December 15, 2022

Capitalization Guidelines

Purpose

These guidelines convey Versant Power's policy regarding the capitalization of expenditures for plant, property and equipment. It also provides guidelines for consistent and accurate recording of assets as required for both internal and external reporting.

Contents

Scope

These guidelines apply to all Versant Power employees and contract personnel.

- **Procedure Responsibilities:** Versant Power's Vice President of Finance has the overall responsibility for these guidelines. Versant Power employees and contract personnel are responsible for following these guidelines.
- **Superseding Effect:** These guidelines supersede all previous guidelines and memoranda concerning the subject matter. Only the Approver may authorize exceptions to these guidelines.

- **FERC:** The Federal Energy Regulatory Commission, or FERC, is an independent agency that regulates the interstate transmission of electricity, natural gas, and oil. FERC accounting and FERC chart of accounts is a framework of accounting standards, rules and procedures defined by Federal Energy Regulatory Commission.

Capital Expenditures

General Guidelines

- Capital expenditures are investments in Transmission and Distribution materials and supplies, fleet, shop and office equipment, buildings, structures and land, with a useful life of more than one year and a cost of more than $500.
    - An item does not have to be greater than $500 if it is listed on the Retirement Unit[1] listing.
- An expenditure that adds to the capacity and/or increases the useful life of an existing asset by more than one year may be capitalized.
- The replacement of an entire Assembly Unit[2] or a piece of equipment in a one for one exchange and tracked with an asset record in the Asset Management System (example: Substation Breaker).
- The addition or removal of an item from the Retirement Unit Listing (see Appendix B).

Transmission Plant (Capital)

- All land, conversion structures, and equipment employed at a primary source of supply (i.e., generating station, or point of receipt in the case of purchased power) to change the voltage or frequency of electricity for the purpose of its more efficient or convenient transmission.
- All land, structures, lines, switching and conversion stations, high tension apparatus, and their control and protective equipment between a generating or receiving point and the entrance to a distribution center or wholesale point.
- All lines and equipment whose primary purpose is to augment, integrate or tie together the sources of power supply.
- Transmission Plant Accounts (refer Appendix A for FERC definitions and examples of items included in each account):
    - 350 Land and land rights
    - 352 Structures and improvements
    - 353 Station equipment

[1] A single asset that comprises a listing of property for the purpose of completing a similar function.
[2] A unit of property that meets the capital guidelines but may not part of the Company's Retirement Unit listing.

- 354 Towers and fixtures
- 355 Poles and fixtures
- 356 Overhead conductors and devices
- 357 Underground conduit
- 358 Underground conductors and devices
- 359 Roads and trails

Distribution Plant (Capital)

- All land, structures, conversion equipment, lines, line transformers, and other facilities employed between the primary source of supply (i.e., generating station, or point of receipt in the case of purchased power) and of delivery to customers, which are not includible in transmission system, as defined above, whether or not such land, structures, and facilities are operated as part of a transmission system or as part of a distribution system.
- Stations which change electricity from transmission to distribution voltage shall be classified as distribution stations.
- Distribution Plant Accounts (refer Appendix A for FERC definitions and examples of items included in each account):
  - 360 Land and land rights
  - 361 Structures and improvements
  - 362 Station equipment
  - 363 Storage battery equipment
  - 364 Poles, towers and fixtures
  - 365 Overhead conductors and devices
  - 366 Underground conduit
  - 367 Underground conductors and devices
  - 368 Line transformers
  - 369 Services
  - 370 Meters
  - 371 Installations on customers' premises
  - 372 Leased property on customers' premises
  - 373 Street lighting and signal systems

The following items listed are the various components that can be capitalized for a Transmission or Distribution project.

Transmission/Distribution Components of Construction Costs

- Contract Work
- Labor
- Material and Supplies
- Transportation
- Special Machine Service
- Shop Service

- Protection
- Injuries and Damages
- Privileges and Permits
- Rents
- Engineering and Supervision
- General Administration
- Engineering Services
- Insurance
- Legal Fees
- Taxes
- Allowance for Funds Used During Construction
- Earnings and Expenses During Construction
- Training Costs
- Studies
- Asset Retirement Costs

Multi-Use Transmission/Distribution Plant (Capital)

- Where poles or towers support transmission and distribution conductors, the poles, towers, anchors, guys, and rights of way shall be classified as transmission system. The conductors, cross arms, braces, grounds, tie wire, insulators, etc., shall be classified as transmission or distribution facilities, according to the purpose for which used.
- Where underground conduit contains both transmission and distribution conductors, the underground conduit and right of way shall be classified as distribution system. The conductors shall be classified as transmission or distribution facilities according to the purpose for which used.
- Land (other than rights of way) and structures used jointly for transmission and distribution purposes shall be classified as transmission or distribution according to the major use thereof.

General Plant (Capital)

- Assets with physical substance, including such items as land, buildings, structures, machinery, and equipment owned and used by the utility but not directly related to the purpose of supplying electricity.
- General plant assets would be items used in operating facilities and support locations.
- Items that would typically be general in nature but used at a substation would fall under their respective Transmission or Distribution accounts.
- General Plant Accounts (refer Appendix A for FERC definitions and examples of items included in each account):
    - 389 Land and land rights
    - 390 Structures and improvements
    - 391 Office furniture and equipment
    - 392 Transportation equipment
    - 393 Stores equipment
    - 394 Tools, shop and garage equipment
    - 395 Laboratory equipment

- 396 Power operated equipment
- 397 Communication equipment
- 398 Miscellaneous equipment
- 399 Other tangible property

General Fleet Plant (Capital)

- Fleet assets are used for transportation of personnel or equipment for utility purposes.
- Fleet assets also include power operated equipment used in the construction or repair work of Transmission and Distribution systems.
  - Tools and accessories acquired for use with such equipment and the vehicle on which such equipment is mounted.
- General Fleet Plant Accounts (included in General Plant Accounts above):
  - 392 Transportation equipment
  - 396 Power operated equipment

Intangible Plant (Capital)

- This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of utility operations and not specifically chargeable to any other account.
- Software upgrades.
- Amounts paid for work to other companies, firms or individuals should be included in the asset cost.
- Training costs during upgrades that are not conventional in nature or are new to the company's operations may be capitalized as a component of the upgrade.
- Cloud based computing software is treated as a service contract and expensed if a license cannot be acquired or the software cannot be run on Versant Power's internal server.
- Intangible Plant Accounts (refer Appendix A for FERC definitions and examples of items included in each account):
  - 301 Organization
    - Fees paid for incorporation and putting it into readiness to do business
  - 302 Franchises and consents
    - Amounts paid for franchises, consents or certificates
  - 303 Miscellaneous intangible plant

Internal Combustion Plant (Capital)

- Assets operated by an internal combustion engine as the source of power production.
- Diesel generators.
- Production Plant Accounts (refer to appendix for FERC definition of each account):
  - Steam Production

- 310 Land and land rights
- 311 Structures and improvements
- 312 Boiler plant equipment
- 313 Engines and engine-driven generators
- 314 Turbogenerator units
- 315 Accessory electric equipment
- 316 Miscellaneous power plant equipment

- Other Production
  - 340 Land and land rights
  - 341 Structures and improvements
  - 342 Fuel holders, producers, and accessories
  - 343 Prime movers
  - 344 Generators
  - 345 Accessory electric equipment
  - 346 Miscellaneous power plant equipment

Operating and Maintenance (O&M) Expense

The following items are accounted for as O&M expense rather than capital expenditures:

- Operating expenses that have been incurred for the administration, supervision, operation, maintenance, preservation, and protection of the Company's physical plant fall under the operating expenses category.
- Costs for a company to run its business operations on a daily basis.
- Routine maintenance, repairs, software training, and the cost to relocate existing assets.
- Supervising and directing the operation and maintenance of each utility function, including the following:
  - Special tests to determine efficiency of equipment operation
  - Preparing or reviewing budgets, estimates, and drawings relating to operation or maintenance for departmental approval
  - Preparing instructions for operations and maintenance activities
  - Reviewing and analyzing operating results
  - Establishing organizational setup of departments and executing changes therein
  - Formulating and reviewing routines of departments and executing changes therein
  - General training and instruction of employees by supervisors
  - Secretarial work for supervisory personnel
- Expenses normally incurred for such items as:
  - Janitorial and utility services
  - Repairs and ordinary or normal alterations of buildings, furniture and equipment, care of grounds
  - Maintenance and operation of buildings and other plant facilities

- Earthquake and disaster preparedness
- Property, liability and all other insurance relating to property
- Facility planning and management
- Central receiving

- The cost of maintenance activities include:
  - Direct field supervision of maintenance
  - Inspecting, testing, and reporting on condition of plant specifically to determine the need for repairs, replacements, rearrangements and changes and inspecting and testing the adequacy of repairs which have been made
  - Work performed specifically for the purpose of preventing failure, restoring serviceability or maintaining life of plant
  - Rearranging and changing the location of plant not retired
  - Repairing for reuse materials recovered from plant
  - Testing for locating and clearing trouble
  - Net cost of installing, maintaining, and removing temporary facilities to prevent interruptions in service
  - Replacing or adding minor items of plant which do not constitute a Retirement Unit (see Appendix B, Retirement Unit Listing)
- All rents, including taxes paid by the lessee on leased property, for property used in utility operations, except those specifically mentioned as Capital Expenditures above.
- Training costs to specifically operate or maintain plant facilities that are being constructed except those specifically mentioned as Capital Expenditures above.

Appendix A: Chart of Accounts (FERC Definitions and Examples):

Electric Plant Chart of Accounts

INTANGIBLE PLANT
301 Organization.
302 Franchises and consents.
303 Miscellaneous intangible plant.

PRODUCTION PLANT
STEAM PRODUCTION
310 Land and land rights.
311 Structures and improvements.
312 Boiler plant equipment.
313 Engines and engine-driven generators.
314 Turbogenerator units.
315 Accessory electric equipment.
316 Miscellaneous power plant equipment.

OTHER PRODUCTION
340 Land and land rights.
341 Structures and improvements.
342 Fuel holders, producers, and accessories.

343 Prime movers.
344 Generators.
345 Accessory electric equipment.
346 Miscellaneous power plant equipment.

TRANSMISSION PLANT

350 Land and land rights.
351 [Reserved]
352 Structures and improvements.
353 Station equipment.
354 Towers and fixtures.
355 Poles and fixtures.
356 Overhead conductors and devices.
357 Underground conduit.
358 Underground conductors and devices.
359 Roads and trails.

DISTRIBUTION PLANT

360 Land and land rights.
361 Structures and improvements.
362 Station equipment.
363 Storage battery equipment.
364 Poles, towers and fixtures.
365 Overhead conductors and devices.
366 Underground conduit.
367 Underground conductors and devices.
368 Line transformers.
369 Services.
370 Meters.
371 Installations on customers' premises.
372 Leased property on customers' premises.
373 Street lighting and signal systems.

GENERAL PLANT

389 Land and land rights.
390 Structures and improvements.
391 Office furniture and equipment.
392 Transportation equipment.
393 Stores equipment.
394 Tools, shop and garage equipment.
395 Laboratory equipment.
396 Power operated equipment.
397 Communication equipment.
398 Miscellaneous equipment.
399 Other tangible property.

Electric Plant Accounts

345 Accessory electric equipment.

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

ITEMS

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. Excitation system, including motor, turbine and dual-drive exciter sets and rheostats, storage batteries and charging equipment, circuit breakers, panels and accessories, knife switches and accessories, surge arresters, instrument shunts, conductors and conduit, special supports for conduit, generator field and exciter switch panels, exciter bus tie panels, generator and exciter rheostats, etc., special housings, protective screens, etc.
3. Generator main connections, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, current transformers, potential transformers, protective relays, isolated panels and equipment, conductors and conduit, special supports for generator main leads, grounding switch, etc., special housing, protective screens, etc.
4. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, trunktype boards complete, cubicles, station supervisory control boards, generator and exciter signal stands, temperature-recording devices, frequency control equipment, master clocks, watt-hour meter, station totalizing wattmeter, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, batteries, special housing for batteries, protective screens, doors, etc.
5. Station buses, including main, auxiliary transfer, synchronizing and fault ground buses, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, reactors and accessories, voltage regulators and accessories, compensators, resistors, starting transformers, current transformers, potential transformers, protective relays, storage batteries and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special housings, concrete pads, general station ground system, special fire-extinguishing system, and test equipment.
   NOTE A: Do not include in this account transformers and other equipment used for changing the voltage or frequency of electric energy for the purpose of transmission or distribution.
   NOTE B: When any item of equipment listed herein is used wholly to furnish power to equipment included in another account, its cost shall be included in such other account.

346 Miscellaneous power plant equipment.

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

ITEMS

1. Compressed air and vacuum cleaning systems, including tanks, compressors, exhausters, air filters, piping, etc.
2. Cranes and hoisting equipment, including cranes, cars, crane rails, monorails, hoists, etc., with electric and mechanical connections.
3. Fire-extinguishing equipment for general station use.
4. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
5. Miscellaneous equipment, including atmospheric and weather indicating devices, intrasite communication equipment, laboratory equipment, signal systems, callophones, emergency whistles and sirens, fire alarms, and other similar equipment.
6. Miscellaneous belts, pulleys, countershafts, etc.
7. Refrigerating system including compressors, pumps, cooling coils, etc.
8. Station maintenance equipment, including lathes, shapers, planers, drill presses, hydraulic presses, grinders, etc., with motors, shafting, hangers, pulleys, etc.
9. Ventilating equipment, including items wholly identified with apparatus listed herein. NOTE: When any item of equipment, listed herein is used wholly in connection with equipment included in another account, its cost shall be included in such other account.

347 Asset retirement costs for other production plant.
This account shall include asset retirement costs on plant included in the other production function.

350 Land and land rights.
This account shall include the cost of land and land rights used in connection with transmission operations. (See electric plant instruction 7.)

351 [Reserved]

352 Structures and improvements.
This account shall include the cost in place of structures and improvements used in connection with transmission operations. (See electric plant instruction 8.)

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

ITEMS

1. Bus compartments, concrete, brick, and sectional steel, including items permanently attached thereto.
2. Conduit, including concrete and iron duct runs not a part of a building.

3. Control equipment, including batteries battery charging equipment, transformers, remote relay boards, and connections.
4. Conversion equipment, including transformers, indoor and outdoor, frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment blowers, motors and connections.
7. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
8. General station equipment, including air compressors, motors, hoists, cranes, test equipment, ventilating equipment, etc.
9. Platforms, railings, steps, gratings, etc. appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes and the associated regulators, reactors, resistors, surge arresters, and accessory equipment.
11. Switchboards, including meters, relays, control wiring, etc.
12. Switching equipment, indoor and outdoor, including oil circuit breakers and operating mechanisms, truck switches, and disconnect switches.
13. Tools and appliances.

354 Towers and fixtures.

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

ITEMS

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

355 Poles and fixtures.

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

ITEMS

1. Anchors, head arm and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Brackets.

3. Crossarms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Gaining, roofing stenciling, and tagging.
7. Insulator pins and suspension bolts.
8. Paving.
9. Pole steps.
10. Poles, wood, steel, concrete, or other material.
11. Racks complete with insulators.
12. Reinforcing and stubbing.
13. Settings.
14. Shaving and painting.

356 Overhead conductors and devices.

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

ITEMS

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

357 Underground conduit.

This account shall include the cost installed of underground conduit and tunnels used for housing transmission cables or wires. (See electric plant instruction 14.)

ITEMS

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

12. Sumps, including pumps.
13. Ventilating equipment.

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

ITEMS

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

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

ITEMS

1. Bridges, including foundation piers, girders, trusses, flooring, etc.
2. Clearing land.
3. Roads, including grading, surfacing, culverts, etc.
4. Structures, constructed and maintained in connection with items included herein.
5. Trails, including grading, surfacing, culverts, etc.
   NOTE: The cost of temporary roads, bridges, etc., necessary during the period of construction but abandoned or dedicated to public use upon completion of the plant, shall be charged to the accounts appropriate for the construction.

360 Land and land rights.
This account shall include the cost of land and land rights used in connection with distribution operations. (See electric plant instruction 7.) NOTE: Do not include in this account the cost of permits to erect poles, towers, etc., or to trim trees. (See account 364, Poles, Towers and Fixtures, and account 365, Overhead Conductors and Devices.)

361 Structures and improvements.
This account shall include the cost in place of structures and improvements used in connection with distribution operations. (See electric plant instruction 8.)

362 Station equipment.
This account shall include the cost installed of station equipment, including transformer banks, etc., which are used for the purpose of changing the characteristics of electricity in connection with its distribution.

ITEMS

1. Bus compartments, concrete, brick and sectional steel, including items permanently attached thereto.
2. Conduit, including concrete and iron duct runs not part of building.
3. Control equipment, including batteries, battery charging equipment, transformers, remote relay boards, and connections.
4. Conversion equipment, indoor and outdoor, frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment, blowers, motors, and connections.
7. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
8. General station equipment, including air compressors, motors, hoists, cranes, test equipment, ventilating equipment, etc.
9. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes and the associated regulators, reactors, resistors, surge arresters, and accessory equipment.
11. Switchboards, including meters, relays, control wiring, etc.
12. Switching equipment, indoor and outdoor, including oil circuit breakers and operating mechanisms, truck switches, disconnect switches.
    NOTE: The cost of rectifiers, series transformers, and other special station equipment devoted exclusively to street lighting service shall not be included in this account, but in account 373, Street Lighting and Signal Systems.

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

ITEMS

1. Batteries, including elements, tanks, tank insulators, etc.
2. Battery room connections, including cable or bus runs and connections.
3. Battery room flooring, when specially laid for supporting batteries.

4. Charging equipment, including motor generator sets and other charging equipment and connections, and cable runs from generator or station bus to battery room connections.
5. Miscellaneous equipment, including instruments, water stills, etc.
6. Switching equipment, including endcell switches and connections, boards and panels, used exclusively for battery control, not part of general station switchboard.
7. Ventilating equipment, including fans and motors, louvers, and ducts not part of building. NOTE: Storage batteries used for control and general station purposes shall not be included in this account but in the account appropriate for their use.

364 Poles, towers and fixtures.

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

ITEMS

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Brackets.
3. Crossarms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Foundations.
7. Guards.
8. Insulator pins and suspension bolts.
9. Paving.
10. Permits for construction.
11. Pole steps and ladders.
12. Poles, wood, steel, concrete, or other material.
13. Racks complete with insulators.
14. Railings.
15. Reinforcing and stubbing.
16. Settings.
17. Shaving, painting, gaining, roofing, stenciling, and tagging.
18. Towers.
19. Transformer racks and platforms.

365 Overhead conductors and devices.

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

ITEMS

1. Circuit breakers.
2. Conductors, including insulated and bare wires and cables.
3. Ground wires, clamps, etc.
4. Insulators, including pin, suspension, and other types, and tie wire or clamps.
5. Lightning arresters.
6. Railroad and highway crossing guards.

7. Splices.
8. Switches.
9. Tree trimming, initial cost including the cost of permits therefor.
10. Other line devices.

NOTE: The cost of conductors used solely for street lighting or signal systems shall not be included in this account but in account 373, Street Lighting and Signal Systems.

366 Underground conduit.

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

ITEMS

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

NOTE: The cost of underground conduit used solely for street lighting or signal systems shall be included in account 373, Street Lighting and Signal Systems.

367 Underground conductors and devices.

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

ITEMS

1. Armored conductors, buried, including insulators, insulating materials, splices, potheads, trenching, etc.
2. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
3. Cables in standpipe, including pothead and connection from terminal chamber or manhole to insulators on pole.
4. Circuit breakers.
5. Fireproofing, in connection with any items listed herein.

6. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
7. Lead and fabric covered conductors, including insulators, compound-filled, oil filled or vacuum splices, potheads, etc.
8. Lightning arresters.
9. Municipal inspection.
10. Permits.
11. Protection of street openings.
12. Racking of cables.
13. Switches.
14. Other line devices.

NOTE: The cost of underground conductors and devices used solely for street lighting or signal systems shall be included in account 373, Street Lighting and Signal Systems.

368 Line transformers.

A. This account shall include the cost installed of overhead and underground distribution line transformers and poletype and underground voltage regulators owned by the utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.

B. When a transformer is permanently retired from service, the original installed cost thereof shall be credited to this account.

C. The records covering line transformers shall be so kept that the utility can furnish the number of transformers of various capacities in service and those in reserve, and the location and the use of each transformer.

ITEMS

1. Installation, labor of (first installation only).
2. Transformer cut-out boxes.
3. Transformer lightning arresters.
4. Transformers, line and network.
5. Capacitors.
6. Network protectors. NOTE: The cost of removing and resetting line transformers shall not be charged to this account but to account 583, Overhead Line Expenses, or account 584, Underground Line Expenses (for Nonmajor utilities, account

1. 561, Line and Station Labor, or account
2. 562, Line and Station Supplies and Expenses), as appropriate. The cost of line transformers used solely for street lighting or signal systems shall be included in account 373, Street Lighting and Signal Systems.

369 Services.

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

ITEMS

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

370 Meters.

A. This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring the electricity delivered to its users, whether actually in service or held in reserve.

B. When a meter is permanently retired from service, the installed cost

Pt. 101 18 CFR Ch. I (4–1–11 Edition) included herein shall be credited to this account.

C. The records covering meters shall be so kept that the utility can furnish information as to the number of meters of various capacities in service and in reserve as well as the location of each meter owned.

ITEMS

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

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

NOTE B: The cost of removing and resetting meters shall be charged to account 586, Meter Expenses (for Nonmajor utilities, account 556, Meter Expenses).

371 Installations on customers' premises.

This account shall include the cost installed of equipment on the customer's side of a meter when the utility incurs such cost and when the utility retains title to and assumes full responsibility for maintenance and replacement of such property. This account shall not include leased equipment, for which see account 372, Leased Property on Customers' Premises.

ITEMS

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

NOTE: Do not include in this account any costs incurred in connection with merchandising, jobbing, or contract work activities.

372 Leased property on customers' premises.

This account shall include the cost of electric motors, transformers, and other equipment on customers' premises (including municipal corporations), leased or loaned to customers, but not including property held for sale. NOTE A: The cost of setting and connecting such appliances or equipment on the premises of customers and the cost of resetting or removal shall not be charged to this account but to operating expenses, account 587, Customer Installations Expenses (for Nonmajor utilities, account 567, Customer Installations Expenses). NOTE B: Do not include in this account any costs incurred in connection with merchandising, jobbing, or contract work activities.

373 Street lighting and signal systems.

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

ITEMS

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

14. Transformers, pole or underground.

374 Asset retirement costs for distribution plant.

This account shall include asset retirement costs on plant included in the distribution plant function.

389 Land and land rights.

This account shall include the cost of land and land rights used for utility purposes, the cost of which is not properly includible in other land and land rights accounts. (See electric plant instruction 7.)

390 Structures and improvements.

This account shall include the cost in place of structures and improvements used for utility purposes, the cost of which is not properly includible in **Pt. 101 18 CFR Ch. I (4–1–11 Edition)** other structures and improvements accounts (See electric plant instruction 8.)

391 Office furniture and equipment.

This account shall include the cost of office furniture and equipment owned by the utility and devoted to utility service, and not permanently attached to buildings, except the cost of such furniture and equipment which the utility elects to assign to other plant accounts on a functional basis.

ITEMS

1. Bookcases and shelves.
2. Desks, chairs, and desk equipment.
3. Drafting-room equipment.
4. Filing, storage, and other cabinets.
5. Floor covering.
6. Library and library equipment.
7. Mechanical office equipment, such as accounting machines, typewriters, etc.
8. Safes.
9. Tables.

392 Transportation equipment.

This account shall include the cost of transportation vehicles used for utility purposes.

ITEMS

1. Airplanes.
2. Automobiles.
3. Bicycles.
4. Electrical vehicles.
5. Motor trucks.
6. Motorcycles.
7. Repair cars or trucks.
8. Tractors and trailers.
9. Other transportation vehicles.

393 Stores equipment.

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

ITEMS

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

394 Tools, shop and garage equipment.

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

ITEMS

1. Air compressors.
2. Anvils.
3. Automobile repair shop equipment.
4. Battery charging equipment.
5. Belts, shafts and countershafts.
6. Boilers.
7. Cable pulling equipment.
8. Concrete mixers.
9. Drill presses.
10. Derricks.
11. Electric equipment.
12. Engines.
13. Forges.
14. Furnaces.
15. Foundations and settings specially constructed for and not expected to outlast the equipment for which provided.
16. Gas producers.
17. Gasoline pumps, oil pumps and storage tanks.
18. Greasing tools and equipment.
19. Hoists.
20. Ladders.
21. Lathes.
22. Machine tools.
23. Motor-driven tools.
24. Motors.

25. Pipe threading and cutting tools
26. Pneumatic tools.
27. Pumps.
28. Riveters.
29. Smithing equipment.
30. Tool racks.
31. Vises.
32. Welding apparatus.
33. Work benches.

395 Laboratory equipment.

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

ITEMS

1. Ammeters.
2. Current batteries.
3. Frequency changers.
4. Galvanometers.
5. Inductometers.
6. Laboratory standard millivolt meters.
7. Laboratory standard volt meters.
8. Meter-testing equipment.
9. Millivolt meters.
10. Motor generator sets.
11. Panels.
12. Phantom loads.
13. Portable graphic ammeters, voltmeters, and wattmeters.
14. Portable loading devices.
15. Potential batteries.
16. Potentiometers.
17. Rotating standards.
18. Standard cell, reactance, resistor, and shunt.
19. Switchboards.
20. Synchronous timers.
21. Testing panels.
22. Testing resistors.
23. Transformers.
24. Voltmeters.
25. Other testing, laboratory, or research equipment not provided for elsewhere.

396 Power operated equipment.

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

ITEMS

1. Air compressors, including driving unit and vehicle.
2. Back filling machines.
3. Boring machines.
4. Bulldozers.
5. Cranes and hoists.
6. Diggers.
7. Engines.
8. Pile drivers.
9. Pipe cleaning machines.
10. Pipe coating or wrapping machines.
11. Tractors—Crawler type.
12. Trenchers.
13. Other power operated equipment.

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

397 Communication equipment.

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

ITEMS

1. Antennae.
2. Booths.
3. Cables.
4. Distributing boards.
5. Extension cords.
6. Gongs
7. Hand sets, manual and dial.
8. Insulators.
9. Intercommunicating sets.
10. Loading coils.
11. Operators' desks.
12. Poles and fixtures used wholly for telephone
1. or telegraph wire.
13. Radio transmitting and receiving sets.
14. Remote control equipment and lines.
15. Sending keys.
16. Storage batteries
17. Switchboards.
18. Telautograph circuit connections.
19. Telegraph receiving sets.

20. Telephone and telegraph circuits.
21. Testing instruments.
22. Towers.
23. Underground conduit used wholly for telephone or telegraph wires and cable wires.

398 Miscellaneous equipment.

This account shall include the cost of equipment, apparatus, etc., used in the utility operations, which is not includible in any other account of this system of accounts.

ITEMS

1. Hospital and infirmary equipment.
2. Kitchen equipment.
3. Employees' recreation equipment.
4. Radios.
5. Restaurant equipment.
6. Soda fountains.
7. Operators' cottage furnishings.
8. Other miscellaneous equipment.

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

399 Other tangible property.

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

Appendix B: Retirement Unit

AIRCRAFT SAFETY SPHERES MOTTO
ALLEY BRACE
AMR METERS NEW
AMR METERS USED
ANCHOR
ANCHOR JOINTLY OWNED
ARRESTER 10KV
ARRESTER 120KV
ARRESTER 125-250 VOLT
ARRESTER 250 VOLT
ARRESTER 27KV
ARRESTER 30KV
ARRESTER 39KV
ARRESTER 48KV
ARRESTER 72KV
ARRESTER 96KV
ARRESTER CUTOUT COMBIN 100 AMP
ARRESTER LIGHTNING 15KVA
ARRESTER LIGHTNING 27 KVA
ARRESTER URD 10KV
ARRRESTER URD 27KV
AUTO FORMERS - 4 W 3 PH
AUTOMATIC SWITCHING
BAND STUBBING
BOOSTER VOLTAGE VARIOUS
BOXES TRANSF PAD NORDIC FIBERG
BRACES WOOD
BRACKET ANTISWAY HENDRIX
BRACKET BA335 ANGLE
BRACKET CLUSTER MOUNT
BRACKET DEADEND
BRACKET FIBER GLASS ARM
BRACKET STANDOFF
BRACKET STIRRUP TS1
BRACKET SWING ANGLE
BRACKET TANGENT BM24
BRACKET XPT 60 POLE TOP EXT
BUS WORK VARIOUS
CABLE # 4 PARKWAY URD
CABLE # 6 PARKWAY URD
CABLE # 8 PARKWAY URD
CABLE 1/0 3/W ALUM
CABLE 1/0 35KV AL URD
CABLE 1/0 4/W
CABLE 1/0 ALUM
CABLE 1/0 COPPER 15KV URD
CABLE 250 MCM
CABLE 350MCM 600V CU
CABLE 4/0 3/W
CABLE 4/0 19STR AL URD 15KV
CABLE 4/0 3/W
CABLE 4/0 3/W URD
CABLE 4/0 4/0 2/0 URD ALUM 600
CABLE 4/0 4/W ALUM
CABLE 4/0 4/W URD 600V
CABLE 4/0 CU
CABLE 500MCM 600V
CABLE 797,000 CM
CABLE HEND 556
CABLE HENDRIX 336400 MCM
CABLE NO 2 3/W ALUM
CABLE NO 2 3/W URD
CABLE NO 2 4/W ALUM
CABLE NO 2 7X CU
CABLE NO 2 ALUM 15KV URD
CABLE NO 2 CU HEND SUBMARINE
CABLE NO 336400 AERIAL 45 KV I
CABLE NO 6 3/0 ALUM
CABLE NO 6 3/W ALUM
CAPACITOR 2.5 KVAR
CAPACITOR 100 KVAR
CAPACITOR 15 KVAR
CAPACITOR 150 KVAR
CAPACITOR 25 KVAR
CAPACITOR 50 KVAR
CHAINSAW
CLAMP DEADEND
CLAMP STIRRUP
CLAMP SUSPENSION
COMMANDER 2000
CONDUIT 2 1/2" GALV.
CONDUIT 2" GALV
CONDUIT GALV 11/2IN
CONDUIT GALV 11/4IN
CONDUIT GALV 4IN
CONDUIT PVC 5IN
CONTROL 1000 WATT
CRIBS LOG
CROSSARM 120"/128"
CROSSARM 16' X 4 1/2" X 3 1/2"

CROSSARM 3 3/4" x 4 3/4" x 9'
CROSSARM 3-WIRE DEAD END ASSY
CROSSARM 6" x 8" x 14'
CROSSARM 6"x8"x34'3 POLE DEADE
CROSSARM 93"/96"
CROSSARM NONSTANDARD UNDER 93"
CROSSARM NON-STD UNDER 93"
CT+ CPU W/RD BATT VIDEO
CUTOUT 100 AMP 15KV
CUTOUT 100 AMP 25KV
CUTOUT 100 AMP 27KV
CUTOUT 100/300 35KV
CUTOUT 100/300 AMP 35KV
CUTOUT 30 AMP 2.5KVA
CUTOUT 60 AMP 5KVA
CUTOUT NON-STANDARD
DAVIT ARMS FOR ALL STRUCTURES
EKSTROM WINDMILL ADAPTORS
ENCLOSURE TRANSFORMER
FIBER OPTIC CABLE 24 STRANDS
FIBER OPTIC CABLE 48 STRANDS
FIBER OPTIC CABLE 96 STRANDS
FIBERGLASS CROSSARMS
FLOOD LT HPS 100 WATT
FLOOD LT HPS 150 WATT
FLOOD LT HPS 20,000 LUMEN
FLOOD LT HPS 250/400 WATT
FLOOD LT HPS 50 WATT
FLOOD LT HPS 70 WATT
FLOOD LT HPS 7000 LUMEN
FLOOD LT MV 20,000 LUMEN
FLOOD LT MV 7000 LUMEN
FOUNDATIONS
FRAMES VARIOUS
FUSES
GROUND STATIC WIRE
INSULATOR 10" SUSPENSION
INSULATOR 115KV DE SUSP
INSULATOR 115KV POST
INSULATOR 115KV STA POST
INSULATOR 138KV POST
INSULATOR 138KV SUSP
INSULATOR 34.5 KV STATION POST
INSULATOR 4 1/4" & 7 1/2" SUSP
INSULATOR 46 KV DEADEND SUSPEN
INSULATOR 46 KV PIN TYPE
INSULATOR 46KV PIN
INSULATOR 46KV POST TYPE
INSULATOR 46KV STA PIN
INSULATOR 46KV STA POST PIN
INSULATOR 69KV DE SUSP
INSULATOR 69KV POST
INSULATOR HEND HPI35VT
INSULATOR NON-STANDARD
INSULATOR STRAIN 10' FG
INSULATORS NON-STANDARD
LOG ANCHOR 4'
METER BOXES STEEL 10X20X10
METERATORS
METERING TRANSF ENCLOSURES
METERS KZY 200 AMP
MPS CONVERTED ASSETS
NONE
OLD
PADMOUNT 100 KVA TRANSF
PADMOUNT 1000 KVA TRANSF
PADMOUNT 112 KVA TRANSF
PADMOUNT 112.5 KVA TRANFORMERS
PADMOUNT 150 KVA TRANSF
PADMOUNT 1500 KVA
PADMOUNT 167 KVA TRANSF
PADMOUNT 200 KVA
PADMOUNT 2000 KVA
PADMOUNT 225 KVA TRANSF
PADMOUNT 25 KVA TRANSF
PADMOUNT 250 KVA TRANSF
PADMOUNT 300 KVA TRANSF
PADMOUNT 34.5 KVA/19.9 KV TRAN
PADMOUNT 37.5 KVA/1 PH TRANSF
PADMOUNT 50 KVA/1 PH TRANSF
PADMOUNT 500 KVA 3 PH TRANSF
PADMOUNT 75 KVA TRANSF
PADMOUNT 750 KVA TRANSF
PADMOUNT/POLE MOUNT 500 KVA TR
PIN 30 IN POLE TOP FG
PIN ANGLE
PIN HEND SSP2
PIN POLE TOP 30"
PLATE POLE BOTTOM
PLATFORM FOR TRANSFORMER
PLATFORM SWITCH
PLATFORM TRANSFORMER
POLE 12' FULLY OWNED
POLE 20' FULLY OWNED
POLE 22' FULLY OWNED
POLE 24' FULLY OWNED
POLE 25' FULLY OWNED
POLE 25' JOINTLY OWNED

POLE 30' FULLY OWNED
POLE 30' JOINTLY OWNED
POLE 35' FULLY OWNED
POLE 35' JOINTLY OWNED
POLE 40' FULLY OWNED
POLE 40' JOINTLY OWNED
POLE 42' LAMINATED FULLY OWNED
POLE 45' FULLY OWNED
POLE 45' JOINTLY OWNED
POLE 50' FULLY OWNED
POLE 50' JOINTLY OWNED
POLE 55' FULLY OWNED
POLE 55' JOINTLY OWNED
POLE 60' FULLY OWNED
POLE 60' JOINTLY OWNED
POLE 65' FULLY OWNED
POLE 65' JOINTLY OWNED
POLE 70' FULLY OWNED
POLE 70' JOINTLY OWNED
POLE 75' FULLY OWNED
POLE 75' JOINTLY OWNED
POLE 80' FULLY OWNED
POLE 80' JOINTLY OWNED
POLE 85' FULLY OWNED
POLE BAND
POLE STEEL
POLE STEPS FOR ALL STRUCTURES
POLES 85' FULLY OWNED
POTHEADS
PROJECTOR
RADIO MOTOROLA
RECLOSER 12 0-13. 2 SYSTEM
RECLOSER 12 0-13.2 SYSTEM
RECLOSER 150 KVA
RECLOSER 19 9/34.5 KV
RECLOSER 19.9/34.5 KV
RECLOSER 19.9KV/34.5KV TYPE RV
RECLOSER 1PH 14.4KV 50AMP TYPE
RECLOSER 3PH 12.5KV 200AMP
RECLOSER 3PH 15.5KV 800AMP
RECLOSER 3PH 15KV 50AMP
RECLOSER 3PH 38KV 560AMP
RECLOSER OIL CIRCUIT 10 AMP 15
RECLOSER OIL CIRCUIT 25 AMP VA
RECLOSER OIL CIRCUIT 25-400A
RECLOSER OIL CIRCUIT 35 AMP VA
RECLOSER OIL CIRCUIT 400 AMP 1
RECLOSER OIL CIRCUIT 50 AMP VA
RECLOSER OIL CIRCUIT 70 AMP VA
RECLOSER OIL CIRCUIT KYLE 64 1
RECLOSER OIL CT 70 AMP VAR KV
RECLOSER TY "R" 3PH 150 AMP CO
RECLOSER TY "R" 3PH 225 AMP CO
RECLOSER TY 6A 3B-PH 100 AMP
RECLOSER VACUUM TYPE ESV
REGULATOR INDUCTION 17.5 KVA
REGULATOR INDUCTION 24 KVA
REGULATOR INDUCTION 36 KVA
REGULATOR INDUCTION 48 KVA
REGULATOR STEP VOLTAGE 114.3 K
REGULATOR STEP VOLTAGE 12 KVA
REGULATOR STEP VOLTAGE 125 KVA
REGULATOR STEP VOLTAGE 156 KVA
REGULATOR STEP VOLTAGE 200 KVA
REGULATOR STEP VOLTAGE 250 KVA
REGULATOR STEP VOLTAGE 333 KVA
REGULATOR STEP VOLTAGE 46 KV
REGULATOR STEP VOLTAGE 50 KVA
REGULATOR STEP VOLTAGE 57.2 KV
REGULATOR STEP VOLTAGE 667 KVA
REGULATOR STEP VOLTAGE 76 KVA
REGULATOR STEP VOLTAGE ML4 10
RELAY
RGLTR STEP VLT 200 KVA 100 AMP
RIDGE IRONS DOUBLE
RIDGE IRONS SINGLE
RIGHT OF WAY
ROCK BOLT ANCHOR
ROCK BOLT ANCHOR JOINTLY OWNED
SECTION KYLE TY GH 2 SHOT 10 A
SECTIONALIZER - 115 VOLT AC 34
SECTIONALIZER 100 AMP 15 KV 1
SECTIONALIZER 100 AMP 15 KV 3
SECTIONALIZER 15 KV 3 PHASE 50
SECTIONALIZER 15KV 3 PHASE 70
SECTIONALIZER 3 PH 14.4 KV 400
SECTIONALIZER 35 AMP 110KV
SECTIONALIZER, 5KV 300AMP
SIDEWALK ANCHOR
SITEWORK FOR LINE 70 POLE 1&9
STEEL DAVIT ARMS
STEEL STRUCTURE FOR LINE 8/9
STEP VOLTAGE 25 KVA REGULATOR
STREET LT 1000 WATT INCANDESCE
STREET LT 20,000 LUMEN MV
STREET LT 3500 LUMEN MV
STREET LT 56.000 LUMEN MV
STREET LT ENCL 100W HPS

STREET LT ENCL 150W HPS
STREET LT ENCL 250W HPS
STREET LT ENCL 70W HPS
STREET LT HPS 400 WATT
STREET LT HPS 50 WATT
STREET LT HPS 7000 LUMEN MV
STREET LT ORNAMENTAL
STREETLIGHT MV MOUNTED ON ALUM
SWITCH - AIR BREAK 600 AMP 3PH
SWITCH 15KV 600A
SWITCH 327QB BRIDGES 600A 35KV
SWITCH 34.5KV 600 A HORZ.
SWITCH 46KV 600 AMP
SWITCH AIRBREAK LOADBREAK 600
SWITCH BREAK
SWITCH BYPASS
SWITCH DISCONNCT 600 AMP 15 KV
SWITCH DISCONNECT - 46KV
SWITCH DISCONNECT 15KV
SWITCH DISCONNECT 200 AMP 15 K
SWITCH DISCONNECT 400 AMP 15 K
SWITCH DISCONNECT 600 AMP 15 K
SWITCH DISCONNECT 600 AMP 15KV
SWITCH DISCONNECT 600 AMP 34 5
SWITCH DISCONNECT 600 AMP 46 K
SWITCH FT-1 WEST
SWITCH HORN GAP 400 AMP 15 KV
SWITCH HORN GAP 600AMP 115 KV
SWITCH HPL C33 15KV 600 AMP HD
SWITCH HPL C33 15KV 600 AMP HO
SWITCH LOADBREAK 46 KV 600 AMP
SWITCH MONORUPTER 46 KV 600 AM
SWITCH Oil-CAT35062A-TYPE B-75
SWITCH POLE TOP 1200 AMP 115 K
SWITCH POLE TOP 15 KV 200 AMP
SWITCH POLE TOP 400 AMP 7500 V
SWITCH POLE TOP 600 AMP 115 KV
SWITCH POLE TOP 600 AMP 161 KV
SWITCH POLE TOP 600 AMP 69 KV
SWITCH REMOTE CONTROL
SWITCH SAFETY 100 AMP 250 VOLT
SWITCH SAFETY 200 AMP 250 VOLT
SWITCH SAFETY 200 AMP 600 VOLT
SWITCH SAFETY 400 AMP 600 VOLT
SWITCH STATION UNIT AT TUNK LA
SWITCH TIME CLOCK
SWITCH TURNER INTERRUPTER 46KV
SWITCH VERT 900 AMP 15KV
SWITCHES AUTOMATIC
SWITCHES CAPACITOR
SYNCHRONOUS CLOCK
TELEMETERING LOAD PROFILE METE
TEST BLOCK
TEST BLOCKS 4 POLE CURRENT & P
TEST BLOCKS 7 POLE CURRENT & P
TOU METER
TOWER FOOTING
TOWER FOUNDATION
TOWER STEEL
TRAFFIC BEACON
TRANSF - 5/5 AMP 15KV
TRANSF - CURRENT 10/5 AMP 1500
TRANSF - CURRENT 10/5 AMP 5000
TRANSF - CURRENT 100/5 AMP 150
TRANSF - CURRENT 100/5 AMP 500
TRANSF - CURRENT 100/5 AMP 600
TRANSF - CURRENT 1000/5 AMP 15
TRANSF - CURRENT 1000/5 AMP 60
TRANSF - CURRENT 120/5 AMP 500
TRANSF - CURRENT 120/5 AMP 600
TRANSF - CURRENT 1200/5 AMP 15
TRANSF - CURRENT 1200/5 AMP 50
TRANSF - CURRENT 1200/5 AMP 60
TRANSF - CURRENT 15/5 AMP 1500
TRANSF - CURRENT 15/5 AMP 5000
TRANSF - CURRENT 150/5 AMP 500
TRANSF - CURRENT 150/5 AMP 600
TRANSF - CURRENT 20/5 AMP 5000
TRANSF - CURRENT 200/5 AMP 150
TRANSF - CURRENT 200/5 AMP 500
TRANSF - CURRENT 200/5 AMP 600
TRANSF - CURRENT 2000/5 AMP 60
TRANSF - CURRENT 25/5 AMP 1500
TRANSF - CURRENT 25/5 AMP 5000
TRANSF - CURRENT 300/5 AMP 150
TRANSF - CURRENT 300/5 AMP 500
TRANSF - CURRENT 300/5 AMP 600
TRANSF - CURRENT 40/5 AMP 1500
TRANSF - CURRENT 400/5 AMP 150
TRANSF - CURRENT 400/5 AMP 500
TRANSF - CURRENT 400/5 AMP 600
TRANSF - CURRENT 5/5 AMP 15000
TRANSF - CURRENT 5/5 AMP 5000V
TRANSF - CURRENT 50/5 AMP 1500
TRANSF - CURRENT 50/5 AMP 5000
TRANSF - CURRENT 50/5 AMP 600V
TRANSF - CURRENT 600/5 AMP 150
TRANSF - CURRENT 600/5 AMP 500

TRANSF - CURRENT 600/5 AMP 600
TRANSF - CURRENT 800/5 AMP 150
TRANSF - CURRENT 800/5 AMP 500
TRANSF - CURRENT 800/5 AMP 600
TRANSF - CURRENT VARIOUS
TRANSF - PHASE SHIFTING 3 WIRE
TRANSF - PHASE SHIFTING 4 WIRE
TRANSF - POTENTIAL 2400/120V
TRANSF - POTENTIAL 46000/120V
TRANSF - POTENTIAL 480/120V
TRANSF - POTENTIAL 4800/120V
TRANSF - POTENTIAL 600/120V
TRANSF - POTENTIAL 7200/120V
TRANSF - POTENTIAL 8400/120V
TRANSF - POTENTIAL VARIOUS
TRANSF 1 KVA
TRANSF 1.5 KVA
TRANSF 10 KVA
TRANSF 1000 KVA 480/277
TRANSF 112.5 KVA
TRANSF 125 KVA 13200/2400
TRANSF 15 KVA
TRANSF 150 KVA 11000/2300/4000
TRANSF 150 KVA 2400/120/240
TRANSF 150 KVA 2400/600
TRANSF 150 KVA 7200/12470Y - 2
TRANSF 150KVA 3PH CSP 2472 12
TRANSF 167 KVA
TRANSF 167 KVA 19.9 KV 240/480
TRANSF 167 KVA 19.9 KV 7200/24
TRANSF 167 KVA 2400/120/240
TRANSF 167 KVA 2400/240/480
TRANSF 167 KVA 2400/4800 - 720
TRANSF 167 KVA 2400/7200/277/4
TRANSF 167 KVA 2400/7200/480/6
TRANSF 167 KVA 34.5/19.9/7200
TRANSF 167 KVA 7200/240/480
TRANSF 167 KVA 7200/600
TRANSF 167 KVA 7620/240/480
TRANSF 167 KVA 7620/240/480 CO
TRANSF 167KVA 7200/12470 CSP 2
TRANSF 2.5 KVA
TRANSF 20 KVA
TRANSF 200 KVA 33000/7200/1247
TRANSF 225 KVA 2400/4100, 240/
TRANSF 225KVA 19.9 CSP 120/208
TRANSF 225KVA 24000 CSP 120/20
TRANSF 225KVA 30240 CSP 120/20
TRANSF 225KVA 34.5 CSP 120/208
TRANSF 225KVA 7200 120/208
TRANSF 240KVA 34.5 CSP 19920/1
TRANSF 25 KVA
TRANSF 250 KVA 19.9 7200 & 240
TRANSF 250 KVA 19.9 KV/34.5 24
TRANSF 250 KVA 2400/600
TRANSF 250 KVA 2400/7200/120/2
TRANSF 250 KVA 33000/2300 - 46
TRANSF 250 KVA 34500 - 7200/12
TRANSF 250 KVA 6600 - 13200/23
TRANSF 250 KVA 7200/240/480
TRANSF 2500/3125 KVA 43.8X 34.
TRANSF 3 KVA
TRANSF 30 KVA
TRANSF 3000 KVA
TRANSF 333 KVA 13200/2400
TRANSF 333 KVA 19.9 KV/2400/72
TRANSF 333 KVA 33000/2400/4800
TRANSF 333 KVA 33000/6900/1195
TRANSF 333KVA 19.9-34.5 CSP 48
TRANSF 37.5 KVA
TRANSF 45 KVA
TRANSF 5 KVA
TRANSF 5 MVA 43800/13200
TRANSF 500 KVA 12470 CSP 120/2
TRANSF 500 KVA 12470225 4160/2
TRANSF 500 KVA 14400/611 REWOU
TRANSF 500 KVA 19.9/34.5 2400/
TRANSF 500 KVA 34.5/19D1561.9
TRANSF 500 KVA 3PH 24172 CONV.
TRANSF 500 KVA 3PH 24172 CSP 2
TRANSF 500 KVA 6600/13200 2300
TRANSF 667 KVA 13800/2400
TRANSF 667 KVA 13800/44000/240
TRANSF 7.5 KVA
TRANSF 7.5 MVA SPARE
TRANSF 75 KVA
TRANSF 750KVA 24172 CSP 120/2
TRANSF 750KVA 7200 CSP 277/48
TRANSF 750KVA 3PH 24172 CSP 27
TRANSF 750KVA 7620 CSP 277/480
TRANSF POWER 833 KVA
TRANSF STREETLIGHT SERIES
TRANSFORMER 100 KVA
TRANSFORMER 150 KVA
TRANSFORMER 300 KVA 2400/7200/
TRANSFORMER 50 KVA
TRANSFORMER 60 CYCLE
TRANSFORMER 75 KVA

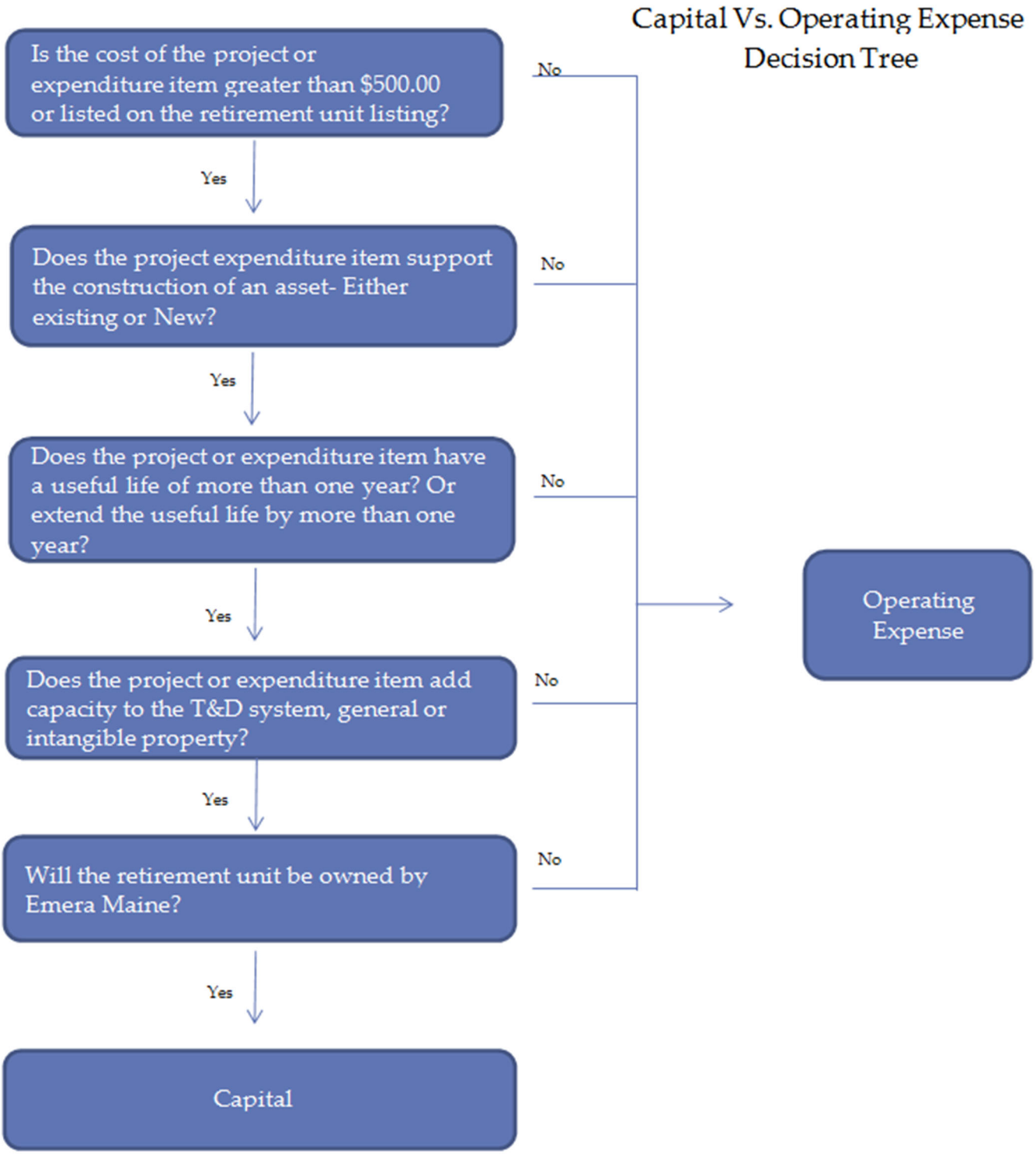
TRIMMING
TRNS 167 KVA 2400/7200/120/240
UNIT HELIFORMED SUPPORT
UNIT SUSPENSION
UPGRADE HANDHELD METER READERS
WATTHOUR MTRS-10 AMP
WATTHOUR MTRS-100 AMP
WATTHOUR MTRS-15 AMP
WATTHOUR MTRS-15 AMP 120V 1PH
WATTHOUR MTRS-15 AMP 240V 1PH
WATTHOUR MTRS-150 AMP
WATTHOUR MTRS-2.5 AMP
WATTHOUR MTRS-20 AMP
WATTHOUR MTRS-25 AMP
WATTHOUR MTRS-3 AMP
WATTHOUR MTRS-30 AMP
WATTHOUR MTRS-40 AMP
WATTHOUR MTRS-400 AMP 120V 3PH
WATTHOUR MTRS-5 AMP
WATTHOUR MTRS-50 AMP
WEIGHTS LONG SPAN
WH MTRS-2.5 AMP 120V 1PH 2WD
WH MTRS-2.5 AMP 120V 1PH 2WIRE
WH MTRS-2.5 AMP 120V 3PH 3WD
WH MTRS-2.5 AMP 120V 3PH 3WIRE
WH MTRS-2.5 AMP 120V 3PH 4WD
WH MTRS-2.5 AMP 120V 3PH 4WIRE
WH MTRS-2.5 AMP 240V 1PH 2WD
WH MTRS-2.5 AMP 240V 1PH 2WIRE
WH MTRS-2.5 AMP 240V 1PH 3WDTR
WH MTRS-2.5 AMP 240V 1PH 3WIRE
WH MTRS-30 AMP 120V 1PH 2 WIRE
WH MTRS-30 AMP 120V 3PH 3 WIRE
WH MTRS-30 AMP 120V 3PH 4 WD
WH MTRS-30 AMP 120V 3PH 4 WIRE
WH MTRS-30 AMP 240V 1PH 2 WD
WH MTRS-30 AMP 240V 1PH 2 WIRE
WH MTRS-30 AMP 240V 1PH 3 WD
WH MTRS-30 AMP 240V 1PH 3 WIRE
WH MTRS-400 AMP 240V 1PH 2WIRE
WH MTRS-400 AMP 240V 1PH 3WDTR
WH MTRS-400 AMP 240V 1PH 3WIRE
WIRE 052 MESSENGER
WIRE 1/0 ACSR
WIRE 1/0 COPPER
WIRE 1/2" COPPERWELD GROUND
WIRE 1000 MCM
WIRE 226/800 ACSR
WIRE 250 MCM 600 VOLT
WIRE 3 NO 6 ALUMOWELD
WIRE 3 NO 7 COPPERWELD
WIRE 3/0 ALUM
WIRE 3/8" 4 STRAND COPPERWELD
WIRE 300 MCM URD
WIRE 312/800 AAAC
WIRE 312800 ALUM ALLOY AAAC
WIRE 336/400 MCM
WIRE 350 MCM
WIRE 350 MCM SING COND 600 V
WIRE 500 MCM
WIRE 500 MCM
WIRE 500 MCM 600 VOLT
WIRE 500 MCM URD
WIRE 559/500
WIRE 7 NO 8 ALUMWELD
WIRE ACSR 266800 CM
WIRE ACSR 477000 MCM
WIRE ALLUM ALLOY AAAC 559500
WIRE ALUM 1/0
WIRE ALUM 2
WIRE ALUM 2/0
WIRE ALUM NO 10 600 VOLT
WIRE ALUM NO 4
WIRE ALUM NO 6
WIRE AMERDUCTOR NO 6
WIRE COPPER NO 6
WIRE COPPER 2/0
WIRE COPPER 3/0
WIRE COPPER 4/0
WIRE COPPER NO 10
WIRE COPPER NO 2
WIRE COPPER NO 4
WIRE COPPER NO 6
WIRE COPPER NO 8
WIRE COPPERWELD NO 2-A
WIRE COPPERWELD NO 6
WIRE HENDRIX 1/0
WIRE NEOPRENE NO 2
WIRE NO 12 7STR 600V
WIRE NO 14 7STR 600V
WIRE NO 2 ACSR
WIRE NO 2 COPPERWELD
WIRE NO 250 MCM
WIRE NO 3/0 ALUM
WIRE NO 4 /0 ALUM
WIRE NO 4 ACSR
WIRE NO 4 COPPER
WIRE NO 4/0 ALUM

WIRE NO 4/0 COPPER
WIRE NO 559500 CM
WIRE NO 6 12 CONDUCTOR
WIRE NO 6 2 CONDUCTOR
WIRE NO 6 3 CONDUCTOR
WIRE NO 6 7ST 1/2" MESSENGER

WIRE URD ALUM 4/0 3 WIRE 15KV

WIRE URD ALUM NO 2
WIRE URD NO 6 COPPER
YOKES VARIOUS

WIRE NO 6 ALUMOWELD
WIRE NO 6 SUBMARINE
WIRE NO 795000
WIRE NO 8 2 CONDUCTOR
WIRE NO 8 3 CONDUCTOR
WIRE URD ALUM 1/0 34.5 KV


Capital Vs. Operating Expense Decision Tree
Is the cost of the project or expenditure item greater than $500.00 or listed on the retirement unit listing?
No
Yes
Does the project expenditure item support the construction of an asset- Either existing or New?
No
Yes
Does the project or expenditure item have a useful life of more than one year? Or extend the useful life by more than one year?
No
Yes
Does the project or expenditure item add capacity to the T&D system, general or intangible property?
No
Yes
Will the retirement unit be owned by Emera Maine?
No
Yes
Capital
Operating Expense