform System of Accounts

Balance Sheet Accounts

Other Assets And Deferred Charges

1516 Emission Allowances Withheld

- A. This account shall include the cost of allowances owned by the utility but withheld by the appropriate authority under the Environmental Protection Act. (See Article 230, Definitions and Instructions, No. 15.)
- B. The inventory cost of the allowances released by the appropriate authority for use by the utility shall be transferred to account 1515, Emission Allowance Inventory.
- C. The underlying records of this account shall be maintained in sufficient detail so as to identify each allowance included; the origin of each allowance; and the acquisition cost, if any, of the allowances.

1525 Miscellaneous Deferred Debits

- A. This account shall include all debits not elsewhere provided for which will benefit future periods and shall be carried forward and charged to expense over the term of the benefit.
- B. The records supporting the entries to this account shall be so kept that the utility can furnish full information as to each deferred debit included herein.

1530 Deferred Losses from Disposition of Utility Plant

This account shall include losses from the sale or other disposition of property previously recorded in account 2040, Electric Plant Held for Future Use, under the provisions of paragraphs B, C, and D thereof, where such losses are significant and are to be amortized over a number of fiscal years and/or as authorized by the Board. The amortization of the amounts in this account shall be made by debits to account 4350, Losses from Disposition of Future Use Utility Plant. (See account 2040, Electric Plant Held for Future Use.)

1540 Unamortized Loss on Reacquired Debt

This account shall include material losses on long-term debt reacquired or redeemed. See related account 6020, Amortization of Loss on Reacquired Debt.

1545 Development Charge Deposits/Receivables

The purpose of this account is to record funds received or receivable in respect of future capital expenditures. It recognizes that these funds should be accounted for separately. Interest earned on the funds must revert back to the fund and are not available for normal operating purposes. See related account 2330, Development Charge Fund.

Uniform System of Accounts

Balance Sheet Accounts

Other Assets And Deferred Charges

1560 Deferred Development Expenditures

- A. This account shall be charged with the cost of all material expenditures meeting the criteria for deferral to future periods to the extent that their recovery can reasonably be regarded as assured.
- B. Amortization of amounts in this account shall be recorded in account 5735, Amortization of Deferred Development Costs.
- C. The entries in this account must be so maintained as to show separately each project along with complete detail of the nature and purpose of the development project together with the related costs.

1570 Qualifying Transition Costs

When authorized or directed by the Board, this account shall be used to record transition costs that meet the qualifying criteria established in the Electric Distribution Rate Handbook. Records shall be maintained in a manner that permits ready identification of each cost contained in this account. This account shall be credited with the amount expended in the period.

1572 Extraordinary Event Losses

When authorized or directed by the Board, this account shall be used to record extraordinary event losses that meet the qualifying criteria established in the Electric Distribution Rate Handbook. Records shall be maintained in a manner that permits ready identification of each cost contained in this account. This account shall be credited with the amount expended in the period.

1574 Deferred Rate Impact Amounts

This account shall be used to record amounts equal to rate impacts associated with market-based rate of return, transition costs, and extraordinary costs that the utility has determined to be excessive and has decided to defer to future periods.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

A. Intangible Plant

1605 Electric Plant in Service - Control Account

This account shall include the original cost of electric plant, included in accounts 1606 to 1995, prescribed herein, owned and used by the utility in its electric utility operations, and having an expectation of life in service of more than one year from date of installation, including such property owned by the utility but held by nominees. (See also account 2050, Completed Construction Not Classified - Electric.)

1606 Organization

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

Example items

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

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

Note B: When charges are made to this account for expenses incurred in mergers, consolidations, or reorganizations, amounts previously included herein or in similar accounts in the books of the companies concerned shall be excluded from this account.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

A. Intangible Plant

1608 Franchises and Consents

- A. This account shall include amounts paid to the federal, provincial, or other government in consideration for franchises, consents, water power licenses, or certificates, running in perpetuity or for a specified term of more than one year, together with necessary and reasonable expenses incident to procuring such franchises, consents, water power licenses, or certificates of permission and approval.
- B. If a franchise, consent, water power license or certificate is acquired by assignment, the charge to this account shall not exceed the amount paid by the utility.
- C. The amortization related to any item in this account shall be recorded in account 2120, Accumulated Provision for Amortization of Electric Utility Plant - Intangibles.
- D. Records supporting this account shall be kept so as to show separately the book cost of each franchise or consent.

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

1610 Miscellaneous Intangible Plant

- A. This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of utility operations and not specifically chargeable to any other account.
- B. The amortization related to any item in this account shall be recorded in account 2120, Accumulated Provision for Amortization of Electric Utility Plant - Intangibles.
- C. This account shall be maintained in such a manner that the utility can furnish full information with respect to the amounts included herein.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

B. Generation Plant

1615 Land

This account shall include the cost of land used in connection with power generation. (See Article 230, Definitions and Instructions, No. 22.)

1616 Land Rights

This account shall include the cost land rights used in connection with power generation. (See Article 230, Definitions and Instructions, No. 22.)

1620 Buildings and Fixtures

This account shall include the cost in place of buildings and fixtures used in connection with generation. (See Article 230, Definitions and Instructions, No. 23.)

1630 Leasehold Improvements

This account shall include the cost of additions, improvements or alterations made to premises the utility leases from others. The cost of the leasehold improvements shall be amortized over the term of the lease or the service life of the improvement, whichever is shorter. Renewal provisions in the lease agreement shall be disregarded in amortizing leasehold improvements.

This account shall be subdivided into as many classifications as are required.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

B. Generation Plant

1635 Boiler Plant Equipment

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

Example items

1. Ash handling equipment, including sluicing trenches and accessories, etc., except sluices which are a part of a building.
2. Boiler feed system.
3. Boiler plant cranes and hoists and associated drives.
4. Boilers and equipment.
5. Breeching and accessories.
6. Coal handling and storage equipment.
7. Draft equipment and associated motors or other power equipment.
8. Gas-burning equipment.
9. Instruments and devices, including all measuring, indicating, and recording equipment.
10. Lighting systems.
11. Oil-burning equipment.
12. Pulverized fuel equipment.
13. Stacks, when set on separate foundations, independent of substructure or superstructure of building.
14. Station piping but not condensing water, plumbing, building heating, oil, gas, air piping or piping specifically provided for in account 1620, Buildings and Fixtures.
15. Stoker or equivalent feeding equipment.
16. Ventilating equipment.
17. Water purification equipment.
18. Water-supply systems, including intake and discharge pipes and tunnels not a part of a building.
19. Wood fuel equipment.

Note: When the system for supplying boiler or condenser water is elaborate, as when it includes a dam, reservoir, canal, pipe line, cooling ponds, or where gas or oil is used as a fuel for producing steam and is supplied through a pipe line system owned by the utility, the cost of such special facilities shall be charged to a subdivision of account 1620, Buildings and Fixtures.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

B. Generation Plant

1640 Engines and Engine-Driven Generators

This account shall include the cost installed of steam engines, reciprocating or rotary, and their associated auxiliaries; and engine-driven main generators, except turbogenerator units.

Example items

1. Air cleaning and cooling apparatus, including air ducts not a part of building.
2. Belting, shafting, pulleys, reduction gearing, etc.
3. Circulating pumps, including connections between condensers and intake and discharge tunnels.
4. Cooling system, including towers, pumps, tank, and piping.
5. Condensers.
6. Cranes, hoists, etc., including items wholly identified with items listed herein.
7. Engines, reciprocating or rotary.
8. Fire-extinguishing systems.
9. Foundations and settings.
10. Generators--Main, a.c. or d.c.
11. Governors.
12. Lighting systems.
13. Lubricating systems including gauges, filters, tanks, pumps, piping, motors, etc.
14. Mechanical meters, including gauges, recording instruments, sampling and testing equipment.
15. Piping--main exhaust.
16. Piping--main steam, including connections from main throttle valve to turbine inlet.
17. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
18. Pressure oil system, including accumulators, pumps, piping, motors, etc.
19. Throttle and inlet valve.
20. Tunnels, intake and discharge, for condenser system, when not a part of a structure.
21. Water screens, motors, etc.

Uniform System of Accounts**Balance Sheet Accounts****Electric Plant in Service - Detailed Accounts****B. Generation Plant****1645 Turbogenerator Units**

This account shall include the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

Example items

1. Air cleaning and cooling apparatus.
2. Circulating pumps.
3. Condensers.
4. Generator hydrogen, gas piping and detrainment equipment.
5. Cooling system, including towers, pumps, tanks, and piping.
6. Cranes, hoists, etc., including items wholly identified with items listed herein.
7. Excitation system, when identified with main generating units.
8. Fire-extinguishing systems.
9. Foundations and settings.
10. Governors.
11. Lighting systems.
12. Lubricating systems.
13. Mechanical meters, including gauges, recording instruments, sampling and testing equipment.
14. Piping--main exhaust.
15. Piping--main steam, including connections from main throttle valve to turbine inlet.
16. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
17. Pressure oil systems, including accumulators, pumps, piping, motors, etc.
18. Steelwork, specially constructed for apparatus listed herein.
19. Throttle and inlet valve.
20. Tunnels, intake and discharge, for condenser system, when not a part of structure.
21. Turbogenerators--main.
22. Water screens, motors, etc.
23. Moisture separator for turbine steam.
24. Turbine lubricating oil (initial charge).

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

B. Generation Plant

1650 Reservoirs, Dams, and Waterways

This account shall include the cost in place of facilities used for impounding, collecting, storage, diversion, regulation, and delivery of water used primarily for generating electricity. It shall also include the cost in place of facilities used in connection with (a) the conservation of fish and wildlife, and (b) recreation. Separate sub-accounts shall be maintained for each of the above.

Example items

1. Bridges and culverts (when not a part of roads or railroads).
2. Clearing and preparing land.
3. Dams.
4. Dikes and embankments.
5. Electric system, including conductors control system, transformers, lighting fixtures, etc.
6. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
7. Excavation, shoring, bracing, bridging, refill, and disposal of excess excavated material.
8. Foundations and settings.
9. Intakes and intake house when not a part of station structure.
10. Platforms, railings, steps, gratings, etc., appurtenant to structures listed herein.
11. Power line wholly identified with items included herein.
12. Retaining walls.
13. Water conductors and accessories.
14. Water storage reservoirs, including dams, flashboards, spillway gates and operating mechanisms, inlet and outlet tunnels, regulating valves and valve towers, silt and mud sluicing tunnels with valve or gate towers, and all other structures wholly identified with any of the foregoing items.

1655 Water Wheels, Turbines and Generators

This account shall include the cost installed of water wheels and hydraulic turbines (from connection with penstock or flume to tailrace) and generators driven thereby devoted to the production of electricity by water power or for the production of power for industrial or other purposes, if the equipment used for such purposes is a part of the hydraulic power plant works.

Example items

1. Exciter water wheels and turbines.
2. Fire-extinguishing equipment.
3. Foundations and settings.
4. Generator cooling system.
5. Generators--main, a.c. or d.c.
6. Lighting systems.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

B. Generation Plant

1655 Water Wheels, Turbines and Generators (cont'd)

7. Lubricating systems, including gauges, filters, tanks, pumps, piping, etc.
8. Main penstock valves and appurtenances.
9. Main turbines and water wheels.
10. Mechanical meters and recording instruments.
11. Miscellaneous water-wheel equipment, including gauges, thermometers, meters, and other instruments.
12. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
13. Scroll case filling and drain system, including gates, pipe, valves, fittings, etc.
14. Water-actuated pressure-regulator system.

1660 Roads, Railroads, and Bridges

This account shall include the cost of roads, railroads, trails, bridges, and trestles used primarily as production facilities. It includes also those roads, etc., necessary to connect the plant with highway transportation systems, except when such roads are dedicated to public use and maintained by public authorities.

Example items

1. Bridges, including foundations, piers, girders, trusses, flooring, etc.
2. Clearing land.
3. Railroads, including grading, ballast, ties, rails, culverts, hoists, etc.
4. Roads, including grading, surfacing, culverts, etc.
5. Structures, constructed and maintained in connection with items listed herein.
6. Trails, including grading, surfacing, culverts, etc.
7. Trestles, including foundations, piers, girders, trusses, flooring, etc.

Note A: Roads intended primarily for connecting employees' houses with the power plants, and roads used primarily in connection with fish and wildlife, and recreation activities, shall not be included herein but in account 1620, Buildings and Fixtures.

Note B: The cost of temporary roads, bridges, etc. necessary during the period of construction but abandoned or dedicated to public use upon completion of the plant, shall not be included herein but shall be charged to the accounts appropriate for the construction.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

B. Generation Plant

1665 Fuel Holders, Producers, and Accessories

This account shall include the cost installed of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine, also the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

Example items

1. Blower and fans.
2. Boilers and pumps.
3. Economizers.
4. Exhauster outfits.
5. Flues and piping.
6. Pipe system.
7. Producers.
8. Regenerators.
9. Scrubbers.
10. Steam injectors.
11. Tanks for storage of oil, gasoline, etc.
12. Vaporizers.

1670 Prime Movers

This account shall include the cost installed of diesel or other prime movers devoted to the generation of electric energy, together with their auxiliaries.

Example items

1. Air-filtering system.
2. Belting, shafting, pulleys, reduction gearing, etc.
3. Cooling system, including towers, pumps, tanks, and piping.
4. Cranes, hoists, etc., including items wholly identified with apparatus listed herein.
5. Engines, that are Diesel, gasoline, gas, or other internal combustion.
6. Foundations and settings.
7. Governors.
8. Ignition system.
9. Inlet valve.
10. Lighting systems.
11. Lubricating systems, including filters, tanks, pumps, and piping.
12. Mechanical meters.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

B. Generation Plant

1670 Prime Movers (cont'd)

13. Mufflers.
14. Piping.
15. Starting systems, compressed air, or other, including compressors and drives, tanks, piping, motors, boards and connections, storage tanks, etc.
16. Steelwork, specially constructed for apparatus listed herein.
17. Waste heat boilers, antifluctuators, etc.

1675 Generators

This account shall include the cost installed of diesel or other power driven main generators.

Example items

1. Cranes, hoists, etc., including items wholly identified with such apparatus.
2. Fire-extinguishing equipment.
3. Foundations and settings.
4. Generator cooling system.
5. Generators--main, a.c. or d.c.
6. Lighting systems.
7. Lubricating system, including tanks, filters, strainers, pumps, piping, coolers, etc.
8. Mechanical meters, and recording instruments.
9. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.

Note: If prime movers and generators are so integrated that it is not practical to classify them separately, the entire unit may be included in this account.

1680 Accessory Electric Equipment

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in other power generating stations, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which it is associated is included.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

B. Generation Plant

1680 Accessory Electric Equipment (cont'd)

Example items

1. Auxiliary generators.
2. Excitation system.
3. Generator main connections.
4. Station control system.
5. Station buses, including main, auxiliary transfer, synchronizing and fault ground buses.

Note: Do not include in this account transformers and other equipment used for changing the voltage or frequency of electricity for the purposes of transmission or distribution.

1685 Miscellaneous Power Plant Equipment

This account shall include the cost installed of miscellaneous equipment in and about the power generating plant, devoted to general station use, and not properly included in any of the foregoing other power production accounts.

Example items

1. Compressed air and vacuum cleaning systems.
2. Cranes and hoisting equipment.
3. Fire-extinguishing equipment for general station use.
4. Foundations and settings.
5. Miscellaneous equipment, including atmospheric and weather indicating devices, intrasite. communication equipment, laboratory equipment, signal systems, callophones, emergency whistles and sirens, fire alarms, and other similar equipment.
6. Miscellaneous belts, pulleys, countershafts, etc.
7. Refrigerating system including compressors, pumps, cooling coils, etc.
8. Station maintenance equipment.
9. Ventilating equipment, including items wholly identified with apparatus listed herein.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

C. Transmission Plant

1705 Land

This account shall include the cost of land used in connection with transmission operations. (See Article 230, Definitions and Instructions, No. 22.)

1706 Land Rights

This account shall include the cost of land rights used in connection with transmission operations. (See Article 230, Definitions and Instructions, No. 22.)

1708 Buildings and Fixtures

This account shall include the cost in place of buildings and fixtures used in connection with transmission operations. (See Article 230, Definitions and Instructions, No. 23.)

1710 Leasehold Improvements

This account shall include the cost of additions, improvements or alterations made to premises the utility leases from others. The cost of the leasehold improvements shall be amortized over the term of the lease or the service life of the improvement, whichever is shorter. Renewal provisions in the lease agreement shall be disregarded in amortizing leasehold improvements.

This account shall be subdivided into as many classifications as are required.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

C. Transmission Plant

1715 Station Equipment

This account shall include the cost installed of transforming, conversion, and switching equipment used for the purpose of changing the characteristics of electricity in connection with its transmission or for controlling transmission circuits.

Example items

1. Bus compartments.
2. Conduit, including concrete and iron duct runs not a part of a building.
3. Control equipment, including batteries battery charging equipment, transformers, remote relay boards, and connections.
4. Conversion equipment.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment blowers, motors and connections.
7. Foundations and settings.
8. General station equipment.
9. Platforms, railings, steps, gratings, etc. appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections.
11. Switchboards, including meters, relays, control wiring, etc.
12. Switching equipment (indoor and outdoor).
13. Tools and appliances.

1720 Towers and Fixtures

This account shall include the cost installed of towers and appurtenant fixtures used for supporting overhead transmission conductors.

Example items

1. Anchors, guys, and braces.
2. Brackets.
3. Crossarms, including braces.
4. Excavation, backfill, and disposal of excess excavated material.
5. Foundations.
6. Guards.
7. Insulator pins and suspension bolts.
8. Ladders and steps.
9. Railings, etc.
10. Towers.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

C. Transmission Plant

1725 Poles and Fixtures

This account shall include the cost installed of transmission line poles, wood, steel, concrete, or other material, together with appurtenant fixtures used for supporting overhead transmission conductors.

Example items

1. Anchors, head arm and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Brackets.
3. Crossarms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Gaining, roofing stenciling, and tagging.
7. Insulator pins and suspension bolts.
8. Paving.
9. Pole steps.
10. Poles, wood, steel, concrete, or other material.
11. Racks complete with insulators.
12. Reinforcing and stubbing.
13. Settings.
14. Shaving and painting.

1730 Overhead Conductors and Devices

This account shall include the cost installed of overhead conductors and devices used for transmission purposes.

Example items

1. Circuit breakers.
2. Conductors, including insulated and bare wires and cables.
3. Ground wires and ground clamps.
4. Insulators, including pin, suspension, and other types.
5. Lightning arresters.
6. Switches.
7. Other line devices.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

C. Transmission Plant

1735 Underground Conduit

This account shall include the cost installed of underground conduit and tunnels used for housing transmission cables or wires. (See Article 230, Definitions and Instructions, No. 25.)

Example items

1. Conduit, concrete, brick or tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
2. Excavation, including shoring, bracing, bridging, backfill, and disposal of excess excavated material.
3. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
4. Lighting systems.
5. Manholes, concrete or brick, including iron or steel, frames and covers, hatchways, gratings, ladders, cable racks and hangers, etc., permanently attached to manholes.
6. Municipal inspection.
7. Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks.
8. Permits.
9. Protection of street openings.
10. Removal and relocation of subsurface obstructions.
11. Sewer connections, including drains, traps, tide valves, check valves, etc.
12. Sumps, including pumps.
13. Ventilating equipment.

1740 Underground Conductors and Devices

This account shall include the cost installed of underground conductors and devices used for transmission purposes.

Example items

1. Armored conductors, buried, including insulators, insulating materials, splices, potheads, trenching, etc.
2. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chambers, potheads, etc.
3. Cables in standpipe, including pothead and connection from terminal chamber of manhole to insulators on pole.
4. Circuit breakers.
5. Fireproofing, in connection with any items listed herein.
6. Hollow-core oil-filled cable, including straight or stop joints pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, ventilating equipment, etc.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

C. Transmission Plant

1740 Underground Conductors and Devices (cont'd)

7. Lead and fabric covered conductors, including insulators, compound filled, oil filled, or vacuum splices, potheads, etc.
8. Lightning arresters.
9. Municipal inspection.
10. Permits.
11. Protection of street openings.
12. Racking of cables.
13. Switches.
14. Other line devices.

1745 Roads and Trails

This account shall include the cost of roads, trails, and bridges used primarily as transmission facilities.

Example items

1. Bridges, including foundation piers, girders, trusses, flooring, etc.
2. Clearing land.
3. Roads, including grading, surfacing, culverts, etc.
4. Structures, constructed and maintained in connection with items included herein.
5. Trails, including grading, surfacing, culverts, etc.

Note: The cost of temporary roads, bridges, etc., necessary during the period of construction but abandoned or dedicated to public use upon completion of the plant, shall be charged to the accounts appropriate for the construction.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

1805 Land

This account shall include the cost of land used in connection with power distribution. (See Article 230, Definitions and Instructions, No. 22).

Note: Do not include in this account the cost of permits to erect poles, towers, etc., or to trim trees. (See account 1830, Poles, Towers and Fixtures, and account 1835, Overhead Conductors and Devices.)

1806 Land Rights

This account(s) shall include the cost of rights, interests and privileges held by the utility in land owned by others. (See Article 230, Definitions and Instructions, No. 22).

Note: Do not include in this account the cost of permits to erect poles, towers, etc., or to trim trees. (See account 1830, Poles, Towers and Fixtures, and account 5135, Overhead Distribution Lines and Feeders - Tree Trimming.)

1808 Buildings and Fixtures

This account shall include the cost in place of buildings and fixtures used in connection with distribution operations. (See Article 230, Definitions and Instructions, No. 23.)

1810 Leasehold Improvements

This account shall include the cost of additions, improvements or alterations made to premises the utility leases from others. The cost of the leasehold improvements shall be amortized over the term of the lease or the service life of the improvement, whichever is shorter. Renewal provisions in the lease agreement shall be disregarded in amortizing leasehold improvements.

This account shall be subdivided into as many classifications as are required.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

1815 Transformer Station Equipment -Normally Primary Above 50 kV

This account shall include the installed cost of transforming and switching equipment used for the purpose of stepping down from transmission voltages to subtransmission voltages and/or distribution voltages.

The account shall include all equipment used in the above operation from the high voltage feeder through to the delivery point outside the station or the connections within the confines of the station area. Included in the cost shall be all transformer equipment, control equipment, switching equipment, station metering equipment and the compartments or cubicles used to house such equipment, as well as general equipment such as cranes, hoists, test equipment, motors and the like. Moveable mountings or settings specially constructed for the particular equipment mounted therein shall also be included.

The detail of separate stations shall be entered in such a manner that an accurate record of their age, cost, location, and voltage characteristics will be evident.

1820 Distribution Station Equipment - Normally Primary Below 50 kV

This account shall include the installed cost of transforming and switching equipment used for the purpose of stepping down to distribution voltages.

The account shall include all equipment used in the above operation from the high voltage feeder through to the low voltage connection outside the station within the confines of the station area. Included in the cost shall be all transformer equipment, control equipment, switching equipment, station metering equipment and the compartments or cubicles used to house such equipment, as well as general equipment such as cranes, hoists, test equipment, motors and the like. Moveable mountings or settings specially constructed for the particular equipment mounted therein shall also be included.

The detail of separate stations shall be entered in such a manner that an accurate record of their age, cost, location, and voltage characteristics will be evident.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

1825 Storage Battery Equipment

This account shall include the cost installed of storage battery equipment used for the purpose of supplying electricity to meet emergency or peak demands.

Example items

1. Batteries, including elements, tanks, tank insulators, etc.
2. Battery room connections, including cable or bus runs and connections.
3. Battery room flooring, when specially laid for supporting batteries.
4. Charging equipment, including motor generator sets and other charging equipment and connections, and cable runs from generator or station bus to battery room connections.
5. Miscellaneous equipment, including instruments, water stills, etc.
6. Switching equipment, including endcell switches and connections, boards and panels, used exclusively for battery control, not part of general station switchboard.
7. Ventilating equipment, including fans and motors, louvers, and ducts not part of building.

Note: Storage batteries used for control and general station purposes shall not be included in this account but in the account appropriate for their use.

1830 Poles, Towers, and Fixtures

This account shall include the cost installed of poles, towers, and appurtenant fixtures used for supporting overhead distribution conductors and service wires.

Example items

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Brackets.
3. Crossarms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Foundations.
7. Guards.
8. Insulator pins and suspension bolts.
9. Paving.
10. Permits for construction.
11. Pole steps and ladders.
12. Poles, wood, steel, concrete, or other material.
13. Racks complete with insulators.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

14. Railings.
1830 Poles, Towers and Fixtures (cont'd)

- 15. Reinforcing and stubbing.
- 16. Settings.
- 17. Shaving, painting, gaining, roofing, stenciling, and tagging.
- 18. Towers.
- 19. Transformer racks and platforms.

1835 Overhead Conductors and Devices

This account shall include the cost installed of overhead conductors and devices used for distribution purposes.

Example items

- 1. Circuit breakers.
- 2. Conductors, including insulated and bare wires and cables.
- 3. Ground wires, clamps, etc.
- 4. Insulators, including pin, suspension, and other types, and tie wire or clamps.
- 5. Lightning arresters.
- 6. Railroad and highway crossing guards.
- 7. Splices.
- 8. Switches.
- 9. Initial cost of tree trimming, including the cost of permits.
- 10. Other line devices.

Note: The cost of conductors used solely for street lighting or signal systems shall not be included in this account but in account 1875, Street Lighting and Signal Systems.

1840 Underground Conduit

This account shall include the cost installed of underground conduit and tunnels used for housing distribution cables or wires.

Example items

- 1. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
- 2. Excavation, including shoring, bracing, bridging, backfill, and disposal of excess excavated material.
- 3. Foundations and settings specially constructed for and not expected to outlast the apparatus for which

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

constructed.

1840 Underground Conduit (cont'd)

4. Lighting systems.
5. Manholes, concrete or brick, including iron or steel frames and covers, hatchways, gratings, ladders, cable racks and hangers, etc., permanently attached to manholes.
6. Municipal inspection.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Protection of street openings.
10. Removal and relocation of subsurface obstructions.
11. Sewer connections, including drains, traps, tide valves, check valves, etc.
12. Sumps, including pumps.
13. Ventilating equipment.

Note: The cost of underground conduit used solely for street lighting or signal systems shall be included in account 1875, Street Lighting and Signal Systems.

1845 Underground Conductors and Devices

This account shall include the cost installed of underground conductors and devices used for distribution purposes.

Example items

1. Armored conductors, buried, including insulators, insulating materials, splices, potheads, trenching, etc.
2. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
3. Cables in standpipe, including pothead and connection from terminal chamber or manhole to insulators on pole.
4. Circuit breakers.
5. Fireproofing, in connection with any items listed herein.
6. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
7. Lead and fabric covered conductors, including insulators, compound-filled, oil-filled or vacuum splices, potheads, etc.
8. Lightning arresters.
9. Municipal inspection and Permits.
10. Protection of street openings.
11. Racking of cables.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

- 12. Switches.
- 13. Other line devices.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

1845 Underground Conductors and Devices (cont'd)

Note: The cost of underground conductors and devices used solely for street lighting or signal systems shall be included in account 1875, Street Lighting and Signal Systems.

1850 Line Transformers

- A. This account shall include the cost installed of overhead and underground distribution line transformers and poletype and underground voltage regulators owned by the utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.
- B. The records covering line transformers shall be so kept that the utility can furnish the number of transformers of various capacities in service and those in reserve by:
- a) type (underground or overhead);
 - b) capacity;
 - c) function.

Example items

- 1. Transformers.
- 2. Transformer cutouts.
- 3. Grounding equipment.
- 4. Other material and labour necessary for installation (first installation only).
- 5. Transformer lightning arresters.
- 6. Transformers, line and network.
- 7. Capacitors.
- 8. Network protectors.

Note: The cost of removing and resetting line transformers shall not be charged to this account but to account 5035, Overhead Distribution Transformers - Operations or accounts 5055, Underground Distribution Transformers - Operations. The cost of line transformers used solely for street lighting or signal systems shall be included in account 1875, Street Lighting and Signal Systems.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

1855 Services

This account shall include the cost installed of overhead and underground conductors leading from a point where wires leave the last pole of the overhead system or the distribution box or manhole, or the top of the pole of the distribution line, to the point of connection with the customer's outlet or wiring. Conduit used for underground service conductors shall be included herein.

Example items

1. Brackets.
2. Cables and wires.
3. Conduit.
4. Insulators.
5. Municipal inspection.
6. Overhead to underground, including conduit or standpipe and conductor from last splice on pole to connection with customer's wiring.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Protection of street openings.
10. Service switch.
11. Suspension wire.

Records shall be maintained providing information on underground and overhead services separately and by capacity and function.

1860 Meters

- A. This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring the electricity delivered to its users, whether actually in service or held in reserve.
- B. The records covering meters shall be so kept that the utility can furnish information as to the number of meters of various capacities in service and in reserve by:
 - a) type (underground or overhead);
 - b) capacity;
 - c) function.

Uniform System of Accounts**Balance Sheet Accounts**

Electric Plant in Service - Detailed Accounts**D. Distribution Plant****1860 Meters (cont'd)**

Example items

1. Labour and expense of first installation.
2. Inspection fees.
3. Alternating current, watt-hour meters.
4. Current limiting devices.
5. Demand indicators.
6. Demand meters.
7. Direct current watt-hour meters.
8. Graphic demand meters.
9. Instrument transformers.
10. Maximum demand meters.
11. Meter badges and their attachments.
12. Meter boards and boxes.
13. Meter fittings, connections, and shelves (first set).
14. Meter switches and cut-outs.
15. Prepayment meters.
16. Protective devices.
17. Testing new meters.

Note A: This account shall not include meters for recording output of a generating station, substation meters, etc. It includes only those meters used to record energy delivered to customers.

Note B: The cost of removing and resetting meters shall be charged to account 5065, Meter Expenses.

1865 Other Installations on Customer Premises

This account shall include the cost installed of equipment on the customer's side of a meter when the utility incurs such cost and when the utility retains title to and assumes full responsibility for maintenance and replacement of such property. This account shall not include expenses related to leased equipment (see account 1870, Leased Property on Customer Premises).

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

1865 Other Installations on Customer Premises (cont'd)

Example items

1. Cable vaults.
2. Commercial lamp equipment.
3. Foundations and settings specially provided for equipment included herein.
4. Frequency changer sets.
5. Motor generator sets.
6. Motors.
7. Switchboard panels, high or low tension.
8. Wire and cable connections to incoming cables.

Note A: Do not include in this account any costs incurred in connection with merchandising, jobbing, or contract work activities. (See account 4330).

Note B: It is intended that only equipment used in furnishing special service or service of a character different from that normally supplied shall be included in this account.

Note C: Maintenance costs relating the items in this account are to be charged to account 5195, Maintenance of Other Installations on Customer Premises.

1870 Leased Property on Customer Premises

This account shall include the cost of electric motors, transformers, and other equipment on customers' premises (including municipal corporations), leased or loaned to customers, but not including property held for sale.

Note A: The cost of setting and connecting such appliances or equipment on the premises of customers and the cost of resetting or removal shall not be charged to this account but to operating expenses, account 5178, Customer Installations Expenses - Leased Property.

Note B: Do not include in this account any costs incurred in connection with merchandising, jobbing, etc. (See account 4330).

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

D. Distribution Plant

1875 Street Lighting and Signal Systems

This account shall include the cost installed of equipment used wholly for public street and highway lighting or traffic, fire alarm, police, and other signal systems.

Example items

1. Armored conductors, buried or submarine, including insulators, insulating materials, splices, trenching, etc.
2. Automatic control equipment.
3. Conductors, overhead or underground.
4. Lamps, incandescent, or other types, including glassware, suspension fixtures, brackets, etc.
5. Municipal inspection.
6. Ornamental lamp posts.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Posts and standards.
10. Protection of street openings.
11. Relays or time clocks.
12. Series contactors.
13. Switches.
14. Transformers, pole or underground.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

E. General Plant

1905 Land

This account shall include the cost of land used for utility purposes, the cost of which is not properly included in other land account. (See Article 230, Definitions and Instructions, No. 22.)

1906 Land Rights

This account shall include the cost of land rights used for utility purposes, the cost of which is not properly included in other land rights accounts. (See Article 230, Definitions and Instructions, No. 22.)

1908 Buildings and Fixtures

This account shall include the cost in place of buildings and fixtures used for utility purposes, the cost of which is not properly included in other Buildings and Fixtures accounts. (See Article 230, Definitions and Instructions, No. 23.)

1910 Leasehold Improvements

This account shall include the cost of additions, improvements or alterations made to premises the utility leases from others. The cost of the leasehold improvements shall be amortized over the term of the lease or the service life of the improvement, whichever is shorter. Renewal provisions in the lease agreement shall be disregarded in amortizing leasehold improvements.

This account shall be subdivided into as many classifications as are required.

1915 Office Furniture and Equipment

This account shall include the cost of the general office furniture and equipment.

Articles of low value and/or relatively short life should be charged to the appropriate operating account when purchased.

The account shall be maintained in such a manner as to provide the cost of each piece of equipment, and be subdivided into as many classifications as are required.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

E. General Plant

1920 Computer Equipment - Hardware

This account shall include the costs of acquiring computer hardware. Hardware includes all physical equipment associated with input, processing, storage and output functions, also word processing equipment.

This account shall be subdivided as considered necessary.

1925 Computer Software

This account shall include the cost of developed or purchased computer operating and application software that is material in amount.

Example items

1. Accounting packages.
2. Customer Information System (CIS).
3. Groupware packages (e.g. e-mail, scheduling & conferencing programs, etc., including related gateways).
4. Database management system packages.
5. Software development tools.
6. Primary development tools (e.g. PowerBuilder).

1930 Transportation Equipment

These accounts shall include the cost of automobiles, small trucks, truck chassis, special truck bodies, aerial ladders, trailers and other mobile equipment.

These accounts shall be subdivided into the following:

1. Automobiles;
2. Trucks - Under 3 tons;
3. Trucks - 3 tons and over.

The accounts shall be maintained in such a manner as to provide the cost of each piece of equipment.

Note: Work and service equipment is to be included in account 1950, Power Operated Equipment.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

E. General Plant

1935 Stores Equipment

This account shall include the cost of equipment used for the receiving, shipping, handling, and storage of materials and supplies.

Example items

1. Chain falls.
2. Counters.
3. Cranes (portable).
4. Elevating and stacking equipment (portable).
5. Hoists.
6. Lockers.
7. Scales.
8. Shelving.
9. Storage bins.
10. Trucks, hand and power driven.
11. Wheelbarrows.

1940 Tools, Shop and Garage Equipment

This account shall include the cost of tools, implements, and equipment used in construction, repair work, general shops and garages and not specifically provided for or included in other accounts.

Example items

1. Air compressors.
2. Anvils.
3. Automobile repair shop equipment.
4. Battery charging equipment.
5. Belts, shafts and countershafts.
6. Boilers.
7. Cable pulling equipment.
8. Concrete mixers.
9. Drill presses.
10. Derricks.
11. Electric equipment.
12. Engines.
13. Forges.
14. Furnaces.
15. Foundations and settings specially constructed.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

E. General Plant

1940 Tools, Shop and Garage Equipment (cont'd)

16. Gas producers.
17. Greasing tools and equipment.
18. Hoists.
19. Ladders.
20. Lathes.
21. Machine tools.
22. Motor-driven tools.
23. Motors.
24. Pipe threading and cutting tools.
25. Pneumatic tools.
26. Pumps.
27. Riveters.
28. Smithing equipment.
29. Tool racks.
30. Vises.
31. Welding apparatus.
32. Work benches.

1945 Measurement and Testing Equipment

This account shall include the cost installed of laboratory equipment used for general laboratory purposes and not specifically provided for or included in other departmental or functional plant accounts.

Example items

1. Ammeters.
2. Current batteries.
3. Frequency changers.
4. Galvanometers.
5. Inductometers.
6. Laboratory standard millivolt meters and volt meters.
7. Meter-testing equipment.
8. Millivolt meters.
9. Motor generator sets.
10. Panels.
11. Phantom loads.
12. Portable graphic ammeters, voltmeters, and wattmeters.
13. Portable loading devices.
14. Potential batteries.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

E. General Plant

1945 Measurement and Testing Equipment (cont'd)

15. Potentiometers.
16. Rotating standards.
17. Standard cell, reactance, resistor, and shunt.
18. Switchboards.
19. Synchronous timers
20. Testing panels
21. Testing resistors.
22. Transformers.
23. Voltmeters.
24. Other testing, laboratory, or research equipment not provided for elsewhere.

1950 Power Operated Equipment

This account shall include the cost of power operated equipment used in construction, repair and service work exclusive of equipment included in other accounts. Include, also, the tools and accessories acquired for use with such equipment and the vehicle on which such equipment is mounted.

Example items

1. Air compressors, including driving unit and vehicle.
2. Backhoe machines.
3. Boring machines.
4. Bulldozers.
5. Cranes and hoists.
6. Pipe cleaning machines.
7. Pipe coating or wrapping machines.
8. Tractors--Crawler type.
9. Trenchers.
10. Other power operated equipment.

Note: It is intended that this account include only such large units as are generally self-propelled or mounted on movable equipment.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

E. General Plant

1955 Communication Equipment

This account shall include the cost installed of telephone and wireless equipment for general use in connection with utility operations.

1960 Miscellaneous Equipment

This account shall include the cost of equipment, apparatus, etc., used in the utility operations, which is not included in any other account of this Uniform System of Accounts.

Example items

1. Kitchen equipment.
2. Employees' recreation equipment.
3. Operators' cottage furnishings.
4. Other miscellaneous equipment.

Note: Miscellaneous equipment of the nature indicated above wherever practicable shall be included in the utility plant accounts on a functional basis.

1965 Water Heater Rental Units

This account shall include the cost of all items of water heater equipment installed on the customers' premises and owned by the electric utility. The cost shall include labour and supplies such as tanks, plumbing, elements, thermostats, water heater wiring.

1970 Load Management Controls - Customer Premises

This account shall include the cost of control equipment on customer premises in connection with the remote control of water heaters, and other customer equipment.

1975 Load-Management Controls - Utility Premises

This account shall include the cost of all control devices situated on utility premises, used for the purpose of controlling equipment in account 1970 above.

Uniform System of Accounts

Balance Sheet Accounts

Electric Plant in Service - Detailed Accounts

E. General Plant

1980 System Supervisory Equipment

This account shall include the costs of all control equipment used for the purposes of remote operation and control of utility transformer stations and distribution equipment.

1985 Sentinel Lighting Rental Units

These accounts shall include the installed cost of all Sentinel Lighting Rental Units. The accounts shall be subdivided into as many classifications as are required.

1990 Other Tangible Property

This account shall include the cost of tangible utility plant not provided for elsewhere.

1995 Contributions and Grants --Credit

This account shall include amounts relating to contributions or grants in cash, services or property from governments or government agencies, corporations, individuals and others received in aid of construction or for acquisition of fixed assets.

This account shall be maintained so that the company can supply information as to the purpose of each contribution or grant, the conditions, if any, on which it was made, the amount of contributions or grants from governments or government agencies, corporations, individuals and others and the amount applicable to each Electric Plant in Service detail account (i.e. accounts 1606 to 1990).

Uniform System of Accounts

Balance Sheet Accounts

Other Capital Assets

2005 Property Under Capital Leases

- A. This account shall include the amount recorded under capital leases for plant leased from others and used by the utility in its utility operations.
- B. The electric property included in this account shall be classified separately according to the detailed accounts (1606 to 1995) prescribed for Electric Plant in Service.
- C. Records shall be maintained with respect to each capital lease reflecting: (1) name of lessor, (2) basic details of lease, (3) termination date, (4) original cost or fair market value of property leased, (5) future minimum lease payments, (6) executory costs, (7) present value of minimum lease payments, (8) the amount representing interest and the interest rate used, and (9) expenses paid.

Note: The related obligations shall be recorded in account 2285, Obligations Under Capital Leases - Current and account 2325, Obligations Under Capital Leases - Non-current.

2010 Electric Plant Purchased or Sold

- A. This account shall be charged with the cost of electric plant acquired as an operating unit or system by purchase, merger, consolidation liquidation, or otherwise, and shall be credited with the selling price of like property transferred to others pending the distribution to appropriate accounts in accordance with Article 230, Definitions and Instructions, No. 21.
- B. Within six months from the date of acquisition or sale of property recorded herein, the utility shall file with the Board the proposed journal entries to clear from this account the amounts recorded herein.

2020 Experimental Electric Plant Unclassified

- A. This account shall include the cost of electric plant which was constructed as a development plant under the provisions of paragraph C, account 2055, Construction Work in Progress--Electric, and due to the nature of the plant it is desirable to operate it for a period of time in an experimental status.
- B. Amounts in this account shall be transferred to Electric Plant in Service accounts 1606 to 1995, or account 2075, Non-Utility Property Owned or Under Capital Leases as appropriate when the project is no longer considered as experimental.

Uniform System of Accounts

Balance Sheet Accounts

Other Capital Assets

2020 Experimental Electric Plant Unclassified (cont'd)

- C. The amortization of property in this account shall be charged to account 5705, Amortization Expense, and credited to account 2105, Accumulated Amortization of Electric Utility Plant. The amounts herein shall be amortized over a period which would correspond to the estimated useful life of the relevant project considering the characteristics involved. However, when projects are transferred to relevant Electric Plant in Service accounts, the projects shall be reviewed and a new amortization rate based on the revised service life and unamortized amounts, will be established as required.
- D. Records shall be maintained with respect to each unit of experiment so that full details may be obtained as to the cost, amortization and the experimental status.
- E. Should it be determined that experimental plant recorded in this account will fail to satisfactorily perform its function, the costs thereof shall be accounted for as directed or authorized by the Board.

2030 Electric Plant and Equipment Leased to Others

- A. This account shall include the original cost of electric plant and equipment owned by the utility, but leased to others as operating units or systems, where the lessee has exclusive possession.
- B. The property included in this account shall be classified according to the detailed accounts (1606 to 1995) prescribed for Electric Plant in Service and this account shall be maintained in such detail as though the property were used by the owner in its utility operations.

2040 Electric Plant Held For Future Use

- A. This account shall include the original cost of electric plant (for land and land rights see B below) owned and held for future use in electric service under a definite plan for such use, to include: (1) Property acquired (for land and land rights see B below) but never used by the utility in electric service, but held for such service in the future under a definite plan, and (2) property (for land and land rights see B below) previously used by the utility in service, but retired from such service and held pending its reuse in the future, under a definite plan, in electric service.
- B. This account shall also include the original cost of land and land rights owned and held for future use in electric service under a plan for such use, to include land and land rights: (1) Acquired but never used by the utility in electric service, but held for such service in the future under a plan, and (2) previously held by the utility in service, but retired from such service and held pending its reuse in the future under a plan, in electric service. (See Article 230, Definitions and Instructions, No. 22.)

Uniform System of Accounts

Balance Sheet Accounts

Other Capital Assets

2040 Electric Plant Held For Future Use (cont'd)

- C. In the event that property recorded in this account shall no longer be needed or appropriate for future utility operations, the company shall request Board approval of journal entries to remove such property from this account when the gain realized from the sale or other disposition of the property is material, prior to their being recorded. Such filings shall include the description and original cost of individual properties removed from this account, the accounts charged upon removal, and any associated gains realized upon disposition of such property.
- D. Gains or losses from the sale of land and land rights or other disposition of such property previously recorded in this account and not placed in utility service shall be recorded directly in accounts 4345 or 4350, as appropriate, except when determined to be significant by the Board. Upon such a determination, the amounts shall be transferred to account 2410, Deferred Gains from Disposition of Utility Plant, or account 1530, Deferred Losses from Disposition of Utility Plant, and amortized to accounts 4345, Gains from Disposition of Utility Plant, or 4350, Losses from Disposition of Utility Plant, as appropriate.
- E. The property included in this account shall be classified according to the detail accounts (1606 to 1995) prescribed for Electric Plant in Service and the account shall be maintained in such detail as though the property were in service.

Note: Materials and supplies, meters and transformers held in reserve, and normal spare capacity of plant in service shall not be included in this account.

2050 Completed Construction Not Classified–Electric

At the end of the year or such other date as a balance sheet may be required by the Board, this account shall include the total of the balances of work orders for electric plant which has been completed and placed in service but which work orders have not been classified for transfer to the detailed electric plant accounts.

Note: For the purpose of reporting to the Board the classification of Electric Plant in Service by accounts (1606 to 1995), the utility shall also report the balance in this account tentatively classified as accurately as practicable according to prescribed account classifications. The purpose of this provision is to avoid any significant omissions in reported amounts of Electric Plant in Service.

Uniform System of Accounts

Balance Sheet Accounts

Other Capital Assets

2055 Construction Work in Progress—Electric

- A. This account shall include the total of the balances of work orders for electric plant in process of construction.
- B. Work orders shall be cleared from this account as soon as practicable after completion of the job. Further, if a project, such as a hydroelectric project, a steam station or a transmission line, is designed to consist of two or more units or circuits which may be placed in service at different dates, any expenditures which are common to and which will be used in the operation of the project as a whole shall be included in Electric Plant in Service upon the completion and the readiness for service of the first unit. Any expenditures which are identified exclusively with units of property not yet in service shall be included in this account.
- C. Expenditures on development projects for construction of utility facilities are to be included in a separate subdivision in this account. Records must be maintained to show separately each project along with complete detail of the nature and purpose of the development project together with the related costs.

2060 Electric Plant Acquisition Adjustments

- A. This account shall include the difference between (1) the cost to the accounting utility of electric plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise, and (2) the original cost, estimated, if not known, of such property, less the amount or amounts credited by the accounting utility at the time of acquisition to accumulated provisions for amortization and contributions in aid of construction with respect to such property.
- B. This account shall be subdivided so as to show the amounts included herein for each property acquisition and to Electric Plant in Service, Electric Plant Held for Future Use, and Electric Plant Leased to Others. (See Article 230, Definitions and Instructions, No. 21.)
- C. Debit amounts recorded in this account related to an operating unit or system acquisition may be amortized to account 5725, Miscellaneous Amortization, over a period not longer than the estimated remaining life of the properties to which such amounts relate. Should a utility wish to account for debit amounts in this account in any other manner, it shall petition the Board for authority to do so. Credit amounts recorded in this account shall be accounted for as directed by the Board.

Note: The provisions of this account shall not be construed as approving or authorizing the recording of appreciation of electric plant.

Uniform System of Accounts

Balance Sheet Accounts

Other Capital Assets

2065 Other Electric Plant Adjustments

- A. This account shall include the difference between the original cost, estimated if not known, and the book cost of electric plant to the extent that such difference is not included in account 2060, Electric Plant Acquisition Adjustments (see Article 230, Definitions and Instructions, No. 21 under “General classification of electric plant”).
- B. Amounts included in this account shall be classified in such manner as to show the origin of each amount and shall be disposed of as the Board may approve or direct.

Note: The provisions of this account shall not be construed as approving or authorizing the recording of appreciation of electric plant.

2070 Other Utility Plant

This account shall include the cost of land, structures, equipment and other tangible and intangible plant assets owned by the utility, but not used in its utility operations and not included in accounts 2030, Electric Plant and Equipment Leased to Others, 2040, Electric Plant Held for Future Use, and 2055, Construction Work in Progress - Electric.

Non-utility assets shall not be included in this account but in account 2075.

2075 Non-Utility Property Owned or Under Capital Leases

- A. This account shall include the book cost of land, structures, equipment, or other tangible or intangible property owned by the utility, but not used in utility service and not included in account 2040, Electric Plant Held for Future Use.
- B. This account shall also include the amount recorded under capital leases for property leased from others and used by the utility in its non-utility operations. Records shall be maintained with respect to each lease reflecting: (1) name of lessor, (2) basic details of lease, (3) terminal date, (4) original cost or fair market value of property leased, (5) future minimum lease payments, (6) executory costs, (7) present value of minimum lessee payments, (8) the amount representing interest and the interest rate used, and (9) expenses paid.
- C. This account shall be subdivided so as to show the amount of property used in operations which are non-utility in character but nevertheless constitute a distinct operating activity of the company (such as operation of an ice department where such activity is not classed as a utility) and the amount of miscellaneous property not used in operations. The records in support of each sub-account shall be maintained so as to show an appropriate classification of the property.

Uniform System of Accounts

Balance Sheet Accounts

Other Capital Assets

2075 Non-Utility Property Owned or Under Capital Leases (cont'd)

Note A: The gain from the sale or other disposition of property included in this account which had been previously recorded in account 2040, Electric Plant Held for Future Use, shall be accounted for in accordance with paragraph C of account 2040.

Note B: The related obligations shall be recorded in account 2285, Obligations Under Capital Leases - Current and account 2325, Obligations Under Capital Leases - Non-current.

Uniform System of Accounts

Balance Sheet Accounts

Accumulated Amortization

2105 Accumulated Amortization of Electric Utility Plant - Property, Plant and Equipment

A. This account shall be credited with the following:

1. Amounts charged to account 5705, Amortization Expense, or to clearing accounts for current amortization expense for Electric Plant in Service.
2. Amounts charged to account 4390, Miscellaneous Nonoperating Income, for amortization expense on property included in account 2040, Electric Plant Held for Future Use. Include, also, the balance of accumulated amortization on property when transferred to account 2040, Electric Plant Held for Future Use, from other property accounts. Normally this account will not be used for current amortization provisions because, as provided herein, the service life during which amortization is computed commences with the date the property can be included in Electric Plant in Service; however, if special circumstances indicate the propriety of current provisions for amortization, such charges shall be made to account 4390, Miscellaneous Nonoperating Income.
3. Amounts charged to account 4320, Expenses of Electric Plant Leased to Others, for electric plant included in account 2030, Electric Plant and Equipment Leased to Others.
4. Amounts charged to account 4330, Costs and Expenses of Merchandising, Jobbing, Etc. or to clearing accounts for current amortization expense.
5. Amounts of amortization applicable to electric properties acquired as operating units or systems. (See Article 230, Definitions and Instructions, No. 21.)
6. Amounts charged to account 1572, Extraordinary Event Losses, when authorized by the Board.
7. Amounts of amortization applicable to electric plant donated to the utility.

Note: The utility shall maintain separate sub-accounts for amortization applicable to Electric Plant in Service, Electric Plant Leased to Others and Electric Plant Held for Future Use.

B. At the time of retirement of depreciable electric utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance. On retirement, if costs of removal and salvage are entered originally in retirement work orders, the net total of such work orders may be included in a separate sub-account. Upon completion of the work order, the proper distribution to subdivisions of this account shall be made as provided in the following paragraph.

C. Although this account is treated as a single composite provision for amortization, for purposes of analysis, each utility shall maintain subsidiary records in which this account is segregated according to the following functional classification for electric plant, as applicable:

(1) Generation, (2) Transmission, (3) Distribution, (4) General and (5) Other. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification (a) the amount of accrual for amortization, (b) the book cost of property retired, (c) cost of removal, (d) salvage, and (e) other items, including recoveries from insurance.

Uniform System of Accounts**Balance Sheet Accounts**

Accumulated Amortization**2105 Accumulated Amortization of Electric Utility Plant - Property, Plant and Equipment (cont'd)**

- D. When transfers of plant are made from one electric plant account to another, or from or to another utility department, or from or to non-utility property accounts, any related amounts carried in the accounts for accumulated provision for amortization shall be transferred but segregation of such amounts shall be maintained.
- E. The utility is restricted in its use of the accumulated amortization to the purposes set forth above. It shall not transfer any portion of this account or make any other use of this account without authorization by the Board.

2120 Accumulated Amortization of Electric Utility Plant - Intangibles

- A. This account shall be credited with the following:
1. Amounts charged to account 5710, Amortization of Limited-Term Electric Plant, for the current amortization of limited-term electric plant investments.
 2. Amounts charged to account 4390, Miscellaneous Nonoperating Income, for amortization expense on property included in account 2040, Electric Plant Held for Future Use. Include also the balance of accumulated amortization on property when transferred to account 2040, Electric Plant Held for Future Use, from other property accounts. See also paragraph A(2), account 2105, Accumulated Amortization of Electric Utility Plant.
 3. Amounts charged to account 5715, Amortization of Intangibles and Other Electric Plant.
 4. Amounts charged to account 4320, Expenses of Electric Plant Leased to Others, for the current amortization of limited-term or other investments subject to amortization included in account 2030, Electric Plant and Equipment Leased to Others.
 5. Amounts charged to account 5725, Miscellaneous Amortization, for the amortization of intangible or other electric plant which does not have a definite or terminable life and is not subject to charges for amortization expense, with Board approval.

Note: The utility shall maintain sub-accounts of this account for the amortization applicable to Electric Plant in Service, Electric Plant Leased to Others and Electric Plant Held for Future Use.

- B. When any property to which this account applies 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 net proceeds realized at retirement shall be included in account 4355, Gain on Disposition of Property, or account 4360, Loss on Disposition of Property, as appropriate.

Uniform System of Accounts

Balance Sheet Accounts

Accumulated Amortization

2120 Accumulated Amortization of Electric Utility Plant - Intangibles (cont'd)

- C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for amortization. For purposes of analysis, however, each utility shall maintain subsidiary records in which this account is segregated according to the following functional classification for electric plant: (1) Generation, (2) transmission, (3) distribution, (4) general, and (5) Other. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification (a) the amount of accrual for amortization, (b) the book cost of property retired, (c) cost of removal, (d) salvage, and (e) other items, including recoveries from insurance.
- D. The utility is restricted in its use of the accumulated amortization to the purposes set forth above. It shall not transfer any portion of this account to or make any other use of this account without authorization by the Board.

2140 Accumulated Amortization of Electric Plant Acquisition Adjustments

This account shall be credited or debited with amounts which are included in account 5720, Amortization of Electric Plant Acquisition Adjustments or account 5725, Miscellaneous Amortization, for the purpose of providing for the extinguishment of amounts in account 2060, Electric Plant Acquisition Adjustments, in instances where the amortization of account 2060 is not being made by direct write-off of the account.

2160 Accumulated Amortization of Other Utility Plant

This account shall include the accumulated amortization applicable to utility property other than electric plant. (These items would have been included in account 2070, Other Utility Plant).

2180 Accumulated Amortization of Non-Utility Property

This account shall include the accumulated amortization applicable to non-utility property. (These items would have been included in account 2075, Non-Utility Property Owned or Under Capital Leases).

Uniform System of Accounts

Balance Sheet Accounts

Current Liabilities

2205 Accounts Payable

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

2208 Customer Credit Balances

This account shall include all customer credit balances arising from an “equalized billing plan” with corresponding adjustment to account 1100, Customer Accounts Receivable. Any material prepayment of customer accounts receivable should be transferred to this account.

2210 Current Portion of Customer Deposits

This account shall include the deposits expected to be refunded in the next year.

Note: Long term portions to be included in account 2335, Long Term Customer Deposits.

2215 Dividends Declared

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

2220 Miscellaneous Current and Accrued Liabilities

This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported so as to show the nature of each liability. Example items: Tender Deposits refundable within one year.

2225 Notes and Loans Payable

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

This account shall also include financial instruments (both those used as hedges against financial risks and those entered into for speculative investment purposes) which are classified as financial liabilities and are current in nature.

This account shall be kept in such detail that the identity and amount of each note, loan, etc. is evident.

Uniform System of Accounts

Balance Sheet Accounts

Current Liabilities

2240 Accounts Payable to Associated Companies

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

Note: Exclude from these accounts notes and amounts which are included in account 2550, Advances from Associated Companies.

2242 Notes Payable to Associated Companies

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

This account shall be kept in such detail that the identity and amount of each note, loan, etc. is evident.

2250 Competition Transition Charges

This account will be used to monitor Competition Transition Charges charged and collected and to be remitted to the Financial Corporation in respect of electricity used by the consumer (in the case of distributors) or electricity generated in Ontario (in the case of generators).

2252 Transmission Charges Payable

This account will be used to record transmission charges payable. Sub-accounts shall be used to record other payables related to transmission.

2254 Electrical Safety Authority Fees Payable

This account will be used to record fees imposed by the Electrical Safety Authority.

2256 Independent Market Operator Fees and Penalties Payable

This account will be used to record fees and penalties imposed by the Independent Market Operator.

Uniform System of Accounts

Balance Sheet Accounts

Current Liabilities

2260 Current Portion of Long Term Debt

This account shall include the amount of the corresponding long term debt which is payable in the next twelve months.

The account shall be sub-divided in the following manner, as required:

1. Debentures Outstanding - Current Portion.
2. Term Bank Loans - Current Portion.
3. Other Long Term Debt - Current Portion.

2262 Ontario Hydro Debt - Current Portion

This account shall include the current portion of amounts payable to Ontario Hydro in relation to obligations recorded in account 2530, Ontario Hydro Debt Outstanding - Long Term Portion.

2264 Pensions and Employee Benefits - Current Portion

This account shall include the current portion of amounts payable to O.M.E.R.S. in regard to past service pension costs recorded in account 2348 O.M.E.R.S. - Past Service Liability - Long Term Portion.

Sub-accounts should be used to record the current portion of non-O.M.E.R.S past service pension costs, and Employee Future Benefits.

2268 Accrued Interest on Long Term Debt

This account shall include accrued interest on long term debt for the current year's operations. Supporting records shall be maintained so as to show the amount of interest accrued on each obligation.

2270 Matured Long Term Debt

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

2272 Matured Interest on Long Term Debt

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

Uniform System of Accounts

Balance Sheet Accounts

Current Liabilities

2285 Obligations Under Capital Leases—Current

This account shall include the portion, due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in account 2005, Property Under Capital Leases, or account 2075, Non-utility Property Owned or Under Capital Leases.

2290 Commodity Taxes

The purpose of this account is to monitor the Goods and Services Tax and Provincial Sales Tax charged and collected, as well as the amount of GST paid which is eligible for an input tax credit.

The account shall be subdivided in such a manner that the details for each type of commodity tax will be evident.

2292 Payroll Deductions/ Expenses Payable

This account shall include the amounts collected by the utility through payroll deductions or related amounts otherwise payable and pending transmittal to the proper authority.

Sub-accounts shall be maintained providing details for the following payroll deductions/ expenses:

1. Income tax.
2. Canada Pension Plan.
3. Employment Insurance.
4. Employer Health Tax.
5. Other.

2294 Accrual for Taxes, “Payments in Lieu of Taxes”, Etc.

- A. This account shall be credited with the amount of taxes, “payments in lieu of taxes”, etc. accrued during the accounting period, corresponding debits being made to the appropriate accounts for such charges. Such credits may be based upon estimates, but from time to time during the year as the facts become known, the amount of the periodic credits shall be adjusted so as to include as nearly as can be determined in each year the taxes, “payments in lieu of taxes”, etc. applicable thereto. Any amount representing a prepayment of amounts applicable to the period subsequent to the date of the balance sheet, shall be shown under account 1180, Prepayments.
- B. If accruals for taxes are found to be insufficient or excessive, correction therefor shall be made through current tax accruals.

Uniform System of Accounts

Balance Sheet Accounts

Current Liabilities

2294 Accrual for Taxes, "Payments in Lieu of Taxes", Etc. (cont'd)

- C. Accruals for taxes shall be based upon the net amounts payable after credit for any discounts, and shall not include any amounts for interest on tax deficiencies or refunds. Interest received on refunds shall be credited to account 4405, Interest and Dividend Income, and interest paid on deficiencies shall be charged to account 6035, Other Interest Expense.
- D. The records supporting the entries to this account shall be kept so as to show for each class of accrual, the amount accrued, the basis for the accrual, the accounts to which charged, and the amount paid.

2296 Future Income Taxes - Current

This current liability account is provided for those electric utilities that choose to record future income taxes in accordance with CICA Handbook section 3465-- Income Taxes. The current portion of future income tax liabilities and future income tax assets should be netted in this account for financial statement presentation purposes.

Uniform System of Accounts

Balance Sheet Accounts

Non-Current Liabilities

2305 Accumulated Provision for Injuries and Damages

- A. This account shall be credited with amounts charged to account 5640, Injuries and Damages, or other appropriate accounts, to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others and for damages to property neither owned nor held under lease by the utility.
- B. When liability for any injury or damage is admitted by the utility either voluntarily or because of the decision of a court or other lawful authority, the admitted liability shall be transferred to the appropriate current liability account. Details of these charges shall be maintained according to the year the injury or damage giving rise to the loss occurred.

Note: Recoveries or reimbursements for losses charged to this account shall be credited to this account; the cost of repairs to property of others if provided for here shall be charged to this account.

2306 Employee Future Benefits

- A. This account shall include provision for other retirement benefits, such as health care benefits, life insurance and other miscellaneous benefits provided to employees after retirement. The account should also provide for termination benefits.
- B. Entitlements earned by employees for the purposes for which this liability is established shall be charged to this account.
- C. If the utility maintains its own defined Future Benefits plan, an actuarially determined Future Benefits obligation or asset should be calculated and accounted for in accordance with the Accounting Recommendations of the Canadian Institute of Chartered Accountants.
- D. A separate account shall be kept for each kind of provision included herein.

Note: See related expense account 5645, Employee Pensions and Benefits.

2308 Other Pensions - Past Service Liability

This account will be used for non-O.M.E.R.S. pension assets/liabilities as required by Section 3461 of the CICA Handbook. See also related account 1475, Past Service Costs -Other Pension Plans.

2310 Vested Sick Leave Liability

This account shall include the vested sick leave entitlement as at year end. Annual credits to this account shall be made in accordance with management or statutory requirements. The current portion of this liability shall be included in account 2220, Miscellaneous Current and Accrued Liabilities.

Uniform System of Accounts

Balance Sheet Accounts

Non-Current Liabilities

2315 Accumulated Provision for Rate Refunds

- A. This account shall be credited with amounts charged to account 4240, Provisions for Rate Refunds, to provide for estimated refunds where the utility is collecting amounts in rates subject to refund.
- B. When refund of any amount recorded in this account is ordered by the Board within the next year, such amount shall be charged to this account and credited to account 2220, Miscellaneous Current and Accrued Liabilities.
- C. Records supporting the entries to this account shall be kept so as to identify each amount recorded by the respective rate filing docket number.

2320 Other Miscellaneous Non-Current Liabilities

This account shall include all non-current liabilities which do not properly belong in any other account. The account shall be kept in such a manner that the nature of each liability is evident.

2325 Obligations Under Capital Lease–Non-Current

This account shall include the portion not due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in account 2005, Property under Capital Leases, or account 2075, Non-Utility Property Owned or Under Capital Leases.

2330 Development Charge Fund

The purpose of this account is to record the liability associated with funds collected for specific, future capital works. This account recognizes that there is an obligation to complete the specific capital work for which the funds were collected. The liability will increase each year by the amount of interest income earned on the fund.

If the obligation to complete the capital work has been fulfilled prior to the date designated by the Board, the related amount shall be transferred to account 3022, Development Charges Transferred to Equity.

If the obligation to complete the capital work has been fulfilled after the date designated by the Board, the related amount shall be transferred to asset contra account 1995, Contributions and Grants - Credit.

Uniform System of Accounts

Balance Sheet Accounts

Non-Current Liabilities

2335 Long Term Customer Deposits

This account shall include all deposits except those included in account 2340 Collateral Funds Liability. The amounts expected to be refunded in the next year shall be included in account 2210, Current Portion of Customer Deposits. Detailed records shall be kept of individual deposits.

2340 Collateral Funds Liability

This account shall include all deposits or securities received from customers or contractors and maintained in a separate bank account or safety deposit box.

This account shall only be used in situations where it is necessary to fund customer or other deposits, such as deposits guaranteeing construction costs or contract performance.

The accounts shall be maintained in such a manner that the deposit of each customer is evident.

Note: The bank and securities account(s) related to these deposits are recorded in account 1410, Other Special or Collateral Funds.

2345 Unamortized Premium on Long Term Debt

- A. This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of long-term debt securities.
- B. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be credited to account 6015, Amortization of Premium on Debt--Credit.

Entries shall be made in this account in a manner that the items involved with each debt issue will be evident.

2348 O.M.E.R.S. - Past Service Liability - Long Term Portion

This account shall include the long term portion of any known future principal amounts payable to O.M.E.R.S. in regard to past service pension costs. The current portion shall be kept in account 2264, Pensions and Employee Benefits - Current Portion. If any non-O.M.E.R.S. multi-employer pension plans are created, the long-term portion of past service pension costs should be recorded in account 2308, Other Pensions - Past Service Liability.

Uniform System of Accounts

Balance Sheet Accounts

Non-Current Liabilities

2350 Future Income Tax - Non-Current

This account is provided for those entities that choose to record future income taxes in accordance with the recommendations of CICA Handbook section 3465-- Income Taxes as applicable. The non-current portion of future income tax liabilities and future income tax assets should be netted in this account for financial statement presentation purposes.

Uniform System of Accounts

Balance Sheet Accounts

Other Liabilities and Deferred Credits

2405 Other Regulatory Liabilities

- A. This account shall include the amounts of regulatory liabilities, not included in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies. (See Article 230, Definitions and Instructions, No. 5.)
- B. The amounts included in this account are to be established by those credits which would have been included in net income determinations in the current period under the general requirements of this Uniform System of Accounts but for it being probable that: 1) such items will be included in a different period(s) for purposes of developing the rates that the utility is authorized to charge for its utility services; or 2) refunds to customers, not provided for in other accounts, will be required.
- C. If it is later determined that the amounts recorded in this account will not be returned to customers through rates or refunds, such amounts shall be credited to account 4390, Miscellaneous Non-Operating Income, or account 6305, Extraordinary Income, as appropriate, in the year such determination is made.
- D. The records supporting the entries to this account shall be so kept that the utility can furnish full information as to the nature and amount of each regulatory liability included in this account, including justification for inclusion of such amounts in this account.

2410 Deferred Gains from Disposition of Utility Plant

This account shall include gains from the sale or other disposition of property previously recorded in account 2040, Electric Plant Held for Future Use, under the provisions of paragraphs B, C, and D thereof, where such gains are significant and are to be amortized over a number of years and/or as otherwise authorized by the Board. The amortization of the amounts in this account shall be made by credits to account 4345, Gains from Disposition of Future Use Utility Plant. (See account 2040, Electric Plant Held for Future Use.)

2415 Unamortized Gain on Reacquired Debt

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. See related account 6025, Amortization of Gain on Reacquired Debt–Credit.

2425 Other Deferred Credits

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

Uniform System of Accounts

Balance Sheet Accounts

Other Liabilities and Deferred Credits

2435 Accrued Rate-Payer Benefit

This account shall be used to record the amounts over the ROE Ceiling that will be returned to ratepayers as part of the profit sharing mechanism incorporated in the PBR plan. This account will include related accrued interest.

Uniform System of Accounts**Balance Sheet Accounts**

Long Term Debt**2505 Debentures Outstanding - Long Term Portion**

These accounts shall include the long term portion of the face value in Canadian funds at the time of issue of all unmatured debentures. The accounts shall be kept in such a manner that the details and status of any individual issue shall be evident. The current portion shall be kept in account 2260, Current Portion of Long Term Debt.

2510 Debenture Advances

This account shall contain any advances received against appropriately approved debentures. The account shall be kept in such a manner that the details of each advance is evident.

2515 Reacquired Bonds

- A. This account shall include the face value of bonds actually issued or assumed by the utility and reacquired by it and not retired or canceled. The account for reacquired debt shall not include securities which are held by trustees in sinking or other funds.
- B. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, expenses or premium, and the amount paid upon reacquisition, shall be included in account 1540, Unamortized Loss on Reacquired Debt, or account 2415, Unamortized Gain on Reacquired Debt, as appropriate.

2520 Other Long Term Debt

- A. This account shall include, until maturity all long-term debt not provided for in any other account. This covers such items as receivers' certificates, real estate mortgages executed or assumed, assessments for public improvements, notes and unsecured certificates of indebtedness not owned by associated companies, receipts outstanding for long-term debt, and other obligations maturing more than one year from date of issue or assumption.

This account shall also include financial instruments (both those used as hedges against financial risks and those entered into for speculative investment purposes) that are classified as financial liabilities and are non-current in nature.

- B. Separate accounts shall be maintained for each class of obligation, and records shall be maintained to show for each class all details as to date of obligation, date of maturity, interest dates and rates, security for the obligation, etc.

Note: Miscellaneous long-term debt reacquired shall be accounted for in accordance with the procedure set forth in account 2515, Reacquired Bonds.

Uniform System of Accounts**Balance Sheet Accounts**

Long Term Debt**2525 Term Bank Loan - Long Term Portion**

This account shall include the long term portion of all bank loans which are repayable over a term of longer than one year. The account shall be kept in such a manner that the details and status of any individual loan shall be evident. The current portion shall be kept in account 2260.

2530 Ontario Hydro Debt Outstanding - Long Term Portion

This account shall include the long term amounts payable to Ontario Hydro over an extended period. This would generally be for purchases of assets on annexation or restructuring. The current portion shall be kept in account 2262, Ontario Hydro Debt - Current Portion.

2550 Advances from Associated Companies

- A. This account shall include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies. It does not include notes and open accounts representing indebtedness subject to current settlement which shall be included in account 2240, Accounts Payable to Associated Companies, or account 2242, Notes Payable to Associated Companies, as applicable.
- B. The records supporting the entries to this account shall be so kept that the utility can furnish complete information concerning each note and open account.

Uniform System of Accounts

Balance Sheet Accounts

Shareholders' Equity

3005 Common Shares Issued

- A. This account shall include the stated or assigned value of common shares of each class issued.
- B. When capital stock is retired, this account shall be charged with the amount at which such stock is carried herein.
- C. A separate ledger account, with a descriptive title, shall be maintained for each class and series of common shares. The supporting records shall show the shares nominally issued, actually issued, and nominally outstanding.

3008 Preference Shares Issued

- A. This account shall include the stated or assigned value of preference shares of each class issued.
- B. When capital stock is retired, these accounts shall be charged with the amount at which such stock is carried herein.
- C. A separate ledger account, with a descriptive title, shall be maintained for each class and series of preference shares. The supporting records shall show the shares nominally issued, actually issued, and nominally outstanding.

3010 Contributed Surplus

- A. This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the stated or assigned value and accrued dividends of such stock.
- B. Premium on capital stock shall not be set off against expenses. Further, a premium received on an issue of a certain class or series of stock shall not be set off against expenses of another issue of the same class or series.

3020 Donations Received

This account shall include the balance of credits for donations received consisting of capital stock of the utility, cancellation or reduction of debt of the utility, and the cash value of other assets received.

Uniform System of Accounts

Balance Sheet Accounts

Shareholders' Equity

3022 Development Charges Transferred to Equity

This account shall include the amounts related to Development Charges Funds recorded as liabilities in accordance with the Electricity Act, 1998, section 148. Any amounts that were subsequently expended on capital works in accordance with the obligations associated with those Funds shall be included in this equity account.

Supporting records shall be maintained of each transfer to this account.

3026 Capital Stock Held in Treasury

This account shall include in a separate subdivision for each class and series of capital stock, the cost of capital stock actually issued by the utility and reacquired by it and not retired or canceled, except, however, stock which is held by trustees in sinking or other funds.

3030 Miscellaneous Paid-in Capital

This account shall include the balance of all other credits for paid-in capital which are not properly included in the foregoing accounts.

3035 Installments Received on Capital Stock

- A. This account shall include in a separate subdivision for each class and series of capital stock the amount of installments received on capital stock on a partial or installment payment plan from subscribers who are not bound by legally enforceable subscription contracts.
- B. As subscriptions are paid in full and certificates issued, this account shall be charged and the appropriate capital stock account credited with the par or stated value of such stock. Any discount or premium on an original issue shall be included in account 3010, Contributed Surplus.

3040 Appropriated Retained Earnings

This account shall include retained earnings set aside or reserves maintained by the utility which are not provided for elsewhere. The account shall be maintained and subdivided in such a manner as to show the nature and purpose of each separate appropriation or reserve.

Uniform System of Accounts**Balance Sheet Accounts**

Shareholders' Equity**3045 Unappropriated Retained Earnings**

This account shall include the balances, either debit or credit, of unappropriated retained earnings arising from earnings of the utility. This account shall not include any amounts representing the undistributed earnings of subsidiary companies. (See account 3065, Unappropriated Undistributed Subsidiary Earnings).

Net changes to this account for the current period are shown by the sum of the activities in accounts 3046 to 3055.

3046 Balance Transferred from Income

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

3047 Appropriations of Retained Earnings - Current Period

This account shall include appropriations of retained earnings.

Example items

1. Appropriations required under terms of mortgages, orders of courts, contracts, or other agreements.
2. Appropriations required by action of regulatory authorities.
3. Other appropriations made at option of utility for specific purposes.

3048 Dividends Payable—Preference Shares

- A. This account shall include amounts declared payable out of retained earnings as dividends on outstanding preferred capital stock of the utility.
- B. Dividends shall be segregated for each class and series of preference shares as to those payable in cash. If not payable in cash, the medium of payment shall be described with sufficient detail to identify it.

3049 Dividends Payable—Common Shares

- A. This account shall include amounts declared payable out of retained earnings as dividends on outstanding common capital stock of the utility.
- B. Dividends shall be segregated for each class of common shares as to those payable in cash, shares and other forms. If not payable in cash, the medium of payment shall be described with sufficient detail to identify it.

Uniform System of Accounts

Balance Sheet Accounts

Shareholders' Equity

3055 Adjustments to Retained Earnings

This account shall, with prior Board approval, include significant non-recurring transactions accounted for as prior period adjustments, as follows:

1. Correction of a material error in the financial statements of a prior year.
2. Other adjustments that may be required by the Board.

All other items of profit and loss recognized during a year shall be included in the determination of net income for that year.

3065 Unappropriated Undistributed Subsidiary Earnings

This account shall include the balances, either debit or credit, of undistributed retained earnings of subsidiary companies since their acquisition. When dividends are received from subsidiary companies relating to amounts included in this account, this account shall be debited and account 3045, Unappropriated Retained Earnings, credited.

Uniform System of Accounts

Income Statement

Sales of Electricity

4006 Residential Energy Sales

- A. This account shall include the net billing for electricity supplied for residential or domestic purposes.
- B. Records shall be maintained so that the quantity of electricity sold and the revenue received under each rate schedule shall be readily available.

Note: When electricity supplied through a single meter is used for both residential and commercial purposes, the total revenue shall be included in this account, or account 4010, Commercial Energy Sales, according to the rate schedule which is applied. If the same rate schedules apply to residential as to commercial service, classification shall be made according to principal use.

4010 Commercial Energy Sales

These accounts shall include all revenue resulting from the sale of electrical energy used by customers classified as commercial.

Records shall be maintained so that the quantity of electricity sold and the revenue received under each rate schedule shall be readily available.

Note: When electricity supplied through a single meter is used for both commercial and residential purposes, the total revenue shall be included in this account, or in account 4006, Residential Energy Sales, according to the rate schedule which is applied. If the same rate schedules apply to residential as to commercial and industrial service, classification shall be made according to the principal use.

4015 Industrial Energy Sales

These accounts shall include all revenue resulting from the sale of electrical energy used by customers classified as industrial.

Records shall be maintained so that the quantity of electricity sold and the revenue received under each rate schedule shall be readily available.

Uniform System of Accounts

Income Statement

Sales of Electricity

4020 Energy Sales to Large Users

These accounts shall include all revenue resulting from the sale of electrical energy used by customers classified as large users.

Records shall be maintained so that the quantity of electricity sold and the revenue received under each rate schedule shall be readily available.

4025 Street Lighting Energy Sales

These accounts shall include all revenue resulting from the sale of electrical energy used for the lighting of municipal streets and parks.

4030 Sentinel Lighting Energy Sales

These accounts shall include all revenue resulting from the sale of electrical energy used for sentinel lighting.

4035 General Energy Sales

This account shall include all revenue resulting from the sale of electrical energy used by customers classified as General Service. Records shall be maintained so that the quantity of electricity sold and the revenue received from each customer shall be readily available.

4040 Other Energy Sales to Public Authorities

- A. This account shall include the net billing for electricity supplied to municipalities or divisions or agencies of federal or provincial governments, under special contracts or agreements or service classifications applicable only to public authorities, except such revenues as shall be included in accounts 4025 and 4055.
- B. Records shall be maintained so as to show the quantity of electricity sold and the revenues received from each customer.

Uniform System of Accounts

Income Statement

Sales of Electricity

4045 Energy Sales to Railroads and Railways

- A. This account shall include the net billing for electricity supplied to railroads and interurban and street railways, for general railroad use, including the propulsion of cars or locomotives, where such electricity is supplied under separate and distinct rate schedules.
- B. Records shall be maintained so that the quantity of electricity sold and the revenue received from each customer shall be readily available.

Note: Revenues from incidental use of electricity furnished under a contract for propulsion of cars or locomotives shall be included herein.

4050 Revenue Adjustment

This account will include both unbilled revenue adjustments and prior year billing adjustments. Each adjustment shall be completely described.

4055 Energy Sales For Resale

- A. This account shall include the net billing for electricity supplied to other electric utilities or to public authorities for resale purposes.
- B. Records shall be maintained so as to show the quantity of electricity sold and the revenue received from each customer.

Note: Revenues from electricity supplied to other public utilities for use by them and not for distribution, shall be included in account 4010, Commercial Energy Sales, unless supplied under the same contract as and not readily separable from revenues included in this account.

4060 Interdepartmental Energy Sales

- A. This account shall include amounts charged by the electric department at tariff or other specified rates for electricity supplied by it to other utility departments.
- B. Records shall be maintained so that the quantity of electricity supplied to each other department and the charges therefor shall be readily available.

Uniform System of Accounts

Income Statement

Revenues from Services - Distribution

4080 Distribution Services Revenue

This account shall include revenues from the distribution of electricity on behalf of others (i.e.- energy retailers).

Records shall be maintained so that the quantity of electricity supplied to each party and the related revenues shall be readily available.

4090 Electric Services Incidental to Energy Sales

Note: services not incidental to electricity sales to be included in account 4235, Miscellaneous Service Revenues.

Uniform System of Accounts

Income Statement

Revenues from Services - Transmission

4105 Transmission Charges Revenue

Account description to be developed at a later date.

4110 Transmission Services Revenue

This account shall include revenues from the transmission of electricity on behalf of others (i.e.- Distributors, etc.).

Records shall be maintained so that the quantity of electricity supplied to each party and the related revenues shall be readily available.

Uniform System of Accounts

Income Statement

Other Operating Revenues

4205 Interdepartmental Rents

This account shall include rents credited to the electric department on account of rental charges made against other departments (gas, water, etc.) of the utility. In the case of property operated under a definite arrangement to allocate the costs among the departments using the property, any reimbursement to the electric department for interest or return and amortization and taxes shall be credited to this account.

4210 Rent from Electric Property

- A. This account shall include rents received for the use by others of land, buildings, and other property devoted to electric operations by the utility.
- B. When property owned by the utility is operated jointly with others under a definite arrangement for apportioning the actual expenses among the parties to the arrangement, any amount received by the utility for interest or return or in reimbursement of taxes or amortization on the property shall be credited to this account.
- C. Records shall be maintained to show each source of rental income by category.

Example items

- 1. pole rentals.
- 2. sentinel light rentals.
- 3. real property rentals, including meeting rooms, etc.
- 4. duct rentals.
- 5. use of easements by others.

Note: Do not include in this account rents from property constituting an operating unit or system. (See account 4315, Revenues from Electric Plant Leased to Others.)

4215 Other Utility Operating Income

- A. This account shall include the revenues received and expenses incurred in connection with the operations of utility plant, the book cost of which is included in account 2070, Other Utility Plant.
- B. The expenses shall include every element of cost incurred in such operations, including amortization, rents, and insurance. (To the extent reasonably practical to do so.)

Uniform System of Accounts

Income Statement

Other Operating Revenues

4220 Other Electric Revenues

This account shall include revenues derived from electric operations not included in any of the foregoing accounts. It shall also include in a separate sub-account revenues received from operation of fish and wildlife, and recreation facilities whether operated by the company or by contract concessionaires, such as revenues from leases, or rentals of land for cottage, homes, or campsites.

Example items

1. Compensation for minor or incidental services provided for others such as customer billing, engineering, etc.
2. Profit or loss on sale of material and supplies not ordinarily purchased for resale and not handled through merchandising and jobbing accounts.
3. Sale of steam, but not including sales made by a steam heating department or transfers of steam under joint facility operations.
4. Revenues from transmission of electricity of others over transmission facilities of the utility.
5. Include in a separate sub-account revenues in payment for rights and/or benefits received from others which are realized through research and development ventures.

4225 Late Payment Charges

This account shall include the amount of discounts forfeited or additional charges imposed because of the failure of customers to pay their electric bills on or before a specified date.

Account shall be sub-divided to separately show penalties and interest charges.

4230 Sales of Water and Water Power

- A. This account shall include revenues derived from the sale of water for irrigation, domestic, industrial or other uses, or for the development by others of water power, or for headwater benefits; also, revenues derived from furnishing water power for mechanical purposes when the investment in the property used in supplying such water or water power is carried as Electric Plant in Service.
- B. The records for this account shall be kept in such manner as to permit an analysis of the rates charged and the purposes for which the water was used.

Uniform System of Accounts**Income Statement**

Other Operating Revenues**4235 Miscellaneous Service Revenues**

This account shall include revenues for all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts.

Separate records shall be maintained for each class of service and related charges.

Example items

1. Fees for changing, connecting or disconnecting service including reconnection charges and change of occupancy fees.
2. Profit on maintenance of appliances, wiring, piping or other installations on customers' premises.
3. Net credit or debit (cost less net salvage and less payment from customers) on closing of work orders for plant installed for temporary service of less than one year. (See account 1520, Temporary Facilities.)
4. Recovery of expenses in connection with current diversion cases (billing for the electricity consumed shall be included in the appropriate electric revenue account).
5. Dispute meter test charges.
6. Account history research charges.

4240 Provision for Rate Refunds

- A. This account shall be charged with provisions for the estimated pretax effects on net income of the portions of amounts being collected subject to refund which are estimated to be required to be refunded. Such provisions shall be credited to account 2315, Accumulated Provision for Rate Refunds.
- B. This account shall also be charged with amounts refunded when such amounts had not been previously accrued.
- C. Records shall be maintained to show separately refunds by customer class.

4245 Government Assistance Directly Credited to Income

This account shall include government assistance towards current expenses or revenues. It shall also include government assistance that has been deferred, and is subsequently amortized to income as related expenses are incurred.

Uniform System of Accounts**Income Statement**

Other Income/Deductions**4305 Regulatory Debits**

This account shall be debited, when appropriate, with the amounts transferred to account 2405, Other Regulatory Liabilities, to record regulatory liabilities imposed on the utility by the ratemaking actions of the Board. This account shall also be debited, when appropriate, with the amounts drawing down the balance in asset account 1508, Other Regulatory Assets (concurrent with the recovery of such amounts in rates).

4310 Regulatory Credits

This account shall be credited, when appropriate, with the amounts transferred to account 1508, Other Regulatory Assets, to establish regulatory assets. This account shall also be credited, when appropriate, with the amounts drawing down the balance in liability account 2405, Other Regulatory Liabilities (concurrent with the return of such amounts to customers through rates).

4315 Revenues from Electric Plant Leased to Others

This account shall record revenues from electric property constituting a distinct operating unit or system leased by the utility to others, and which property is properly included in account 2030, Electric Plant and Equipment Leased to Others.

4320 Expenses of Electric Plant Leased to Others

- A. These accounts shall include the expenses attributable to electric property constituting a distinct operating unit or system leased by the utility to others, and which property is properly included in account 2030, Electric Plant and Equipment Leased to Others.
- B. The detail of expenses shall be kept or supported so as to show separately the following:
Operation, Maintenance, and Amortization expense.

4325 Revenues from Merchandising, Jobbing, Etc.

- A. This account shall include all revenues derived from the sale of merchandise and jobbing, including any profit or commission accruing to the utility on jobbing work performed by it as agent under contracts whereby it does jobbing work for another for a stipulated profit or commission. Interest related income from installment sales shall be recorded in account 4405, Interest and Dividend income.

Uniform System of Accounts

Income Statement

Other Income/Deductions

4325 Revenues from Merchandising, Jobbing, Etc. (cont'd)

- B. Records in support of this account shall be so kept as to permit ready summarization of revenues by such major items as are feasible.

Example items

1. Revenues from sale of merchandise and from jobbing.
2. Discounts and allowances made in settlement of bills for merchandise and jobbing work.

4330 Costs and Expenses of Merchandising, Jobbing, Etc.

- A. This account shall include all expenses incurred in relation to the sale of merchandise and jobbing work.
- B. Records in support of this account shall be so kept as to permit ready summarization of costs and expenses by such major items as are feasible.

Example items

Labour:

1. Canvassing and demonstrating appliances in homes and other places for the purpose of selling appliances.
2. Demonstrating and selling activities in sales rooms.
3. Installing appliances on customer premises where such work is done only for purchasers of appliances from the utility.
4. Installing related wiring, piping, or other property work, on a jobbing basis.
5. Preparing advertising materials for appliance sales purposes.
6. Receiving and handling customer orders for merchandise or for jobbing services.
7. Cleaning and tidying sales rooms.
8. Maintaining display counters and other equipment used in merchandising.
9. Arranging merchandise in sales rooms and decorating display windows.
10. Reconditioning repossessed appliances.
11. Bookkeeping and other clerical work in connection with merchandise and jobbing activities.
12. Supervision specific to merchandise and jobbing operations.

Materials and expenses:

1. Advertising in newspapers, periodicals, radio, television, etc.
2. Cost of merchandise sold and of materials used in jobbing work.
3. Stores expenses on merchandise and jobbing stocks.
4. Fees and expenses of advertising and commercial artists' agencies.
5. Printing booklets, dodgers, and other advertising data.
6. Premiums given as inducement to buy appliances.

Uniform System of Accounts

Income Statement

Other Income/Deductions

4330 Costs and Expenses of Merchandising, Jobbing, Etc. (cont'd)

7. Light, heat and power.
8. Amortization on equipment used primarily for merchandise and jobbing operations.
9. Rent of sales rooms or of equipment.
10. Transportation expense in delivery and pick-up of appliances by utility's facilities or by others.
11. Stationery and office supplies and expenses.
12. Losses from uncollectible merchandise and jobbing accounts.

4335 Profits and Losses from Financial Instrument Hedges

This account shall be used to record profits and losses from financial instruments used as hedges against financial risks such as price risk (i.e., currency risk, interest rate risk and market risk), credit risk, liquidity risk and cash flow risk. A financial instrument is any contract that gives rise to both a financial asset of one party and a financial liability or equity instrument of another party.

Note that financial instruments entered into for speculative investment purposes should be recorded in account 4340, Profits and Losses from Financial Instrument Investments.

See related asset and liability accounts:

- 1070, Current Investments.
- 1405, Long Term Investments in Non-associated Companies.
- 2225, Notes and Loans Payable.
- 2520, Other Long Term Debt.

4340 Profits and Losses from Financial Instrument Investments

This account shall be used to record profits and losses from financial instruments entered into for speculative investment purposes. A financial instrument is any contract that gives rise to both a financial asset of one party and a financial liability or equity instrument of another party.

Note that financial instruments used as hedges against financial risks should be recorded in account 4335, Profits and Losses from Financial Instrument Hedges.

See related asset and liability accounts:

- 1070, Current Investments.
- 1405, Long Term Investments in Non-associated Companies.
- 2225, Notes and Loans Payable.
- 2520, Other Long Term Debt.

Uniform System of Accounts**Income Statement**

Other Income/Deductions**4345 Gains from Disposition of Future Use Utility Plant**

This account shall include, as approved by the Board, amounts relating to gains from the disposition of future use utility plant including amounts which were previously recorded in and transferred from account 2040, Electric Plant Held for Future Use, under the provisions of paragraphs B, C, and D thereof.

This account shall not include gains on retirements of property described above. (Retirement gains shall be included in account 2105, pursuant to item (b) of that account).

4350 Losses from Disposition of Future Use Utility Plant

This account shall include, as approved by the Board, amounts relating to losses from the disposition of future use utility plant including amounts which were previously recorded in and transferred from account 2040, Electric Plant Held for Future Use, under the provisions of paragraphs B, C, and D thereof.

This account shall not include losses on retirements of property described above. (Retirement losses shall be included in account 2105, pursuant to item (b) of that account).

4355 Gain on Disposition of Utility and Other Property

This account shall be credited with the gain on the sale, conveyance, exchange, or transfer of utility or other property to another. Gains on land and land rights recorded in account 2040, Electric Plant Held for Future Use will be accounted for as prescribed in paragraphs B, C, and D of account 2040. (See Article 230, Definitions and Instructions, No. 21(F)).

This account shall not include gains on retirements of property described above. (Retirement gains shall be included in account 2105, pursuant to item (b) of that account).

4360 Loss on Disposition of Utility and Other Property

This account shall be charged with the loss on the sale, conveyance, exchange or transfer of utility or other property to another. Losses on land and land rights recorded in account 2040, Electric Plant Held for Future Use will be accounted for as prescribed in paragraphs B, C, and D of account 2040. (See Article 230, Definitions and Instructions, No. 21 (F)).

This account shall not include losses on retirements of property described above. (Retirement gains shall be included in account 2105, pursuant to item (b) of that account).

Uniform System of Accounts

Income Statement

Other Income/Deductions

4365 Gains from Disposition of Allowances for Emission

This account shall be credited with the gain on the sale, exchange, or other disposition of allowances in accordance with Article 230, Definitions and Instructions, No. 16.

4370 Losses from Disposition of Allowances For Emission

This account shall be debited with the loss on the sale, exchange, or other disposition of allowances in accordance with Article 230, Definitions and Instructions, No. 15.

4375 Revenues from Non-Utility Operations

- A. This account shall include revenues applicable to operations which are non-utility in character but nevertheless constitute a distinct operating activity of the enterprise as a whole, such as the operation of a department where such operation is not defined as a utility, or the operation of a service organization for furnishing supervision, management, engineering, and similar services to others.
- B. The accounts shall be maintained so as to permit ready summarization of revenues by activity.

4380 Expenses of Non-Utility Operations

- A. This account shall include expenses applicable to operations that are non-utility in character but nevertheless constitute a distinct operating activity of the enterprise as a whole, such as the operation of a department where such operation not defined as a utility, or the operation of a service organization for furnishing supervision, management, engineering, and similar services to others.
- B. The expenses shall include all elements of costs incurred in such operations, and the accounts shall be maintained so as to permit ready summarization as follows:

Operation, Maintenance, Rents, and Amortization.

4385 Non-Utility Rental Income

- A. This account shall include all rent revenues and related expenses of land, buildings, or other property included in account 2075, Non-Utility Property Owned or Under Capital Leases, which is not used in operations covered by accounts 4375, Revenues from Non-Utility Operations or 4380, Expenses of Non-Utility Operations.

Uniform System of Accounts

Income Statement

Other Income/Deductions

4385 Non-Utility Rental Income (cont'd)

The expenses shall include all elements of costs incurred in the ownership and rental of property and the accounts shall be maintained so as to permit ready summarization as follows:

Operation, Maintenance, Rents, and Amortization.

- B. This account shall also include all rent revenues related to items included in account 1965, Water Heater Rental Units. (The corresponding expenses will be included in accounts 5185 to 5192 as applicable).
- C. This account shall be subdivided so as to permit ready summarization of revenues by activity.

4390 Miscellaneous Non-Operating Income

This account shall include all revenue and expense items not provided for elsewhere.

Example items

1. Profit on sale of timber. (See Article 230, Definitions and Instructions, No. 22(B)).
2. Profits from operations of others realized by the utility under contracts.
3. Gains on disposition of investments. Also, gains on reacquisition and resale or retirement of utilities debt securities when the gain is not material.
4. Sales of scrap material, miscellaneous items.

4395 Rate-Payer Benefit Including Interest

This account shall be used to record the amounts over the ROE Ceiling that will be returned to ratepayers as part of the profit sharing mechanism incorporated in the Performance Based Regulation plan. This account will also include the related accrued interest, as applicable. The corresponding Deferred Credit account is 2435, Accrued Rate-Payer Benefit.

4398 Foreign Exchange Gains and Losses, Including Amortization

This account shall include any exchange gains or losses that arise on translation or settlement of a foreign currency denominated monetary item or a non-monetary item carried at market value that should be included in the determination of net income for the current period, except for:

1. any portion that has been included in income of previous accounting periods; and
2. any exchange gain or loss related to a foreign currency denominated monetary item with a fixed or ascertainable life extending beyond the end of the following fiscal year (see account 1455, Unamortized Deferred Foreign Currency Translation Gains and Losses).

Uniform System of Accounts

Income Statement

Investment Income

4405 Interest and Dividend Income

- A. This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets, and dividends on stocks of other companies, whether the securities on which the interest and dividends are received are carried as investments or included in sinking or other special fund accounts.
- B. This account may include the pro rata amount necessary to extinguish (during the interval between the date of acquisition and the date of maturity) the difference between the cost to the utility and the face value of interest-bearing securities. Amounts thus credited or charged shall be concurrently included in the accounts in which the securities are carried.
- C. Where significant in amount, expenses, excluding operating taxes and income taxes, applicable to security investments and to interest and dividend revenues thereon shall be charged hereto.
- D. Records shall be kept in a manner that each source of investment income is shown separately.
- E. This account shall also include gains and losses on the sale of investments, or amounts required to provide allowances for the decrease in market value of investments in non-associated entities.

Note: Interest accrued, the payment of which is not reasonably assured, dividends receivable which have not been declared or guaranteed, and interest or dividends upon reacquired securities issued or assumed by the utility shall not be credited to this account.

4415 Equity in Earnings of Subsidiary Companies

This account shall include the utility's equity in the earnings or losses of subsidiary companies for the year.

Uniform System of Accounts

Income Statement

Power Production Expenses

Generation Expenses - Operation

4505 Operation Supervision and Engineering

- A. This account shall include the cost of labour and expenses incurred in the **general supervision and direction** of the operation of power generating stations.
- B. Direct supervision of specific activities, such as fuel handling, engine and generator operation, etc., shall be charged to the appropriate account. (See Article 230, Definitions and Instructions, No. 16.)

4510 Fuel

This account shall include the cost delivered at the station (see account 1305, Fuel Stock) of all fuel, such as gas, oil, kerosene, and gasoline used in power generation.

4515 Steam Expenses

This account shall include the cost of labour, materials used and expenses incurred in production of steam for electric generation. This includes all expenses of handling and preparing fuel beginning at the point where the fuel enters the first boiler plant bunker, hopper, tank or holder of the boiler-house structure.

Example items

Labour:

1. Supervision specific to steam production.
2. Operating fuel conveying, storage weighing and processing equipment within boiler plant.
3. Operating boiler and boiler auxiliary equipment.
4. Operating boiler feed water purification and treatment equipment.
5. Operating ash-collecting and disposal equipment located inside the plant.
6. Operating boiler plant electrical equipment.
7. Keeping boiler plant log and records and preparing reports on boiler plant operation.
8. Testing boiler water.
9. Testing, checking, and adjusting meters, gauges, and other instruments and equipment in boiler plant.

Materials and Expenses:

1. Cleaning boiler plant equipment when not incidental to maintenance work.
2. Repacking glands and replacing gauge glasses where the work involved is of a minor nature and is performed by regular operating crews. Where the work is of a major character, such as that performed on high-pressure boilers, the item should be considered as maintenance.
3. Chemicals and boiler inspection fees.
4. Lubricants.
5. Boiler feed water purchased and pumping supplies.

Uniform System of Accounts

Income Statement

Power Production Expenses

Generation Expenses - Operation

4520 Steam from Other Sources

This account shall include the cost of steam purchased, or transferred from another department of the utility or from others under a joint facility operating arrangement, for use in prime movers devoted to the production of electricity.

Note: The records shall be so kept as to show separately for each company from which steam is purchased, the point of delivery, the quantity, the price, and the total charge. When steam is transferred from another department or from others under a joint operating arrangement, the utility shall be prepared to show full details of the cost of producing such steam, the basis of the charge to electric generation and the extent and manner of use by each department or party involved.

4525 Steam Transferred—Credit

- A. This account shall include credits for expenses of producing steam which are charged to others or to other utility departments under a joint operating arrangement. Include also credits for steam expenses chargeable to other electric accounts outside of the steam generation group. Full details of the basis of determination of the cost of steam transferred shall be maintained.
- B. If the charges to external parties or to other departments of the utility include an amount for amortization, taxes and return on the joint steam facilities, such portion of the charge shall be credited, in the case of external parties, to account 4210, Rent from Electric Property, and in the case of other departments of the utility, to account 4205, Interdepartmental Rents.

4530 Electric Expenses

This account shall include the cost of labour, materials used and expenses incurred in operating prime movers, generators, and their auxiliary apparatus, switch gear and other electric equipment used in steam, nuclear, or hydraulic operations to the points where electricity leaves for conversion for transmission or distribution.

Example items

Labour:

1. Supervision specific to electric production.
2. Operating turbines, engines, generators and exciters.
3. Operating condensers, circulating water systems and other auxiliary apparatus.
4. Operating generator cooling system.
5. Operating lubrication and oil control system, including oil purification.
6. Operating switchboards, switch gear and electric control and protective equipment.

Uniform System of Accounts

Income Statement

Power Production Expenses

Generation Expenses - Operation

7. Keeping electric plant log and records and preparing reports on electric plant operations.

4530 Electric Expenses (cont'd)

8. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
9. Cleaning electric plant equipment when not incidental to maintenance work.
10. Repacking glands and replacing gauge glasses.

Materials and Expenses:

1. Lubricants and control system oils.
2. Generator cooling gases.
3. Circulating water purification supplies.
4. Cooling water purchased.
5. Motor and generator brushes.
6. Log sheets and charts.

4535 Water for Power

This account shall include the cost of water used for hydraulic power generation.

Example items

1. Cost of water purchased from others, including water tolls paid to reservoir companies.
2. Periodic payments for licenses or permits from any governmental agency for water rights, or payments based on the use of the water.
3. Periodic payments for riparian rights.
4. Periodic payments for headwater benefits or for detriments to others.
5. Cloud seeding.

4540 Water Power Taxes

This account shall include taxes paid or payable in relation to water used in hydraulic power generation.

4545 Hydraulic Expenses

This account shall include the cost of labour, materials used and expenses incurred in operating hydraulic works including reservoirs, dams, and waterways, and in activities directly relating to the hydroelectric development outside the generating station. It shall also include the cost of labour, materials used and

Uniform System of Accounts

Income Statement

Power Production Expenses

Generation Expenses - Operation

other expenses incurred in connection with the operation of (a) fish and wildlife, and (b) recreation facilities. Separate sub-accounts shall be maintained for each of the above.

4545 Hydraulic Expenses (cont'd)

Example items

Labour:

1. Supervision specific to hydraulic operation.
2. Removing debris and ice from trash racks, reservoirs and waterways.
2. Patrolling reservoirs and waterways.
4. Operating intakes, spillways, sluiceways, and outlet works.
5. Operating bubbler, heater or other de-icing systems.
6. Ice and log jam work.
7. Operating navigation facilities.
8. Operations relating to conservation of game, fish, forests, etc.
9. Insect control activities.

Materials and Expenses:

1. Insect control materials.
2. Lubricants, packing, and other supplies used in operation of hydraulic equipment.
3. Transportation expense.

4550 Generation Expenses

This account shall include the cost of labour, materials used and expenses incurred in operating prime movers, generators and electric equipment in other power generating stations, to the point where electricity leaves for conversion for transmission or distribution.

Example items

Labour:

1. Supervision specific to power generation operation.
2. Operating prime movers, generators and auxiliary apparatus and switching and other electric equipment.
3. Keeping plant log and records and preparing reports on plant operations.
4. Testing, checking, cleaning, oiling and adjusting equipment.

Materials and Expenses:

1. Dynamo, motor, and generator brushes.
2. Lubricants and control system oils.
3. Water for cooling engines and generators.

Uniform System of Accounts

Income Statement

Power Production Expenses

Generation Expenses - Operation

4555 Miscellaneous Power Generation Expenses

This account shall include the cost of labour, materials used and expenses incurred in the operation of power generating stations which are not specifically provided for or are not readily assignable to generation expense accounts.

Example items

Labour:

1. General clerical and stenographic work.
2. Guarding and patrolling plant and yard.
3. Building service.
4. Care of grounds, including snow removal, cutting grass, etc.
5. Miscellaneous labour.

Materials and Expenses:

1. Building service supplies.
2. First-aid supplies and safety equipment.
3. Communication service.
4. Employees' service facilities expenses.
5. Office supplies, printing and stationary.
6. Transportation expense.
7. Meals, traveling and incidental expenses.
8. Fuel for heating.
9. Water for fire protection or general use.
10. Miscellaneous supplies, such as hand tools, drills, saw blades, files, etc.
11. Research and development expenses.

4560 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with power generation. (See Article 230, Definitions and Instructions, No. 18).

4565 Allowances for Emissions

This account shall include the cost of allowances expensed concurrent with the monthly emission of sulfur dioxide. (See Article 230, Definitions and Instructions, No. 15.)

Uniform System of Accounts**Income Statement**

Power Production Expenses**Generation Expenses - Maintenance****4605 Maintenance Supervision and Engineering**

This account shall include the cost of labour and expenses incurred in the **general supervision and direction** of the maintenance of power generating stations. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See Article 230, Definitions and Instructions, No. 16.)

4610 Maintenance of Structures

This account shall include the cost of labour, materials used and expenses incurred in maintenance of facilities used in power generation, the book cost of which is included in account 1620 Buildings and Fixtures, account 1630 Leasehold improvements, and account 1665, Fuel Holders, Producers and Accessories.

4615 Maintenance of Boiler Plant

- A. This account shall include the cost of labour, materials used and expenses incurred in the maintenance of steam plant, the book cost of which is included in account 1635, Boiler Plant Equipment.
- B. For the purpose of making charges hereto and to account 4620, Maintenance of Electric Plant, the point at which steam plant is distinguished from electric plant is defined as follows:
1. Inlet flange of throttle valve on prime mover.
 2. Flange of all steam extraction lines on prime mover.
 3. Hotwell pump outlet on condensate lines.
 4. Inlet flange of all turbine-room auxiliaries.
 5. Connection to line side of motor starter for all boiler-plant equipment.

4620 Maintenance of Electric Plant

This account shall include the cost of labour, materials used and expenses incurred in the maintenance of electric plant, the book cost of which is included in account 1640, Engines and Engine-Driven Generators, account 1645, Turbogenerator Units, and account 1680, Accessory Electric Equipment. (See paragraph B of account 4615.)

Uniform System of Accounts**Income Statement**

Power Production Expenses**Generation Expenses - Maintenance****4625 Maintenance of Reservoirs, Dams and Waterways**

This account shall include the cost of labour, materials used, and expenses incurred in maintenance of plant included in account 1650, Reservoirs, Dams, and Waterways. However, the cost of labour materials used and expenses incurred in the maintenance of fish and wildlife, and recreation facilities, the book cost of which is included in account 1650, Reservoirs, Dams and Waterways, shall be charged to account 4640, Maintenance of Miscellaneous power generation plant.

4630 Maintenance of Water Wheels, Turbines and Generators

This account shall include the cost of labour, materials used and expenses incurred in maintenance of plant included in account 1655, Water Wheels, Turbines and Generators.

4635 Maintenance of Generating and Electric Plant

This account shall include the cost of labour, materials used and expenses incurred in maintenance of plant, the book cost of which is included in account 1670, Prime Movers, and account 1675, Generators.

4640 Maintenance of Miscellaneous Power Generation Plant

This account shall include the cost of labour, materials used and expenses incurred in maintenance of power generation plant, the book cost of which is included in account 1685, Miscellaneous Power Plant Equipment, and account 1660, Roads, Railroads and Bridges.

This account shall also include the cost of labour materials used and expenses incurred in the maintenance of fish and wildlife, and recreation facilities, the book cost of which is included in account 1650, Reservoirs, Dams and Waterways.

Uniform System of Accounts

Income Statement

Other Power Supply Expenses

4705 Power Purchased

This account shall include the cost of all electrical energy purchased for resale.

The records supporting this account shall show, by months, the demands and demand charges, kilowatt-hours and prices thereof under each purchase contract and the charges and credits under each exchange or power pooling contract.

4710 Cost of Power Adjustments

This account shall include any adjustments to the cost of power. Each adjustment shall be completely described.

4715 System Control and Load Dispatching

This account shall include the cost of labour and expenses incurred in load dispatching activities for system control. Utilities having an interconnected electric system or operating under a central authority which controls the production and dispatching of electricity may apportion these costs to this account and accounts 4810, Load Dispatching--Transmission, and 5010, Load Dispatching--Distribution.

Example items

Labour:

1. Allocating loads to plants and interconnections with others.
2. Directing switching.
3. Arranging and controlling clearances for construction, maintenance, test and emergency purposes.
4. Controlling system voltages.
5. Recording loadings, water conditions, etc.
6. Preparing operating reports and data for billing and budget purposes.
7. Obtaining reports on the weather and special events.

Expenses:

1. Communication service provided for system control purposes.
2. System record and report forms.
3. Meals, traveling and incidental expenses.
4. Obtaining weather and special events reports.

Uniform System of Accounts

Income Statement

Other Power Supply Expenses

4720 Other Expenses

- A. This account shall be charged with any production expenses including expenses incurred directly in connection with the purchase of electricity, which are not specifically provided for in other production expense accounts. Charges to this account shall be supported so that a description of each type of charge will be readily available.
- B. Recoveries from insurance companies, under use and occupancy provisions of policies, of amounts in reimbursement of excessive or added production costs for which the insurance company is liable under the terms of the policy shall be credited to this account.

4725 Competition Transition Expense

Description to be developed at a future date.

4730 Rural Rate Assistance Expense

Description to be developed at a future date.

Uniform System of Accounts

Income Statement

Transmission Expenses - Operation

4805 Operation Supervision and Engineering

This account shall include the cost of labour and expenses incurred in the **general supervision and direction** of the operation of the transmission system as a whole. Direct supervision of specific activities, such as station equipment operation, line operation, etc., shall be charged to the appropriate account. (See Article 230, Definitions and Instructions, No. 16.)

4810 Load Dispatching

This account shall include the cost of labour, materials used and expenses incurred in load dispatching operations pertaining to the transmission of electricity.

Example items

Labour:

1. Directing switching.
2. Arranging and controlling clearances for construction, maintenance, test and emergency purposes.
3. Controlling system voltages.
4. Obtaining reports on the weather and special events.
5. Preparing operating reports and data for billing and budget purposes.

Expenses:

1. Communication service provided for system control purposes.
2. System record and report forms.
3. Meals, traveling and incidental expenses.
4. Obtaining weather and special events reports.

4815 Station Buildings and Fixtures Expenses

This account shall include the cost of labour, materials used and expenses incurred in operating transmission station buildings and fixtures recorded in account 1708 Buildings and Fixtures and account 1710 Leasehold Improvements. If transmission station buildings and fixtures are located in or adjacent to a generating station, the expenses applicable to transmission station buildings and fixtures shall nevertheless be charged to this account.

Labour:

1. Standing watch, guarding and patrolling station and station yard.
2. Sweeping, mopping and tidying station.
3. Care of grounds, including snow removal, cutting grass, etc.

Uniform System of Accounts**Income Statement**

Transmission Expenses - Operation**4815 Station Buildings and Fixtures Expenses (cont'd)**

Station Supplies and Expenses:

1. Taxes, light, heat, telephone
2. Building service expenses.
3. Tool expenses.
4. Transportation expenses.
5. Meals, traveling and incidental expenses.

4820 Transformer Station Equipment - Operating Labour

These accounts shall include labour with payroll burden incurred in operating the transformer station equipment recorded in account 1715. The accounts shall be subdivided to obtain the cost of operating individual stations. General supervision shall be recorded in account 4805.

If transmission station equipment is located in or adjacent to a generating station the expenses applicable to transmission station operations shall nevertheless be charged to this account.

Example items

1. Supervision specific to station equipment operation.
2. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of cooling water, adjusting current in fields of a machine or changing voltage of regulators, changing station transformer taps.
3. Inspecting, testing and calibrating station equipment for the purpose of checking its performance.
4. Keeping station log and records and preparing reports on station equipment operation.
5. Operating switching and other station equipment.

Uniform System of Accounts

Income Statement

Transmission Expenses - Operation

4825 Transformer Station Equipment - Operating Supplies and Expenses

These accounts shall include the cost of material, trucking and other expenses incurred in operating the transformer station equipment recorded in account 1715.

Example items

1. Operating supplies, such as lubricants, commutator brushes, water, and rubber goods.
2. Station meter and instrument supplies, such as ink and charts.
3. Station record and report forms.
4. Small hand tools
5. Transportation expenses.
6. Meals, traveling, and incidental expenses.

4830 Overhead Line Expenses

See description at account 4835, Underground Line Expenses.

4835 Underground Line Expenses

- A. These accounts shall include the cost of labour, materials used and expenses incurred in the operation of transmission lines.
- B. If the expenses are not material for both overhead and underground lines, these accounts may be combined.

Example items

Labour:

1. Supervision specific to line operation.
2. Inspecting and testing lightning arresters, circuit breakers, switches, and grounds
3. Load tests of circuits.
4. Routine line patrolling.
5. Routine voltage surveys made to determine the condition or efficiency of transmission system.
6. Transferring loads, switching and reconnecting circuits and equipment for operating purposes. (Switching for construction or maintenance purposes is shall not be included in this account.)
7. Routine inspection and cleaning of manholes, conduit, network and transformer vaults.
8. Electrolysis surveys.
9. Inspecting and adjusting line-testing equipment, such as voltmeters, ammeters, wattmeters, etc.
10. Regulation and addition of oil or gas in high-voltage cable systems.

Uniform System of Accounts

Income Statement

Transmission Expenses - Operation

4835 Underground Line Expenses (cont'd)

Materials and Expenses:

1. Transportation expenses.
2. Meals, traveling and incidental expenses.
3. Tool expenses.
4. Operating supplies, such as instrument charts, rubber goods, etc.

4840 Transmission of Electricity by Others

This account shall include amounts payable to others for the transmission of the utility's electricity over transmission facilities owned by others.

4845 Miscellaneous Transmission Expenses

This account shall include the cost of labour, materials used and expenses incurred in transmission map and record work, transmission office expenses, and other transmission expenses not provided for elsewhere.

Example items

Labour:

1. General records of physical characteristics of lines and stations, such as capacities, etc.
2. Ground resistance records.
3. Janitor work at transmission office buildings, including care of grounds, snow removal, cutting grass, etc.
4. Joint pole maps and records.
5. Line load and voltage records.
6. Preparing maps and prints.
7. General clerical and stenographic work.
8. Miscellaneous labour.

Materials and Expenses:

1. Communication service.
2. Building service supplies.
3. Map and record supplies.
4. Transmission office supplies and expenses, printing and stationery.
5. First-aid supplies.
6. Research and development expenses.

Uniform System of Accounts

Income Statement

Transmission Expenses - Operation

4850 Rents

This account shall include rents of property of others used, occupied, or operated in connection with the transmission system, including payments to federal, provincial or municipal governments or others for use of public or private lands and reservations for transmission line rights of way. (See Article 230, Definitions and Instructions, No. 18.)

Uniform System of Accounts

Income Statement

Transmission Expenses - Maintenance

4905 Maintenance Supervision and Engineering

This account shall include the cost of labour and expenses incurred in the **general supervision and direction** of maintenance of the transmission system. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See Article 230, Definitions and Instructions, No. 16.)

4910 Maintenance of Transformer Station Buildings and Fixtures

This account shall include the cost of labour with payroll burden, material, trucking and other expenses, incurred in the maintenance of Transformer station structures, the book cost of which is included in account 1708, Buildings and Fixtures, and 1710, Leasehold Improvements.

4916 Maintenance of Transformer Station Equipment

This account shall include the cost of labour with payroll burden, material, trucking and other expenses, incurred in maintenance of station equipment the book cost of which is included in account 1715, Station Equipment.

4930 Maintenance of Towers, Poles and Fixtures

This account shall include the cost of labour, materials used and expenses incurred in maintenance of transmission plant, the book cost of which is included in accounts 1720, Towers and Fixtures, 1725, Poles and Fixtures.

Example items

Work of the following character on poles, towers and fixtures:

1. Installing or removing additional clamps or strain insulators on guys in place.
2. Moving line or guy pole in relocation of the same pole or section of line.
3. Painting poles, towers, crossarms or pole extensions.
4. Readjusting and changing position of guys or braces.
5. Realigning and straightening poles, cross arms braces, and other pole fixtures.
6. Reconditioning reclaimed pole fixtures.
7. Relocating crossarms, racks, brackets, and other fixtures on poles.
8. Repairing or realigning pins, racks, or brackets.
9. Repairing pole supported platform.
10. Repairs by others to jointly owned poles.
11. Shaving, cutting rot, or treating poles or crossarms in use or salvaged for reuse.
12. Stubbing poles already in service.
13. Supporting fixtures and conductors and transferring them to new pole during poles replacements.
14. Maintenance of pole signs, stencils, tags, etc.

Uniform System of Accounts**Income Statement**

Transmission Expenses - Maintenance**4935 Maintenance of Overhead Conductors and Devices**

This account shall include the cost of labour, materials used and expenses incurred in maintenance of transmission plant, the book cost of which is included in account 1730, Overhead Conductors and Devices.

Work of the following character on overhead conductors and devices:

1. Overhauling and repairing line cutouts, line switches, line breakers, etc.
2. Cleaning insulators and bushings.
3. Refusing cutouts.
4. Repairing line oil circuit breakers and associated relays and control wiring.
5. Repairing grounds.
6. Resagging, retying, or rearranging position or spacing of conductors.
7. Standing by phones, going to calls, cutting faulty lines clear, or similar activities at times of emergencies.
8. Sampling, testing, changing, purifying, and replenishing insulating oil.
9. Repairing line testing equipment.
10. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes.

4940 Maintenance of Overhead Lines - Right of Way

This account shall include the maintenance expenses relating to trimming of trees, clearing of brush and maintaining right of way subsequent to construction of a line related to assets included in accounts 1720, Towers and Fixtures, 1725, Poles and Fixtures, and 1730, Overhead Conductors and Devices.

4945 Maintenance of Overhead Lines - Roads and Trails Repairs

This account shall include the maintenance expenses relating to roadways, trails, bridges, etc. included in account 1745, Roads and Trails as well as maintenance work on publicly owned roads and trails when done by the utility at its own expense.

4950 Maintenance of Overhead Lines - Snow Removal from Roads and Trails

This account shall include the snow removal expenses relating to repairs of roadways, trails, bridges, etc. included in account 1745, Roads and Trails.

Uniform System of Accounts**Income Statement**

Transmission Expenses - Maintenance**4960 Maintenance of Underground Lines**

This account shall include the cost of labour, materials used and expenses incurred in maintenance of transmission plant, the book cost of which is included in accounts 1735, Underground Conduit, and 1740, Underground Conductors and Devices.

Example items

Work of the following character on underground conduit:

1. Cleaning ducts, manholes, and sewer connections.
2. Minor alterations of handholes, manholes, or vaults.
3. Refastening, repairing, or moving racks, ladders, or hangers in manholes or vaults.
4. Plugging and shelving or replugging ducts.
5. Repairs to sewers and drains, walls and floors, rings and covers.

Work of the following character on underground conductors and devices:

1. Repairing oil circuit breakers, switches, cutouts, and control wiring.
2. Repairing grounds.
3. Retraining and reconnecting cables in manhole, including transfer of cables from one duct to another.
4. Repairing conductors and splices.
5. Repairing or moving junction boxes and potheads.
6. Refireproofing of cables and repairing supports.
7. Repairing electrolysis preventive devices for cables.
8. Repairing cable bonding systems.
9. Sampling, testing, changing, purifying and replenishing insulating oil.
10. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes.
11. Repairing line testing equipment.
12. Repairs to oil or gas equipment in high-voltage cable system and replacement of oil or gas.

4965 Maintenance of Miscellaneous Transmission Plant

This account shall include the cost of labour, materials used and expenses incurred in the maintenance of owned or leased plant which is assignable to transmission operations and is not provided for elsewhere.

Uniform System of Accounts

Income Statement

Distribution Expenses - Operation

5005 Operation Supervision and Engineering

This account shall include the cost of labour and expenses incurred in the **general supervision and direction** of the operation of the distribution system. Direct supervision of specific activities, such as station operation, line operation, meter department operation, etc., shall be charged to the appropriate account. (See Article 230, Definitions and Instructions, No. 16.)

5010 Load Dispatching

This account shall include the cost of labour, materials used and expenses incurred in load dispatching operations pertaining to the distribution of electricity.

Example items

Labour:

1. Directing switching.
2. Arranging and controlling clearances for construction, maintenance, test and emergency purposes.
3. Controlling system voltages.
4. Preparing operating reports.
5. Obtaining reports on the weather and special events.

Expenses:

1. Communication service provided for system control purposes.
2. System record and report forms.
3. Meals, traveling and incidental expenses.

5012 Station Buildings and Fixtures Expenses

This account shall include the cost of labour, materials used and expenses incurred in operating distribution station building and fixtures recorded in account 1808 Buildings and Fixtures and account 1810 Leasehold Improvements.

Example items

Labour:

1. Standing watch, guarding and patrolling station and station yard.
2. Sweeping, mopping and tidying station.
3. Care of grounds, including snow removal, cutting grass, etc.

Station Supplies and Expenses:

1. Taxes, light, heat, telephone
2. Building service expenses.
3. Tool expenses.
4. Transportation expenses.
5. Meals, traveling and incidental expenses.

Uniform System of Accounts

Income Statement

Distribution Expenses - Operation

5014 Transformer Station Equipment - Operating Labour

These accounts shall include labour with payroll burden incurred in operating the transformer station equipment recorded in account 1815. The accounts shall be subdivided to obtain the cost of operating individual stations. General supervision shall be recorded in account 5005.

Example items

1. Supervision specific to transformer station equipment operation.
2. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of cooling water, adjusting current in fields of a machine or changing voltage of regulators, changing station transformer taps.
3. Inspecting, testing and calibrating station equipment for the purpose of checking its performance.
4. Keeping station log and records and preparing reports on station equipment operation.
5. Operating switching and other station equipment.

5015 Transformer Station Equipment - Operating Supplies and Expenses

These accounts shall include the cost of material, trucking and other expenses incurred in operating the transformer station equipment recorded in account 1815.

Example items

1. Operating supplies, such as lubricants, commutator brushes, water, and rubber goods.
2. Station meter and instrument supplies, such as ink and charts.
3. Station record and report forms.
4. Small hand tools
5. Transportation expenses.
6. Meals, traveling, and incidental expenses.

5016 Distribution Station Equipment - Operating Labour

These accounts shall include labour with payroll burden incurred in operating the transformer station equipment recorded in account 1820. The accounts shall be subdivided to obtain the cost of operating individual stations. General supervision shall be recorded in account 5005.

Example items

1. Supervision specific to transformer station equipment operation.
2. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of cooling water, adjusting current in fields of a machine or changing voltage of regulators, changing station transformer taps.

Uniform System of Accounts

Income Statement

Distribution Expenses - Operation

5016 Distribution Station Equipment - Operating Labour cont'd

3. Inspecting, testing and calibrating station equipment for the purpose of checking its performance.
4. Keeping station log and records and preparing reports on station equipment operation.
5. Operating switching and other station equipment.

Note: If the utility owns storage battery equipment used for supplying electricity to customers in periods of emergency, the cost of operating labour should be recorded in this account and the cost of supplies, such as acid, gloves, hydrometers, thermometers, soda, automatic cell fillers, acid proof shoes, etc., shall be included in account 5017. If significant in amount, a separate subdivision in each account shall be maintained for such expenses.

5017 Distribution Station Equipment - Operating Supplies and Expenses

These accounts shall include the cost of material, trucking and other expenses incurred in operating the transformer station equipment recorded in account 1820.

Example items

1. Operating supplies, such as lubricants, commutator brushes, water, and rubber goods.
2. Station meter and instrument supplies, such as ink and charts.
3. Station record and report forms.
4. Small hand tools
5. Transportation expenses.
6. Meals, traveling, and incidental expenses.

5020 Overhead Distribution Lines and Feeders - Operation Labour

This account shall include labour with payroll burden incurred in operating overhead lines from the low voltage connection in the distribution station to the customers' premises but not operating labour incurred in relation to customer premises (account 5070).

Example items

1. Supervision specific to line operation.
2. Changing line transformer taps.
3. Inspecting and testing lightning arresters, line circuit breakers, switches and grounds.
4. Inspecting and testing line transformers for the purpose of determining load, temperature or operating performance.
5. Patrolling lines.
6. Load tests and voltages surveys of feeders and circuits.

Uniform System of Accounts**Income Statement**

Distribution Expenses - Operation**5025 Overhead Distribution Lines and Feeders - Operation Supplies and Expenses**

These accounts shall include the cost of material, trucking and other expenses incurred in operating overhead lines from the low voltage connection in the distribution station to the customer's premises but not operating supplies and expenses incurred in relation to customer premises (account 5075).

Line Supplies and Expenses examples

1. Voltage surveys, either routine or upon request of customers, including voltage tests at customers' main switch.
2. Transferring loads, switching and reconnecting circuits and equipment for operation purposes.
3. Electrolysis surveys.
4. Inspecting and adjusting line testing equipment.
5. Tool expenses.
6. Transportation expenses.
7. Meals, traveling and incidental expense.
8. Operating supplies, such as instrument charts, rubber goods, etc.

5030 Overhead Subtransmission Feeders - Operation

These accounts shall include labour with payroll burden, material, trucking and other expenses incurred in inspecting, patrolling and testing the overhead subtransmission feeder system.

5035 Overhead Distribution Transformers - Operation

This account shall include labour with payroll burden, material, trucking and other expenses incurred in removing and resetting overhead transformers and devices and also the inspection and testing while in service.

The account shall be subdivided as necessary.

Note: The cost of the original setting shall be charged to account 1850, Line Transformers.

Uniform System of Accounts

Income Statement

Distribution Expenses - Operation

5040 Underground Distribution Lines and Feeders - Operation Labour

These accounts shall include labour with payroll burden incurred in operating underground distribution lines from the low voltage connection in the municipal distribution station to the customers' premises but not operating labour incurred in relation to customer premises (account 5070).

Line Labour examples

1. Supervision specific to line operation.
2. Changing line transformer taps.
3. Inspecting and testing lightning arresters, line circuit breakers, switches and grounds.
4. Inspecting and testing line transformers for the purpose of determining load, temperature or operating performance.
5. Patrolling lines.
6. Load tests and voltages surveys of feeders and circuits.

5045 Underground Distribution Lines and Feeders - Operation Supplies and Expenses

These accounts shall include the cost of material, trucking and other expenses incurred in operating underground distribution lines from the low voltage connection in the municipal distribution station to the customers' premises but not operating supplies and expenses incurred in relation to customer premises (account 5070).

Example items

1. Voltage surveys, either routine or upon request of customers, including voltage tests at customers' main switch.
2. Transferring loads, switching and reconnecting circuits and equipment for operation purposes.
3. Electrolysis surveys.
4. Inspecting and adjusting line testing equipment.
5. Tool expenses.
6. Transportation expenses.
7. Meals, traveling and incidental expense.
8. Operating supplies, such as instrument charts, rubber goods, etc.

5050 Underground Subtransmission Feeders - Operation

These accounts shall include labour with payroll burden, material, trucking and other expenses incurred in inspecting, patrolling and testing the underground subtransmission feeder system.

Uniform System of Accounts

Income Statement

Distribution Expenses - Operation

5055 Underground Distribution Transformers - Operation

This account shall include labour with payroll burden, material, trucking and other expenses incurred in removing and resetting underground transformers and devices and also the inspection and testing while in service.

The account shall be subdivided as necessary.

Note: The cost of the original setting shall be charged to account 1850, Line Transformers.

5060 Street Lighting and Signal System Expenses

This account shall include the cost of labour, materials used and expenses incurred in the operation and maintenance of such plant owned by customers where such work is done regularly as a part of the street lighting and signal system service.

Example items

Labour:

1. Supervision specific to street lighting and signal systems operation.
2. Replacing lamps and consequential cleaning of glassware and fixtures.
3. Routine patrolling for lamp outages, extraneous nuisances or encroachments, etc.
4. Testing lines and equipment including voltage and current measurement.
5. Winding and inspection of time switch and other controls.

Materials and Expenses:

1. Street lamp renewals.
2. Transportation and tool expense.
3. Meals, traveling, and incidental expenses.

Uniform System of Accounts**Income Statement**

Distribution Expenses - Operation**5065 Meter Expenses**

This account shall include the cost of labour, materials used and expenses incurred in the operation of customer meters and associated equipment.

Example items

Labour:

1. Supervision specific to meter operation.
2. Clerical work on meter history and associated equipment record cards, test cards, and reports.
3. Disconnecting and reconnecting, removing and reinstalling, sealing and unsealing meters and other metering equipment in connection with initiating or terminating services including the cost of obtaining meter readings, if incidental to such operation.
4. Consolidating meter installations due to elimination of separate meters for different rates of service.
5. Changing or relocating meters, instrument transformers, time switches, and other metering equipment.
6. Resetting time controls, checking operation of demand meters and other metering equipment, when done as an independent operation.
7. Inspecting and adjusting meter testing equipment.
8. Inspecting and testing meters, instrument transformers, time switches, and other metering equipment on premises or in shops excluding inspecting and testing incidental to maintenance

Materials and Expenses:

1. Meter seals and miscellaneous meter supplies.
2. Transportation expenses.
3. Meals, traveling, and incidental expenses.
4. Tool expenses.

Note: The cost of the first setting, including the government inspection fee, and testing of a meter is chargeable to utility plant account 1860, Meters. The cost of removing and resetting for government inspection, including the fees, shall be a charge to this account.

5070 Customer Premises - Operating Labour

This account shall include labour with payroll burden related to providing service on assets on customers' premises which are included in account 1855, Services.

Uniform System of Accounts

Income Statement

Distribution Expenses - Operation

5070 Customer Premises - Operating Labour (cont'd)

Example items

1. Inspecting premises, including check of wiring for code compliance.
2. Investigating, locating, and clearing grounds on customers' wiring.
3. Investigating service complaints, including load tests of motors and lighting and power circuits on customers' premises; field investigations of complaints on bills or of voltage.
4. Installing, removing, renewing, and changing lamps and fuses.
5. Radio, television and similar interference work including erection of new aerials on customers' premises and patrolling of lines, testing of lightning arresters, inspection of pole hardware, etc., and examination of customers' wiring to locate cause of interference.
6. Investigation of current diversion including setting and removal of check meters and securing special readings thereon; special calls by employees in connection with discovery and settlement of current diversion;
7. Changes in customer wiring and any other labour cost identifiable as caused by current diversion

Note A: Amounts billed customers for any work, the cost of which is charged to this account, shall be transferred to account 4235, Miscellaneous Service Revenues.

Note B: Do not include in this account expenses incurred in connection with merchandising, jobbing, etc.

5075 Customer Premises - Materials and Expenses

This account shall include trucking, materials and other expenses related to providing services to assets on customers' premises which are included in account 1855, Services.

Examples of services include inspection, voltages tests and the like related to labour examples listed in 5070, Customer Premises - Operating Labour.

Example items

Materials and Expenses:

1. Lamp and fuse renewals.
2. Materials used in the course of performing inspection, voltage tests, etc.
3. Tool expense.
4. Transportation expense, including pickup and delivery charges.
5. Meals, traveling and incidental expenses.
6. Rewards paid for discovery of current diversion.

Uniform System of Accounts

Income Statement

Distribution Expenses - Operation**5075 Customer Premises - Materials and Expenses (cont'd)**

Note A: Amounts billed customers for any work, the cost of which is charged to this account, shall be transferred to account 4235, Miscellaneous Service Revenues.

Note B: Do not include in this account expenses incurred in connection with merchandising, jobbing and contract work.

5085 Miscellaneous Distribution Expenses

This account shall include the cost of labour, materials used and expenses incurred in distribution system operation not provided for elsewhere.

Example items

Labour:

1. General records of physical characteristics of lines and substations, such as capacities, etc.
2. Ground resistance records.
3. Joint pole maps and records.
4. Distribution system voltage and load records.
5. Preparing maps and prints.
6. Service interruption and trouble records.
7. General clerical and stenographic work except that chargeable to account 5065, Meter expenses.

Material and Expenses:

1. Operating records covering poles, transformers, manholes, cables, and other distribution facilities. Exclude meter records chargeable to account 5065, Meter Expenses and station records chargeable to account 5012, Station Building and Fixtures Expenses.
2. Janitorial work at distribution office buildings including snow removal, cutting grass, etc.
3. Communication service.
4. Building service expenses.
5. Miscellaneous office supplies and expenses, printing, and stationery, maps and records and first-aid supplies.
6. Research, development, and demonstration expenses.

Uniform System of Accounts

Income Statement

Distribution Expenses - Operation

5090 Underground Distribution Lines and Feeders - Rental Paid

This account shall include rents of property of others used, occupied, or operated in connection with the distribution system, including payments to the government authorities and others for the use and occupancy of public lands and reservations for underground distribution line rights of way. (See Article 230, Definitions and Instructions, No. 18.)

Records should permit identification of payments and parties to whom they were made.

5095 Overhead Distribution Lines and Feeders - Rental Paid

This account shall include rents of property of others used, occupied, or operated in connection with the distribution system, including payments to the government authorities and others for the use and occupancy of public lands and reservations for overhead distribution line rights of way. (See Article 230, Definitions and Instructions, No. 18.)

Records should permit identification of payments and parties to whom they were made.

5096 Other Rent

This account shall include rents for property of others used, occupied or operated in connection with the operation of the distribution system. Include rentals paid for railroad crossings, rights of ways, payments to government bodies and others for use of public or private land, etc., not otherwise included in accounts 5090, Underground Distribution Lines and Feeders Rental Paid or 5095, Overhead Distribution Lines and Feeders - Rental Paid.

Uniform System of Accounts

Income Statement

Distribution Expenses - Maintenance

5105 Maintenance Supervision and Engineering

This account shall include the cost of labour and expenses incurred in **the general supervision and direction** of maintenance of the distribution system. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See Article 230, Definitions and Instructions, No. 16.)

5110 Maintenance of Buildings and Fixtures - Distribution Stations

This account shall include the cost of labour, materials used and expenses incurred in maintenance of structures, the book cost of which is included in account 1808, Buildings and Fixtures, and 1810, Leasehold Improvements.

5112 Maintenance of Transformer Station Equipment

This account shall include the cost of labour, materials used and expenses incurred in maintenance of plant, the book cost of which is included in account 1815, Transformer Station Equipment - Normally Primary above 50kV.

5114 Maintenance of Distribution Station Equipment

This account shall include the cost of labour, materials used and expenses incurred in maintenance of plant, the book cost of which is included in account 1820, Distribution Station Equipment - Normally Primary below 50kV, and account 1825, Storage Battery Equipment.

Records should permit the identification of expenses relating to each type of equipment listed above.

5120 Maintenance of Poles, Towers and Fixtures

This account shall include the cost of labour, materials used and expenses incurred in the maintenance of overhead distribution line facilities, the book cost of which is included in account 1830, Poles, Towers and Fixtures.

Example items

Work of the following character on poles, towers, and fixtures:

1. Installing additional clamps or removing clamps or strain insulators on guys in place.
2. Moving line or guy pole in relocation of pole or section of line.
3. Painting poles, towers, crossarms, or pole extensions.
4. Readjusting and changing position of guys or braces.
5. Realigning and straightening poles, crossarms, braces, pins, racks, brackets, and other pole fixtures.
6. Reconditioning reclaimed pole fixtures.

Uniform System of Accounts

Income Statement

Distribution Expenses - Maintenance

5120 Maintenance of Poles, Towers and Fixtures (cont'd)

7. Relocating crossarms, racks, brackets, and other fixtures on poles.
8. Repairing pole supported platform.
9. Repairs by others to jointly owned poles.
10. Shaving, cutting rot, or treating poles or crossarms in use or salvaged for reuse.
11. Stubbing poles already in service.
12. Supporting conductors, transformers, and other fixtures and transferring them to new poles during pole replacements.
13. Maintaining pole signs, stencils, tags, etc.

The accounts shall be subdivided to show costs for subtransmission feeders and distribution lines and feeders separately.

5125 Maintenance of Overhead Conductors and Devices

This account shall include the cost of labour, materials used and expenses incurred in the maintenance of overhead distribution line facilities, the book cost of which is included in account 1835, Overhead Conductors and Devices.

Example items

Work of the following character on overhead conductors and devices:

1. Overhauling and repairing line cutouts, line switches, line breakers, and capacitor installations.
2. Cleaning insulators and bushings.
3. Refusing line cutouts.
4. Repairing line oil circuit breakers and associated relays and control wiring.
5. Repairing grounds.
6. Resagging, retying, or rearranging position or spacing of conductors.
7. Standing by phones, going to calls, cutting faulty lines clear, or similar activities at times of emergency.
8. Sampling, testing, changing, purifying, and replenishing insulating oil.
9. Transferring loads, switching, and reconnecting circuits and equipment for maintenance purposes.
10. Repairing line testing equipment.

The accounts shall be subdivided to show costs for subtransmission feeders and distribution lines and feeders separately.

Uniform System of Accounts

Income Statement

Distribution Expenses - Maintenance

5130 Maintenance of Overhead Services

This account shall include the cost of labour, materials used and expenses incurred in the maintenance of overhead distribution line facilities, the book cost of which is included in account 1855, Services.

Example items

Work of the following character on overhead services:

1. Moving position of service either on pole or on customers' premises.
2. Pulling slack in service wire.
3. Retying service wire.
4. Refastening or tightening service bracket.

5135 Overhead Distribution Lines and Feeders - Right of Way

These accounts shall include labour with payroll burden, material, trucking, and other expenses incurred in connection with tree trimming, etc. and other costs incurred in maintaining right of way subsequent to construction of a line.

These accounts may be further subdivided as follows:

1. Labour and Payroll Burden
2. Material
3. Truck Expense
4. Other Expense

5145 Maintenance of Underground Conduit

This account shall include the cost of labour, materials used and expenses incurred in the maintenance of underground distribution line facilities, the book cost of which is included in account 1840, Underground Conduit.

Example items

Work of the following character on underground conduit:

1. Cleaning ducts, manholes, and sewer connections.
2. Moving or changing position of conduit or pipe.
3. Minor alterations of handholes, manholes, or vaults.
4. Refastening, repairing, or moving racks, ladders, or hangers in manholes or vaults.
5. Plugging and shelving ducts.
6. Repairs to sewers, drains, walls, and floors, rings and covers.

The accounts shall be subdivided to show costs for subtransmission feeders and distribution lines and feeders separately.

Uniform System of Accounts**Income Statement**

Distribution Expenses - Maintenance**5150 Maintenance of Underground Conductors and Devices**

This account shall include the cost of labour, materials used and expenses incurred in the maintenance of underground distribution line facilities, the book cost of which is included in account 1845, Underground Conductors and Devices.

Example items

Work of the following character on underground conductors and devices:

1. Repairing circuit breakers, switches, cutouts, network protectors, and associated relays and control wiring.
2. Repairing grounds.
3. Retraining and reconnecting cables in manholes including transfer of cables from one duct to another.
4. Repairing conductors and splices.
5. Repairing or moving junction boxes and potheads.
6. Refireproofing cables and repairing supports.
7. Repairing electrolysis preventive devices for cables.
8. Repairing cable bonding systems.
9. Sampling, testing, changing, purifying and replenishing insulating oil.
10. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes.
11. Repairing line testing equipment.
12. Repairing oil or gas equipment in high voltage cable systems and replacement of oil or gas.

The accounts shall be subdivided to show costs for subtransmission feeders and distribution lines and feeders separately.

5155 Maintenance of Underground Services

This account shall include the cost of labour, materials used and expenses incurred in the maintenance of underground distribution line facilities, the book cost of which is included in the underground portion of account 1855, Services.

Example items

Work of the following character on underground services:

1. Cleaning ducts.
2. Repairing any underground service plant.

Uniform System of Accounts

Income Statement

Distribution Expenses - Maintenance

5160 Maintenance of Line Transformers

This account shall include the cost of labour, materials used and expenses incurred in maintenance of distribution line transformers, the book cost of which is included in account 1850, Line Transformers.

The cost shall include renewing oil, painting and the like, necessary to keep the equipment in service.

Note: All lightning arresters on the distribution system, excluding pothead arresters, are considered to be transformer equipment or devices and the maintenance thereof is chargeable to this account.

Records shall be kept to separately show costs related to overhead and underground transformers.

5165 Maintenance of Street Lighting and Signal Systems

This account shall include the cost of labour, materials used and expenses incurred in maintenance of plant, the book cost of which is included in account 1875, Street Lighting and Signal Systems.

5170 Sentinel Lights - Labour

This account shall include labour related to servicing rental sentinel lights.

5172 Sentinel Lights - Materials and Expenses

This account shall include trucking, materials and other expenses related to servicing rental sentinel lights.

5175 Maintenance of Meters

This account shall include the cost of labour, materials used and expenses incurred in the maintenance of meters and meter testing equipment, the book cost of which is included in account 1860, Meters, and account 1945, Measurement and Testing Equipment, respectively.

The cost shall include cleaning and painting and other work necessary to keep the equipment in service. The labour and expenses incident to the operation of the meter repair department shall be a charge to these accounts.

Uniform System of Accounts**Income Statement**

Distribution Expenses - Maintenance**5178 Customer Installations Expenses - Leased Property**

This account shall include the cost of labour, materials used and expenses incurred in work on customer installations of leased property included in account 1870, Leased Property on Customer Premises and in rendering services to customers of the nature of those indicated by the list of items hereunder.

Example items

Labour:

1. Supervision specific to customer installations work.
2. Installing, connecting, reinstalling, or removing leased property on customers' premises.
3. Testing, adjusting, and repairing customers' fixtures and appliances in shop or on premises.
4. Cost of changing customers' equipment due to changes in service characteristics.

Materials and Expenses:

1. Materials used in servicing customers' fixtures, appliances and equipment.
2. Power, light, heat, telephone, and other expenses of appliance repair department.
3. Tool expense.
4. Transportation expense, including pickup and delivery charges.
5. Meals, traveling and incidental expenses.

5185 Water Heater Rentals - Labour

This account shall include labour with payroll burden related to servicing rental water heaters.

5186 Water Heater Rentals - Materials and Expenses

This account shall include trucking, materials and other expenses related to servicing rental water heater.

5190 Water Heater Controls - Labour

This account shall include labour with payroll burden related to servicing water heaters controls.

5192 Water Heater Controls -Materials and Expenses

This account shall include trucking, materials and other expenses related to servicing water heater controls.

Uniform System of Accounts

Income Statement

Distribution Expenses - Maintenance

5195 Maintenance of Other Installations on Customer Premises

This account shall include the cost of labour, materials used and expenses incurred in maintenance of plant the book cost of which is included in account 1865, Other Installations on Customer Premises.

Uniform System of Accounts

Income Statement

Other Expenses

5205 Purchase of Transmission and System Services

This account will be used to record expenses related to purchase of transmission and system services.

5210 Transmission Charges

This account will be used to record Transmission Charges incurred.

5215 Transmission Charges Recovered

This account will be used to record Transmission Charges recovered from customers.

Records shall be maintained so that the quantity of electricity supplied each party and the related revenues shall be readily available.

Uniform System of Accounts

Income Statement

Billing and Collecting

5305 Supervision

This account shall include the cost of labour and expenses incurred in the **general direction and supervision** of customer accounting and collecting activities. Direct supervision of a specific activity shall be charged to account 5310, Meter Reading Expenses, account 5315, Billing, or account 5320, Collecting, as appropriate.

5310 Meter Reading Expenses

This account shall include the cost of labour, materials used and expenses (automobile, truck and other expenses) incurred in reading customer meters, and determining consumption when performed by employees in reading meters.

Where employees are engaged in other functions of the utility, only a pro-rata share of payroll costs shall be charged to this account.

Example items

Labour:

1. Addressing forms for obtaining meter readings by mail.
2. Changing and collecting meter charts used for billing purposes.
3. Inspecting time clocks, checking seals, etc., when performed by meter readers and the work represents a minor activity incidental to regular meter reading routine.
4. Reading meters, including demand meters, and obtaining load information for billing purposes. Exclude and charge to account 5065, Meter Expenses, or to account 5315, Customer Billing, as applicable, the cost to obtaining meter readings, first and final, if incidental to the operation of removing or resetting, sealing, or locking, and disconnecting or reconnecting meters.
5. Computing consumption from meter reader's book or from reports by mail when done by employees engaged in reading meters.
6. Collecting from prepayment meters when incidental to meter reading.
7. Maintaining record of customers' keys.
8. Computing estimated or average consumption when performed by employees engaged in reading meters.

Materials and Expenses:

1. Badges, lamps, and uniforms.
2. Demand charts, meter books and binders and forms for recording readings, but not the cost of preparation.
3. Postage and supplies used in obtaining meter readings by mail.
4. Transportation, meals, and incidental expenses.

Note: sub-accounts shall be used to distinguish between services for internal purposes, services provided to others, and services provided to the utility by other parties.

Uniform System of Accounts

Income Statement

Billing and Collecting

5315 Customer Billing

This account shall include all costs related to the billing of customer accounts. These costs shall include salaries and wages with payroll burden, stationery, postage, delivery expense and the charges for contract billing performed by other parties. Where employees are engaged in other functions of the utility, only a prorated share of payroll costs shall be charged to this account.

Note: sub-accounts shall be used to distinguish between services for internal purposes, services provided to others, and services provided to the utility by other parties.

5320 Collecting

This account shall include all costs related to the collection of customer accounts. These costs shall include salaries and wages with payroll burden, legal fees and other expenses. Where employees are engaged in other functions of the utility, only a pro-rata share of payroll costs shall be charged to this account.

Note: sub-accounts shall be used to distinguish between services for internal purposes, services provided to others, and services provided to the utility by other parties.

5325 Collecting - Cash Over and Short

This account shall be debited with cash shortages and credited with cash overages. At the end of the accounting period, a debit or credit balance in the account shall be transferred to account 5320, Collecting.

5330 Collection Charges

This account shall include all amounts recovered due to the imposition of charges related to the collection of customer accounts.

5335 Bad Debt Expense

This account shall be charged with amounts sufficient to provide for losses from uncollectible utility revenues. Concurrent credits shall be made to account 1130, Accumulated Provision for Uncollectible Accounts--Credit.

Note: Records shall be maintained demonstrating uncollectible amounts by category, customer class, etc.

Uniform System of Accounts

Income Statement

Billing and Collecting

5340 Miscellaneous Customer Accounts Expenses

This account shall include the cost of labour, materials used and expenses incurred not provided for in other accounts.

Example items

Labour:

1. General clerical and stenographic work.
2. Miscellaneous labour.

Materials and Expenses:

1. Communication service.
2. Miscellaneous office supplies and expenses and stationery and printing other than those specifically provided for in accounts 5310, Meter Reading Expenses, 5315, Customer Billing and 5320, Collecting.

Uniform System of Accounts

Income Statement

Community Relations

5405 Supervision

This account shall include the cost of labour and expenses incurred in the **general direction and supervision** of customer service activities. Direct supervision of a specific activity shall be charged to the account where the costs of such activity are included.

5410 Community Relations - Sundry

This account shall include the cost of salaries and wages, with payroll burden, of employees directly engaged in providing services to the community. Services acquired outside the organization shall also be included. The cost of material and expenses incurred in carrying out this function shall be charged to this account.

Note: Charges to this account must be directly associated with the operation of the electric utility.

5415 Energy Conservation

This account shall include the cost of salaries and wages, with payroll burden, of employees directly engaged in providing services related to energy conservation. Services acquired outside the organization such as advertising through agencies, newspapers, periodicals, circulars, handbills, booklets and the like, shall also be included. The cost of material and expenses incurred in carrying out this function shall be charged to this account.

Note: Charges to these accounts must be directly associated with the operation of the electric utility.

5420 Community Safety Program

This account shall include the cost of salaries and wages, with payroll burden of employees directly engaged in providing services related to safety. Services acquired outside the organization such as advertising through agencies, newspapers, periodicals, circulars, handbills, booklets and the like, shall also be included. The cost of material and expenses incurred in carrying out this function shall be charged to this account.

Note: Charges to these accounts must be directly associated with the operation of the electric utility.

5425 Miscellaneous Customer Service and Informational Expenses

This account shall include labour, materials and expenses incurred in connection with customer service activities which are not included in other customer service expense accounts.

Uniform System of Accounts

Income Statement

Sales Expenses

5505 Supervision

This account shall include the cost of labour and expenses incurred in the **general direction and supervision** of sales activities, except merchandising. Direct supervision of a specific activity, such as demonstrating, selling, or advertising shall be charged to the account wherein the costs of such activity are included. (See Article 230, Definitions and Instructions, No. 16.)

5510 Demonstrating and Selling Expenses

This account shall include the cost of labour, materials used and expenses incurred in promotional, demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present and prospective customers.

Example items

Labour:

1. Demonstrating uses of utility services.
2. Conducting cooking schools, preparing recipes, and related home service activities.
3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services.
4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance.
5. Solicitation of new customers or of additional business from old customers, including commissions paid employees.
6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services.
7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.

Materials and Expenses:

1. Supplies and expenses pertaining to demonstration, and experimental and development activities.
2. Booth and temporary space rental.
3. Loss in value on equipment and appliances used for demonstration purposes.
4. Transportation, meals, and incidental expenses.

Uniform System of Accounts

Income Statement

Sales Expenses

5515 Advertising Expenses

This account shall include the cost of labour, materials used and expenses incurred in advertising designed to promote or retain the use of utility service, except advertising the sale of merchandise by the utility.

Example items

Labour:

1. Direct supervision of department.
2. Preparing advertising material for newspapers, periodicals, billboards, etc., and preparing and conducting motion pictures, radio and television programs.
3. Preparing booklets, bulletins, etc., used in direct mail advertising.
4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating advertising agencies and media and conducting negotiations in connection with the placement and subject matter of sales advertising.

Materials and expenses:

1. Advertising in newspapers, periodicals, billboards, radio, etc., for sales promotion purposes, but not including institutional or goodwill advertising included in account 5660, General Advertising Expenses.
2. Materials and services given as prizes or otherwise in connection with civic lighting contests, canning, or cooking contests, bazaars, etc., in order to publicize and promote the use of utility services.
3. Fees and expenses of advertising agencies and commercial artists.
4. Novelties for general distribution.
5. Postage on direct mail advertising.
6. Premiums distributed generally, such as recipe books, etc., when not offered as inducement to purchase appliances.
7. Printing booklets, dodgers, bulletins, etc.
8. Supplies and expenses in preparing advertising material.
9. Office supplies and expenses.

Note A: The cost of advertisements which set forth the value or advantages of utility service without reference to specific appliances or, if reference is made to appliances invites the reader to purchase appliances from his dealer or refer to appliances not carried for sale by the utility, shall be considered sales promotion advertising and charged to this account. However, advertisements which are limited to specific makes of appliances sold by the utility and prices, terms, etc., thereof, without referring to the value or advantages of utility service, shall be considered as merchandise advertising and the cost shall be charged to Costs and Expenses of Merchandising, Jobbing and Contract Work, account 4330.

Uniform System of Accounts

Income Statement

Sales Expenses

5515 Advertising Expenses (cont'd)

Note B: Advertisements which substantially mention or refer to the value or advantages of utility service, together with specific reference to makes of appliances sold by the utility and the price, terms, etc., thereof and designed for the joint purpose of increasing the use of utility service and the sales of appliances, shall be considered as a combination advertisement and the costs shall be distributed between this account and account 4330 on the basis of space, time, or other proportional factors.

Note C: Exclude from this account and charge to account 5665, Miscellaneous General Expenses, the cost of publication of stockholder reports, dividend notices, bond redemption notices, financial statements, and other notices of a general corporate character.

5520 Miscellaneous Sales Expenses

This account shall include the cost of labour, materials used and expenses incurred in connection with sales activities, except merchandising, which are not included in other sales expense accounts.

Example items

Labour:

1. General clerical and stenographic work not assigned to specific functions.
2. Special analysis of customer accounts and other statistical work for sales purposes not a part of the regular customer accounting and billing routine.
3. Miscellaneous labour.

Materials and Expenses:

1. Communication service.
2. Printing, postage, and office supplies and expenses applicable to sales activities, except those chargeable to account 5515, Advertising Expenses.

Uniform System of Accounts**Income Statement**

Administrative and General Expenses**5605 Executive Salaries and Expenses**

This account shall include the salaries and expenses of the commissioners, directors, etc. of the utility.

5610 Management Salaries and Expenses

This account shall include the utility management salaries with payroll burden and expenses.

5615 General Administrative Salaries and Expenses

This account shall include the salaries with payroll burden and expenses of the staff of the general administration office.

5620 Office Supplies and Expenses

- A. This account shall include office supplies and expenses incurred in connection with the general administration of the utility's operations which are assignable to specific administrative or general departments and are not specifically provided for in other accounts. This includes the expenses of the various administrative and general departments, the salaries and wages of which are included in account 5615, General Administration Salaries and Expenses.
- B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the utility.

Note: Office expenses which are clearly applicable to any group of operating expenses other than the administrative and general group shall be included in the appropriate account in such group. Further, general expenses which apply to the utility as a whole rather than to a particular administrative function shall be included in account 5665, Miscellaneous General Expenses.

Example items

1. Automobile service, including charges through clearing account.
2. Bank messenger and service charges.
3. Books, periodicals, bulletins and subscriptions to newspapers, newsletters, tax services, etc.
4. Building service expenses for customer accounts, sales, and administrative and general purposes.
5. Communication service expenses.
6. Cost of individual items of office equipment used by general departments which are of small value or short life.

Uniform System of Accounts

Income Statement

Administrative and General Expenses

5620 Office Supplies and Expenses (cont'd)

7. Membership fees and dues in trade, technical, and professional associations paid by a utility for employees. (Company memberships shall be included in account 5665, Miscellaneous General Expenses.)
8. Office supplies and expenses.
9. Payment of court costs, witness fees and other expenses of legal department.
10. Postage, printing and stationery.
11. Meals, traveling and incidental expenses.

(Note: expenses recorded here should be net of any recoveries from other departments).

5625 Administrative Expenses Transferred—Credit

This account shall be credited with administrative expenses transferred to construction costs or to non-utility accounts from accounts 5605, Executive Salaries and Expenses, 5610, Management Salaries and Expenses, 5615, General Administrative Salaries and Expenses, and 5620, Office Supplies and Expenses.

5630 Outside Services Employed

- A. This account shall include the fees and expenses of professional consultants and others for general services which are not applicable to a particular operating function or to other accounts. It shall include also the pay and expenses of persons engaged for a special or temporary administrative or general purpose in circumstances where the person so engaged is not considered as an employee of the utility.
- B. This account shall be so maintained as to permit ready summarization according to the nature of service and the person furnishing the same.

Example items

1. Fees, pay and expenses of accountants and auditors, actuaries, appraisers, attorneys, engineering consultants, management consultants, negotiators, public relations counsel, tax consultants, etc.
2. Supervision fees and expenses paid under contracts for general management services.

Note: Do not include inspection and brokerage fees and commissions chargeable to other accounts or fees and expenses in connection with security issues which are included in the expenses of issuing securities.

Uniform System of Accounts

Income Statement

Administrative and General Expenses

5635 Property Insurance

- A. This account shall include the cost of insurance to protect the utility against losses and damages to owned or leased property used in its utility operations. It shall also include the cost of labour and related supplies and expenses incurred in property insurance activities.
- B. Recoveries from insurance companies or others for property damages shall be credited to the account charged with the cost of the damage. If the insurance proceeds relate to grouped assets and damaged property has been retired, the credit shall be to the appropriate account for accumulated amortization. If the proceeds relate to identifiable assets that have been retired, the proceeds are to be compared to the book value and a gain or loss on disposition is to be recorded, as applicable.
- C. Records shall be kept so as to show the amount of coverage for each class of insurance carried, the property covered, and the applicable premiums. Any dividends distributed by mutual insurance companies shall be credited to the accounts to which the insurance premiums were charged.

Example items

- 1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
- 2. Special costs incurred in procuring insurance.
- 3. Insurance inspection service.
- 4. Insurance counsel, brokerage fees, and expenses.

Note A: The cost of insurance capitalized shall be charged to construction either directly or by transfer to construction work orders from this account.

Note B: The cost of insurance for the following classes of property shall be charged as indicated.

- 1. Materials and supplies and stores equipment to the appropriate materials account.
- 2. Transportation and other general equipment to appropriate clearing accounts that may be maintained.
- 3. Electric plant leased to others, to account 4320, Expenses of Electric Plant Leased to Others.
- 4. Non-utility property, to the appropriate non-utility income account.
- 5. Merchandise and jobbing property, to account 4330, Costs and Expenses of Merchandising, Jobbing, Etc.

Note C: The cost of labour and related supplies and expenses of administrative and general employees who are only incidentally engaged in property insurance work may be included in accounts 5605, Executive Salaries and Expenses, 5610, Management Salaries and Expenses, 5615, General Administrative Salaries and Expenses, and 5620, Office Supplies and Expenses, as appropriate.

Uniform System of Accounts

Income Statement

Administrative and General Expenses

5640 Injuries and Damages

- A. This account shall include the cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims. It shall also include the cost of labour and related supplies and expenses incurred in injuries and damages activities.
- B. Reimbursements from insurance companies or others for expenses charged hereto on account of injuries and damages and insurance dividends or refunds shall be credited to this account.

Example items

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to account 2305, Accumulated Provision for Injuries and Damages, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries, or resulting from claims of others.
6. Compensation payments under worker's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries . (See Note A.)
8. Cost of safety, accident prevention and similar educational activities.

Note A: Payments to or on behalf of employees for accident or death benefits, hospital expenses, medical supplies or for salaries while incapacitated for service or on leave of absence beyond periods normally allowed, when not the result of occupational injuries, shall be charged to account 5645, Employee Pensions and Benefits. (See Note B of account 5645.)

Note B: The cost of injuries and damages or reserve accruals capitalized shall be charged to construction directly or by transfer to construction work orders from this account.

Note C: Exclude from this account the time and expenses of employees (except those engaged in injuries and damages activities) spent in attendance at safety and accident prevention educational meetings, if occurring during the regular work period.

Note D: The cost of labour and related supplies and expenses of administrative and general employees who are only incidentally engaged in injuries and damages activities may be included in accounts 5605, Executive Salaries and Expenses, 5610, Management Salaries and Expenses, 5615, General Administrative Salaries and Expenses, and 5620, Office Supplies and Expenses, as appropriate.

Uniform System of Accounts

Income Statement

Administrative and General Expenses

Uniform System of Accounts

Income Statement

Administrative and General Expenses

5645 Employee Pensions and Benefits

- A. The cost of pensions expense and benefits expense as determined by Section 3461 of the CICA Handbook would be recorded in this account.
- B. This account shall include pensions paid to or on behalf of retired employees, or accruals to provide for pensions, or payments for the purchase of annuities for this purpose, when the utility has definitely, by contract, committed itself to a pension plan under which the pension funds are irrevocably devoted to pension purposes, and payments for employee accident, sickness, hospital, and death benefits, or insurance therefor. Include, also, expenses incurred in medical, educational or recreational activities for the benefit of employees, and administrative expenses in connection with employee pensions and benefits.
- C. The utility shall maintain a complete record of accruals or payments for pensions and be prepared to furnish full information to the Board of the plan under which it has created or proposes to create a pension fund and a copy of the declaration of trust or resolution under which the pension plan is established.
- D. There shall be credited to this account the portion of pensions and benefits expenses which is applicable to non-utility operations or which is charged to construction unless such amounts are distributed directly to the accounts involved and are not included herein in the first instance.
- E. Records in support of this account shall be so kept that the total pensions expense, the total benefits expense, the administrative expenses included herein, and the amounts of pensions and benefits expenses transferred to construction or other accounts will be readily available.

Example items

1. Payment of pensions under a nonaccrual or nonfunded basis.
2. Accruals for or payments to pension funds or to insurance companies for pension purposes.
3. Group and life insurance premiums (credit dividends received).
4. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
5. Payments for accident, sickness, hospital, and death benefits or insurance.
6. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed, when not the result of occupational injuries, or in excess of statutory awards.
7. Expenses in connection with educational and recreational activities for the benefit of employees.

Note A: The cost of labour and related supplies and expenses of administrative and general employees who are only incidentally engaged in employee pension and benefit activities may be included in accounts 5605, Executive Salaries and Expenses, 5610, Management Salaries and Expenses, 5615, General Administrative Salaries and Expenses, and 5620, Office Supplies and Expenses, as appropriate.

Note B: Salaries paid to employees during periods of non-occupational sickness may be charged to the appropriate labour account rather than to employee benefits.

Uniform System of Accounts

Income Statement

Administrative and General Expenses

5650 Franchise Requirements

- A. This account shall include payments to municipal or other governmental authorities, and the cost of materials, supplies and services furnished such authorities without reimbursement in compliance with franchise, ordinance, or similar requirements.
- B. The account shall be maintained so as to readily reflect the amounts of cash outlays, utility service supplied without charge, and other items furnished without charge.

Note A: Franchise taxes shall not be charged to this account but to account 6105, Taxes Other Than Income Taxes.

Note B: Any amount paid as initial consideration for a franchise running for more than one year shall be charged to account 1608, Franchises and Consents.

5655 Regulatory Expenses

- A. This account shall include all expenses (except pay of regular employees only incidentally engaged in such work) applicable to utility operating expenses, incurred by the utility in connection with formal cases before the Board or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory body for fees assessed against the utility for pay and expenses of such body, its officers, agents, and employees.
- B. Amounts of regulatory expenses that by approval or direction of the Board are to be spread over future periods shall be charged to account 1525, Miscellaneous Deferred Debits, and amortized by charges to this account.
- C. The utility shall be prepared to show the cost of each formal case.

Example items

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

Note A: Exclude from this account and include in other appropriate operating expense accounts, expenses incurred in the improvement of service, additional inspection, or rendering reports, which are made necessary by the rules and regulations, or orders, of regulatory bodies.

Note B: Do not include in this account amounts included in account 1608, Franchises and Consents, or account 1425, Unamortized Debt Expense.

Uniform System of Accounts

Income Statement

Administrative and General Expenses

5660 General Advertising Expenses

This account shall include the cost of labour, materials used, and expenses incurred in advertising and related activities, the cost of which by their content and purpose are not provided for elsewhere.

Example items

Labour:

1. Supervision specific to advertising activities.
2. Preparing advertising material for newspapers, periodicals, billboards, etc., and preparing or conducting motion pictures, radio and television programs.
3. Preparing booklets, bulletins, etc., used in direct mail advertising.
4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating and employing advertising agencies, selecting media and conducting negotiations in connection with the placement and subject matter of advertising.

Materials and Expenses:

1. Advertising in newspapers, periodicals, billboards, radio, etc.
2. Advertising matter such as posters, bulletins, booklets, and related items.
3. Fees and expenses of advertising agencies and commercial artists.
4. Postage and direct mail advertising.
5. Printing of booklets, dodgers, bulletins, etc.
6. Supplies and expenses in preparing advertising materials.
7. Office supplies and expenses.

Note A: Properly included in this account is the cost of advertising activities on a local or national basis of a good will or institutional nature, which is primarily designed to improve the image of the utility or the industry, including advertisements which inform the public concerning matters affecting the company's operations, such as, the cost of providing service, the company's efforts to improve the quality of service, the company's efforts to improve and protect the environment, etc. Entries relating to advertising included in this account shall contain or refer to supporting documents which identify the specific advertising message. If references are used, copies of the advertising message shall be readily available.

Uniform System of Accounts

Income Statement

Administrative and General Expenses

5665 Miscellaneous General Expenses

This account shall include the cost of labour and expenses incurred in connection with the general management of the utility not provided for elsewhere.

Example items

Labour:

1. Miscellaneous labour not elsewhere provided for.

Expenses:

1. Industry association dues for company memberships.
2. Contributions for conventions and meetings of the industry.
3. Research and development expenses not charged to other operation and maintenance expense accounts on a functional basis.
4. Communication service not chargeable to other accounts.
5. Trustee, registrar, and transfer agent fees and expenses.
6. Stockholders meeting expenses.
7. Dividend and other financial notices.
8. Printing and mailing dividend checks.
9. Directors' fees and expenses.
10. Publishing and distributing annual reports to stockholders.
11. Public notices of financial, operating and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property.

5670 Rents

This account shall include rents properly included in utility operating expenses for the property of others used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the utility. (See Definitions and Instruction 18.)

5675 Maintenance of General Plant

- A. This account shall include the cost assignable to customer accounts, sales and administrative and general functions of labour, materials used and expenses incurred in the maintenance of property, the book cost of which is included in account 1908, Buildings and Fixtures, account 1910, Leasehold Improvements, account 1915, Office Furniture and Equipment, account 1920, Computer Equipment - Hardware, account 1925, Computer Equipment - Software, account 1955, Communication Equipment, and account 1960, Miscellaneous Equipment.

Uniform System of Accounts

Income Statement

Administrative and General Expenses

5675 Maintenance of General Plant (cont'd)

- B. Maintenance expenses on office furniture and equipment used other than in general, commercial and sales offices shall be charged to the following accounts:

Power Generation, to account 4640, Maintenance of Miscellaneous Power Generation Plant.

Transmission, to account 4965, Maintenance of Miscellaneous Transmission Plant.

Distribution, to account 5195, Maintenance of Miscellaneous Distribution Plant.

Merchandise and Jobbing, to account 4330, Costs and Expenses of Merchandising, Jobbing, Etc.

Garages, Shops, etc., to appropriate clearing account.

Note: Maintenance of plant included in other general equipment accounts shall be included herein unless charged to clearing accounts or to the particular functional maintenance expense account indicated by the use of the equipment.

5680 Electrical Safety Authority Fees

This account will include fees paid for permits, inspection and test and approvals performed by the Electrical Safety Authority.

5685 Independent Market Operator Fees and Penalties

This account will include fees paid to the IMO. Records shall be kept to separately identify fees and penalties.

Uniform System of Accounts**Income Statement****Amortization Expense****5705 Amortization Expense**

- A. This account shall include the amount of amortization expense for all classes of depreciable Electric Plant in Service except such amortization expense as is chargeable to clearing accounts or to account 4330, Costs and Expenses of Merchandising, Jobbing, Etc.
- B. The utility shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and costs of removal for property retired from each account, or subdivision thereof, for depreciable electric plant.

Note A: Amortization expense applicable to property included in account 2030, Electric Plant and Equipment Leased to Others, shall be charged to account 4320, Expenses of Electric Plant Leased to Others.

Note B: Amortization expenses applicable to transportation equipment, shop equipment, tools, work equipment, power operated equipment and other general equipment may be charged to clearing accounts as necessary in order to obtain a proper distribution of expenses between construction and operation.

Note C: Amortization expense applicable to transportation equipment used for transportation of fuel from the point of acquisition to the unloading point shall be charged to account 1305, Fuel Stock.

Note D: Records shall be kept in such a manner that the charges for amortization are shown separately for each depreciable utility plant account, or group of plant accounts that performs similar functions.

5710 Amortization of Limited Term Electric Plant

This account shall include amortization charges applicable to amounts included in the electric plant accounts for limited-term franchises, licenses, patent rights, limited-term interests in land, and expenditures on leased property where the service life of the improvements is terminable by action of the lease. The charges to this account shall be such as to distribute the book cost of each investment as evenly as may be over the period of its benefit to the utility. (See account 2120, Accumulated Amortization of Electric Utility Plant.)

Records shall be kept in such a manner that the charges for amortization are shown separately for each depreciable utility plant account, or group of plant accounts that performs similar functions.

Uniform System of Accounts

Income Statement

Amortization Expense

5715 Amortization of Intangibles and Other Electric Plant

- A. When authorized by the Board, this account shall include charges for amortization of intangible or other electric utility plant which does not have a definite or terminable life and which is not subject to charges for amortization expense.
- B. This account shall be supported in such detail as to show the amortization applicable to each investment being amortized, together with the book cost of the investment and the period over which it is being written off.

5720 Amortization of Electric Plant Acquisition Adjustments

This account shall be debited or credited, as the case may be, with amounts authorized to be included in operating expenses, pursuant to approval or order of the Board, for the purpose of providing for the extinguishment of the amount in account 2060, Electric Plant Acquisition Adjustments.

5725 Miscellaneous Amortization

This account shall include amortization charges not included in other accounts. Charges included here, if significant in amount, must be in accordance with an orderly and systematic amortization program.

5730 Amortization of Unrecovered Plant and Regulatory Study Costs

This account shall be charged with amounts credited to asset account 1505, Unrecovered Plant and Regulatory Study Costs, when the Board has authorized the amount in that account to be amortized by charges to electric operations.

5735 Amortization of Deferred Development Costs

This account shall include the amount of the amortization charges relating to account 1560, Deferred Development Expenditures, and applicable to the current fiscal period.

Uniform System of Accounts

Income Statement

Amortization Expense

5740 Amortization of Deferred Charges

This account shall include the amount of the amortization charges relating to Deferred Charges and applicable to the current fiscal period.

Example items

Amortization of amounts relating to:

1. Qualifying Transition Costs included in account 1570.
2. Extraordinary Event Losses included in account 1572.
3. Deferred Rate Impact Amounts included in account 1574.
4. Miscellaneous Deferred Debits included in account 1525.

Uniform System of Accounts

Income Statement

Interest Expense

6005 Interest on Long Term Debt

- A. This account shall include the amount of interest on outstanding long-term debt issued or assumed by the utility, the liability for which is included in account 2505, Debentures Outstanding - Long Term Portion, account 2520, Other Long Term Debt, account 2525, Term Bank Loans - Long Term Portion, account 2530, Ontario Hydro Debt Outstanding - Long Term Portion, and account 2535, O.M.E.R.S. Past Service Liability - Long Term Portion.
- B. This account shall be so kept or supported as to show the interest expense on each class and series of long-term debt.

6010 Amortization of Debt Discount and Expense

- A. This account shall include the amortization of unamortized debt discount and expense on outstanding long-term debt. Amounts charged to this account shall be credited concurrently to accounts 1425, Unamortized Debt Expense, and 1445, Unamortized Discount on Long-Term Debt--Debit.
- B. This account shall be so kept or supported as to show the debt discount and expense on each class and series of long-term debt.

6015 Amortization of Premium on Debt--Credit

- A. This account shall include the amortization of unamortized net premium on outstanding long-term debt. Amounts credited to this account shall be charged concurrently to account 1435, Unamortized Premium on Long-Term Debt.
- B. This account shall be so kept or supported as to show the premium on each class and series of long-term debt.

6020 Amortization of Loss on Reacquired Debt

- A. This account shall include the amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 1540, Unamortized Loss on Reacquired Debt.
- B. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

Uniform System of Accounts

Income Statement

Interest Expense

6025 Amortization of Gain on Reacquired Debt–Credit

- A. This account shall include the amortization of the gains realized from reacquisition of debt. Amounts credited to this account shall be charged concurrently to account 2415, Unamortized Gain on Reacquired Debt.
- B. This account shall be maintained so as to allow ready identification of the gains amortized applicable to each class and series of long-term debt reacquired.

6030 Interest on Debt to Associated Companies

- A. This account shall include the interest accrued on amounts included in account 2550, Advances from Associated Companies, and on all other obligations to associated companies.
- B. The records supporting the entries to this account shall be so kept as to show to whom the interest is to be paid, the period covered by the accrual, the rate of interest and the principal amount of the advances or other obligations on which the interest is accrued.

6035 Other Interest Expense

This account shall include all interest charges not provided for elsewhere

Example items

Interest expense on short-term debt:

- 1. Interest on notes payable on demand or maturing one year or less from date and on open accounts, except notes and accounts with associated companies.

Other interest expense:

- 1. Interest on customers' deposits.
- 2. Interest on claims and judgments, tax assessments, and assessments for public improvements past due.

Uniform System of Accounts

Income Statement

Interest Expense

6040 Allowance For Borrowed Funds Used During Construction–Credit

This account shall include concurrent credits for Allowance for borrowed Funds Used During Construction ("AFUDC") that has been capitalized during the fiscal year.

The concurrent debit shall be to account 2055, Construction Work in Progress - Electric.

The AFUDC rate shall be based on a reasonable allowance for the use of funds expended during the construction period and shall be approved by the Board.

6042 Allowance For Other Funds Used During Construction– Credit

This account shall include concurrent credits for allowance for other than borrowed funds used during construction. The concurrent credit shall be to account 2055, Construction Work in Progress - Electric.

The rate of return shall be based on a reasonable allowance for the use of funds expended during the construction period and shall be approved by the Board.

The AFUDC rate shall be based on a reasonable allowance for the use of funds expended during the construction period, whether or not such funds have been borrowed, and shall be approved by the Board.

6045 Interest Expense on Capital Lease Obligations

This account shall include the interest expense portion of the capital lease payments.

The interest expense shall be calculated using the discount rate for computing the present value of the minimum lease payments applied to the remaining balance of the obligation under capital lease.

Uniform System of Accounts

Income Statement

Taxes**6105 Taxes Other than Income Taxes**

- A. This account shall include the amounts of ad valorem, gross revenue or gross receipts taxes, “payments-in-lieu of taxes”, payments equivalent to municipal and school taxes, property taxes, property transfer taxes, franchise taxes, commodity taxes, and all other related taxes assessed by Federal, provincial, municipal, or other local governmental authorities, except income taxes.
- B. This account shall be charged in each accounting period with the applicable amounts of items listed in A above paid or payable with the concurrent credit to made to account 2294, Accrual for Taxes, “Payments in lieu of Taxes”, etc., account 2290, Commodity Taxes or account 1180, Prepayments, as appropriate. When it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known.
- C. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made.

6110 Income Taxes

These accounts shall include the amounts of Provincial and Federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to account 2294, Accrual for Taxes, “Payments in lieu of Taxes”, etc., and as the exact amounts of taxes become known, the current tax accruals shall be adjusted by charges or credits to these accounts, so that these accounts as nearly as can be ascertained shall include the actual taxes payable by the utility.

Note: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 4405, Interest and Dividend Income, or account 6035, Other Interest Expense, as appropriate.

6115 Provision For Future Income Taxes

The balance in this account shall represent the amount provided for future income taxes in the fiscal year. The offsetting entry to this provision should be to account 2296, Future Income Taxes - Current for any future income taxes provided with respect to any current timing differences and/or to account 2350, Future Income Taxes - Non-Current with respect to any non-current timing differences.

Uniform System of Accounts

Income Statement

Other Deductions

6205 Donations

This account shall include all payments or donations for charitable, social or community welfare purposes.

6210 Life Insurance

This account shall include all payments for life insurance of officers and employees where company is beneficiary (net premiums less increase in cash surrender value of policies).

6215 Penalties

This account shall include payments by the company for penalties or fines for violation of any regulatory statutes by the company or its officials, other than penalties related to account 5685, Independent Market Operator Fees and Penalties.

6225 Other Deductions

This account shall include other miscellaneous expenses which are nonoperating in nature, but which are properly deductible before determining total income before interest charges.

Example items

1. Loss relating to investments in securities written-off or written-down.
2. Loss on sale of investments.
3. Loss on reacquisition, resale or retirement of utility's debt securities, when the loss is not material or is not amortized or otherwise required to be treated by the Board.
4. Preliminary survey and investigation expenses related to abandoned projects, when not written-off to the appropriate operating expense account.
5. Costs of preliminary abandonment costs still recorded in accounts 1572, Extraordinary Event Losses, and 1505, Unrecovered Plant and Regulatory Study Costs, that the Board has not authorized or required to be amortized to account 5730, Amortization of Unrecovered Plant and Regulatory Study Costs.

Uniform System of Accounts**Income Statement**

Extraordinary Items**6305 Extraordinary Income**

This account shall be credited with gains of unusual nature and infrequent occurrence, which would significantly distort the current year's income computed before Extraordinary Items, if reported other than as extraordinary items. Income tax (or payments in lieu of taxes) relating to the amounts recorded in this account shall be recorded in account 6315, Taxes, Extraordinary Items.

6310 Extraordinary Deductions

This account shall be debited with losses of unusual nature and infrequent occurrence, which would significantly distort the current year's income computed before Extraordinary Items, if reported other than as extraordinary items. Income tax (or payments in lieu of taxes) relating to the amounts recorded in this account shall be recorded in account 6315, Taxes, Extraordinary Items.

6315 Taxes, Extraordinary Items

This account shall include the amount of Provincial and Federal income taxes (or payments in lieu of taxes) which relate to Extraordinary Items.

Uniform System of Accounts

Income Statement

Discontinued Operations

6405 Discontinued Operations - Income/gains

This account shall include the income/gain from discontinued operations. Discontinued operations are the operations of a business segment that has been sold, abandoned, shut down or otherwise disposed. Income tax (or payments in lieu of taxes) relating to the amounts recorded in this account shall be recorded in account 6415, Taxes, Discontinued Operations.

6410 Discontinued Operations - Deductions/losses

This account shall include the deductions/losses from discontinued operations. Discontinued operations are the operations of a business segment that has been sold, abandoned, shut down or otherwise disposed. Income tax (or payments in lieu of taxes) relating to the amounts recorded in this account shall be recorded in account 6415, Taxes, Discontinued Operations.

6415 Taxes, Discontinued Operations

This account shall include the amount of Provincial and Federal income taxes (or payments in lieu of taxes) which relate to discontinued operations.

Uniform System of Accounts

Definitions and Instructions

When used in this Uniform System of Accounts:

1. **Amortization** means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

For capital assets, amortization provides a rational and systematic basis for allocating the amortizable amount of a capital asset over its estimated useful life. Amortization is calculated by allocating the cost less salvage value or residual value of a capital asset to the periods of service provided by the asset. Amortization may also be termed depreciation or depletion.

2. A. **Affiliate:** See Definitions subsection in Article 340–Cost Allocation.

B. **Associate**, pursuant to section 3 of the *Ontario Energy Board Act, 1998*, where used to indicate a relationship with any person, means,

- a) Any body corporate of which the person owns, directly or indirectly, voting securities carrying more than 50 per cent of the voting rights attached to all voting securities of the body corporate for the time being outstanding,
- b) Any partner of that person,
- c) Any trust or estate in which the person has a substantial beneficial interest or as to which the person serves as trustee or in a similar capacity,
- d) Any relative of the person, including the person’s spouse as defined in the *Ontario Business Corporations Act*, where the relative has the same home as the person, or
- e) Any relative of the spouse, as defined in the *Ontario Business Corporations Act*, where the relative has the same home as the person.

C. **Control:** See Article 510–Transitional Issues Relating to Setting Up Accounts Pursuant to Part XI of the *Electricity Act, 1998*, subsection entitled “Transfer of Assets to the Incorporated Electric Utility” under “Accounting Issue”.

D. **Subsidiary**, pursuant to section 2 of the *Electricity Act, 1998*, with respect to a corporation, has the same meaning as in the *Ontario Business Corporations Act*. Under Part I—Definitions and Application of the *Ontario Business Corporations Act*, a body corporate shall be deemed to be a subsidiary of another body corporate if, and only if,

- a) it is controlled by,
 - i) that other, or
 - ii) that other and one or more bodies corporate each of which is controlled by that other, or
 - iii) two or more bodies corporate each of which is controlled by that other; or
- b) it is a subsidiary of a body corporate that is that other’s subsidiary.

Uniform System of Accounts

Definitions and Instructions

Note that a subsidiary is an enterprise controlled by another enterprise (the parent) that has the right and ability to obtain future economic benefits from the resources of the enterprise and is exposed to the related risks. For a complete discussion of accounting for subsidiaries, refer to CICA Handbook sections 1590—Subsidiaries.

- E. **Book cost** is the amount of consideration given up to acquire, construct, develop, or better a capital asset and includes all costs directly attributable to the acquisition, construction, development or betterment of the capital asset including installing it at the location and in the condition necessary for its intended use.
- F. **Original cost**, as applied to electric plant, means the cost of such property to the person first placing it into service.
- G. **Regulatory Assets** (debits) and **Liabilities** (credits): See Definitions subsection of Article 330—Matching Costs and Revenues.
- H. **Payroll burden**: The costs of benefits directly associated with labour in addition to actual payroll costs. Such costs may include fringe benefits, the employer's portion of Employment Insurance and Canada Pension Plan contributions, medical care, Workers' Health and Safety Insurance, pension and other insurance. See also Article 340.

3. Item Lists.

Lists of items appearing in the texts of the accounts or elsewhere herein are for the purpose of more clearly indicating the application of the prescribed accounting. The lists are intended to be representative, but not exhaustive. The appearance of an item in a list warrants the inclusion of the item in the account mentioned only when the text of the account also indicates inclusion inasmuch as the same item frequently appears in more than one list. The proper entry in each instance must be determined by the texts of the accounts.

4. To 14. **RESERVED**

15. Allowances.

To be drafted as legislative requirements become known.

Uniform System of Accounts

Definitions and Instructions

16. Supervision and Engineering.

The supervision and engineering expense included in the expense accounts shall consist of the pay and expenses of superintendents, engineers, clerks, other employees and consultants engaged in supervising and directing the operation or maintenance of each utility function. Wherever allocations are necessary in order to arrive at the amount to be included in any account, the method and basis of allocation shall be reflected by underlying records.

Example items

Labor

- A. Special tests to determine efficiency of equipment operation.
- B. Preparing or reviewing budgets, estimates, and drawings relating to operation or maintenance for departmental approval.
- C. Preparing instructions for operations and maintenance activities.
- D. Reviewing and analyzing operating results.
- E. Establishing organizational setup of departments and executing changes therein.
- F. Formulating and reviewing routines of departments and executing changes therein.
- G. General training and instruction of employees by supervisors whose pay is chargeable hereto. Specific instruction and training in a particular type of work is chargeable to the appropriate functional account (See Definitions and Instruction 20, Note b).
- H. Secretarial work for supervisory personnel, but not general clerical and stenographic work chargeable to other accounts.

Expenses

- A. Consultants' fees and expenses.
- B. Meals, traveling and incidental expenses.

17. **RESERVED**

18. Rents.

- A. The rent expense accounts provided under the several functional groups of expense accounts shall include all rents, including taxes paid by the lessee on leased property, for property used in utility operations, except rents which are chargeable to clearing accounts, and distributed therefrom to the appropriate account. If rents cover property used for more than one function, such as production and transmission, or by more than one department, the rents shall be apportioned to the appropriate rent expense or clearing accounts of each department on an actual, or, if necessary, an estimated basis.

Uniform System of Accounts

Definitions and Instructions

- B. When a portion of property or equipment rented from others for use in connection with utility operations is subleased, the revenue derived from such subleasing shall be credited to the rent revenue account in operating revenues; provided, however, that in case the rent was charged to a clearing account, amounts received from subleasing the property shall be credited to such clearing account.
- C. The cost, when incurred by the lessee, of operating and maintaining leased property, shall be charged to the accounts appropriate for the expense if the property were owned.

19. RESERVED

20. Components of construction cost.

- A. the cost of construction properly included in the electric plant accounts shall include where applicable, the cost of labor; materials and supplies; transportation; work done by others for the utility; injuries and damages incurred in construction work; privileges and permits; special machinery services; allowance for funds used during construction; and such portion of general engineering, administrative salaries and expenses, insurance, taxes, and other similar items as may be properly included in construction costs.

Note : The cost of individual items of equipment of small value or of short life, including small portable tools and implements, shall 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 construction work, the cost shall be included as part of the cost of the construction 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.

21. Electric Plant Constructed, Purchased or Sold.

General classification of electric plant:

The detailed electric plant accounts (1606 to 1995, inclusive) shall be stated on the basis of cost to the utility of plant constructed by it and the original cost, estimated if not known, of plant acquired as an operating unit or system. The difference between the original cost, as above, and the cost to the utility of electric plant after giving effect to any accumulated provision for depreciation or amortization shall be recorded in account 2060, Electric Plant Acquisition Adjustments. The original cost of electric plant shall be determined by analysis of the utility's records or those of the predecessor or vendor companies with respect to electric plant previously acquired as operating units or systems and the difference between the original cost so determined, less accumulated provisions for depreciation and amortization and the cost to the utility with necessary adjustments for retirements from the date of acquisition, shall be entered in account 2060, Electric Plant Acquisition Adjustments. Any difference between the cost of electric plant and its book cost, when not properly included in other accounts, shall be recorded in account 2065, Other Electric Plant Adjustments.

Uniform System of Accounts

Definitions and Instructions

Specific instructions :

- A. When electric plant constituting an operating unit or system is acquired by purchase, merger, consolidation, liquidation, or otherwise, the costs of acquisition, including expenses incidental thereto properly included in electric plant, shall be charged to account 2010, Electric Plant Purchased or Sold.
- B. The accounting for the acquisition shall then be completed as follows:
 - (1) The original cost of plant, estimated if not known, shall be credited to account 2010, Electric Plant Purchased or Sold, and concurrently debited to the appropriate Electric Plant in Service accounts and to account 2030, Electric Plant Leased to Others, account 2040, Electric Plant Held for Future Use, and account 2055, Construction Work in Progress--Electric, as appropriate.
 - (2) The amortization applicable to the original cost of the properties purchased shall be debited to account 2010, Electric Plant Purchased or Sold, and concurrently credited to the appropriate account for accumulated provision for amortization.
 - (3) The cost to the utility of any property included in account 2075, Non-Utility Property Owned or Under Capital Leases, shall be transferred thereto.
 - (4) The amount remaining in account 2010, Electric Plant Purchased or Sold, shall then be closed to account 2060, Electric Plant Acquisition Adjustments.
- C. 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.
- D. When any property acquired as an operating unit or system includes duplicate or other plant which will be retired by the accounting utility in the reconstruction of the acquired property or its consolidation with previously owned property, the proposed accounting for such property shall be presented to the Board.
- E. In connection with the acquisition of electric plant constituting an operating unit or system, the utility shall procure, if possible, all existing records relating to the property acquired, or certified copies thereof, and shall preserve such records in conformity with regulations or practices governing the preservation of records of its own construction.
- F. When electric plant constituting an operating unit or system is sold, conveyed, or transferred to another by sale, merger, consolidation, or otherwise, the book cost of the property sold or transferred to another shall be credited to the appropriate utility plant accounts, including amounts carried in account 2060, Electric Plant Acquisition Adjustments. The amounts (estimated if not known) carried with respect thereto in the accounts for accumulated provision for depreciation and amortization and in account 2340, Collateral Funds Liability, shall be charged to such accounts and contra entries made to account 2010, Electric Plant Purchased or Sold. Unless otherwise ordered by the Board, the difference, if any, between (1) the net amount of debits and credits and (2) the consideration received for the property (less commissions and

Uniform System of Accounts

Definitions and Instructions

other expenses of making the sale) shall be included in account 4355, Gain on Disposition of Property, or account 4360, Loss on Disposition of Property.

22. Land and Land Rights.

- A. The accounts for land shall include the cost of land owned in fee by the utility. Do not include in the accounts for land costs incurred in connection with first clearing and grading of land and the damage costs associated with the construction and installation of plant. Such costs shall be included in the appropriate plant accounts directly benefited.

The accounts for land rights shall include the cost of rights, interests, and privileges held by the utility in land owned by others, such as easements, water and water power rights, diversion rights, submersion rights, rights-of-way, and other like interests in land .

- B. The net profit from the sale of timber, cord wood, sand, gravel, other resources or other property acquired with the rights-of-way or other lands shall be credited to the appropriate plant account to which related. Where land is held for a considerable period of time and timber and other natural resources on the land at the time of purchase increases in value, the net profit (after giving effect to the cost of the natural resources) from the sales of timber or its products or other natural resources shall be credited to the appropriate utility operating income account when such land has been recorded in account 2040, Electric Plant Held for Future Use or classified as plant in service, otherwise to account 4390, Miscellaneous Non-Operating Income.
- C. Separate entries shall be made for the acquisition, transfer, or retirement of each parcel of land, and each land right, or water right, having a life of more than one year. A record shall be maintained showing the nature of ownership, full legal description, area, map reference, purpose for which used, city, region, etc. , from whom purchased or to whom sold, payment given or received, other costs, contract date and number, date of register of purchase. Entries transferring or retiring land or land rights shall refer to the original entry recording its acquisition.
- D. When the purchase of land for electric operations requires the purchase of more land than needed for such purposes, the charge to the specific land account shall be based upon the cost of the land purchased, less the fair market value of that portion of the land which is not to be used in utility operations. The portion of the cost measured by the fair market value of the land not to be used shall be included in account 2040, Electric Plant Held for Future Use, or account 2075, Non-utility Property, as appropriate.
- E. Land Rights should be amortized to operations over the term of the agreements and immaterial amounts shall be charged to the appropriate operating account in the year of occurrence.

Uniform System of Accounts

Definitions and Instructions

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

1. Purchase price.
2. Unwanted buildings located thereon, and removal costs of unwanted buildings less salvage value.
3. Clearing, filling, grading and drainage cost.
4. Conveyancers' and notaries' fees.
5. Fees, commissions, and salaries to brokers, agents and others in connection with the acquisition of the land or land rights.
6. Appraisals prior to closing title.
7. Cost of voiding leases upon purchase to secure possession of land.
8. Surveys in connection with the acquisition.
9. Title, examining, clearing, insuring and registering in connection with the acquisition

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

1. Clearing, filling, grading and drainage cost.
2. Conveyancers' and notaries' fees.
3. Fees, commissions, and salaries to brokers, agents and others in connection with the acquisition of the land or land rights.
4. Appraisals prior to closing title.
5. Surveys in connection with the acquisition of the right.
6. Title, examining, clearing, insuring and registering in connection with the acquisition of the right.
7. Labor and expenses in connection with securing rights of way, where performed by company employees and company agents.

23. Buildings and Fixtures

These accounts shall include the cost of all buildings and fixtures for the operation of the electric utility. "Buildings and Fixtures" means permanent buildings and equipment to house or safeguard persons or property, and includes all fixtures permanently attached to and made part of a building.

Example Items

- A. Architects' plans.
- B. Excavations.
- C. Soil investigation for foundations
- D. Foundations.
- E. Items of equipment which are associated with and form part of the building, such as plumbing, light, heat, ventilating and elevator, also special foundations and equipment piers for machinery or apparatus constructed as a permanent part of a building.

Uniform System of Accounts

Definitions and Instructions

- F. Original fencing, except for fencing surrounding transformer station equipment and distribution station equipment.
- G. Landscaping, lawns, shrubbery.
- H. Sidewalks and pavements pertaining to the buildings.

Separate buildings shall be entered in such a manner that an accurate record of their individual cost shall be evident.

Note: Fencing and outdoor transformer pads associated with outdoor stations shall be included in account 1815, Transformer Station Equipment or account 1820, Distribution Station Equipment depending upon its location.

24. RESERVED

25. For the purpose of this system of accounts:

- A. Transmission system means a system for transmitting electricity, and includes any structures, equipment or other things used for that purpose. This includes a line, transformers, plant or equipment used for conveying electricity at voltages greater than 50 kilovolts. A transmission system also includes those items specified as a result of the application of section 84 of the Ontario Energy Board Act, 1998.
- B. Distribution system means a system for distributing electricity, and includes any structures, equipment or other things used for that purpose. This includes a line, transformers, plant or equipment used for conveying electricity at voltages less than 50 kilovolts. A distribution system also includes those items specified as a result of the application of section 84 of the Ontario Energy Board Act, 1998.

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
Sheet		
Current Assets		
1005	Cash	200. Cash in Bank and On Hand
1010	Cash Advances and Working Funds	210. Cash Advances
1020	Interest Special Deposits	
1030	Dividend Special Deposits	
1040	Other Special Deposits	
1060	Term Deposits	215. Term Deposits
1070	Current Investments	220. Investments - Current
1100	Customer Accounts Receivable	240. Accounts Receivable - Electrical Energy
1102	Accounts Receivable - Services	
1104	Accounts Receivable - Recoverable Work	245. Accounts Receivable - Recoverable Work
1105	Accounts Receivable - Merchandise, Jobbing, Etc.	Part of 244. Accounts Receivable - Sundry
1110	Other Accounts Receivable - Energy Sales	242. Accounts Receivable - Municipal Owned Street Lighting 243. Accounts Receivable - Street Lighting Transfer Part of 244. Accounts Receivable - Sundry
		246. Accounts Receivable - Other Municipal Departments
1120	Accrued Utility Revenues	251. Unbilled Revenue
1130	Accumulated Provision for Uncollectible Accounts--Credit.	250. Allowance for Doubtful Accounts

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
1140	Interest and Dividends Receivable	
1150	Rents Receivable	
1170	Notes Receivable	
1180	Prepayments	255. Prepaid Expense
1190	Miscellaneous Current and Accrued Assets	265. Other Current Assets
Balance Sheet		
Current Assets		
1200	Accounts Receivable from Associated Companies	
1210	Notes Receivable from Associated Companies	
Inventory		
1305	Fuel Stock	
1330	Plant Materials and Operating Supplies	Part of 260. Inventory
1340	Merchandise	Part of 260. Inventory
1350	Other Materials and Supplies	
Non-Current Assets		
1405	Long Term Investments in Non-Associated Companies	275. Investments - Long Term
1408	Long Term Receivable - Street Lighting Transfer	292. Long Term Receivable - Street Lighting Transfer
1410	Other Special or Collateral Funds	290. Collateral Funds
1415	Sinking Funds	270. Sinking Fund Deposits
1425	Unamortized Debt Expense	Part of 280. Discount and Expenses or Premium on Debentures
1445	Unamortized Discount on Long-Term Debt--Debit	Part of 280. Discount and Expenses or Premium on Debentures
1455	Unamortized Deferred Foreign Currency Translation Gains/Loss	
1460	Other Non-Current Assets	295. Other Non-Current Assets
1465	O.M.E.R.S. Past Service Costs	296. OMERS Past Service Costs

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
1470	Past Service Costs -Employee Future Benefits	
1475	Past Service Costs - Other Pension Plans	
1480	Portfolio Investments - Associated Companies	
1485	Investment in Associated Companies - Significant Influence	
1490	Investment in Subsidiary Companies	
	Balance Sheet	
	Other Assets and Deferred Charges	
1505	Unrecovered Plant and Regulatory Study Costs	
1508	Other Regulatory Assets	
1510	Preliminary Survey and Investigation Charges	
1515	Emission Allowance Inventory	
1516	Emission Allowances Withheld	
1525	Miscellaneous Deferred Debits	285. Deferred Charges
1530	Deferred Losses from Disposition of Utility Plant	
1572	Extraordinary Event Losses	
1540	Unamortized Loss on Reacquired Debt	
1545	Development Charge Deposits/ Receivables	271. Development Charge Deposits/Receivable
1560	Deferred Development Expenditures	
1570	Qualifying Transition Costs	
1574	Deferred Rate Impact Amounts	
	Electric Plant in Service - Detailed Accounts	
1605	Electric Plant in Service - Control Account	30. Generating Stations

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
A. Intangible Plant		
1606	Organization	
1608	Franchises and Consents	
1610	Miscellaneous Intangible Plant	
Balance Sheet		
Electric Plant in Service - Detailed Accounts		
Generation Plant		
1615	Land	Part of 10. Land
1616	Land Rights	Part of 15. Land Rights
1620	Buildings and Fixtures	Part of 20. Buildings and Fixtures - Brick, Stone, Concrete and Steel Part of 25. Buildings and Fixtures - Other Construction
1630	Leasehold Improvements	Part of 125. Leasehold Improvements
1635	Boiler Plant Equipment	Part of 30. Generating Stations
1640	Engines and Engine-Driven Generators	Part of 30. Generating Stations
1645	Turbogenerator Units	Part of 30. Generating Stations
1650	Reservoirs, Dams and Waterways	Part of 30. Generating Stations
1655	Water Wheels, Turbines and Generators	Part of 30. Generating Stations
1660	Roads, Railroads and Bridges	
1665	Fuel Holders, Producers and Accessories	Part of 30. Generating Stations
1670	Prime Movers	Part of 30. Generating Stations
1675	Generators	
1680	Accessory Electric Equipment	
1685	Miscellaneous Power Plant Equipment	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
Transmission Plant		
1705	Land	Part of 10. Land
1706	Land Rights	Part of 15. Land Rights
Balance Sheet		
Electric Plant in Service - Detailed Accounts		
Transmission Plant cont'd		
1708	Buildings and Fixtures	Part of 20. Buildings and Fixtures - Brick, Stone, Concrete and Steel Part of 25. Buildings and Fixtures - Other Construction
1710	Leasehold Improvements	Part of 125. Leasehold Improvements
1715	Station Equipment	
1720	Towers and Fixtures	Part of 60. Subtransmission Feeders - Overhead
1725	Poles and Fixtures	Part of 40. Transmission Lines on Wood Poles
1730	Overhead Conductors and Devices	Part of 40. Transmission Lines on Wood Poles Part of 60. Subtransmission Feeders - Overhead
1735	Underground Conduit	Part of 65. Subtransmission Feeders - Underground
1740	Underground Conductors and Devices	Part of 65. Subtransmission Feeders - Underground
1745	Roads and Trails	
Distribution Plant		
1805	Land	Part of 10. Land

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
1806	Land Rights	Part of 15. Land Rights
1808	Buildings and Fixtures	Part of 20. Buildings and Fixtures - Brick, Stone, Concrete and Steel Part of 25. Buildings and Fixtures - Other Construction
1810	Leasehold Improvements	Part of 125. Leasehold Improvements
1815	Transformer Station Equipment - Normally Primary above 50 kV	50. Municipal Transformer Station Equipment - Normally Primary > 50 kV
Balance Sheet		
Electric Plant in Service - Detailed Accounts		
Distribution Plant cont'd		
1820	Distribution Station Equipment - Normally Primary below 50 kV	55. Municipal Distribution Station Equipment - Normally Primary <50 kV
1825	Storage Battery Equipment	
1830	Poles, Towers, and Fixtures	Part of 70. Distribution Lines and Feeders - Overhead
1835	Overhead Conductors and Devices	Part of 70. Distribution Lines and Feeders - Overhead
1840	Underground Conduit	Part of 75. Distribution Lines and Feeders - Underground
1845	Underground Conductors and Devices	Part of 75. Distribution Lines and Feeders - Underground
1850	Line Transformers	80. Distribution Transformers
1855	Services	
1860	Meters	90. Distribution Meters
1865	Other Installations on Customer Premises	
1870	Leased Property on Customer Premises	
1875	Street Lighting and Signal Systems	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
General Plant		
1905	Land	Part of 10. Land
1906	Land Rights	Part of 15. Land Rights
1908	Buildings and Fixtures	Part of 20. Buildings and Fixtures - Brick, Stone, Concrete and Steel Part of 25. Buildings and Fixtures - Other Construction
1910	Leasehold Improvements	Part of 125. Leasehold Improvements
1915	Office Furniture and Equipment	110. General Office Equipment
Balance Sheet		
Electric Plant in Service - Detailed Accounts		
General Plant cont'd		
1920	Computer Equipment - Hardware	115. Computer Equipment - Hardware
1925	Computer Software	
1930	Transportation Equipment	Part of 130. Rolling Stock and Equipment
1935	Stores Equipment	120. Stores Warehouse Equipment
1940	Tools, Shop and Garage Equipment	140. Miscellaneous Equipment, Major Tools and Instruments
1945	Measurement and Testing Equipment	
1950	Power Operated Equipment	Part of 130. Rolling Stock and Equipment
1955	Communication Equipment	
1960	Miscellaneous Equipment	
1965	Water Heater Rental Units	150. Water Heater Rental Units
1970	Load Management Controls - Customer Premises	151. Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises	152. Load Management Controls - Utility Premises
1980	System Supervisory Equipment	153. System Supervisory Equipment

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
1985	Sentinel Lighting Rental Units	155. Sentinel Lighting Rental Units
1990	Other Tangible Property	
1995	Contributions and Grants	
Balance Sheet		
Other Capital Assets		
2005	Property Under Capital Leases	
2010	Electric Plant Purchased or Sold	
2020	Experimental Electric Plant Unclassified	
2030	Electric Plant and Equipment Leased to Others	
2040	Electric Plant Held for Future Use	
2050	Completed Construction Not Classified--Electric	
2055	Construction Work in Progress--Electric	160. Construction In Progress
2060	Electric Plant Acquisition Adjustment	
2065	Other Electric Plant Adjustment	
2070	Other Utility Plant	
2075	Non-Utility Property Owned or Under Capital Leases	
Accumulated Amortization		
2105	Accumulated Amortization of Electric Utility Plant	405. Accumulated Depreciation - Buildings and Fixtures - Brick, Stone and Masonry
		410. Accumulated Depreciation - Buildings and Fixtures - Other Construction
		415. Accumulated Depreciation - Generating Stations
		420. Accumulated Depreciation - Transmission Lines on Wood Poles
		425. Accumulated Depreciation - Municipal

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
		Equipment
		489. Accumulated Depreciation - Sentinel Lighting Equipment
2120	Accumulated Amortization of Electric Utility Plant	490. Accumulated Amortization - Land Rights
		491. Accumulated Amortization - Leasehold Improvements
Balance Sheet		
Accumulated Amortization		
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	
2160	Accumulated Amortization of Other Utility Plant	
2180	Accumulated Amortization of Non-Utility Property	
Current Liabilities		
2205	Accounts Payable	320. Accounts Payable - Trade
2208	Customer Credit Balances	340. Customer Credit Balances
2210	Current Portion of Customer Deposits	345. Current Portion of Deposits
2215	Dividends Declared	
2220	Miscellaneous Current and Accrued Liabilities	Part of 325. Accrued Liabilities
		349. Other Current Liabilities
2225	Notes and Loans Payable	330. Demand and Bank Loans
2240	Accounts Payable to Associated Companies	
2242	Notes Payable to Associated Companies	
2250	Competition Transition Charges	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
2252	Transmission Charges Payable	
2254	Electrical Safety Authority Fees Payable	
2256	Independent Market Operator Fees and Penalties Payable	
2260	Current Portion of Long Term Debt	335. Debentures Outstanding - Current Portion 336. Term Bank Loans - Current Portion 339. Other Long Term Debt - Current Portion
2262	Ontario Hydro Debt - Current Portion	337. Ontario Hydro Debt - Current Portion
Balance Sheet		
Current Liabilities		
2264	Pensions and Employee Benefits - Current Portion	338 OMERS - Current Portion
2268	Accrued Interest on Long Term Debt	348. Accrued Interest - Long Term Debt
2270	Matured Long Term Debt	
2272	Matured Interest on Long Term Debt	
2285	Obligations Under Capital Leases--Current	
2290	Commodity Taxes	326. Goods and Services Tax
2292	Payroll Deductions / Expenses Payable	Part of 325. Accrued Liabilities
2294	Accrual for Income Taxes, "Payments in Lieu of Taxes", Etc.	
2296	Future Income Taxes - Current	
Non-Current Liabilities		
2305	Accumulated Provision for Injuries and Damages	
2306	Employee Future Benefits.	
2308	Other Pensions - Past Service Liability	
2310	Vested Sick Leave Liability	360. Vested Sick Leave Liability

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
2315	Accumulated Provision for Rate Refunds	
2320	Other Miscellaneous Non-Current Liabilities	370. Other Non-Current Liabilities
2325	Obligations Under Capital Lease--Non-Current	
2330	Development Charge Fund	371. Development Charge Fund
Balance Sheet		
Non-Current Liabilities		
2335	Long Term Customer Deposits	350. Long Term Deposits
2340	Collateral Funds Liability	365. Collateral Funds Liability
2345	Unamortized Premium on Long Term Debt	Part of 280. Discount and Expenses or Premium on Debentures
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	316. OMERS - Long Term Portion
2350	Future Income Tax - Non-Current	
Other Liabilities and Deferred Credits		
2405	Other Regulatory Liabilities.	
2410	Deferred Gains from Disposition of Utility Plant	
2415	Unamortized Gain on Reacquired debt.	
2425	Other Deferred Credits.	
2435	Accrued Rate-Payer Benefit	
Long Term Debt		
2505	Debentures Outstanding - Long Term Portion	305. Debentures Outstanding - Long Term Portion

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
2510	Debenture Advances	300. Debenture Advances
2515	Reacquired Bonds	
2520	Other Long Term Debt.	319. Other Debt - Long Term Portion
2525	Term Bank Loans - Long Term Portion	310. Term Bank Loans - Long Term Portion
2530	Ontario Hydro Debt Outstanding - Long Term Portion	315. Ontario Hydro Debt Outstanding - Long Term Portion

Balance

Sheet

Long Term Debt

2550 Advances from Associated Companies

Shareholders' Equity

3005	Common Shares Issued	
3008	Preference Shares Issued	
3010	Contributed Surplus	
3020	Donations Received	
3022	Development Charges Transferred to Equity	
3026	Capital Stock Held in Treasury	
3030	Miscellaneous Paid-In Capital	540. Equity Accumulated Through Contributed Capital
3035	Installments Received on Capital Stock	
3040	Appropriated Retained Earnings	650. Reserves for Other Purposes
3045	Unappropriated Retained Earnings	Part of 530. Accumulated Net Income Invested in Plant or Held as Working Capital
3046	Balance Transferred From Income	
3047	Appropriations of Retained Earnings - Current	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
	Period	
3048	Dividends Payable-Preference Shares	
3049	Dividends Payable-Common Shares	
3055	Adjustment to Retained Earnings	Part of 530. Accumulated Net Income Invested in Plant or Held as Working Capital
3065	Unappropriated Undistributed Subsidiary Earnings	

Income Statement

Sales of Electricity

4006	Residential Energy Sales	9500. Residential Service
4010	Commercial Energy Sales	9600. Commercial Light Service
4015	Industrial Energy Sales	9700. Industrial Power Service
4020	Energy Sales to Large Users	9770. Large Users
4025	Street Lighting Energy Sales	9800. Street Lighting
4030	Sentinel Lighting Energy Sales	
4035	General Energy Sales	9750. General Service
4040	Other Energy Sales to Public Authorities	
4045	Energy Sales to Railroads and Railways	
4050	Revenue Adjustment	9850. Unbilled Revenue Adjustment 9860. Prior Year Billing Adjustment
4055	Energy Sales for Resale	
4060	Interdepartmental Energy sales	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
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Revenues from Services - Distribution

4080	Distribution Services Revenue	
4090	Electric Services Incidental to Energy Sales	

Revenues from Services - Transmission

4105	Transmission Charges Revenue	
4110	Transmission Services Revenue	

Income Statement**Other Operating Revenues**

4205	Interdepartmental Rents	
4210	Rent from Electric Property	9903. Sentinel Light Rental 9905. Pole Rentals Part of 9913. Premises and other Rental
4215	Other Utility Operating Income	
4220	Other Electric Revenues	
4225	Late Payment Charges	9901. Late Payment Charges
4230	Sales of Water and Water Power	
4235	Miscellaneous Service Revenues	9906. Street Light - Non Energy 9907. Change of Occupancy Charges 9909. Reconnection Charges 9910. Dispute Meter Test Charges
4240	Provision for Rate Refunds	
4245	Government Assistance Directly Credited to Income	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
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Other Income/ Deductions

4305	Regulatory Debits	
4310	Regulatory Credits	
4315	Revenues from Electric Plant Leased to Others	
4320	Expenses of Electric Plant Leased to Others	

Income Statement**Other Income/ Deductions**

4325	Revenues from Merchandise, Jobbing, Etc.	Part of 9911. Profit on Sale of Materials and/or Services
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Part of 9911. Profit on Sale of Materials and/or Services
4335	Profits and Losses from Financial Instrument Hedges	
4340	Profits and Losses from Financial Instrument Investments	
4345	Gains from Disposition of Future Use Utility Plant	
4350	Losses from Disposition of Future Use Utility Plant	
4355	Gain on Disposition of Utility and Other Property	Part of 9919. Net Book Value of Disposal (Readily Identifiable Fixed Assets) *** Part of 9920. Proceeds and Costs - Disposal of Fixed Assets ***
4360	Loss on Disposition of Utility and Other Property	Part of 9919. Net Book Value of Disposal (Readily Identifiable Fixed Assets) *** Part of 9920. Proceeds and Costs - Disposal of Fixed Assets ***
4365	Gains from Disposition of Allowances for Emission	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
4370	Losses from Disposition of Allowances for Emission	
4375	Revenues from Non-Utility Operations	Part of 9914. Water and Sewer Billing Services
4380	Expenses of Non-Utility Operations	Part of 9914. Water and Sewer Billing Services
4385	Non-Utility Rental Income	Part of 9913. Premises and Other Rental 9902 Water Heater Rental
4390	Miscellaneous Non-Operating Income	9912. Sales of Scrap Material 9915. Miscellaneous
		***Other than amounts related to retirements

Income Statement

Other Income/ Deductions

4395	Rate-Payer Benefit Including Interest	
4398	Foreign Exchange Gains and Losses, Including Amortization	9110. Foreign Exchange

Investment Income

4405	Interest and Dividend Income	9904. Interest Earned 9930. Income from Sinking Fund
4415	Equity in Earnings of Subsidiary Companies	

Power Production Expenses

Generation Expenses- Operation

4505	Operation Supervision and Engineering	Part of 1021. Hydraulic Generating Station - Operating Labour Part of 1031. Diesel Generating Station - Operating Labour
4510	Fuel	1033. Diesel Generating Station - Operating Fuel
4515	Steam Expenses	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
4520	Steam from Other Sources	
4525	Steam Transferred--Credit	
4530	Electric Expenses	
4535	Water for Power	
4540	Water Power Taxes	

Income Statement

Generation Expenses- Operation

4545	Hydraulic Expenses	1022. Hydraulic Generating Station - Operating Supplies and Expense
4550	Generation Expenses	1032. Diesel Generating Station - Operating Supplies and Expense
4555	Miscellaneous Power Generation Expenses	
4560	Rents	
4565	Allowances for Emissions	

Generation Expenses- Maintenance

4605	Maintenance Supervision and Engineering	
4610	Maintenance of Structures	1025. Hydraulic Generating Station - Maintenance of Buildings and Fixtures 1035. Diesel Generating Station - Maintenance of Buildings and Fixtures
4615	Maintenance of Boiler Plant	
4620	Maintenance of Electric Plant	
4625	Maintenance of Reservoirs, Dams and Waterways	Part of 1024. Hydraulic Generating Station - Maintenance of Equipment

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
4630	Maintenance of Water Wheels, Turbines and Generators	
4635	Maintenance of Generating and Electric Plant	
4640	Maintenance of Miscellaneous Power Generation Plant	Part of 1024. Hydraulic Generating Station - Maintenance of Equipment 1034. Diesel Generating Station - Maintenance of Equipment

Income Statement

Other Power Supply Expenses

4705	Power Purchased	1010. Power Purchased
4710	Cost of Power Adjustments	1015. Cost of Power - Adjustments
4715	System Control and Load Dispatching	
4720	Other Expenses	
4725	Competition Transition Expense	
4730	Rural Rate Assistance Expense	

Transmission Expenses- Operation

4805	Operation Supervision and Engineering.	Part of 2011. Transmission Lines - Operation
4810	Load Dispatching	
4815	Station Buildings and Fixtures Expenses	
4820	Transformer Station Equipment - Operating Labour	4011. Municipal Transformer Station Equipment - Operating Labour
4825	Transformer Station Equipment - Operating Supplies and Expense	4012. Municipal Transformer Station Equipment - Operation Supplies and Expense
4830	Overhead Line Expenses	
4835	Underground Line Expenses	
4840	Transmission of Electricity by Others	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
4845	Miscellaneous Transmission Expense	
4850	Rents	

Transmission Expenses- Maintenance

4905	Maintenance Supervision and Engineering	
4910	Maintenance of Transformer Station Buildings and Fixtures	4015. Municipal Transformer Station - Maintenance of Buildings and Fixtures

Income Statement

Transmission Expenses- Maintenance

4916	Maintenance of Transformer Station Equipment	4014. Municipal Transformer Station - Maintenance of Equipment
4930	Maintenance of Towers, Poles and Fixtures	Part of 2014. Transmission Lines - Maintenance
4935	Maintenance of Overhead Conductors and Devices	Part of 2014. Transmission Lines - Maintenance
4940	Maintenance of Overhead Lines - Right of Way	Part of 2015. Transmission Right of Way - Maintenance
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Part of 2014. Transmission Lines - Maintenance
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Part of 2014. Transmission Lines - Maintenance
4960	Maintenance of Underground Lines	Part of 2014. Transmission Lines - Maintenance
4965	Maintenance of Miscellaneous Transmission Plant	

Distribution Expenses- Operation

5005	Operation Supervision and Engineering	
5010	Load Dispatching	
5012	Station Buildings and Fixtures Expenses	
5014	Transformer Station Equipment - Operating Labour	4011. Municipal Transformer Station Equipment -

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
		Operating Labour
5015	Transformer Station Equipment - Operating Supplies and Expenses	4012. Municipal Transformer Station Equipment - Operation Supplies and Expense
5016	Distribution Station Equipment - Operating Labour	Part of 4031. Municipal Distribution Station Equipment - Operating Labour

Income Statement

Distribution Expenses- Operation

5017	Distribution Station Equipment - Operating Supplies and Expenses	Part of 4032. Municipal Distribution Station Equipment - Operating Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour	5011. Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	5012. Overhead Distribution Lines and Feeders - Operation Supply and Expense
5030	Overhead Subtransmission Feeders - Operation	Overhead part of 4021. Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation	Overhead part of 5061. Distribution Transformers Operation
5040	Underground Distribution Lines and Feeders - Operation Labour	5051. Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expense	5052. Underground Distribution Lines and Feeders - Operation Supplies and Expenses
5050	Underground Subtransmission Feeders - Operation	Underground part of 4021. Subtransmission Feeders - Operation
5055	Underground Distribution Transformers Operation	Underground part of 5061. Distribution Transformers Operation

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
5060	Street Lighting and Signal System Expense	
5065	Meter Expense	5091. Distribution Meters - Operation
5070	Customer Premises- Operating Labour	6051. Customer Premises- Labour
5075	Customer Premises- Materials and Expenses	6054. Customer Premises- Materials and Expenses
5085	Miscellaneous Distribution Expense	

Income Statement

Distribution Expenses- Operation

5090	Underground Distribution Lines and Feeders - Rental Paid	5053. Underground Distribution Lines and Feeders - Rentals Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid	5013. Overhead Distribution Lines and Feeders - Rentals Paid
5096	Other Rent	

Distribution Expenses- Maintenance

5105	Maintenance Supervision and Engineering	
5110	Maintenance of Buildings and Fixtures - Distribution Stations	4035. Municipal Distribution Station - Maintenance of Buildings and Fixtures
5112	Maintenance of Transformer Station Equipment	4014. Municipal Transformer Station - Maintenance of Equipment
5114	Maintenance of Distribution Station Equipment	4034. Municipal Distribution Station - Maintenance of Equipment
5120	Maintenance of Poles, Towers and Fixtures	Part of 5014. Overhead Distribution Lines and Feeders- Maintenance
5125	Maintenance of Overhead Conductors and Devices	Part of 5014. Overhead Distribution Lines and Feeders- Maintenance
5128	Maintenance of Overhead Subtransmission Feeders	Overhead part of 4024. Subtransmission Feeders -

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
		Maintenance
5130	Maintenance of Overhead Services	Part of 5014. Overhead Distribution Lines and Feeders- Maintenance

Income Statement

Distribution Expenses- Maintenance

5135	Overhead Distribution Lines and Feeders - Right of Way	5015. Overhead Distribution Lines and Feeders - Tree Trimming
5145	Maintenance of Underground Conduit	Part of 5054. Underground Distribution Lines and Feeders - Maintenance
5150	Maintenance of Underground Conductors and Devices	Part of 5054. Underground Distribution Lines and Feeders - Maintenance
5152	Maintenance of Underground Subtransmission Feeders	Underground part of 4024. Subtransmission Feeders - Maintenance
5155	Maintenance of Underground Services	Part of 5054. Underground Distribution Lines and Feeders - Maintenance
5160	Maintenance of Line Transformers	5064. Distribution Transformers - Maintenance
5165	Maintenance of Street Lighting and Signal Systems	
5170	Sentinel Lights - Labour	6081. Sentinel Light Rentals - Labour
5172	Sentinel Lights - Materials and Expenses	6084. Sentinel Light Rentals - Maintenance
5175	Maintenance of Meters	5094. Distribution Meters - Maintenance
5178	Customer Installations Expenses- Leased Property	
5185	Water Heater Rentals - Labour	6061. Water Heater Rentals - Labour
5186	Water Heater Rentals - Materials and Expenses	6064. Water Heater Rentals - Maintenance

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
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Income Statement

Distribution expenses- Maintenance

5190	Water Heater Controls - Labour	6071. Water Heater Controls - Labour
5192	Water Heater Controls - Materials and Expenses	6074. Water Heater Controls - Maintenance
5195	Maintenance of Other Installations on Customer Premises	

Other Expenses

5205	Purchase of Transmission and System Services
5210	Transmission Charges
5215	Transmission Charges Recovered

Billing and Collecting

5305	Supervision	
5310	Meter Reading Expense	7021. Meter Reading
5315	Customer Billing	7024. Billing
5320	Collecting	7027. Collecting
5325	Collecting- Cash Over and Short	7028. Cash Over and Short
5330	Collection Charges	9908. Collection Charges
5335	Bad Debt Expense	
5340	Miscellaneous Customer Accounts Expense	

Community Relations

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
5405	Supervision	
5410	Community Relations - Sundry	7013. Community Relations - Sundry
5415	Energy Conservation	7011. Energy Conservation
5420	Community Safety Program	7012. Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses	

Income Statement

Sales Expenses

5505	Supervision
5510	Demonstrating and Selling Expenses
5515	Advertising Expenses
5520	Miscellaneous Sales Expenses

Administrative and General Expenses

5605	Executive Salaries and Expenses	8011. Commissioners' Salaries and Expense
5610	Management Salaries and Expenses	8012. General Officers' Salaries and Expense
5615	General Administrative Salaries and Expenses	8013. General Office Salaries and Expense
5620	Office Supplies and Expenses	Part of 8014. Miscellaneous General Expense
5625	Administrative Expense Transferred--Credit	
5630	Outside Services Employed	Part of 8014. Miscellaneous General Expense
5635	Property Insurance	
5640	Injuries and Damages	
5645	Employee Pensions and Benefits	
5650	Franchise Requirements	
5655	Regulatory Expenses	
5660	General Advertising Expenses	
5665	Miscellaneous General Expenses	Part of 8014. Miscellaneous General Expense
5670	Rents	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
5675	Maintenance of General Plant	8015. General Office Building Operation and Maintenance
5680	Electrical Safety Authority Fees	
5685	Independent Market Operator Fees and Penalties	

Income Statement

Amortization Expense

5705	Amortization Expense	9130. Depreciation Expense - General Plant Incl. System Supervisory Equipment 9132. Depreciation Expense - General Office Equipment 9133. Depreciation Expense - Computer Equipment Hardware 9136. Depreciation Expense - Miscellaneous Equipment, Major Tools and Instruments 9138. Depreciation Expense - Load Management Equipment
5710	Amortization of Limited Term Electric Plant	9140. Amortization Expense - Land rights 9141. Amortization Expense - Leasehold Improvements
5715	Amortization of Intangibles and Other Electric Plant	
5720	Amortization of Electric Plant Acquisition Adjustments	
5725	Miscellaneous Amortization	9137. Depreciation Expense - Water Heater Equipment 9139. Depreciation Expense - Sentinel Lighting Equipment
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
5735	Amortization of Deferred Development Costs	
5740	Amortization of Deferred Charges	

Income Statement

Interest Expense

6005	Interest on Long Term Debt	9101. Interest Expense - Long Term Debt
6010	Amortization of Debt Discount and Expense	
6015	Amortization of Premium on Debt--Credit	
6020	Amortization of Loss on Reacquired Debt	
6025	Amortization of Gain on Reacquired Debt--Credit	
6030	Interest on Debt to Associated Companies	
6035	Other Interest Expense	9105. Interest Expense - Short Term Debt 9109. Interest Expense - Other
6040	Allowance for Borrowed Funds Used During Construction--Credit	
6042	Allowance for Other Funds Used During Construction--Credit	
6045	Interest Expense on Capital Lease Obligations	

Taxes

6105	Taxes Other Than Income Taxes
6110	Income Taxes
6115	Provision for Future Income Taxes

Other Deductions

6205	Donations
6210	Life Insurance

Uniform System of Accounts

Mapping of Former Accounts to USoA Accounts

Account Number	Account Description	Former Account
6215	Penalties	
6225	Other Deductions	

Income Statement

Extraordinary Items

6305	Extraordinary Income	9010. Extraordinary/ Unusual Items
6310	Extraordinary Deductions	
6315	Taxes, Extraordinary Items	

Discontinued Operations

6405	Discontinued Operations, Income/ Gains
6410	Discontinued Operations, Deductions/ Losses
6415	Taxes, Discontinued Operations