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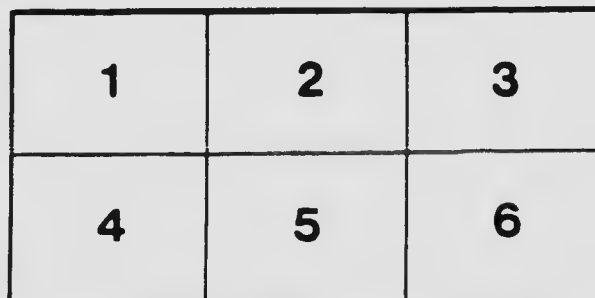
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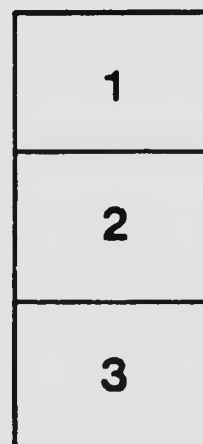
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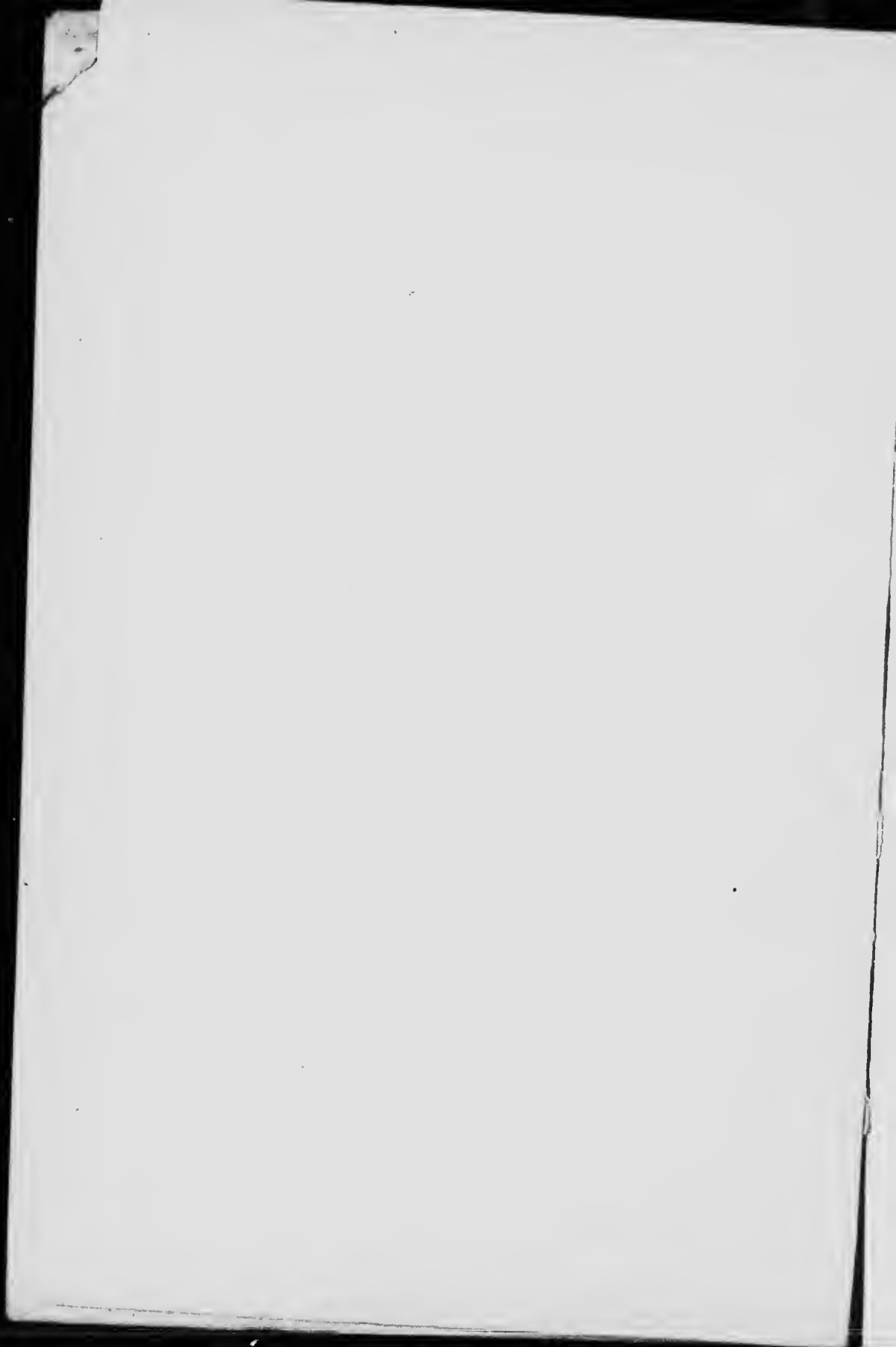
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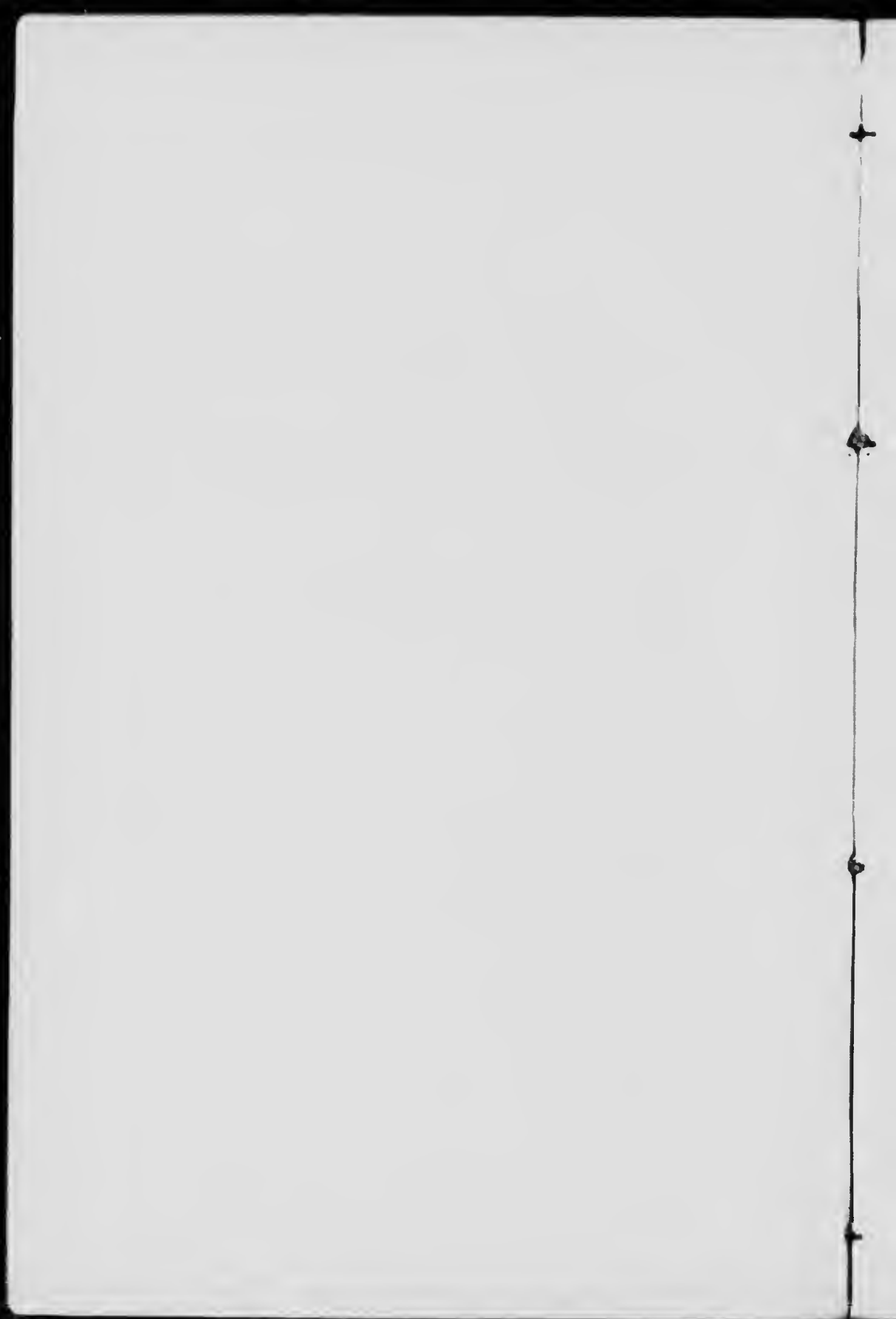
UNIFORM ACCOUNTING
FOR
ELECTRIC UTILITIES

COMPILED AND ISSUED BY
The Hydro Electric Power Commission
of Ontario

TORONTO, MARCH, 1911

44925





The system of Uniform Accounting has been prepared with the view of providing full detail of the requirements of the large Municipalities.

It is not intended nor expected that the smaller Municipalities in the keeping of their accounts shall do more than adhere strictly to the General Heads, taking the sub-distribution and the explanatory text as a guide for the proper allocation of detail, which they shall be required to do.

The carrying out of this principle will result in uniform classification of all Income and Expenditure.

THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO.



Balance Sheet Accounts.

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- (A). ORGANIZATION.
- (B). FRANCHISES.
- (C). RIGHTS, LICENSES, ETC.

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3. Hydraulic Power Plant Land.
4. Steam Power Plant Land.
5. Gas Power Plant Land.
6. Sub Station and Transformer Station Land.
7. Storage Battery Land.
8. Distribution Lines and Equipment Land.
9. General Office Land.
10. Stores Department Land.
11. Utility Equipment Land.

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3. Steam Power Plant Buildings, Fixtures and Improvements.
4. Gas Power Plant Buildings, Fixtures and Improvements.
5. Sub-Station and Transformer Station Buildings, Fixtures and Improvements.
6. Storage Battery Buildings, Fixtures and Improvements.
7. Distribution Lines and Equipment Buildings, Fixtures and Improvements.
8. General Office Buildings, Fixtures and Improvements.
9. Stores Department Buildings, Fixtures and Improvements.
10. Utility Equipment Buildings, Fixtures and Improvements.

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4. Transformers.
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7. Electrical Appliances.
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- 101. ELECTRICAL ENERGY PURCHASED.
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- 103. STEAM PURCHASED.

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- ✓ 104. HYDRAULIC POWER PLANT OPERATING LABOR. {
 - a. Superintendence.
 - b. Hydraulic Labor.
 - c. Electrical Labor.
 - d. Miscellaneous Labor.
- ✓ 105. HYDRAULIC POWER PLANT MISCELLANEOUS SUPPLIES AND EXPENSES. {
 - a. Lubricants.
 - b. Miscellaneous Plant Supplies and Expenses.

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- ✓ 106. MAINTENANCE OF HYDRAULIC POWER PLANT EQUIPMENT. {
 - a. Maintenance of Dams, Canals and Flumes.
 - b. Maintenance of Waterwheels and Turbines Equipment.
 - c. Maintenance of Electrical Generating Equipment.
- ✓ 107. MAINTENANCE OF HYDRAULIC POWER PLANT BUILDINGS, FIXTURES AND IMPROVEMENTS.

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- 108. STEAM POWER PLANT OPERATING LABOR. {
 - a. Superintendence
 - b. Boiler Plant Labor.
 - c. Steam Plant Labor.
 - d. Electrical Labor.
 - e. Miscellaneous Labor.
- 109. FUEL FOR STEAM.
- 110. WATER FOR STEAM.
- 111. STEAM POWER PLANT MISCELLANEOUS SUPPLIES AND EXPENSES. {
 - a. Lubricants.
 - b. Miscellaneous Power Plant Supplies and Expenses.

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- 112. MAINTENANCE OF STEAM POWER PLANT EQUIPMENT. {
 - a. Maintenance of Boiler Plant Equipment.
 - b. Maintenance of Steam Engines and Turbines Equipment.
 - c. Maintenance of Electrical Generating Equipment.
- 113. MAINTENANCE OF STEAM POWER PLANT BUILDINGS, FIXTURES AND IMPROVEMENTS.

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114. GAS POWER PLANT OPERATING LABOR. { a. Superintendence.
b. Producer Labor.
c. Engine Labor.
d. Electrical Labor.
e. Miscellaneous Labor.
115. GAS PRODUCER FUEL.
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117. GAS POWER PLANT MISCELLANEOUS SUPPLIES AND EXPENSES. { a. Lubricants.
b. Miscellaneous Power Plant Supplies and Expenses.

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118. MAINTENANCE OF GAS POWER PLANT EQUIPMENT. { a. Maintenance of Gas Producer Equipment.
b. Maintenance of Gas Engine Equipment.
c. Maintenance of Electrical Generating Equipment.
119. MAINTENANCE OF GAS POWER PLANT BUILDINGS, FIXTURES AND IMPROVEMENTS.

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201. INSPECTING AND PATROLLING TRANSMISSION SYSTEM.
- ✓ { 202. SUB-STATION AND TRANSFORMER STATION OPERATING LABOR.
203. SUB-STATION AND TRANSFORMER STATION SUPPLIES AND EXPENSES.

MAINTENANCE.

- ✓ { 204. MAINTENANCE OF TRANSMISSION SYSTEM.
205. MAINTENANCE OF SUB-STATION AND TRANSFORMER STATION EQUIPMENT.
206. MAINTENANCE OF SUB-STATION AND TRANSFORMER STATION BUILDINGS, FIXTURES AND IMPROVEMENTS.

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302. STORAGE BATTERY SUPPLIES AND EXPENSES.

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303. MAINTENANCE OF STORAGE BATTERY EQUIPMENT.
304. MAINTENANCE OF STORAGE BATTERY BUILDINGS, FIXTURES AND IMPROVEMENTS.

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401. INSPECTING AND PATROLLING SUB-STATION FEEDER SYSTEM.

MAINTENANCE.

402. MAINTENANCE OF SUB-STATION FEEDER SYSTEM.

DISTRIBUTION SYSTEM.**OPERATION.**

501. DISTRIBUTION SYSTEM OPERATING LABOR.
- a. Labor Inspecting, Removing and Re-setting Line Transformers and Levees.
 - b. Labor Removing and Re-setting Meters and Devices.
 - c. Labor Inspecting and Testing Meters and Devices.
 - d. Labor Inspecting Overhead Distribution System.
 - e. Labor Inspecting Underground Distribution System.
 - f. Miscellaneous Distribution System Operating Labor.
502. DISTRIBUTION SYSTEM SUPPLIES AND EXPENSES.
- a. Meter Department Supplies and Expenses.
 - b. Overhead Distribution System, Miscellaneous Supplies and Expenses.
 - c. Underground Distribution System, Miscellaneous Supplies and Expenses.
503. RENT OF POLE LINES.
504. RENT OF CONDUITS.

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505. MAINTENANCE OF DISTRIBUTION SYSTEM.
- a. Maintenance of Overhead Distribution System.
 - b. Maintenance of Underground Distribution System.
 - c. Maintenance of Consumers' Overhead Services.
 - d. Maintenance of Consumers' Underground Services.
506. MAINTENANCE OF LINE TRANSFORMERS AND DEVICES.
507. MAINTENANCE OF METERS AND DEVICES.

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- ✓ 601. TRIMMING AND INSPECTING COMMERCIAL ARC AND GLOWER LAMPS.
- 602. COMMERCIAL ARC AND GLOWER LAMPS SUPPLIES AND EXPENSES.
- 603. COMMERCIAL INCANDESCENT LAMPS AND LAMP RENEWALS.
- 604. COMMERCIAL LIGHTING MISCELLANEOUS SUPPLIES AND EXPENSES.
- 605. CONSUMERS' PREMISES EXPENSES.
- 606. MAINTENANCE OF COMMERCIAL LIGHTING EQUIPMENT.

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- ✓ 607. TRIMMING AND INSPECTING MUNICIPAL ARC AND GLOWER STREET LIGHTING LAMPS.
- 608. MUNICIPAL ARC AND GLOWER STREET LAMPS SUPPLIES AND EXPENSES.
- 609. INSPECTING, PATROLLING AND SWITCHING MUNICIPAL INCANDESCENT STREET LIGHTING EQUIPMENT.
- 610. MUNICIPAL STREET LIGHTING INCANDESCENT LAMPS AND LAMP RENEWALS.
- 611. MUNICIPAL INCANDESCENT STREET LIGHTING SUPPLIES AND EXPENSES.
- 612. MUNICIPAL STREET LIGHTING MISCELLANEOUS SUPPLIES AND EXPENSES.
- 613. MAINTENANCE OF MUNICIPAL STREET LIGHTING EQUIPMENT.

COMMERCIAL ADMINISTRATION.

- ✓ 701. PROMOTION OF BUSINESS.
 - a. Promotion of Business Salaries and Commissions.
 - b. Promotion of Business Supplies and Expenses.
 - c. Promotion of Business Advertising Salaries, Supplies and Expenses.
- 702. COLLECTION EXPENSES.
 - a. Meter Reading, Billing and Collection Salaries and Commissions.
 - b. Consumers' accounts, Supplies and Expenses.
 - c. Uncollectible Accounts (Reserve Charge).

GENERAL. OPERATION.

73

- ✓ { 801. GENERAL OFFICE SALARIES. { a. Salaries of General Officers.
b. Salaries of General Office Clerks.
- 802. GENERAL OFFICE SUPPLIES AND EXPENSES. { a. General Office Rent.
b. Miscellaneous General Office Supplies and Expenses.
- 803. LEGAL EXPENSES.
- 804. MISCELLANEOUS GENERAL EXPENSES.

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75

- ✓ { 805. MAINTENANCE OF GENERAL OFFICE AND EQUIPMENT. { a. Maintenance of General Office Equipment.
b. Maintenance of General Office Buildings, Fixtures and Improvements.

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75

- ✓ { 901. INJURIES AND DAMAGES.
- 902. INSURANCE.
- 903. STATIONERY AND PRINTING.
- 904. OPERATION OF STORES DEPARTMENT.
- 905. MAINTENANCE OF STORES DEPARTMENT EQUIPMENT.
- 906. MAINTENANCE OF STORES DEPARTMENT BUILDINGS, FIXTURES AND IMPROVEMENTS.
- 907. OPERATION OF UTILITY EQUIPMENT.
- 908. MAINTENANCE OF UTILITY EQUIPMENT.
- 909. MAINTENANCE OF UTILITY EQUIPMENT BUILDINGS, FIXTURES AND IMPROVEMENTS.

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TAXES.

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81

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82

OPERATING REVENUES

- | | | | | |
|--------|--|---|---------------|------------------------------|
| ✓ I. | LIGHTING | { | COMMERCIAL | { a. Flat Rate
b. Metered |
| ✓ | <i>Lighting</i> | | RESIDENTIAL | { a. Flat Rate
d. Metered |
| ✓ II. | POWER | { | COMMERCIAL | { a. Flat Rate
b. Metered |
| | | | MUNICIPAL | { c. Flat Rate
d. Metered |
| ✓ III. | MUNICIPAL STREET LIGHTING | { | ARCS | { a. Flat Rate
b. Metered |
| | | | INCANDESCENTS | { c. Flat Rate
d. Metered |
| | IV. RENTS OF METERS. | | | |
| | V. SALES OF ELECTRICAL ENERGY TO OTHER PUBLIC UTILITIES. | | | |
| | VI. SALES OF ELECTRICAL ENERGY TO OTHER MUNICIPALITIES. | | | |
| ✓ VII. | MISCELLANEOUS EARNINGS FROM OPERATION. | | | |

NON-OPERATING REVENUES

85

- VIII. PROFIT ON SALES OF APPLIANCES AND SUPPLIES.
- IX. MISCELLANEOUS WIRING ON INSTALLATION WORK.
- X. RENTS FROM LANDS AND BUILDINGS, CONDUITS, POLES, LINES AND APPARATUS.
- XI. COLLECTION DISCOUNTS RECHARGED.
- XII. INTEREST ON DEPOSITS.
- XIII. INTEREST AND DIVIDENDS FROM INVESTMENTS.
- XIV. APPROPRIATIONS FROM MUNICIPAL FUNDS.
- XV. MISCELLANEOUS NON-OPERATING REVENUES.

Income Accounts.

OPERATING REVENUES.

- | | | | | |
|--|---|----------------|---|------------------------------|
| I. COMMERCIAL LIGHT-
ING EARNINGS. | { | MERCANTILE. | { | a. Flat Rate.
b. Metered. |
| | | DOMESTIC. | | c. Flat Rate.
d. Metered. |
| | | | | |
| II. COMMERCIAL POWER
EARNINGS. | { | MERCANTILE. | { | a. Flat Rate.
b. Metered. |
| | | DOMESTIC. | | c. Flat Rate.
d. Metered. |
| | | | | |
| III. MUNICIPAL BUILD-
INGS LIGHTING EARNINGS. | | | | a. Flat Rate.
b. Metered. |
| | | | | |
| IV. MUNICIPAL POWER
EARNINGS. | { | WATER WORKS. | { | a. Flat Rate.
b. Metered. |
| | | SEWERAGE. | | c. Flat Rate.
d. Metered. |
| | | BUILDINGS. | | e. Flat Rate.
f. Metered. |
| | | | | |
| V. MUNICIPAL STREET
LIGHTING EARN-
INGS. | { | ARCS. | { | a. Flat Rate.
b. Metered. |
| | | INCANDESCENTS. | | c. Flat Rate.
d. Metered. |
| | | | | |
| VI. RENTS OF METERS. | | | | |
| VII. SALES OF ELECTRICAL ENERGY TO OTHER PUBLIC UTILITIES. | | | | |
| VIII. SALES OF ELECTRICAL ENERGY TO OTHER MUNICIPALITIES. | | | | |
| IX. MISCELLANEOUS EARNINGS FROM OPERATION. | | | | |

NON-OPERATING REVENUES.

- | | |
|-------|--|
| X. | PROFIT ON SALES OF APPLIANCES AND SUPPLIES. |
| XI. | CONSUMERS' WIRING AND INSTALLATION WORK. |
| XII. | RENTS FROM LAND AND BUILDINGS, CONDUITS, POLE LINES AND APPARATUS. |
| XIII. | COLLECTION DISCOUNTS RECHARGED. |
| XIV. | INTEREST ON DEPOSITS. |
| XV. | INTEREST AND DIVIDENDS FROM INVESTMENTS. |
| XVI. | RENTS FROM MUNICIPAL FUNDS. |
| | OTHER NON-OPERATING REVENUES. |

Detailed Accounts with Text.

CONSTRUCTION AND EQUIPMENT ACCOUNTS.

INTANGIBLE CAPITAL.

1

(A). ORGANIZATION.

Charge to this account all fees paid to governments for the privilege of incorporation, and all fees, office and other expenditures incident to organizing the electric utility. This includes the cost of preparing and distributing prospectuses, cost of soliciting subscriptions for stock, cash fees paid to promoters, and the actual cash value at the time of organization of securities paid to promoters for their services in organizing the enterprise, counsel fees, cost of preparing and issuing certificates of stock, and cost of procuring certificates of convenience and necessity from the Ontario Railway and Municipal Board, and other similar expenses. Expenses incident to an increase of the capital stock, and the negotiation and sale of stock thereunder, and expenses of preparing and filing certificates of amendment to the articles of incorporation, shall be charged to this account.

NOTE—This account shall not include any costs incident to negotiating loans, purchase of bonds, nor discounts upon stocks and securities issued, or other evidence of indebtedness.

(B). FRANCHISES.

Charge to this account the actual amount paid to Provincial or other Governmental authorities in consideration for any franchise deemed necessary to the operation of the electric utility. If any such franchise is acquired by purchase, the charge to this account, in respect thereof, shall not exceed the amount so actually paid therefor by the electric utility to its assignor. If any franchise has a life of not more than one year after the day when it is placed in service or in effect, it shall not be charged to this account, but to the appropriate operating expense account. Expenses in procuring franchises covering additional territory to be operated as a part of the existing system may be charged to this account. Payments made to

Provincial or other governmental authorities in consideration for granting extension of any franchise having a life in service of more than one year from the date of the grant, shall be considered as a renewal. If the franchises cover separate and distinct new enterprises, payments therefor shall be classed as original and charged to this account.

NOTE: This account shall not include any tax or annual charge.

(C). RIGHTS, LICENSES, ETC.

Charge to this account the cost of all rights, royalties, licenses and other intangible assets having a life of more than one year from the date when placed in service, acquired by the utility in or under valid patent grants to inventors for inventions and discoveries which are necessary or valuable to the economical operation of the electric utility. If such right is extended to cover a further period of time than that covered by the original grant, the cost of such extension shall be classed as a renewal. A patent right acquired for use in an existing system and necessary to the economical operation thereof, shall be classed as an addition.

TANGIBLE CAPITAL.

(D). LANDS USED IN OPERATION OF PROPERTY.

Charge to these accounts the cost of all lands used and useful in the electric operations of the utility, when the term of deed is more than one year from the grant thereof. The cost shall include the purchase price and all fees and commissions on purchase, surveys, title examinations, recordings and registration, and the fees and taxes accrued to date of title transfer and all liens upon title acquired, also the cost of obtaining consents and payments for abating property damages. These accounts shall also include the cost, less salvage, of wrecking or removing any buildings or improvements thereon.

NOTE: These accounts shall not include the cost of lands purchased purely as an investment, or of any buildings, fixtures and improvements, nor the salvage in removing or wrecking same. If at the time of acquisition of

lands the utility's interest extends to buildings or other improvements thereon, the same shall be appraised at their true value and charged to the proper *Buildings, Fixtures and Improvements* account if retained and devoted to electric operation, or charged to the proper investment account if retained and not devoted to electric operation.

(D1). TRANSMISSION RIGHT OF WAY.

Charge to this account the cost of all land as hereinbefore defined, used for transmission lines.

(D2). PURCHASING STATION LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with the purchasing station and incidental thereto.

(D3). HYDRAULIC POWER PLANT LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with the hydraulic power plant, and incidental thereto, including land used for canal and pipe lines, water rights, pondage, flowage, and submersion.

(D4). STEAM POWER PLANT LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with the steam power plant, and incidental thereto, including land used for coal storage, ash heap, conveyors, etc., together with land used for boiler, engine and generating plant equipment.

(D5). GAS POWER PLANT LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with the gas power plant, and incidental thereto, including land used for coal storage, ash heap, conveyors, etc., together with land used for producer, engine and generating plant equipment.

(D6). SUB-STATION AND TRANSFORMER STATION LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with sub-stations and transformer stations, and incidental thereto.

NOTE.—Utilities are at liberty to open sub-accounts, showing the cost of land devoted to the several sub-stations and transformer stations which it may own and operate.

(D7). STORAGE BATTERY LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with storage battery plant, and incidental thereto.

(D8.) DISTRIBUTION LINES AND EQUIPMENT LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with the overhead and underground distribution lines, and incidental thereto, including land used for lightning arrester stations, line transformer stations and pits, together with land used for pole line and conduit equipment, if owned by the utility.

(D9). GENERAL OFFICE LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with the general office buildings of the electric utility, and incidental thereto.

(D10). STORES DEPARTMENT LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with the stores department, and incidental thereto.

(D11). UTILITY EQUIPMENT LAND.

Charge to this account the cost of all land as hereinbefore defined, used and useful in connection with garages, barns, stables and other utility equipment and incidental thereto.

(E). BUILDINGS, FIXTURES AND IMPROVEMENTS USED IN OPERATION OF PROPERTY.

Charge to these accounts the cost of all permanent buildings, fixtures and improvements on lands devoted to the electric operations of the utility, not restricted and included in the departmental capital or operating accounts. The cost shall include all local water, light, heat, ventilating, sanitary and elevator equipment, also all permanent piers, foundations, stacks, etc., constructed and intended to outlast the first equipment mounted thereon, together with permanent sheds, fences, and improvements of grounds and walks. The cost shall also include the architect's plans and supervision.

(E1). PURCHASING STATION BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements as hereinbefore defined, used and useful in connection with the purchasing station, and incidental thereto.

(E2). HYDRAULIC POWER PLANT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements as hereinbefore defined, used and useful in connection with the generation of electric energy by hydraulic power, including hydraulic buildings and fixtures, generating station buildings and fixtures, and all buildings, fixtures and improvements incidental thereto.

(E3). STEAM POWER PLANT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements as hereinbefore defined, used and useful in connection with the generation of steam and electric energy by steam power, and incidental thereto.

(E4). GAS POWER PLANT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements as hereinbefore defined, used and useful in connection with the generation of gas and electric energy by gas power, and incidental thereto.

(E5). SUB-STATION AND TRANSFORMER STATION BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements as hereinbefore defined, used and useful in connection with sub-stations and transformer stations, and incidental thereto.

(E6). STORAGE BATTERY BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements as hereinbefore defined, used and useful in connection with storage battery plant, and incidental thereto.

(E7). DISTRIBUTION LINES AND EQUIPMENT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements as hereinbefore defined, used and useful for lightning arrester stations, and line transformer stations or pits, and incidental thereto.

(E8). GENERAL OFFICE BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements as hereinbefore defined, used and useful for general office purposes of the utility, and incidental thereto.

(E9). STORES DEPARTMENT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements as hereinbefore defined, used and useful in connection with the stores department, and incidental thereto.

(E10). UTILITY EQUIPMENT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all buildings, fixtures and improvements, as hereinbefore defined, such as garages, barns, stables, etc., used and useful in connection with the utility equipment and incidental thereto.

(F). POWER PLANT EQUIPMENT.

Charge to these accounts the cost of all permanent initial generating apparatus and equipment, used and useful in the electric operations of the utility. This shall cover all equipment from the utility's source of power up to and including the purchasing station or generating plant switch-board.

NOTE.—It is prescribed that the cost of all apparatus and equipment shall be classified as indicated by the following sub-accounts when applicable.

(F1). DAMS, CANALS AND FLUMES EQUIPMENT.

Charge to this account the cost of all dams, canals, aqueducts and flumes, used and useful in the production of hydraulic power and the delivery of water to the head-gate of the water wheels or turbines. Also the cost of wasteways from the outlet of the draft tube to the point of final discharge, including the cost of all gates, valves and other accessories, wasteways, sluices, forebays and other equipment incidental thereto.

(F2). WATER WHEELS AND TURBINE EQUIPMENT.

Charge to this account the cost of all water wheels and turbines devoted to the generation of electric energy, including specially provided foundations and settings of such hydraulic equipment, their governors and all apparatus incidental thereto from the head-gate and governors to the wasteways. When the electric rotor is mounted (not coupled) on the shaft of the water wheel, the shaft shall be considered a part of the water wheel and the rotor a part of the electric equipment.

(F3). WATER-DRIVEN ELECTRICAL GENERATING EQUIPMENT.

Charge to this account the cost of all electric generating apparatus driven by hydraulic power and rotaries and motor generator sets, exciters, etc., together with their specially provided foundations and settings. Also charge to this account the cost of all electrical equipment of the power plant, embracing bus-bars, regulators, station switchboards and equipment, such as instruments, circuit breakers, switches, meters and their settings, head-gates, motors and other electric apparatus and special high tension transmission equipment at the power plant, such as high tension bus-bars, high tension switchboards, high tension switches, high tension transformers, high tension lightning arresters, high tension potential and current transformers, high tension reactive coils, high tension choke coils, high tension grounding devices and resistances, and high tension step-up and step-down transformers. Belts, pulleys, shafting and other mechanical power transmission apparatus in the hydraulic power plant will be charged to this account.

NOTE.—Utilities desiring to do so may sub-divide this account as follows:—

- (a) Generators.
- (b) Auxiliary Hydraulic Power Plant Electrical Equipment.

(F4). STEAM BOILER PLANT EQUIPMENT.

Charge to this account the cost of all equipment devoted to the generation of steam. Charge also with the cost of furnaces, boilers, their specially provided foundations and settings, boiler fittings, iron and steel smoke-stacks, feed pumps, water feed pipe, injectors, economizers, water heaters, superheaters, valves, flues, steam pipes from the boilers to the engine throttle valves, steam exhaust system, boiler water purification equipment, mechanical stokers, cranes, coal and ash conveyors, steam traps, crushers, belt links, wheels, chutes and gates, conveyor cars, winches, motors, buckets, shafts, chains and similar auxiliary equipment incidental thereto.

(F5). STEAM ENGINE AND TURBINE EQUIPMENT.

Charge to this account the cost of all steam engines and turbines devoted to the generation of electric energy, together with their specially provided foundations and settings, which shall be considered to include steam prime mover accessories, such as the throttle valve, governor, condensers, air and circulating pumps and lubricating systems. When the electric rotor is mounted (not coupled) on the engine or turbine shaft, the shaft shall be considered a part of the engine or turbine, and the rotor a part of the electrical equipment.

NOTE.—The steam header or exhaust pipe shall not be included in this account.

(F6). STEAM-DRIVEN ELECTRICAL GENERATING EQUIPMENT.

Charge to this account the cost of all electric generating apparatus driven by steam prime movers, together with rotaries and motor-generator sets, exciters, etc. This includes the specially provided foundations and settings of such apparatus. Charge also with all accessory and auxiliary equipment in the steam power generating station, including belts and other mechanical power transmission equipment, such as line and counter shafting and pulleys; bus-bars, regulators, station switchboards and equipment, such as instruments, circuit breakers, switches, meters and their settings, together with special high tension transmission equipment at the steam power station, as high tension bus-bars, high tension switchboards, high tension switches, high tension current transformers, high tension lightning arresters, high tension potential transformers, high tension reactive coils, high tension choke coils, high tension grounding devices and resistances, high tension step-up and step-down transformers.

NOTE.—Utilities desiring to do so may sub-divide this account into the following:—

- (a) Generators.
- (b) Auxiliary Steam Power Plant Electrical Equipment.

(F7). GAS PRODUCER EQUIPMENT.

Charge to this account the cost of all equipment devoted to the production of power gas for the purpose of generating electric energy, including the specially provided foundations and settings of such producers and their accessories, embracing gas producers, economizers, regenerators, vaporizers, steam injectors, scrubbers, exhauster outfits, seals, appurtenant boilers and pumps, flues and piping, blower engines, gas piping from producers to gas prime movers and to holders, producer gas holders, exhaust piping, etc.

(F8). GAS ENGINE EQUIPMENT.

Charge to this account the cost of all gas engines and turbines devoted to the generation of electric energy, including their specially provided foundations and settings, together with such gas prime mover accessories as the inlet valve, governor and igniting and starting apparatus.

NOTE.—When the electric rotor is mounted (not coupled) on the engine shaft, the shaft shall be considered a part of the engine and the rotor a part of the electrical equipment.

(F9). GAS-DRIVEN ELECTRICAL GENERATING EQUIPMENT.

Charge to this account the cost of all electric generating apparatus driven by gas power and rotaries and motor generator sets, exciters, etc. This includes specially provided foundations and settings. Charge also with the cost of all electric equipment of the gas power generating station, embracing bus-

bars, regulators, station switchboards and equipment, such as instruments, circuit breakers, switches, meters and settings and special high tension transmission equipment at such power station, as high tension bus-bars, high tension switchboards, high tension switches, high tension transformers, high tension lightning arresters, high tension potential and current transformers, high tension reactive coils, high tension choke coils, high tension grounding devices and resistances, and high tension step-up and step-down transformers. Belts, shafting, pulleys and other mechanical power transmission equipment in the gas power plant, will be charged to this account. Do not include gas header or exhaust.

NOTE.—Utilities desiring to do so may sub-divide this account as follows:—

- (a) Generators.
- (b) Auxiliary Gas Power Plant Electrical Equipment.

(G). TRANSMISSION SYSTEM.

Charge this account with the cost of the transmission system, embracing all towers, poles, cross arms, insulator pins, braces, brackets and other pole fixtures and appliances, guys and other tower and pole supports, and all cables, wires, insulators and insulating material, etc., constituting the transmission system between the point of electric generation or purchase to the point directly antecedent to the step-down transformers or initial handling.

(H). SUB-STATION AND TRANSFORMER STATION EQUIPMENT.

Charge to this account the cost of all sub-station and transformer station equipment and apparatus, including the electrical equipment, such as transformers, motor generators sets, rotaries, boosters, control batteries, switchboards, and their specially provided foundations and settings, also furniture and incidental equipment not included in other capital or operating account.

(I). STORAGE BATTERY EQUIPMENT.

Charge to this account the cost of all storage batteries and storage battery equipment used in connection with the distribution system. Where separate buildings and fixtures and flooring have been provided for storage batteries, there will be charged to this account, not only the cost of the electrical equipment, but also such other equipment as is a necessary and incidental part of the operation of such battery and included in tangible capital.

(J). SUB-STATION FEEDER SYSTEM.

Charge to this account the cost of the sub-station feeder system, embracing all towers, poles, equipment and supports, all ducts and manholes equipment, or a proper pro rata share of same if used jointly with the distribution system. Charge also with cost of all cables and wires used in connection thereof from the main station switchboard up to but not including the step-down transformers in the sub-stations.

(K). DISTRIBUTION SYSTEM.

Charge to these accounts the cost of the distribution system, embracing all towers, poles, cross arms, insulator pins, braces, brackets and other pole fixtures and appliances, guys and other tower and pole equipment and supports, also all conduits, pipes, tubes, sewer connections, sewer traps, manholes, etc., together with all wires, cables, insulators, etc., used in connection with the overhead and underground distribution system between the generating or sub-station switchboard and the consumers' premises.

NOTE.—The Board will require where applicable a classification as shown by the following two sub-accounts.

(K1). OVERHEAD DISTRIBUTION SYSTEM.

Charge to this account the cost of all towers, poles, equipment and supports and conductors, used or useful in the overhead distribution system, from the generating or sub-station switchboard to the consumers' premises.

This includes cross-arms, pins, insulators, braces, brackets, guys, etc., wires, cables, but not transformers, lightning arresters or switches, etc.

NOTE.—Utilities desiring to do so may further sub-divide this account as follows:—

- (a) Overhead Towers and Poles Equipment.
- (b) Overhead Wires and Cables.
- (c) Overhead Services.

(K2). UNDERGROUND DISTRIBUTION SYSTEM.

Charge to this account the cost of all conduits, ducts, pipes, tubes, sewer connections, sewer traps, manholes, service boxes and all materials and appurtenances incidental to the underground system, together with all conductors, wires and cables between the generating or sub-station switchboard and the consumers' premises, not including pit transformers or equipment.

NOTE.—Utilities desiring to do so may further sub-divide this account as follows:—

- (a) Underground Edison Tube System.
- (b) Underground Conduits Equipment.
- (c) Underground Wires and Cables.
- (d) Underground Services.

(L). LINE TRANSFORMERS AND DEVICES.

Charge to this account the cost of all line transformers and appurtenances, both overhead and underground, together with the original cost of setting, also the cost of lightning arresters, line cut-outs and switches.

(M). METERS AND DEVICES.

Charge to this account the cost of all meters, meter transformers and devices, installed for determining the amount of energy delivered to consumers. The cost of the original setting of each meter, etc., will also be charged to this account. Subsequent removing and re-setting of meters will not be charged to this account, but to the proper operating account.

(N). METER DEPARTMENT EQUIPMENT.

Charge to this account the cost of all instruments, tools, appliances and shop equipment (that has an expectancy of life in service of more than one year), devoted to testing and repairing meters and appurtenances.

(O). COMMERCIAL LAMPS AND LAMP EQUIPMENT.

Charge to this account the cost of all arc and glow lamps, fixtures and equipment, having an expectancy of life in service of more than one year, that are devoted to commercial lighting (municipal buildings lighting included) and included in the tangible capital of the utility. Incandescent lamps having an expectancy of life in service of less than one year shall not be charged to this account, but to the appropriate operating account.

(P). MUNICIPAL STREET LIGHTING SYSTEM.

Charge to this account the cost (in place) of all property of the utility devoted solely to municipal street and park lighting, embracing conduits, poles, cross-arms, pins, braces, insulators, etc., and conductors, also lamps and supports, etc., having an expectancy of life in service of over one year. Such cost includes cost of material, transportation, setting poles, etc., and restoring the surface of the street to the condition required by the municipality. This account shall include a proper pro rata share of the distribution system when same is used jointly. Where extensions to mains and services are required for the special benefit of the municipal street lighting system, such extensions and appurtenances shall be charged to this account.

NOTE.—Entries to this account in respect to proportionate use, shall be so made as to admit of a detailed statement when called for.

(Q). GENERAL OFFICE EQUIPMENT.

Charge to this account the cost of all equipment of the general office of the electric utility, embracing such items as office furniture and furnishings, movable safes, filing cases and devices, typewriters, adding machines, addressographs and sundry office equipment having an expectancy of life in service exceeding one year.

(R). STORES DEPARTMENT EQUIPMENT.

Charge to this account the cost of all equipment of the stores department. This includes scales, loading and unloading machinery, derricks, cranes, hoists, conveying apparatus and equipment, etc.

(S). UTILITY EQUIPMENT.

Charge to this account the cost of all utility equipment. This includes wagons, drays, trucks, harnesses, horses, automobiles, bicycles, motor cycles, etc.

(T). MISCELLANEOUS EQUIPMENT.

Charge to this account the cost of all equipment not included in any of the preceding classified capital accounts, embracing such items as shop appliances, shop and laboratory tools, works tools and instruments, street department work tools and instruments, and other miscellaneous equipment.

NOTE.—Utilities are at liberty to sub-divide this account to show the cost of any class of such miscellaneous equipment.

(U). MISCELLANEOUS CONSTRUCTION AND EQUIPMENT EXPENDITURES.

Charge to these accounts all expenditures incurred during construction and before the beginning of operation of the utility not covered by any of the preceding accounts. These accounts shall be classified and given in the following details:

(U1). ENGINEERING AND SUPERINTENDENCE DURING CONSTRUCTION.

Charge to this account the cost of service by experts of an advisory or supervising character during the process of construction.

(U2) SALARIES DURING CONSTRUCTION.

Charge to this account the salaries of all general officers and general office assistants during the period of construction of the electric utility plant and up to the time of purchase (or generation) and sale of electric energy.

(U3). OFFICE SUPPLIES AND EXPENSES DURING CONSTRUCTION.

Charge to this account the cost of all office supplies and expenses incurred during the process of construction of the plant up to the time of purchase (or generation) and sale of electric energy, such as messenger and janitor service, rent of premises occupied during construction, water, light, heat, telegrams, exchange on remittances, etc.

(U4). STATIONERY AND PRINTING DURING CONSTRUCTION.

Charge to this account the cost of all stationery, printing, postage, blanks, record books, etc., used during the construction of the plant and up to the time of purchase (or generation) and sale of electric energy.

(U5). LEGAL EXPENSES DURING CONSTRUCTION.

Charge to this account all legal expenses incurred during the period of construction of the electric plant. Charge with the salaries and expenses of counsel, solicitors and general attorneys, their clerks and attendants, etc. Charge also with the cost of law books, printing briefs, legal forms, testimony, reports, fees and retainers of the general counsel and attorneys, court costs and payments of specific notarial and witness fees, expense of taking depositions, and general law and court expenses during construction. Expenses of arbitrators of disputed points will also be charged to this account. When any of the expenditures above enumerated can be charged directly to the account for which a benefit they were incurred, they shall be so charged and not to this account. Thus, expenditures in connection with the acquisition of land to be occupied by the stations shall be charged to the appropriate construction account. Legal expenses in connection with

the ~~organization of the utility~~, whenever such can be definitely ascertained, shall be charged to the account Organization.

(U6). INJURIES AND DAMAGES DURING CONSTRUCTION.

Charge to this account all damages to or destruction of property other than that owned by the utility, caused directly in connection with the construction of the electric plant, and all expenses incident to injuries or death of employees and other persons for which injuries or death the utility is held liable, or in the settlement of which claims allowances are made. This includes such items of expense as judgments for damages and plaintiff's court costs; proportion of salaries and expenses or fees of physicians and surgeons, expenses of undertakers, nurses and hospital expenses, medical and surgical supplies, contributions to hospitals during the period of construction of the plant, transportation of injured persons and wages and salaries paid to employees while disabled. The salaries and expenses of the utility's claim agents, adjusters and their assistants, while engaged upon settling such claims arising during construction will be charged to this account. The compensations of the general solicitors or counsel of the utility while engaged in the defense and settlement of damage suits will also be charged to this account.

(U7). INSURANCE DURING CONSTRUCTION.

Charge to this account all premiums paid to insurance companies for fire, casualty, boiler, fidelity and other insurance covering risks during construction of the electrical power plant and its equipment.

(U8). TAXES DURING CONSTRUCTION.

Charge to this account all taxes and assessments levied and paid on property belonging to the electric utility while under construction and before the plant has begun operations, except special assessments for street and other improvements, such as grading, curbing, paving, sidewalks, sewer, etc., which shall be charged to the account to which the property benefited has been charged.

(U9). INTEREST DURING CONSTRUCTION.

Charge to this account the interest accrued upon all money and claims payable upon demand acquired for use in connection with the construction and equipment of the electric property from the time of such acquisition until the works are ready for commercial use. Interest receivable accrued upon such moneys and claims shall be credited to this account.

(U10). DISCOUNT ON BONDS DURING CONSTRUCTION.

Charge to this account the discount on bonds sold for construction purposes. The entries to such account shall be made with sufficient detail to permit of their identification and shall show the date when the bonds to which the discount applies were authorized, when issued and when sold, to whom sold, the amount realized from the sale, purpose for which the bonds were sold, and the application of the proceeds.

(U11). TRAVELLING EXPENSES DURING CONSTRUCTION.

Charge to this account all travelling expenses incurred by any authorized official whose time is thus devoted in the interests of the utility during construction prior to operation.

(U12). MISCELLANEOUS EXPENDITURE DURING CONSTRUCTION.

Charge to this account all expenditures during construction, not includable in any of the preceding accounts.

(V). COST OF PLANT PURCHASED. (In lieu of Plant Constructed).

Charge to this account the cost of the electric plant purchased in case the plant of the utility is obtained by purchase instead of being constructed by it. The entry to this account shall show with sufficient detail the name of the parties from whom purchased, the purchase price and all other facts pertinent to such sale.

SECURITIES.**TREASURY SECURITIES.**

Charge to this account the par value of all stocks and bonds which have been authorized and issued by the utility or assumed by it or held by the treasurer or other fiscal agent of the utility for its benefit, but which have not been sold. When such securities are sold their par value will be credited to this account.

INVESTMENTS.

INVESTMENTS.

By investments, as here used, is meant the cost of the electric utility's title to or interest in all properties acquired, not for use in present operations, but for the income to be derived from them, for a rise in value, for the control of some private business or other utility service, or for devotion to future operations at a time when the acquisition of such properties will not be possible under such favorable circumstances. Stocks, bonds or other property in which the funds of reserves of the utility have been invested will not be shown in this account but as investments of the respective reserves.

SINKING FUND INVESTMENTS.

While the raising of a depreciation reserve does not, in general practice, call for a specific fund to be set aside for the purpose of having money on hand with which to meet such portion of the cost of any replacement as is chargeable to such reserve, it does follow that when a sinking fund reserve is required in pursuance of the provisions of mortgage deeds, deeds of trust, contracts or provisions of the law, such amounts, whatever they may be, should be specifically set aside in cash and invested in readily convertible securities at such rates as will earn the rate of interest at which requirements are calculated. To this account, therefore, must be charged the amounts invested (and the interest earned from time to time upon same) for the purpose of maintaining a sinking fund, and the total investments must at all times equal the amount at credit of the sinking fund reserves. As with the reserves, the title of each fund shall clearly indicate the purpose for which it is being maintained. So far as it is practicable by each electric utility it is recommended that the same procedure be followed in respect of depreciation.

CURRENT ASSETS.

CASH.

Charge to this account all money coming into the possession of the electric utility and in which the utility has the beneficial interest. Also charge it with all bank credits, checks and drafts receivable, subject to

satisfaction or transfer upon demand, whether payable to bearer or to order. All cash disbursements should be credited to this account.

NOTES AND BILLS RECEIVABLE.

Charge to this account the cost of all notes and bills receivable which are the property of the electric utility and upon which solvent concerns or individuals are liable or which are sufficiently secured as to be considered good. This account includes demand notes, drafts, etc., issued by others than banks, and time notes, drafts, etc., by whomsoever issued. This account does not include investments nor the interest or dividends receivable from investments.

ACCOUNTS RECEIVABLE.

Charge to this account all amounts owing to the electric utility upon accounts with solvent concerns other than banks; also all accounts and claims upon which responsibility is acknowledged by solvent concerns or individuals or which are sufficiently secured to be considered good, and of all judgments against solvent concerns where the judgments are not appealable or suspended through appeal. Negotiable instruments will not be charged to this account.

INTEREST AND DIVIDENDS RECEIVABLE.

When the electric utility becomes entitled to demand any interest or dividend from solvent concerns the amount to which it thus becomes entitled shall be charged to this account and shall be credited to the appropriate account in the income account. This account includes interest on matured accounts with solvent concerns and upon judgments against solvent debtors where such judgment has not been suspended as well as interest upon the commercial paper of solvent concerns. It does not include unmatured interest nor dividends not yet declared.

STORES (Materials and Supplies).

The cost of all materials and supplies acquired by the electric utility, regardless of whether the same are intended to be consumed in construction or in operation, or later to be sold, is to be charged to the appropriate sub-account, to be raised under this heading for the purpose; this cost is to include freight, duty (if any) and cost of handling. Where discounts recovered through prompt payment are not credited to the particular bills, the cost at which such materials and supplies shall be charged shall be the invoice cost and any discounts recovered through prompt payment of bills for such materials and supplies shall be credited to account No. U9, "*Interest during Construction*" or to a sub-account designated "*Cash Discount*" under revenue account No. XIV, "*Interest on Deposits and Cash Discounts*," according as such materials and supplies are intended for construction or for operation.

In certain instances, where the nature of an article purchased is such that the entire cost of same must, of necessity, be immediately absorbed in either construction or operation, it will be permissible to charge such cost to the proper account direct, without passing same through *Materials and Supplies*.

The scrap value of articles retired from service shall be charged to an appropriate sub-account in this account, while such articles remain the property of the utility. If such scrap value is not known and cannot be readily determined it shall be estimated, and errors in such estimates, when determined, shall be adjusted through the accounts involved if during the year in which the estimates were made; if later, then through the "*Surplus*" or "*Deficit*" account.

FUEL.

Charge to this account the cost of all fuel purchased by the utility at its cost delivered alongside the utility's place of storage, unless purchased delivered to the place of storage. The account *Fuel Stock Expense* will be closed into this account monthly. Credit this account with all fuel used.

NOTE.—This account may be sub-divided into accounts A, B and C, etc., if desired, in order to give information regarding the cost of different kinds of fuel.

FUEL STOCK EXPENSE.—Charge this account with the labor of weighing, unloading, piling and trimming coal and other fuel for storage or in unloading such fuel from cars and boats, including the cost of operating hoisting apparatus, including also the cost of shovels and other hand tools and repairs to such apparatus and tools (this account will be closed monthly into the *Fuel Stock Account*).

POWER PLANT SUPPLIES.

Charge to this account all power plant supplies such as lubricating oils, graphite, wipers, waste, station tools, etc., including the freight and handling cost of the same. Credit with the cost of material withdrawn for use.

ELECTRIC LINE MATERIAL.

Charge to this account all electric line material, such as towers, poles, cross arms, braces, insulator pins, insulators, wire, cables, linemen's tools, etc., including the freight and cost of handling such material. Credit with the cost of material withdrawn.

TRANSFORMERS.

Charge to this account the cost of all transformers in storage, including the invoice cost, freight, duty (if any) and the cost of handling. Credit with the cost of transformers withdrawn for service, charging the appropriate operating expense account or the construction account as the nature of the case requires.

METERS.

Charge to this account the invoice cost, freight, duty (if any) and cost of handling of all meters in stock. Credit this account with meters removed from stock, charging the appropriate operating expense account or construction as the nature of the case requires.

LAMPS AND LAMP SUPPLIES.

Charge to this account the invoice cost, freight, duty (if any) and cost of handling of all arc lamps, glow and incandescent lamps, globes, carbons, etc. Credit this account with material withdrawn for use, and charge the appropriate operating expense account or construction account.

ELECTRICAL APPLIANCES.

Charge to this account the invoice cost, freight, duty (if any) and cost of handling of all electric appliances embracing such articles as motors, fans, electric flat irons, vibrators, and electric heating appliances, etc. Credit the account with such appliances and merchandise sold.

MISCELLANEOUS MATERIALS AND SUPPLIES.

Charge to this account the cost of all material purchased to be used by the electric utility and not properly chargeable to any of the preceding stock

accounts at the cost of such material delivered at store room, including freight, duty (if any), cartage and handling. Credit this account with such material when it is taken from stock.

NOTE.—This account may be sub-divided into accounts A, B and C, etc., if desired, in order to properly account for different classes of stores charged hereto.

SUNDRY CURRENT ASSETS.

To this account shall be charged the cost of all current assets of the utility not included under any of the preceding current asset accounts. Property readily convertible into money and which is being held with the intent of being so converted into money will be considered as a current asset and charged to this or the appropriate preceding account.

PREPAID ACCOUNTS.

PREPAID INSURANCE.

When premiums on insurance policies are paid in advance ~~of their~~ ~~accrual~~, the amounts prepaid, whether paid in cash or by an issue of notes or other negotiable paper shall be charged to this account. ~~As the~~ ~~amounts~~ they shall be credited at monthly intervals ~~to this account~~ ~~and charged to the operating expense account, Insurance.~~ *charged with*

PREPAID TAXES.

When taxes are paid in advance of their accrual, the amount shall be charged to this account. As the taxes ~~thus~~ prepaid accrue they shall be credited ~~at monthly intervals to this account~~ and charged ~~to the operating expense account, Taxes.~~ Taxes for special benefits or special assessments for improvements will not be charged to this account.

PREPAID INTEREST.

When interest is paid in advance of its accrual on any obligation of the utility it shall be charged to this account. As the interest thus prepaid accrues it shall be credited at monthly intervals to this account and charged to the appropriate interest account.

SUNDRY PREPAID ACCOUNTS.

Charge to this account all prepaid items not included in the preceding prepaid accounts. As the amounts thus prepaid accrue they shall be credited at monthly intervals to this account and charged to the appropriate expense account.

CAPITAL LIABILITIES.

CAPITAL STOCK.

In the accounts of stocks outstanding a separate account shall be opened for each class of stock issued and no two stocks shall be considered of the same class unless they are equal in their interest or dividend rates, voting rights and conditions under which they may be retired, if the right to retire them is contained in the contract of issue. The characteristics of any class of stock in these regards shall be designated in the title of the accounts opened to cover such stocks and shall be clearly expressed in the first entries to such account. To the account for any class of stocks shall be credited when issued the par value of the amount of such stock issued. If such issue is for money the fact shall be stated, and if for any other consideration than money the person to whom issued shall be designated and the consideration for which issued shall be described with sufficient particularity to admit of identification; if such issue is to the treasurer or other fiscal agent of the utility or if by him disposed of for the benefit of the utility that fact and the name of such agent shall be shown and such agent shall in his account of the disposition thereof show like details concerning the consideration realized thereon, which account, when accepted by the utility, shall be preserved as a corporate record.

FUNDED DEBT.

The funded obligations of the utility shall be divided into classes according to their characteristics, as to the security for the same, the rate of interest, interest dates, and date of their maturity. A separate sub-account shall be opened for each such class of funded indebtedness and no accounts or debts not agreeing in the characteristics mentioned shall be included in the same sub-account. The titles of each sub-account shall express the characteristics above stated. To the proper sub-account shall be credited, when issued, the par value of the amount of the evidences of funded indebtedness issued. The entry shall show not only the amount issued, but the purpose for which issued and shall make clear and intelligent references to the corporate records showing all details connected with such transaction. If the consideration received for the issue is anything other than money, the entries shall show further to whom issued and shall describe with sufficient particularity to identify it, the actual consideration received for it. If the issue is to the agent of an undisclosed principal, the name and business address of such agent and the fact of his agency shall be shown in the entry.

MORTGAGE LIABILITIES.**REAL ESTATE MORTGAGES.**

The mortgage obligations of the utility shall be divided into classes according to their characteristics, as to the security for the issue, the rate of interest, interest dates, and the date of maturity. A separate sub-account shall be opened for each mortgage. The title of each such sub-account shall express the characteristics above stated. To the proper sub-account shall be credited, when issued, the total receipts from the sale of evidences of indebtedness secured by the mortgage. The entries shall show the amount of the mortgage debts, the purpose for which such debt was incurred and shall show by intelligent reference all the details connected with such transactions. If the consideration received for the indebtedness is anything other than money the entry shall show the person to whom issued and shall describe, with sufficient particularity to identify it, the actual consideration received. If the indebtedness is to an agent of an undisclosed principal, the name and business address of such agent and the fact of his agency, shall be stated in the entry.

OTHER MORTGAGES.

This account shall be raised to show all mortgage indebtedness and transactions pertaining thereto in regard to mortgages other than real estate mortgages as defined in the preceding account, *Real Estate Mortgages*

CURRENT LIABILITIES.

NOTES AND BILLS PAYABLE.

When any note, draft or other bill payable, which matures not later than one year after date of issuance or of demand or assumption by the utility of primary liability thereon, is issued or assumed, the par value thereof shall be credited to this account and when it is paid, it shall be charged to this account and credited to *Cash* or other appropriate account.

ACCOUNTS PAYABLE.

Credit this account, when incurred, with all liabilities of the utility upon open accounts not includible in any of the other current liabilities accounts.

MATURED INTEREST ON FUNDED DEBT UNPAID.

When interest owing by the utility upon any of its funded indebtedness matures and is unpaid, whether the cause of failure is on the part of the coupon holder to present coupons for payment or for other reasons, it shall be credited to this account and charged to the account *Unmatured Interest on Funded Debt Accrued*, to which it had previously been credited.

MATURED INTEREST ON NOTES AND BILLS PAYABLE, UNPAID.

When interest owing by the utility upon any of its notes and bills payable matures and is unpaid, whether the cause of failure is on the part of the holder of the paper to present it for payment or for other reasons, it shall be credited to this account and charged to the account *Unmatured Interest on Notes and Bills Payable Accrued* to which it had previously been credited.

DIVIDENDS UNPAID.

When dividends declared by the utility become payable they shall be credited to this account and charged to the account *Dividends*.

DEPOSITS.

Credit to this account, as such deposits are made, all cash deposited with the utility by consumers as security for the payment of electric bills. Deposits refunded shall be charged to this account and credited to *Cash*. Deposits applicable to uncollectible electric bills shall, at the close of the fiscal year or earlier, at the option of the utility, be credited to the account of the consumer involved and debited to this account. Deposits made by employees or others shall also be credited to this account. Detailed records of deposits as between customers and employees should be kept.

SUNDRY CURRENT LIABILITIES.

Credit to this account at their face value all unfunded obligations upon which the utility is liable and which are not elsewhere provided for.

ACCRUED LIABILITIES.

INSURANCE ACCRUED.

Credit to this account at the close of each month the insurance accrued during the period in question, as determined by the policies of all insurance covering the property of the utility. When such premiums are paid they shall be charged to this account and credited to *Cash* or other appropriate accounts.

The amount set aside as an insurance reserve by the utility carrying its own insurance, either in whole or in part, shall be charged to this account.

TAXES ACCRUED.

Credit to this account at the close of each month all taxes accrued during the month and corresponding charges shall be made to the *Taxes* account. Credits to the account *Taxes Accrued* will be based upon estimates until the amount of the taxes levied for the period is definitely ascertained. Such estimates shall be made upon the best data available, and as soon as the amount of taxes for the period is known, the account involved shall be adjusted to conform. When any taxes become due they shall be charged to this account.

UNMATURED INTEREST ON FUNDED DEBT ACCRUED.

Credit to this account at the close of each month all unmatured interest accrued during the month upon the funded indebtedness of the utility. When such interest matures it shall be charged to this account and credited to the account *Matured Interest on Funded Debt Unpaid*. When paid, the interest shall be charged to the account ~~*Matured Interest on Funded Debt Unpaid*~~ and credited to *Cash*.

UNMATURED INTEREST ON NOTES AND BILLS PAYABLE ACCRUED.

Credit to this account at the close of each month all unmatured interest accrued during the month upon all notes and bills payable by the utility. When such interest matures it shall be charged to this account and credited to the account *Matured Interest on Notes and Bills Payable, Unpaid*. When the interest is paid, it shall be charged to the account *Matured Interest on Notes and Bills Payable, Unpaid*, and credited to *Cash* or other appropriate account.

DIVIDENDS ACCRUED.

To this account may be credited at the close of each month the amount of dividends accrued on preferred and common stock during such period at the rates of dividend payments established by the utility. When such dividends become payable they shall be charged to this account and credited to the account *Dividends Unpaid*, in which account they shall remain until paid, when such amount shall be charged to *Dividend Unpaid*, making a corresponding credit to *Cash*.

SUNDRY ACCRUED LIABILITIES.

Credit to this account at the end of each month as it accrues, any other unfunded obligation of the utility not provided for in any of the preceding accrued liability accounts making a corresponding charge to operating expenses or other expense account.

RESERVE ACCOUNTS.

Required Permanent Reserves.

DEPRECIATION RESERVE. (See Depreciation).

Credit to this account monthly, or as they are made, all charges to the *Depreciation Account* (hereinbefore described), the income from the investment of any money or from any security belonging to the *Depreciation Reserve*, and any other appropriations which may have been made to it.

When through wear and tear in service, casualty, inadequacy, supersession, or obsolescence, any building, structure, facility or unit of equipment originally charged to capital is no longer economically repairable, and in order to keep the productive capacity of the plant up to its original or equivalent state of efficiency it is necessary to make a complete replacement of such building, structure or unit of equipment, the money cost of the original unit replaced and charged to capital (estimated if not known, and if estimated, the basis thereof shall be shown in the record entry) shall be charged to the *Depreciation Reserve*, and the excess cost of the substituted unit over such original unit shall be charged to the appropriate capital account.

When any building, structure, facility or unit of equipment originally charged to capital is retired from service and not replaced by any other unit of similar nature or equivalent thereto, the original money cost thereof (estimated if not known, and if estimated the basis thereof shall be shown in the record entry), shall be charged to this account and such amount originally entered or contained in the charges to capital in respect to such unit so being retired shall be credited to the capital account to which it was originally charged, and any adjustments necessary made through the *Surplus Account*.

The salvage or scrap value of any unit of equipment retired from service or replaced by any other unit will be credited to this account.

An analysis of the charges and credits to this account should be available for inspection at all times.

SINKING FUND RESERVES.

Sinking fund reserves shall be maintained whenever they are required in pursuance of the provisions of mortgage deeds, deeds of trust, contracts or provisions of the law. A separate sinking fund reserve shall be maintained for each contractual requirement, to which reserve shall be credited any appropriation made in pursuance of the terms of the respective mortgage and trust deeds, contracts, etc., and charged to the account *Contractual Sinking Fund Requirements*, and also accumulations resulting from any security belonging to such particular reserve. To properly carry out the intent of provisions in trust deeds, mortgages, etc., a specific investment in cash or securities must be made periodically to conform with the basis on which the *Sinking Fund Requirements* is calculated. (See *Sinking Fund Investments*). The title of each reserve shall clearly indicate the purpose for which it is being maintained.

An analysis of the charges and credits to this reserve should be available for inspection at all times.

AMORTIZATION RESERVE.

This account shall be raised to provide for the amortization of intangible capital in service. To it shall be credited monthly, or as they are made, all the amounts charged from time to time through operating expenses to the account *Amortization Reserve Requirements*, which account is to be set up where the nature of the capital occasions the setting up of this reserve. Such reserve shall also be credited with all accumulations resulting from the investment of any moneys or the interest or dividends from any securities belonging to it.

For example, a corporation pays \$100,000 for a twenty-year franchise to operate a public utility. In order that this amount shall be set aside out of revenue and the actual capital of the corporation not impaired by dividends paid, there shall be charged monthly to the account *Amortization Reserve Requirements*, crediting the *Amortization Reserve*, an amount which, invested at current rates of interest, will at the end of the franchise term have created an amount equivalent to the cost of the franchise.

An analysis of the charges and credits to this reserve should be available for inspection at all times.

Optional Reserves.**MAINTENANCE RESERVE.**

This reserve may be raised by those electric utilities which operate equipment, the repairs to which are occasioned only at remote intervals and are then so considerable in amount as to cause wide fluctuations in the operating expenses for the division of operation or group of expenses of which the maintenance account in question is a part.

UNCOLLECTIBLE ACCOUNTS RESERVE.

Credit to this account every month the charge made to the account *Uncollectible Accounts (Reserve Charge)* as explained in connection therewith. When any account for electric service, upon which any debtor is

liable to the utility, becomes impossible of collection because of the removal of the debtor beyond the jurisdiction of the Province, the operation of the Statute of Limitations, discharge in bankruptcy, or for any other good and sufficient reason after diligent effort to collect the same has been made, such account may be charged to this account and credited to *Accounts Receivable*, to which it was originally charged.

All accounts which have been charged off as uncollectible, but which are afterwards collected, shall be credited to this reserve.

An analysis of the charges and credits to this reserve should be available for inspection at all times.

PROMOTION OF BUSINESS RESERVE.

Those utilities which, over and above the regular monthly charges for advertising, office assistance, etc., in their promotion of business department undertake a temporary campaign for the development of business, either for the securing of additional consumers or to increase the sale of electricity to existing consumers, the benefits from which large expenses will be experienced over a considerable period of time, may set up this reserve, crediting it monthly with the amount set aside for that purpose, and charged to the account *Promotion of Business Supplies and Expenses*. Amounts paid to any corporation, society or individuals not connected with the electric utility for services performed under contract for the development of the business of the electric utility may be charged to this reserve. The salaries, commissions and expenses of the permanent employees of the promotion of business department and the current expenses of such department will be charged to the proper sub-division of the account *Promotion of Business*.

INJURIES AND DAMAGES RESERVE.

Utilities may open an *Injuries and Damages Reserve*, to which shall be credited monthly any amounts which may be charged to the proper operating expenses or other expense accounts. The amounts so charged and credited shall be such as are estimated to meet the admitted liability against it for

injuries to persons and damages to property other than that of the utility, insofar as such claims can be anticipated by the exercise of reasonable judgment. All such claims, when paid to satisfy admitted liability and judgments obtained in the courts of law, shall be charged to this account.

INSURANCE RESERVE.

Utilities may set up this reserve, to which shall be credited monthly the charges made in operating expenses to the *Insurance Account* to cover self-carrying risks. When any irreparable damage to the property of the utility occurs, and the nature of such damage is such as to be covered by the provisions of self-insurance, the cost of repairing the property damaged, or the cost of its replacement, shall be charged to this reserve.

Operating Expense Accounts.

POWER

GENERAL TEXT.

The total cost of generating electrical energy will be determined through the following group of accounts. When the utility is operating two or more sources of power, a proper apportionment of the power producing electrical energy for distribution shall be made and charged to the respective power accounts. Where two or more services are demanded upon the same power plant equipment the total cost of power will be apportioned over the respective services. If power is used for other purposes than the generation of electrical energy the cost of such power will be further apportioned, charging the appropriate expense accounts.

101. ELECTRICAL ENERGY PURCHASED.

Charge to this account the cost of all electric energy purchased for the purpose of re-distribution and sale. Sub-accounts are to be opened with each organization or individual from whom such energy is purchased, the account showing the name of the selling organization or individual, and the amount purchased, showing in detail the kilowatt hours purchased, maximum

demand recorded monthly in kilowatts or horse-power, and the station load factor of the utility. The exact terms of purchase shall also be clearly set forth.

102. HYDRAULIC POWER (WATER) PURCHASED.

Charge to this account the cost of all water purchased for the purpose of operating hydraulic motive power equipment for the generation of electric energy. The account shall be so kept as to indicate the name of the organization or individual from whom such water is purchased, the amount of water power purchased and the terms, in detail, under which it is purchased.

103. STEAM PURCHASED.

Charge to this account the cost of all steam purchased for prime mover power in the utility's power plant. The account shall be so kept as to indicate the name of the organization or individual from whom the steam is purchased, the amount of steam purchased and the terms in detail under which it is purchased.

HYDRAULIC PLANT OPERATION.

104. HYDRAULIC POWER PLANT OPERATING LABOR.

Charge to this account the cost of all hydraulic power plant operating labor as defined in the following sub-divisions:—

(a). SUPERINTENDENCE.

Charge to this account the total cost of superintendence of the hydraulic power generation plant. This account includes the salaries of superintendent of power plant, chemists at plant, draftsmen, ~~foremen~~ and all clerical help upon records and accounts pertaining to hydraulic power generation,

whether at the general office or at the plant. Charge also with the proportion of the salaries of engineering staff assignable to the hydraulic power generation plant. Should their duties have to do with other plant operations the cost of such labor will be properly apportioned over the respective power accounts.

NOTE.—If electrical energy is also generated by steam or gas power, the total cost of superintendence at the station will be apportioned over the corresponding *Superintendence* accounts in the different classes of power accounts.

(b). HYDRAULIC LABOR.

Charge to this account the cost of all labor in connection with operating the hydraulic works, including foremen, gatemen, wheelmen, canal-men, patrollers of reservoirs, dams and channels, and all other employes whose duties concern the operation of the hydraulic power equipment. Should their duties have to do with other plant operations the cost of such labor will be properly apportioned over the respective power accounts. Exclude maintenance labor.

(c). ELECTRICAL LABOR.

Charge to this account the cost of all labor in connection with operating the electric apparatus and devices driven by hydraulic power, beginning with the generators, direct connected or belted to the hydraulic prime mover and including the power plant switchboards, feeders, terminal board and to the point where the electric current leaves the power plant switchboard for the transmission or distribution system. This account includes the salaries of system operators or load dispatchers, foremen over regulators, regulators and assistants, generator attendants, switchboard attendants, dynamo tenders, electric wipers, power station wiremen and all other employes whose duties are the operation of the hydraulic power plant electrical equipment. Should their duties have to do with other plant operations the cost of such labor will be properly apportioned over the respective power accounts. Exclude maintenance labor.

NOTE.—If energy is also generated by gas or steam power at the same station and such electric apparatus is attended jointly by the station electrical labor, such labor cost will be properly apportioned over the respective classes of power accounts.

(d). MISCELLANEOUS LABOR.

Charge to this account the cost of all labor incidental to the hydraulic power generating plant, including watchmen, labor cleaning buildings and yards, janitors, messengers, and general labor not chargeable to any of the

foregoing hydraulic power plant operating labor accounts. Exclude maintenance labor.

NOTE.—If energy is also generated at the station by other than hydraulic power, labor charges jointly incurred will be apportioned accordingly over the appropriate classes of power accounts.

105. HYDRAULIC POWER PLANT MISCELLANEOUS SUPPLIES AND EXPENSES.

Charge to this account the cost of all hydraulic power plant miscellaneous supplies and expenses as defined in the following sub-divisions:—

(a). LUBRICANTS.

Charge to this account the cost of all lubricants for hydraulic prime movers and machinery connected therewith in the hydraulic power plant of the electric utility and also all lubricants used on electric apparatus driven by hydraulic power. This includes machine oil, dynamo oil, graphite and other lubricants, but does not include transformer oil, wagon grease or oil for lanterns.

NOTE.—If energy is also generated at the station by other than hydraulic power, the total cost of lubricants used in the station will be apportioned over the respective classes of power accounts.

(b). MISCELLANEOUS POWER PLANT SUPPLIES AND EXPENSES.

Charge to this account all operating supplies and expenses incurred in generation of electric energy by hydraulic power and not charged to any of the preceding operating accounts. This includes such items as waste, packing, wipers, hand tools, gas and electricity for lighting, heating and cleaning power plant, laboratory apparatus and supplies, ice, water for general use and fire protection, and all items of a similar nature.

Charge also with stationery, telephones, etc., if it is desired to distribute such expenses.

NOTE.—Where energy is also generated at the station by other than hydraulic power, the total cost of such miscellaneous supplies and expenses as herein enumerated will be apportioned over the appropriate accounts in the respective classes of power accounts.

HYDRAULIC PLANT MAINTENANCE.

106. MAINTENANCE OF HYDRAULIC POWER PLANT EQUIPMENT.

Charge to this account the cost of all maintenance of the hydraulic power plant equipment, as defined in the following sub-divisions:—

(a). MAINTENANCE OF DAMS, CANALS AND FLUMES.

Charge to this account the cost of all labor and supplies incurred in repairing hydraulic structures. Such structures include dams, embankments, etc., for impounding water and all appurtenant gates, valves, weirs, waste-ways, canals, conduits and other channels (including riprap, lining walls, etc.), pipe lines, flumes, aqueducts and supporting trestles, forebays and appurtenant sieves and grids, wasteways, etc., all viaducts, bridges, foot bridges, etc., over and accessory to or necessitated by such canals, aqueducts and flumes, and also the wasteways conducting water from the outlet of the draft-tube to the point of discharge.

(b). MAINTENANCE OF WATER WHEELS AND TURBINES EQUIPMENT.

Charge to this account the cost of all labor and supplies incurred in repairing the hydraulic motive power equipment, including head gates, penstocks, wheel gates, wheel governors, valves, turbines, water wheels, draft tubes and connections, also the cost of all labor and supplies incurred in repairs to the hydraulic power plant auxiliary equipment, including mechanical power transmission equipment such as shafting, belting, rope and cable drives, etc., pulleys and idler wheels, motors, hoists, cranes, blacksmiths' and machinists' tools and their specially provided foundations and settings, and all other accessory equipment other than hand tools, the cost of which is to be included in operating expenses.

NOTE.—If electrical energy is also generated at the station by other than hydraulic power, the cost of maintaining power plant auxiliary equipment used for the benefit of the different methods of generation, will be apportioned to the appropriate maintenance accounts in the respective classes of power plants.

(c). MAINTENANCE OF ELECTRICAL GENERATING EQUIPMENT.

Charge to this account the cost of all labor and supplies incurred in repairing generators driven by hydraulic power, and also the cost of repairs to rotaries and motor-generator sets, exciters, etc., also the cost of all labor and supplies used in repairing electrical apparatus at the hydraulic power generating plant. This includes terminal board, bus-bars, regulators, control batteries, cables, switchboards and other power plant electrical equipment

such as circuit breakers, switches, instruments, etc., together with their specially provided foundations and settings. The maintenance of special high tension transmission equipment at the power plant, such as high tension bus bars, high tension switchboards, high tension switches, high tension current transformers, high tension lightning arresters, high tension potential transformers, high tension reactive coils, high tension choke coils, high tension grounding devices and resistances, high tension step-up and step-down transformers, etc., shall also be charged to this account. The maintenance of wiring for lighting the hydraulic power plant will not be charged to this account, but to the account *Maintenance of Power Plant Buildings, Fixtures and Improvements*.

NOTE. If energy is also generated at the station by other than hydraulic power, the maintenance of all apparatus used for the joint benefit of the several methods of generation will be apportioned over the appropriate maintenance accounts in the respective classes of power accounts.

107. MAINTENANCE OF HYDRAULIC POWER PLANT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all labor and material incurred in repairing buildings and structures, including permanent foundations for apparatus, used exclusively for the generation of electrical energy by hydraulic power, and outbuildings, tool houses, etc.

NOTE. If energy is also generated by other than hydraulic power the maintenance of buildings, fixtures and improvements used for the joint benefit of the several methods of generation will be apportioned over the appropriate maintenance accounts in the respective classes of power accounts.

STEAM PLANT OPERATION.

108. STEAM POWER PLANT OPERATING LABOR.

Charge to this account the cost of all steam power plant operating labor, as defined in the following sub-divisions:—

(a). SUPERINTENDENCE

Charge to this account the total cost of superintendence of the steam power generation plant. This account includes the salaries of the superin-

tendent of power plant, chemists at plant, draftsman, foremen and all clerical help upon records and accounts pertaining to steam power generation, whether at the general office or at the plant. Charge also with the proportion of the salaries of the engineering staff assignable to the steam power plant. Should their duties have to do with other plant operations, the cost of such labor will be properly apportioned over the respective power accounts.

NOTE.—If energy is also generated by hydraulic or gas power the total cost of superintendence at the station will be apportioned over the corresponding superintendence accounts.

(b). BOILER PLANT LABOR.

Charge to this account the cost of all operating labor employed in connection with the generation of steam. To this account will be charged the salaries of superintendent of boiler house, boiler house foremen, firemen, helpers, shovelers, weigher, feed pump men, stokers, water purification labor, blowing lines, cleaning boilers, labor employed at the boiler plant in handling coal and ashes, boiler plant janitors, watchmen, etc. If the general superintendent of the power plant has charge of the boiler plant, a proportion of his salary will be charged to this account. Exclude maintenance labor.

(c). STEAM PLANT LABOR.

Charge to this account the cost of all labor engaged in operating steam prime mover equipment. This includes such labor as that of chief engineers and assistants, engineers, oilers, wipers, machinists and all other employees whose entire duties concern the operation of such steam prime movers. Should their duties have to do with other plant operations the cost of such labor will be properly apportioned over the respective power accounts.

(d). ELECTRICAL LABOR.

Charge to this account the cost of all labor in connection with operating the electric apparatus and devices driven by steam power, beginning with the generators, direct connected or belted to the prime movers, and including the power plant switchboards, feeders, terminal board, and to the point where the electric current leaves the power plant switchboard for the transmission or distribution system. This account includes the salaries of system operators or load dispatchers, foremen over regulators, regulators and assistants, generator attendants, switchboard attendants, dynamo tenders, electric wipers, power plant wiremen and all other employees whose duties are the operation of the steam power plant electrical equipment. Should their duties have

to do with other plant operations, the cost of such labor will be properly apportioned over the respective power accounts. Exclude maintenance labor.

NOTE.—If energy is also generated by hydraulic power or by gas power or both and such electric apparatus is attended jointly by the station electrical labor, such labor will be properly apportioned over the respective classes of power accounts.

(c). MISCELLANEOUS LABOR.

Charge to this account the cost of labor of all employees in and about the steam power generating plant, engaged in operating the plant, including watchmen, labor cleaning buildings and yards, janitors, messengers, and general labor not chargeable to any of the foregoing steam power plant operating labor accounts. Exclude maintenance labor.

NOTE.—If energy is also generated at the station by other than steam power, labor charges jointly incurred will be apportioned accordingly over the appropriate classes of power accounts.

109. FUEL FOR STEAM.

Charge to this account the cost of all fuel used for steam, whether coal, oil, gas or other fuel, at the cost f.o.b. point of delivery at plant for storage. This includes the invoice cost of the fuel, freight, switching, demurrage, cost of unloading from cars or boats to wagons and cartage to point of delivery at the plant for storage.

110. WATER FOR STEAM.

Charge to this account the cost of water used for boiler feed and condensing purposes. If water is purchased, charge at the contract price or the meter rate. If water is pumped by the utility, charge here the cost of pumpage. Water for fire protection and general purposes should not be charged to this account.

111. STEAM POWER PLANT MISCELLANEOUS SUPPLIES AND EXPENSES.

Charge to this account the cost of all steam power plant miscellaneous supplies and expenses, as defined in the following sub-divisions:—

(a). LUBRICANTS.

Charge to this account the cost of all lubricants for steam prime movers and machinery connected therewith in the steam power plant of the electric utility, and also all lubricants used on electric apparatus driven by steam power. This includes cylinder oil, machine oil, dynamo oil, graphite and other lubricants, but does not include transformer oil, wagon grease or oil for lanterns.

(b). MISCELLANEOUS POWER PLANT SUPPLIES AND EXPENSES.

Charge to this account all operating supplies and expenses incurred in the generation of electric energy by steam power not chargeable to any of the preceding accounts. This includes such items as waste, packing, wipers, hand tools, gas and electricity for lighting, heating and cleaning power plant, laboratory apparatus and supplies, ice, water for general use and fire protection, and all items of similar nature. Charge also with stationery, telephones, etc., if it is desired to distribute such expenses.

NOTE.—Where current is also generated at the station by hydraulic power or gas power, the total cost of the miscellaneous supplies and expenses as enumerated in this account will be apportioned over the respective classes of power accounts.

STEAM PLANT MAINTENANCE.

112. MAINTENANCE OF STEAM POWER PLANT EQUIPMENT.

Charge to this account the cost of all maintenance of the steam power plant equipment, as defined in the following sub-divisions:—

(a). MAINTENANCE OF BOILER PLANT EQUIPMENT.

Charge to this account the cost of all labor and material used in repairing furnaces and boilers, special boiler foundations and settings, iron and

steel smoke stacks, feed pumps, water feed pipe, injectors, economizers, water heaters, superheaters, valves, gates, flues, mechanical stoker equipment, boiler room piping from the boiler to the engine throttle valve, steam exhaust system, boiler water supply mains, pumping equipment and similar auxiliary equipment. This also includes the cost of all labor and material incurred in repairing coal and ash conveyors in the boiler plant, embracing trolley and cable towers, crushers, belt links, wheels, chutes and gates, conveyor cars, winches, motors, buckets, shafts, chains, etc.

(b). MAINTENANCE OF STEAM ENGINES AND TURBINES EQUIPMENT.

Charge to this account the cost of all labor and materials incurred in repairing steam engines and steam turbines devoted to converting steam energy into mechanical energy for electric generation, also the cost of all labor and material incurred in making repairs to the steam power plant auxiliary equipment, including condensers, vacuum pumps, oiling systems, mechanical power transmission equipment, such as shafting, belting, rope and cable drives, clutches, pulleys and idler wheels, and motors, hoists, cranes, blacksmiths' and machinists' tools and their specially provided foundations and settings, and all other accessory equipment other than hand tools, the cost of which is to be included in operating expenses.

NOTE.—If electric energy is also generated at the power plant by other than steam power, the cost of maintaining power plant auxiliary equipment used for the joint benefit of the different methods of generation, will be apportioned over the appropriate maintenance accounts in the respective classes of power accounts.

(c). MAINTENANCE OF ELECTRICAL GENERATING EQUIPMENT.

Charge to this account the cost of all labor and material incurred in repairing generators driven by steam power, and repairs to rotaries and motor-generator sets, exciters, etc., also the cost of all labor and material incurred in repairing electric apparatus at the steam power generating plant. This includes terminal board, bus-bars, regulators, control batteries, cables, switchboards, and other power plant electrical equipment, such as circuit breakers, switches, instruments, etc., together with their specially provided foundations and settings. The maintenance of special high tension transmission equipment at the steam power plant, such as high tension bus-bars, high tension switchboards, high tension switches, high tension current transformers, high tension lightning arresters, high tension potential transformers, high tension reactive coils, high tension choke coils, high tension grounding devices and resistances, high tension step-up and step-down transformers, etc., will also be charged to this account. The maintenance of wiring for lighting the power plant will not

be charged to this account, but to the account *Maintenance of Power Plant Buildings, Fixtures and Improvements*.

NOTE. If energy is also generated at the station by gas power or hydraulic power, or both, the maintenance of all apparatus used jointly in generating current by the several methods will be apportioned over the appropriate maintenance accounts in the respective groups of power accounts.

113. MAINTENANCE OF STEAM POWER PLANT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all labor and material incurred in repairing buildings and structures, including permanent apparatus foundations, used exclusively for the generation of electric energy by steam power, and outbuildings, tool houses, etc.

NOTE.—If energy is also generated by hydraulic power or gas power, or both, the maintenance of buildings, fixtures and improvements used jointly will be apportioned over the appropriate maintenance accounts in the respective groups of power accounts.

GAS PLANT OPERATION.

114. GAS POWER PLANT OPERATING LABOR.

Charge to this account the cost of all gas power plant operating labor, as defined in the following sub-divisions:—

(a). SUPERINTENDENCE.

Charge to this account the total cost of superintendence of the gas power generating plant. This account includes the salaries of the superintendent of power plant, chemists at plant, draftsman, foremen and all clerical help upon records and accounts pertaining to gas power generation, whether at the general office or at the plant. Charge also with the proportion of the salaries of the engineering staff assignable to the gas power

plant. Should their duties have to do with other plant operations, the cost of such labor shall be properly apportioned over the respective power accounts. Exclude maintenance labor.

(b). PRODUCER LABOR.

Charge to this account all operating labor engaged in the production of power gas, including the handling of fuel from the storage pile to the gas generator building and handling of residuals from said building to the point where residuals are placed when removed from the building. Should the labor have to do with other plant operations the cost of such labor will be properly apportioned over the respective power accounts. Exclude maintenance labor.

(c). ENGINE LABOR.

Charge to this account the cost of all labor operating gas prime mover equipment. This includes such labor as that of chief engineers and assistants, engineers, oilers, wipers, machinists and all other employees whose duties concern the operation of the gas power prime movers. Should their duties have to do with other plant operations the cost of such labor shall be properly apportioned over the respective power accounts. Exclude maintenance labor.

(d). ELECTRICAL LABOR.

Charge to this account all labor in connection with the operation of electric apparatus and devices driven by gas power, beginning with the generators directly connected or belted to the prime movers, and including the power plant switchboards, feeders, terminal board and to the point where the electric current leaves the power plant switchboard for the transmission or distribution system. This account includes the salaries of system operators or load dispatchers, foremen over regulators, regulators and assistants, generator attendants, switchboard attendants, brush men, electric wipers and power plant wiremen, and all other employees whose duties are the operation of the gas power plant electrical equipment. Should their duties have to do with other plant operations the cost of such labor shall be properly apportioned over the respective power accounts. Exclude maintenance labor.

NOTE.—If energy is also generated by steam power or hydraulic power, or both, and electrical apparatus is attended jointly by the station electrical labor, such labor will be properly apportioned over the respective classes of power accounts.

(e). MISCELLANEOUS LABOR.

Charge to this account the salaries and wages of all employees in and about the gas power generating plant engaged in operating the plant, in-

cluding watchmen, labor cleaning buildings and yards, janitors, messengers and general labor not chargeable to any of the foregoing gas power plant operating labor accounts. Exclude maintenance labor.

NOTE.—If energy is also generated at the station by other than gas power, labor charges jointly incurred will be apportioned accordingly over the appropriate classes of power accounts.

115. GAS PRODUCER FUEL.

Charge to this account the cost of all fuel used for producing gas for power purposes at the cost f.o.b. point of delivery at the plant for storage.

116. GAS PRODUCER WATER.

Charge to this account the cost of all water used in the production of gas for power purposes. If water is purchased, charge at the contract or meter rate. If water is pumped by the utility, charge here the cost of pumpage.

117. GAS POWER PLANT MISCELLANEOUS SUPPLIES AND EXPENSES.

Charge to this account the cost of all gas power plant miscellaneous supplies and expenses as defined in the following sub-divisions:—

(a). LUBRICANTS.

Charge to this account the cost of all lubricants for gas prime movers and machinery connected therewith in the gas power generating plant of the electric utility, and also of lubricants used on electric apparatus driven by gas power. This includes cylinder oil, machine oil, dynamo oil, graphite and other lubricants, but does not include transformer oil, wagon grease or oil for lanterns.

(b). MISCELLANEOUS POWER PLANT SUPPLIES AND CHARGES.

Charge to this account all operating supplies and expenses incurred in generating electric energy by gas power, and not chargeable to any of the preceding accounts. This includes such items as waste, painting, wipers, hand tools, gas and electricity for lighting, heating and charging station, laboratory apparatus and supplies, ice, water for general use and fire protection, and items of similar nature. Charge also with stationery, telephones, etc., if it is desired to distribute such expenses.

NOTE.—Where energy is also generated at the station by steam or hydraulic power, the total cost of the miscellaneous supplies and expenses as herein enumerated will be apportioned over the respective classes of power accounts.

GAS PLANT MAINTENANCE.**115. MAINTENANCE OF GAS POWER PLANT EQUIPMENT.**

Charge to this account the cost of all maintenance of the gas power plant equipment, as defined in the following subdivisions:—

(a). MAINTENANCE OF GAS PRODUCER EQUIPMENT.

Charge to this account the expenses of fuel, labor and material incurred in repairing apparatus used for the production of gas to be used for power purposes in the generation of electric energy. Also charge with the cost of repairing gas conductors and exhaust pipes and other auxiliary gas producer apparatus. This includes producers, economizers, regenerators, vaporizers, steam injectors, scrubbers, exhausters, outlets, cells, specially provided boilers and pumps, flues, fuel pipe, blower engines, ladders, and all similar auxiliary equipment. Also the expense of fuel and material incurred in repairing coal and ash conveyors in the power gas production plant, embracing chutes and chute towers, crushers, belt racks, wheels, chutes and gates, conveyer cars, winches, motors, buckets, rollers, chains, etc.

(b). MAINTENANCE OF GAS ENGINE EQUIPMENT.

Charge to this account the cost of all labor and supplies incurred in repairing gas engines and turbines devoted to the production of electric energy, including inlet valves, governors, ignition and starting apparatus,

also the expense of all labor and supplies incurred in the construction of auxiliary equipment in the gas power generating plant and in the mechanical power transmission equipment, such as shafting, belt and rope drives, cranes, hoists, clutches, pulleys, and idler wheels, cranes, blacksmiths' and machinists' tools, and all other general machinery and necessary equipment other than heating tools, the cost of which is included in the foregoing expenses.

Note.—Where electric energy is generated at the same plant by steam or hydraulic power, expenses for the same should be apportioned for the benefit of all methods of current transmission and be apportioned over the respective classes of power consumed.

c). MAINTENANCE OF ELECTRICAL EQUIPMENT.

Charged to this account the cost of maintaining the gas power and the electrical rotating machinery, including also the cost of all other electrical and steam current appliances at the gas power generating plant, including cranes, hoists, cranes, regulators, control batteries, circuit switchboards, and other electrical equipment, such as circuit breakers, fuses, and their special foundations, and the cost of maintaining the high tension transmission circuit, including gas receivers, such as high tension bus-bar, high tension circuit breakers, high tension lightning arresters, high tension cut-out switches, high tension grounding devices and their special foundations, and the cost of maintaining transformers, etc., will also be charged to this account. The cost of wiring for lighting the power plant will be charged to this account, but to the account *Maintenance of Power Plant Buildings and Structures and Improvements*.

Note.—If the power is generated at the station by steam power or by hydraulic power, the cost of the electrical apparatus used jointly for current transmission by the respective methods should be apportioned over the respective groups of power consumed.

19. MAINTENANCE OF POWER PLANT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charged to this account the cost of all labor and material incurred in the construction of buildings and structures, including permanent foundations for

apparatus, used exclusively for the generation of electric energy by gas power, and out-buildings, tool houses, etc.

NOTE.—If energy is also generated in the same general buildings and structures by steam power or hydraulic power or both, the maintenance of buildings, fixtures and improvements used jointly will be apportioned over the appropriate maintenance accounts in the respective groups of power accounts.

TRANSMISSION AND TRANSFORMATION OPERATION.

201. INSPECTING AND PATROLLING TRANSMISSION SYSTEM.

Charge to this account the cost of all labor engaged in inspecting and patrolling the transmission system between the high tension switchboard at the point of generation to the terminal or purchasing station, including the testing of the conductors. Exclude maintenance labor.

202. SUB-STATION AND TRANSFORMER STATION OPERATING LABOR.

Charge to this account the cost of all operating labor employed in the superintendence and operation of substations and transformer stations, including salaries and wages of regulators, brushmen, and other employees engaged in operating the electric equipment, also the wages of clerks, janitors, watchmen, etc., at such sub-stations and transformer stations. Exclude maintenance labor.

203. SUB-STATION AND TRANSFORMER STATION SUPPLIES AND EXPENSES.

Charge to this account the cost of all operating supplies consumed and expenses incurred in connection with the operation of sub-stations and transformer stations, such as rent, light, heat, hand tools, waste, wipers and

similar items. Charge also with the cost of telephones, stationery, etc., if it is desired to distribute such expenses. Exclude maintenance supplies and expenses.

MAINTENANCE.

204. MAINTENANCE OF TRANSMISSION SYSTEM.

Charge to this account the cost of all labor and materials incurred in making repairs to the transmission system. This includes repairs and renewals of underground transmission conduits, manholes, sewer connections, sewer traps, and paving; replacement and renewal of towers and poles, painting towers and poles, removing and re-setting towers and poles, repairing towers and poles and tower and pole fixtures, cross-arms, insulator pins, insulators, braces, brackets and other tower and pole fixtures and appliances; guys and other supports for holding towers and poles and other structures in position; and the replacement and renewal of transmission conductors between the generating plant and the terminal or purchasing station. The cost of maintaining towers, poles and other supporting fixtures which carry in addition sub-station feeder and distribution conductors should be apportioned among the respective accounts.

205. MAINTENANCE OF SUB-STATION AND TRANSFORMER STATION EQUIPMENT.

Charge to this account the cost of all labor and material incurred in repairing apparatus in the sub-stations and transformer stations, including transformers, boosters, rotary converters, motor-generator sets, control batteries, station cables, switchboards and instruments, station terminal boards, etc.

**206. MAINTENANCE OF SUBSTATION AND TRANSFORMER
STATION BUILDING FIXTURES AND IMPROVEMENTS.**

Charge to this account the cost of all labor and material incurred in repairing substation and transformer station buildings, fixtures and improvements, together with all permanent fixtures therein and appurtenant thereto, including work on streets, drives, sidewalks, vaults, pits, sheds and permanent foundations of apparatus.

STORAGE.**OPERATION.****301. STORAGE BATTERY OPERATING LABOR.**

Charge to this account the cost of all operating labor employed in the superintendence and operation of main storage batteries, including wages of clerks, inspectors, testers, battery men, etc., and labor incidental to the operation of boosters. Exclude maintenance labor.

302. STORAGE BATTERY SUPPLIES AND EXPENSES.

Charge to this account the cost of all main storage battery operating supplies and expenses, embracing such items as acid and distilled water used in the storage battery cells, soda, sponges, brooms, waste, rags, hydrometers, thermometers, automatic cell fillers, brushes for boosters and compensators, etc. Exclude maintenance supplies and expenses.

MAINTENANCE.

303. MAINTENANCE OF STORAGE BATTERY EQUIPMENT.

Charge to this account the cost of all labor and material incurred in repairing main storage battery equipment, such as storage battery tanks, switches, regulating apparatus, boosters, compensators, renewal of wornout cells, including diaphragms, negative and positive plates, lead in strip, spelter, dry boards, tin bands, sheet lead, glass plates, glass covers, hydrogen generators, jumpers, lamps, lamp black and items of a similar nature.

304. MAINTENANCE OF STORAGE BATTERY BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the cost of all labor and material incurred in repairing buildings, fixtures and improvements used exclusively for storage battery purposes. If the storage battery is housed in one of the general power plant buildings or in the sub-station or transformer station buildings, the repairs to such buildings, fixtures and improvements will be apportioned so as to charge to this account the proper proportion of the total cost of repairs to such jointly occupied buildings.

SUB-STATION FEEDER SYSTEM.

OPERATION.

GENERAL TEXT.

Where the utility operates two or more sub-stations, to which energy is transmitted by separate mains or feeders, the following accounts shall be opened to which shall be charged the separate items defined therein.

401. INSPECTING AND PATROLLING SUB-STATION FEEDER SYSTEM.

Charge to this account the cost of all labor employed in inspecting and patrolling the sub-station feeder system from the high tension switchboard to all sub-stations or transformer stations, including the testing of the conductors. Exclude maintenance labor.

MAINTENANCE.

402. MAINTENANCE OF SUB-STATION FEEDER SYSTEM.

Charge to this account the cost of all labor and materials incurred in making repairs to the sub-station feeder system. This includes repairs and renewals of underground conduits, manholes, sewer connections, sewer traps, and paving; replacement and renewal of towers and poles, painting towers and poles, removing and re-setting towers and poles, repairing towers and poles and tower and pole fixtures, crossarms, insulator pins, insulators, braces, brackets and other tower and pole fixtures and appliances; guys and other supports for holding towers and poles and other structures in position, and the replacement and renewal of conductors between the generating, terminal, or purchasing station and the sub-stations. The cost of maintaining towers, poles, and other supporting fixtures which are used jointly by transmission, sub-station feeder and distribution conductors, should be apportioned among the respective accounts.

DISTRIBUTION SYSTEM.

OPERATION.

501. DISTRIBUTION SYSTEM OPERATING LABOR.

Charge to this account the cost of all labor employed in the operation of the distribution system from the generating or sub-station or transformer station switchboard to the consumers' premises, as defined in the following sub-divisions:—

(a). LABOR INSPECTING, REMOVING AND RE-SETTING LINE TRANSFORMERS AND DEVICES.

Charge to this account the cost of all labor employed in removing and re-setting all line transformers and devices wherever located, and all inspection of transformers and devices and their replacement in the course of their periodical test and inspection. Exclude maintenance labor.

NOTE.—The cost of the original setting of each transformer and device will be charged to the construction account *Line Transformers and Devices*.

(b). LABOR REMOVING AND RE-SETTING METERS AND DEVICES.

Charge to this account the cost of all labor employed in removing and re-setting meters and devices on the premises of consumers and placing meters and devices in the course of regular and periodical inspection of meters. Exclude maintenance labor.

NOTE.—The cost of the original setting of each meter and device will be charged to the Construction account *Meters and Devices*.

(c). LABOR INSPECTING AND TESTING METERS AND DEVICES.

Charge to this account the cost of all labor employed in testing and inspecting meters and devices, both on the premises of consumers and in the meter shop of the utility. Exclude maintenance labor.

(d). LABOR INSPECTING OVERHEAD DISTRIBUTION SYSTEM.

Charge to this account the cost of all labor employed in inspecting the overhead distribution system, from switchboard to the point of utilization. Exclude maintenance labor.

(e). LABOR INSPECTING UNDERGROUND DISTRIBUTION SYSTEM.

Charge to this account the cost of all labor employed in inspecting the underground system, located between the switchboard and point of utilization. Exclude maintenance labor.

(f). MISCELLANEOUS DISTRIBUTION SYSTEM OPERATING LABOR.

Charge to this account the cost of all operating labor employed in the distribution system not chargeable to any of the preceding operating labor accounts. Exclude maintenance labor.

502. DISTRIBUTION SYSTEM SUPPLIES AND EXPENSES.

Charge to this account the cost of all distribution system supplies and expenses, as defined in the following sub-divisions:—

(a). METER DEPARTMENT SUPPLIES AND EXPENSES.

Charge to this account the cost of all supplies consumed and expenses incurred in connection with the operation of the meter department. Tools

used in this department, together with the repairs upon the same, will be charged to this account unless such tools are included in the tangible capital of the utility. Expenses such as light, fuel, supplies, rent, and electricity used for operating machinery and for testing in this department, and other similar items, will be charged to this account. Exclude all Government testing fees. This account will embrace all meter expenses not included in the meter labor accounts and the account *Maintenance of Meters and Devices*. Exclude maintenance supplies and expenses.

(b). OVERHEAD DISTRIBUTION SYSTEM, MISCELLANEOUS SUPPLIES AND EXPENSES.

Charge to this account the cost of all supplies consumed and expenses incurred in connection with the operation of the overhead distribution system from switchboard to consumers' premises. This includes the cost of maps, records, etc., and other items not included in any of the preceding overhead distribution accounts. Exclude maintenance supplies and expenses.

(c). UNDERGROUND DISTRIBUTION SYSTEM, MISCELLANEOUS SUPPLIES AND EXPENSES.

Charge to this account the cost of all supplies consumed and expenses incurred in connection with the operation of the underground distribution system from switchboard to consumers' premises. This includes the cost of maps, records, etc., and other items not included in any of the preceding underground distribution accounts. Exclude maintenance supplies and expenses.

503. RENT OF POLE LINES.

Charge to this account when due the rents accruing for overhead distribution conductors, using leased space. In case this leased space is shared by the transmission or sub-station feeder system, the same shall be clearly apportioned and set forth.

504. RENT OF CONDUITS.

Charge to this account when due the rents accruing for underground distribution conductors, using leased space. In case this leased space is shared by the transmission or sub-station feeder system, the same shall be clearly apportioned and set forth.

MAINTENANCE.

595. MAINTENANCE OF DISTRIBUTION SYSTEM.

Charge to this account the cost of maintenance of the distribution system from switchboard to consumers' premises, as defined in the following sub-divisions:—

(a). MAINTENANCE OF OVERHEAD DISTRIBUTION SYSTEM.

Charge to this account all expenditures for repairs and renewals of overhead distribution system, including labor, materials, tools and expenses. This embraces replacement and renewal of towers and poles, painting towers and poles, removing and re-setting towers and poles, repairing towers and poles, pole fixtures and appliances, including cross-arms, insulators, insulator pins, braces, brackets, and other tower and pole fixtures and appliances; guys and other supports for holding towers and poles or other structures in position. Repairs to towers and poles or other structures which carry in addition transmission or sub-station feeder conductors, should be apportioned among the respective accounts.

NOTE.—Repairs and renewals of overhead consumers' services shall not be charged to this account, but to the account *Maintenance of Consumers' Overhead Services*.

(b). MAINTENANCE OF UNDERGROUND DISTRIBUTION SYSTEM.

Charge to this account all expenditures for repairs and renewals of underground distribution system, including labor, materials, tools and expenses. This includes repairs and renewals of underground distribution system conduits, manholes, sewer connections, sewer traps, and paving; repairs and renewals of underground distribution system conductors; repairs and renewals of underground tube system, including coupling boxes, tubing, junction boxes, manholes and paving in connection therewith. The cost of maintaining conduits which carry in addition transmission or sub-station feeder conductors, should be apportioned among the respective accounts.

NOTE.—Repairs and renewals of underground consumers' services shall not be charged to this account, but to the account *Maintenance of Consumers' Underground Services*.

(c). MAINTENANCE OF CONSUMERS' OVERHEAD SERVICES.

Charge to this account all expenditures for repairs and renewals to the consumers' overhead services from the distribution system to the point of utilization; this includes labor, materials, hand tools and expenses.

(d). MAINTENANCE OF CONSUMERS' UNDERGROUND SERVICES.

Charge to this account all expenditures for repairs and renewals to the consumers' underground services from the distribution system to the point of utilization; this includes labor, material, hand tools and expenses.

506. MAINTENANCE OF LINE TRANSFORMERS AND DEVICES.

Charge to this account all expenditures for repairs and renewals to line transformers and devices. This includes labor, materials, hand tools and expenses in connection with renewing oil, re-painting, re-winding, removing (for repairs) and replacing all line transformers, together with repairing, renewing, removing and replacing lightning arresters, switches, cutouts, etc.

507. MAINTENANCE OF METERS AND DEVICES.

Charge to this account all expenditures for repairs and renewals to meters and devices installed upon consumers' premises including labor, materials, hand tools and expenses. The maintenance of appliances on the consumers' side of the meter shall not be charged to this account but to the account *Consumers' Premises Expenses*.

UTILIZATION.**COMMERCIAL.**

601. TRIMMING AND INSPECTING COMMERCIAL ARC AND GLOWER LAMPS.

Charge to this account the cost of all labor of trimming and inspecting all commercial arc and glower lamps operated on consumers' premises, patrolling arc lamp circuits, inspecting lamps operated locating open circuits, crosses and grounds on circuits, and other arc and glower lamp operating labor. Exclude maintenance labor.

602. COMMERCIAL ARC AND GLOWER LAMPS SUPPLIES AND EXPENSES.

Charge to this account the cost of all operating supplies and materials used in connection with the operation of commercial arc and glower lamps on the consumers' premises. (Include municipal buildings, if desirable). This includes the cost of carbons, glowers, globes, waste, ropes and cables for supporting lamps, pulleys, etc.

603. COMMERCIAL INCANDESCENT LAMPS AND LAMP RENEWALS.

Charge to this account the cost of the first installation of incandescent lamps on consumers' premises, including cartage and delivery expenses (if it is the custom of the utility to supply lamps), also the cost of renewing incandescent lamps on consumers' premises (include municipal buildings, if desirable). Also include the cost of photometering incandescent lamps.

604. COMMERCIAL LIGHTING MISCELLANEOUS SUPPLIES AND EXPENSES.

Charge to this account the cost of all supplies and expenses incident to the utilization of electric energy by the consumers not chargeable to any of the preceding accounts or to the succeeding account, *Consumers' Premises Expenses*.

605. CONSUMERS' PREMISES EXPENSES.

Charge to this account all expenditures made in connection with maintaining the efficiency of consumers' installations on their premises (include municipal buildings, if desirable), for which no charge is made to the consumers. This should include expenses incurred in investigating complaints, changing meters for request tests, placing and testing meters on consumers'

premises, inspecting and testing new wiring and fixtures, inspection fees, wiring consumers' premises, repairing wiring and fixtures, inspecting, cleaning and repairing electrical appliances on consumers' premises, salaries of trouble men, and similar items of expense.

606. MAINTENANCE OF COMMERCIAL LIGHTING EQUIPMENT.

Charge to this account the cost of all labor and materials used in the repair and renewal of the utility's lamps and lamp equipment, on the consumers' premises (include municipal buildings if desirable). This includes the cost of removing lamps and lamp equipment, repairing and renewal of lamps in the utility's repair shop, readjusting lamps and lamp equipment, renewal of defective parts, renewal of cut-outs, repairs and renewal of mast-arms, hangers, etc., replacement and renewal of lamp poles, painting lamp poles, straightening lamp poles, etc.

MUNICIPAL.)

607. TRIMMING AND INSPECTING MUNICIPAL ARC ~~AND GLOWER~~ STREET LIGHTING LAMPS.

Charge to this account the cost of all labor of trimming, inspecting, patrolling and switching municipal street and park arc ~~and glower~~ lamps operated, locating open circuits, crosses and grounds on circuits and other similar lamp operating labor. Exclude maintenance labor.

608. MUNICIPAL ARC AND ~~GLOWER~~ STREET LAMP SUPPLIES AND EXPENSES.

Charge to this account the cost of all operating supplies and materials used in connection with the operation of the municipal arc ~~and glower~~ street and park lamps. This includes the cost of carbons, glowers, globes, waste, reflectors, ropes and cables for supporting lamps, pulleys, etc.

609. INSPECTING, PATROLLING AND SWITCHING MUNICIPAL INCANDESCENT STREET LIGHTING EQUIPMENT.

Charge to this account the cost of all labor of inspecting, patrolling and switching municipal street and park incandescent lamps operated, locating open circuits, crosses and grounds on circuits and other lamp operating labor. Exclude maintenance labor.

610. MUNICIPAL STREET LIGHTING INCANDESCENT LAMPS AND LAMP RENEWALS.

Charge to this account the cost of the first installation of incandescent lamps operated on the municipal street lighting circuits. This cost shall include the total cost of the lamps, including cartage and delivery, also charge to this account the cost of all lamp renewals and such incidental expense as the cost of photometering, etc.

NOTE.—If both series and multiple lamps are used it would be advisable to segregate the two.

611. MUNICIPAL INCANDESCENT STREET LIGHTING SUPPLIES AND EXPENSES.

Charge to this account the cost of all operating supplies and materials used in connection with the operation of the municipal incandescent street lighting system. This includes the cost of all globes, waste, rope, pulleys, etc.

612. MUNICIPAL STREET LIGHTING MISCELLANEOUS SUPPLIES AND EXPENSES.

Charge to this account the cost of all supplies and expenses incident to municipal street lighting utilization not chargeable to any of the preceding accounts. This will include the cost of changing, removing and re-setting lamps, fixtures, posts, etc., used in street lighting. Exclude maintenance supplies and expenses.

613. MAINTENANCE OF MUNICIPAL STREET LIGHTING EQUIPMENT.

Charge to this account the cost of all labor and materials used in the repair and renewal of the utility's lamps and lamp equipment used in connection with the municipal street lighting system. This includes the cost of removing and re-setting lamps and lamp equipment (for repairs), repairing and renewal of lamps in the utility's repair shop, readjusting lamps and lamp equipment, renewal of defective parts, renewal of cut-outs, repairs and renewal of mast arms, hangers, etc., replacement and renewal of lamp poles, painting lamp poles, straightening lamp poles, etc.

COMMERCIAL ADMINISTRATION.

701. PROMOTION OF BUSINESS.

Charge to this account all items provided for under the following subdivisions:—

(a). PROMOTION OF BUSINESS SALARIES AND COMMISSIONS.

Charge to this account the cost of administration of the department maintained for the promotion and development of business, including that portion of salaries of management, engineers and clerks assignable to new business getting. To this account shall be charged the salaries and commissions of solicitors, canvassers and demonstrators engaged in the development of business and the introduction of electrical apparatus, etc.

(b). PROMOTION OF BUSINESS SUPPLIES AND EXPENSES.

Charge to this account the cost of all supplies used and expenses incurred by the promotion of business department. This includes office stationery and supplies, if distributed, car fare sundries, and all related expenses, also the cost of materials and expenses of demonstrations and exhibitions.

(c). PROMOTION OF BUSINESS ADVERTISING SALARIES SUPPLIES AND EXPENSES.

Charge to this account the salaries of the advertising agent and clerks, and the expenses of advertising in newspapers and periodicals, and by circulars, signs, booklets, handbills, etc., and all related items.

702. COLLECTION EXPENSES.

Charge to this account the items prescribed under the following subdivisions:—

(a). METER READING, BILLING AND COLLECTION SALARIES AND COMMISSIONS.

Charge to this account all salaries and wages paid to meter readers and employees engaged in billing and collecting, together with all fees and commissions paid for collecting bills. This includes not only the salaries of employees whose entire time is engaged in this manner, but the proper proportion of others who have to do with the consumer's accounts.

(b). CONSUMERS' ACCOUNTS SUPPLIES AND EXPENSES.

Charge to this account all supplies and expenses incidental to the consumers' accounts, embracing meter readers' badges, lamps, candles, all stationery devoted to this use, postage, etc., and surety bonds of the collection department.

(c). UNCOLLECTIBLE ACCOUNTS (reserve charge).

Charge to this account each month, making a corresponding credit to the *Uncollectible Accounts Reserve*, an amount which is estimated by its uniform application throughout the year will yield to such reserve fund an amount sufficient to cover all accounts for electrical energy which become uncollectible and are charged to the reserve account because of the removal of the debtor beyond the jurisdiction of the Province, the operation of the Statute of Limitations, discharge in bankruptcy, or for any other sufficient reason after diligent effort to collect.

GENERAL.**OPERATION.****801. GENERAL OFFICE SALARIES.**

Charge to this account the items prescribed under the following subdivisions:—

(a). SALARIES OF GENERAL OFFICERS.

Charge to this account the salaries of general officers, including the president, vice-presidents, secretary, treasurer, comptroller, auditor, general manager, and all other officers whose jurisdiction extends over the entire business and whose services are not chargeable to any particular department.

(b). SALARIES OF GENERAL OFFICE CLERKS.

Charge to this account the salaries of all clerks and assistants connected with the general office, except such as may be directly engaged in other departments, in which case their compensation should be charged to such department directly. Where general office clerks also perform services for other departments, their compensation will be apportioned accordingly and charged to the respective departmental accounts.

802.—GENERAL OFFICE SUPPLIES AND EXPENSES.

Charge to this account the items prescribed under the following subdivisions:—

(a). GENERAL OFFICE RENT.

Charge to this account all rent paid for general offices.

(b). MISCELLANEOUS GENERAL OFFICE SUPPLIES AND EXPENSES.

Charge to this account the cost of all General Office supplies and expenses, newspapers and periodicals, messenger and janitor service, directories, telegrams, exchange on remittances, etc. Charge also with the cost of books, stationery, telephone, etc., ~~if it is desired to distribute such expenses.~~

803. LEGAL EXPENSES.

Charge to this account all legal expenses except those incurred in connection with the defense and settlement of injury and damage claims. Charge with salaries and expenses of counsel, solicitors and general attorneys, their clerks and attendants, etc. Charge also with the cost of law books, printing briefs, legal forms, testimony, reports, fees and retainers of general counsel and attorneys, court costs, and payments of specific notarial and witness fees, expense of taking depositions, and other general law and court expenses. Expenses of arbitrators of disputed points will also be charged to this account.

NOTE. Salaries, fees and retainers of counsel and attorneys engaged in the defense and settlement of injury and damage suits, will be charged to the account "*Injuries and Damages*."

804. MISCELLANEOUS GENERAL EXPENSES.

Charge to this account the cost of all miscellaneous general expenses, embracing such items as publishing annual reports in newspapers, ~~advertising notices of stockholders' meetings, dividends, notices and other corporate and financial notices of a general character;~~ travelling expenses of the general officers and other authorized officials of the utility; association dues, expenses attending conventions and meetings; subscriptions, donations and gratuities; ~~fees of transfer agents, registrars of stock and fiscal agents; directors' fees;~~ and contingent expenses of management not otherwise provided for.

MAINTENANCE.**805. MAINTENANCE OF GENERAL OFFICE AND EQUIPMENT.**

Charge to this account the items prescribed under the following subdivisions:—

(a). MAINTENANCE OF GENERAL OFFICE EQUIPMENT.

Charge to this account the expense of all labor and material incurred in the repair of the general office equipment, including furniture and furnishings, and other office equipment.

(b). MAINTENANCE OF GENERAL OFFICE BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account the expense of all labor and material incurred in the repair of the general office buildings, fixtures and improvements, including elevators, vaults, heating and lighting fixtures, and appurtenant sidewalks, lawns, fences, drives, etc.

UNDISTRIBUTED.**GENERAL TEXT.**

The undistributed accounts included in this group may be treated as ledger accounts and the total charges so shown, or the utility may distribute the total of the accounts over certain of the other departmental operating

expense accounts, charging the latter with such proportions of the total of each undistributed account as appears reasonable and just in the premises. Wherever these accounts are distributed over the accounts for whose benefit the expenses have been incurred, the details of such clearing operations shall be clearly set forth, showing the total of each of the distributed accounts, the accounts into which they were closed, together with the amount closed into such accounts, in order that such amounts may be deducted for purposes of analytical comparison.

901. INJURIES AND DAMAGES.

Charge to this account all damages to or destruction of property other than that owned by the utility, charging with the cost of restoring the property less insurance or legal damages allowed, and with all expenses incident to injury and death to employes and other persons for whose injury or death the utility is held liable or in the settlement of which claim allowances are made. This embraces judgments for damages and plaintiff's court costs; proportion of salaries and expenses or fees of physicians and surgeons, expenses of undertakers, nurses and hospital attendants; medical and surgical appliances; contributions to hospitals; transportation of injured persons; and wages and salaries paid to employes while disabled. The salaries and expenses of the utility's surgeons, claim agents, adjusters, and their assistants, will be charged to this account. The compensation of general auditors and counsel of the utility or other attorneys while engaged in the defense and settlement of damage suits will be charged to this account. If it is desired to open an *Injuries and Damages Reserve* and to make charges against operating expenses on account of the injuries and damages on some arbitrary basis, the amount so charged shall be credited to the account *Injuries and Damages Reserve*, and the actual expenditures for the purposes above enumerated shall be charged against such reserve account.

Utilities are at liberty to subdivide this account to show the following expenses:—

- (a) Injuries to persons.
- (b) Damages to property.

Where such subdivisions are not made, the charges to this account should be so made as to admit of their separation.

902. INSURANCE.

Charge to this account all premiums paid to insurance companies for fire, casualty, boiler, fidelity, burglar and all other insurance. ~~if it is desired to open an Insurance Reserve, all amounts set aside for insurance and charged against operating expenses should be credited to such Insurance Reserve.~~

903. STATIONERY AND PRINTING.

Charge to this account all expenses for stationery and printing, stationery supplies and postage, blanks, books, records, etc., except as hereinbefore provided for. The cost of printing briefs and other legal papers should be charged to the accounts *Legal Expenses, General or Injuries and Damages.*

904. OPERATION OF STORES DEPARTMENT.

Charge to this account the total expense incurred in operating the utility's stores department, including salaries and wages of purchasing agent and his staff, stockkeeper and his staff, clerks and other employees in the stock rooms and storage yards, and such expenses as store room and store yard rent, light, heat, etc.

905. MAINTENANCE OF STORES DEPARTMENT EQUIPMENT.

Charge to this account all labor and expenses incurred in repairing any equipment of the stores department other than stores buildings, fixtures and improvements. Charge with the cost of repairs to loading and unloading machinery, cranes, scales, derricks, hoists, conveying apparatus, etc.

906. MAINTENANCE OF STORES DEPARTMENT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account all labor and expenses incurred in repairing stores department buildings, fixtures and improvements, including storehouses, docks, wharves, coal sheds, etc.

907. OPERATION OF UTILITY EQUIPMENT.

Charge to this account all expenses incurred in operating utility equipment, including salaries and wages of garage and stable employees, drivers, teamsters, chauffeurs, employees operating industrial tramways and other utility apparatus, together with such expenses as water for stable use, feed, bedding, axle grease, blankets, shoeing horses, expense of stabling, gasoline, kerosene and other equipment supplies of a similar character.

908. MAINTENANCE OF UTILITY EQUIPMENT.

Charge to this account the cost all labor and material used in repairing wagons, drays, trucks, harnesses, automobiles, bicycles, motor cycles, industrial tramways and other utility equipment, the cost of horses purchased to replace others lost by death or worn out in service, unless it is the policy to replace horses through the *Depreciation Reserve*. *also addition to Depreciation Reserve*

909. MAINTENANCE OF UTILITY EQUIPMENT BUILDINGS, FIXTURES AND IMPROVEMENTS.

Charge to this account all labor and expenses incurred in repairing utility equipment buildings, fixtures and improvements, including stables, barns, utility equipment storage structures, stable yards, fences, etc.

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DEPRECIATION.

DEPRECIATION RESERVE CHARGE. (*See Depreciation Reserve*).

Charge to this account month by month and credit *Depreciation Reserve*, an amount equal to one-twelfth of the estimated annual depreciation of the tangible capital in the service of the utility, or as near that amount as the finances of the property will permit. Tangible capital comprises land, structures, apparatus and equipment, having an expectation of life in service of more than one year. Hand and other small portable tools, owing to their liability to loss and theft are to be treated as part of the operating expenses of the year in which they are purchased. Depreciation must be based upon a rule designed to charge into operating expenses, during the life of the tangible capital in service, the total original cost of such capital, less its salvage or scrap value upon retirement.

When any building, structure, machine, facility or unit of equipment, the original cost of which was charged to construction, becomes through wear and tear economically irreparable, the cost of its substitute, if of substantially no greater capacity than the unit for which it was substituted, shall be charged to *Depreciation Reserve Account*.

When, however, a substitute has a substantially greater capacity than that for which it is substituted, the cost of same, up to but not exceeding the cost of substitution of one of the same capacity as the unit replaced, shall be charged to *Depreciation Reserve* and the remaining cost of the actual substitution shall be charged to the appropriate *Construction and Equipment* account.

CONTINGENCIES.

CONTINGENCIES. (*Extraordinary*).

When the property of the utility is visited by an extraordinary casualty of such a nature as to be beyond anticipation through the exercise of ordinary and reasonable prudence, and of such a nature as not to be contained in the provision for depreciation, as earthquakes, floods, cyclones, etc., resulting in irreparable damage, there may be charged to this account the original cash cost of such irreparably damaged property, less the salvage or scrap value and irreparable wear and tear from use accrued thereto, the resulting credit being carried to the appropriate *Construction and Equipment* accounts, thus withdrawing the value of the destroyed property from tangible capital. When the amount of such damage or loss is considerable, there may

be set up an *Extraordinary Casualties Suspense Account*, to which shall be credited monthly the amount charged to *Contingencies (Extraordinary)* until the total loss or damage caused by such casualty shall be wiped out through operating expenses.

All ordinary casualties, that is, those which occur with such uniformity and frequency that the principles of insurance are applicable thereto, must be provided for by suitable charges to the *Insurance Reserve*, set up and maintained for such losses, or are considered as included in the provision for depreciation, or constitute an item of current maintenance.

TAXES.

TAXES.

This account shall cover all taxes chargeable against the electric utility. Where the utility is also engaged in transactions outside the scope of its duties as a public utility, this account shall be sub-divided into the following two sub-accounts, to be maintained separately:—

- (a) Taxes Chargeable against Electric Utility.
- (b) Taxes Chargeable to Non-Operating Transactions.

Charge to each such tax account monthly the amount of taxes accrued during the month and such amount shall be credited to the account *Taxes Accrued* (or *Prepaid Taxes*, if such taxes are prepaid), or the appropriate sub-division of such accounts. The amount of taxes accrued during any month shall, when the levy is unknown, be estimated and when the levy is finally determined the estimate shall be corrected in the provision for taxes during the remainder of the year. For example, if at the beginning of the tax year the taxes against the utility are estimated to be \$600 for the year, the monthly charge on account of such tax will be \$50, crediting the same to the *Taxes Accrued* account or *Prepaid Taxes*, as the case may be, until the amount of the levy becomes definitely known. If during the fifth month it is found that the levy for the year is \$640 instead of \$600, there will already have been charged for four months the \$50 per month, leaving \$440 to be charged during the remainder of the year, or \$55 for the fifth month and each succeeding month during the remainder of the year.

Such taxes as pertain to two or more utility services, or to operating and non-operating transactions alike, shall be apportioned with regard to such departments or sub-divisions upon a basis which appears reasonable and just.

DEDUCTIONS FROM GROSS INCOME.

INTEREST ON FUNDED DEBT.

Charge to this account monthly all the interest accrued on the outstanding funded indebtedness of the electric utility. Credit such monthly charge to the account *Unmatured Interest on Funded Debt Accrued*. When the interest has matured, charge it to the account *Unmatured Interest on Funded Debt Accrued* and credit the account *Matured Interest on Funded Debt Unpaid*. When such interest is paid, charge the account *Matured Interest on Funded Debt Unpaid* and credit *Cash*.

INTEREST ON REAL ESTATE MORTGAGES.

Charge to this account monthly all the interest accrued on outstanding obligations of the electric utility secured by real estate mortgages. Credit such monthly charge to the account *Unmatured Interest on Funded Debt Accrued* (mortgage obligations with respect to this account being considered as funded if they do not mature until more than one year after the date of issue). When the interest has matured, charge it to the account *Unmatured Interest on Funded Debt Accrued* and credit the account *Matured Interest on Funded Debt Unpaid*. When such interest is paid, charge the account *Matured Interest on Funded Debt Unpaid* and credit *Cash* or other appropriate account.

INTEREST ON FLOATING DEBT.

Charge to this account monthly the interest accruing on all unfunded or floating obligations on which the electric utility is liable. Credit such monthly charges to the account *Unmatured Interest on Notes and Bills Payable Accrued*. When the interest has matured, charge it to the account *Unmatured Interest on Notes and Bills Payable Accrued* and credit the account *Matured Interest on Notes and Bills Payable Unpaid*. When such interest is paid, charge the account *Matured Interest on Notes and Bills Payable Unpaid* and credit *Cash* or other appropriate account.

CONTRACTUAL SINKING FUND REQUIREMENTS.

Charge to this account monthly all accruals required to be made to sinking funds in accordance with the provisions of trust deeds, mortgages or other contracts requiring the establishment of sinking funds. Such charges will be credited to the *Sinking Fund Reserve*. All accruals to reserves or other funds, created voluntarily by the utility and not in pursuance of the provisions of any mortgage or other contract or the requirements of law, shall be excluded therefrom.

AMORTIZATION RESERVE REQUIREMENTS.

Charge to this account monthly, or as they are made, all amounts to be set aside out of income to provide for the amortization of intangible capital in service. Credit *Amortization Reserve* with these amounts, as explained in connection therewith.

INCOME ACCOUNTS.

OPERATING REVENUES.

I. COMMERCIAL LIGHTING EARNINGS.

Credit this account with all revenue derived from private consumers for electrical energy supplied for ~~commercial and~~ domestic lighting purposes, ~~including arcs and incandescents~~, both where the revenue is dependent upon the quantity of energy taken as recorded by meter and where such energy is sold at flat rates and independent of quantity taken per unit hour.

The title "Consumers," as used in this account, embraces residences, ~~offices, retail and wholesale mercantile establishments, etc., where~~ electrical energy is not used primarily for power or industrial purposes. Where some manufacturing or industrial processes are performed in any office, store or residence by heating appliances or small motors operating sewing machines, grinders, etc., such processes being merely incidental to the broader use of the premises as lighting consumers and the energy so used for industrial or power purposes is not separately metered, the total consumption at such premises shall be treated as lighting. Where, however, the current used for such appliances, motors, etc., is metered separately, the earnings from each class of service will be credited to the appropriate power revenue accounts.

The earnings of this account are to be divided and credited to the proper sub-division shown in the Classification.

Where it is the custom of the utility to charge a minimum amount when the consumption during the month is less than a prescribed amount, the excess revenue due to such minimum charge shall be credited to this account under an appropriate sub-account heading.

When it is the custom of the utility to grant a discount for prompt payment on or before a prescribed date, or to add a percentage on account of delayed payment, such discounts unearned, or added, are not to be credited to this account, but to the account known as "*Collection Discounts Re-charged.*"

II. COMMERCIAL POWER EARNINGS.

Credit this account with all revenue derived from the sale of electrical energy for power and heating purposes to all private consumers, both where the revenue is dependent upon the quantity of energy taken, as recorded by meter, and where such energy is sold at flat rates and independent of the quantity taken per unit hour.

The earnings of this account are to be divided and credited to the proper sub-divisions shown in the Classification.

Where it is the custom of the utility to charge a minimum amount when the consumption during the month is less than a prescribed amount, the excess revenue due to such minimum charge shall be credited to this account under an appropriate sub-account heading.

When it is the custom of the utility to grant a discount for prompt payment on or before a prescribed date, or to add a percentage on account of delayed payment, such discounts unearned, or added, are not to be credited to this account, but to the account known as "*Collection Discounts Re-charged.*"

III. MUNICIPAL BUILDING LIGHTING EARNINGS.

Credit this account with all revenue derived from the sale of electrical energy to the municipality for lighting its public buildings, embracing city hall, engine houses, etc., crediting same to the proper sub-divisions shown in the Classification.

IV. MUNICIPAL POWER EARNINGS.

Credit this account with all revenue derived from the sale of electrical energy for power purposes to the local municipality.

The earnings of this account are to be divided and credited to the proper sub-divisions shown in the Classification.

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V. MUNICIPAL STREET LIGHTING EARNINGS.

Credit this account with all revenue derived from the sale of electrical energy to the municipality for public lighting service, embracing the lighting of streets, alleys, bridges, viaducts, parks, commons, etc., but not the lighting of public buildings unless such are particularly included in the contract covering such public lighting.

The earnings of this account are to be divided and credited to the proper sub-divisions shown in the Classification.

VI. RENTS OF METERS.

Credit this account with all revenue derived from the rent of meters on consumers' premises.

VII. SALES OF ELECTRICAL ENERGY TO OTHER PUBLIC UTILITIES.

Credit this account with all revenue derived from the sale of electrical energy to other public utilities for the purpose of redistribution and sale, and to all electric and interurban railway corporations. Sub-accounts are to be opened for each such purchasing utility, the account showing the name of the purchasing utility, the amount of energy purchased and the total earnings from such sales.

VIII. SALES OF ELECTRICAL ENERGY TO OTHER MUNICIPALITIES.

Credit this account with all revenue derived from the sale of electrical energy to other municipalities and towns. Accounts are to be opened for each one showing the name, the amount of energy delivered, and the total revenue from such sales.

IX. MISCELLANEOUS EARNINGS FROM OPERATION.

Credit this account with all revenue derived from the sale of electrical energy and service and from operating transactions not properly includible in any of the preceding accounts.

NON-OPERATING REVENUES.

X. PROFIT ON SALES OF APPLIANCES AND SUPPLIES.

Credit to this account the receipts derived from the sale of electrical appliances or electrical merchandise, as lamps, fans, flat-irons, heating appliances, motors, fixtures and other electrical appliances for the utilization of electrical energy. Profit, as used in this account, is defined as being the excess of the sales price over the cost, including the invoice cost, cost of handling, storage, etc. To this account shall be charged all expenses for labor and material in connection with the sale of such appliances or merchandise. The net amount only, or the profit on merchandise sales, is to be carried to the *Income* account. The credits and charges to this account will be made in such a manner as to admit of a detailed analysis.

NOTE.—Receipts from the sale of superseded apparatus, junk or salvage, will not be credited to this account but to the *Depreciation Reserve*.

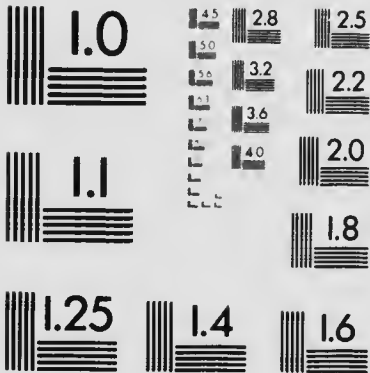
XI. CONSUMERS' WIRING AND INSTALLATION WORK.

Credit this account with the receipts derived from wiring and installation work performed by the utility for a stipulated profit or commission upon its actual outlay for labor, materials and expenses. This includes



MICROCOPY RESOLUTION TEST CHART

(ANSI and ISO TEST CHART No. 2)



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revenue from services performed on the consumers' premises, such as wiring buildings and structures for lighting or power purposes and re-arranging such wiring and fixtures. If prospective consumers are charged for services performed by the utility in connecting the wired premises with the service connection or for placing the service wiring, such earnings shall be credited to this account. Where the cost of placing the service wire is charged to the property owner, such work shall not be included in tangible capital.

There will be charged to this account all expenses for labor and materials in connection with such operations, the net amount only or the profit from such wiring and installation work being carried to the *Income* account. The credits and charges to this account will be made in such a manner as to admit of a detailed analysis.

XII. RENTS FROM LAND AND BUILDINGS, CONDUITS, POLE LINES AND APPARATUS.

Credit this account, as it accrues, with all revenue from the rental of land and buildings and rentals received for the use of conduits, poles and other line supports and apparatus. Where the contract for the rental of any apparatus or appliances covers also the cost of connecting such apparatus and its maintenance, the entire revenue from such contract shall be credited to this account.

To this account shall be charged all expenses incurred in connection with the collection of rents, commissions and fees therefor; the cost of procuring tenants for buildings, drawing contracts and leases, advertising for tenants of such buildings; expenses of ouster proceedings, and taxes, unless the taxes are to be paid by the tenant. Any expenses accruing while land and buildings are idle, also repairs upon such property, will be charged to this account. Only the net revenue or profit from the above transactions will be carried to the *Income* account.

Credits and charges to this account are to be made in such a manner as to admit of a detailed analysis.

XIII. COLLECTION DISCOUNTS RE-CHARGED.

When it is the custom of the utility to grant a discount for prompt payment on or before a prescribed date, or to add a percentage on account of delayed payment, such discounts unearned, or added, are to be credited to this account.

XIV. INTEREST ON DEPOSITS.

Credit this account with all interest as it accrues on deposits of the utility funds with banks, trust companies or individuals. Interest on security investments will not be credited to this account, but to the account "*Interest and Dividends from Investments.*" Interest on moneys belonging to any of the reserves of the utility will be credited to such reserves.

XV. INTEREST AND DIVIDENDS FROM INVESTMENTS.

Credit this account with all interest as it accrues upon interest-bearing securities which are liabilities, either actual or contingent, of solvent companies, cities or individuals, held as investments by the utility.

Credit to this account the cash value, as on the date when they become collectible, of dividends upon the stocks, preferred and common, of corporations held as investments by the utility.

A description of the securities whose yield is credited to this account will be made in such a manner as to admit of a detailed analysis.

XVI. APPROPRIATIONS FROM MUNICIPAL FUNDS. (For Municipal Plants Only).

Credit to this account all appropriations made by the municipality to the funds of the utility for operating purposes. This account applies only to municipally owned utilities.

XVII. MISCELLANEOUS NON-OPERATING REVENUES.

Credit to this account all revenues from non-operating sources not includible in any of the preceding accounts.

Utilities are at liberty to open sub-accounts for the purpose of showing the revenues from any particular sources.

