

**UNIFORM SYSTEM OF ACCOUNTS  
ACCOUNT LISTING**

**BALANCE SHEET CHART OF ACCOUNTS**

**ASSETS AND OTHER DEBITS**

**1. UTILITY PLANT**

- 101 Electric plant in service (Major only).
- 101.1 Property under capital leases.
- 102 Electric plant purchased or sold.
- 103 Experimental electric plant unclassified (Major only).
- 103.1 Electric plant in process of reclassification (Nonmajor only).
- 104 Electric plant leased to others.
- 105 Electric plant held for future use.
- 106 Completed construction not classified -- Electric (Major only).
- 107 Construction work in progress -- Electric.
- 108 Accumulated provision for depreciation of electric utility plant (Major only).
- 109 [Reserved]
- 110 Accumulated provision for depreciation and amortization of electric utility plant (Nonmajor only).
- 111 Accumulated provision for amortization of electric utility plant (Major only).
- 112 [Reserved]
- 113 [Reserved]
- 114 Electric plant acquisition adjustments.
- 115 Accumulated provision for amortization of electric plant acquisition adjustments (Major only).
- 116 Other electric plant adjustments.
- 118 Other utility plant.
- 119 Accumulated provision for depreciation and amortization of other utility plant.
- 120.1 Nuclear fuel in process of refinement, conversion, enrichment and fabrication (Major only).
- 120.2 Nuclear fuel materials and assemblies -- Stock account (Major only).
- 120.3 Nuclear fuel assemblies in reactor (Major only).
- 120.4 Spent nuclear fuel (Major only).
- 120.5 Accumulated provision for amortization of nuclear fuel assemblies (Major only).
- 120.6 Nuclear fuel under capital leases (Major only).

**2. OTHER PROPERTY AND INVESTMENTS**

- 121 Nonutility property.
- 122 Accumulated provision for depreciation and amortization of nonutility property.
- 123 Investment in associated companies (Major only).
- 123.1 Investment in subsidiary companies (Major only).
- 124 Other investments.
- 125 Sinking funds (Major only).
- 126 Depreciation fund (Major only).
- 127 Amortization fund -- Federal (Major only).

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- 128 Other special funds (Major only).
- 129 Special funds (Nonmajor only).

**3. CURRENT AND ACCRUED ASSETS**

- 130 Cash and working funds (Nonmajor only).
- 131 Cash (Major only).
- 132 Interest special deposits (Major only).
- 133 Dividend special deposits (Major only).
- 134 Other special deposits (Major only).
- 135 Working funds (Major only).
- 136 Temporary cash investments.
- 141 Notes receivable.
- 142 Customer accounts receivable.
- 143 Other accounts receivable.
- 144 Accumulated provision for uncollectible accounts -- credit.
- 145 Notes receivable from associated companies.
- 146 Accounts receivable from associated companies.
- 151 Fuel stock (Major only).
- 152 Fuel stock expenses undistributed (Major only).
- 153 Residuals (Major only).
- 154 Plant materials and operating supplies.
- 155 Merchandise (Major only).
- 156 Other materials and supplies (Major only).
- 157 Nuclear materials held for sale (Major only).
- 158.1 Allowance inventory.
- 158.2 Allowances withheld.
- 163 Stores expense undistributed (Major only).
- 165 Prepayments.
- 171 Interest and dividends receivable (Major only).
- 172 Rents receivable (Major only).
- 173 Accrued utility revenues (Major only).
- 174 Miscellaneous current and accrued assets.
- 175 Derivative instrument assets.
- 176 Derivative instrument assets – Hedges.

**4. DEFERRED DEBITS**

- 181 Unamortized debt expense.
- 182.1 Extraordinary property losses.
- 182.2 Unrecovered plant and regulatory study costs.
- 182.3 Other regulatory assets.
- 183 Preliminary survey and investigation charges (Major only).
- 184 Clearing accounts (Major only).
- 185 Temporary facilities (Major only).
- 186 Miscellaneous deferred debits.
- 187 Deferred losses from disposition of utility plant.
- 188 Research, development, and demonstration expenditures (Major only).

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- 189 Unamortized loss on reacquired debt.
- 190 Accumulated deferred income taxes.

**LIABILITIES AND OTHER CREDITS**

**5. PROPRIETARY CAPITAL**

- 201 Common stock issued.
- 202 Common stock subscribed (Major only).
- 203 Common stock liability for conversion (Major only).
- 204 Preferred stock issued.
- 205 Preferred stock subscribed (Major only).
- 206 Preferred stock liability for conversion (Major only).
- 207 Premium on capital stock (Major only).
- 208 Donations received from stockholders (Major only).
- 209 Reduction in par or stated value of capital stock (Major only).
- 210 Gain on resale or cancellation of reacquired capital stock (Major only).
- 211 Miscellaneous paid-in capital.
- 212 Installments received on capital stock.
- 213 Discount on capital stock.
- 214 Capital stock expense.
- 215 Appropriated retained earnings.
- 215.1 Appropriated retained earnings -- Amortization reserve, Federal.
- 216 Unappropriated retained earnings.
- 216.1 Unappropriated undistributed subsidiary earnings (Major only).
- 217 Reacquired capital stock.
- 218 Noncorporate proprietorship (Nonmajor only).
- 219 Accumulated other comprehensive income.

**6. LONG-TERM DEBT**

- 221 Bonds.
- 222 Reacquired bonds (Major only).
- 223 Advances from associated companies.
- 224 Other long-term debt.
- 225 Unamortized premium on long-term debt.
- 226 Unamortized discount on long-term debt -- Debit.

**7. OTHER NONCURRENT LIABILITIES**

- 227 Obligations under capital lease -- noncurrent.
- 228.1 Accumulated provision for property insurance.
- 228.2 Accumulated provision for injuries and damages.
- 228.3 Accumulated provision for pensions and benefits.
- 228.4 Accumulated miscellaneous operating provisions.
- 229 Accumulated provision for rate refunds.
- 230 Asset retirement obligations.

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**8. CURRENT AND ACCRUED LIABILITIES**

- 231 Notes payable.
- 232 Accounts payable.
- 233 Notes payable to associated companies.
- 234 Accounts payable to associated companies.
- 235 Customer deposits.
- 236 Taxes accrued.
- 237 Interest accrued.
- 238 Dividends declared (Major only).
- 239 Matured long-term debt (Major only).
- 240 Matured interest (Major only).
- 241 Tax collections payable (Major only).
- 242 Miscellaneous current and accrued liabilities.
- 243 Obligations under capital leases -- current.
- 244 Derivative instrument liabilities.
- 245 Derivative instrument liabilities -- Hedges.

**9. DEFERRED CREDITS**

- 251 [Reserved]
- 252 Customer advances for construction.
- 253 Other deferred credits.
- 254 Other regulatory liabilities.
- 255 Accumulated deferred investment tax credits.
- 256 Deferred gains from disposition of utility plant.
- 257 Unamortized gain on reacquired debt.
- 281 Accumulated deferred income taxes -- Accelerated amortization property.
- 282 Accumulated deferred income taxes -- Other property.
- 283 Accumulated deferred income taxes -- Other.

**ELECTRIC PLANT CHART OF ACCOUNTS -- ACCOUNT 101**

**1. INTANGIBLE PLANT**

- 301 Organization.
- 302 Franchises and consents.
- 303 Miscellaneous intangible plant.

**2. PRODUCTION PLANT**

**A. STEAM PRODUCTION**

- 310 Land and land rights.
- 311 Structures and improvements.
- 312 Boiler plant equipment.
- 313 Engines and engine-driven generators.

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- 314 Turbogenerator units.
- 315 Accessory electric equipment.
- 316 Miscellaneous power plant equipment.
- 317 Asset retirement costs for steam production plant.

**B. NUCLEAR PRODUCTION**

- 320 Land and land rights (Major only).
- 321 Structures and improvements (Major only).
- 322 Reactor plant equipment (Major only).
- 323 Turbogenerator units (Major only).
- 324 Accessory electric equipment (Major only).
- 325 Miscellaneous power plant equipment (Major only).
- 326 Asset retirement costs for nuclear production plant (Major only).

**C. HYDRAULIC PRODUCTION**

- 330 Land and land rights.
- 331 Structures and improvements.
- 332 Reservoirs, dams, and waterways.
- 333 Water wheels, turbines and generators.
- 334 Accessory electric equipment.
- 335 Miscellaneous power plant equipment.
- 336 Roads, railroads and bridges.
- 337 Asset retirement costs for hydraulic production plant.

**D. OTHER PRODUCTION**

- 340 Land and land rights.
- 341 Structures and improvements.
- 342 Fuel holders, producers, and accessories.
- 343 Prime movers.
- 344 Generators.
- 345 Accessory electric equipment.
- 346 Miscellaneous power plant equipment.
- 347 Asset retirement costs for other production plant.

**3. TRANSMISSION PLANT**

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

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- 359 Roads and trails.
- 359.1 Asset retirement costs for transmission plant.

**4. DISTRIBUTION PLANT**

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

**5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT**

- 380 Land and land rights.
- 381 Structures and improvements.
- 382 Computer hardware.
- 383 Computer software.
- 384 Communication Equipment
- 385 Miscellaneous Regional Transmission and Market Operation Plant.
- 386 Asset Retirement Costs for Regional Transmission and Market Operation Plant.
- 387 [Reserved]

**6. GENERAL PLANT**

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

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**OPERATING REVENUE CHART OF ACCOUNTS**

**1. UTILITY OPERATING INCOME**

- 400    Operating revenues.
- 401    Operation expense.
- 402    Maintenance expense.
- 403    Depreciation expense.
- 404    Amortization of limited-term electric plant.
- 405    Amortization of other electric plant.
- 406    Amortization of electric plant acquisition adjustments.
- 407    Amortization of property losses, unrecovered plant and regulatory study costs.
- 407.3   Regulatory debits.
- 407.4   Regulatory credits.
- 408    [Reserved]
- 408.1   Taxes other than income taxes, utility operating income.
- 409    [Reserved]
- 409.1   Income taxes, utility operating income.
- 410    [Reserved]
- 410.1   Provisions for deferred income taxes, utility operating income.
- 411    [Reserved]
- 411.1   Provision for deferred income taxes -- Credit, utility operating income.
- 411.3   [Reserved]
- 411.4   Investment tax credit adjustments, utility operations.
- 411.6   Gains from disposition of utility plant.
- 411.7   Losses from disposition of utility plant.
- 411.8   Gains from disposition of allowances.
- 411.9   Losses from disposition of allowances.
- 412    Revenues from electric plant leased to others.
- 413    Expenses of electric plant leased to others.
- 414    Other utility operating income.

**2. OTHER INCOME AND DEDUCTIONS**

**A. OTHER INCOME**

- 415    Revenues from merchandising, jobbing, and contract work.
- 416    Costs and expenses of merchandising, jobbing, and contract work.
- 417    Revenues from nonutility operations.
- 417.1   Expenses of nonutility operations.
- 418    Nonoperating rental income.
- 418.1   Equity in earnings of subsidiary companies (Major only).
- 419    Interest and dividend income.
- 419.1   Allowance for other funds used during construction.
- 420    Investment tax credits.
- 421    Miscellaneous nonoperating income.
- 421.1   Gain on disposition of property.

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**B. OTHER INCOME DEDUCTIONS**

- 421.2 Loss on disposition of property.
- 425 Miscellaneous amortization.
- 426 [Reserved]
- 426.1 Donations.
- 426.2 Life insurance.
- 426.3 Penalties.
- 426.4 Expenditures for certain civic, political and related activities.
- 426.5 Other deductions.

**C. TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS**

- 408.2 Taxes other than income taxes, other income and deductions.
- 409.2 Income tax, other income and deductions.
- 409.3 Income taxes, extraordinary items.
- 410.2 Provision for deferred income taxes, other income and deductions.
- 411.2 Provision for deferred income taxes -- Credit, other income and deductions.
- 411.5 Investment tax credit adjustments, nonutility operations.
- 420 Investment tax credits.

**3. INTEREST CHARGES**

- 427 Interest on long-term debt.
- 428 Amortization of debt discount and expense.
- 428.1 Amortization of loss on reacquired debt.
- 429 Amortization of premium on debt-Cr.
- 429.1 Amortization of gain on reacquired debt -- Credit.
- 430 Interest on debt to associated companies.
- 431 Other interest expense.
- 432 Allowance for borrowed funds used during construction -- Credit.

**4. EXTRAORDINARY ITEMS**

- 434 Extraordinary income.
- 435 Extraordinary deductions.

**OPERATING REVENUE CHART OF ACCOUNTS – ACCOUNT 400**

**1. SALES OF ELECTRICITY**

- 440 Residential sales.
- 442 Commercial and industrial sales.
- 444 Public street and highway lighting.
- 445 Other sales to public authorities (Major only).
- 446 Sales to railroads and railways (Major only).
- 447 Sales for resale.



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- 448 Interdepartmental sales.
- 449 Other sales (Nonmajor only).
- 449.1 Provision for rate refunds.

**2. OTHER OPERATING REVENUES**

- 450 Forfeited discounts.
- 451 Miscellaneous service revenues.
- 453 Sales of water and water power.
- 454 Rent from electric property.
- 455 Interdepartmental rents.
- 456 Other electric revenues.
- 456.1 Revenues from transmission of electricity of others.
- 457.1 Regional transmission service revenues.
- 457.2 Miscellaneous revenues.

**OPERATION AND MAINTENANCE EXPENSE CHART OF ACCOUNTS**

**1. POWER PRODUCTION EXPENSES**

**A. STEAM POWER GENERATION**

**Operation**

- 500 Operation supervision and engineering.
- 501 Fuel.
- 502 Steam expenses (Major only).
- 503 Steam from other sources.
- 504 Steam transferred -- Credit.
- 505 Electric expenses (Major only).
- 506 Miscellaneous steam power expenses (Major only).
- 507 Rents.
- 508 Operation supplies and expenses (Nonmajor only).
- 509 Allowances.

**Maintenance**

- 510 Maintenance supervision and engineering (Major only).
- 511 Maintenance of structures (Major only).
- 512 Maintenance of boiler plant (Major only).
- 513 Maintenance of electric plant (Major only).
- 514 Maintenance of miscellaneous steam plant (Major only).
- 515 Maintenance of steam production plant (Nonmajor only).

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**B. NUCLEAR POWER GENERATION**

**Operation**

- 517 Operation supervision and engineering (Major only).
- 518 Nuclear fuel expense (Major only).
- 519 Coolants and water (Major only).
- 520 Steam expenses (Major only).
- 521 Steam from other sources (Major only).
- 522 Steam transferred -- Credit. (Major only).
- 523 Electric expenses (Major only).
- 524 Miscellaneous nuclear power expenses (Major only).
- 525 Rents (Major only).

**Maintenance**

- 528 Maintenance supervision and engineering (Major only).
- 529 Maintenance of structures (Major only).
- 530 Maintenance of reactor plant equipment (Major only).
- 531 Maintenance of electric plant (Major only).
- 532 Maintenance of miscellaneous nuclear plant (Major only).

**C. HYDRAULIC POWER GENERATION**

**Operation**

- 535 Operation supervision and engineering.
- 536 Water for power.
- 537 Hydraulic expenses (Major only).
- 538 Electric expenses (Major only).
- 539 Miscellaneous hydraulic power generation expenses (Major only).
- 540 Rents.
- 540.1 Operation supplies and expenses (Nonmajor only).

**Maintenance**

- 541 Maintenance supervision and engineering (Major only).
- 542 Maintenance of structures (Major only).
- 543 Maintenance of reservoirs, dams and waterways (Major only).
- 544 Maintenance of electric plant (Major only).
- 545 Maintenance of miscellaneous hydraulic plant (Major only).
- 545.1 Maintenance of hydraulic production plant (Nonmajor only).

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**D. OTHER POWER GENERATION**

**Operation**

- 546 Operation supervision and engineering.
- 547 Fuel.
- 548 Generation expenses (Major only).
- 549 Miscellaneous other power generation expenses (Major only).
- 550 Rents.
- 550.1 Operation supplies and expenses (Nonmajor only).

**Maintenance**

- 551 Maintenance supervision and engineering (Major only).
- 552 Maintenance of structures (Major only).
- 553 Maintenance of generating and electric plant (Major only).
- 554 Maintenance of miscellaneous other power generation plant (Major only).
- 554.1 Maintenance of other power production plant (Nonmajor only).

**E. OTHER POWER SUPPLY EXPENSES**

- 555 Purchased power.
- 556 System control and load dispatching (Major only).
- 557 Other expenses.

**2. TRANSMISSION EXPENSES**

**Operation**

- 560 Operation supervision and engineering
- 561.1 Load dispatch-Reliability
- 561.2 Load dispatch-Monitor and operate transmission system.
- 561.3 Load dispatch-Transmission service and scheduling.
- 561.4 Scheduling, system control and dispatch services.
- 561.5 Reliability planning and standards development.
- 561.6 Transmission service studies.
- 561.7 Generation interconnection studies.
- 561.8 Reliability planning and standards development services
- 562 Station expenses (Major only).s
- 563 Overhead line expenses (Major only).
- 564 Underground line expenses (Major only).
- 565 Transmission of electricity by others (Major only).
- 566 Miscellaneous transmission expenses (Major only).
- 567 Rents.
- 567.1 Operation supplies and expenses (Nonmajor only).

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**Maintenance**

- 568 Maintenance supervision and engineering (Major only).
- 569 Maintenance of structures (Major only).
- 569.1 Maintenance of computer hardware.
- 569.2 Maintenance of computer software.
- 569.3 Maintenance of communication equipment.
- 569.4 Maintenance of miscellaneous regional transmission plant.
- 570 Maintenance of station equipment (Major only).
- 571 Maintenance of overhead lines (Major only).
- 572 Maintenance of underground lines (Major only).
- 573 Maintenance of miscellaneous transmission plant (Major only).
- 574 Maintenance of transmission plant (Nonmajor only).

**3. REGIONAL MARKET EXPENSES**

**Operation**

- 575.1 Operation Supervision
- 575.2 Day-ahead and real-time market administration.
- 575.3 Transmission rights market administration.
- 575.4 Capacity market administration.
- 575.5 Ancillary services market administration.
- 575.6 Market monitoring and compliance
- 575.7 Market administration, monitoring and compliance services
- 575.8 Rents

**Maintenance**

- 576.1 Maintenance of structures and improvements
- 576.2 Maintenance of computer hardware
- 576.3 Maintenance of computer software
- 576.4 Maintenance of communication equipment
- 576.5 Maintenance of miscellaneous market operation plant

**4. DISTRIBUTION EXPENSES**

**Operation**

- 580 Operation supervision and engineering.
- 581 Load dispatching (Major only).
- 581.1 Line and station expenses (Nonmajor only).

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- 582 Station expenses (Major only).
- 583 Overhead line expenses (Major only).
- 584 Underground line expenses (Major only).
- 585 Street lighting and signal system expenses.
- 586 Meter expenses.
- 587 Customer installations expenses.
- 588 Miscellaneous distribution expenses.
- 589 Rents.

**Maintenance**

- 590 Maintenance supervision and engineering (Major only).
- 591 Maintenance of structures (Major only).
- 592 Maintenance of station equipment (Major only).
- 592.1 Maintenance of structures and equipment (Nonmajor only).
- 593 Maintenance of overhead lines (Major only).
- 594 Maintenance of underground lines (Major only).
- 594.1 Maintenance of lines (Nonmajor only).
- 595 Maintenance of line transformers.
- 596 Maintenance of street lighting and signal systems.
- 597 Maintenance of meters.
- 598 Maintenance of miscellaneous distribution plant.

**5. CUSTOMER ACCOUNTS EXPENSES**

**Operation**

- 901 Supervision (Major only).
- 902 Meter reading expenses.
- 903 Customer records and collection expenses.
- 904 Uncollectible accounts.
- 905 Miscellaneous customer accounts expenses (Major only).

**6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES**

**Operation**

- 906 Customer service and informational expenses (Nonmajor only).
- 907 Supervision (Major only).
- 908 Customer assistance expenses (Major only).
- 909 Informational and instructional advertising expenses (Major only).
- 910 Miscellaneous customer service and informational expenses (Major only).

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**7. SALES EXPENSES**

**Operation**

- 911 Supervision (Major only).
- 912 Demonstrating and selling expenses (Major only).
- 913 Advertising expenses (Major only).
- 914 *Revenues from merchandising, jobbing and contract work*
- 915 *Cost and expenses of merchandising, jobbing and contract work*
- 916 Miscellaneous sales expenses (Major only).
- 917 Sales expenses (Nonmajor only).

**8. ADMINISTRATIVE AND GENERAL EXPENSES**

**Operation**

- 920 Administrative and general salaries.
- 921 Office supplies and expenses.
- 922 Administrative expenses transferred -- Credit.
- 923 Outside services employed.
- 924 Property insurance.
- 925 Injuries and damages.
- 926 Employee pensions and benefits.
- 927 Franchise requirements.
- 928 Regulatory commission expenses.
- 929 Duplicate charges -- Credit.
- 930.1 General advertising expenses.
- 930.2 Miscellaneous general expenses.
- 931 Rents.
- 933 Transportation expenses (Nonmajor only).

**Maintenance**

- 935 Maintenance of general plant.