

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

18 CFR Part 101

[Docket No. RM21-11-000]

Accounting and Reporting Treatment of Certain Renewable Energy Assets

AGENCY: Federal Energy Regulatory Commission, Department of Energy.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Federal Energy Regulatory Commission is issuing a notice of proposed rulemaking proposing reforms to the Uniform System of Accounts (USofA) for public utilities and licensees to include new accounts for wind, solar, and other non-hydro renewable assets; create a new functional class for energy storage accounts; codify the accounting treatment of renewable energy credits; and create new accounts within existing functions for hardware, software, and communication equipment. We propose

revisions to the relevant FERC forms to accommodate these changes. We also seek comment on whether the Chief Accountant should issue guidance on the accounting for hydrogen. The Commission invites all interested persons to submit comments on the proposed reforms and in response to specific questions.

DATES: Comments are due November 17, 2022.

ADDRESSES: Comments, identified by docket number, may be filed in the following ways. Electronic filing through https://www.ferc.gov, is preferred.

• Electronic Filing: Documents must be filed in acceptable native applications and print-to-PDF, but not in scanned or picture format.

• For those unable to file electronically, comments may be filed by U.S. Postal Service mail or by hand (including courier) delivery.

○ Mail via U.S. Postal Service Only: Addressed to: Federal Energy Regulatory Commission, Secretary of the Commission, 888 First Street NE, Washington, DC 20426.

○ For delivery via any other carrier (including courier): Deliver to: Federal Energy Regulatory Commission, 12225 Wilkins Avenue, Rockville, MD 20852.

The Comment Procedures Section of this document contains more detailed filing procedures.

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I. Introduction

1. The Federal Energy Regulatory Commission (Commission or FERC) is proposing reforms to modernize the Uniform System of Accounts (USofA) 1 to account for the rapid changes in

1 Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act, 18 CFR part 101 (2021). Unless otherwise indicated, references to the USofA in this notice of proposed rulemaking refer to the USofA for public utilities and licensees.

technology and resource mix over the last few decades. These reforms are intended to add to the USofA functional detail needed to inform the Commission's responsibilities under the Federal Power Act (FPA) to ensure that rates remain just and reasonable.

2. Specifically, we propose to: (1) create new accounts for wind, solar, and other non-hydro renewable assets; (2) establish a new functional class for energy storage accounts; (3) codify the

accounting treatment of renewable energy credits (REC); and (4) create new accounts within existing functions for hardware, software, and communication equipment. These changes would also require corresponding changes to FERC Form Nos. 1, 1-F, 3-Q (electric), and 60.2 We seek comment on these

2 Proposed edits to the FERC Form No. 60 Annual Report of Centralized Service Companies, governed under the Public Utility Holding Company Act (PUHCA), are the result of proposed changes to the

proposed reforms. We also seek comment on whether the Chief Accountant should issue guidance on the accounting for hydrogen that would apply to both public utilities and licensees and to natural gas companies.

3. These proposed changes would account for new technologies, provide transparency to inform meaningful ratemaking, and provide useful information to stakeholders. Additionally, improving the accounting instructions so that they specifically describe the relevant equipment may result in fewer disputes about which accounts to use for which equipment and improve regulatory certainty. The use of these new discrete accounts based on functional use would also enable more reasonable estimates for plant service lives and their recorded depreciation, which in turn would result in more meaningful rate base, return, and cost of service measures.

II. Background

A. Previous Changes to the USofA

4. The USofA was created by the Federal Power Commission to facilitate the Commission's ratemaking responsibilities and uniformly capture financial and operational information for, first, traditional public utilities, and then natural gas pipelines.³ As such, the USofA has been modified over time to account for changing technological, legal, and market conditions.

5. For example, in Order No. 552, the Commission revised the USofA to account for sulfur dioxide emissions allowances under the 1990 Clean Air Act Amendments.⁴ In that order, the Commission created new inventory Accounts 158.1 (Allowance Inventory) and 158.2 (Allowances Withheld) and new expense Account 509 (Allowances) to accommodate the new sulfur dioxide emissions allowances. The Commission noted that some commenters sought to classify allowances in existing accounts to facilitate a desired ratemaking result; however, the Commission found these comments unpersuasive because the Commission's intention in its accounting rules is to provide sound and uniform accounting rather than to dictate any particular ratemaking result.⁵

FERC forms for public utilities and licensees from which FERC Form No. 60 summarily references accounts.

³ 18 CFR part 101.

⁴ *Revisions to Unif. Sys. of Accts. to Acct. for Allowances under the Clean Air Act Amends. of 1990 & Reguly-Created Assets & Liabilities & to Form Nos. 1, 1-F, 2 and 2-A*, Order No. 552, 58 FR 17982 (Apr. 7, 1993), FERC Stats. & Regs. ¶ 30,967 (1993) (cross-referenced at 62 FERC ¶ 61,299).

⁵ *Id.* at 17986.

6. In 2013, the Commission issued Order No. 784, which revised the USofA and related forms to address energy storage.⁶ The Commission created: (1) new electric plant and associated operating and maintenance (O&M) expense accounts to record the investment and O&M costs of energy storage assets; (2) a new purchased power account to record the cost of power purchased for use in storage operations; and (3) new FERC Form Nos. 1 and 1-F schedules and amended existing schedules in those forms and FERC Form No. 3-Q (electric) to report operational and statistical data on storage assets.⁷

7. Specifically, the Commission created electric plant accounts for energy storage assets in the existing functional classifications: Account 348 (Energy Storage Equipment—Production), Account 351 (Energy Storage Equipment—Transmission), and Account 363 (Energy Storage Equipment—Distribution).⁸ The Commission created corresponding new accounts for O&M expenses: Account 548.1 (Operation of Energy Storage Equipment) and Account 553.1 (Maintenance of Energy Storage Equipment) for energy storage plant classified as production; Account 562.1 (Operation of Energy Storage Equipment) and Account 570.1 (Maintenance of Energy Storage Equipment) for energy storage classified as transmission; and Account 582.1 (Operation of Energy Storage Equipment) and Account 592.2 (Maintenance of Energy Storage Equipment) for energy storage classified as distribution.⁹

8. In these energy storage accounts, the installed cost of energy storage assets is recorded based on the function or purpose the asset serves: where an energy storage asset performs more than one purpose or function, the cost of the asset is split among the accounts based on the functions performed and approved rate recovery.¹⁰ While some commenters argued that the requirement to allocate energy storage assets that perform multiple functions across the relevant accounts places an undue administrative burden on utilities, the Commission was unpersuaded because utilities that recover the costs of storage operations on a cost of service basis

⁶ *Third-Party Provision of Ancillary Servs.; Acct. & Fin. Reporting for New Elec. Storage Tech.*, Order No. 784, 78 FR 46178 (July 30, 2013), 144 FERC ¶ 61,056 (2013), *order on clarification*, Order No. 784-A, 146 FERC ¶ 61,114 (2014).

⁷ *Id.* P 123.

⁸ *Id.* P 141.

⁹ *Id.* P 147.

¹⁰ *Id.* P 126.

must already maintain use and cost allocation information on the assets.¹¹ Furthermore, the Commission in Order No. 784 found that the alternative of recording all costs of energy storage assets in a single plant account would result in less transparent reporting.¹²

B. Locke Lord Petition

9. In Docket No. AC20–103, Locke Lord submitted a petition to the Chief Accountant requesting confirmation that the costs of certain wind and solar generating assets are properly booked to the “Other Production” Accounts 343 (Prime Movers), 344 (Generators), and 345 (Accessory Electric Equipment).¹³ Specifically, Locke Lord proposed to book: (1) wind turbines, solar modules, combiner circuits, and inverters to Account 343 (Prime Movers); (2) wind turbine generators to Account 344 (Generators); and (3) DC conductors, individual low-voltage step up transformers, AC conductors (34.5 kV) associated with collection systems, power cables, conduit and underground duct banks, circuit breakers, disconnect switches and accessories, grounding conductors and grounding transformers, collection system buses, main and/or auxiliary transfer buses, collection system control systems, Supervisory Control and Data Acquisition (SCADA) systems, static capacitors and reactors, and collector system substations to Account 345 (Accessory Electric Equipment).¹⁴

10. Some commenters in that proceeding argued that the petition booked an inappropriate amount of costs, including costs related to the collector system and SCADA, into Account 345 (Accessory Electric Equipment), which are included in reactive power rates pursuant to the American Electric Power Service Corp. (AEP) Methodology.¹⁵ Some commenters, including the Edison Electric Institute (EEI), suggested that the Commission consider creating new accounts for wind, solar, and other non-hydro renewable assets to resolve this dispute.¹⁶

11. The Commission denied the petition, noting that the record reflected

¹¹ *Id.* P 133.

¹² *Id.* P 135.

¹³ *Locke Lord LLP*, 174 FERC ¶ 61,033, at P 1 (2021).

¹⁴ *Id.* P 6.

¹⁵ *Id.* PP 10, 13. The AEP Methodology identifies costs associated with four groups of plant investment: (1) the generators/exciters; (2) generator step-up transformers; (3) accessory electric equipment; and (4) the remaining production plant investment. These costs are then allocated between real and reactive power using an allocation factor. *Id.* P 10 n.12.

¹⁶ *Id.* PP 8, 13, 16.

substantial disagreement about equipment functions and categorizations.¹⁷ In so doing, the Commission also noted that it would concurrently issue a Notice of Inquiry (NOI) to consider creating separate categories of accounts in the USofA for wind and solar generating assets.¹⁸ The Commission has since opened a separate proceeding under Docket No. RM22–2–000 to gather comments and information about potential alternative reactive power compensation methods for both synchronous and nonsynchronous resource compensation (86 FR 67933 (Nov. 30, 2021)).

C. Notice of Inquiry

12. On January 19, 2021, the Commission issued an NOI in the instant docket seeking comment on the appropriate accounting treatment for certain renewable energy assets.¹⁹ Specifically, the Commission sought comment on: (1) whether to create new accounts for non-hydro renewable energy generating assets;²⁰ (2) what modifications to FERC Form No. 1 are needed to reflect these changes; (3) whether to codify the proper accounting treatment of the purchase, generation, and use of RECs; and (4) whether there are rate setting implications of these accounting and reporting changes.

13. The Commission explained that the USofA contains discrete production accounts for steam, nuclear, hydraulic, and other, but does not contain any accounts designed for solar, wind, or other non-hydro renewable generating assets.²¹ The Commission noted that companies record non-hydro renewable assets in the Other Production accounts of the USofA, but that parties have disagreed which Other Production accounts are appropriate for these assets.²² For example, the Commission noted that no plant account clearly captures solar panels, PV inverters, wind generation towers, or the

computer hardware and software required to operate wind and solar generators.²³ Similarly, the Commission explained that the O&M accounts do not clearly accommodate costs to record maintenance of wind and solar facilities, and some of the O&M accounts (such as Account 547 (Fuel)) are entirely inapplicable to wind and solar generation.²⁴

14. The Commission also explained that the USofA accounts do not explicitly address the purchase, generation, or use of RECs.²⁵ The Commission has previously found that RECs are analogous to sulfur dioxide emission allowances, which were addressed in Order No. 552. Order No. 552 classified emission allowances as inventoriable items and established new inventory and expense accounts to record the allowances.²⁶ In keeping with Order No. 552, the Commission has found that RECs that are purchased or generated should be recorded in Account 158.1 (Allowance Inventory) and expensed to Account 509 (Allowances) as they are utilized.²⁷

15. The Commission also noted that any proposed additions and modifications to the USofA would require corresponding changes to FERC Form No. 1 and could have a significant and measurable impact on rates.²⁸

D. Comments

16. The Commission received four initial comments and three reply comments in response to the NOI. All commenters acknowledged the shift in generation mix towards increased wind and solar and the need for Commission guidance on how the costs of such facilities should be booked in the USofA. Commenters also suggested that the Commission convene a technical conference in this docket.

17. Comments generally addressed four topics: (1) the creation of new accounts for non-hydro renewables; (2) accounting for RECs; (3) addressing energy storage accounts; and (4) reporting and ratemaking impacts of the proposed changes.

1. Non-Hydro Renewables

18. EEI and Alliant Energy (Alliant) support the creation of new accounts for non-hydro renewable resources.²⁹ EEI

and Alliant state that there are fundamental differences between traditional thermal resources and non-hydro renewable resources and that existing accounts do not and cannot accurately reflect the costs of non-hydro renewable assets.³⁰ EEI and Alliant both argue that the need for new accounts for non-hydro renewables is illustrated when such resources seek compensation for the provision of reactive power, as there are often disputes over whether collector systems (*i.e.*, facilities physically located between the high side of the generator step-up transformer and the transmission sub-station) should be included in reactive power rates.³¹ EEI and Alliant state that these types of reactive power cases are usually set for hearing and settlement judge proceedings, which is a lengthy and costly process that could be mitigated with Commission guidance.³² EEI's comment included an initial list of proposed accounts that could be developed for non-hydro renewable resources.³³ EEI specifically requests that the new accounts provide separate sub-system accounts for each type of renewable generation facility in order to identify the ways that these resources provide value to the grid.³⁴ EEI also acknowledges that additional accounts may be needed as new technologies are developed, such as hydrogen, tidal and wave energy,³⁵ and synthetic or biofuels.³⁶

19. In contrast, the American Clean Power Association (ACP) and Solar Energy Industries Association (SEIA) argue that the current "Other Production" accounts can accommodate specific wind and solar generating equipment.³⁷ ACP explains that the typical configuration of wind and solar facilities contains a low voltage step-up transformer converting voltage to 34.5 kV connected to collection system feeders, which are then connected to a collection system bus located in the facility substation, static capacitors and/or reactors that supplement the reactive

¹⁷ *Id.* P 19.

¹⁸ *Id.* P 20.

¹⁹ *Acct. & Rep. Treatment of Certain Renewable Energy Assets*, 86 FR 7086 (Jan. 26, 2021), 174 FERC ¶ 61,032 (2021) (NOI).

²⁰ The NOI defined non-hydro renewable assets as production assets other than hydroelectric generators (such as solar, wind energy, geothermal, biomass, etc.) that rely on the heat or motion of the earth or sun's radiation to produce energy. These assets are denoted as renewable because the power production is based on a fuel source that is not consumed or destroyed by the generation process, such as buried hydrocarbons (coal, oil, natural gas) or the decay of rare irradiated heavy metals (nuclear). Biomass (trees, nut shells, grain husks and stalks, etc.) is considered renewable, despite its hydrocarbon source being consumed, due to its carbon release being offset by regrowth of carbon capturing equivalent biomass. *Id.* P 1.

²¹ *Id.* P 2.

²² *Id.* PP 2–3.

²³ *Id.* PP 6–9.

²⁴ *Id.* P 9.

²⁵ *Id.* PP 4, 13.

²⁶ *Id.* (citing Order No. 552, FERC Stats. & Regs. ¶ 30,967).

²⁷ *Id.* PP 4, 13–14 (citing *Ameren Ill. Co.*, 170 FERC ¶ 61,267, at P 52 (2020)).

²⁸ *Id.* PP 12, 16.

²⁹ EEI Comments at 2–5 (filed Mar. 29, 2021); Alliant Comments at 1–3 (filed Mar. 29, 2021).

³⁰ EEI Comments at 4; Alliant Comments at 3.

³¹ EEI Comments at 14; Alliant Comments at 3–5.

³² EEI Comments at 14; Alliant Comments at 5.

³³ EEI Comments at 17–23.

³⁴ *Id.* at 4.

³⁵ The US does not have any tidal or wave generation units in operation, although there are demonstration projects being developed, but optimization of these systems is limited to certain coastal regions. EIA, *Tidal Power*, (Sept. 2021), <https://www.eia.gov/energyexplained/hydropower/tidal-power.php>; EIA, *Wave Power*, (Sept. 2021), <https://www.eia.gov/energyexplained/hydropower/wave-power.php>.

³⁶ EEI Comments at 4–5.

³⁷ ACP Comments at 3 (filed Mar. 29, 2021); SEIA Comments at 1–2 (filed Mar. 29, 2021).

power production capability, and a high voltage generator step-up transformer that converts the voltage to the transmission level.³⁸ ACP and SEIA argue, similar to the Docket No. AC20–103 petition, that the Commission should clarify that: (1) wind turbines, wind turbine generators, solar panels, combiner circuits, and inverters should be booked to Account 343 (Prime Movers) (or, alternatively, Account 344 (Generators)); and (2) low-voltage step-up transformers, collection systems, capacitors, breakers, switches and cabling, and communication and control equipment (including SCADA) should be booked to Account 345 (Accessory Electric Equipment).³⁹ ACP and SEIA contend that the above classifications would allow renewable generators to receive the appropriate level of reactive power compensation and relieve the wave of reactive power litigation.⁴⁰ However, SEIA and ACP both specifically note that they do not oppose the creation of new accounts, although they do not believe creating new accounts is worth the time or investment, as they believe the existing accounts are sufficient.⁴¹ ACP also states that, if the Commission creates new accounts, it should provide guidance regarding how the new accounts should be treated for purposes of reactive power compensation.⁴²

20. In reply comments, EEI rebuts the suggestion that the current “Other Production” accounts could be used for wind and solar assets.⁴³ In so doing, EEI contests ACP’s assertion that there is a typical configuration for wind and solar resources.⁴⁴ For example, EEI notes that some wind facility designs have the first step-up in the nacelle, whereas others are designed with the first step-up transformer at the base of the nacelle. EEI also points out that there are differences in opinion concerning how equipment is classified.⁴⁵ EEI also contends that new configurations are likely to come in the future due to the pace of change in the resource mix and technological advancements.⁴⁶ All of this, EEI argues, supports the need for new accounts.⁴⁷ EEI states that, once the Commission decides the appropriate accounting, that will serve as the basis for ratemaking instruction, which will

help provide regulatory certainty and resolve reactive power compensation issues.⁴⁸

2. Energy Storage

21. The Energy Storage Association (ESA) requests a discussion about accounting for energy storage in a technical conference in this docket.⁴⁹ ESA did not discuss its preference for accounting for storage resources.

22. EEI also suggests that the Commission use this proceeding as an opportunity to modify the existing energy storage accounts.⁵⁰ Specifically, EEI recommends that the Commission replace the existing energy storage accounts with a separate function for energy storage, separate from production, transmission, and distribution, similar to the General Plant account.⁵¹ EEI states that such an approach is appropriate because energy storage can provide generation, transmission, and distribution services, but it is difficult to track frequent (sometimes daily) changes between functions within a utility’s books.⁵² EEI proposes that separate Plant Accounts could be established within the new storage function to designate different types of storage, such as batteries/chemical, compressed air, flywheels, superconducting magnetic storage, and thermal.⁵³ EEI argues that this approach would assist in depreciation because separate accounts for each energy storage modality would facilitate the analysis of asset lives for determining depreciation rates for similar technologies.⁵⁴ EEI argues that this approach would also assist in ratemaking, because the asset, depreciation, and O&M costs could be allocated to the appropriate functions using an analysis based on the usage of the storage asset, consistent with Order No. 784.

23. ACP contests EEI’s suggestion to replace the energy storage accounts, arguing that it is inappropriate to eliminate the existing storage accounts for production, transmission, and distribution functions.⁵⁵ In particular, ACP argues that the General Plant account is not an appropriate analogy for storage: ACP contends that storage is not retired on a schedule because it is depreciated based on recovering the service value over the useful life.⁵⁶ ACP

also cautions that, if the Commission considers replacing the energy storage accounts, it should do so in view of the movement to characterize storage as transmission and with awareness of the potential for storage to be initially used to address a transmission reliability need, but to do so in larger MW than is needed to address the transmission need.⁵⁷

3. Renewable Energy Credits

24. EEI supports formalizing the accounting requirements for RECs and similar instruments such as zero-emission credits (ZEC).⁵⁸ EEI cautions that the long-time existence of diverse accounting for RECs has been incorporated into both federal and retail ratemaking, so it will be important for the Commission to consider these varying treatments and provide a transition period to avoid unnecessary cost, complexity, and unintended changes in ratemaking.⁵⁹

25. EEI also indicates that the Commission should consider, among other things, the following topics related to the treatment of RECs: (1) RECs can be acquired in a number of ways, and there may not always be explicitly identifiable costs (e.g., if RECs are created by the operation of an utility’s own generating facility or purchased as part of a contract that includes other products); (2) RECs may be used for more than one purpose (operational and/or nonoperational)—some companies acquire RECs to trade, whereas others use them to comply with clean energy regulations; and (3) there may be other instruments with similar economic characteristics that the Commission should include in these updates.⁶⁰

4. Reporting and Ratemaking

26. EEI recognizes that, as the Commission noted in the NOI, additions and modifications to the USofA will require corresponding changes to FERC Form No. 1, and these changes could impact some rates, particularly in the reactive power context.⁶¹ EEI states that changes to FERC Form No. 1 and FERC Form No. 3–Q will be required to allow reporting of new accounts.⁶² EEI also specifically requests that the Commission add a new page to the forms for reporting Renewable Generating Plants, similar to existing pages 402–409 for Generating Plant

³⁸ ACP Comments at 4–6.

³⁹ *Id.* at 7–15; SEIA Comments at 6.

⁴⁰ ACP Comments at 2; SEIA Comments at 7–8.

⁴¹ ACP Comments at 7–8, 15–16; SEIA Comments at 4.

⁴² ACP Comments at 16.

⁴³ EEI Comments at 2–3.

⁴⁴ *Id.* at 3.

⁴⁵ *Id.* at 4.

⁴⁶ *Id.* at 3–4.

⁴⁷ *Id.* at 4.

⁴⁸ *Id.* at 5.

⁴⁹ ESA Comments at 1–2 (filed Apr. 26, 2021).

⁵⁰ EEI Comments at 6–9 (filed March 29, 2021).

⁵¹ *Id.* at 7.

⁵² *Id.* at 8.

⁵³ *Id.* at 8–9.

⁵⁴ *Id.* at 9.

⁵⁵ ACP Comments at 6–7.

⁵⁶ *Id.* at 7.

⁵⁷ *Id.* at 8.

⁵⁸ EEI Comments at 9–13.

⁵⁹ *Id.* at 10–11.

⁶⁰ *Id.* at 11–13.

⁶¹ *Id.* at 5–6, 13–15.

⁶² *Id.* at 5–6.

Statistics, in which companies should report solar, wind, and other non-hydro renewable plant with 10,000 kW or greater installed capacity. EEI specifically notes that FERC Form No. 1 pages 204–207, 219, 320–323, 336, 352–353, 401a, 414–416, and 419–420 would need to be updated to reflect a new separate function for energy storage assets. To address the ratemaking impacts of new accounts, EEI suggests that the Commission allow affected utilities to propose the necessary changes to formula rates as part of single-issue ratemaking filings.⁶³

III. Discussion

A. Need for Reform

27. The USofA has not been significantly modified since the Commission issued Order No. 784 in 2013. The USofA does not address many technological and economic developments, such as the growth in non-hydro renewable generating facilities and RECs, among others. In the absence of clear guidance on these topics, the industry has disagreed on how to account for such items in the USofA.

28. As discussed in the NOI, the USofA contains discrete production accounts for Steam, Nuclear, Hydraulic, and Other Production.⁶⁴ However, the USofA does not contain any production accounts designed specifically for solar, wind, or other non-hydro renewable generating assets. Therefore, electric utilities currently record non-hydro renewable assets in the Other Production accounts of the USofA. This approach appears to be inadequate. As the record in Docket No. AC20–103 demonstrates, the lack of clarity on how to account for non-hydro renewable assets has led to disputes about which equipment belongs in which accounts. Renewable energy technologies such as wind and solar continue to expand and develop at a rapid pace, and now make up a significant portion of electricity production within FERC's accounting, reporting, and ratemaking jurisdiction. We also note that the NOI commenters all indicated that the Commission needs to address the accounting for non-hydro

renewables.⁶⁵ This is due to non-hydro renewables having varied and distinct characteristics from existing electric production subfunctions within the USofA.

29. Similarly, new accounts appear to be needed for energy storage. In response to the NOI, commenters requested that the Commission address energy storage in this proceeding.⁶⁶ The Commission in Order No. 784 created accounts for energy storage spread across all functions for plant and maintenance expenses based on the understanding of the limited use of storage technology at that time, as well as the expected impact of storage on rates. Our existing accounting caused individual assets and their associated accumulated depreciation to be divided amongst several different accounts in different functions, with some energy storage assets changing functionality frequently during a reporting period.⁶⁷ The recordkeeping to track these frequent functionalization changes creates a significant accounting burden to utilities, and an increased internal control risk for reporting errors in our forms. This industry experience indicates a need to reform the energy storage accounts to reduce this burden and risk for error.

30. In addition, there appears to be a need to formalize the accounting treatment of the purchase, generation, or use of RECs. Although the Commission stated in 2020 that RECs are analogous to the sulfur dioxide emission allowances addressed in Order No. 552,⁶⁸ not all utilities follow this approach.⁶⁹ As such, codifying the treatment of RECs would promote their consistent treatment in Commission accounting and reporting.

31. Lastly, establishing designated computer hardware, software, and communications equipment accounts for all functions and plant subfunctions would help ensure greater consistency in accounting and reporting and eliminate ambiguity.⁷⁰ Currently, the USofA is inconsistent with the designated reporting of these items across the different functions, which can lead to confusion within the public utility industry. For instance, the Regional Transmission and Market Operation Plant function has designated plant accounts for computer hardware,

software, and communication equipment which lists includable items like SCADA, whereas no other function or subfunction does.⁷¹ Correspondingly, the Transmission and Regional Market functions contain maintenance accounts for computer hardware, software, and communication equipment, whereas no other function or subfunction does.⁷² There is no consistent guidance or practice concerning the proper accounting of such costs in our existing accounts.

B. Proposed Revisions

32. Below, we propose several reforms to the USofA related to: (1) non-hydro renewables; (2) energy storage; (3) RECs; and (4) hardware, software, and communications equipment. We seek comment on each of these proposals.

1. Non-Hydro Renewables

33. We propose three new subfunctions within the Production Plant function: D. Solar Production, E. Wind Production, and F. Other Non-Hydro Renewable Production. The existing “Other Production” subfunction would be renumbered from D. to G. The new generation subfunction titled “Other Non-Hydro Renewable Production” would capture renewable generation technologies other than solar and wind.

34. To avoid confusion with the existing “Other Production” generation subfunction, we seek comment on whether to retitle that subfunction as “Prime Mover Production” because the current instructions to the “Other Production” subfunction only describe prime mover type generation assets.⁷³ All subfunctions would contain reserved account numbers (Accounts 338.3 for Solar, 338.22 and 338.25 for Wind, and 339.5 and 339.7 for Other Non-hydro Renewable) for future use.

35. The new non-hydro renewable subfunctions (Solar, Wind, and Other Non-hydro Renewable Production) would all include the following five accounts consistent with all other production subfunctions (*e.g.*, steam, nuclear and hydraulic): (1) Accounts 338.1, 338.20, and 339.1 (Land and Land Rights); (2) Accounts 338.2, 338.21, and 339.2 (Structures and Improvements); (3) Accounts 338.8, 338.29, and 339.8 (Other Accessory Electrical Equipment); (4) Accounts 338.12, 338.33, and 339.12 (Miscellaneous Power Plant

⁶³ *Id.* at 15 (citing *Promoting Transmission Investment through Pricing Reform*, Order No. 679, 71 FR 43294 (July 31, 2006), 116 FERC ¶ 61,057, *order on reh'g*, Order No. 679–A, 72 FR 1152 (Jan. 10, 2007), 117 FERC ¶ 61,345, at P 98 (2006), *order on reh'g*, 119 FERC ¶ 61,062 (2007) (“[A]pplicants for single-issue ratemaking are only required to address cost and rate issues associated with the new investment and therefore are not obligated to justify the reasonableness of unchanged rates”).

⁶⁴ 18 CFR part 101; *Acct. & Fin. Reporting for Pub. Utils. Including RTOs*, Order No. 668, 70 FR 77627 (Dec. 30, 2005), 113 FERC ¶ 61,276, at P 59 (2005).

⁶⁵ See *supra* notes 30, 42.

⁶⁶ ESA Comments at 1–2; EEI Comments at 6–9.

⁶⁷ EEI Comments at 6–9.

⁶⁸ *Ameren Ill. Co.*, 170 FERC ¶ 61,267 at P 52.

⁶⁹ EEI Comments at 10.

⁷⁰ The Commission's regulations currently contain accounts for computer hardware, software, and communication in the Regional Transmission and Market Operation function.

⁷¹ 18 CFR part 101.

⁷² *Id.*

⁷³ A prime mover electric generator is one where the fuel source directly moves the electric turbine rather than using a boiler or other secondary energy transfer.

Equipment); and (5) Accounts 338.13, 338.34, and 339.13 (Asset Retirement Costs).⁷⁴ These accounts would be similar in description and instruction to the existing accounts of the same title in each of the other production subfunctions.

36. Additionally, the new Solar and Wind Production subfunctions would both include three accounts: (1) Accounts 338.5 and 338.26 (Collector System); (2) Accounts 338.6 and 338.27 (Generation Step-up Transformers (GSU)); and (3) Accounts 338.7 and 338.28 (Inverters). The collector system account describes a distribution system in reverse and includes many of the same items listed in the accounts for Poles, Towers and Fixtures (Account 364), and Overhead Conductors and Devices (Account 365),⁷⁵ which are illustrative, not prescriptive. The GSU account would be used for transformers directly connected to the generator terminal tips and supporting equipment. The inverter account would be used for equipment converting power from direct current to alternating current.

37. Finally, all three subfunctions would have unique generating accounts: (1) Account 338.4 (Solar Panels) for Solar Production; (2) Account 338.23 (Wind Turbines) and Account 338.24 (Wind Towers and Fixtures) for Wind Production; and (3) Account 339.3 (Fuel Holders), Account 339.4 (Boilers), and Account 339.6 (Generators) for Other Non-hydro Renewable Production. The solar panels account would be specifically designated for panels and support equipment that change solar energy into electricity and related supporting structures such as racks and gears. The wind turbines account would include components that are located from the top of the tower to the end of the turbine blades. The wind towers and fixtures account includes the tower and the components contained within the tower that are located from the top of the foundation to the base of the nacelle. The three accounts for fuel holders, boilers, and generators included in Other Non-hydro Renewable Production allow for the recording of assets related to renewable generation that uses any fuel source or method (e.g., steam or direct burning). These accounts would allow for recording biofuels, hydrogen, geothermal, and other types of generation in this subfunction. Many of the items listed in these account

descriptions would be the same as those accounts listed in the Steam and Other Production subfunctions.⁷⁶

38. Similar to the new plant accounts for non-hydro renewables, we propose new O&M expense accounts for these subfunctions, titled F. Solar Generation, G. Wind Generation, and H. Other Non-Hydro Renewable Generation. All three subfunctions would include the following seven accounts that are in common with all other subfunctions (e.g., steam, nuclear, and hydraulic): (1) Accounts 558.1, 558.20, and 559.1 (Operation Supervision and Engineering); (2) Accounts 558.4, 558.23, and 559.4 (Rents); (3) Accounts 558.5, 558.24, and 559.5 (Operation Supplies and Expenses (Nonmajor only)); (4) Accounts 558.6, 558.25, and 559.6 (Maintenance Supervision and Engineering (Major only)); (5) Accounts 558.7, 558.26, and 559.7 (Maintenance of Structures (Major only)); (6) Accounts 558.16, 558.36, and 559.15 (Maintenance of Miscellaneous (Solar, Wind, or Other Non-hydro Renewable) Generation Plant (Major only)); and (7) Accounts 558.17, 558.37, and 559.16 (Maintenance of (Solar, Wind, or Other Non-hydro Renewable) Generation Plant (Nonmajor only)).⁷⁷ These accounts would have similar descriptions, items, and instructions to the existing accounts of the same title.

39. The Solar and Wind Generation subfunctions would have four maintenance accounts that the Other Non-hydro Renewable Generation subfunction would not have:⁷⁸ (1) Accounts 558.9 and 558.29 (Maintenance of Collector Systems (Major only)); (2) Accounts 558.10 and 558.30 (Maintenance of Generator Step-up Transformers (Major only)); (3) Accounts 558.11 and 558.31 (Maintenance of Inverter Expenses (Major only)); and (4) Accounts 558.12 and 558.32 (Maintenance of Other Accessory Electrical Equipment (Major only)). These accounts would allow for the recording of the maintenance

⁷⁶ Account 342 (Fuel Holders, Producers, and Accessories); Account 312 (Boiler Plant Equipment); Account 344 (Generators).

⁷⁷ Item 7 includes three accounts that are designated as nonmajor only: thus, nonmajor entities would record all maintenance activities in these accounts without further granularity as required for major entities (Items 1–6).

⁷⁸ Unlike wind and solar, which are distributive in design (i.e., with a collector system spread across a comparatively wide area), other non-hydro renewables are, as currently conceived, unlikely to be distributive in design. Rather, non-distributive plants would include plants that by design would be similar to existing coal, oil, nuclear, and gas plants in that they do not have a collector system, and in addition, their generator step up transformers and inverters are comparatively minor integrated parts.

expense for the associated plant accounts for Solar and Wind Production. The proposed list of items for Accounts 558.9 and 558.29 (Maintenance of Collector Systems (Major only)) would be similar to the list of items for Account 593 (Maintenance of Overhead Lines (Major only)) in the Distribution Expenses function.

40. We also propose new operating expense accounts for the main operating costs of the new generation subfunctions: for Solar Generation, Account 558.2 (Solar Panel Generation and Other Plant Operating Expenses (Major only)); for Wind Generation, Account 558.21 (Wind Turbine Generation and Other Plant Operating Expenses (Major only)); and for Other Non-hydro Renewable Generation, Account 559.2 (Other Miscellaneous Generation and Other Plant Operating Expenses (Major only)), and Account 559.3 (Fuel).

41. In addition, we propose new maintenance accounts for the specific generation assets: for Solar Generation, Account 558.8 (Maintenance of Solar Panels (Major only)); for Wind Generation, Account 558.27 (Maintenance of Wind Turbines, Towers and Fixtures (Major only)); and for Other Non-hydro Renewable Generation, Account 559.9 (Maintenance of Boilers (Major only)), and Account 559.10 (Maintenance of Generating and Electric Equipment (Major only)). These new accounts would have descriptions and instructions that are similar to those involving maintenance of other generation equipment in the other subfunctions. We propose to designate an account for maintenance of electrical equipment separate from the maintenance of generation equipment for the new Solar and Wind Generation subfunctions.

42. Finally, we propose new accounts for the Maintenance of Computer Hardware (Major only), the Maintenance of Computer Software (Major only), and Maintenance of Communication Equipment (Major only) for the three new plant subfunctions (Solar, Wind, and Other Non-hydro Renewable Generation) corresponding to the plant accounts, as discussed further below.

43. Lastly, tidal and wave energy use kinetic energy from the ocean to generate electricity, which is currently not addressed by the USofA.⁷⁹ We seek comment whether to include both tidal and wave energy as part of the existing hydraulic production function, rather than in the newly proposed other non-hydro renewable asset accounts. Both

⁷⁴ The three accounts under each number represents the three new subfunctions: Solar, Wind, and Non-hydro Renewable Production, respectively.

⁷⁵ Examples for Account 364: poles, towers, anchors, extension arms, etc.; Account 365: circuit breakers, conductors, lightning arrestors, etc.

⁷⁹ See EEI Comments at 4–5.

tidal and wave energy are related to, and may reasonably be viewed, as hydraulic production. However, we also acknowledge that tidal and wave energy have varied configurations and components from those currently described in the existing hydraulic production subfunction: for example, some configurations use the energy of water itself to turn the turbines, while other configurations use the force of the tide or waves to create compressed air which is then forced through the turbines. Additionally, some configurations require tethering equipment under water, while other configurations have land-based basins and equipment. We seek comment on whether it would be useful to record tidal and wave energy activities within existing hydraulic production accounts, or whether it would be more useful to consider tidal and wave energy activities as a type of other renewable production.

2. Energy Storage

44. We propose to create a new function for energy storage for accounting purposes.⁸⁰ This proposal is consistent with traditional accounting concepts that do not provide for recording the same physical plant asset in more than one account and are in line with our existing accounting instructions for plant in service capitalization, cost recording, and transfers.⁸¹

⁸⁰ All cost allocation issues would be resolved separately through the ratemaking process and would not require constant reclassification in the continuing property records and accounting systems.

⁸¹ See, e.g., Kester, *Accounting Theory and Practice*, 283–84 (1914) (discussing the classification of plant assets as units grouped for the same purpose, in this case applying depreciation, with the assumption of units being indivisible); Paton, *Accounting Theory*, 113–16 (1922) (discussing the idea that changes in the status of individual assets are by definition transactions, and not merely bookkeeping adjustments). Additionally, while generally accepted accounting principles (GAAP) accounting does not drive Commission accounting, it may provide useful information for our consideration. See Financial Accounting Standards Board (FASB) *Concepts Statement No. 5*, at 89 (1986) (explaining that the reasons for changing the recorded value of assets still in use does not contemplate moving recorded values between multiple asset accounts within the same entity on a regular basis (changes in utility or substance and changes in price)); Foster & Rodney, *Public Utility Accounting*, Chs. 10–11, 219 (1951) (showing in Figure 10–1 the conceptual complexity of adjusting plant account records and continuing property records). These accounting concepts are indicated in the USofA in General Instruction 12. Records for Each Plant (Major Utility), and Electric Plant Instructions 2. Electric Plant to Be Recorded at Cost, and 12. Transfers of Property. These instructions all discuss the maintaining of records for plant in service, and imply that adjustments to records are a major event akin to unitization or classification (discussed in the instruction to

45. Currently, energy storage assets are recorded in several accounts in separate functions (generation, transmission, and distribution). This accounting requirement creates an additional burden with respect to recordkeeping, depreciation, and retirement, all of which increase internal control risk and the opportunity for error. These potential errors may arise as a utility reclassifies portions of the original cost of an asset between two or three different plant accounts, which may have different depreciation rates.⁸² Based on our review of industry comments, it appears that the energy storage accounting requirements of Order No. 784, and the related accounting guidance,⁸³ created a significant burden and are not practical.⁸⁴ For example, companies emphasize that an energy storage asset's functionality can change on a daily basis requiring constant accounting reclassification entries. As a result, we propose to create one new function dedicated to energy storage.⁸⁵ By creating one new dedicated storage function, utilities would no longer be required to track and frequently reclassify storage assets based on changes in function, and thus, after the initial burden to implement the changes proposed to be adopted here, the continuing compliance burden would be significantly reduced.

46. In its reply comments, ACP claims that it is not appropriate for storage assets to be treated as general plant assets: ACP indicates that general plant is a catch-all category that utilities use for offices and miscellaneous and small cost property that does not fit in one of the other functional categories, whereas storage is significant property that should not be depreciated on a schedule like General Plant.⁸⁶ However, we do not propose to consider the energy storage function as general plant. As explained above, utilities would record energy storage assets in the proposed dedicated new function consistent with our proposed new accounting regulations, and then use the

account 106 Completed Construction not Classified—Electric (Major only), or retirement (discussed in Electric Plant Instruction 10. Additions and Retirements of Electric Plant).

⁸² Companies currently must also shift portions of the related accumulated depreciation balances.

⁸³ AI14–1, *Accounting and Reporting Guidance for New Electric Storage Technologies* (2014).

⁸⁴ EEI Comments at 6–9 (filed March 29, 2021).

⁸⁵ Cost allocation would, as noted earlier, be addressed separately through the ratemaking process. See *supra* note 81.

⁸⁶ ACP Reply Comments at 6–8 (filed Apr. 26, 2021).

appropriate cost allocation methodologies for ratemaking purposes.

47. There are currently three plant accounts, three operating expense accounts, and three maintenance expense accounts for energy storage, as created in Order No. 784: Accounts 348 (Energy Storage Equipment—Production), 351 (Energy Storage Equipment—Transmission),⁸⁷ 363 (Storage Battery Equipment), 558.1 (Operations of Energy Storage Equipment), 553.1 (Maintenance of Energy Storage Equipment), 562.1 (Operations of Energy Storage Equipment), 570.1 (Maintenance of Energy Storage), 584.1 (Operations of Energy Storage Equipment), and 592.2 (Maintenance of Energy Storage Equipment). We propose to retitle most of these account numbers to indicate reserved, but as described below, retitle Accounts 553.1 and 592.2 as Maintenance of Computer Hardware (Major only).

48. We also propose to renumber the General Plant function from number 6. to number 7. in the Electric Plant Chart of Accounts and retitle existing number 6. to Energy Storage Plant function. Additionally, in the Operation and Maintenance Expense Chart of Accounts, we propose to retitle existing number 4. from Distribution Expenses to Energy Storage Expenses, and renumber Distribution Expenses from 4. to 5., Customer Account Expenses from 5. to 6., Customer Service and Informational Expenses from 6. to 7., Sales Expenses from 7. to 8., and Administrative and General Expenses from 8. to a new 9.

49. The proposed new dedicated storage function in the Electric Plant Chart of Accounts would be structured similarly to the other functions in the USofA and would include the following plant accounts: (1) Account 387.1 (Land and Land Rights); (2) Account 387.2 (Structures and Improvements); (3) Account 387.11 (Miscellaneous Energy Storage Equipment); and (4) Account 387.12 (Asset Retirement Costs for Energy Storage). The Energy Storage function would also have accounts, similar to those in the Solar and Wind Production subfunctions, for: (1) Account 387.5 (Collector System); (2) Account 387.6 (Generator Step-up Transformer (GSU)); and (3) Account 387.7 (Inverters). These proposed new accounts are intended to accommodate activities related to distributed and/or direct current energy storage plant

⁸⁷ The title of Account 351 currently reads as “Reserved” in the USofA Electric Plant Chart of Accounts.

assets.⁸⁸ We also propose to include the three new plant accounts for computer hardware, software, and communication equipment as described below. Finally, we propose to add a new Account 387.3 (Energy Storage Equipment), which would include the primary energy storage equipment in this function as described in the proposed instructions.

50. We also propose new Operations and Maintenance Expense accounts for the Energy Storage function: (1) Account 577.1 (Operation Supervision and Engineering); (2) Account 577.4 (Rents); (3) Account 577.5 (Operation Supplies and Expenses (Nonmajor only)); (4) Account 578.1 (Maintenance Supervision and Engineering (Major only)); (5) Account 578.2 (Maintenance of Structures (Major only)); (6) Account 578.4 (Maintenance of Collector Systems (Major only)); (7) Account 578.5 (Maintenance of Generator Step-up Transformers (Major only)); (8) Account 578.6 (Maintenance of Inverter Expenses (Major only)); (9) Account 578.10 (Maintenance of Miscellaneous Other Energy Storage Plant (Major only)); and (10) Account 578.11 (Maintenance of Other Energy Storage Plant (Nonmajor only)). We further propose to create three new additional expense accounts specific to the new Energy Storage function: (1) Account 577.2 (Operation of Energy Storage Equipment (Major only)); (2) Account 577.3 (Storage Fuel); and (3) Account 578.3 (Maintenance of Energy Storage Equipment (Major only)). Finally, we propose to create three new maintenance computer hardware, software, and communication equipment accounts related to the energy storage function as described below.

51. Pumped storage is currently recorded within the Hydraulic Production subfunction in the USofA, consistent with the instructions to Account 348 (Energy Storage Equipment—Production), which state: “The cost of pumped storage hydroelectric plant shall be charged to hydraulic production plant.” We propose to remove Account 348 and instead use its instructions in the new Account 387.3 as part of the proposed new Energy Storage function.

3. Renewable Energy Credits

52. We propose to retitle General Instruction No. 21 (Allowances) to Allowances and Renewable Energy Credits (RECs). We also propose several changes to this instruction. In Part A,

we propose to remove the reference to the Clean Air Act to make the instruction less restrictive. We further propose to modify the instruction to reference the proposed new accounts as described below. Additionally, we propose to move the last sentence of Part A to the beginning of Part B. We also propose that Parts A and C refer to historical cost to make the instruction consistent with other existing regulatory text in the USofA.⁸⁹ We further propose to correct Part D, which currently reads, in part, “Issuances from inventory from inventory included in . . .” to instead read “Issuances from inventory included in . . . [.]” We propose to update the text in Part E to include references to RECs in addition to allowances and to add language to Part F to clarify the inventory accounting for RECs. We also propose to replace the language included in existing Part G with language that would instead provide guidance for cases in which allowances and RECs may be considered as prepayments. We propose to move the existing language in Part G which currently addresses penalties to Part H, and remove the reference to the Environmental Protection Agency (EPA) to make the instruction applicable to similar items created by other regulatory bodies. Then, we propose to move and update the existing language in Part H to a newly proposed Part I that would address gains and losses on dispositions of allowances and RECs. Finally, we propose to add a new Part J that would address the revenues for RECs associated with the sale of energy.

53. Additionally, we propose to change the existing text to Account 158.1 (Allowance Inventory) and Account 158.2 (Allowances Withheld) to remove the references to the EPA, to reference historical cost, and to include a new note to address prepayments in accordance with the proposed text within General Instruction No. 21.

54. The Commission has recognized that RECs are state-created and -issued.⁹⁰ As such, the Commission has concluded that when REC transactions are independent of wholesale electric energy transactions, these unbundled REC transactions do not fall within the Commission’s authority under FPA sections 205 and 206; these unbundled REC transactions do not directly affect rates for electric energy sold at wholesale. By contrast, the Commission also has concluded that when RECs are bundled with electric energy sold at wholesale, the Commission has

authority over the entire transaction, including the RECs, as all components are deemed to directly affect the wholesale electric energy rates.⁹¹ Therefore, we also propose two new inventory accounts for RECs: Account 158.3 (Bundled Renewable Energy Credits Inventory), to record RECs bundled with energy sales, and Account 158.4 (Unbundled Renewable Energy Credits Inventory), to record RECs unbundled from energy sales.⁹²

55. We propose to renumber Account 509 (Allowances) to Account 509.1, delete the reference to sulfur dioxide in this account, and create two new expense accounts for RECs: Account 509.2 (Bundled Renewable Energy Credits), and Account 509.3 (Unbundled Renewable Energy Credits). These accounts would be used to expense monthly bundled and unbundled REC costs, respectively, similar to how Account 509.1 is used for allowances.

56. Finally, we propose to add Account 411.11 (Gains from the Disposition of RECs) and Account 411.12 (Losses from the Disposition of RECs), consistent with the newly proposed instructions in Part I of General Instruction No. 21.

57. While we recognize that there may be differences in accounting and reporting for RECs (e.g., inventory vs. intangible assets) as may be allowed by other regulatory bodies, we believe that the characteristics of RECs are more akin to inventory.⁹³ Generally, if another accounting authority’s treatment conflicts with the accounting and financial reporting needed by the Commission to fulfill its statutory responsibilities, then the Commission’s accounting and reporting regulations prevail.⁹⁴

4. Hardware, Software, and Communication Equipment

58. We propose new accounts in each function and subfunction for computer hardware, software, and communication equipment in this proceeding. While the USofA was updated in 2005 to include

⁸⁸ *Id.* PP 22–24.

⁸⁹ We propose to use the term “bundled” to convey that the RECs are sold with their associated energy, and the term “unbundled” to convey that the RECs are sold separately from the energy.

⁹⁰ *Ameren Ill. Co.*, 170 FERC ¶ 61,267, at P 52 (explaining that RECs are appropriately classified as inventory).

⁹¹ See Order No. 552, FERC Stats. & Regs. ¶ 30,967 at 30,801 (“If GAAP conflicts with the accounting and financial reporting needed by the Commission to fulfill its statutory responsibilities, then GAAP must yield. GAAP cannot control when it would prevent the Commission from carrying out its duty to provide jurisdictional companies with the opportunity to earn a fair return on their investment and to protect ratepayers from excessive charges and discriminatory treatment.”).

⁸⁸ The Commission does not expect these accounts to be used if they are not applicable to a specific energy storage plant.

⁸⁹ 18 CFR part 101, General Instruction No. 21 (Allowances).

⁹⁰ *WSP Inc.*, 139 FERC ¶ 61,061, at P 21 (2012).

accounts for recording computer hardware, software, and communication equipment owned by regional transmission organizations (RTOs), there are no comparable accounts for non-RTO public utilities and licensees to report these types of assets.⁹⁵ This has led to discrepancies in how non-RTO public utilities record computer hardware, software, and communication equipment, with many utilities recording these assets in general accounts (e.g., Account 303 (Miscellaneous Intangible Plant) and Account 391 (Office Furniture and Equipment)). To eliminate ambiguity and ensure greater consistency and transparency in accounting and reporting, we propose including computer hardware, software, and communication equipment in each different functional area, including the general function. It appears that the creation of new accounts for these items would allow more accurate functional identification, which would assist in the ratemaking process.

59. We recognize that these proposed accounts are needed for the new Non-hydro Renewable Generation subfunctions and the new Energy Storage function proposed above, but based on industry input from EEL, among others, we preliminarily find that these new accounts are needed for all functions and production subfunctions. As such, we propose to add three plant accounts and three maintenance accounts to all functions and subfunctions that currently lack them. These accounts are: Accounts 315.1, 324.1, 334.1, 338.9, 338.30, 339.9, 345.1, 351.1, 363.1, 387.8, and 397.1 (Computer Hardware); Accounts 315.2, 324.2, 334.2, 338.10, 338.31, 339.10, 345.2, 351.2, 363.2, 387.9, and 397.2 (Computer Software); Account 315.3, 324.3, 334.3, 338.11, 338.32, 339.11, 345.3, 351.3, 363.3, 387.10, and 397.3 (Communication Equipment); Accounts 513.1, 531.1, 544.1, 553.1, 558.13, 558.33, 559.12, 578.7, 587.8, 592.2, and 935.1 (Maintenance of Computer Hardware (Major only)); Accounts 513.2, 531.2, 544.2, 553.2, 558.14, 558.34, 558.13, 578.8, 587.9, 582.3, 935.2 (Maintenance of Computer Software (Major only)); and Account 513.3, 531.3, 544.3, 553.3, 558.15, 558.35, 559.14, 578.9, 587.10, 592.4, 935.3 (Maintenance of Communication Equipment (Major only)). The existing Transmission Expenses Maintenance accounts 569.1, 569.2, 569.3, would have (Major only) added to the account names to denote this condition, as consistent with the newly proposed

accounts. Because the RTO function only exists in RTOs and independent system operators, we currently see no need for this designation on accounts in this function (i.e., Accounts 576.2, 576.3, and 576.4). These accounts would all have the same descriptions, instructions, and items as the existing RTO and Transmission function accounts of the same title.

60. We also propose adding a new Electric Plant Instruction No. 17, Integrated computer hardware, software, and communication equipment. The instruction would explain that where computer hardware, software, and communication equipment is integrated as part of a larger retirement unit, it shall be recorded in the property account of the retirement unit purchased. It would further clarify that, if this hardware, software, or communication equipment is not integrated, Plant Instruction No. 10 should be followed.

61. We seek comment on whether the Commission also should create computer hardware, software, and communication accounts for natural gas pipelines, oil pipelines, and a holding company's service companies.

C. Reporting

62. To accommodate the proposed changes to the USofA explained above, we propose to amend Form Nos. 1, 1-F, and 3-Q (electric) to include the new subfunctions for Wind, Solar, and Other Non-hydro Renewable as well as a new Energy Storage function within the plant and O&M expense sections of the forms, including the schedules for depreciation.⁹⁶ Each subfunction and function would include the accounts as described above. The currently existing functional accounts for energy storage would be removed (Accounts 348, 351, 363, 548.1, 562.1, 570.1, and 584.1) or replaced (Accounts 553.1 and 592.2).

63. The proposed reporting changes to Form Nos. 1, 1-F, and 3-Q (electric) would result in changes to service company reporting in FERC Form No. 60, Schedule XVI—Analysis of Charges for Service—Associate and Non-Associate Companies, because the Form No. 60 summarizes the functional and sub-functional O&M expenses detailed in Form Nos. 1, 1-F, and 3-Q (electric).⁹⁷ As such, these proposed changes to FERC Form No. 60 consist of new rows for the summarized totals of the proposed new Energy Storage

⁹⁶ Appendix B: FERC Form Nos. 1/1-F at 204–207, 219, 321–322; FERC Form No. 1 at 227, 336, 352, 354, 401a; FERC Form No. 1-F at 21, 24; FERC Form No. 3-Q (electric) at 208, 324a, 324b (see the appendix at the end of this document).

⁹⁷ Appendix B: FERC Form No. 60 at 304–305a.

function and Generation sub-functions O&M expenses.

64. We also propose to amend Form Nos. 1, 1-F, and 3-Q (electric) to include RECs as part of the instructions and titles wherever allowances are discussed.⁹⁸ Further, we propose to consolidate inputs for both sulfur dioxide and nitrogen oxides (NO_x) in the existing Allowances schedule,⁹⁹ to include inputs for both bundled and unbundled RECs, and to amend the related title for Account 509 to read as Account 509.1.¹⁰⁰ We propose to add separate gain and loss accounts to the statement of income for RECs.¹⁰¹

65. We further propose to amend Form Nos. 1, 1-F, and 3-Q (electric) to include new plant and maintenance expense accounts for computer hardware, software, and communication equipment within all functions and subfunctions (including the general function).¹⁰² In the Depreciation and Amortization of Electric Plant schedule section B (Basis for Amortization Charges), we propose to eliminate the first two sentences and the word software from the third sentence as these clauses would no longer be applicable to software.¹⁰³

66. Currently, FERC Form No. 1 contains several statistical pages for different classes of large production generators. To simplify the forms and reduce the reporting burden, we propose to combine all large generating assets into one statistical page to also include hydro and non-hydro renewables.¹⁰⁴

67. Finally, we propose to amend the energy storage statistical pages to remove references in the instructions and columns related to cost functionalization.¹⁰⁵

D. Hydrogen Guidance

68. Comments in response to the NOI and separate industry inquiries advocated for accounting guidance for hydrogen. We solicit comment on whether the Chief Accountant should issue such guidance.¹⁰⁶ This guidance

⁹⁸ Appendix B: FERC Form Nos. 1/1-F at 320; FERC Form No. 1 at 2, 110–111, 120–121, 228a, 229a; Form No. 1-F at 4, 10–11, 15–16.

⁹⁹ Appendix B: FERC Form No. 1 at 228a–229a amended, pages 228b–229b deleted.

¹⁰⁰ Appendix B: FERC Form Nos. 1/1-F at 320; FERC Form No. 1-F at 15.

¹⁰¹ Appendix B: FERC Form No. 1/3-Q (electric) at 114; FERC Form No. 1-F at 6.

¹⁰² Appendix B: FERC Form Nos. 1/1-F at 204–207, 320–323; FERC Form No. 3-Q (electric) at 325.

¹⁰³ Appendix B: FERC Form No. 1 at 336.

¹⁰⁴ Appendix B: FERC Form No. 1 at 402–403 amended; pages 406–407 deleted.

¹⁰⁵ Appendix B: FERC Form No. 1 at 414–420.

¹⁰⁶ We are not proposing changes to the USofA to account for hydrogen but rather seek comment on

⁹⁵ Order No. 668, 113 FERC ¶ 61,276.

could provide that the classification of hydrogen plant should be determined based on its functionality for both plant and its associated O&M accounting as well as for fuel accounting, including any newly created accounts that may result from this proceeding. This guidance could further define which activities are appropriate for accounting under the electric and which under the natural gas USofA. In addition, we seek comment on whether it would be helpful in the case of hydrogen to use existing natural gas accounts and instructions for production plant and O&M expenses, or if it would be more helpful either to update titles and instructions, or to create new accounts in a future proceeding.

IV. Information Collection Statement

69. The information collection requirements contained in this notice of proposed rulemaking (NOPR) are subject to review by the Office of Management and Budget (OMB) under section 3507(d) of the Paperwork Reduction Act of 1995.¹⁰⁷ OMB's regulations require approval of certain information collection requirements imposed by agency rules.¹⁰⁸ Upon approval of a collection of information, OMB will assign an OMB control number and expiration date. Respondents subject to the filing requirements of this rule will not be penalized for failing to respond to these collections of information unless the collections of information display a valid OMB control number.

70. This NOPR would require jurisdictional entities as detailed in 18 CFR part 101 (Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provision of the Federal Power Act, General Instructions) to update, modify, and add accounts as directed in Docket No. RM21-11-000. The updates within the USofA will also be required in the respective forms (FERC Form Nos. 1, 1-F, 3-Q (electric), and 60) that are filed with the Commission.

71. Interested persons may obtain information on the reporting requirements by contacting Ellen Brown, Office of the Executive Director, Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 via email (DataClearance@ferc.gov) or telephone (202) 502-8663).

72. The Commission solicits comments on the Commission's need for

this information, whether the information will have practical utility, the accuracy of the burden estimates, ways to enhance the quality, utility, and clarity of the information to be collected or retained, and any suggested methods for minimizing respondents' burden, including the use of automated information techniques.

73. Please send comments concerning the collections of information and the associated burden estimates to the Office of Information and Regulatory Affairs, Office of Management and Budget, through www.reginfo.gov/public/do/PRAMain. Attention: Federal Energy Regulatory Commission Desk Officer. Please identify the OMB Control Numbers 1902-0021, 1902-0029, 1902-0205, and 1902-0215 in the subject line of your comments. Comments should be sent within 45 days of publication of this NOPR in the **Federal Register**.

74. Please submit a copy of your comments on the information collections to the Commission via the eFiling link on the Commission's website at <https://www.ferc.gov>. Comments on the information collection that are sent to FERC should refer to Docket No. RM21-11-000.

Title: Annual Report of Major Electric Utilities, Licensees, and Others (FERC Form No. 1), Annual Report for Nonmajor Public Utilities and Licensees (FERC Form No. 1-F), Quarterly Financial Report of Electric Utilities, Licensees (FERC Form No. 3-Q (electric)), Annual Reports of Centralized Service Companies (FERC Form No. 60).

Action: Proposed revision of collections of information in accordance with Docket No. RM21-11-000 and request for comments.

OMB Control Nos.: 1902-0021 (FERC Form No. 1) and 1902-0029 (FERC Form No. 1-F), 1902-0205 (FERC Form No. 3-Q (electric)), and 1902-0215 (FERC Form No. 60).

Respondents: Public utilities and licensees and centralized service companies who are not exempt or waived from filing per 18 CFR parts 141 and 369.

Frequency of Information Collection: Annually.

Necessity of Information: The reforms in this proposed rule adjust the USofA to account for changes in the industry, particularly around renewable generation.

Internal Review: The Commission has reviewed the changes and has determined that such changes are necessary. These requirements conform to the Commission's need for efficient information collection, communication, and management within the energy industry. The Commission has specific,

objective support for the burden estimates associated with the information collection requirements.

75. The Commission estimates a one-time burden due to the proposed revisions in FERC Form Nos. 1, 1-F, 3-Q (electric), and 60 reflected in the NOPR in Docket No. RM21-11-000 but estimates that the ongoing burden following the implementation to be consistent with the current collection estimates. The burden estimates below are included in two tables, the first table showing the one-time implementation burden required to update, add, and modify accounts related to the NOPR and the second table showing the ongoing annual burden to record and report on each account in the FERC Form Nos. 1, 1-F, 3-Q (electric), and 60.

76. The one-time implementation burden includes updating, adding, and modifying accounts to be compliant with the NOPR in Docket No. RM21-11-000. This includes updates to the Form Nos. 1, 1-F, 3-Q (electric), and 60 for the creation of new accounts and production subfunctions for wind, solar, and other non-hydro renewable assets; establishing a new functional class for energy storage accounts; codifying the accounting treatment of RECs, and creation of new accounts within existing functions for hardware, software, and communication equipment. The Reporting section III(B)(6) of this document indicates which forms and pages will be affected by the categorized proposed changes.

77. The estimates below were calculated using previous NOPRs combined with the Commission's best estimate to the required effort to update, modify, or add accounts within the USofA. The Commission estimates that on average it will take 20 minutes to create or transition an account to be compliant with the requirements listed in this NOPR. In total there are 154 accounts being added, modified, or updated, but not all accounts are in each form. FERC Form No. 1 requires 145 account changes, FERC Form No. 1-F requires 145 account changes, and FERC Form No. 60 requires 11 account changes. The changes to FERC Form No. 3-Q (electric) are reflected in the calculations for FERC Form No. 1 since the quarterly reports are generally a subset of the annual filings required by FERC Form No. 1. The changes above are reflected in the one-time implementation burden estimate listed in Table 1 below.¹⁰⁹

the potential issuance of more general accounting guidance that could be issued by the Chief Accountant.

¹⁰⁷ 44 U.S.C. 3507(d).

¹⁰⁸ 5 CFR 1320.11.

¹⁰⁹ The burden numbers in the table are rounded to 1 decimal place, and the costs are rounded to the nearest dollar.

TABLE 1—RM21–11–000
[NOPR one-time implementation burden, in Year 1]

Requirement	Number of respondents (1)	Annual number of responses per respondent (2)	Total number of responses (1) * (2) = (3)	Average burden & cost per response ¹¹⁰ (4)	Total annual burden hours & cost (3) * (4) = (5)	Annual cost per respondent (\$) (5) ÷ (1)
Form No. 1	217	1	217	48.3 hrs.; \$4,202	10,481.1 hrs.; \$911,834	\$4,202
Form No.1–F	2	1	2	48.3 hrs.; \$4,202	96.6 hrs.; \$8,404	4,202
Form No. 3–Q electric ¹¹¹	221	3	663	0 hrs. \$0	0 hrs. \$0	0
Form No. 60	42	1	42	3.7 hrs.; \$322	155.4 hrs.; \$13,524	305
Total for Implementation Burden ...			924		10,733.1 hrs.; \$933,762	

78. The Commission estimates that the ongoing burden in years 2 and beyond will be consistent with the current burden estimates related to FERC Form Nos. 1, 1–F, 3–Q (electric),

and 60 because, although the accounts are changing, the data historically has been recorded and documented under different account names: therefore, after the initial implementation of the

changes, respondents will likely revert to the current burden estimates. The estimated ongoing burden is shown in Table 2 below.

TABLE 2—RM21–11–000 NOPR
[Annual ongoing burden (current), starting in Year 2]

Requirement ¹¹²	Number of respondents (1)	Annual number of responses per respondent (2)	Total number of responses (1) * (2) = (3)	Average burden & cost per response ¹ (4)	Total annual burden hours & cost ¹ (3) * (4) = (5)	Annual cost per respondent (\$) (5) ÷ (1)
Form No. 1 (including Form 1T)	217	1	217	1,182 hrs.; \$102,834 ..	256,494 hrs.; \$22,314,978 ...	\$102,834
Form No.1–F (including Form 1–FT)	2	1	2	136 hrs.; \$11,832	272 hrs.; \$23,664	11,832
Form No. 3–Q electric (including Form 3–QT).	221	3	663	168 hrs. \$14,616	111,384 hrs. \$9,690,408	43,848
Form No. 60 (including Form 60A)	42	1	42	78 hrs.; \$6,786	3,276 hrs.; \$285,012	6,786
Total Ongoing Burden (current)			924		371,426 hrs.; \$32,314,062 ...	

V. Environmental Analysis

79. The Commission is required to prepare an Environmental Assessment or an Environmental Impact Statement for any action that may have a significant adverse effect on the human environment.¹¹³ No environmental consideration is necessary for the promulgation of a rule that addresses information gathering, analysis, and dissemination,¹¹⁴ and also that addresses accounting.¹¹⁵ This NOPR addresses accounting. In addition, this NOPR involves information gathering, analysis, and dissemination. Therefore, this NOPR falls within categorical exemptions provided in the Commission’s regulations.

Consequently, neither an environmental impact statement nor an environmental assessment is required.

VI. Regulatory Flexibility Act

80. The Regulatory Flexibility Act of 1980 (RFA)¹¹⁶ generally requires a description and analysis of proposed rules that will have significant economic impact on a substantial number of small entities. The RFA mandates consideration of regulatory alternatives that accomplish the stated objectives of a proposed rule and minimize any significant economic impact on a substantial number of small entities.¹¹⁷ The Small Business Administration (SBA) sets the threshold for what constitutes a small business.

Under SBA’s size standards,¹¹⁸ electric generators definitions of “small” range from 250–750 employees based on the type of generation. For the purpose of our analysis, we use the 250 employee threshold that is used for solar, wind, geothermal, biomass, and “other” generators since the proposed rules accounting changes are particularly relevant for these types of generation.

81. In our analysis, we utilized previous submissions of the FERC Form Nos. 1,¹¹⁹ 1–F,¹²⁰ 3–Q (electric),¹²¹ and 60¹²² filers to create populations of companies to determine the number of small entities. The Commission found that of this population, approximately seven percent of companies filing FERC Form No. 1, 50% of companies filing

¹¹⁰ The average burden and cost per response is calculated using the hourly wage figures for FERC staff. The Commission estimates that the costs for the Commission are comparable to those in industry. Commission staff average salary plus benefits totals \$180,703 or \$87 per hour.

¹¹¹ The Commission assumes that the one-time burden for the FERC Form No. 3–Q is incorporated into the calculation of FERC Form No. 1 since quarterly filings are typically a subset of the annual filings.

¹¹² The temporary forms (labeled “T”) are currently undergoing the collection renewal process, which combines the “T” forms with their

parent forms. The “T” forms were created during the XBRL transition since OMB does not allow for more than one Information Collection Request to be submitted under a single OMB control number. The “T” forms are anticipated to be retired following OMB approval of each renewed form.

¹¹³ *Reguls. Implementing the Nat’l Env’t Pol’y Act*, Order No. 486, 52 FR 47897 (Dec. 17, 1987), FERC Stats. & Regs. 30,783 (1987) (cross-referenced at 41 FERC 61,284).

¹¹⁴ See 18 CFR 380.4(a)(5).

¹¹⁵ See 18 CFR 380.4(c)(16).

¹¹⁶ 5 U.S.C. 601–612.

¹¹⁷ *Id.* 603(c).

¹¹⁸ 13 CFR 121.201.

¹¹⁹ The total population of FERC Form No. 1 filers totaled 222. We used a statistical sample size of 99 companies that produces a 95% confidence level.

¹²⁰ The total population of FERC Form No. 1–F filers totaled 2.

¹²¹ The FERC Form 3–Q are quarterly filings, which are typically a subset of the annual filings. The Commission assumes that the 3–Q filers are consistent with FERC Form No. 1 filers.

¹²² The total population of FERC Form No. 60 filers totaled 43. We used a statistical sample size of 35 companies that produces a 95% confidence level.

FERC Form No. 1–F,¹²³ and approximately eight percent of companies filing FERC Form No. 60, qualify as “small” using the definition provided by SBA. The Commission believes this rule will not have a significant economic impact on a substantial number of small entities, and therefore no regulatory flexibility analysis is required.

VII. Comment Procedures

82. We invite interested persons to submit comments on the matters and issues proposed in this NOPR to be adopted, including any related matters or alternative proposals that commenters may wish to discuss. Comments are due November 17, 2022. Comments must refer to Docket No. RM21–11–000, and must include the commenter’s name, the organization they represent, if applicable, and their address in their comments. All comments will be placed in the Commission’s public files and may be viewed, printed, or downloaded remotely as described in the Document Availability section below. Commenters on this proposal are not required to serve copies of their comments on other commenters.

83. The Commission encourages comments to be filed electronically via the eFiling link on the Commission’s website at <https://www.ferc.gov>. The Commission accepts most standard word processing formats. Documents created electronically using word processing software must be filed in native applications or print-to-PDF format and not in a scanned format. Commenters filing electronically do not need to make a paper filing.

84. Commenters that are not able to file comments electronically may file an original of their comment by the U.S. Postal Service (USPS) mail or by courier-or other delivery services. For submission sent via USPS only, filings should be mailed to: Federal Energy Regulatory Commission, Office of the Secretary, 888 First Street NE, Washington, DC 20426. Submission of filings other than by USPS should be delivered to: Federal Energy Regulatory Commission, 12225 Wilkins Avenue, Rockville, MD 20852.

¹²³ The Commission recognizes that 50% is a significant percentage. However, because only two companies file the FERC Form No. 1–F, 50% of FERC Form No. 1–F filers only represents one company. When compared to the total population of all filers effected by this rulemaking, one company (50% of FERC Form No. 1–f filers) is not deemed significant.

VIII. Document Availability

85. In addition to publishing the full text of this document in the **Federal Register**, the Commission provides all interested persons an opportunity to view and/or print the contents of this document via the internet through the Commission’s Home Page (<https://www.ferc.gov>). At this time, the Commission has suspended access to the Commission’s Public Reference Room due to the President’s March 13, 2020 proclamation declaring a National Emergency concerning the Novel Coronavirus Disease (COVID–19).

86. From the Commission’s Home Page on the internet, this information is available on eLibrary. The full text of this document is available on eLibrary in PDF and Microsoft Word format for viewing, printing, and/or downloading. To access this document in eLibrary, type the docket number excluding the last three digits of this document in the docket number field.

87. User assistance is available for eLibrary and the Commission’s website during normal business hours from the Commission’s Online Support at (202) 502–6652 (toll free at 1–866–208–3676) or email at ferconlinesupport@ferc.gov, or the Public Reference Room at (202) 502–8371, TTY (202) 502–8659. Email the Public Reference Room at public.referenceroom@ferc.gov.

List of Subjects in 18 CFR Part 101

Electric power, Electric utilities, Reporting and recordkeeping requirements, Uniform system of accounts.

By direction of the Commission.

Issued: July 28, 2022.

Debbie-Anne A. Reese,

Deputy Secretary.

In consideration of the foregoing, the Commission proposes to amend part 101, chapter I, title 18, *Code of Federal Regulations*, as follows.

PART 101—UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR PUBLIC UTILITIES AND LICENSEES SUBJECT TO THE PROVISIONS OF THE FEDERAL POWER ACT

■ 1. The authority citation for part 101 continues to read as follows:

Authority: 16 U.S.C. 791a–825r, 2601–2645; 31 U.S.C. 9701; 42 U.S.C. 7101–7352, 7651–7651o.

■ 2. In part 101:

■ a. Under General Instructions, Instruction 21 is revised;

■ b. Under Electric Plant Instructions, Instruction 17 is added;

■ c. Under Balance Sheet Chart of Accounts, Accounts 158.3 and 158.4 are added to the list;

■ d. Under Balance Sheet Accounts:

■ i. Accounts 108, 111, 158.1, and 158.2 are revised; and

■ ii. Accounts 158.3 and 158.4 are added;

■ e. Under Electric Plant Chart of Accounts:

■ i. Accounts 315.1, 315.2, 315.3, 324.1, 324.2, 324.3, 334.1, 334.2, and 334.3 are added to the list;

■ ii. Section 2.d. of the list is revised;

■ iii. Sections 2.e., 2.f., and 2.g. and Accounts 351.1, 351.2, and 351.3 are added to the list;

■ iv. Account 363 is removed from the list and reserved;

■ v. Accounts 363.1, 363.2, and 363.3 are added to the list;

■ vi. Account 387 is removed from the list;

■ vii. Section 6 is redesignated as section 7 of the list;

■ viii. A new section 6 is added to the list;

■ ix. Account 397 is removed from the list and reserved; and

■ x. Accounts 397.1, 397.2, and 397.3 are added to the list;

■ f. Under Electric Plant Accounts:

■ i. Accounts 315.1, 315.2, 315.3, 324.1, 324.2, 324.3, 334.1, 334.2, 334.3, 338.1 through 338.13, 338.20 through 338.34, 339.1 through 339.13, and 345.1 through 345.3 are added;

■ ii. Accounts 348 and 351 are removed and reserved;

■ iii. Accounts 351.1, 351.2, and 351.3 are added;

■ iv. Account 363 is removed and reserved;

■ v. Accounts 363.1, 363.2, 363.3, 387, and 387.1 through 387.12 are added;

■ vi. Account 397 is removed and reserved; and

■ vii. Accounts 397.1, 397.2, and 397.3 are added;

■ g. Under Income Chart of Accounts, Accounts 411.11 and 411.12 are added to the list;

■ h. Under Income Accounts, Accounts 411.11 and 411.12 are added;

■ i. Under Operation and Maintenance Expense Chart of Accounts:

■ i. Account 509 is removed from the list;

■ ii. Accounts 509.1, 509.2, 509.3, 513.1, 513.2, 513.3, 531.1, 531.2, 531.3, 544.1, 544.2, and 544.3 are added to the list;

■ iii. Account 548.1 is removed from the list and reserved;

■ iv. Account 553.1 of the list is revised;

■ v. Accounts 553.2 and 553.3 and sections 1.f., 1.g., and 1.h. are added to the list;

■ vi. Account 562.1 is removed from the list and reserved;

- vii. Accounts 569.1, 569.2, and 569.3 of the list are revised;
- viii. Account 570.1 is removed from the list and reserved;
- ix. Sections 4 through 8 are redesignated as sections 5 through 9 of the list;
- x. A new section 4 is added to the list;
- xi. Account 584.1 is removed from the list and reserved;
- xii. Account 592.2 of the list is revised; and
- xiii. Accounts 592.3, 592.4, 935.1, 935.2, and 935.3 are added to the list; and
- j. Under Operation and Maintenance Expense Accounts:
 - i. Account 509 is redesignated as Account 509.1;
 - ii. Newly redesignated Account 509.1 is revised;
 - iii. Accounts 509.2, 509.3, 513.1, 513.2, 513.3, 531.1, 531.2, 531.3, 544.1, 544.2, and 544.3 are added;
 - iv. Account 548.1 is removed and reserved;
 - v. Account 553.1 is revised;
 - vi. Accounts 553.2, 553.3, 558.1 through 558.17, 558.20 through 558.37, and 559.1 through 559.16 are added;
 - vii. Account 562.1 is removed and reserved;
 - viii. Accounts 569.1, 569.2, and 569.3 are revised;
 - ix. Account 570.1 is removed and reserved;
 - x. Accounts 577.1, 577.2 through 577.5, 578.1 through 578.11 are added;
 - xi. Account 584.1 is removed and reserved; and
 - xii. Account 592.2, 592.3, 592.4, 935.1, 935.2, and 935.3 are added.

The revisions and additions read as follows:

PART 101—UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR PUBLIC UTILITIES AND LICENSEES SUBJECT TO THE PROVISIONS OF THE FEDERAL POWER ACT

* * * * *

General Instructions

* * * * *

21. Allowances and renewable energy credits (RECs).

A. Public utilities owning allowances and RECs for operational purposes, shall account for such allowances and RECs at historical cost in Account 158.1, Allowance Inventory, Account 158.2, Allowances Withheld, Account 158.3, Bundled Renewable Energy Credits Inventory, or Account 158.4, Unbundled Renewable Energy Credits Inventory, as appropriate.

B. Allowances and RECs acquired for speculative purposes shall be accounted

for in Account 124, Other Investments. When purchased allowances and RECs acquired for speculative purposes become eligible for use in different years, and the allocation of the purchase cost cannot be determined by fair value, the purchase cost allocated to allowances and RECs of each vintage shall be determined through use of a present-value based measurement. The interest rate used in the present-value measurement shall be the utility's incremental borrowing rate, in the month in which the allowances and RECs are acquired, for a loan with a term similar to the period that it will hold the allowances and RECs and in an amount equal to the purchase price.

C. The underlying records supporting operational allowances and RECs recorded in Account 158.1, Account 158.2, Account 158.3, and Account 158.4 shall be maintained in sufficient detail at historical costs and provide the number of allowances and RECs and the related cost by vintage year, including allowances and RECs acquired at zero cost.

D. Issuances from inventory included in Account 158.1, Account 158.2, Account 158.3, and Account 158.4 shall be accounted for on a vintage basis using a monthly weighted-average method of historical cost determination. The cost of eligible allowances and RECs not used in the current year, shall be transferred to the vintage for the immediately following year.

E. Account 158.1 shall be credited and Account 509.1, Allowances, debited concurrent with the monthly remittance of the allowances to be charged to expense based on each month's emissions. Account 158.3 and 158.4 shall be credited and Account 509.2, Bundled Renewable Energy Credits, and Account 509.3, Unbundled Renewable Energy Credits, debited, respectively, so that the cost of the RECs to be remitted for the year is charged to expense based on each month's usage. This may, in certain circumstances, require allocation of the cost between months on a fractional basis.

F. In any period in which actual emissions exceed the amount allowable based on eligible allowances owned, the utility shall estimate the cost to acquire the additional allowances needed and charge Account 158.1 with the estimated cost and credit the proper liability account. In any period in which a utility records its estimated amount of required RECs, the utility shall debit Account 158.3 with the estimated cost and credit the proper liability account. When differences between the estimated and actual costs become known, the adjustments should be made through

Account 158.1 and Account 158.3 and Account 509.1 and Account 509.2 within a single month, as appropriate.

G. When a prepayment is made for allowances or RECs, the payment is debited to Account 165, Prepayments. This accounting is not intended to influence the outcome of any rate treatment.

H. Penalties assessed by any authoritative agencies shall be charged to Account 426.3, Penalties.

I. Gains on dispositions of allowances and RECs, other than those held for speculative purposes, shall be accounted for as follows. First, if there is uncertainty as to the regulatory treatment, the gain shall be deferred in Account 254, Other Regulatory Liabilities, pending resolution of the uncertainty. Second, if there is certainty as to the existence of a regulatory liability, the gain will be credited to Account 254, with subsequent recognition in income when reductions in charges to customers occur or the liability is otherwise satisfied. Third, all other gains will be credited to Account 411.8, Gains from Disposition of Allowances, or Account 411.11, Gain from Disposition of RECs. Losses on disposition of allowances and RECs, other than those held for speculative purposes, shall be accounted for as follows. Losses that qualify as regulatory assets shall be charged directly to Account 182.3, Other Regulatory Assets. All other losses shall be charged to Account 411.9, Losses from Disposition of Allowances, or Account 411.12, Losses from Disposition of RECs. (See Definition No. 31.) Gains or losses on disposition of allowances and RECs held for speculative purposes shall be recognized in Account 421, Miscellaneous Nonoperating Income, or Account 426.5, Other Deductions, as appropriate.

J. Revenues for RECs associated with the sale of energy shall be recorded in the appropriate operating revenue account.

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Electric Plant Instructions

* * * * *

17. Integrated computer hardware, software, and communication equipment. Where computer hardware, software, and communication equipment is integrated as part of a larger retirement unit, it shall be recorded in the property account of the retirement unit purchased. This shall be done consistently with electric plant instruction 10.

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Balance Sheet Chart of Accounts

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3. Current and Accrued Assets

* * * * *

158.3 Bundled renewable energy credits inventory.

158.4 Unbundled renewable energy credits inventory.

* * * * *

Balance Sheet Accounts

* * * * *

108 Accumulated provision for depreciation of electric utility plant (Major only).

A. This account shall be credited with the following:

(1) Amounts charged to account 403, Depreciation Expense, or to clearing accounts for current depreciation expense for electric plant in service.

(2) Amounts charged to account 403.1, Depreciation expense for asset retirement costs, for current depreciation expense related to asset retirement costs in electric plant in service in a separate subaccount.

(3) Amounts charged to account 421, Miscellaneous Nonoperating Income, for depreciation expense on property included in account 105, Electric Plant Held for Future Use. Include, also, the balance of accumulated provision for depreciation on property when transferred to account 105, Electric Plant Held for Future Use, from other property accounts. Normally account 108 will not be used for current depreciation provisions because, as provided herein, the service life during which depreciation is computed commences with the date property is includible in electric plant in service; however, if special circumstances indicate the propriety of current accruals for depreciation, such charges shall be made to account 421, Miscellaneous Nonoperating Income.

(4) Amounts charged to account 413, Expenses of Electric Plant Leased to Others, for electric plant included in account 104, Electric Plant Leased to Others.

(5) Amounts charged to account 416, Costs and Expenses of Merchandising, Jobbing, and Contract Work, or to clearing accounts for current depreciation expense.

(6) Amounts of depreciation applicable to electric properties acquired as operating units or systems. (See electric plant instruction 5.)

(7) Amounts charged to account 182, Extraordinary Property Losses, when authorized by the Commission.

(8) Amounts of depreciation applicable to electric plant donated to the utility.

(The utility shall maintain separate subaccounts for depreciation applicable to electric plant in service, electric plant leased to others and electric plant held for future use.)

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

C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for depreciation. For purposes of analysis, however, each utility shall maintain subsidiary records in which this account is segregated according to the following functional classification for electric plant:

- (1) Steam production,
- (2) Nuclear production,
- (3) Hydraulic production,
- (4) Solar production,
- (5) Wind production,
- (6) Other Non-hydro Renewable

- production,
- (7) Other production,
- (8) Transmission,
- (9) Distribution,
- (10) Regional Transmission and Market Operation,
- (11) Energy Storage Plant, and
- (12) General.

These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification:

- (a) The amount of accrual for depreciation,
- (b) The book cost of property retired,
- (c) Cost of removal,
- (d) Salvage, and
- (e) Other items, including recoveries from insurance.

Separate subsidiary records shall be maintained for the amount of accrued cost of removal other than legal obligations for the retirement of plant recorded in Account 108, Accumulated provision for depreciation of electric utility plant (Major only).

D. When transfers of plant are made from one electric plant account to another, or from or to another utility department, or from or to nonutility property accounts, the accounting for the related accumulated provision for

depreciation shall be as provided in electric plant instruction 12.

E. The utility is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.

* * * * *

111 Accumulated provision for amortization of electric utility plant (Major only).

A. This account shall be credited with the following:

(1) Amounts charged to account 404, Amortization of Limited-Term Electric Plant, for the current amortization of limited-term electric plant investments.

(2) Amounts charged to account 421, Miscellaneous Nonoperating Income, for amortization expense on property included in account 105, Electric Plant Held for Future Use. Include also the balance of accumulated provision for amortization on property when transferred to account 105, Electric Plant Held for Future Use, from other property accounts. See also paragraph A(2), account 108, Accumulated Provision for Depreciation of Electric Utility Plant.

(3) Amounts charged to account 405, Amortization of Other Electric Plant.

(4) Amounts charged to account 413, Expenses of Electric Plant Leased to Others, for the current amortization of limited-term or other investments subject to amortization included in account 104, Electric Plant Leased to Others.

(5) Amounts charged to account 425, Miscellaneous Amortization, for the amortization of intangible or other electric plant which does not have a definite or terminable life and is not subject to charges for depreciation expense, with Commission approval.

(The utility shall maintain subaccounts of this account for the amortization applicable to electric plant in service, electric plant leased to others and electric plant held for future use.)

B. When any property to which this account applies is sold, relinquished, or otherwise retired from service, this account shall be charged with the amount previously credited in respect to such property. The book cost of the property so retired less the amount chargeable to this account and less the net proceeds realized at retirement shall be included in account 421.1, Gain on Disposition of Property, or account 421.2, Loss on Disposition of Property, as appropriate.

C. For general ledger and balance sheet purposes, this account shall be

regarded and treated as a single composite provision for amortization. For purposes of analysis, however, each utility shall maintain subsidiary records in which this account is segregated according to the following functional classification for electric plant: (1) Steam production; (2) nuclear production; (3) hydraulic production; (4) solar production; (5) wind production; (6) other non-hydro renewable production; (7) other production; (8) transmission; (9) distribution; (10) regional transmission and market operation; (11) energy storage plant; and (12) general. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification (a) the amount of accrual for amortization, (b) the book cost of property retired, (c) cost of removal, (d) salvage, and (e) other items, including recoveries from insurance.

D. The utility is restricted in its use of the accumulated provision for amortization to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.

* * * * *

158.1 Allowance inventory.

A. This account shall include the cost of allowances owned by the utility and not withheld by any authoritative agency. See General Instruction No. 21 and Account 158.2, Allowances Withheld.

B. This account shall be credited and Account 509.1, Allowances, shall be debited concurrent with the monthly emissions.

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

(Note: For prepayments of allowances, see General Instruction No. 21.)

158.2 Allowances withheld.

A. This account shall include the cost of allowances owned by the utility but withheld by any authoritative agency. (See General Instruction No. 21.)

B. The inventory cost of the allowances released by any authoritative agency for use by the utility shall be transferred to Account 158.1, Allowance Inventory.

C. The underlying records of this account shall be maintained in sufficient detail so as to identify each allowance included; the origin of each allowance; and the historical cost.

158.3 Bundled renewable energy credits inventory.

A. This account shall include the cost of RECs owned by the utility, bundled with energy, and not withheld by any authoritative agency. See General Instruction No. 21 and Account 158.2, Allowances and RECs Withheld.

B. This account shall be credited and Account 509.2, Bundled Renewable Energy Credits, shall be debited concurrent with the monthly use of RECs.

C. Separate subdivisions of this account shall be maintained so as to separately account for those RECs usable in the current year and in each subsequent year. The underlying records of these subdivisions shall be maintained in sufficient detail so as to identify each REC included; the origin of each REC; and the historical cost.

(Note: For prepayments of RECs, see General Instruction No. 21.)

158.4 Unbundled renewable energy credits inventory.

A. This account shall include the cost of RECs owned by the utility, not considered bundled with energy, and not withheld by any authoritative agency. See General Instruction No. 21 and Account 158.2, Allowances and RECs Withheld.

B. This account shall be credited and Account 509.3, Unbundled Renewable Energy Credits, shall be debited concurrent with the monthly use of RECs.

C. Separate subdivisions of this account shall be maintained so as to separately account for those RECs usable in the current year and in each subsequent year. The underlying records of these subdivisions shall be maintained in sufficient detail so as to identify each REC included; the origin of each REC; and the historical cost.

(Note: For prepayments of RECs, see General Instruction No. 21.)

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Electric Plant Chart of Accounts

* * * * *

2. Production Plant				
a. steam production				
315.1 Computer hardware.	*	*	*	*
315.2 Computer software.	*	*	*	*
315.3 Communication equipment.	*	*	*	*
b. nuclear production	*	*	*	*

324.1 Computer hardware.				
324.2 Computer software.				
324.3 Communication equipment.	*	*	*	*
c. hydraulic production	*	*	*	*
334.1 Computer hardware.				
334.2 Computer software.				
334.3 Communication equipment.	*	*	*	*
d. solar production				
338.1 Land and land rights.				
338.2 Structures and improvements.				
338.3 [Reserved]				
338.4 Solar panels.				
338.5 Collector system.				
338.6 Generator step-up transformers (GSU).				
338.7 Inverters.				
338.8 Other accessory electrical equipment.				
338.9 Computer hardware.				
338.10 Computer software.				
338.11 Communication equipment.				
338.12 Miscellaneous power plant equipment.				
338.13 Asset retirement costs for solar production.				
e. wind production				
338.20 Land and land rights.				
338.21 Structures and improvements.				
338.22 [Reserved]				
338.23 Wind turbines.				
338.24 Wind towers and fixtures.				
338.25 [Reserved]				
338.26 Collector system.				
338.27 Generator step-up transformers (GSU).				
338.28 Inverters.				
338.29 Other accessory electrical equipment.				
338.30 Computer hardware.				
338.31 Computer software.				
338.32 Communication equipment.				
338.33 Miscellaneous power plant equipment.				
338.34 Asset retirement costs for wind production.				
f. other non-hydro renewable production				
339.1 Land and land rights.				
339.2 Structures and improvements.				
339.3 Fuel holders.				
339.4 Boilers.				
339.5 [Reserved]				
339.6 Generators.				
339.7 [Reserved]				
339.8 Other accessory electrical equipment.				
339.9 Computer hardware.				
339.10 Computer software.				
339.11 Communication equipment.				
339.12 Miscellaneous power plant equipment.				
339.13 Asset retirement costs for other non-hydro renewable production.				
g. 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.				
345.1 Computer hardware.				
345.2 Computer software.				

345.3 Communication equipment.
 346 Miscellaneous power plant
 equipment.
 347 Asset retirement costs for other
 production plant.
 348 [Reserved]
 3. Transmission Plant
 * * * * *
 351.1 Computer hardware.
 351.2 Computer software.
 351.3 Communication equipment.
 * * * * *
 4. Distribution Plant
 * * * * *
 363 [Reserved]
 363.1 Computer hardware.
 363.2 Computer software.
 363.3 Communication equipment.
 * * * * *
 6. Energy Storage Plant
 387 [Reserved]
 387.1 Land and land rights.
 387.2 Structures and improvements.
 387.3 Energy storage equipment.
 387.4 [Reserved]
 387.5 Collector system.
 387.6 Generator step-up transformers
 (GSU).
 387.7 Inverters.
 387.8 Computer hardware.
 387.9 Computer software.
 387.10 Communication equipment.
 387.11 Miscellaneous energy storage
 equipment.
 387.12 Asset retirement costs for energy
 storage.
 7. General Plant
 * * * * *
 397 [Reserved]
 397.1 Computer hardware.
 397.2 Computer software.
 397.3 Communication equipment.
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Electric Plant Accounts

* * * * *

315.1 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

1. Personal computers.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Supervisory Control and Data Acquisition (SCADA) system hardware.
6. Peripheral equipment.
7. Networking components.

315.2 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

1. Software licenses.
2. User interface software.
3. Modeling software.
4. Database software.
5. Tracking and monitoring software.
6. Energy Management System (EMS) software.
7. Supervisory Control and Data Acquisition (SCADA) system software.
8. Evaluation and assessment system software.
9. Operating, planning and transaction scheduling software.
10. Reliability applications.
11. Market application software.

315.3 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

1. Fiber optic cable.
2. Remote terminal units.
3. Microwave towers.
4. Global Positioning System (GPS) equipment.
5. Servers.
6. Workstations.
7. Telephones.

* * * * *

324.1 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

1. Personal computers.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Supervisory Control and Data Acquisition (SCADA) system hardware.
6. Peripheral equipment.
7. Networking components.

324.2 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

1. Software licenses.
2. User interface software.
3. Modeling software.
4. Database software.
5. Tracking and monitoring software.
6. Energy Management System (EMS) software.
7. Supervisory Control and Data Acquisition (SCADA) system software.

8. Evaluation and assessment system software.
9. Operating, planning and transaction scheduling software.
10. Reliability applications.
11. Market application software.

324.3 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

1. Fiber optic cable.
2. Remote terminal units.
3. Microwave towers.
4. Global Positioning System (GPS) equipment.
5. Servers.
6. Workstations.
7. Telephones.

* * * * *

334.1 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

1. Personal computers.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Supervisory Control and Data Acquisition (SCADA) system hardware.
6. Peripheral equipment.
7. Networking components.

334.2 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

1. Software licenses.
2. User interface software.
3. Modeling software.
4. Database software.
5. Tracking and monitoring software.
6. Energy Management System (EMS) software.
7. Supervisory Control and Data Acquisition (SCADA) system software.
8. Evaluation and assessment system software.
9. Operating, planning and transaction scheduling software.
10. Reliability applications.
11. Market application software.

334.3 Communication equipment.

This account shall include the cost of communication equipment owned and

used to acquire or share data and information used to control and dispatch the system.

Items

1. Fiber optic cable.
2. Remote terminal units.
3. Microwave towers.
4. Global Positioning System (GPS) equipment.
5. Servers.
6. Workstations.
7. Telephones.

* * * * *

338.1 Land and land rights.

This account shall include the cost of land and land rights used in connection with solar power generation. (See electric plant instruction 7.)

338.2 Structures and Improvements.

This account shall include the cost in place of structures and improvements used in connection with solar power generation. (See electric plant instruction 8.)

338.3 [Reserved]

338.4 Solar panels.

This account shall include the installed cost of the racks, solar panels, and other equipment to be used primarily for generating Direct Current (DC) electricity.

338.5 Collector system.

This account shall include all cost of cabling, junction boxes, connection cabinets, and all facilities and devices (such as static capacitors) that are used to transport and consolidate the power fed from individual solar panels, once it has been stepped-up, to the substation prior to interconnection to the grid.

Items

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
3. Armored conductors, buried, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
4. Brackets.
5. Circuit breakers.
6. Conductors, including insulated and bare wires and cables.
7. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
8. Crossarms and braces.
9. Excavation and backfill, including shoring, bracing, bridging, and disposal of excess excavated material.
10. Extension arms.
11. Fireproofing, in connection with any items listed herein.
12. Foundations and settings specially constructed for and not expected to

outlast the apparatus for which constructed.

13. Ground wires, clamps, etc.
14. Guards.
15. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
16. Insulators, including pin, suspension, and other types, and tie wire or clamps.
17. Lightning arresters.
18. Paving, Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
19. Permits for construction.
20. Pole steps and ladders.
21. Poles, wood, steel, concrete, or other material.
22. Racks complete with insulators.
23. Railings.
24. Railroad and highway crossing guards.
25. Reinforcing and stubbing.
26. Removal and relocation of subsurface obstructions.
27. Settings.
28. Sewer connections, including drains, traps, tide valves, check valves, etc.
29. Shaving, painting, gaining, roofing, stenciling, and tagging.
30. Splices.
31. Sumps, including pumps.
32. Switches.
33. Towers.
34. Tree trimming, initial cost including the cost of permits therefor.
35. Ventilating equipment.
36. Other line devices.

338.6 Generator step-up transformers (GSU).

This account shall include only the cost of the GSU transformers directly connected to the generator terminal tips and other equipment used for conveying the power to the GSU for the purpose of initially changing the voltage or frequency of electric energy for the purpose of moving the power. It shall exclude the cost of additional transformers and other equipment once the power has been initially stepped up from a generator voltage to a higher voltage.

338.7 Inverters.

This account shall include the installed cost of inverters for the purpose of converting electricity from direct current (DC) to alternating current (AC).

338.8 Other accessory electrical equipment.

This account shall include the installed cost of other conversion or

auxiliary generating apparatus and equipment used primarily in connection with the control and switching of electric energy produced by solar panels, including weather monitoring equipment, and the protection of electric circuits and equipment which operate at generating level voltage (excluding SCADA systems). This account shall exclude Collector System costs, Account 338.5, Collector System; GSU costs, Account 338.6, Generator Step-up Transformers (GSU); and Inverter costs, Account 338.7, Inverters.

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 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.

338.9 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

1. Personal computers.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Supervisory Control and Data Acquisition (SCADA) system hardware.
6. Peripheral equipment.
7. Networking components.

338.10 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

1. Software licenses.
2. User interface software.
3. Modeling software.
4. Database software.
5. Tracking and monitoring software.
6. Energy Management System (EMS) software.
7. Supervisory Control and Data Acquisition (SCADA) system software.
8. Evaluation and assessment system software.
9. Operating, planning and transaction scheduling software.
10. Reliability applications.
11. Market application software.

338.11 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

1. Fiber optic cable.

2. Remote terminal units.
3. Microwave towers.
4. Global Positioning System (GPS) equipment.
5. Servers.
6. Workstations.
7. Telephones.

338.12 Miscellaneous power plant equipment.

This account shall include the installed cost of miscellaneous equipment in and about the solar plant devoted to general station use, and which is not properly includible in any of the foregoing solar 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.

338.13 Asset retirement costs for solar production.

This account shall include asset retirement costs on plant included in solar production function.

338.20 Land and land rights.

This account shall include the cost of land and land rights used in connection with wind power generation. (See electric plant instruction 7.)

338.21 Structures and improvements.

This account shall include the cost in place of structures and improvements used in connection with wind power generation. (See electric plant instruction 8.)

338.22 [Reserved]

338.23 Wind turbines.

This account shall include the cost installed of the mechanical turbine parts and generator equipment, including nacelle, gearbox, etc., to be used primarily for generating electricity.

338.24 Wind towers and fixtures.

This account shall include the cost installed of towers and appurtenant fixtures used for supporting wind power production. Foundations shall be included in Account 338.21 Structures and Improvements.

338.25 [Reserved]

338.26 Collector system.

This account shall include all cost of cabling, junction boxes, connection cabinets, and all facilities that are installed beyond the high side of the GSU transformer and the transmission or distribution point of interconnection.

Items

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
3. Armored conductors, buried, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
4. Brackets.
5. Circuit breakers.
6. Conductors, including insulated and bare wires and cables.
7. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
8. Crossarms and braces.
9. Excavation and backfill, including shoring, bracing, bridging, and disposal of excess excavated material.
10. Extension arms.
11. Fireproofing, in connection with any items listed herein.
12. Foundations and settings specially constructed for and not expected to outlast the apparatus for which constructed.
13. Ground wires, clamps, etc.
14. Guards.
15. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
16. Insulators, including pin, suspension, and other types, and tie wire or clamps.

17. Lightning arresters.
18. Paving, Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
19. Permits for construction.
20. Pole steps and ladders.
21. Poles, wood, steel, concrete, or other material.
22. Racks complete with insulators.
23. Railings.
24. Railroad and highway crossing guards.
25. Reinforcing and stubbing.
26. Removal and relocation of subsurface obstructions.
27. Settings.
28. Sewer connections, including drains, traps, tide valves, check valves, etc.
29. Shaving, painting, gaining, roofing, stenciling, and tagging.
30. Splices.
31. Sumps, including pumps.
32. Switches.
33. Towers.
34. Tree trimming, initial cost including the cost of permits therefor.
35. Ventilating equipment.
36. Other line devices.

338.27 Generator step-up transformers (GSU).

This account shall include only the cost of the GSU transformers and other equipment used for conveying the power to the pad-mount GSU for the purpose of initially changing the voltage or frequency of electric energy for the purpose of moving the power. It shall exclude the cost of additional transformers and other equipment once the power has been initially stepped up from a generator voltage to a higher voltage.

338.28 Inverters.

This account shall include the installed cost of inverters for the purpose of converting electricity from direct current (DC) to alternating current (AC).

338.29 Other accessory electrical equipment.

This account shall include the installed cost of other conversion or auxiliary generating apparatus and equipment used primarily in connection with the control and switching of electric energy produced by wind turbines, including weather monitoring equipment, and the protection of electric circuits and equipment which operate at generating level voltage (excluding SCADA systems). This account shall exclude Collector System costs, Account 338.26, Collector System; GSU costs, Account 338.27, Generator

Step-up Transformers (GSU); and Inverter costs, Account 338.28, Inverters.

338.30 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

1. Personal computers.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Supervisory Control and Data Acquisition (SCADA) system hardware.
6. Peripheral equipment.
7. Networking components.

338.31 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

1. Software licenses.
2. User interface software.
3. Modeling software.
4. Database software.
5. Tracking and monitoring software.
6. Energy Management System (EMS) software.
7. Supervisory Control and Data Acquisition (SCADA) system software.
8. Evaluation and assessment system software.
9. Operating, planning and transaction scheduling software.
10. Reliability applications.
11. Market application software.

338.32 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

1. Fiber optic cable.
2. Remote terminal units.
3. Microwave towers.
4. Global Positioning System (GPS) equipment.
5. Servers.
6. Workstations.
7. Telephones.

338.33 Miscellaneous power plant equipment.

This account shall include the installed cost of miscellaneous equipment in and about the wind plant devoted to general station use, and which is not properly includible in any

of the foregoing wind power production accounts.

338.34 Asset retirement costs for wind production.

This account shall include asset retirement costs on plant included in wind production function.

339.1 Land and land rights.

This account shall include the cost of land and land rights used in connection with other non-hydro renewable power generation. (See electric plant instruction 7.)

339.2 Structures and improvements.

This account shall include the cost in place of structures and improvements used in connection with other non-hydro renewable power generation. (See electric plant instruction 8.)

Note: This includes mirrors for solar boiler systems.

339.3 Fuel holders.

This account shall include the cost installed of renewable fuel handling and storage equipment used between the point of fuel delivery to the station and the intake through which fuel is either directly drawn to the engine, or into a boiler system, inclusive.

Items

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

339.4 Boilers.

This account shall include the cost installed of furnaces, boilers, steam and feed water piping, boiler apparatus and accessories used in the production of steam or other vapor, to be used primarily for generating electricity. This account includes solar boiler systems.

1. Boiler feed system, including feed water heaters, evaporator condensers, heater drain pumps, heater drainers, deaerators, and vent condensers, boiler feed pumps, surge tanks, feed water regulators, feed water measuring equipment, and all associated drives.

2. Boiler plant cranes and hoists and associated drives.

3. Boilers and equipment, including boilers and baffles, economizers,

superheaters, foundations and settings, water walls, arches, grates, insulation, blow-down system, drying out of new boilers, also associated motors or other power equipment.

4. Draft equipment, including air preheaters and accessories, induced and forced draft fans, air ducts, combustion control mechanisms, and associated motors or other power equipment.

5. Gas-burning equipment, including holders, burner equipment and piping, control equipment, etc.

6. Instruments and devices, including all measuring, indicating, and recording equipment for boiler plant service together with mountings and supports.

7. Lighting systems.

8. Stacks, including foundations and supports, stack steel and ladders, stack concrete, stack lining, stack painting (first), when set on separate foundations, independent of substructure or superstructure of building.

9. Station piping, including pipe, valves, fittings, separators, traps, desuperheaters, hangers, excavation, covering, etc., for station piping system, including all steam, condensate, boiler feed and water supply piping, etc.

10. Ventilating equipment.

11. Water purification equipment, including softeners and accessories, evaporators and accessories, heat exchangers, filters, tanks for filtered or softened water, pumps, motors, etc.

12. Water-supply systems, including pumps, motors, strainers, raw-water storage tanks, boiler wash pumps, intake and discharge pipes and tunnels not a part of a building.

339.5 [Reserved]

339.6 Generators.

This account shall include the cost installed of other non-hydro renewable generators of all types apart from wind and solar.

Items

1. Cranes, hoists, etc., including items wholly identified with such apparatus.

2. Fire-extinguishing equipment.

3. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.

4. Generator cooling system, including air cooling and washing apparatus, air fans and accessories, air ducts, etc.

5. Generators—main, a.c. or d.c., including field rheostats and connections for self-excited units and excitation system when identified with the generating unit.

6. Lighting systems.

7. Lubricating system, including tanks, filters, strainers, pumps, piping, coolers, etc.

8. Mechanical meters, and recording instruments.

9. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.

10. Cooling system, including towers, pumps, tank, and piping.

11. Piping—main exhaust, including connections between generator and condenser and between condenser and hotwell.

12. Piping—main steam, including connections from main throttle valve to turbine inlet.

13. Circulating pumps, including connections between condensers and intake and discharge tunnels.

14. Tunnels, intake and discharge, for condenser system, when not a part of structure, water screens, etc.

15. Water screens, motors, etc.

16. Moisture separator for turbine steam.

17. Turbine lubricating oil (initial charge).

339.7 [Reserved]

339.8 Other accessory electrical equipment.

This account shall include the installed cost of other conversion or auxiliary generating apparatus and equipment used primarily in connection with the control and switching of electric energy produced by other non-hydro renewable, including weather monitoring equipment, and the protection of electric circuits and equipment which operate at generating level voltage (excluding SCADA systems).

339.9 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

1. Personal computers.

2. Servers.

3. Workstations.

4. Energy Management System (EMS) hardware.

5. Supervisory Control and Data Acquisition (SCADA) system hardware.

6. Peripheral equipment.

7. Networking components.

339.10 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

1. Software licenses.

2. User interface software.

3. Modeling software.

4. Database software.

5. Tracking and monitoring software.

6. Energy Management System (EMS) software.

7. Supervisory Control and Data Acquisition (SCADA) system software.

8. Evaluation and assessment system software.

9. Operating, planning and transaction scheduling software.

10. Reliability applications.

11. Market application software.

339.11 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

1. Fiber optic cable.

2. Remote terminal units.

3. Microwave towers.

4. Global Positioning System (GPS) equipment.

5. Servers.

6. Workstations.

7. Telephones.

339.12 Miscellaneous power plant equipment.

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

339.13 Asset retirement costs for other non-hydro renewable production.

This account shall include asset retirement costs on plant included in other non-hydro renewable production function.

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345.1 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

1. Personal computers.

2. Servers.

3. Workstations.

4. Energy Management System (EMS) hardware.

5. Supervisory Control and Data Acquisition (SCADA) system hardware.

6. Peripheral equipment.

7. Networking components.

345.2 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

- 1. Software licenses.
- 2. User interface software.
- 3. Modeling software.
- 4. Database software.
- 5. Tracking and monitoring software.
- 6. Energy Management System (EMS) software.
- 7. Supervisory Control and Data Acquisition (SCADA) system software.
- 8. Evaluation and assessment system software.
- 9. Operating, planning and transaction scheduling software.
- 10. Reliability applications.
- 11. Market application software.

345.3 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

- 1. Fiber optic cable.
- 2. Remote terminal units.
- 3. Microwave towers.
- 4. Global Positioning System (GPS) equipment.
- 5. Servers.
- 6. Workstations.
- 7. Telephones.

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348 [Reserved]

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351 [Reserved]

351.1 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

- 1. Personal computers.
- 2. Servers.
- 3. Workstations.
- 4. Energy Management System (EMS) hardware.
- 5. Supervisory Control and Data Acquisition (SCADA) system hardware.
- 6. Peripheral equipment.
- 7. Networking components.

351.2 Computer software.

This account shall include the cost of off-the-shelf and in-house developed

software purchased and used to provide scheduling, system control and dispatching activities.

Items

- 1. Software licenses.
- 2. User interface software.
- 3. Modeling software.
- 4. Database software.
- 5. Tracking and monitoring software.
- 6. Energy Management System (EMS) software.
- 7. Supervisory Control and Data Acquisition (SCADA) system software.
- 8. Evaluation and assessment system software.
- 9. Operating, planning and transaction scheduling software.
- 10. Reliability applications.
- 11. Market application software.

351.3 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

- 1. Fiber optic cable.
- 2. Remote terminal units.
- 3. Microwave towers.
- 4. Global Positioning System (GPS) equipment.
- 5. Servers.
- 6. Workstations.
- 7. Telephones.

* * * * *

363 [Reserved]

363.1 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

- 1. Personal computers.
- 2. Servers.
- 3. Workstations.
- 4. Energy Management System (EMS) hardware.
- 5. Supervisory Control and Data Acquisition (SCADA) system hardware.
- 6. Peripheral equipment.
- 7. Networking components.

363.2 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

- 1. Software licenses.
- 2. User interface software.
- 3. Modeling software.

- 4. Database software.
- 5. Tracking and monitoring software.
- 6. Energy Management System (EMS) software.
- 7. Supervisory Control and Data Acquisition (SCADA) system software.
- 8. Evaluation and assessment system software.
- 9. Operating, planning and transaction scheduling software.
- 10. Reliability applications.
- 11. Market application software.

363.3 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

- 1. Fiber optic cable.
- 2. Remote terminal units.
- 3. Microwave towers.
- 4. Global Positioning System (GPS) equipment.
- 5. Servers.
- 6. Workstations.
- 7. Telephones.

* * * * *

387 [Reserved]

387.1 Land and land rights.

This account shall include the cost of land and land rights used in connection with energy storage plant. (See electric plant instruction 7.)

387.2 Structures and improvements.

This account shall include the cost in place of structures and improvements used in connection with energy storage plant. (See electric plant instruction 8.)

387.3 Energy storage equipment.

A. This account shall include the cost installed of energy storage equipment used to store energy for load managing purposes.

B. Labor costs and power purchased to energize the equipment are includible on the first installation only. The cost of removing, relocating and resetting energy storage equipment shall not be charged to this account but to operations and maintenance expense accounts for energy storage expenses, as appropriate.

C. The records supporting this account shall show, by months, the function(s) each energy storage asset supports or performs.

Items

- 1. Batteries/Chemical.
- 2. Compressed Air.
- 3. Flywheels.
- 4. Superconducting Magnetic Storage.
- 5. Thermal.

Note: The cost of pumped storage hydroelectric plant shall be charged to hydraulic production plant. These are examples of items includible in this account. This list is not exhaustive.

387.4 [Reserved]

387.5 Collector system.

This account shall include all cost of cabling, junction boxes, connection cabinets, and all facilities that are installed beyond the high side of the GSU transformer and the transmission or distribution point of interconnection.

Items

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
3. Armored conductors, buried, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
4. Brackets.
5. Circuit breakers.
6. Conductors, including insulated and bare wires and cables.
7. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
8. Crossarms and braces.
9. Excavation and backfill, including shoring, bracing, bridging, and disposal of excess excavated material.
10. Extension arms.
11. Fireproofing, in connection with any items listed herein.
12. Foundations and settings specially constructed for and not expected to outlast the apparatus for which constructed.
13. Ground wires, clamps, etc.
14. Guards.
15. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
16. Insulators, including pin, suspension, and other types, and tie wire or clamps.
17. Lightning arresters.
18. Paving, Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
19. Permits for construction.
20. Pole steps and ladders.
21. Poles, wood, steel, concrete, or other material.
22. Racks complete with insulators.
23. Railings.
24. Railroad and highway crossing guards.
25. Reinforcing and stubbing.
26. Removal and relocation of subsurface obstructions.
27. Settings.

28. Sewer connections, including drains, traps, tide valves, check valves, etc.

29. Shaving, painting, gaining, roofing, stenciling, and tagging.

30. Splices.

31. Sumps, including pumps.

32. Switches.

33. Towers.

34. Tree trimming, initial cost including the cost of permits therefor.

35. Ventilating equipment.

36. Other line devices.

387.6 Generator step-up transformers (GSU).

This account shall include only the cost of the GSU transformers and other equipment used for conveying the power to the pad-mount GSU for the purpose of initially changing the voltage or frequency of electric energy for the purpose of moving the power. It shall exclude the cost of additional transformers and other equipment once the power has been initially stepped up from a generator voltage to a higher voltage.

387.7 Inverters.

This account shall include the installed cost of inverters for the purpose of converting electricity from direct current (DC) to alternating current (AC).

387.8 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

1. Personal computers.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Supervisory Control and Data Acquisition (SCADA) system hardware.
6. Peripheral equipment.
7. Networking components.

387.9 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

1. Software licenses.
2. User interface software.
3. Modeling software.
4. Database software.
5. Tracking and monitoring software.
6. Energy Management System (EMS) software.
7. Supervisory Control and Data Acquisition (SCADA) system software.

8. Evaluation and assessment system software.

9. Operating, planning and transaction scheduling software.

10. Reliability applications.

11. Market application software.

387.10 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

1. Fiber optic cable.
2. Remote terminal units.
3. Microwave towers.
4. Global Positioning System (GPS) equipment.
5. Servers.
6. Workstations.
7. Telephones.

387.11 Miscellaneous energy storage equipment.

This account shall include the installed cost of miscellaneous equipment in and about the energy storage equipment devoted to general station use, and which is not properly includible in any of the foregoing energy storage plant accounts.

387.12 Asset retirement costs for energy storage plant.

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

* * * * *

397 [Reserved]

397.1 Computer hardware.

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

Items

1. Personal computers.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Supervisory Control and Data Acquisition (SCADA) system hardware.
6. Peripheral equipment.
7. Networking components.

397.2 Computer software.

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching activities.

Items

1. Software licenses.

- 2. User interface software.
- 3. Modeling software.
- 4. Database software.
- 5. Tracking and monitoring software.
- 6. Energy Management System (EMS) software.
- 7. Supervisory Control and Data Acquisition (SCADA) system software.
- 8. Evaluation and assessment system software.
- 9. Operating, planning and transaction scheduling software.
- 10. Reliability applications.
- 11. Market application software.

397.3 Communication equipment.

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

- 1. Fiber optic cable.
- 2. Remote terminal units.
- 3. Microwave towers.
- 4. Global Positioning System (GPS) equipment.
- 5. Servers.
- 6. Workstations.
- 7. Telephones.

* * * * *

Income Chart of Accounts

- 1. Utility Operating Income
- * * * * *
- 411.11 Gains from disposition of RECs.
- 411.12 Losses from disposition of RECs.
- * * * * *

Income Accounts

* * * * *

411.11 Gains from disposition of RECs.

This account shall be credited with the gain on the sale, exchange, or other disposition of RECs in accordance with paragraph (H) of General Instruction No. 21. Income taxes relating to gains recorded in this account shall be recorded in Account 409.1, Income Taxes, Utility Operating Income.

Note: Revenues for RECs associated with the sale of energy shall be recorded in the appropriate operating revenue account consistent with General Instruction No. 21 (J).

411.12 Losses from disposition of RECs.

This account shall be debited with the loss on the sale, exchange, or other disposition of RECs in accordance with paragraph (H) of General Instruction No. 21. Income taxes relating to losses recorded in this account shall be recorded in Account 409.1, Income Taxes, Utility Operating Income.

* * * * *

Operation and Maintenance Expense Chart of Accounts

- 1. Power Production Expenses
 - a. steam power generation
 - Operation
 - * * * * *
 - 509.1 Allowances.
 - 509.2 Bundled renewable energy credits.
 - 509.3 Unbundled renewable energy credits.
 - * * * * *
 - Maintenance
 - * * * * *
 - 513.1 Maintenance of computer hardware (Major only).
 - 513.2 Maintenance of computer software (Major only).
 - 513.3 Maintenance of communication equipment (Major only).
 - * * * * *
 - b. nuclear power generation
 - Operation
 - * * * * *
 - Maintenance
 - * * * * *
 - 531.1 Maintenance of computer hardware (Major only).
 - 531.2 Maintenance of computer software (Major only).
 - 531.3 Maintenance of communication equipment (Major only).
 - * * * * *
 - c. hydraulic power generation
 - Operation
 - * * * * *
 - Maintenance
 - * * * * *
 - 544.1 Maintenance of computer hardware (Major only).
 - 544.2 Maintenance of computer software (Major only).
 - 544.3 Maintenance of communication equipment (Major only).
 - * * * * *
 - d. other power generation
 - Operation
 - * * * * *
 - 548.1 [Reserved]
 - * * * * *
 - Maintenance
 - * * * * *
 - 553.1 Maintenance of computer hardware (Major only).
 - 553.2 Maintenance of computer software (Major only).
 - 553.3 Maintenance of communication equipment (Major only).
 - * * * * *
 - f. solar generation
 - Operation
 - 558.1 Operation supervision and engineering.
 - 558.2 Solar panel generation and other plant operating expenses (Major only).
 - 558.3 [Reserved]
 - 558.4 Rents.
 - 558.5 Operation supplies and expenses (Nonmajor only).

- Maintenance
 - 558.6 Maintenance supervision and engineering (Major only).
 - 558.7 Maintenance of structures (Major only).
 - 558.8 Maintenance of solar panels (Major only).
 - 558.9 Maintenance of collector systems (Major only).
 - 558.10 Maintenance of generator step-up transformers (Major only).
 - 558.11 Maintenance of inverter expenses (Major only).
 - 558.12 Maintenance of other accessory electrical equipment (Major only).
 - 558.13 Maintenance of computer hardware (Major only).
 - 558.14 Maintenance of computer software (Major only).
 - 558.15 Maintenance of communication equipment (Major only).
 - 558.16 Maintenance of miscellaneous solar generation plant (Major only).
 - 558.17 Maintenance of solar generation plant (Nonmajor only).
 - g. wind generation
 - Operation
 - 558.20 Operation supervision and engineering.
 - 558.21 Wind turbine generation and other plant operating expenses (Major only).
 - 558.22 [Reserved]
 - 558.23 Rents.
 - 558.24 Operation supplies and expenses (Nonmajor only).
 - Maintenance
 - 558.25 Maintenance supervision and engineering (Major only).
 - 558.26 Maintenance of structures (Major only).
 - 558.27 Maintenance of wind turbines, towers and fixtures (Major only).
 - 558.28 [Reserved]
 - 558.29 Maintenance of collector systems (Major only).
 - 558.30 Maintenance of generator step-up transformers (Major only).
 - 558.31 Maintenance of inverter expenses (Major only).
 - 558.32 Maintenance of other accessory electrical equipment (Major only).
 - 558.33 Maintenance of computer hardware (Major only).
 - 558.34 Maintenance of computer software (Major only).
 - 558.35 Maintenance of communication equipment (Major only).
 - 558.36 Maintenance of miscellaneous wind generation plant (Major only).
 - 558.37 Maintenance of wind generation plant (Nonmajor only).
 - h. other non-hydro renewable generation
 - Operation
 - 559.1 Operation supervision and engineering.
 - 559.2 Other miscellaneous generation and other plant operating expenses (Major only).
 - 559.3 Fuel.
 - 559.4 Rents.
 - 559.5 Operation supplies and expenses (Nonmajor only).

Maintenance

- 559.6 Maintenance supervision and engineering (Major only).
- 559.7 Maintenance of structures (Major only).
- 559.8 [Reserved]
- 559.9 Maintenance of boilers (Major only).
- 559.10 Maintenance of generating and electric equipment (Major only).
- 559.11 [Reserved]
- 559.12 Maintenance of computer hardware (Major only).
- 559.13 Maintenance of computer software (Major only).
- 559.14 Maintenance of communication equipment (Major only).
- 559.15 Maintenance of miscellaneous other non-hydro renewable generation plant (Major only).
- 559.16 Maintenance of other non-hydro renewable generation plant (Nonmajor only).

2. Transmission Expenses

Operation

- * * * * *
- 562.1 [Reserved]
- * * * * *

Maintenance

- * * * * *
- 569.1 Maintenance of computer hardware (Major only).
- 569.2 Maintenance of computer software (Major only).
- 569.3 Maintenance of communication equipment (Major only).
- * * * * *
- 570.1 [Reserved]
- * * * * *
- 4. Energy Storage Expenses

Operation

- 577.1 Operation supervision and engineering.
- 577.2 Operation of energy storage equipment (Major only).
- 577.3 Storage fuel.
- 577.4 Rents.
- 577.5 Operation supplies and expenses (Nonmajor only).

Maintenance

- 578.1 Maintenance supervision and engineering (Major only).
- 578.2 Maintenance of structures (Major only).
- 578.3 Maintenance of energy storage equipment (Major only).
- 578.4 Maintenance of collector systems (Major only).
- 578.5 Maintenance of generator step-up transformers (Major only).
- 578.6 Maintenance of inverter expenses (Major only).
- 578.7 Maintenance of computer hardware (Major only).
- 578.8 Maintenance of computer software (Major only).
- 578.9 Maintenance of communication equipment (Major only).
- 578.10 Maintenance of miscellaneous other energy storage plant (Major only).
- 578.11 Maintenance of other energy storage plant (Nonmajor only).
- 5. Distribution Expenses

Operation

- * * * * *
- 584.1 [Reserved]
- * * * * *

Maintenance

- * * * * *
- 592.2 Maintenance of computer hardware (Major only).
- 592.3 Maintenance of computer software (Major only).
- 592.4 Maintenance of communication equipment (Major only).
- * * * * *

9. Administrative and General Expenses

- * * * * *

Maintenance

- * * * * *
- 935.1 Maintenance of computer hardware (Major only).
- 935.2 Maintenance of computer software (Major only).
- 935.3 Maintenance of communication equipment (Major only).
- * * * * *

Operation and Maintenance Expense Accounts

- * * * * *

509.1 Allowances.

This account shall include the cost of allowances expensed concurrent with the monthly emissions. (See General Instruction No. 21.)

509.2 Bundled renewable energy credits.

For RECs that were bundled with energy, this account shall include the cost of RECs expensed concurrent with the monthly usage. (See General Instruction No. 21.)

509.3 Unbundled renewable energy credits.

For RECs that were unbundled from energy, this account shall include the cost of RECs expensed concurrent with the monthly usage. (See General Instruction No. 21.)

- * * * * *

513.1 Maintenance of computer hardware (Major only).

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the steam power generation subfunction. (See operating expense instruction 2.)

513.2 Maintenance of computer software (Major only).

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the steam power generation

subfunction. (See operating expense instruction 2.)

513.3 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment serving the steam power generation subfunction. (See operating expense instruction 2.)

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531.1 Maintenance of computer hardware (Major only).

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the nuclear power generation subfunction. (See operating expense instruction 2.)

531.2 Maintenance of computer software (Major only).

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the nuclear power generation subfunction. (See operating expense instruction 2.)

531.3 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment serving the nuclear power generation subfunction. (See operating expense instruction 2.)

- * * * * *

544.1 Maintenance of computer hardware (Major only).

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the hydraulic power generation subfunction. (See operating expense instruction 2.)

544.2 Maintenance of computer software (Major only).

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the hydraulic power generation subfunction. (See operating expense instruction 2.)

544.3 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses

incurred in the maintenance of communication equipment serving the hydraulic power generation subfunction. (See operating expense instruction 2.)

* * * * *

548.1 [Reserved]

* * * * *

553.1 Maintenance of computer hardware (Major only).

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the other power generation subfunction. (See operating expense instruction 2.)

553.2 Maintenance of computer software (Major only).

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the other power generation subfunction. (See operating expense instruction 2.)

553.3 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment serving the other power generation subfunction. (See operating expense instruction 2.)

* * * * *

558.1 Operation supervision and engineering.

A. For Major Utilities, this account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of solar power generating stations. Direct supervision of specific activities shall be charged to the appropriate account. (See operating expense instruction 1.)

B. For Nonmajor Utilities, this account shall include the cost of supervision and labor in the operation of solar power generating stations.

Labor

1. Supervising solar production.
2. Operating solar panels, auxiliary apparatus and switching and other electric equipment.
3. Operating switchboards, switch gear and electric control and protective equipment.
4. Keeping electric plant log and records and preparing reports on electric plant operations.
5. Testing, checking and adjusting meters, gauges, and other instruments,

relays, controls and other equipment in the electric plant.

6. Cleaning electric plant equipment when not incidental to maintenance work.

558.2 Solar panel generation and other plant operating expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred in operating solar generation and their auxiliary apparatus, switch gear and other electric equipment to the points where electricity leaves for conversion for transmission or distribution, or are not readily assignable to other solar generation operation expense accounts.

Labor

1. Operating switchboards, switch gear and electric control and protective equipment.
2. Operating solar generators and auxiliary apparatus and switching and other electric equipment.
3. Keeping electric plant log and records and preparing reports on electric plant operations.
4. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
5. Cleaning electric plant equipment when not incidental to maintenance work.
6. General clerical work.
7. Guarding and patrolling plant and yard.
8. Building service.
9. Care of grounds including snow removal, cutting grass, etc.
10. Miscellaneous labor.

Materials and Expenses

11. Lubricants and control system oils.
12. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms, etc.
13. First-aid supplies and safety equipment.
14. Employees' service facilities expenses.
15. Building service supplies.
16. Communication service.
17. Miscellaneous office supplies and expenses, printing and stationery.
18. Transportation expenses.
19. Meals, traveling and incidental expenses.
20. Water for fire protection or general use.
21. Research, development, and demonstration expenses.

558.3 [Reserved]

558.4 Rents.

This account shall include all rents of property of others used, occupied or operated in connection with solar power generation. (See operating expense instruction 3.)

558.5 Operation supplies and expenses (Nonmajor only).

This account shall include the cost of materials used and expenses incurred in the operation of solar power generating stations.

Items

1. Lubricants and control system oils.
2. General operating supplies, such as tools, packing waste, hose, indicating lamps, record and report forms, etc.
3. First-aid supplies and safety equipment.
4. Employees' service facilities expenses.
5. Building service supplies.
6. Communication service.
7. Miscellaneous office supplies and expenses, printing and stationery.
8. Transportation expenses.
9. Meals, traveling and incidental expenses.
10. Water for fire protection or general use.

558.6 Maintenance supervision and engineering (Major only).

This account shall include the cost of labor and expenses incurred in the general supervision and direction of maintenance of solar generation facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See operating expense instruction 1.)

558.7 Maintenance of structures (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of solar structures, the book cost of which is includible in account 338.2, Structures and Improvements. (See operating expense instruction 2.)

558.8 Maintenance of solar panels (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of solar plant, the book cost of which is includible in account 338.4, Solar Panels. (See operating expense instruction 2.)

558.9 Maintenance of collector systems (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of collector

systems, the book cost of which is includible in account 338.5, Collector Systems. (See operating expense instruction 2.)

Items

1. Work of the following character on poles, towers, and fixtures:
 - a. Installing additional clamps or removing clamps or strain insulators on guys in place.
 - b. Painting poles, towers, crossarms, or pole extensions.
 - c. Readjusting and changing position of guys or braces.
 - d. Realigning and straightening poles, crossarms, braces, pins, racks, brackets, and other pole fixtures.
 - f. Relocating crossarms, racks, brackets, and other fixtures on poles.
 - g. Shaving, cutting rot, or treating poles or crossarms.
 - h. Supporting conductors, transformers, and other fixtures and transferring them to new poles during pole replacements.
2. Work of the following character on overhead conductors and devices:
 - a. Overhauling and repairing line cutouts, line switches, line breakers, and capacitor installations.
 - b. Cleaning insulators and bushings.
 - c. Refusing line cutouts.
 - d. Repairing line oil circuit breakers and associated relays and control wiring.
 - e. Repairing grounds.
 - f. Resagging, retying, or rearranging position or spacing of conductors.
 - g. Sampling, testing, changing, purifying, and replenishing insulating oil.
 - h. Transferring loads, switching, and reconnecting circuits and equipment for maintenance purposes.
 - i. Repairing line testing equipment.
 - j. Trimming trees and clearing brush.

558.10 Maintenance of generator step-up transformers (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of generator step-up transformers, the book cost of which is includible in account 338.6, Generator Step-up Transformers. (See operating expense instruction 2.)

558.11 Maintenance of inverter expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of inverter expenses, the book cost of which is includible in account 338.7, Inverters. (See operating expense instruction 2.)

558.12 Maintenance of other accessory electrical equipment (Major only).

This account shall include the cost of labor, materials used and expenses

incurred in the maintenance of other electrical accessory equipment, the book cost of which is includible in account 338.8 Other Accessory Electrical Equipment. (See operating expense instruction 2.)

558.13 Maintenance of computer hardware (Major only).

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the solar generation subfunction. (See operating expense instruction 2.)

558.14 Maintenance of computer software (Major only).

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the solar generation subfunction. (See operating expense instruction 2.)

558.15 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment serving the solar generation subfunction. (See operating expense instruction 2.)

558.16 Maintenance of miscellaneous solar generation plant (Major only).

This account shall include the cost of labor, materials used and expenses incurred in maintenance of miscellaneous solar generation plant, the book cost of which is includible in account 338.12, Miscellaneous Power Plant Equipment. (See operating expense instruction 2.)

558.17 Maintenance of solar generation plant (Nonmajor only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of solar generation plant the book cost of which is includible in plant accounts 338.1 to 338.12, inclusive. (See operating expense instruction 2.)

558.20 Operation supervision and engineering.

A. For Major Utilities, this account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of wind power generating stations. Direct supervision of specific activities shall be charged to the appropriate account. (See operating expense instruction 1.)

B. For Nonmajor Utilities, this account shall include the cost of

supervision and labor in the operation of wind power generating stations.

Labor

1. Supervising wind production.
2. Operating wind turbines, generators and auxiliary apparatus and switching and other electric equipment.
3. Operating switchboards, switch gear and electric control and protective equipment.
4. Keeping electric plant log and records and preparing reports on electric plant operations.
5. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
6. Cleaning electric plant equipment when not incidental to maintenance work.

558.21 Wind turbine generation and other plant operating expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred in operating wind generation and their auxiliary apparatus, switch gear and other electric equipment to the points where electricity leaves for conversion for transmission or distribution, or are not readily assignable to other wind generation operation expense accounts.

Labor

1. Operating switchboards, switch gear and electric control and protective equipment.
2. Operating wind turbines, generators and auxiliary apparatus and switching and other electric equipment.
3. Keeping electric plant log and records and preparing reports on electric plant operations.
4. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
5. Cleaning electric plant equipment when not incidental to maintenance work.
6. General clerical work.
7. Guarding and patrolling plant and site.
8. Building service.
9. Care of grounds including snow removal, cutting grass, etc.
10. Miscellaneous labor.

Materials and Expenses

11. Lubricants and control system oils.
12. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms, etc.
13. First-aid supplies and safety equipment.

14. Employees' service facilities expenses.
15. Building service supplies.
16. Communication service.
17. Miscellaneous office supplies and expenses, printing and stationery.
18. Transportation expenses.
19. Meals, traveling and incidental expenses.
20. Water for fire protection or general use.
21. Research, development, and demonstration expenses.

558.22 [Reserved]**558.23 Rents.**

This account shall include all rents of property of others used, occupied or operated in connection with wind power generation. (See operating expense instruction 3.)

558.24 Operation supplies and expenses (Nonmajor only).

This account shall include the cost of materials used and expenses incurred in the operation of wind power generating stations.

Items

1. Lubricants and control system oils.
2. General operating supplies, such as tools, packing waste, hose, indicating lamps, record and report forms, etc.
3. First-aid supplies and safety equipment.
4. Employees' service facilities expenses.
5. Building service supplies.
6. Communication service.
7. Miscellaneous office supplies and expenses, printing and stationery.
8. Transportation expenses.
9. Meals, traveling and incidental expenses.
10. Water for fire protection or general use.

558.25 Maintenance supervision and engineering (Major only).

This account shall include the cost of labor and expenses incurred in the general supervision and direction of maintenance of wind generation facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See operating expense instruction 1.)

558.26 Maintenance of structures (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of wind structures, the book cost of which is includible in account 338.21, Structures and Improvements. (See operating expense instruction 2.)

558.27 Maintenance of wind turbines, towers and fixtures (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of wind turbines, the book cost of which is includible in account 338.23, Wind Turbines and in account 338.24, Wind Towers and Fixtures. (See operating expense instruction 2.)

558.28 [Reserved]**558.29 Maintenance of collector systems (Major only).**

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of collector systems, the book cost of which is includible in account 338.26, Collector Systems. (See operating expense instruction 2.)

Items

1. Work of the following character on poles, towers, and fixtures:
 - a. Installing additional clamps or removing clamps or strain insulators on guys in place.
 - b. Painting poles, towers, crossarms, or pole extensions.
 - c. Readjusting and changing position of guys or braces.
 - d. Realigning and straightening poles, crossarms, braces, pins, racks, brackets, and other pole fixtures.
 - f. Relocating crossarms, racks, brackets, and other fixtures on poles.
 - g. Shaving, cutting rot, or treating poles or crossarms.
 - h. Supporting conductors, transformers, and other fixtures and transferring them to new poles during pole replacements.
2. Work of the following character on overhead conductors and devices:
 - a. Overhauling and repairing line cutouts, line switches, line breakers, and capacitor installations.
 - b. Cleaning insulators and bushings.
 - c. Refusing line cutouts.
 - d. Repairing line oil circuit breakers and associated relays and control wiring.
 - e. Repairing grounds.
 - f. Resagging, retying, or rearranging position or spacing of conductors.
 - g. Sampling, testing, changing, purifying, and replenishing insulating oil.
 - h. Transferring loads, switching, and reconnecting circuits and equipment for maintenance purposes.
 - i. Repairing line testing equipment.
 - j. Trimming trees and clearing brush.

558.30 Maintenance of generator step-up transformers (Major only).

This account shall include the cost of labor, materials used and expenses

incurred in the maintenance of generator step-up transformers, the book cost of which is includible in account 338.27, Generator Step-up Transformers. (See operating expense instruction 2.)

558.31 Maintenance of inverter expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of inverter expenses, the book cost of which is includible in account 338.28, Inverters. (See operating expense instruction 2.)

558.32 Maintenance of other accessory electrical equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of other accessory electrical equipment, the book cost of which is includible in account 338.29, Other Accessory Electrical Equipment. (See operating expense instruction 2.)

558.33 Maintenance of computer hardware (Major only).

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the wind generation subfunction. (See operating expense instruction 2.)

558.34 Maintenance of computer software (Major only).

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the wind generation subfunction. (See operating expense instruction 2.)

558.35 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment serving the wind generation subfunction. (See operating expense instruction 2.)

558.36 Maintenance of miscellaneous wind generation (Major only).

This account shall include the cost of labor, materials used and expenses incurred in maintenance of miscellaneous wind generation plant, the book cost of which is includible in account 338.33, Miscellaneous Power Plant Equipment. (See operating expense instruction 2.)

558.37 Maintenance of wind generation (Nonmajor only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of wind

generation plant the book cost of which is includible in plant accounts 338.20 to 338.33, inclusive. (See operating expense instruction 2.)

559.1 Operation supervision and engineering.

A. For Major Utilities, this account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of other non-hydro renewable power generating stations. Direct supervision of specific activities shall be charged to the appropriate account. (See operating expense instruction 1.)

B. For Nonmajor Utilities, this account shall include the cost of supervision and labor in the operation of other non-hydro renewable power generating stations.

Labor

1. Supervising other non-hydro renewable production.

2. Operating other non-hydro renewable prime movers, generators and auxiliary apparatus and switching and other electric equipment.

3. Operating switchboards, switch gear and electric control and protective equipment.

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

5. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.

6. Cleaning electric plant equipment when not incidental to maintenance work.

559.2 Other miscellaneous generation and other plant operating expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred in operating other non-hydro renewable generation and their auxiliary apparatus, switch gear and other electric equipment to the points where electricity leaves for conversion for transmission or distribution, or are not readily assignable to other non-hydro renewable generation operation expense accounts.

Labor

1. Operating switchboards, switch gear and electric control and protective equipment.

2. Operating other non-hydro renewable prime movers, generators and auxiliary apparatus and switching and other electric equipment.

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

4. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.

5. Cleaning electric plant equipment when not incidental to maintenance work.

6. General clerical work.

7. Guarding and patrolling plant and yard.

8. Building service.

9. Care of grounds including snow removal, cutting grass, etc.

10. Miscellaneous labor.

Materials and Expenses

11. Lubricants and control system oils.

12. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms, etc.

13. First-aid supplies and safety equipment.

14. Employees' service facilities expenses.

15. Building service supplies.

16. Communication service.

17. Miscellaneous office supplies and expenses, printing and stationery.

18. Transportation expenses.

19. Meals, traveling and incidental expenses.

20. Water for fire protection or general use.

21. Research, development, and demonstration expenses.

559.3 Fuel.

This account shall include the cost delivered at the station (see account 151, Fuel Stock, for Major utilities, and account 154, Plant Materials and Operating Supplies, for Nonmajor utilities) of all fuel, such as electrolytes, hydrogen, renewable natural gas, algae, etc., used in other power generation.

559.4 Rents.

This account shall include all rents of property of others used, occupied or operated in connection with other non-hydro renewable power generation. (See operating expense instruction 3.)

559.5 Operation supplies and expenses (Nonmajor only).

This account shall include the cost of materials used and expenses incurred in the operation of other non-hydro renewable power generating stations.

Items

1. Lubricants and control system oils.

2. General operating supplies, such as tools, packing waste, hose, indicating lamps, record and report forms, etc.

3. First-aid supplies and safety equipment.

4. Employees' service facilities expenses.

5. Building service supplies.

6. Communication service.

7. Miscellaneous office supplies and expenses, printing and stationery.

8. Transportation expenses.

9. Meals, traveling and incidental expenses.

10. Water for fire protection or general use.

559.6 Maintenance supervision and engineering (Major only).

This account shall include the cost of labor and expenses incurred in the general supervision and direction of maintenance of other non-hydro renewable power generation facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See operating expense instruction 1.)

559.7 Maintenance of structures (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of wind structures, the book cost of which is includible in account 339.2, Structures and Improvements, and account 339.3 Fuel holders. (See operating expense instruction 2.)

559.8 [Reserved]

559.9 Maintenance of boilers (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of steam plant, the book cost of which is includible in account 339.4, Boiler Plant Equipment. (See operating expense instruction 2.)

559.10 Maintenance of generating and electric equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in maintenance of plant, the book cost of which is includible in account 339.6, Generators, and account 339.8, Other Accessory Electric Equipment. (See operating expense instruction 2.)

559.11 [Reserved]

559.12 Maintenance of computer hardware (Major only).

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the other non-hydro renewable generation subfunction. (See operating expense instruction 2.)

559.13 Maintenance of computer software (Major only).

This account shall include the cost of labor, materials used and expenses

incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the other non-hydro renewable generation subfunction. (See operating expense instruction 2.)

559.14 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment serving the other non-hydro renewable generation subfunction. (See operating expense instruction 2.)

559.15 Maintenance of miscellaneous other non-hydro renewable generation plant (Major only).

This account shall include the cost of labor, materials used and expenses incurred in maintenance of miscellaneous other non-hydro renewable generation plant, the book cost of which is includible in account 339.12, Miscellaneous Power Plant Equipment. (See operating expense instruction 2.)

559.16 Maintenance of other non-hydro renewable generation plant (Nonmajor only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of other non-hydro renewable generation plant the book cost of which is includible in plant accounts 339.1 to 339.12, inclusive. (See operating expense instruction 2.)

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562.1 [Reserved]

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569.1 Maintenance of computer hardware (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the transmission function. (See operating expense instruction 2.)

569.2 Maintenance of computer software. (Major only).

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the transmission function. (See operating expense instruction 2.)

Items

1. Telephone support.
2. Onsite support.

3. Software updates and minor revisions.

569.3 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment serving the transmission function. (See operating expense instruction 2.)

* * * * *

570.1 [Reserved]

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577.1 Operation supervision and engineering.

A. For Major Utilities, this account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of energy storage plant. Direct supervision of specific activities shall be charged to the appropriate account. (See operating expense instruction 1.)

B. For Nonmajor Utilities, this account shall include the cost of supervision and labor in the operation of energy storage equipment.

Labor

1. Supervising energy storage equipment operation.
2. Operating energy storage equipment and auxiliary apparatus and switching and other electric equipment.
3. Operating switchboards, switch gear and electric control and protective equipment.
4. Keeping electric plant log and records and preparing reports on electric plant operations.

5. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.

6. Cleaning electric plant equipment when not incidental to maintenance work.

577.2 Operation of energy storage equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in operating energy storage plant and their auxiliary apparatus, switch gear and other electric equipment to the points where electricity leaves for conversion for transmission or distribution, or are not readily assignable to other energy storage operation expense accounts.

Labor

1. Operating switchboards, switch gear and electric control and protective equipment.

2. Operating energy storage and auxiliary apparatus and switching and other electric equipment.

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

4. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.

5. Cleaning electric plant equipment when not incidental to maintenance work.

6. General clerical work.

7. Guarding and patrolling plant and yard.

8. Building service.

9. Care of grounds including snow removal, cutting grass, etc.

10. Miscellaneous labor.

Materials and Expenses

11. Lubricants and control system oils.

12. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms, etc.

13. First-aid supplies and safety equipment.

14. Employees' service facilities expenses.

15. Building service supplies.

16. Communication service.

17. Miscellaneous office supplies and expenses, printing and stationery.

18. Transportation expenses.

19. Meals, traveling and incidental expenses.

20. Water for fire protection or general use.

21. Research, development, and demonstration expenses.

577.3 Storage fuel.

This account shall include the cost delivered at the station (see account 151, Fuel Stock, for Major utilities, and account 154, Plant Materials and Operating Supplies, for Nonmajor utilities) of all fuel, such as electrolytes, hydrogen, renewable natural gas, algae, etc., used in energy storage.

577.4 Rents.

This account shall include all rents of property of others used, occupied or operated in connection with energy storage. (See operating expense instruction 3.)

577.5 Operation supplies and expenses (Nonmajor only).

This account shall include the cost of materials used and expenses incurred in the operation of energy storage equipment.

Items

1. Lubricants and control system oils.

2. General operating supplies, such as tools, packing waste, hose, indicating lamps, record and report forms, etc.

3. First-aid supplies and safety equipment.

4. Employees' service facilities expenses.

5. Building service supplies.

6. Communication service.

7. Miscellaneous office supplies and expenses, printing and stationery.

8. Transportation expenses.

9. Meals, traveling and incidental expenses.

10. Water for fire protection or general use.

578.1 Maintenance supervision and engineering (Major only).

This account shall include the cost of labor and expenses incurred in the general supervision and direction of maintenance of energy storage facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See operating expense instruction 1.)

578.2 Maintenance of structures (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of energy storage structures, the book cost of which is includible in account 387.2, Structures and Improvements. (See operating expense instruction 2.)

578.3 Maintenance of energy storage equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in maintenance of plant, the book cost of which is includible in account 387.3, Energy Storage Equipment. (See operating expense instruction 2.)

578.4 Maintenance of collector systems (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of collector systems, the book cost of which is includible in account 387.5, Collector Systems. (See operating expense instruction 2.)

Items

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

a. Installing additional clamps or removing clamps or strain insulators on guys in place.

b. Painting poles, towers, crossarms, or pole extensions.

c. Readjusting and changing position of guys or braces.

d. Realigning and straightening poles, crossarms, braces, pins, racks, brackets, and other pole fixtures.

f. Relocating crossarms, racks, brackets, and other fixtures on poles.

g. Shaving, cutting rot, or treating poles or crossarms.

h. Supporting conductors, transformers, and other fixtures and transferring them to new poles during pole replacements.

2. Work of the following character on overhead conductors and devices:

a. Overhauling and repairing line cutouts, line switches, line breakers, and capacitor installations.

b. Cleaning insulators and bushings.

c. Refusing line cutouts.

d. Repairing line oil circuit breakers and associated relays and control wiring.

e. Repairing grounds.

f. Resagging, retying, or rearranging position or spacing of conductors.

g. Sampling, testing, changing, purifying, and replenishing insulating oil.

h. Transferring loads, switching, and reconnecting circuits and equipment for maintenance purposes.

i. Repairing line testing equipment.

j. Trimming trees and clearing brush.

578.5 Maintenance of generator step-up transformers (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of generator step-up transformers, the book cost of which is includible in account 387.6, Generator Step-up Transformers. (See operating expense instruction 2.)

578.6 Maintenance of inverter expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of inverter expenses, the book cost of which is includible in account 387.7, Inverters. (See operating expense instruction 2.)

578.7 Maintenance of computer hardware (Major only).

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the energy storage function. (See operating expense instruction 2.)

578.8 Maintenance of computer software (Major only).

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the energy storage function. (See operating expense instruction 2.)

578.9 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment serving the energy storage function. (See operating expense instruction 2.)

578.10 Maintenance of miscellaneous other energy storage plant (Major only).

This account shall include the cost of labor, materials used and expenses incurred in maintenance of miscellaneous other non-hydro renewable plant, the book cost of which is includible in account 387.11, Miscellaneous Energy Storage Equipment. (See operating expense instruction 2.)

578.11 Maintenance of other energy storage plant (Nonmajor only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of energy storage plant the book cost of which is includible in plant accounts 387.1 to 387.11, inclusive. (See operating expense instruction 2.)

584.1 [Reserved]

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592.2 Maintenance of computer hardware (Major only).

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware serving the distribution function.

592.3 Maintenance of computer software (Major only).

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the distribution function. (See operating expense instruction 2.)

592.4 Maintenance of communication equipment (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment serving the distribution function. (See operating expense instruction 2.)

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935.1 Maintenance of computer hardware.

The account shall include the cost of labor, materials used and expenses incurred in the maintenance of computer hardware used for administrative and general purposes. (See operating expense instruction 2.)

935.2 Maintenance of computer software.

This account shall include the cost of labor, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products used for administrative and general purposes. (See operating expense instruction 2.)

935.3 Maintenance of communication equipment.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of communication equipment used for administrative and general purposes. (See operating expense instruction 2.)

Note: The following appendices will not appear in the Code of Federal Regulations.

Appendix A—Proposed Changes to the USofA

Appendix A is a copy of the proposed changes to the regulatory text with deletions and additions marked as a courtesy to industry to make it easier to see the proposed changes. You can find the text of appendix A at https://elibrary.ferc.gov/eLibrary/filelist?accession_number=20220728-3045.

Appendix B—New and Amended Form 1/1F/3–Q (Electric)

(The form changes were done considering a PDF format but would ultimately be configured for XBRL presentation. The

following forms schedules represent an option for implementation and do not necessarily represent how the schedule will appear once designed, developed, and deployed.)

Note: Proposed deletions are in brackets and proposed additions are in italics.

As indicated in the labels at the bottom of each schedule, the first schedules show changes to the pages of FERC Form No. 1 as well as pages that are the same in FERC Form Nos. 1–F and 3–Q (stating where page numbers differ), followed by schedules that have changes that only affect FERC Form No. 1–F, and lastly schedule changes to FERC Form No. 60.

BILLING CODE 6717–01–P

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report(Mo, Da, Yr)	Year/Period of Report End of _____
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No.(b)	Remarks (c)
1	General Information		
2	Control Over Respondent		
3	Corporations Controlled by Respondent		
4	Officers		
5	Directors		
6	Information on Formula Rates		
7	Important Changes During the Year		
8	Comparative Balance Sheet		
9	Statement of Income for the Year		
10	Statement of Retained Earnings for the Year		
11	Statement of Cash Flows		
12	Notes to Financial Statements		
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities		
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep		
15	Nuclear Fuel Materials		
16	Electric Plant in Service		
17	Electric Plant Leased to Others		
18	Electric Plant Held for Future Use		
19	Construction Work in Progress-Electric		
20	Accumulated Provision for Depreciation of Electric Utility Plant		
21	Investment of Subsidiary Companies		
22	Materials and Supplies		
23	Allowances and RECs		
24	Extraordinary Property Losses		
25	Unrecovered Plant and Regulatory Study Costs		
26	Transmission Service and Generation Interconnection Study Costs		
27	Other Regulatory Assets		
28	Miscellaneous Deferred Debits		
29	Accumulated Deferred Income Taxes		
30	Capital Stock		
31	Other Paid-in Capital		
32	Capital Stock Expense		
33	Long-Term Debt		
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax		
35	Taxes Accrued, Prepaid and Charged During the Year		

36 Accumulated Deferred Investment Tax Credits			
Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report(Mo, Da, Yr) Year/Period of Report End of
LIST OF SCHEDULES (Electric Utility) (continued)			
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".			
Line No.	Title of Schedule (a)	Reference Page No.(b)	Remarks (c)
37	Other Deferred Credits		
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property		
39	Accumulated Deferred Income Taxes-Other Property		
40	Accumulated Deferred Income Taxes-Other		
41	Other Regulatory Liabilities		
42	Electric Operating Revenues		
43	Regional Transmission Service Revenues (Account 457.1)		
44	Sales of Electricity by Rate Schedules		
45	Sales for Resale		
46	Electric Operation and Maintenance Expenses		
47	Purchased Power		
48	Transmission of Electricity for Others		
49	Transmission of Electricity by ISO/RTOs		
50	Transmission of Electricity by Others		
51	Miscellaneous General Expenses-Electric		
52	Depreciation and Amortization of Electric Plant		
53	Regulatory Commission Expenses		
54	Research, Development and Demonstration Activities		
55	Distribution of Salaries and Wages		
56	Common Utility Plant and Expenses		
57	Amounts included in ISO/RTO Settlement Statements		
58	Purchase and Sale of Ancillary Services		
59	Monthly Transmission System Peak Load		
60	Monthly ISO/RTO Transmission System Peak Load		
61	Electric Energy Account		
62	Monthly Peaks and Output		
63	[Steam] Electric Generating Plant Statistics		
64	[Hydroelectric Generating Plant Statistics]		
65	Pumped Storage Generating Plant Statistics		
66	Generating Plant Statistics Pages		
66.1	Energy Storage Operations (Large Plants)		
66.2	Energy Storage Operations (Small Plants)		

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report(Mo, Da, Yr)	Year/Period of Report End of _____
LIST OF SCHEDULES (Electric Utility) (continued)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No.(b)	Remarks (c)	
67	Transmission Line Statistics Pages			
68	Transmission Lines Added During the Year			
69	Substations			
70	Transactions with Associated (Affiliated) Companies			
71	Footnote Data			
	<p>Stockholders' Reports Check appropriate box:</p> <p>Two copies will be submitted</p> <p>No annual report to stockholders is prepared</p>			

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201		
3	Construction Work in Progress (107)	200-201		
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)			
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201		
6	Net Utility Plant (Enter Total of line 4 less 5)			
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)			
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)			
19	(Less) Accum. Prov. for Depr. and Amort. (122)			
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224-225		
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances and RECs	228-229		
24	Other Investments (124)			
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)			
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)			
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)			
36	Special Deposits (132-134)			
37	Working Fund (135)			
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)			
41	Other Accounts Receivable (143)			
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)			
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)			
45	Fuel Stock (151)	227		
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227		
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202-203/227		
52	Allowances and RECs (158.1, [and] 158.2, 158.3, and 158.4)	228-229		

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
53	(Less) Noncurrent Portion of Allowances and RECs				
54	Stores Expense Undistributed (163)	227			
55	Gas Stored Underground - Current (164.1)				
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)				
57	Prepayments (165)				
58	Advances for Gas (166-167)				
59	Interest and Dividends Receivable (171)				
60	Rents Receivable (172)				
61	Accrued Utility Revenues (173)				
62	Miscellaneous Current and Accrued Assets (174)				
63	Derivative Instrument Assets (175)				
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)				
65	Derivative Instrument Assets - Hedges (176)				
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)				
67	Total Current and Accrued Assets (Lines 34 through 66)				
68	DEFERRED DEBITS				
69	Unamortized Debt Expenses (181)				
70	Extraordinary Property Losses (182.1)	230a			
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b			
72	Other Regulatory Assets (182.3)	232			
73	Prelim. Survey and Investigation Charges (Electric) (183)				
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)				
75	Other Preliminary Survey and Investigation Charges (183.2)				
76	Clearing Accounts (184)				
77	Temporary Facilities (185)				
78	Miscellaneous Deferred Debits (186)	233			
79	Def. Losses from Disposition of Utility Plt. (187)				
80	Research, Devel. and Demonstration Expend. (188)	352-353			
81	Unamortized Loss on Reaquired Debt (189)				
82	Accumulated Deferred Income Taxes (190)	234			
83	Unrecovered Purchased Gas Costs (191)				
84	Total Deferred Debits (lines 69 through 83)				
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)				

Name of Respondent	This Report Is: (1) An Original (2) A Resubmission	Date of Report(Mo, Da, Yr)	Year/Period of Report End of _____
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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

6. Do not report fourth quarter data in columns (e) and (f)
7. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
8. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account(a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only/No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only/No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)					
3	Operating Expenses					
4	Operation Expenses (401)					
5	Maintenance Expenses (402)					
6	Depreciation Expense (403)					
7	Depreciation Expense for Asset Retirement Costs (403.1)					
8	Amort. & Depl. of Utility Plant (404-405)					
9	Amort. of Utility Plant Acq. Adj. (406)					
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)					
15	Income Taxes - Federal (409.1)					
16	- Other (409.1)					
17	Provision for Deferred Income Taxes (410.1)					
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)					
19	Investment Tax Credit Adj. - Net (411.4)					
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
24.1	(Less) Gains from Disposition of RECs (411.11)					
24.2	Losses from Disposition of RECs (411.12)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24.2)					
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27					

Name of Respondent	This Report Is: (1) An Original (2) A Resubmission	Date of Report(Mo, Da, Yr)	Year/Period of Report End of _____
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STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.

10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.

13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
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						24.2
						25
						26

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
STATEMENT OF CASH FLOWS				
<p>(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>				
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)	
1	Net Cash Flow from Operating Activities:			
2	Net Income (Line 78(c) on page 117)			
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion			
5	Amortization of Limited Plant			
6	Impairment of long-lived asset and losses on regulatory assets			
7	Amortization of regulatory debits/credits			
8	Deferred Income Taxes (Net)			
9	Investment Tax Credit Adjustment (Net)			
10	Net (Increase) Decrease in Receivables			
11	Net (Increase) Decrease in Inventory			
12	Net (Increase) Decrease in Allowances and RECs Inventory			
13	Net Increase (Decrease) in Payables and Accrued Expenses			
14	Net (Increase) Decrease in Other Regulatory Assets			
15	Net Increase (Decrease) in Other Regulatory Liabilities			
16	(Less) Allowance for Other Funds Used During Construction			
17	(Less) Undistributed Earnings from Subsidiary Companies			
18	Other (provide details in footnote):			
19	Pension			
20	Gain on disposal of noncurrent assets			
21				
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)			
23				
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land):			
26	Gross Additions to Utility Plant (less nuclear fuel)			
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant			
29	Gross Additions to Nonutility Plant			
30	(Less) Allowance for Other Funds Used During Construction			
31	Other (provide details in footnote):			
32				
33				
34	Cash Outflows for Plant (Total of lines 26 thru 33)			
35				
36	Acquisition of Other Noncurrent Assets (d)			
37	Proceeds from Disposal of Noncurrent Assets (d)			
38				
39	Investments in and Advances to Assoc. and Subsidiary Companies			
40	Contributions and Advances from Assoc. and Subsidiary Companies			
41	Disposition of Investments in (and Advances to)			
42	Associated and Subsidiary Companies			
43				
44	Purchase of Investment Securities (a)			
45	Proceeds from Sales of Investment Securities (a)			

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report(Mo, Da, Yr)	Year/Period of Report End of _____
STATEMENT OF CASH FLOWS				
<p>(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>				
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year(b)	Previous Year to Date Quarter/Year(c)	
46	Loans Made or Purchased			
47	Collections on Loans			
48				
49	Net (Increase) Decrease in Receivables			
50	Net (Increase) Decrease in Inventory			
51	Net (Increase) Decrease in Allowances and RECs Held for Speculation			
52	Net Increase (Decrease) in Payables and Accrued Expenses			
53	Other (provide details in footnote):			
54				
55				
56	Net Cash Provided by (Used in) Investing Activities			
57	Total of lines 34 thru 55)			
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)			
62	Preferred Stock			
63	Common Stock			
64	Other (provide details in footnote):			
65				
66	Net Increase in Short-Term Debt (c)			
67	Other (provide details in footnote):			
68				
69				
70	Cash Provided by Outside Sources (Total 61 thru 69)			
71				
72	Payments for Retirement of:			
73	Long-term Debt (b)			
74	Preferred Stock			
75	Common Stock			
76	Other (provide details in footnote):			
77				
78	Net Decrease in Short-Term Debt (c)			
79	Bond Issuance Costs			
80	Dividends on Preferred Stock			
81	Dividends on Common Stock			
82	Net Cash Provided by (Used in) Financing Activities			
83	(Total of lines 70 thru 81)			
84				
85	Net Increase (Decrease) in Cash and Cash Equivalents			
86	(Total of lines 22,57 and 83)			
87				
88	Cash and Cash Equivalents at Beginning of Period			
89				
90	Cash and Cash Equivalents at End of period			

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report(Mo, Da, Yr)	Year/Period of Report End of _____
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
1. Report below the original cost of electric plant in service according to the prescribed accounts. 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments. 5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents			
4	(303) Miscellaneous Intangible Plant			
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)			
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights			
9	(311) Structures and Improvements			
10	(312) Boiler Plant Equipment			
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units			
13	(315) Accessory Electric Equipment			
13.1	(315.1) Computer Hardware			
13.2	(315.2) Computer Software			
13.3	(315.3) Communication Equipment			
14	(316) Misc. Power Plant Equipment			
15	(317) Asset Retirement Costs for Steam Production			
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)			
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
22.1	(324.1) Computer Hardware			
22.2	(324.2) Computer Software			
22.3	(324.3) Communication Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Production			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)			
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights			
28	(331) Structures and Improvements			
29	(332) Reservoirs, Dams, and Waterways			
30	(333) Water Wheels, Turbines, and Generators			
31	(334) Accessory Electric Equipment			
31.1	(334.1) Computer Hardware			
31.2	(334.2) Computer Software			
31.3	(334.3) Communication Equipment			
32	(335) Misc. Power PLant Equipment			
33	(336) Roads, Railroads, and Bridges			
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)			
35.1	D. Solar Production Plant			
35.2	(338.1) Land and Land Rights			
35.3	(338.2) Structures and Improvements			
35.5	(338.4) Solar Panels			
35.6	(338.5) Collector System			
35.7	(338.6) Generator Step-up Transformers (GSU)			

35.8	(338.7) Inverters		
35.9	(338.8) Other Accessory Electrical Equipment		
35.10	(338.9) Computer Hardware		
35.11	(338.10) Computer Software		
35.12	(338.11) Communication Equipment		
35.13	(338.12) Miscellaneous Power Plant Equipment		
35.14	(338.13) Asset Retirement Costs for Solar Production		
35.15	TOTAL Solar Prod Plant (Enter Total of lines 35.2 thru 35.14)		
35.16	E. Wind Production Plant		
35.17	(338.20) Land and Land Rights		
35.18	(338.21) Structures and Improvements		
35.20	(338.23) Wind Turbines		
35.21	(338.24) Wind Towers and Fixtures		
35.23	(338.26) Collector System		
35.24	(338.27) Generator Step-up Transformers (GSU)		
35.25	(338.28) Inverters		
35.26	(338.29) Other Accessory Electrical Equipment		
35.27	(338.30) Computer Hardware		
35.28	(338.31) Computer Software		
35.29	(338.32) Communication Equipment		
35.30	(338.33) Miscellaneous Power Plant Equipment		
35.31	(338.34) Asset Retirement Costs for Wind Production		
35.32	TOTAL Wind Prod Plant (Enter Total of lines 35.17 thru 35.31)		
35.33	F. Other Non-hydro Renewable Production Plant		
35.34	(339.1) Land and Land Rights		
35.35	(339.2) Structures and Improvements		
35.36	(339.3) Fuel Holders		
35.37	(339.4) Boilers		
35.39	(339.6) Generators		
35.41	(339.8) Other Accessory Electrical Equipment		
35.42	(339.9) Computer Hardware		
35.43	(339.10) Computer Software		
35.44	(339.11) Communication Equipment		
35.45	(339.12) Miscellaneous Power Plant Equipment		
35.46	(338.13) Asset Retirement Costs for Other Non-hydro Renewable Production		
35.47	TOTAL Other Non-hydro Renew Prod Plant (Enter Total of lines 35.34 thru 35.46)		
36	D]G. Other Production Plant		
37	(340) Land and Land Rights		
38	(341) Structures and Improvements		
39	(342) Fuel Holders, Products, and Accessories		
40	(343) Prime Movers		
41	(344) Generators		
42	(345) Accessory Electric Equipment		
42.1	(345.1) Computer Hardware		
42.2	(345.2) Computer Software		
42.3	(345.3) Communication Equipment		
43	(346) Misc. Power Plant Equipment		
44	(347) Asset Retirement Costs for Other Production		
[44.1]	[(348) Energy Storage Equipment – Production]		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)		
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, 35.15, 35.32, 35.47, and 45)		

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance	Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights			
[48.1]	[(351) Energy Storage Equipment – Transmission]			
48.2	(351.1) Computer Hardware			
48.3	(351.2) Computer Software			
48.4	(351.3) Communication Equipment			
49	(352) Structures and Improvements			
50	(353) Station Equipment			
51	(354) Towers and Fixtures			
52	(355) Poles and Fixtures			
53	(356) Overhead Conductors and Devices			
54	(357) Underground Conduit			
55	(358) Underground Conductors and Devices			
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)			
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights			
61	(361) Structures and Improvements			
62	(362) Station Equipment			
[63]	[(363) Energy Storage Equipment - Distribution]			
63.1	(363.1) Computer Hardware			
63.2	(363.2) Computer Software			
63.3	(363.3) Communication Equipment			
64	(364) Poles, Towers, and Fixtures			
65	(365) Overhead Conductors and Devices			
66	(366) Underground Conduit			
67	(367) Underground Conductors and Devices			
68	(368) Line Transformers			
69	(369) Services			
70	(370) Meters			
71	(371) Installations on Customer Premises			
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems			
74	(374) Asset Retirement Costs for Distribution Plant			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)			
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
84.1	6. Energy Storage Plant			
84.2	(387.1) Land and Land Rights			
84.3	(387.2) Structures and Improvements			
84.4	(387.3) Energy Storage Equipment			
84.6	(387.5) Collector System			
84.7	(387.6) Generator Step-up Transformers (GSU)			
84.8	(387.7) Inverters			
84.9	(387.8) Computer Hardware			
84.10	(387.9) Computer Software			
84.11	(387.10) Communication Equipment			
84.12	(387.11) Miscellaneous Energy Storage Equipment			

84.13	(387.12) Asset Retirement Costs for Energy Storage		
84.14	TOTAL Energy Storage Plant (Total lines 84.2 thru 84.13)		
85	[6]7. GENERAL PLANT		
86	(389) Land and Land Rights		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment		
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment		
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment		
94	(397.1) [Communication Equipment] Computer Hardware		
94.1	(397.2) Computer Software		
94.2	(397.3) Communication Equipment		
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)		
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)		
100	TOTAL (Accounts 101 and 106)		
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)		

Name of Respondent	This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____	
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
<p>distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.</p> <p>9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date</p>				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year(g)	Line No.
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				41
				[44.1]
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Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year(g)	Line No.
				47
				48
				[48.1]
				48.2
				48.3
				48.4
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				51
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Name of Respondent	This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, pages 204-207, column d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year				
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense				
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)				
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired				
13	Cost of Removal				
14	Salvage (Credit)				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)				
16	Other Debit or Cr. Items (Describe, details in footnote):				
17	ARO Depr Reclassed to Reg Asset				
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)				

Section B. Balances at End of Year According to Functional Classification

20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
23.1	Solar Production				
23.2	Wind Production				
23.3	Other Non-hydro Renewable Production				
24	Other Production				
25	Transmission				
26	Distribution				
27	Regional Transmission and Market Operation				
27.1	Energy Storage				
28	General				
29	TOTAL (Enter Total of lines 20 thru 28)				

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES				
Report Electric production, other power supply expenses, transmission, regional control and market operation, energy storage, and distribution expenses through the reporting period.				
Line No.	Account (a)	Year to Date Quarter (b)		
1	1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES			
2	Steam Power Generation - Operation (500-509)			
3	Steam Power Generation - Maintenance (510-515)			
4	Total Power Production Expenses - Steam Power			
5	Nuclear Power Generation - Operation (517-525)			
6	Nuclear Power Generation - Maintenance (528-532)			
7	Total Power Production Expenses - Nuclear Power			
8	Hydraulic Power Generation - Operation (535-540.1)			
9	Hydraulic Power Generation - Maintenance (541-545.1)			
10	Total Power Production Expenses - Hydraulic Power			
10.1	Solar Generation - Operation (558.1-558.5)			
10.2	Solar Generation - Maintenance (558.6-558.16)			
10.3	Total Power Production Expenses - Solar			
10.4	Wind Generation - Operation (558.20-558.24)			
10.5	Wind Renewables Generation - Maintenance (558.25-558.35)			
10.6	Total Power Production Expenses - Wind			
10.7	Other Non-hydro Renewable Generation - Operation (559.1-559.5)			
10.8	Other Non-hydro Renewable Generation - Maintenance (559.6-559.15)			
10.9	Total Power Production Expenses - Other Non-hydro Renewable			
11	Other Power Generation - Operation (546-550.1)			
12	Other Power Generation - Maintenance (551-554.1)			
13	Total Power Production Expenses - Other Power			
14	Other Power Supply Expenses			
15	Purchased Power (555)			
16	System Control and Load Dispatching (556)			
17	Other Expenses (557)			
18	Total Other Power Supply Expenses (line 15-17)			
19	Total Power Production Expenses (Total of lines 4, 7, 10, 10.3, 10.6, 10.9, 13 and 18)			
20	2. TRANSMISSION EXPENSES			
21	Transmission Operation Expenses			
22	(560) Operation Supervision and Engineering			
23				
24	(561.1) Load Dispatch-Reliability			
25	(561.2) Load Dispatch-Monitor and Operate Transmission System			
26	(561.3) Load Dispatch-Transmission Service and Scheduling			
27	(561.4) Scheduling, System Control and Dispatch Services			
28	(561.5) Reliability, Planning and Standards Development			
29	(561.6) Transmission Service Studies			
30	(561.7) Generation Interconnection Studies			
31	(561.8) Reliability, Planning and Standards Development Services			
32	(562) Station Expenses			
33	(563) Overhead Line Expenses			
34	(564) Underground Line Expenses			
35	(565) Transmission of Electricity by Others			
36	(566) Miscellaneous Transmission Expenses			
37	(567) Rents			
38	(567.1) Operation Supplies and Expenses (Non-Major)			

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES				
Report Electric production, other power supply expenses, transmission, regional control and market operation, <i>energy storage</i> , and distribution expenses through thereporting period.				
Line No.	Account (a)	Year to Date Quarter (b)		
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)			
40	Transmission Maintenance Expenses			
41	(568) Maintenance Supervision and Engineering			
42	(569) Maintenance of Structures			
43	(569.1) Maintenance of Computer Hardware			
44	(569.2) Maintenance of Computer Software			
45	(569.3) Maintenance of Communication Equipment			
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant			
47	(570) Maintenance of Station Equipment			
48	(571) Maintenance Overhead Lines			
49	(572) Maintenance of Underground Lines			
50	(573) Maintenance of Miscellaneous Transmission Plant			
51	(574) Maintenance of Transmission Plant			
52	TOTAL Transmission Maintenance Expenses (Lines 41 - 51)			
53	Total Transmission Expenses (Lines 39 and 52)			
54	3. REGIONAL MARKET EXPENSES			
55	Regional Market Operation Expenses			
56	(575.1) Operation Supervision			
57	(575.2) Day-Ahead and Real-Time Market Facilitation			
58	(575.3) Transmission Rights Market Facilitation			
59	(575.4) Capacity Market Facilitation			
60	(575.5) Ancillary Services Market Facilitation			
61	(575.6) Market Monitoring and Compliance			
62	(575.7) Market Facilitation, Monitoring and Compliance Services			
63	Regional Market Operation Expenses (Lines 55 - 62)			
64	Regional Market Maintenance Expenses			
65	(576.1) Maintenance of Structures and Improvements			
66	(576.2) Maintenance of Computer Hardware			
67	(576.3) Maintenance of Computer Software			
68	(576.4) Maintenance of Communication Equipment			
69	(576.5) Maintenance of Miscellaneous Market Operation Plant			
70	Regional Market Maintenance Expenses (Lines 65-69)			
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)			
71.1	4. ENERGY STORAGE EXPENSES			
71.2	Energy Storage Operation Expenses (577.1-577.4)			
71.3	Energy Storage Maintenance Expenses (578.1-578.7)			
71.4	Total Energy Storage Expenses (Lines 71.2 and 71.3)			
72	4-5. DISTRIBUTION EXPENSES			
73	Distribution Operation Expenses (580-589)			
74	Distribution Maintenance Expenses (590-598)			
75	Total Distribution Expenses (Lines 73 and 74)			

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
ELECTRIC CUSTOMER ACCOUNTS, SERVICE, SALES, ADMINISTRATIVE AND GENERAL EXPENSES				
Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.				
Line No.	Account (a)	Year to Date Quarter (b)		
1	(901-905) Customer Accounts Expenses			
2	(907-910) Customer Service and Information Expenses			
3	(911-917) Sales Expenses			
4	89. ADMINISTRATIVE AND GENERAL EXPENSES			
5	Operations			
6	920 Administrative and General Salaries			
7	921 Office Supplies and Expenses			
8	(Less) 922 Administrative Expenses Transferred-Credit			
9	923 Outside Services Employed			
10	924 Property Insurance			
11	925 Injuries and Damages			
12	926 Employee Pensions and Benefits			
13	927 Franchise Requirements			
14	928 Regulatory Commission Expenses			
15	(Less) 929 Duplicate Charges-Credit			
16	930.1 General Advertising Expenses			
17	930.2 Miscellaneous General Expenses			
18	931 Rents			
19	TOTAL Operation (Total of lines 6 thru 18)			
20	Maintenance			
21	935 Maintenance of General Plant			
21.1	935.1 Maintenance of Computer Hardware			
21.2	935.2 Maintenance of Computer Software			
21.3	935.3 Maintenance of Communication Equipment			
21.4	TOTAL Maintenance (Enter Total of lines 21 thru 21.4)			
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21.4)			

Name of Respondent	This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
 2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material(d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Regional Transmission and Market Operation Plant (Estimated)			
10.1	Energy Storage Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)			
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17	Stored (Account 164)			
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)			

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission		Date of Report (Mo., Da, Yr)	Year/Period of Report End of _____
<i>Allowances and RECs (Accounts 158.1, [and] 158.2, 158.3, and 158.4)</i>					
<p>1. Report below the particulars (details) called for concerning allowances (<i>list by the type of allowances, i.e. SO2, NOx, etc.</i>) and RECs.</p> <p>2. Report all acquisitions of allowances and RECs at cost.</p> <p>3. Report allowances and RECs in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.</p> <p>4. Report the allowances and RECs transactions by the period they are first eligible for use: the current year's allowances and RECs in columns (b)-(c), allowances and RECs for the three succeeding years in columns (d)-(i), starting with the following year, and allowances and RECs for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 [the] <i>authoritative agency</i> [Environmental Protection Agency (EPA)] issued allowances. Report withheld portions Lines 36-40.</p>					
Line No.	SO2 Allowances Inventory and RECs (Accounts 158.1, 158.3, and 158.4) (a)	Current Year		No. (d)	Amt. (e)
		No. (b)	Amt. (c)		
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by [EPA] <i>authoritative agency</i>				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509.1, 509.2, and 509.3				
19	Other:				
20	Allowances Used				
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
36	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by [EPA] <i>authoritative agency</i>				
38	Deduct: Returned by [EPA] <i>authoritative agency</i>				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission		Date of Report(Mo, Da, Yr)		Year/Period of Report End of _____		
Allowances and RECs (Accounts 158.1, [and]158.2, 158.3, and 158.4) (Continued)								
<p>6. Report on Lines 5 allowances returned by an authoritative agency[the EPA]. Report on Line 39 the authoritative agency[EPA]'s sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the authoritative agency[EPA]'s sale or auction of the withheld allowances.</p> <p>7. Report on Lines 8-14 the names of vendors/transfersors of allowances and RECs acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).</p> <p>8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances and RECs disposed of and identify associated companies.</p> <p>9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.</p> <p>10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance and REC sales.</p>								
				Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
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Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of _____
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year(b)	Amount for Previous Year(c)	
1	POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering			
5	(501) Fuel			
6	(502) Steam Expenses			
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses			
10	(506) Miscellaneous Steam Power Expenses			
11	(507) Rents			
12	(509.1) Allowances			
12.1	(509.2) Bundled Renewable Energy Credits			
12.2	(509.3) Unbundled Renewable Energy Credits			
13	TOTAL Operation (Enter Total of Lines 4 thru 12.2)			
14	Maintenance			
15	(510) Maintenance Supervision and Engineering			
16	(511) Maintenance of Structures			
17	(512) Maintenance of Boiler Plant			
18	(513) Maintenance of Electric Plant			
18.1	(513.1) Maintenance of Computer Hardware			
18.2	(513.2) Maintenance of Computer Software			
18.3	(513.3) Maintenance of Communication Equipment			
19	(514) Maintenance of Miscellaneous Steam Plant			
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)			
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)			
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)			
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
38.1	(531.1) Maintenance of Computer Hardware			
38.2	(531.2) Maintenance of Computer Software			
38.3	(531.3) Maintenance of Communication Equipment			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)			
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)			
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering			
45	(536) Water for Power			
46	(537) Hydraulic Expenses			
47	(538) Electric Expenses			
48	(539) Miscellaneous Hydraulic Power Generation Expenses			
49	(540) Rents			
50	TOTAL Operation (Enter Total of Lines 44 thru 49)			
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering			

54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
56.1	(544.1) Maintenance of Computer Hardware		
56.2	(544.2) Maintenance of Computer Software		
56.3	(544.3) Maintenance of Communication Equipment		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Date of Report(Mo, Da, Yr)	Year/Period of ReportEnd of _____
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
LineNo.	Account (a)	Amount for Current Year(b)	Amount for Previous Year(c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering			
63	(547) Fuel			
64	(548) Generation Expenses			
64.1	(548.1) Operation of Energy Storage Equipment			
65	(549) Miscellaneous Other Power Generation Expenses			
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)			
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures			
71	(553) Maintenance of Generating and Electric Plant			
71.1	(553.1) Maintenance of Computer Hardware [of Energy Storage Equipment]			
71.2	(553.2) Maintenance of Computer Software			
71.3	(553.3) Maintenance of Communication Equipment			
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)			
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)			
75	E. Other Power Supply Expenses			
76	(555) Purchased Power			
76.1	(555.1) Power Purchased for Storage Operations			
77	(556) System Control and Load Dispatching			
78	(557) Other Expenses			
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)			
79.1	F. Solar Generation			
79.2	Operation			
79.3	(558.1) Operation Supervision and Engineering			
79.4	(558.2) Solar Panel Generation and Other Plant Operating Expenses			
79.6	(558.4) Rents			
79.7	TOTAL Operation (Enter Total of Lines 79.3 thru 79.6)			
79.8	Maintenance			
79.9	(558.6) Maintenance Supervision and Engineering			
79.10	(558.7) Maintenance of Structures			
79.11	(558.8) Maintenance of Solar Panels			
79.12	(558.9) Maintenance of Collector Systems			
79.13	(558.10) Maintenance of Generator Step-up Transformers			
79.14	(558.11) Maintenance of Inverter Expenses			
79.15	(558.12) Other Accessory Electrical Equipment			
79.16	(558.13) Maintenance of Computer Hardware			
79.17	(558.14) Maintenance of Computer Software			
79.18	(558.15) Maintenance of Communication Equipment			
79.19	(558.16) Maintenance of Miscellaneous Solar Generation Plant			
79.20	TOTAL Maintenance (Enter Total of lines 79.9 thru 79.19)			
79.21	TOTAL Power Production Expenses-Solar (total of lines 79.7 & 79.20)			
79.22	G. Wind Generation			
79.23	Operation			
79.24	(558.20) Operation Supervision and Engineering			
79.25	(558.21) Wind Turbine Generation and Other Plant Operating Expenses			
79.26	(558.23) Rents			
79.27	TOTAL Operation (Enter Total of Lines 79.24 thru 79.26)			
79.28	Maintenance			
79.29	(558.25) Maintenance Supervision and Engineering			
79.30	(558.26) Maintenance of Structures			
79.31	(558.27) Maintenance of Wind Turbines, Towers and Fixtures			
79.33	(558.29) Maintenance of Collector Systems			
79.34	(558.30) Maintenance of Generator Step-up Transformers			
79.35	(558.31) Maintenance of Inverter Expenses			
79.36	(558.32) Maintenance of Accessory Electrical Equipment			
79.37	(558.31) Maintenance of Computer Hardware			
79.38	(558.32) Maintenance of Computer Software			

79.39	(558.33) Maintenance of Communication Equipment		
79.40	(558.34) Maintenance of Miscellaneous Wind Generation Plant		
79.41	TOTAL Maintenance (Enter Total of lines 79.29 thru 79.40)		
79.42	TOTAL Power Production Expenses-Wind (total of lines 79.27 & 79.41)		
79.43	H. Other Non-hydro Renewable Generation		
79.44	Operation		
79.45	(559.1) Operation Supervision and Engineering		
79.46	(559.2) Other Miscellaneous Generation and Other Plant Operating Expenses		
79.47	(559.3) Fuel		
79.48	(559.4) Rents		
79.49	TOTAL Operation (Enter Total of Lines 79.45 thru 79.48)		
79.50	Maintenance		
79.51	(559.6) Maintenance Supervision and Engineering		
79.52	(559.7) Maintenance of Structures		
79.54	(559.9) Maintenance of Boilers		
79.55	(559.10) Maintenance of Generating and Electric Equipment		
79.57	(559.12) Maintenance of Computer Hardware		
79.58	(559.13) Maintenance of Computer Software		
79.59	(559.14) Maintenance of Communication Equipment		
79.60	(559.15) Maintenance of Miscellaneous Non-hydro Renewable Production Plant		
79.61	TOTAL Maintenance (Enter Total of lines 79.51 thru 79.60)		
79.62	TOTAL Power Prod Exp-Other Non-hydro Renew (total of lines 79.49 & 79.61)		
80	TOTAL Power Prod Exp (Total of lines 21, 41, 59, 74, [&]79, 79.21, 79.42, & 79.62)		
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		
84			
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System		
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses		
[93.1]	[(562.1) Operation of Energy Storage Equipment]		
94	(563) Overhead Lines Expenses		
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others		
97	(566) Miscellaneous Transmission Expenses		
98	(567) Rents		
99	TOTAL Operation (Enter Total of lines 83 thru 98)		
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment		
[107.1]	[(570.1) Maintenance of Energy Storage Equipment]		
108	(571) Maintenance of Overhead Lines		
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of lines 101 thru 110)		
112	TOTAL Transmission Expenses (Total of lines 99 and 111)		

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
LineNo.	Account (a)	Amount for Current Year(b)	Amount for Previous Year(c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services			
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)			
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)			
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)			
131.1	4. ENERGY STORAGE EXPENSES			
131.2	Operation			
131.3	(577.1) Operation Supervision and Engineering			
131.4	(577.2) Operation of Energy Storage Equipment			
131.5	(577.3) Storage Fuel			
131.6	(577.4) Rents			
131.7	Total Operation (Lines 131.3 thru 131.6)			
131.8	Maintenance			
131.9	(578.1) Maintenance Supervision and Engineering			
131.10	(578.2) Maintenance of Structures			
131.11	(578.3) Maintenance of Energy Storage Equipment			
131.12	(578.4) Maintenance of Collector Systems			
131.13	(578.5) Maintenance of Generator Step-up Transformers			
131.14	(578.6) Maintenance of Inverter Expenses			
131.15	(578.7) Maintenance of Computer Hardware			
131.16	(578.8) Maintenance of Computer Software			
131.17	(578.9) Maintenance of Communication Equipment			
131.18	(578.10) Maintenance of Miscellaneous Other Energy Storage Plant			
131.19	Total Maintenance (Lines 131.9 thru 131.18)			
131.20	TOTAL Energy Storage Expenses (Total of 131.7 and 131.19)			
132	4.15. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering			
135	(581) Load Dispatching			
136	(582) Station Expenses			
137	(583) Overhead Line Expenses			
138	(584) Underground Line Expenses			
[138.1]	(584.1) Operation of Energy Storage Equipment			
139	(585) Street Lighting and Signal System Expenses			
140	(586) Meter Expenses			
141	(587) Customer Installations Expenses			
142	(588) Miscellaneous Expenses			
143	(589) Rents			
144	TOTAL Operation (Enter Total of lines 134 thru 143)			
145	Maintenance			
146	(590) Maintenance Supervision and Engineering			
147	(591) Maintenance of Structures			
148	(592) Maintenance of Station Equipment			
148.1	(592.2) Maintenance of Computer Hardware [Energy Storage Equipment]			
148.2	(592.3) Maintenance of Computer Software			
148.3	(592.4) Maintenance of Communication Equipment			

149	(593) Maintenance of Overhead Lines		
150	(594) Maintenance of Underground Lines		
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant		
155	TOTAL Maintenance (Total of lines 146 thru 154)		
156	TOTAL Distribution Expenses (Total of lines 144 and 155)		
157	5.16. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses		
161	(903) Customer Records and Collection Expenses		
162	(904) Uncollectible Accounts		
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)		

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year(b)	Amount for Previous Year(c)
165	6.17. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses		
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)		
172	7.18. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)		
179	8.19. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries		
182	(921) Office Supplies and Expenses		
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed		
185	(924) Property Insurance		
186	(925) Injuries and Damages		
187	(926) Employee Pensions and Benefits		
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses		
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses		
192	(930.2) Miscellaneous General Expenses		
193	(931) Rents		
194	TOTAL Operation (Enter Total of lines 181 thru 193)		
195	Maintenance		
196	(935) Maintenance of General Plant		
196.1	(935.1) Maintenance of Computer Hardware		
196.2	(935.2) Maintenance of Computer Software		
196.3	(935.3) Maintenance of Communication Equipment		
196.4	TOTAL Maintenance (Enter Total of lines 196 thru 196.3)		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196.4)		
198	TOTAL Elec Op and Maint Exprns (Total 80,112,131,131.20,156,164,171,178,197)		

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges						
Line No.	Functional Classification(a)	Depreciation Expense (Account 403)(b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total(f)
1	Intangible Plant					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
5.1	Solar Production Plant					
5.2	Wind Production Plant					
5.3	Other Non-hydro Renewable Prod Plant					
6	Other Production Plant					
7	Transmission Plant					
8	Distribution Plant					
9	Regional Transmission and Market Operation					
9.1	Energy Storage Plant					
10	General Plant					
11	Common Plant-Electric					
12	TOTAL					

B. Basis for Amortization Charges

[The amortization charges shown in Column (d), Line 1 - Intangible Plant, represent the straight line amortization of the development costs related to software. See note for Column (d), Line 1 for additional details regarding the system software included in Intangible Plant. Note that software is typically amortized over a 5 year period unless another life is deemed more appropriate.]

[The amortization charges shown in Column (d), Line 11 - Common Plant-Electric, represent the straight line amortization of the development costs related to software. See note for Column (d), Line 11 for additional details regarding the system software included in Common Plant. Note that software is typically amortized over a 5 year period unless another life is deemed more appropriate.]

This schedule excludes all amortized Limited Term Plant ([software,] leasehold improvements, right of ways, etc.).

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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

- | | |
|--|--|
| A. Electric R, D & D Performed Internally: | (2) Transmission |
| (1) Generation | a. Overhead |
| a. hydroelectric | b. Underground |
| i. Recreation fish and wildlife | (3) Distribution |
| ii Other hydroelectric | (4) Regional Transmission and Market Operation |
| b. Fossil-fuel steam | (5) <i>Energy Storage</i> |
| c. Internal combustion or gas turbine | ([5]6) Environment (other than equipment) |
| d. Nuclear | ([6]7) Other (Classify and include items in excess of \$50,000.) |
| e. <i>Solar</i> | ([7]8) Total Cost Incurred |
| f. <i>Wind</i> | B. Electric, R, D & D Performed Externally: |
| g. <i>Other Non-hydro renewable</i> | (1) Research Support to the electrical Research Council or the Electric Power Research Institute |
| h. [e.]Unconventional generation | |
| i. [f.]Siting and heat rejection | |

Line No.	Classification(a)	Description (b)
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Regional Market			
5.1	<i>Energy Storage</i>			
6	Distribution			
7	Customer Accounts			
8	Customer Service and Informational			
9	Sales			
10	Administrative and General			
11	TOTAL Operation (Enter Total of lines 3 thru 10)			
12	Maintenance			
13	Production			
14	Transmission			
15	Regional Market			
15.1	<i>Energy Storage</i>			
16	Distribution			
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)			
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)			
22	Regional Market (Enter Total of Lines 5 and 15)			
22.1	<i>Energy Storage (Enter Total of Lines 5.1 and 15.1)</i>			
23	Distribution (Enter Total of lines 6 and 16)			
24	Customer Accounts (Transcribe from line 7)			
25	Customer Service and Informational (Transcribe from line 8)			
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)			
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)			
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

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ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours(b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	
5	Hydro-Conventional				
6	Hydro-Pumped Storage				
6.1	Solar				
6.2	Wind				
6.3	Other Non-hydro Renewable				
7	Other				
8	Less Energy for Pumping		25	Energy Furnished Without Charge	
9	Net Generation (Enter Total of lines 3 through 8)		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
10	Purchases (other than for Energy Storage)		27	Total Energy Losses	
10.1	Purchases for Energy Storage		27.1	Total Energy Stored	
11	Power Exchanges:		28	TOTAL (Enter Total of Lines 22 Through 27.1) (MUST EQUAL LINE 20)	
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 10.1, 14, 18 and 19)				

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(STEAM-)ELECTRIC GENERATING PLANT STATISTICS (Large Plants)			
<p>1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine [and] internal combustion, <i>hydro, and non-hydro renewable</i> plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.</p>			

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Int[ernal] Comb, Gas Turb, Nuclear, <i>Solar, Wind, etc</i>)		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		
6	Net Peak Demand on Plant - MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - KWh		
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
14.1	<i>Reservoir, Dams, and Waterways</i>		
15	Equipment Costs		
15.1	<i>Roads, Railroads, and Bridges</i>		
15.2	<i>Collector System</i>		
15.3	<i>Inverters</i>		
16	Asset Retirement Costs		
17	Total Cost		
18	Cost per KW of Installed Capacity (line 17/5) Including		
19	Production Expenses: Oper, Supv, & Engr		
20	<i>Fuel/Water for power</i>		
21	Coolants and Water (Nuclear Plants Only)		
22	<i>Steam/Hydraulic Expenses</i>		
23	Steam From Other Sources		
24	Steam Transferred (Cr)		
25	Electric Expenses		
26	Misc [Steam (or Nuclear)] Power Expenses		
27	Rents		
28	Allowances		
28.1	<i>RECs</i>		
29	Maintenance Supervision and Engineering		
30	Maintenance of Structures		
31	Maintenance of Boiler (or reactor) Plant		
32	Maintenance of Electric Plant		
32.1	<i>Maintenance of Hydraulic Plant</i>		
32.2	<i>Maintenance of Collector System</i>		
32.3	<i>Maintenance of Inverters</i>		
33	Maintenance of Misc [Steam (or Nuclear)] Plant		
34	Total Production Expenses		
35	Expenses per Net KWh		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned		
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)		
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year		
41	Average Cost of Fuel per Unit Burned		
42	Average Cost of Fuel Burned per Million BTU		
43	Average Cost of Fuel Burned per KWh Net Gen		
44	Average BTU per KWh Net Generation		

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[STEAM-]ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)			
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>			
Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
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			13
			14
			14.1
			15
			15.1
			15.2
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			25
			26
			27
			28
			28.1
			29
			30
			31
			32
			32.1
			32.2
			32.3
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants, ~~and~~ pumped storage plants, *and non-hydro renewable plants* of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant(a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.)(d)	Net Generation Excluding Plant Use (e)	Cost of Plant(f)
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, *non-hydro renewable*, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gasturbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	OperationExc'l. Fuel (h)	Production Expenses		Kind of Fuel(k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
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ENERGY STORAGE OPERATIONS (Large Plants)

1. Large Plants are plants of 10,000 KW or more.
2. In columns (a) and (b) [and (c)] report the name of the energy storage project[, functional classification (Production, Transmission, Distribution)], and location.
3. In column [(d) e], report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns [(e) (d), (e) and (f)] [(f) and (g)] report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column [(d)] (c) should include MWHs delivered/provided to a generator's own load requirements or used for the provision of ancillary services.
5. In columns [(h), (i), and (j)] (g), (h), and (i), report MWHs lost during conversion, storage and discharge of energy.
6. In column [(k)] (j) report the MWHs sold.
7. In column [(l)] (k), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column [(m)] (l), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. In columns [(n) and (o)] (m) and (n), report fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In column[s] (q), (r) and (s)] (p) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and conversion equipment, lines and equipment whose primary purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	[Functional Classification (b)]	Location of the Project [(c) (b)]	MWHs [(d) (c)]
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33				
34				
35	TOTAL			

Name of Respondent			This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo., Da., Yr.)		Year/Period of Report End of _____	
ENERGY STORAGE OPERATIONS (Large Plants) (Continued)									
Line No.	MWHs delivered to the grid to support			MWHs Lost During Conversion, Storage and Discharge of Energy			MWHs Sold ([k] j)	Revenues from Energy Storage Operations ([l] k)	
	Production ([e] d)	Transmission ([f] e)	Distribution ([g] f)	Production ([h] g)	Transmission ([i] h)	Distribution ([j] i)			
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Name of Respondent		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr.)	Year/Period of Report End of _____		
ENERGY STORAGE OPERATIONS (Large Plants) (Continued)							
Line No.	Power Purchased for Storage Operations (555.1) (Dollars) ([m]l)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) ([n]m)	Other Costs Associated with Self-Generated Power (Dollars) ([o]n)	Project Costs included in ([p]o)	[Production (Dollars) (q)] <i>Total Project Plant Costs (p)</i>	[Transmission (Dollars) (r)]	[Distribution (Dollars) (s)]
1				Account 101		Delete col	Delete col
2				Account 103			
3				Account 106			
4				Account 107			
5				Other			
6							
7							
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28							
29							
30				Total			

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.)	Year/Period of Report End of _____
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ENERGY STORAGE OPERATIONS (Small Plants)

1. Small Plants are plants less than 10,000 KW.
2. In columns (a), (b) and (c) report the name of the energy storage project, [functional classification (Production, Transmission, Distribution)], and location.
3. In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project.
4. In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined.
5. If any other expenses, report in column (i) and footnote the nature of the item(s).

Line No.	Name of the Energy Storage Project (a)	[Functional Classification (b)]	Location of the Project (c) (b)	Project Cost (d) (e)
1		Delete col		
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35				
36	TOTAL			

Name of Respondent		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr.)	Year/Period of Report End of _____
ENERGY STORAGE OPERATIONS (Small Plants)(Continued)					
Plant Operating Expenses					
Line No.	Operations (Excluding Fuel used in Storage Operations) ([e]d)	Maintenance ([f]e)	Cost of fuel used in storage operations ([g]f)	Account No. 555.1, Power Purchased for Storage Operations ([h]g)	Other Expenses ([i]h)
1					
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DESIGNATED FOR MAJOR CLASSIFICATION (Part 101)

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INSTRUCTIONS FOR FILING FERC Form No. 1-F

GENERAL INFORMATION

1. Purpose

FERC Forms 1-F and 3-Q are designed to collect financial and operational information from nonmajor public utilities and licensees subject to the jurisdiction of the Federal Energy Regulatory Commission

II. Who Must Submit

Each Nonmajor Public Utility or Licensee, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities

and Licensees Subject to the Provisions of the Federal Power Act (18 CFR Part 101 (U.S. of A.) must submit FERC Form 1-F (18 C.F.R. § 141.2) Filers required to submit FERC Form 1-F must also submit FERC Form 3-Q (18 C.F.R. § 141.400).

Each Nonmajor public utility or licensee classified as Class C or Class D prior to January 1, 1984, may continue to file only the basic financial statements -Parts III, IV and V.

Note: Nonmajor means having total annual sales of 10,000 megawatt-hours or more in the previous calendar year and not classified as "Major."

Name of Respondent		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, _____
PART III: COMPARATIVE BALANCE SHEET				
	Assets and Other Debits (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	
01	Utility plant (101 - 107, 114, 118)			
02	Accumulated Provision for Depreciation and Amortization (110, 119)			
03	NET UTILITY PLANT (Enter total of line 01 less 02)			
04	Utility Plant Adjustments (116)			
05	Gas Stored Underground - Noncurrent			
06	Nonutility Property (121)			
07	Less Accumulated Provision For Depreciation and Amortization - Credit (122)			
08	Noncurrent Portion of Allowances and RECs			
09	Other Investments and Special Funds (124-129)			
10	Current and Accrued Assets:			
11	Cash and Working Funds (130)			
12	Temporary Cash Investments (136)			
13	Notes and Accounts Receivable (141, 142, 143, 145, 146) (Report amounts applicable to associated companies in a footnote)			
14	Accumulated provision for Uncollectible Accounts - Credit (144)			
15	Plant Materials and Operating Supplies (154)			
16	Allowances and RECs (158.1, [and] 158.2, and 158.3)			
17	(Less) Noncurrent Portion of Allowances and RECs			
18	Gas Stored (164.1, 164.2)			
19	Prepayments (165)			
20	Miscellaneous Current and Accrued Assets (174)			
21	Derivative Instrument Assets (175)			
22	Derivative Instruments Assets - Hedges (176)			
23	TOTAL CURRENT AND ACCRUED ASSETS (Enter total of lines 11 thru 22)			
24	Deferred Debits:			
25	Unamortized Debt Expense (181)			
26	Extraordinary Property Losses (182.1)			
27	Unrecovered Plant and Regulatory Study Costs (182.2)			
28	Other Regulatory Assets (182.3)			
29	Miscellaneous Deferred Debits (186)			
30	Deferred Losses from Disposition of Utility Plant (187)			
31	Unamortized Loss on Reacquired Debt (189)			
32	Accumulated Deferred Income Taxes (190)			
33	Unrecovered Purchased Gas Costs (191)			
34	TOTAL DEFERRED DEBITS (Enter total of Lies 25 thru 33)			
35	TOTAL ASSETS AND OTHER DEBITS (Enter total lines 03 thru 09, 23 and 34)			

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, _____
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PART IV: STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenues and expenses from Utility Plant Leased to Others, in the Other Utility column (h, l or j, k) in a similar manner to a utility department. Spread the amount(s) over lines 01 to 22 as appropriate. Include these amounts in column (b) and (c) totals.

2. Report amounts for account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413.

3. Provide an explanation in Part VII. Notes to Financial Statements, of such unsettled rate

proceedings where a contingency exists that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects; include an explanation for the major factors which affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power or gas purchases.

	Account	Total (d to k)		Electric Utility	
		Current Year (b)	Change From Previous Year (c)	Current Year (d)	Change From previous Year (e)
01	UTILITY OPERATING INCOME				
02	Operating Revenues (400)				
03	Operating Expenses:				
04	Operating Expenses (401)				
05	Maintenance Expense (402)				
06	Depreciation Expense (403)				
07	Depreciation Expense for Asset Retirement Costs (403.1)				
08	Amortization Expense (Specify by account)				
09					
10	Regulatory Debits (407.3)				
11	(Less) Regulatory Credits (407.4)				
12	Taxes Other Than Income Taxes (408.1)				
13	Federal Income Taxes (409.1)				
14	Other Income Taxes (409.1)				
15	Provision For Deferred Income Taxes (410.1)				
16	Provision For Deferred Income Taxes - Credit (411.1)				
17	Investment Tax Credit Adjustments - Net (411.4)				
18	Gains From Disposition of Utility Plant (411.6)				
19	Losses From Disposition of Utility Plant (411.7)				
20	Gains From Disposition of Allowances (411.8)				
21	Losses From Disposition of Allowances (411.9)				
22	Accretion Expense (411.10)				
22.1	Gains From Disposition of RECs (411.11)				
22.2	Losses From Disposition of RECs (411.12)				
23	TOTAL UTILITY OPERATING EXPENSES (Enter total of lines 04 thru 22.2)				
24	Net Utility Operating Income (Enter total of line 02 less 23)				

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, _____
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PART IX: ALLOWANCES AND RECS (Accounts 158.1, [and] 158.2, 158.3, and 158.4)

- | | |
|--|--|
| <p>1. Report below the particulars (details) called for concerning allowances (<i>list by the type of allowances, i.e. SO₂, NO_x, etc.</i>) and RECs.</p> <p>2. Report all acquisitions of allowances and RECs at cost.</p> <p>3. Report allowances and RECs in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.</p> | <p>4. Report the allowances and RECs transactions by the period they are first eligible for use: the current year's allowances and RECs in columns (b)-(c), allowances and RECs for the three succeeding years in columns (d)-(f), starting with the following year, and allowances and RECs for the remaining succeeding years in columns (g)-(i).</p> <p>5. Report on line 4 the <i>authoritative agency</i> [Environmental Protection Agency (EPA)] issued allowances. Report withheld portions on lines 36-40.</p> |
|--|--|

Line No	Allowance Inventory and RECs (Accounts 158.1, 158.3, and 158.4)	Current Year		20____	
		No (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance--Beginning of Year				
02					
03	Acquired During Year:				
04	Issued (Less Withheld Allow.)				
05	Returned by [EPA] <i>authoritative agency</i>				
06					
07	Purchases/Transfers:				
08					
09					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509.1, 509.2, and 509.3				
19	Other.				
20					
21	Cost of Sales Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld Account 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by [EPA] <i>authoritative agency</i>				
38	Deduct: Returned by [EPA] <i>authoritative agency</i>				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sale Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, _____
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PART IX: ALLOWANCES AND RECS (Accounts 158.1 [and]158.2, 158.3, and 158.4)
(Continued)

- | | |
|--|--|
| <p>6. Report on line 5 allowances returned by an <i>authoritative agency</i> [the EPA]. Report on line 39 the <i>authoritative agency</i> [EPA]'s sales of the withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the <i>authoritative agency</i> [EPA]'s sale or auction of the withheld allowances.</p> <p>7. Report on lines 8-14 the names of vendors/transferrers of allowances <i>and RECs</i> acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).</p> | <p>8. Report lines 22-27 the names of purchasers/transferees of allowances <i>and RECs</i> disposed of and identify associated companies.</p> <p>9. Report the net costs and benefit s of hedging transactions on a separate line under purchases/transfers and sales/transfers.</p> <p>10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance <i>and REC</i>s sales.</p> |
|--|--|

20____		19____		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								01
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PART XVII: ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
L I N E N O	ITEM (a)	OPERATION & MAINTENANCE EXPENSES (b)
1	Production expenses:	\$
2	Steam generation	
3	Hydraulic generation	
4	Other generation	
5	Purchased power (including power exchanges)	
6	Other power supply expenses	
6.1	<i>Solar generation</i>	
6.2	<i>Wind generation</i>	
6.3	<i>Other non-hydro renewable generation</i>	
7	Total production expenses	\$
8	Transmission expenses	
8.1	<i>Energy storage expenses</i>	
9	Distribution expenses	
10	Customer accounts expenses	
11	Customer service and informational expenses	
12	Sales expenses	
13	Administrative and general expenses	
14	Total electric operation and maintenance expenses	\$

Name of Respondent		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec 31, _____	
PART XX: UTILITY PLANT DATA						
Line No.	Item (a)	Balance at Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
1	Electric utility plant					
2	Electric plant in service:					
3	Intangible plant					
4	Production Plant:					
5	Steam production					
6	Hydraulic production					
6.1	<i>Solar production</i>					
6.2	<i>Wind production</i>					
6.3	<i>Other non-hydro renew</i>					
7	Other production					
8	Transmission plant					
9	Distribution plant					
10	<i>Energy storage plant</i>					
11	General plant					
12	Total electric plant in Service[s]					
13	Property Under Capital Leases					
14	Electric plant purchased					
15	Electric plant sold					
16	Electric plant in process of reclassification					
17	Electric plant leased to others					
18	Electric plant held for future use					
19	Construction work in progress -Electric					
20	Electric plant acquisition adjustments					
21	Other electric plant adjustments (explain)					
22					
23	Total electric plant					
24	Plant of other utility departments (specify)					
25						
26						
27						
28						
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42						
43						
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46						
47	Total Utility Plant...					

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission		Resubmission Date (Mo, Da, Yr)	Year/Period of Report Dec 31,			
Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
35	517-525	Total Nuclear Power Generation Operation Expenses						
36	528-532	Total Nuclear Power Generation Maintenance Expenses						
37	535-540.1	Total Hydraulic Power Generation Operation Expenses						
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses						
39	546-550.1	Total Other Power Generation Operation Expenses						
40	551-554.1	Total Other Power Generation Maintenance Expenses						
41	555-557	Total Other Power Supply Operation Expenses						
41.1	558.1-558.5	Total Solar Power Generation Operation Expenses						
41.2	558.6-558.17	Total Solar Power Generation Maintenance Expenses						
41.3	558.20-558.24	Total Wind Power Generation Operation Expenses						
41.4	558.25-558.37	Total Wind Power Generation Maintenance Expenses						
41.5	559.1-559.5	Total Other Non-hydro Renewable Power Generation Operation Expenses						
41.6	559.6-559.16	Total Other Non-hydro Renewable Power Generation Maintenance Expenses						
42	560	Operation Supervision and Engineering						
43	561.1	Load Dispatch-Reliability						
44	561.2	Load Dispatch-Monitor and Operate Transmission System						
45	561.3	Load Dispatch-Transmission Service and Scheduling						
46	561.4	Scheduling, System Control and Dispatch Services						
47	561.5	Reliability Planning and Standards Development						
48	561.6	Transmission Service Studies						
49	561.7	Generation Interconnection Studies						
50	561.8	Reliability Planning and Standards Development Services						
51	562	Station Expenses (Major Only)						
52	563	Overhead Line Expenses (Major Only)						
53	564	Underground Line Expenses (Major Only)						
54	565	Transmission of Electricity by Others (Major Only)						
55	566	Miscellaneous Transmission Expenses (Major Only)						
56	567	Rents						

57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses						
59	568	Maintenance Supervision and Engineering (Major Only)						
60	569	Maintenance of Structures (Major Only)						
61	569.1	Maintenance of Computer Hardware						

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission		Resubmission Date (Mo. Da, Yr)	Year/Period of Report Dec 31,			
Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
69	574	Maintenance of Transmission Plant (Nonmajor Only)						
70		Total Transmission Maintenance Expenses						
71	575.1-575.8	Total Regional Market Operation Expenses						
72	576.1-576.5	Total Regional Market Maintenance Expenses						
72.1	577.1-577.5	Total Energy Storage Operation Expenses						
72.2	578.1-578.11	Total Energy Storage Maintenance Expenses						
73	580-589	Total Distribution Operation Expenses						
74	590-598	Total Distribution Maintenance Expenses						
75		Total Electric Operation and Maintenance Expenses						
76	700-798	Production Expenses (Provide selected accounts in a footnote)						
77	800-813	Total Other Gas Supply Operation Expenses						
78	814-826	Total Underground Storage Operation Expenses						
79	830-837	Total Underground Storage Maintenance Expenses						
80	840-842.3	Total Other Storage Operation Expenses						
81	843.1-843.9	Total Other Storage Maintenance Expenses						
82	844.1-846.2	Total Liquefied Natural Gas Terminating and Processing Operation Expenses						
83	847.1-847.8	Total Liquefied Natural Gas Terminating and Processing Maintenance Expenses						
84	850	Operation Supervision and Engineering						
85	851	System Control and Load Dispatching						
86	852	Communication System Expenses						
87	853	Compressor Station Labor and Expenses						
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses						
91	857	Measuring and Regulating Station Expenses						
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses						
94	880	Rents						
95		Total Gas Transmission Operation Expenses						
96	881	Maintenance Supervision and Engineering						

97	862	Maintenance of Structures and Improvements						
98	863	Maintenance of Mains						
99	864	Maintenance of Compressor Station Equipment						
100	865	Maintenance of Measuring And Regulating Station Equipment						
101	866	Maintenance of Communication Equipment						
102	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses						
104	870-881	Total Distribution Operation Expenses						

Name of Respondent			This Report Is: (1) An Original (2) A Resubmission		Resubmission Date (Mo, Da, Yr)	Year/Period of Report Dec 31,		
Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
105	885-894	Total Distribution Maintenance Expenses						
106		Total Natural Gas Operation and Maintenance Expenses						
107	901	Supervision						
108	902	Meter reading expenses						
109	903	Customer records and collection expenses						
110	904	Uncollectible accounts						
111	905	Miscellaneous customer accounts expenses						
112	906	Total Customer Accounts Operation Expenses						
113	907	Supervision						
114	908	Customer assistance expenses						
115	909	Informational And Instructional Advertising Expenses						
116	910	Miscellaneous Customer Service And Informational Expenses						
117		Total Service and Informational Operation Accounts						
118	911	Supervision						
119	912	Demonstrating and Selling Expenses						
120	913	Advertising Expenses						
121	916	Miscellaneous Sales Expenses						
122		Total Sales Operation Expenses						
123	920	Administrative and General Salaries						
124	921	Office Supplies and Expenses						
125	923	Outside Services Employed						
126	924	Property Insurance						
127	925	Injuries and Damages						
128	926	Employee Pensions and Benefits						
129	928	Regulatory Commission Expenses						
130	930.1	General Advertising Expenses						
131	930.2	Miscellaneous General Expenses						
132	931	Rents						
133		Total Administrative and General Operation Expenses						
134	935	Maintenance of Structures and Equipment						
135		Total Administrative and General Maintenance Expenses						
136		Total Cost of Service						

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Resubmission Date (Mo, Da, Yr)	Year/Period of Report Dec 31,	
Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)					
Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
35	517-525	Total Nuclear Power Generation Operation Expenses			
36	528-532	Total Nuclear Power Generation Maintenance Expenses			
37	535-540.1	Total Hydraulic Power Generation Operation Expenses			
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses			
39	546-550.1	Total Other Power Generation Operation Expenses			
40	551-554.1	Total Other Power Generation Maintenance Expenses			
41	555-557	Total Other Power Supply Operation Expenses			
41.1	558.1-558.5	Total Solar Power Generation Operation Expenses			
41.2	558.6-558.17	Total Solar Power Generation Maintenance Expenses			
41.3	558.20-558.24	Total Wind Power Generation Operation Expenses			
41.4	558.25-558.37	Total Wind Power Generation Maintenance Expenses			
41.5	559.1-559.5	Total Other Non-hydro Renewable Power Generation Operation Expenses			
41.6	559.6-559.16	Total Other Non-hydro Renewable Power Generation Maintenance Expenses			
42	560	Operation Supervision and Engineering			
43	561.1	Load Dispatch-Reliability			
44	561.2	Load Dispatch-Monitor and Operate Transmission System			
45	561.3	Load Dispatch-Transmission Service and Scheduling			
46	561.4	Scheduling, System Control and Dispatch Services			
47	561.5	Reliability Planning and Standards Development			
48	561.6	Transmission Service Studies			
49	561.7	Generation Interconnection Studies			
50	561.8	Reliability Planning and Standards Development Services			
51	562	Station Expenses (Major Only)			
52	563	Overhead Line Expenses (Major Only)			
53	564	Underground Line Expenses (Major Only)			
54	565	Transmission of Electricity by Others (Major Only)			
55	566	Miscellaneous Transmission Expenses (Major Only)			

56	567	Rents			
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			
58		Total Transmission Operation Expenses			
59	568	Maintenance Supervision and Engineering (Major Only)			
60	569	Maintenance of Structures (Major Only)			
61	569.1	Maintenance of Computer Hardware			
62	569.2	Maintenance of Computer Software			
63	569.3	Maintenance of Communication Equipment			
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			
65	570	Maintenance of Station Equipment (Major Only)			
66	571	Maintenance of Overhead Lines (Major Only)			
67	572	Maintenance of Underground Lines (Major Only)			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			

Name of Respondent		This Report Is: (1) An Original (2) A Resubmission	Resubmission Date(Mo, Da, Yr)	Year/Period of Report Dec 31,	
Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)					
Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (j)	Total Charges for Services Indirect Cost (i)	Total Charges for Services Total Cost (k)
69	574	Maintenance of Transmission Plant (Nonmajor Only)			
70		Total Transmission Maintenance Expenses			
71	575.1-575.8	Total Regional Market Operation Expenses			
72	576.1-576.5	Total Regional Market Maintenance Expenses			
72.1	577.1-577.5	Total Energy Storage Operation Expenses			
72.2	578.1-578.11	Total Energy Storage Maintenance Expenses			
73	580-589	Total Distribution Operation Expenses			
74	590-598	Total Distribution Maintenance Expenses			
75		Total Electric Operation and Maintenance Expenses			
76	700-798	Production Expenses (Provide selected accounts in a footnote)			
77	800-813	Total Other Gas Supply Operation Expenses			
78	814-826	Total Underground Storage Operation Expenses			
79	830-837	Total Underground Storage Maintenance Expenses			
80	840-842.3	Total Other Storage Operation Expenses			
81	843.1-843.9	Total Other Storage Maintenance Expenses			
82	844.1-846.2	Total Liquefied Natural Gas Terminating and Processing Operation Expenses			
83	847.1-847.8	Total Liquefied Natural Gas Terminating and Processing Maintenance Expenses			
84	850	Operation Supervision and Engineering			
85	851	System Control and Load Dispatching.			
86	852	Communication System Expenses			
87	853	Compressor Station Labor and Expenses			
88	854	Gas for Compressor Station Fuel			
89	855	Other Fuel and Power for Compressor Stations			
90	856	Mains Expenses			
91	857	Measuring and Regulating Station Expenses			
92	858	Transmission and Compression of Gas By Others			
93	859	Other Expenses			
94	860	Rents			
95		Total Gas Transmission Operation Expenses			

96	861	Maintenance Supervision and Engineering			
97	862	Maintenance of Structures and Improvements			
98	863	Maintenance of Mains			
99	864	Maintenance of Compressor Station Equipment			
100	865	Maintenance of Measuring And Regulating Station Equipment			
101	866	Maintenance of Communication Equipment			
102	867	Maintenance of Other Equipment			
103		Total Gas Transmission Maintenance Expenses			
104	870-881	Total Distribution Operation Expenses			

Name of Respondent	This Report Is: (1) An Original (2) A Resubmission	Resubmission Date (Mo, Da, Yr)	Year/Period of Report Dec 31,
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Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
105	885-894	Total Distribution Maintenance Expenses			
106		Total Natural Gas Operation and Maintenance Expenses			
107	901	Supervision			
108	902	Meter reading expenses			
109	903	Customer records and collection expenses			
110	904	Uncollectible accounts			
111	905	Miscellaneous customer accounts expenses			
112	906	Total Customer Accounts Operation Expenses			
113	907	Supervision			
114	908	Customer assistance expenses			
115	909	Informational And Instructional Advertising Expenses			
116	910	Miscellaneous Customer Service And Informational Expenses			
117		Total Service and Informational Operation Accounts			
118	911	Supervision			
119	912	Demonstrating and Selling Expenses			
120	913	Advertising Expenses			
121	916	Miscellaneous Sales Expenses			
122		Total Sales Operation Expenses			
123	920	Administrative and General Salaries			
124	921	Office Supplies and Expenses			
125	923	Outside Services Employed			
126	924	Property Insurance			
127	925	Injuries and Damages			
128	926	Employee Pensions and Benefits			
129	928	Regulatory Commission Expenses			
130	930.1	General Advertising Expenses			
131	930.2	Miscellaneous General Expenses			
132	931	Rents			
133		Total Administrative and General Operation Expenses			
134	935	Maintenance of Structures and Equipment			
135		Total Administrative and General Maintenance Expenses			
136		Total Cost of Service			