

What's New

Changes to the Form 43. Several changes were made to the Form 43. Please read the instructions and review each schedule before completing them.

LB 1089. LB 1089 amended [Neb. Rev. Stat. § 77-118](#) to provide that, for purchases of depreciable tangible personal property made between January 1, 2018 and January 1, 2020, if there is an election to expense the property under Section 179 of the Internal Revenue Code, and similar personal property is traded in as part of the payment, the Nebraska adjusted basis will be the remaining Nebraska taxable net book of the property being traded, plus cash paid for the purchases.

Important Information For All Filers

Purpose. These instructions provide guidance in completing the most common Nebraska Public Service Entity Report (Form 43) and corresponding schedules. This worksheet is intended to be useful to the greatest number of taxpayers. Nothing in these instructions supersedes, alters, or otherwise changes any provision of the Nebraska tax code, regulations, rulings, or court decisions. The Form 43, will be used by the Property Tax Administrator to determine the taxable value of each public service entity.

The Department of Revenue encourages the preparer of any Form 43 to review applicable Nebraska law regarding any issue that may have a material effect on this return. Nebraska legal information and other useful information pertaining to property assessment and taxation may be found at www.revenue.nebraska.gov/PAD/index.html.

Who Must File. All public service entities, as defined by [Neb. Rev. Stat. § 77-801.01\(3\)](#), organized for profit that own or lease operating property in Nebraska, must file a Form 43 including all appropriate schedules prescribed by the Tax Commissioner.

When to File. This report, all applicable schedules, and supplemental information must be filed on or before April 15 following the close of the prior tax year ending December 31. The public service entity must report all non-operating property to the county assessor on or before January 1 of each year, pursuant to [Neb. Rev. Stat. § 77-801\(3\)](#).

How to File. The Form 43 and all applicable schedules are required to be filed electronically and compatible with Microsoft Excel. The required signatures on the Form 43 may be emailed in a PDF format or mailed with an original signature. All other supplemental information may be submitted in Microsoft Excel, PDF, or as a paper copy.

Complete filing. The Form 43 and all applicable schedules must be completed in the format as prescribed below. The filing will be considered incomplete, and the public service entity may be subject to penalties, if the Form 43 and/or any schedule are left blank, altered, or not completely filled out.

Email and Mailing Address. The Form 43, applicable schedules, and supplemental information being sent electronically must be sent to: pat.psu@nebraska.gov

Please note that this is an automated email account which is monitored by Department staff.

The signature page only (paper copies of the Form 43 and schedules are not needed by the Department) and any supplemental information being sent in paper format must be mailed to:

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

Extension of Time Request. An extension to file may only be obtained by written request. The Property Tax Administrator may allow up to a 15-day extension past the due date to file for good cause shown. Any extension request must be sent to either the email or mailing address shown above.

Penalties. Pursuant to [Neb. Rev. Stat. § 77-803](#), a penalty of \$100 per day, up to \$10,000, past the due date or extension date may be imposed under the following conditions, but not limited to:

- > Failure to furnish the Form 43 and all applicable schedules by the prescribed due date;
- > Furnishing an incomplete Form 43 and/or applicable schedule;
- > Failure to file a corrected Form 43 and/or applicable schedule in a timely manner after errors were discovered;
- > Preparing and/or filing a fraudulent Form 43 and/or applicable schedule;
- > Understatement or overstatement of any figure on the Form 43 and/or applicable schedule; or
- > Failure to report a sale of a public service entity to the Division within 30 days from date of sale.

Reporting Changes or Corrections. If information on the Form 43 and/or any applicable schedule that was previously filed is discovered to be incorrect, please provide a brief description of the correction, the corrected Form 43 and/or schedule, and a copy of the related supplemental information immediately.

Sale of Entity. Pursuant to [Neb. Rev. Stat. § 77-804](#), any sale of a public service entity must be reported by the purchaser to the Property Tax Administrator within 30 days from the date of the sale. The purchaser must identify the seller, the date of the sale, any change in name of the entity, and the purchase price of the entity. If additional information regarding the sale is needed by the Property Tax Administrator, a specific written request will be made.

Audit. Pursuant to [Neb. Rev. Stat. § 77-1335](#), the Property Tax Administrator may recertify value based on discovery of any error affecting the value, within 3 years after the date the value was certified. The records required to substantiate any return must be retained and be available for at least 3 years following the date the value was certified.

Accounting Methods. The accounting method used for federal income tax purposes must be used on the Nebraska Schedule 14. The Form 43 and all other applicable schedules (excluding the Schedule 14) will use the same accounting method as prescribed by the regulatory agency the public service entity must report to. If the public service entity does not report to a regulatory agency, then use the Generally Accepted Accounting Principles method. The public service entity may not change the accounting method used on the Form 43 or any of the applicable schedules to report prior years' information, unless the change was approved by the IRS, regulatory agency, or the Department. A copy of this approval must accompany the first return that shows the change in the method of accounting.

Informal Protests. Pursuant to [Reg-30-005.03E, Property Valued by the State](#), the public service entity may meet with staff informally or by telephone conference through August 5 to discuss the proposed valuation or method of allocation.

Formal Protest. Pursuant to [Reg-30-005.05A, Property Valued by the State](#), the public service may file a formal appeal with the Tax Commissioner on or before September 10. If an appeal is filed the appeal must meet the standards outlined in the [Practice and Procedure Regulation, Chapter 90](#).

Authorization. This report and all subsequent requested information is authorized by [Neb. Rev. Stat. § 77-801](#). This report was last revised on 1/2019.

Supplemental Information Required of All Entities

Regulatory Report. If the public service entity files a report with any federal regulatory agency (for example, FERC, FCC, etc.) and/or the Nebraska Public Service Commission, a copy of each report for the most recent fiscal year must accompany the Form 43.

Federal Form 10K. If the public service entity and/or the parent company of the public service entity files a Federal Form 10K with the Securities and Exchange Commission, a copy each report for the most recent fiscal year must accompany the Form 43. If information is available online, a web address may be reported in lieu of filing the actual 10K.

Rate Case. If the public service entity has had a rate case resulting in a change of rates during the prior year, a copy of the rate case order must accompany the Form 43. All rate case information must be completed on the Schedule 2.

How to Complete the Form 43 and Appropriate Schedules

Instructions. At the bottom of each schedule, there are general instructions with definitions that pertain to that particular schedule. All other instructions and/or definitions will be listed, and/or referenced to, under this section.

General Instructions. The following are general guidelines to completing the report:

- > Complete the Form 43 and all applicable schedules. If a schedule is not applicable to the public service entity, indicate with "N/A" on the first page of the schedule. At the bottom of the schedule, under the "Comments/Questions, Concerns" section, indicate the reasoning why the schedule is not applicable.
- > Schedules should not be filed in alternate formats, unless given prior approval from the Department on an annual basis.
- > Report all numbers as whole numbers. Round any amount from 50 cents to 99 cents to the next higher dollar; round any amount less than 50 cents to the next lower dollar.
- > At the bottom of each section is a "Comments/Questions, Concerns" section. This is for the public service entity to make any comments or suggestions regarding that particular schedule. All feedback will be reviewed.
- > Keep a copy of the submitted report for records retention.

Schedule 99. The Schedule 99, listed as the last three schedules, is an electronic file that is typically provided to prior year filers by the Department. New filers, that have not filed a Form 43 with the Department in the previous year, will need to create this file using Schedule 99B for the instructions. All other filers will use the Schedule 99A for instructions when completing the electronic file.

Public Service Entity. As defined by [Neb. Rev. Stat. § 77-801.01](#), a public service entity includes any person or entity, organized for profit under the laws of this state or any other state or government and engaged in the business of water works, electrical power, gas works, natural gas, telecommunications, pipelines used for the transmission of oil, heat, steam, or any substance to be used for lighting, heating, or power, and pipelines used for the transmission of articles by pneumatic or other power, and all other similar or like entities.

Real Property. As defined by [Neb. Rev. Stat. § 77-103](#), real property means: all land, buildings, improvements, and fixtures, except trade fixtures; mobile homes, cabin trailers, and similar property not registered for highway use, which are used, or designed to be used, for residential, office, commercial, agricultural, or other similar purposes, but not including mobile homes, cabin trailers, and similar property when unoccupied and held for sale by persons engaged in the business of selling such property when such property is at the location of the business; mines, minerals, quarries, mineral springs and wells, oil and gas wells; overriding royalty interest; and production payments with respect to oil or gas leases.

Personal Property. As defined by [Neb. Rev. Stat. § 77-104](#), personal property includes all property other than real property and franchise.

Tangible Personal Property. As defined by [Neb. Rev. Stat. § 77-105](#), tangible personal property includes all personal property possessing a physical existence, excluding money. Tangible personal property also includes trade fixtures, which means machinery and equipment, regardless of the degree of attachment to real property, used directly in commercial, manufacturing, or processing activities conducted on real property, regardless of whether the real property is owned or leased.

Nebraska Adjusted Basis. As defined by [Neb. Rev. Stat. § 77-118](#), Nebraska adjusted basis means the adjusted basis of property as determined under the Internal Revenue Code increased by the total amount allowed under the code for depreciation or amortization or pursuant to an election to expense depreciable property under IRC § 179. Also, For purchases of depreciable personal property occurring on or after January 1, 2018, and before January 1, 2020, if there is an election to expense the depreciable property under IRC § 179 and similar personal property is traded in as part of the payment for the newly acquired property, the Nebraska adjusted basis shall be the remaining net book value of the property traded in, plus the additional amount that was paid by the taxpayer for the newly acquired property.

Depreciable Tangible Personal Property. As defined by [Neb. Rev. Stat. § 77-119](#), depreciable tangible personal property means tangible personal property which is used in a trade or business or used for the production of income and which has a determinable life of longer than one year.

Taxable Property. As defined by [Neb. Rev. Stat. § 77-201\(5\)](#), taxable tangible personal property, not including motor vehicles, trailers, and semitrailers registered for operation on highways of this state, shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at its net book value.

Net Book Value of Property for Taxation. As defined by [Neb. Rev. Stat. § 77-120\(1\)](#), net book value of property for taxation means that portion of the Nebraska adjusted basis of the property as of the assessment date for the applicable recovery period in the table set forth:

Year	Recovery Period (in years)					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50%	59.50%	70.16%	78.62%	85.50%	89.03%
3	12.20%	41.65%	55.13%	66.83%	76.95%	82.35%
4	0.00%	24.99%	42.88%	56.81%	69.25%	76.18%
5		8.33%	30.63%	48.07%	62.32%	70.46%
6		0.00%	18.38%	39.33%	56.09%	65.18%
7			6.13%	30.59%	50.19%	60.29%
8			0.00%	21.85%	44.29%	55.77%
9				13.11%	38.38%	51.31%
10				4.37%	32.48%	46.85%
11				0.00%	26.57%	42.38%
12					20.67%	37.92%
13					14.76%	33.46%
14					8.86%	29.00%
15					2.95%	24.54%
16					0.00%	20.08%
17						15.62%
18						11.15%
19						6.69%
20						2.23%
21						0.00%

Net book value as a percent of Nebraska adjusted basis is calculated using the 150% declining balance method, switching to straight-line, with a one-half-year convention.

- (2) The applicable recovery period for any item will be determined as follows:
- > 3-year property includes property with a class life of 4 years or less;
 - > 5-year property includes property with a class life between 4 years and less than 10 years;
 - > 7-year property includes property with a class life between 10 years and less than 16 years;
 - > 10-year property includes property with a class life between 16 years and less than 20 years;
 - > 15-year property includes property with a class life between 20 years and less than 25 years; and
 - > 20-year property includes property with a class life of 25 years or more.

(3) Class life is based upon the anticipated useful life of a class of property and will be determined by the Property Tax Administrator under the Internal Revenue Code.

(4) One-half-year convention treats all property placed in service during any tax year as placed in service on the midpoint of that tax year.

(5) The percent shown for year one is the percent used for January 1 of the year following the year the property is placed in service.

Year Placed in Service. Is the date the property is ready and available for a specific use. For property transferred as a gift or devise or as part of a transaction which is not a purchase, the date placed in service is the date the previous owner placed the property in service. For tangible personal property acquired as replacement property for converted tangible personal property is the date the converted property was placed in service, unless insurance proceeds are payable by reason of the conversion. If insurance proceeds are payable by reason of the conversion, the date placed in service is the date the replacement property is placed in service.

Operating Property. As defined by [Neb. Rev. Stat. § 77-801.01](#), operating property means property owned or leased that contributes to a public service entity's function.

Nonoperating Property. As defined by [Neb. Rev. Stat. § 77-801.01](#), nonoperating property means property owned or leased by a public service entity that does not contribute to the entity's function.

Listing of Schedules

Schedules that Pertain to All Public Service Entities

<u>Schedule</u>	<u>Title</u>
Form 43	Nebraska Public Service Entity Report
Sch A	General Information
Sch 1A	Total Plant Allocation By State
Sch 2	Supplemental Information
Sch 5	Lease Information
Sch 7	Parent Financial Information
Acct. Desc.	Account Descriptions
Sch 99	Distribution/Subdivision Apportionment
Sch 99A	Distribution/Subdivision Apportionment
Sch 99B	Distribution/Subdivision Apportionment

Schedules that are Industry Specific

<u>Fluid Pipelines</u>	
<u>Schedule</u>	<u>Title</u>
Sch 1-FP	Allocation Factors
Sch 11-FP	Comparative Balance Sheet
Sch 12-FP	Plant In Service Detail
Sch 13-FP	Comparative Income Statement
Sch 14-FP	Detail Net Book Personal Property
Sch 17-FP	Noncarrier Plant Detail
Sch 18-FP	Noncarrier Income Detail

<u>Gas Pipelines</u>	
<u>Schedule</u>	<u>Title</u>
Sch 1-GP	Allocation Factors
Sch 11-GP	Comparative Balance Sheet
Sch 12-GP	Plant In Service Detail
Sch 13-GP	Comparative Income Statement
Sch 14-GP	Detail Net Book Personal Property
Sch 17-GP	Nonutility Plant Detail
Sch 18-GP	Nonutility Income Detail

<u>Utilities</u>	
<u>Schedule</u>	<u>Title</u>
Sch 1-U	Allocation Factors
Sch 11-U	Comparative Balance Sheet
Sch 11-Other	Comparative Balance Sheet
Sch 12-U	Plant In Service Detail
Sch 12-GP	Plant In Service Detail
Sch 12-Other	Plant In Service Detail
Sch 13-U	Comparative Income Statement
Sch 13-GP	Comparative Income Statement
Sch 13-Other	Comparative Income Statement
Sch 14-U	Detail Net Book Personal Property
Sch 14-GP	Detail Net Book Personal Property
Sch 14-Other	Detail Net Book Personal Property
Sch 17-U	Nonutility Plant Detail
Sch 18-U	Nonutility Income Detail

<u>Telecommunications</u>	
<u>Schedule</u>	<u>Title</u>
Sch 1-T	Allocation Factors
Sch 11-T	Comparative Balance Sheet
Sch 12-T	Telecommunication Plant in Service Detail
Sch 13-T	Comparative Income Statement
Sch 14-T	Detail Net Book Personal Property
Sch 17-T	Nonregulated Plant Detail
Sch 18-T	Nonregulated Income Detail
Sch 19-T	Operating Comm. Tower Sites/Equipment

Comments/Questions/Concerns:

Form 43 - Nebraska Public Service Entity Report
 For Use By All Public Service Entities

Form 43
Tax Year
2019

Name and Location Address of Business			Name and Mailing Address			Company Number
Business Name:			Legal Name:			
Street Address:			Mailing Address:			Nebraska ID
						Federal ID
City:	State:	Zip Code:	City:	State:	Zip Code:	
Person to Contact Concerning this Report						
Name:			Mailing Address:			
Title:						
Phone Number:			City:	State:	Zip Code:	
Fax Number:			Email Address:			
Person to Whom the Property Tax Statement Should be Sent (if different from above)						
Name:			Mailing Address:			
Title:						
Phone Number:			City:	State:	Zip Code:	
Fax Number:			Email Address:			
Person to Whom the Public Service Entity Value Distribution Report should be Sent (if different from above)						
Name:			Mailing Address:			
Title:						
Phone Number:			City:	State:	Zip Code:	
Fax Number:			Email Address:			

Under penalties of law, I declare that as an officer or preparer, I have examined this report, including accompanying schedules and notes, and to the best of my knowledge and belief, it is correct and complete.

SIGN HERE	Signature of Officer _____	Date _____	Signature of Preparer _____	Date _____
	Print: _____		Print: _____	
	Title: _____		Title: _____	
	Phone: _____		Phone: _____	
	Email: _____		Email: _____	

Instructions

The purpose of this form is to gather legal and contact information of the public service entity. This information is used to ensure that no unauthorized persons receive any information pertaining to the Form 43 and/or applicable schedules. Due to the confidential information that is reported on the Form 43, and appropriate schedules, only officers of the company and/or individuals expressly mentioned above may receive and/or discuss matters that pertain to this report. This report must be signed by the president, secretary, principal accounting officer, duly authorized corporate representative, or official of the public service entity.

Comments/Questions/Concerns:

Nebraska Schedule A - General Information
For Use By All Companies

Name of Business	Address of Business	City	State	Company Number
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Company Information

Check all services that apply to this company:

- | | | | |
|---|---|---|---|
| <input type="checkbox"/> Telecommunications | <input type="checkbox"/> Fiber Optic | <input type="checkbox"/> Pipeline | <input type="checkbox"/> Ammonia |
| <input type="checkbox"/> Wireless | <input type="checkbox"/> Internet (VoIP) | <input type="checkbox"/> Gas Pipeline | <input type="checkbox"/> Propane |
| <input type="checkbox"/> Wireline | <input type="checkbox"/> Satellite | <input type="checkbox"/> Gas Distribution | <input type="checkbox"/> Electric Utility |
| <input type="checkbox"/> Long Distance | <input type="checkbox"/> Reseller | <input type="checkbox"/> Fluid Pipeline | <input type="checkbox"/> Steam/Water |
| <input type="checkbox"/> Interexchange | <input type="checkbox"/> Bundle (Internet, Cable, etc.) | <input type="checkbox"/> Fluid Distribution | <input type="checkbox"/> Other: |

Description of business activities (include services rendered, products sold, etc.):

Did the company file a Form 43 with Nebraska in the prior year? <input type="checkbox"/> Yes <input type="checkbox"/> No	Type of Ownership (LLC, MLP, etc.):	Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No
<u>If no</u> , list NE counties that were locally assessed in prior year (if applicable):		<u>If yes</u> : Ticker Symbol : _____ Year of IPO: _____
		<u>If no</u> : Complete "Parent Information" section

Sale, Merger, or Acquisition Information

Seller:	Buyer:	Transaction Date:
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Did the operations of the business change as a result of the transaction? Yes No
If yes, how?

Was the entire operation unit involved in the transaction? Yes No
If no, what was excluded?

What motivated the transaction?

What was the relationship between the parties prior to the transaction?

Briefly, how was the transaction allocated and final purchase price?

Briefly, describe any other considerations or conditions of the agreement (financing, contracts, name change, etc.):

Parent Information

Business Name:	Nebraska ID:	Is company publically traded? <input type="checkbox"/> Yes <input type="checkbox"/> No
Street Address:	Federal ID:	<u>If yes</u> : What Exchange: _____ Year of IPO: _____
City:	State:	Year of Incorporation: _____ <u>If no</u> : List additional business(es) with control of the business below
Zip Code:	Type of Ownership (LLC, MLP, etc.):	Additional controlling business name(s):

Brief description of business activities:

Supplemental Information

Additional Information

- Federal Communications Commission Annual Report
- Federal Regulatory Commission Annual Report
- Nebraska Public Service Commission Annual Report
- Securities & Exchange Commission Federal Form 10K
- Rate Case
- Other: _____

- Cap Rate Study
- First Quarter Financials
- Annual Report to Stockholders
- Insurance Claim for Loss or Damage
- IRS Documentation
- Other: _____

Nebraska Schedule A - General Information
 For Use By All Companies

Name of Business	Address of Business	City	State	Company Number

Instructions

The purpose of this schedule is to gather general information on the public service entity's operations.

- > The "Company Information" section will help the Department get a better understanding of the operations of the public service entity. This information may also be used to help determine a more appropriate valuation.
- > The "Merger or Acquisition Information" section is required if a merger or acquisition occurred during the assessment year. Penalties may be imposed if not completed pursuant to Neb. Rev. Stat. § 77-804. Additional copies of this section can be attached, if needed.
- > The "Parent Information" section is required to be filled out if a business has a controlling interest over the public service entity.
- > The "Supplemental Information" and "Additional Information" sections are used to inform the Department of what supplemental and/or additional information is or will be accompanying the Form 43.

Sale of Entity Report Required pursuant to Neb. Rev. Stat. § 77-804; Any sale of a public service entity must be reported to the Property Tax Administrator within 30 days from the date of the sale. See the Instructions ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 1-GP - Allocation Factors
 For Use By Gas Pipeline/Gas Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Gross Plant in Service					
Year	System Value	Allocated to Nebraska			
2018					
2017					
2016					
Net Plant in Service					
Year	System Net Value	Allocated to Nebraska			
2018					
2017					
2016					
Operating Revenue					
Year	System Revenue	Allocated to Nebraska			
2018					
2017					
2016					
Net Operating Income					
Year	System Net Operating Income	Allocated to Nebraska			
2018					
2017					
2016					
Total Miles of Pipe (In 2-inch Equivalent Units)					
Year	System Miles	Allocated to Nebraska			
2018					
2017					
2016					
Total Traffic Units					
Year	System Units	Allocated to Nebraska			
2018					
2017					
2016					
Obsolescence Information					

FERC 2 Page #	Requested Information	Amount	FERC 2 Page #	Requested Information	Amount
301	Total Dth of Nat. Gas Transported	_____	N/A	Rate of Return (Base) - WACC	_____
518	Total Single Day Peak Deliveries	_____	218	Rate on Equity	_____
508	Total Compressor Units	_____	218	Rate on Debt	_____
509	Compressor Units Oper. at Peak	_____	218	Structure on Equity	_____
513	Total Gas in Reservoir	_____	218	Structure Debt	_____
513	Certificated Storage Capacity	_____	218	Total Capitalization	_____

Explanation on how Nebraska allocation was determined:

Nebraska Schedule 1-GP - Allocation Factors
 For Use By Gas Pipeline/Gas Distribution Companies

Name of Business	Address of Business	City	State	Company Number

Instructions

The purpose of this schedule is to determine the Nebraska allocation of the total system as well as gather information that will be used for the obsolescence calculations. **Allocation factors are not synonymous with valuation factors.**

> The System Values (Company Totals) that are reported on this schedule should reconcile, in some manner, with amounts reported elsewhere on this report. If property, such as intangible property, does not have a distinguishable situs then that property must be allocated to Nebraska in some manner or be excluded from both the system value and allocation sections.

> **If the Nebraska allocation is not 100%, provide an explanation of how the allocation to Nebraska was determined** for the Operating Revenues and Net Operating Income factors.

> Gross Plant in Service, Net Plant in Service, Total Miles of Pipe (In 2-inch Equivalent Units) and Total Traffic Units should be based on the situs of the particular assets used in operations, if applicable.

> Operating Revenue and Net Operating Income should be based on some sort of verifiable allocation such as; customer base, equipment allocation, income per mile, etc.

> The Department may request verification on how the respondent's allocation was completed to confirm all property is properly accounted for.

> **If the obsolescence area is left blank, the Department may not grant any obsolescence** based on not having enough information to correlate an appropriate diverse obsolescence figure that represents the company.

> Supplemental information may be requested.

> If values are not available or a category does not apply to the business mark with "N/A" and provide an explanation why in the "Comments/Questions/Concerns" section below.

Gross Plant in Service includes all property (owned or leased) that is considered part of the operating plant, is placed in service, and has a **distinguishable situs** (if property, such as intangible property, does not have a distinguishable situs; that property must be allocated to Nebraska in some manner or be excluded from both the system value and allocation sections). May not be limited to just plant in service, but this will not include CWIP. Examples of Plant in Service:

- > Utility Plant
- > Vehicles
- > Intangible property necessary for the plant to operate (ROW, Easements, Licenses, Etc.)
- > Miscellaneous items needed to operate
- > Leased equipment used in operations
- > Etc.

Net Plant in Service is the same property that was included in the "Gross Plant in Service System Value" minus any applicable depreciation and amortization of that same property.

Operating Revenue is all operating revenues, should be able to reconcile with the revenue reported on the Income Statement (Schedule 13).

Net Operating Income is operating revenues less operating expenses.

Total Miles of Pipe (In 2-in Equivalent Units) is the total miles from the FERC report broken down into 2 inch equivalent miles. Example:

- 1 mile of 6in pipe would equal 3 miles of 2 inch pipe (6/2=3, 3x1=3)
- 2 miles of 1in pipe would equal 1 mile of 2 inch pipe (1/2=0.5, 0.5x2=1)

Total Traffic Units is the barrel miles as reported on the FERC report, should be reported as MCF miles.

Allocated to Nebraska should reflect the same assets or incomes that were included in any of the respective "System" categories, except only limited to the assets that have distinguishable situs in or verifiable incomes attributable to the state of Nebraska, if applicable. If property, such as intangible property, does not have a distinguishable situs then that property must be allocated to Nebraska in some manner or be excluded from both the system value and Nebraska allocation sections.

Comments/Questions/Concerns:

Nebraska Schedule 1A - Total Plant Allocation By State
 For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number

Total System Gross Plant in Service: _____

State	Gross Plant	Percent
Alabama		
Alaska		
Arizona		
Arkansas		
California		
Colorado		
Connecticut		
Delaware		
Florida		
Georgia		
Hawaii		
Idaho		
Illinois		
Indiana		
Iowa		
Kansas		
Kentucky		
Louisiana		
Maine		
Maryland		
Massachusetts		
Michigan		
Minnesota		
Mississippi		
Missouri		
Montana		

State	Gross Plant	Percent
Nebraska		
Nevada		
New Hampshire		
New Jersey		
New Mexico		
New York		
North Carolina		
North Dakota		
Ohio		
Oklahoma		
Oregon		
Pennsylvania		
Rhode Island		
South Carolina		
South Dakota		
Tennessee		
Texas		
Utah		
Vermont		
Virginia		
Washington		
West Virginia		
Wisconsin		
Wyoming		
Other*		
Total		

Explanation if "Total" does not equal 100% of System Gross Plant in Service and/or explanation of what is listed in "Other*":

Instructions

The purpose of this schedule is to compare the Nebraska allocation of gross plant compared to the gross plant allocation of other states. This is used to verify that the Total Gross Plant in Service is being accounted for uniformly.
 > Supplemental information may be requested.
> If the Total Percent does not equal 100%, or if the Total Gross Plant does not equal the Schedule 1 Gross Plant, then provide an explanation.

Gross Plant in Service includes all property (owned or leased) that is considered part of the operating plant, is placed in service, and has a **distinguishable situs** (if property, such as intangible property, does not have a distinguishable situs; that property must be allocated to Nebraska in some manner or be excluded from all applicable states). May not be limited to just plant in service, but this will not include CWIP. Examples of Plant in Service:

- > Utility Plant
- > Vehicles
- > Intangible property necessary for the plant to operate (ROW, Easements, Licenses, Etc.)
- > Miscellaneous items needed to operate
- > Leased Equipment
- > Etc.

Comments/Questions/Concerns:

Nebraska Schedule 2 - Supplemental Information
 For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number

Construction Work In Progress Information

Total Construction Work In Progress: _____

Amount of construction devoted to upgrades to plant: _____

Amount of constr. devoted to replacements to plant: _____

Total (value should match total CWIP listed above): _____

Net Book Value Of Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska

Year Placed in Service	Adj. Basis for NE Licensed Vehicles	Recovery Period	Depreciation Factor	Net Book Taxable Value
2018		5	85.00%	
2017		5	59.50%	
2016		5	41.65%	
2015		5	24.99%	
2014		5	8.33%	
Fully Depreciated		5	0.00%	
Total NE Vehicles				

Rate Case Information

Were there rate cases for this company during the previous 12 months? Yes No

If yes, complete the following information and attach a copy of the rate case(s):

Which regulatory agency was the case filed with? _____

List docket number(s). _____

Date at which the rate changes when into effect. _____

Expected annual change in gross revenue. _____

Expected annual change in net operating income. _____

Was there an interim rate increase? _____

Total amount of dollars from rate increase(s) (interim and final) included in the present gross revenue. _____

Total amount of dollars from rate increase(s) (interim and final) included in the present net operating income. _____

Shares Outstanding

This section only needs to be completed if either the public service entity or parent of the respondent is publically traded.

Type of Stock	Shares Outstanding as of Dec. 31, 2018
Common Stock	
Preferred Stock	
Treasury Stock	

Additional information that may have an effect on the valuation of the public service entity:

Nebraska Schedule 2 - Supplemental Information
 For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number

Instructions

The purpose of this schedule is to gather additional information that is needed to complete the appraisal.

- > The "Construction Work in Progress (CWIP) Information" section is needed to gather additional information to help the Department determine how the CWIP will effect the appraisal. If some or all of the CWIP Information portion is left blank, the Department will assume that CWIP is 100% upgrades.
- > The "Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska" section is needed to insure this type of property is being taxed appropriately for property tax purposes. If this section is left blank, the Department will assume that all vehicles owned and/or leased are not licensed in Nebraska.
- > The "Rate Case Information" section is used only if the public service entity has had a rate case during the previous 12 months.
- > The "Shares Outstanding" section is only required if the public service entity and/or parent of the public service entity is publically traded. If the public service entity is publically traded, then only the respondent's shares outstanding are needed.
- > The additional information box is meant for the company to provide additional information about an extraordinary situation that will affect this year's value. **Provide supplemental information to validate the situation** as it will be viewed and considered by The Department.

Upgrades To Plant are any additions and/or replacements that will increase the revenues or efficiency of the operating property. Examples would include adding a new section of pipe, replacing a compressor with a new compressor that produces more output, etc.

Replacements To Plant are additions and/or replacements that have no effect on the revenues or efficiency of the operating property. Examples would include replacing an existing pipe with the same diameter pipe, repairing a leak, general maintenance, etc.

Year Placed in Service is the year the property was ready and available for a specific use. See the Instructions ("Inst") Worksheet for more information.

Nebraska Adjusted Basis is defined under Neb. Rev. Stat. § 77-118; See the Instructions ("Inst") Worksheet.

Recovery Period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in Neb. Rev. Stat. § 77-120; See the Instructions ("Inst") Worksheet for more information.

Depreciation Factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book depreciation factor can be found in Neb. Rev. Stat. § 77-120; See the Instructions ("Inst") Worksheet for more information.

Net Book Taxable Value is the taxable value for Nebraska property tax purposes. It is calculated by multiplying the Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in Neb. Rev. Stat. § 77-120; See the Instructions ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 5 - Lease Information
For Use By All Public Service Entities

Name of Business		Address of Business		City	State	Company Number			
Operating Property Leased From Others									
Lessor's Name	Lessor's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized? (Y/N)	Original Cost	Lease Beginning Date	Lease Expiration Date
			(Y*/N)	County					

Operating Property Leased to Others									
Lessee's Name	Lessee's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized? (Y/N)	Original Cost	Lease Beginning Date	Lease Expiration Date
			(Y*/N)	County					

Instructions

The purpose of this schedule is to gather information on all leased property (including vehicles) that are used in operations. All leased property for the entire system should be reported. However, if the respondent chooses to only report Nebraska leases, then the Department will determine value of leased property at a 100% allocation.

- > Provide a brief description of the leased property in the "Type of Property" column, for example: warehouse, backhoe, trencher, switchboard, etc.
- > ***If the property has been reported to the county for property tax purposes, indicate whether the lessor or the lessee (respondent) reported it in the "Y*/N" (G) column.** Also, if the property has been reported to the county, please indicate which county it has been reported to. If either of these columns (G and H) are incomplete, it will be assumed that this property has not been reported to the county assessor.
- > Please indicate if the rent was capitalized, meaning that it has been reported as an asset on the Schedule 12, or if it has been expensed on the Schedule 13.
- > If the "Original Cost" column information is not available, the Department will capitalize the "Annual Rent" as a substitute.
- > Additional rows or additional copies of this schedule can be added, if needed.

Operating Property is defined under Neb. Rev. Stat. § 77-801.01; See Instructions ("Inst") Worksheet.

Comments/Questions/Concerns:

Nebraska Schedule 7 - Parent Financial Information

Form 43
Tax Year
2019

For Use By All Public Service Entities

Only Required if the Parent Company is Publicly Traded

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016	
Balance Sheet					
Current Assets					
1	Cash and Cash Equivalents				
2	Short-Term Investments				
3	Accounts and Notes Receivable, Net				
4	Inventories				
5	Prepaid Expenses				
6	Other Current Assets				
7	Total Current Assets				
Property, Plant, Equipment and Other Assets					
8	Property, Plant, and Equipment				
9	Intangible Assets				
10	(Less) Accumulated Depreciation and Amortization				
11	Goodwill				
12	Long-Term Investments				
13	Other Assets				
14	Total Property, Plant, Equipment and Other Assets				
15	Total Assets				
Current Liabilities					
16	Accounts Payable				
17	Accrued Expenses				
18	Notes Payable/Short-Term Debt				
19	Current Portion of Long-Term Debt				
20	Other Current Liabilities				
21	Total Current Liabilities				
Non-Current Liabilities					
22	Long-Term Debt				
23	Deferred Tax Liabilities				
24	Minority Interest				
25	Other Long-Term Liabilities				
26	Total Non-Current Liabilities				
27	Total Liabilities				
Stockholders' Equity					
28	Preferred Stock				
29	Common Stock				
30	Additional Paid-in Capital				
31	Treasury Shares				
32	Retained Earnings				
33	Other Stockholder Equity				
34	Total Stockholders' Equity				
35	Total Liabilities and Stockholders' Equity				
Income Statement					
36	Revenues from Operations				
37	Other Revenues				
38	Total Revenues				
Operating Expenses					
39	Cost of Revenues				
40	Research and Development				
41	Operations and Maintenance				
42	Selling, General, and Administrative				
43	Depreciation and Amortization				
44	Non Recurring				
45	Other, Net				
46	Total Operating Expenses				
47	Operating Income/(Loss)				

Nebraska Schedule 7 - Parent Financial Information

For Use By All Public Service Entities
Only Required if the Parent Company is Publically Traded

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016	
	Other Income/(Expenses)				
48	Interest Income/(Expense), Net				
49	Interest Income/(Expense) to Affiliates, Net				
50	Equity in Earnings/(Losses) of Unconsolidated Investment, Net				
51	Effect of Account Charges				
52	Discontinued Operations				
53	Extraordinary Items				
54	Other Income/(Expenses), Net				
55	Total Other Income/(Expenses)				
56	Total Income/(Loss) Before Income Taxes				
57	Income Tax (Expense)/Benefit, Net				
58	Net Income/(Loss)				
59	Less Income Attributable to Noncontrolling Interests				
60	Income Attributable to Company				

Notes:

Instructions

- The purpose of this schedule is to gather basic Balance Sheet and Income Statement information of the parent of the public service entity.
- > **This Schedule is only required to be completed if the respondent's parent company is publically traded.**
- > The accounts used on this schedule are similar to the accounts used by the Securities and Exchange Commission.
- > **Simply attaching correspondence or pasting a link does not meet the requirements and will be considered incomplete.**
- > If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 11-GP - Comparative Balance Sheet
For Use By Gas Pipeline/Gas Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Utility Plant					
101	1	Gas Plant in Service			
101.1	2	Property Under Capital Leases			
102	3	Gas Plant Purchased or Sold			
103	4	Experimental Plant			
104	5	Gas Plant Leased to Others			
105	6	Gas Plant Held of Future Use			
105.1	7	Production Properties Held for Future Use			
107	8	Construction Work In Process			
106	9	Completed Construction Not Classified			
114	10	Gas Plant Acquisition Adjustment			
118	11	Other Utility Plant*			
120.1	12	Nuc. Fuel in Proc. of Ref., Conv., Enrich., and Fab.			
120.2	13	Nuclear Fuel Materials and Assemblies-Stock Acct.			
120.3	14	Nuclear Fuel Assemblies in Reactor			
120.4	15	Spent Nuclear Fuel			
120.6	16	Nuclear Fuel Under Capital Leases			
	17	Total Utility Plant			
108	18	Accum. Provision for Depreciation of Gas Util. Plant			
111	19	Accum. Provision for Amort. and Depl. of Gas Plant			
115	20	Accum. Provision for Amort. of Gas Plant Acq. Adj.			
119	21	Accum. Prov. for Depr. and Amort. of Other Plant*			
120.5	22	Accum. Prov. for Amort. of Nuclear Fuel Assem.			
	23	Net Utility Plant			
116	24	Other Gas Plant Adjustments*			
117.1	25	Gas Stored-Base Gas			
117.2	26	System Balance Gas			
117.3	27	Gas Stored in Res. and Pipelines-Noncurrent			
117.4	28	Gas Owed to System Gas			
Other Property and Investments					
121	29	Nonutility Property*			
122	30	(Less) Accumulated Provision for Depr. and Amort.			
123	31	Investments in Associated Companies			
123.1	32	Investments in Subsidiary Companies			
124	33	Other Investments*			
125	34	Sinking Funds			
126	35	Depreciation Fund			
127	36	Amortization Fund			
128	37	Other Special Funds*			
175	38	Long-Term Portion of Derivative Assets			
176	39	Long-Term Portion of Der. Assets-Hedges			
	40	Total Other Property and Investments			

Nebraska Schedule 11-GP - Comparative Balance Sheet
For Use By Gas Pipeline/Gas Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Current and Accrued Assets					
131	41	Cash			
132-134	42	Special Deposits			
135	43	Working Funds			
136	44	Temporary Cash Investments			
141	45	Notes Receivable			
142	46	Customer Accounts Receivable			
143	47	Other Accounts Receivable*			
144	48	(Less) Accum. Provisions for Uncollect. Accts.-Cr.			
145	49	Notes Rec. from Associated Companies			
146	50	Accounts Rec. from Associated Companies			
151	51	Fuel Stock			
152	52	Fuel Stock Expenses Undistributed			
153	53	Residuals (Elec) and Extracted Products (Gas)			
154	54	Plant Material and Operating Supplies			
155	55	Merchandise			
156	56	Other Materials and Supplies			
157	57	Nuclear Materials Held for Sale			
158.1-158.2	58	Allowances			
	59	(Less) Noncurrent Portion of Allowances			
163	60	Stores Expense Undistributed			
164.1	61	Gas Stored Underground-Current			
164.2-164.3	62	Liq. Natural Gas Stored and Held for Processing			
165	63	Prepayments			
166-167	64	Advances for Gas			
171	65	Interest and Dividends Receivable			
172	66	Rents Receivable			
173	67	Accrued Utility Revenues			
174	68	Miscellaneous Current and Accrued Assets*			
175	69	Derivative Instruments Assets			
175.1	70	(Less) Long-Term Portion of Der. Instrument Assets			
176	71	Derivative Instruments Assets-Hedges			
176.1	72	(Less) Long-Term Portion of Der. Instr. Assets-Hedg.			
	73	Total Current and Accrued Assets			
Deferred Debits					
181	74	Unamortized Debt Expense			
182.1	75	Extraordinary Property Losses			
182.2	76	Unrecovered Plant and Regulatory Study Cost			
182.3	77	Other Regulatory Assets*			
183	78	Prelim. Survey and Investigation Charges (Elec)			
183.1-183.2	79	Prelim. Survey and Investigation Charges (Gas)			
184	80	Clearing Accounts			
185	81	Temporary Facilities			
186	82	Miscellaneous Deferred Debits			
187	83	Deferred Losses from Disposition of Utility Plant			
188	84	Research, Development, and Demo. Expense			
189	85	Unamortized Loss on Reacquired Debt			
190	86	Accumulated Deferred Income Taxes			
191	87	Unrecovered Purchase Gas Costs			
	88	Total Deferred Debits			
	89	Total Assets and Other Debits			

Nebraska Schedule 11-GP - Comparative Balance Sheet
For Use By Gas Pipeline/Gas Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Proprietary Capital					
201	90	Common Stock Issued			
204	91	Preferred Stock Issued			
202,205	92	Capital Stock Subscribed			
203,206	93	Stock Liability for Conversion			
207	94	Premium on Capital Stock			
208-211	95	Other Paid-In Capital*			
212	96	Installments Received on Capital Stock			
213	97	(Less) Discount on Capital Stock			
214	98	(Less) Capital stock Expense			
215	99	Retained Earnings			
216.1	100	Unappropriated Undistr. Subsidiary Earnings			
217	101	(Less) Reacquired Capital stock			
219	102	Accumulated Other Comprehensive Income			
	103	Total Proprietary Capital			
Long Term Debt					
221	104	Bonds			
222	105	(Less) Reacquired Bonds			
223	106	Advances from Associated Companies			
224	107	Other Long-Term Debt			
225	108	Unamortized Premium on Long-Term Debt			
226	109	(Less) Unamort. Discount on Long-Term Debt			
	110	(Less) Current Portion of Long-Term Debt			
	111	Total Long-Term Debt			
Other Noncurrent Liabilities					
227	112	Obligations Under Capital Leases-Noncurrent			
228.1	113	Accum. Provision for Property Insurance			
228.2	114	Accum. Provision for Injuries and Damages			
228.3	115	Accum. Provision for Pensions and Benefits			
228.4	116	Accum. Miscellaneous Operating Provision			
229	117	Accumulated Provision for Rate Refunds			
	118	Long-Term Portion of Derivative Instruments Lia.			
	119	Long-Term Portion of Der. Instruments Lia.-Hedges			
230	120	Asset Retirement Obligations			
	121	Total Other Noncurrent Liabilities			
Current and Accrued Liabilities					
	122	Current Portion of Long-Term Debt			
231	123	Notes Payable			
232	124	Accounts Payable			
233	125	Notes Payable to Associated Companies			
234	126	Accounts Payable to Associated Companies			
235	127	Customer Deposits			
236	128	Taxes Accrued			
237	129	Interest Accrued			
238	130	Dividends Declared			
239	131	Matured Long-Term Debt			
240	132	Matured Interest			
241	133	Tax Collections Payable			
242	134	Miscellaneous Current and Accrued Liabilities			
243	135	Obligations Under Capital Leases-Current			
244	136	Derivative Instruments Liabilities			
	137	(Less) Long-Term Portion of Der. Instruments Lia.			
245	138	Derivative Instruments Liabilities-Hedges			
	139	(Less) Long-Term Portion of Der. Instr. Lia.-Hedges			
	140	Total Current and Accrued Liabilities			

Nebraska Schedule 11-GP - Comparative Balance Sheet
 For Use By Gas Pipeline/Gas Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Deferred Credits					
252	141	Customer Advances of Construction			
253	142	Other Deferred Credits*			
254	143	Other Regulatory Credits*			
255	144	Accum. Deferred Investments Tax Credits			
256	145	Deferred Gains from Disposition of Utility Plant			
257	146	Unamortized Gain on Reacquired Debt			
281	147	Accum. Deferred Income Taxes-Accel. Amort.			
282	148	Accum. Deferred Income Taxes-Other Property*			
283	149	Accumulated Deferred Income Taxes-Other*			
	150	Total Deferred Credits			
	151	Total Liabilities and Other Credits			

If there is an amount in an account that has a "**", please provide a brief description of what comprises these accounts (if not included on the Schedule 17):

Instructions

The purpose of this schedule is to report Balance Sheet information of the public service entity.

> **This Schedule is required to be filled out.** Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission, account definitions are listed on the "Acct. Desc." tab.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Gas Pipeline/Gas Distribution Companies

Name of Business			Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Intangible Plant						
301	1		Organization			
302	2		Franchises and Consents			
303	3	*	Miscellaneous Intangible Plant*			
	4		Total Intangible Plant			
Production Plant						
Manufactured Gas Production Plant						
304	5		Land and Land Rights			
305	6		Structures and Improvements			
306	7	X	Boiler Plant Equipment			
307	8	X*	Other Power Equipment*			
308	9	X	Coke Ovens			
309	10	X	Producer Gas Equipment			
310	11	X	Water Gas Generating Equipment			
311	12	X	Liquefied Petroleum Gas Equipment			
312	13	X	Oil Gas Generating Equipment			
313	14	X	Generating Equipment-Other Processes			
314	15	X	Coal, Coke, and Ash Handling Equipment			
315	16	X	Catalytic Cracking Equipment			
316	17	X*	Other Reforming Equipment*			
317	18	X	Purification Equipment			
318	19	X	Residual Refining Equipment			
319	20	X	Gas Mixing Equipment			
320	21	X*	Other Equipment*			
321	22		Asset Retirement Cost for Manu. Gas Prod. Plant			
	23		Total Manufactured Gas Production Plant			
Natural Gas Production and Gathering Plant						
325.1	24		Producing Lands			
325.2	25		Producing Leaseholds			
325.3	26		Gas Rights			
325.4	27		Right-of-Way			
325.5	28	*	Other Land and Land Rights*			
326	29		Gas Well Structures			
327	30		Field Compressor Station Structures			
328	31	X	Field Measuring and Regulation Station Equipment			
329	32	*	Other Structures*			
330	33		Producing Gas Wells-Well Construction			
331	34	X	Producing Gas Wells-Well Equipment			
332	35	X	Field Lines			
333	36	X	Field Compressor Station Equipment			
334	37	X	Field Measuring and Regulation Equipment			
335	38	X	Drilling and Cleaning Equipment			
336	39	X	Purification Equipment			
337	40	X*	Other Equipment*			
338	41		Unsuccessful Explor. and Developments Cost			
339	42		Asset Retirement Cost for Natural Gas Production			
	43		Total Productions and Gathering Plant			
Products Extraction Plant						
340	44		Land and Land Rights			
341	45		Structures and Improvements			
342	46	X	Extractions and Refining Equipment			
343	47	X	Pipe Lines			
344	48	X	Extracted Products Storage Equipment			
345	49	X	Compressor Equipment			
346	50	X	Gas Measuring and Regulating Equipment			
347	51	X*	Other Equipment*			
348	52		Asset Retirement Cost of Products Extract. Equip.			
	53		Total Products Extraction Plant			
	54		Total Natural Gas Production Plant			

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Gas Pipeline/Gas Distribution Companies

Name of Business			Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Natural Gas Storage and Processing Plant						
Underground Storage Plant						
350.1	55		Land			
350.2	56		Right-of-Way			
351	57		Structures and Improvements			
352	58		Wells			
352.1	59		Storage Leaseholds and Rights			
352.2	60		Reservoirs			
352.3	61		Non-recoverable Natural Gas			
353	62	X	Lines			
354	63	X	Compressor Station Equipment			
355	64	X	Measuring and Regulation Equipment			
356	65	X	Purification Equipment			
357	66	X*	Other Equipment*			
358	67		Asset Retirement Cost for Undergrd. Storage Plant			
	68		Total Underground Storage Plant			
Other Storage Plant						
360	69		Land and Land Rights			
361	70		Structures and Improvements			
362	71	X	Gas Holders			
363	72	X	Purification Equipment			
363.1	73	X	Liquefaction Equipment			
363.2	74	X	Vaporizing Equipment			
363.3	75	X	Compressor Equipment			
363.4	76	X	Measuring and Regulation Equipment			
363.5	77	X*	Other Equipment*			
363.6	78		Asset Retirement Cost for Other Storage Plant			
	79		Total Other Storage Plant			
Base Load Liqd. Natural Gas Term. and Proc. Plant						
364.1	80		Land and Land Rights			
364.2	81		Structures and Improvements			
364.3	82	X	LNG Processing Terminal Equipment			
364.4	83	X	LNG Transportation Equipment			
364.5	84	X	Measuring and Regulation Equipment			
364.6	85	X	Compressor Station Equipment			
364.7	86	X	Communications Equipment			
364.8	87	X*	Other Equipment*			
364.9	88		Asset Retire. Costs for Base Load Liqd Nat. Gas			
	89		Total Base Load Liqd. Nat. Gas Term. and Proc. Plt.			
	90		Total Nat. Gas Storage and Process. Plant			
Transmission Plant						
365.1	91		Land and Land Rights			
365.2	92		Right-of-Way			
366	93		Structures and Improvements			
366.1	94		Compressor Station Structures			
366.2	95		Measuring and Regulation Structures			
366.3	96	*	Other Structures*			
367	97	X	Mains			
368	98	X	Compressor Station Equipment			
369	99	X	Measuring and Regulation Equipment			
370	100	X	Communications Equipment			
371	101	X*	Other Equipment*			
372	102		Asset Retirement Cost for Trans. Plant			
	103		Total Transmission Plant			

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Gas Pipeline/Gas Distribution Companies

Name of Business			Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Distribution Plant						
374	104		Land and Land Rights			
375	105		Structures and Improvements			
376	106	X	Mains			
377	107	X	Compressor Station Equipment			
378	108	X	Measuring and Regulation Equipment-General			
379	109	X	Measuring and Regulation Equipment-City Gate			
380	110	X	Services			
381	111	X	Meters			
382	112	X	Meter Installations			
383	113	X	House Regulator			
384	114	X	House Regulator Installations			
385	115	X	Industrial Meas. and Regulation Station Equipment			
386	116	X*	Other Property on Customers' Premises*			
387	117	X*	Other Equipment*			
388	118		Asset Retirement Cost for Distribution Plant			
	119		Total Distribution Plant			
General Plant						
389	120		Land and Land Rights			
390	121		Structures and Improvements			
391	122	X	Office Furniture and Equipment			
392	123	X	Transportation Equipment			
393	124	X	Stores Equipment			
394	125	X	Tools, Shop, and Garage Equipment			
395	126	X	Laboratory Equipment			
396	127	X	Power Operated Equipment			
397	128	X	Communications Equipment			
398	129	X	Miscellaneous Equipment			
399	130	X*	Other Tangible Property*			
399.1	131		Asset Retirement Cost for General Plant			
	132		Total General Plant			
	133		Total Gas Plant in Service			

If there is an amount in one of the accounts with a "*", please provide a brief description of what these accounts are comprised of:

Instructions

- The purpose of this schedule is to report Gas Plant in Service detail of the public service entity.
- > **This Schedule is required to be filled out**, simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.
- > Tangible Personal Property is indicated by an "X". This property may also need to be reported on the Schedule 14 for Net Book Value purposes.
- > Accounts with a "*", need additional information. Without the additional information, the Department may not consider the property to be Tangible Personal Property.
- > The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission, account definitions are listed on the "Acct. Desc." tab.
- > If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 13-GP - Comparative Income Statement
For Use By Gas Pipeline/Gas Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Operating Revenues					
412	1	Revenues Form Gas Plant Leased to Others			
480	2	Residential Sales			
481	3	Commercial and Industrial Sales			
482	4	Other Sales to Public Authorities			
483	5	Sales for Resale			
484	6	Interdepartmental Sales			
485	7	Intracompany Transfers			
487	8	Forfeited Discounts			
488	9	Miscellaneous Service Revenues*			
489.1	10	Rev. form Trans. of Gas of Others Thr. Gath. Facil.			
489.2	11	Rev. from Trans. of Gas of Others Thr. Trans. Facil.			
489.3	12	Rev. from Trans. of Gas of Others Thr. Distr. Facil.			
489.4	13	Revenues form Storing Gas of Others			
490	14	Sales of Products Extracted from Natural Gas			
491	15	Revenues from Natural Gas Processed by Others			
492	16	Incidental Gasoline and Oil Sales			
493	17	Rent from Gas Property			
494	18	Interdepartmental Rents			
495	19	Other Gas Revenues*			
496	20	(Less) Provision for Rate Refunds			
400	21	Total Gas Operating Revenues			
Operating Expenses					
401	22	Operating Expenses			
402	23	Maintenance Expense			
403	24	Depreciation Expense			
403.1	25	Depr. Expense for Asset Retirement Costs			
404-405	26	Amortizations and Depletion of Utility Plant			
406	27	Amortization of Utility Plant Acq. Adjustment			
407.1	28	Amort. of Prop. Loss., Unrec. Plant and Reg. Study Cost			
407.2	29	Amortization of Conversion Expenses			
407.3	30	Regulatory Debits			
407.4	31	(Less) Regulatory Credits			
408.1	32	Taxes Other Than Income Taxes			
409.1	33	Income Taxes-Federal			
409.1	34	Income Taxes-Other			
410.1	35	Prov. of Deferred Income Taxes, Utility Oper. Inc.			
411.1	36	(Less) Provision for Deferred Income Taxes-Credit			
411.4	37	Investment Tax Credit Adjustment-Net			
411.6	38	(Less) Gains from Disposition of Utility Plant			
411.7	39	Losses from Disposition of Utility Plant			
411.8	40	(Less) Gains from Disposition of Allowances			
411.9	41	Losses from Disposition of Allowance			
411.10	42	Accretion Expense			
413	43	Expenses of Gas Plant Leased to Others			
	44	Total Utility Operating Expenses			
	45	Net Utility Operating Income			

Nebraska Schedule 13-GP - Comparative Income Statement
For Use By Gas Pipeline/Gas Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Other Income and Deductions					
Other Income					
415	46	Revenue from Merch., Jobbing, and Contract Work			
416	47	(Less) Cost and Exp. of Merch., Job, and Cont. Work			
417	48	Revenues from Nonutility Operations*			
417.1	49	(Less) Expenses from Nonutility Operations*			
418	50	Nonoperation Rental Income*			
418.1	51	Equity in Earnings of Subsidiary Companies			
419	52	Interest and Dividend Income			
419.1	53	Allowance for Other Funds Used During Constr.			
421	54	Miscellaneous Nonoperation Income*			
421.1	55	Gain on Disposition of Property			
	56	Total Other Income			
Other Income Deductions					
421.2	57	Loss of Disposition of Property			
425	58	Miscellaneous Amortization*			
426.1	59	Donations			
426.2	60	Life Insurance			
426.3	61	Penalties			
426.4	62	Expend. for Certain Civic, Polit, and Related Act.			
426.5	63	Other Deduction*			
	64	Total Other Income Deductions			
Taxes App. to Other Income and Deductions					
408.2	65	Taxes Other Than Income Taxes			
409.2	66	Income Taxes-Federal			
409.2	67	Income Taxes-Other			
410.2	68	Prov. for Deferred Inc. Tax., Other Inc., and Deed			
411.2	69	(Less) Provision for Deferred. Income Taxes-Credit			
411.5	70	Investment Tax Credit Adjustment-Net			
420	71	(Less) Investment Tax Credits			
	72	Total Taxes Applicable to Other Income and Ded.			
	73	Net Other Income and Deductions			
Interest Charges					
427	74	Interest on Long-Term Debt			
428	75	Amortization of Debt Discount and Expense			
428.1	76	Amortization of Loss of Reacquired Debt			
429	77	(Less) Amortization of Premium on Debt-Cr.			
429.1	78	(Less) Amort. of Gain on Reacquired Debt-Cr.			
430	79	Interest on Debt to Associated Companies			
431	80	Other Interest Expenses*			
432	81	(Less) Allow. for Bor. Funds Used During Constr.-Cr.			
	82	Net Interest Charges			
	83	Income Before Extraordinary Items			
Extraordinary Items					
434	84	Extraordinary Income			
435	85	(Less) Extraordinary Deductions			
	86	Net Extraordinary Income			
409.3	87	(Less) Income Taxes-Federal and Other			
	88	Extraordinary Items after Taxes			
	89	Net Income			

If there is an amount in an account that has a "*", please provide a brief description of what comprises these accounts (if not included on the Schedule 18):

Nebraska Schedule 13-GP - Comparative Income Statement
 For Use By Gas Pipeline/Gas Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016

Instructions

The purpose of this schedule is to report Income Statement detail of the public service entity.

> **This Schedule is required to be filled out.** Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission, account definitions are listed on the "Acct. Desc." tab.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Sch 11 Accounts: Page 1 to 19 (Cells B8-B663)

Sch 12 Accounts: Page 20 to 34 (Cells B665-B1478)

Sch 13 Accounts: Page 35 to 42 (Cells B1480-B1844)

Balance Sheet Accounts (Schedule 11)

101 Gas plant in service.

A. This account shall include the original cost, included in accounts 301 to 399, owned and used by the utility in its operations, and having an expectation of life in service of more than one year from date of installation. Including such property owned by the utility but held by others.

B. The cost of additions to and betterments of property leased from others, which are includible in this account, shall be recorded in subdivisions separate and distinct from those relating to owned property. (See gas plant instruction 6.)

101.1 Property under capital leases.

A. This account shall include the amount recorded under capital leases for plant leased from others and used by the utility in its operations.

B. The gas property included in this account shall be classified separately according to the detailed accounts prescribed for gas plant in service.

C. Records shall be maintained with respect to each capital lease reflecting: (1) Name of lessor, (2) basic details of lease, (3) terminal date, (4) original cost fair market value of property leased, (5) future minimum lease payments, (6) executory costs, (7) present value of minimum lease payments, (8) the amounts representing interest and the interest rate used, and (9) expenses paid. Records shall also be maintained for plant under a lease, to identify the asset retirement obligation and cost originally recognized for each lease and the charges and credits made to the asset retirement obligations and asset retirement costs.

102 Gas plant purchased or sold.

A. This account shall be charged with the cost of gas plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise, and shall be credited with the selling price of like property transferred to others pending the distribution to appropriate accounts in accordance with gas plant instruction 5.

B. Within six months from the date of acquisition or sale of property recorded herein, the utility shall file with the Commission the proposed journal entries to clear from this account the amounts recorded herein.

103 Experimental gas plant unclassified.

A. This account shall include the cost of gas plant which was constructed as a research, development, and demonstration project under the provisions of paragraph C, and due to the nature of the plant it is desirable to operate it for a period of time in an experimental status.

B. Amounts in this account shall be transferred to Account 101 or 121, as appropriate, when the project is no longer considered as experimental. Prior to transfer to account 101 the subject plant must be certified by the Commission for use as gas plant in service.

C. The depreciation on plant in this account shall be charged to account 403 and 403.1, as appropriate, and credited to account 108. The amounts shall be depreciated over the estimated useful life of the project considering the characteristics involved. However, when projects are transferred to account 101 a new depreciation rate based on the remaining service life and undepreciated amounts will be established.

D. Records shall be maintained with respect to each experiment so that the cost, depr., and the experimental status maybe obtained.

E. Should it be determined that experimental plants recorded in this account will fail to satisfactorily perform its function, the costs thereof shall be accounted for as directed or authorized by the Commission.

104 Gas plant leased to others.

A. This account shall include the original cost of gas plant owned by the utility but leased to others as operating units or systems, where the lessee has exclusive possession.

B. The property included in this account shall be classified according to the detailed accounts (301 to 399) prescribed for gas plant in service and this account shall be maintained in such detail as though the property were used by the owner in its utility operations.

105 Gas plant held for future use.

A. This account shall include the original cost of gas plant (except land and rights) owned and held for future use in service under a definite plan for use, to include: (1) Property acquired (except land and rights) but never used by the utility in service, but held for use in the future under a definite plan, and (2) property (except land and rights) previously used by the utility in service, but retired from service and held pending its reuse, under a definite plan, in service. This includes production properties relating to leases acquired on or before Oct. 7, 1969.

B. This account shall also include the original cost of land and land rights owned and held for future use in gas service relating to leases acquired on or before October 7, 1969, under a plan for such use, to include land and land rights: (1) Acquired but never used by the utility in gas service, but held for such service in the future under a plan, and (2) previously held by the utility in gas service, but retired from such service and held pending its reuse in the future under a plan, in gas service. (See Gas Plant Instruction 7.)

C. In the event that property recorded in this account shall no longer be needed for future operations, the company shall request Commission approval of journal entries to remove such property from this account when the gain realized from the sale or other disposition of the property is \$100,000 or more, prior to their being recorded. Such filings shall include the description and original cost of individual properties removed from this account, the accounts charged upon removal, and any associated gains realized upon disposition of such property.

D. Gains or losses from the sale of land and rights or other disposition of such property previously recorded in this account and not placed in service shall be recorded directly in accounts 411.6 or 411.7, as appropriate, except when determined to be significant by the Commission. Upon such a determination, the amounts shall be transferred to account 256, or 187, and amortized to accounts 411.6, as appropriate.

E. The property included in this account shall be classified according to the detail accounts (301 to 399) prescribed for gas plant in service and the account shall be maintained in such detail as though the property were in service.

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

Note B: Include in this account wells shut in after construction which haven't been connected with the line; wells which have been connected with the line but which are shut in except seasonal excess, gov. proration requirements, or for repairs, provided that the related leases were acquired on or before Oct. 7, 1969.

Note C (Nonmajor only): The loss on abandonment of natural gas leases acquired after October 7, 1969, shall be charged to Account 338.

105.1 Production properties held for future use.

A. This acct shall include the cost of production properties (except land & rights) relating to leases acquired on or after Oct. 8, 1969, held under a definite plan for future use to insure a future supply of natural gas for use in pipeline operations, to include: (1) Production property (except land & rights) acquired but never used by the utility in gas service, but held for such service in the future under a definite plan, and (2) production property (except land & rights) previously used by the utility in gas service, but retired from such service and held pending its reuse in the future, under a definite plan, in gas service.

B. This account shall also include the original cost of land and land rights held under a plan for future use to insure a future supply of natural gas for use in pipeline operations, relating to leases acquired on or after October 8, 1969, to include land and land rights: (1) Acquired but never used by the utility in gas service, but held for service in the future under a plan, and (2) previously used by the utility in gas service, but retired from such service and held pending its reuse in the future under a plan, in gas service.

C. In the event that property recorded in this account shall no longer be needed for future operations, the company shall request Commission approval of journal entries to remove such property from this account when the gain realized from the sale or other disposition of the property is \$100,000 or more, prior to their being recorded. Such filings shall include the description and original cost of individual properties removed from this account, the accounts charged upon removal, and any associated gains realized upon disposition of such property.

D. Gains or losses from the sale of land and rights or other disposition of such property previously recorded in this account and not placed in service shall be recorded directly in accounts 411.6 or 411.7, as appropriate, except when determined to be significant. Upon such determination, the amounts shall be transferred to account 256, or account 187, and amortized to accounts 411.6, or 411.7, as appropriate.

E. The property included in this account shall be classified according to the detailed accounts prescribed for natural gas production and gathering plant in service and such classification shall be maintained in the same detail as though the property were in service.

Note: Unsuccessful exploration and development costs incurred on leases acquired after October 7, 1969, shall be charged to account 338.

106 Completed construction not classified—Gas.

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

Note: For the purpose of reporting to the Commission the classification of gas plant in service by accounts is required, the utility shall also report the balance in this account tentatively classified as accurately as practicable according to prescribed account classifications. The purpose of this provision is to avoid any significant omissions in reported amounts of gas plant in service.

107 Construction work in progress—Gas.

A. This account shall include the total of the balances of work orders for gas plant in process of construction.

B. Work orders shall be cleared from this acct as soon as practicable after completion of the job. Further, if a project, such as a gas production plant, a compressor station, or a transmission line, is designed to consist of two or more units which may be placed in service at different dates, any expenditures which are common to and which will be used in the operation of the project as a whole shall be included in gas plant in service upon the completion and the readiness for service of the first unit. Any expenditures which are identified exclusively with units of property not yet in service shall be included in this account.

C. Expenditures on research, development, and demonstration projects for construction of utility facilities are to be included in a separate subdivision in this acct. Records must be maintained to show separately each project along with complete detail of the nature and purpose of the research, development, and demonstration project together with the related costs.

Note A: This account shall include certificate application fees paid to the Commission as provided for in gas plant instruction 15.

Note B: Unsuccessful exploration and development costs incurred on leases acquired after October 7, 1969, shall be transferred to account 338.

108 Accumulated provision for depreciation of gas utility plant.

A. This account shall be credited with the following:

- (1) Amounts charged to account 403, or to clearing accounts for current depreciation expense for gas plant in service.
- (2) Amounts charged to account 403.1, for current depreciation related to asset retirement costs in plant in service in a separate subaccount.
- (3) Amounts charged to acct 421, for depreciation expense on property included in acct 105 or 105.1. Include also, the balance of accumd. provision for depreciation on property when transferred to acct 105 or 105.1, from other property accts. Normally, acct 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 gas plant in service; however, if special circumstances indicate the propriety of current accruals for depreciation, such charges shall be made to acct 421.
- (4) Amounts charged to account 413 for gas plant included in account 104, Gas Plant Leased to Others.
- (5) Amounts charged to account 416 or to clearing accounts for current depreciation expense.
- (6) Amounts of depreciation applicable to gas properties acquired as operating systems. (See gas plant instruction 5.)
- (7) Amounts charged to account 182.1 when authorized by the Commission.
- (8) Amounts of depreciation applicable to gas plant donated to the utility.

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

B. At the time of retirement of depreciable 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 retirements, cost 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. Upon completion of the work order, the proper distribution to subdivision 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 segregating according to the following functional classification for gas plant:

(1) Production—manufactured gas, (2) production and gathering—natural gas, (3) products extraction—natural gas, (4) underground gas storage, (5) other storage, (6) base load LNG terminating and processing plant, (7) transmission, (8) distribution, and (9) 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 provision 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.

D. When transfers of plant are made from one gas 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 gas plant instruction 12.

E. The utility is restricted in its use of the 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 and depletion of gas utility plant.

A. This account shall be credited with the following:

- (1) Amounts charged to account 404.1 for current amortization and depletion of such land and land rights.
- (2) Amounts charged to account 404.2 for current amortization.
- (3) Amounts charged to account 404.3 for the current amortization of limited-term gas plant.
- (4) Amounts charged to account 421 for amortization expense on property included in account 105 or 105.1. Include also, the balance of accumulated provision for amortization on property when transferred to account 105 or 105.1 from other property accounts.
Note: See also paragraph A(2), of account 108.
- (5) Amounts charged to account 405.
- (6) Amounts charged to account 413 for current amortization thereof.
- (7) Amounts charged to account 797 to provide for the abandonment of nonproductive natural gas leases.
- (8) Amounts charged to account 425 for the amortization of intangible or other gas 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 producing natural gas land and land rights, other gas plant in service, gas plant leased to others, abandonment of leases and gas 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 or account 421.2 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 segregating according to the following functional classification for gas plant:

(1) Production—manufactured gas, (2) production and gathering—natural gas, (3) products extraction—natural gas, (4) underground gas storage, (5) other storage, (6) base load LNG terminating and processing plant, (7) transmission, (8) distribution, and (9) general. These records shall reflect the current credits and debits to this account in detail to show separately for each such functional classification (a) the amount of provision for amortization, (b) the book cost of property retired, (c) cost of removal, (d) salvage, and (e) other items, including recoveries from insurance. Records shall be maintained to show separately the balance applicable to each item of land and rights which is being amortized or depleted except that natural gas land and rights which comprise an interest in a production area may be grouped to form a unit for amortization and depletion and the accumulated provision applicable thereto need not be segregated to show the amount related to each gas right included. Records shall also be maintained so as to show the balance applicable to each underground gas storage project.

D. The utility is restricted in its use of the accumulated provision for amort. 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.

114 Gas plant acquisition adjustments.

A. This acct shall include the difference between (a) the cost to the utility of gas plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise, and (b) the original cost, estimated, if not known, of such property, less the amount or amounts credited by the utility at the time of acquisition to accumulated provisions for depreciation, depletion, and amortization and contributions in aid of construction with respect to such property.

B. With respect to acquisitions after the effective date of this system of accounts, this account shall be subdivided so as to show the amounts included herein for each property acquisition and to gas plant in service, gas plant held for future use and gas plant leased to others.

C. Debit amounts recorded in this account related to plant and land acquisition may be amortized to account 425 over a period not longer than the estimated remaining life of the properties to which amounts relate. Amounts related to the acquisition of land only may be amortized to account 425 over a period of not more than 15 years. Should a utility wish to account for debit amounts in this account in any other manner, it shall petition for authority to do so. Credit amounts recorded in this account shall be accounted for as directed by the Commission.

115 Accumulated provision for amortization of gas plant acquisition adjustments.

This account shall be credited or debited with amounts which are includible in account 406 or 425 for the purpose of providing for the extinguishment of amounts in account 114 in instances where the amortization of account 114 is not being made by direct write-off.

116 Other gas plant adjustments.

A. This account shall include the difference between the original cost, estimated if not known, and the book cost of gas plant to the extent that such difference is not properly includible in account 114. (See gas plant instruction 1C.)

B. Amounts included in this account shall be classified in such manner as to show the origin of each amount and shall be disposed of as the Commission may approve or direct.

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

Special Instructions to Accounts 117.1, 117.2 and 117.3

The investment in and use of system gas included in Account 117.1 and 117.2 may be accounted for using either the "fixed asset" method or an "inventory" method as set forth below. The cost of stored gas included in Account 117.3 must be accounted for using an inventory method.

(a) *Inventory Method*—Gas stored during the year must be priced at cost according to generally accepted methods of cost determination consistently applied from year to year. Transmission expenses for facilities used in moving the gas to the storage area and expenses of storage facilities cannot be included in the inventory of gas except as may be authorized or directed by the Commission.

Withdrawals of gas must be priced using the first-in-first-out, last-in-first-out, or weighted average cost method, provided the method adopted by the utility is used consistently from year to year and appropriate records are maintained. Approval of the Commission must be obtained for any other pricing method, or change in the pricing method adopted by the utility.

Adjustments for inventory losses related to gas held in underground reservoirs due to inaccuracies of gas measurements, or from other causes, must be charged to Account 823. Losses of system gas not associated with underground reservoirs must be charged to Account 813.

(b) *Fixed Asset Method*—When replacement of the gas is made, the amount carried in Account 117.4 for such volumes must be cleared with a contra entry to Account 808.2. Any difference between the utility's cost of replacement gas volumes and the amount cleared from Account 117.4 must be recognized as a gain in Account 495 or as a loss in Account 813 with contra entries to Account 808.2.

Adjustments for inventory losses related to gas held in underground reservoirs due to cumulative inaccuracies of gas measurements, or from other causes, must be charged to Account 823. Losses of system gas not associated with underground reservoirs must be charged to Account 813. Gas losses must be priced at the market price of gas available to the utility in the month the loss is recognized.

Gas owned by the utility and injected into its system will be deemed to satisfy any encroachment on system gas first before any other use.

117.1 Gas stored-base gas.

This account is to include the cost of recoverable gas volumes that are necessary, in addition to those volumes for which cost are properly includable in Account 101 to maintain pressure and deliverability requirements for each storage facility. Nonrecoverable gas volumes used for this purpose are to be recorded in Account 352.3. For utilities using the fixed asset method of accounting, the cost of base gas applicable to each gas storage facility shall not be changed from the amount initially recorded except to reflect changes in volumes designated as base gas. If an inventory method is used to account for gas included herein, the utility may, at its election, price withdrawals in accordance with the instructions to Account 117.4.

117.2 System balancing gas.

This account is to be used to record the cost of system gas designated as available for transmission load balancing (including no-notice transportation) and other uses associated with maintaining efficient transmission operations other than gas properly recordable in Account 117.1 or the plant accounts. Detailed records must be kept separately identifying volumes and unit prices of system gas held in underground storage facilities and held in pipelines.

For utilities using fixed asset accounting, the cost initially recorded herein cannot be changed except for adjustments to volumes designated as system gas. Encroachments upon system gas must be accounted for in accordance with the instructions to Act 117.4.

117.3 Gas stored in reservoirs and pipelines—noncurrent.

This account is to include the cost of stored gas owned by the utility and available for sale or other purposes. Gas included in this account must be accounted for using an inventory method in accordance with the Special Instructions to Accounts 117.1, 117.2, and 117.3 above.

117.4 Gas owed to system gas.

This account is to be used to record encroachments of system gas under the fixed asset method. This account may also be used to record encroachments of base gas for utilities electing to use an inventory method of accounting for system gas. Utilities may revalue cumulative net imbalances, net all transactions, and record one monthly entry with one month-end price for valuation purposes.

118 Other utility plant.

This account shall include the balance in accounts for utility plant, other than gas plant, such as electric, railway, etc.

119 Accumulated provision for depreciation and amortization of other utility plant.

This account shall include the accumulated provision for depreciation and amortization applicable to utility property other than gas plant.

121 Nonutility property.

A. This account shall include the book cost of land, structures, equipment or other tangible or intangible property owned by the utility, but not used in utility service and not properly includible in account 105. This account shall also include, where applicable, amounts recorded for asset retirement costs associated with nonutility plant.

B. This account shall also include the amount recorded under capital leases for property leased from others and used by the utility in its nonutility operations. Records shall be maintained with respect to each lease reflecting: (1) name of lessor, (2) basic details of lease, (3) terminal date, (4) original cost or fair market value of property leased, (5) future minimum lease payments, (6) executory costs, (7) present value of minimum lease payments, (8) the amount representing interest and the interest rate used, and (9) expenses paid.

C. This account shall be subdivided so as to show the amount of property used in operations which are nonutility in character but nevertheless constitute a distinct operating activity of the company (such as operation of an ice department where such activity is not classed as a utility) and the amount of miscellaneous property not used in operations. The records in support of each subaccount shall be maintained so as to show an appropriate classification of the property.

Note: In the event of the sale or other disposition of property included in this account which had been previously recorded in accounts 105 or 105.1, such property costs shall be accounted for in accordance with paragraph C of accounts 105 and 105.1, respectively.

122 Accumulated provision for depreciation and amortization of nonutility property.

This account shall include the accumulated provision for depreciation and amortization applicable to nonutility property.

123 Investment in associated companies.

A. This account shall include the book cost of investments in securities issued or assumed by associated companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement, provided that the investment does not relate to a subsidiary company. (If the investment relates to a subsidiary company it shall be included in account entry to the recording of amortization of discount or premium on interest bearing investments. Include herein the offsetting 123.1.) (See account 419.)

B. This account shall be maintained in such manner as to show the investment in securities of, and advances to, each associated company together with full particulars regarding any of such investments that are pledged.

Note A: Securities and advances of associated companies owned and pledged shall be included in this account, but such securities, if held in special deposits or in special funds, shall be included in the appropriate deposit or fund account. A complete record of securities pledged shall be maintained.

Note B: Securities of associated companies held as temporary cash investments are includible in account 136.

Note C: Balances in open accounts with associated companies, which are subject to current settlement, are includible in account 146.

Note D: The utility may write down the cost of any security in recognition of a decline in the value thereof. Securities shall be written off or written down to a nominal value if there be no reasonable prospect of substantial value. Fluctuations in market value shall not be recorded but a permanent impairment in the value of securities shall be recognized in the accounts. When securities are written off or written down, the amount of the adjustment shall be charged to account 426.5 or to an appropriate account for accumulated provisions for loss in value established as a separate subdivision of this account.

123.1 Investment in subsidiary companies.

A. This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries.

B. This account shall be maintained in such a manner as to show separately for each subsidiary: The cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any such investments that are pledged.

124 Other investments.

A. This account shall include the book cost of investments in securities issued or assumed by nonassociated companies, investment advances to such companies, and any investments not accounted for elsewhere. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments. Include also the offsetting entry to the recording of amortization of discount or premium on interest bearing investments. (See account 419.)

B. The cost of capital stock of the utility reacquired by it under a definite plan for resale pursuant to authorization by the Board of Directors may, if permitted by statutes, be included in a separate subdivision of this account. (See also account 210 and account 217.)

C. The records shall be maintained in such manner as to show the amount of each investment and the investment advances to each person.

Note A: Securities owned and pledged shall be included in this account, but securities held in special deposits or in special funds shall be included in appropriate deposit or fund accounts. A complete record of securities pledged shall be maintained.

Note B: Securities held as temporary cash investments shall not be included in this account.

Note C: See Note D of account 123.

125 Sinking funds.

This account shall include the amount of cash and book cost of investments held in sinking funds. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments. A separate account, with appropriate title, shall be kept for each sinking fund. Transfers from this account to special deposit accounts may be made as necessary for the purpose of paying matured sinking-fund obligations, or obligations called for redemption but not presented, or the interest thereon.

126 Depreciation fund.

This account shall include the amount of cash and book cost of investments which have been segregated in a special fund for the purpose of identifying such assets with the accumulated provisions for depreciation. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments.

128 Other special funds.

This account shall include the amount of cash and book cost of investments which have been segregated in special funds for insurance, employee pensions, savings, relief, hospital, and other purposes not provided for elsewhere. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments. A separate account, shall be kept for each fund.

Note: Amounts deposited with a trustee under the terms of an irrevocable trust agreement for pensions or other benefits shall not be included in this account.

Special Instructions for Current and Accrued Assets

Current and accrued assets are cash, those assets which are readily convertible into cash or are held for current use in operations or construction, current claims against others, payment of which is reasonably assured, and amounts accruing to the utility which are subject to current settlement, except such items for which accounts other than those designated as current and accrued assets are provided. There shall not be included in the group of accounts designated as current and accrued assets any item, the amount or collectability of which is not reasonably assured, unless an adequate provision for possible loss has been made therefor. Items of current character but of doubtful value may be written down and for record purposes carried in these accounts at nominal value.

131 Cash.

This account shall include the amount of current cash funds except working funds.

132 Interest special deposits.

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

133 Dividend special deposits.

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

134 Other special deposits.

This acct shall include deposits with fiscal agents or others for special purposes other than the payment of interest and dividends. Such special deposits may include cash deposited with federal, state, or municipal authorities as a guaranty for the fulfillment of obligations; cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced; cash realized from the sale of the utility's securities and deposited with trustees to be held until invested in property of the utility, etc. Entries to this acct shall specify the purpose for which the deposit is made.

Note: Assets available for general corporate purposes shall not be included in this account. Further, deposits for more than one year, which are not offset by current liabilities, shall not be charged to this account but to account 128.

135 Working funds.

This account shall include cash advanced to officers, agents, employees, and others as petty cash or working funds.

136 Temporary cash investments.

A. This account shall include the book cost of investments, such as demand and time loans, bankers' acceptances, US Treasury certificates, marketable securities, and other similar investments, acquired for the purpose of temporarily investing cash.

B. This account shall be so maintained as to show separately temporary cash investments in securities of associated companies and of others. Records shall be kept of any pledged investments.

141 Notes receivable.

This account shall include the book cost, not includible elsewhere, of all collectible obligations in the form of notes receivable and similar evidences (except interest coupons) of money due on demand or within one year from the date of issue, except, however, notes receivable from associated companies. (See account 136 and account 145.)

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

142 Customer accounts receivable.

A. This account shall include amounts due from customers for utility service, and for merchandising, jobbing, and contract work. This account shall not include amounts due from associated companies.

B. This account shall be maintained so as to permit ready segregation of the amounts due for merchandising, jobbing, and contract work.

143 Other accounts receivable.

A. This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing, and contract work.

B. This account shall be maintained so as to show separately amounts due on subscriptions to capital stock, from officers, and employees, but the account shall not include amounts advanced to officers or others as working funds. (See account 135.)

144 Accumulated provision for uncollectible accounts—Cr.

A. This account shall be credited with amounts provided for losses on accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto. Concurrent charges shall be made to account 904 for amounts applicable to utility operations, and to corresponding accounts for other operations. Records shall be maintained so as to show the write-offs of accounts receivable for each utility department.

B. This account shall be subdivided to show the provision applicable to the following classes of accounts receivable: Utility Customers, Merchandising, Jobbing and Contract Work, Officers and Employees, and Others.

Note A: Accretions to this account shall not be made in excess of a reasonable provision against losses of the character provided for.

Note B: If provisions for uncollectible notes receivable or for uncollectible receivables from associated companies are necessary, separate subaccounts therefor shall be established under the account in which the receivable is carried.

145 Notes receivable from associated companies & 146 Accounts receivable from associated companies.

A. These accounts shall include notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies. Items which do not bear a specified due date but which have been carried for more than twelve months and items which are not paid within twelve months from due date shall be transferred to account 123.

B. An utility company participating in a cash management program must maintain supporting documentation for all deposits into, borrowings from, interest income from, and interest expense to such program. Cash management programs include all agreements in which funds in excess of the daily needs of the natural gas company along with the excess funds of the natural gas company's parent, affiliated and subsidiary companies are concentrated, consolidated, or otherwise made available for use by other entities within the corporate group. The written documentation must include the following information:

- (1) For deposits with and withdrawals from the cash management program: the date of the deposit or withdrawal, the amount of the deposit or withdrawal, and the maturity date, if any, of the deposit;
- (2) For borrowings from a cash management program: the date of the borrowing, the amount of the borrowing, and the maturity date, if any, of the borrowing;
- (3) The security, if any, provided by the cash management program for repayment of deposits into the cash management program and the security required by the cash management program in support of borrowings from the program; and
- (4) The monthly balance of the cash management program.

C. The natural gas company must maintain current and up-to-date copies of the documents authorizing the establishment of the cash management program including the following:

- (1) The duties and responsibilities of the administrator and the natural gas companies in the cash management program;
- (2) The restrictions on deposits or borrowings by natural gas companies in the cash management program;
- (3) The interest rate, including the method used to determine the interest earning rates and interest borrowing rates for deposits into and borrowings from the program; and
- (4) The method used to allocate interest income and expenses among natural gas companies in the program.

Note A: On the balance sheet, accts receivable from an associated company may be set off against accts payable to the same company.

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

151 Fuel stock.

This account shall include the book cost of fuel on hand:

- (1) Invoice price of fuel less any cash or other discounts.
- (2) Freight, switching, demurrage and other transportation charges, not including, any charges for unloading from the shipping medium.
- (3) Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of fuel.

152 Fuel stock expenses undistributed.

A. This account may include the cost of labor and of supplies used and expenses incurred in unloading fuel from the shipping medium and in the handling thereof prior to its use, if such expenses are sufficiently significant in amount to warrant being treated as a part of the cost of fuel inventory rather than being charged direct to expense as incurred.

B. Amounts included herein shall be charged to expense as the fuel is used to the end that the balance herein, shall not exceed the expenses attributable to the inventory of fuel on hand.

- (1) Procuring and handling of fuel.
- (2) All routine fuel analyses.
- (3) Unloading from shipping facility and putting in storage.
- (4) Moving of fuel in storage and transferring from one station to another.
- (5) Handling from storage or shipping facility to first bunker, hopper, bucket, tank or holder of boiler house structure.
- (6) Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, cranes, etc.
- (7) Tools, lubricants and other supplies.
- (8) Operating supplies for mechanical equipment.
- (9) Transportation and other expenses in moving fuel.
- (10) Stores expenses applicable to fuel.

153 Residuals and extracted products.

This account shall include the book cost of residuals or extracted products produced in the manufacture of gas or in natural gas products extraction operations including like products purchased for resale.

154 Plant materials and operating supplies.

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

- (1) Reusable materials consisting of large individual items shall be included in this account at original cost, estimated if not known. The cost of repairing such items shall be charged to the maintenance account appropriate for the previous use.
- (2) Reusable materials consisting of relatively small items, the identity of which (from the date of original installation to the final abandonment or sale thereof) cannot be ascertained without undue refinement in accounting, shall be included in this account at current prices new for such items. The cost of repairing such items shall be charged to the appropriate expense account as indicated by previous use.
- (3) Scrap and nonusable materials included in this account shall be carried at the estimated net amount realizable therefrom. The difference between the amounts realized for scrap and nonusable materials sold and the net amount at which the materials were carried in this account, as far as practicable, shall be adjusted to the accounts credited when the materials were charged to this account.

B. Materials and supplies issued shall be credited hereto and charged to the appropriate construction, operating expense, or other account on the basis of a unit price determined by the use of cumulative average, first-in-first out, or such other method of inventory accounting as conforms with accepted accounting standards consistently applied.

- (1) Invoice price of materials less cash or other discounts.
- (2) Freight, switching or other transportation charges when practicable to include as part of the cost of materials to which they relate.
- (3) Customs duties and excise taxes.
- (4) Costs of inspection and special tests prior to acceptance.
- (5) Insurance and other directly assignable charges.

Note: Where expenses to materials purchased cannot be directly assigned to particular purchases, they shall be charged to acct 163.

155 Merchandise.

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

156 Other materials and supplies.

This account shall include the book cost of materials and supplies held primarily for nonutility purposes. The principles prescribed in accounting for utility materials and supplies shall be observed in respect to items carried in this account.

163 Stores expense undistributed.

A. This account shall include the cost of supervision, labor and expenses incurred in the operation of general storerooms, including purchasing, storage, handling and distribution of materials and supplies.

B. This account shall be cleared by adding to the cost of materials and supplies issued a loading charge which will distribute the expense over stores issues. The balance in the account at the close of the year shall not exceed the amount of stores expenses reasonably attributable to the inventory of materials and supplies exclusive of fuel, as any amount applicable to fuel cost should be included in account 152.

- (1) Inspecting and testing materials and supplies when not assignable to specific items.
- (2) Unloading from shipping facility and putting in storage.
- (3) Supervision of purchasing and stores department to extent assignable to materials handled through stores.
- (4) Getting materials from stock and in readiness to go out.
- (5) Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits.
- (6) Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. (Optional. Purchasing department expenses may be included in administrative and general expenses.)
- (7) Maintaining stores equipment.
- (8) Cleaning and tidying storerooms and stores offices.
- (9) Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock.
- (10) Collecting and handling scrap materials in stores.
- (11) Adjustments of inventories of materials and supplies but not including large differences which can readily be assigned to classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory.
- (12) Cash and other discounts not practically assignable to specific materials.
- (13) Freight, express, etc., when not assignable to specific items.
- (14) Heat, light and power for storerooms and store offices.
- (15) Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices.
- (16) Injuries and damages.
- (17) Insurance on materials and supplies and on stores equipment.
- (18) Losses due to breakage, leakage, evaporation, fire or other causes, less credits for amounts received from insurance, transportation companies or others in compensation of such losses.
- (19) Postage, printing, stationery and office supplies.
- (20) Rent of storage space and facilities.
- (21) Communication service.
- (22) Excise and other similar taxes not assignable to specific materials.
- (23) Transportation expense on inward movement of stores and on transfer between storerooms but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal.

Note: A physical inventory of each class of materials and supplies shall be made at least every two years.

164.1 Gas stored—current.

This account shall be debited with such amounts as are credited to Account 117.2 (for utilities using an inventory method of accounting for system gas) and Account 117.3 to reflect classification for balance sheet purposes of such portion of the inventory of gas stored as represents a current asset according to conventional rules for classification of current assets.

Note: It shall not be considered conformity to conventional rules of current asset classification if the amount included in this account exceeds an amount equal to the cost of estimated withdrawals of gas from storage within the 24-month period from date of the balance sheet, or if the amount represents a volume of gas which, in fact, could not be withdrawn from storage without impairing pressure levels needed for normal operating purposes.

164.2 Liquefied natural gas stored.

A. This account shall include the cost of liquefied natural gas stored in above or below ground facilities.

B. Natural gas purchased in a liquefied form shall be priced at the cost of such gas to the utility. Natural gas liquefied by the utility shall be priced according to generally accepted methods of cost determination applied from year to year. Transmission expenses for facilities to the utility used in moving the gas to the storage facilities shall not be included in the inventory of gas except as may be authorized.

C. Amounts debited to this account for natural gas placed in storage shall be credited to account 808.2. Amounts credited to this account for gas withdrawn from storage shall be debited to account 808.1.

D. Withdrawals of gas may be priced according to the first-in-first-out, last-in-first-out, or weighted average cost method provided the method adopted by the utility is used consistently from year to year and inventory records are maintained in accordance therewith. Commission approval must be obtained for any other pricing method or for any change in the pricing method adopted by the utility. Separate records shall be maintained for each storage project of the Dth of gas delivered to storage and remaining in storage.

E. Adjustments for inventory losses shall be charged to account 842.3.

164.3 Liquefied natural gas held for processing.

A. This account shall include the cost of base load liquefied natural gas available for vaporization and injection into the utility's system.

B. Natural gas purchased in a liquefied form shall be priced at the cost of such gas to the utility.

C. Amounts debited to this account for liquefied natural gas purchased for processing shall be credited to account 809.2. Amounts credited for liquefied natural gas processed shall be debited to account 809.1.

D. Withdrawals of gas held for vaporization may be priced according to the first-in-first-out, last-in-first-out or weighted average cost method provided the method adopted by the utility is used consistently from year to year and inventory records are maintained in accordance therewith. Commission approval must be obtained for any other pricing method or for any change from the pricing method adopted by the utility. Separate records shall be maintained for Dth of gas purchased for processing, processed, and remaining for processing.

E. Adjustments for inventory losses shall be charged to account 846.1.

165 Prepayments.

A. This account shall include payments for undelivered gas and other prepayments of rents, taxes, insurance, interest, and like disbursements made prior to the period to which they apply. Prepayments for gas are those amounts paid to a seller of gas under "take or pay" provisions of a gas purchase contract for a sale certificated where future makeup of the gas not taken in the current period is provided for by the contract.

B. As the periods covered by such prepayments expire, credit this account and charge the proper operating expense or other appropriate account with the amount applicable to the period.

C. This account shall be kept or supported in such a manner as to disclose the amount of each class of prepayments.

166 Advances for gas exploration, development and production.

A. This account shall include all advances made for gas (whether called "advances," "contributions" or otherwise) to independent producers, affiliated or associated companies, or others operating within the lower 48 states and Alaska; for exploration, development or production (but not to include lease acquisition) of natural gas. Under each agreement with payee, such payments must be made prior to initial gas deliveries, or if the agreement provides for advances on a well by well basis, each incremental payment must be made prior to deliveries, or prior to Federal and/or State authorization, as appropriate. All agreements executed after June 17, 1975, (issuance date of Order No. 529) shall specify that (1) the pipeline shall have first call on any gas produced, attributable to the advance payment, under a long-term contract which is for a minimum initial term computed as the lesser of fifteen years or the life of the reserve in the field, and (2) the selling price of the gas committed by producers whose sales are subject to price regulation shall be governed by and limited to the area rate or national rate or, under appropriate showing of special circumstance, such other rate as may be authorized by the Commission under the provisions of optional pricing and special relief. As a determination of the initial rate, the time of first delivery in interstate commerce to the purchaser shall govern. Non-current advances not to be repaid within a two-year period shall be reclassified and transferred to account 124 for balance sheet purposes. This transfer is for reporting purposes only and has no effect on accounting and ratemaking.

B. When a pipeline obtains a working interest as a result of funds advanced to producers, such amounts shall be included in appropriate production accounts for formal contractual agreements executed prior to the date of issuance of Order No. 499. When an associated company obtains a working interest as a result of funds advanced from a pipeline company, the pipeline shall include such amounts in Acct 123 or Acct 146, as appropriate, for formal contractual commitments made during the period on or after Nov. 10, 1971 (effective date of Order 441) but prior to Dec. 29, 1972, the date of issuance of Order No. 465.

C. Outstanding advances shall be fully reduced within 5 years, or as otherwise authorized by FERC, from the date gas deliveries commence or the date it is determined that recovery will be in other than gas. This acct shall be credited with advances not fully recovered within the 5-year period, and the unrecovered portion charged directly to Acct 426.5. A portion of all gas taken should be credited to the related outstanding advance so as to eliminate the advance within the 5-year period or as otherwise authorized by FERC upon request by the utility company. The reduction of the outstanding advance should not be dependent on a buyer purchasing more than 100 percent of the minimum take or pay quantity provided in the contract. In those instances where the 5-year recovery period has lapsed, but recovery of the advance continues beyond the 5-year period, the unrecovered advances shall be removed from this acct and transferred to Acct 167.

D. Where recovery is by gas, the recovered advance shall be credited to this account and charged to the appropriate gas purchase account.

E. When an advance which is or has been included in this account and in rate base results in a source of proven reserves of natural gas, gas deliveries commence but no gas flows to the utility making such advance, the amount of the advance shall be removed from this account (and from rate base) and recorded in account 167. Any revenues collected as a result of the advance being included in rate base shall be refunded by the utility to its customers, with interest, per annum, at the rate established by Order No. 513, issued Oct. 10, 1974, or as revised by Commission Order, from the date of payment until refunded, within 12 months after the removal of the advance from this acct, unless otherwise directed by the Commission. Where there is partial recovery of the advance by gas, in this situation, the amount of the advance transferred from this acct to account 167 and the amount of revenues refunded, with interest, shall be appropriately apportioned.

F. However, if 5 years elapses from the time the advance has been included in this account and during such time no gas deliveries have commenced or no determination has been made that the recovery will be in economic consideration other than gas, the pipeline shall at the end of the 5-year period, transfer the advance from this account to Account 167, and cease rate base treatment thereof, unless otherwise directed by the Commission.

G. Whenever as a result of an advance included in this account, a pipeline receives any amount in excess of a full recovery of the advance, e.g. interest income, such amount must be credited to Account 813 or as otherwise directed by the Commission. If the income or return is received in other than money, it shall be included at the market value of the assets received.

H. If the recipient of an advance is unable to repay it in full, through no fault of the pipeline or contractual provisions, in gas or other assets, the unpaid or nonrecoverable portion must be credited to this account at the time such amount is recognized as nonrecoverable. Nonrecoverable advances significant in amount must be eliminated within 5 years from the date of determination by either a charge to account 435 or when authorized, by a transfer to account 186 and amortization to account 813. Nonrecoverable advances insignificant in amount should be charged directly to account 813 in the year recognized as nonrecoverable, when authorized by the Commission.

I. No transfers shall be made to or from this account to any other accounts, unless otherwise provided herein, except as specifically authorized by the Commission upon request by the pipeline company.

J. Three copies of any agreement concerning advances will be filed with the Secretary within 30 days of the initial related entry in account 166.

Note A: This account may include advances for exploration (including lease acquisition costs) made according to the provisions of Order Nos. 410 and 410-A, for which a contractual commitment was made prior to Nov. 10, 1971, (issue date of Order No. 441). All advances made pursuant to contractual commitments made prior to Nov. 10, 1971, (issue date of Order No. 441) shall be subject to the provisions of Order Nos. 410 and 410-A.

Note B: This account shall not include advances for exploration (including lease acquisition costs) in accordance with Order No. 441, for which a contractual commitment was made on or after Nov. 10, 1971, but prior to Dec. 29, 1972 (issue date of Order No. 465). All advances made pursuant to contractual commitments made on or after Nov. 10, 1971, but prior to Dec. 29, 1972 (issue date of Order No. 465) shall be subject to the provisions of Order No. 441.

Note C: This account shall not include advances for exploration for lease acquisition costs but may include advances for exploration where such advances are pursuant to contractual commitments made on or after Dec. 29, 1972 (issue date of Order No. 465).

Note D: All advances made pursuant to contractual commitments made on or after Dec. 29, 1972 (issue date of Order No. 465) but prior to the date of issuance of Order No. 499, shall be subject to the provisions of Order No. 465.

Note E: All advances made pursuant to contractual commitments made on or after Dec. 28, 1973 (issue date of Order No. 499), but prior to the date of issuance of Order No. 529, shall be subject to the provisions of Order No. 499.

Note F: This account shall not include advances expended for delay rentals, nonproductive well drilling or abandoned leases where such advances are related to lease acquisition, except in accordance with Note A and Note B to this account.

Note G: To keep the Commission informed when an advance is nonrecoverable by any means the company must submit the full details including copies of Federal and State plugging and abandonment reports involved as soon as such fact becomes known.

167 Other advances for gas.

This account shall include all advances not includible in Account 166, exclusive of amounts advanced where a working interest is obtained.

171 Interest and dividends receivable.

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

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

Note B: Interest and dividends receivable from associated companies shall be included in account 146.

172 Rents receivable.

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

Note: Rents receivable from associated companies shall be included in account 146.

173 Accrued utility revenues.

At the option of the utility, the estimated amount accrued for service rendered, but not billed at the end of any accounting period, may be included. In case accruals are made for unbilled revenues, they shall be made likewise for unbilled expenses, such as for the purchase of gas.

174 Miscellaneous current and accrued assets.

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

B. The utility is to include in a subaccount amounts receivable for gas in unbalanced transactions where gas is delivered to another party in exchange, load balancing, or no-notice transportation transactions. (See Account 806.) If the amount receivable is settled by other than gas, Account 495 or 813 must be charged for the difference between the amount of the consideration received and the recorded amount of the receivable. Records are to be maintained so that there is readily available for each party entering gas exchange, load balancing, or no-notice transportation transactions, the quantity and cost of gas delivered, and the amount and basis of consideration received, if other than gas.

175 Derivative instrument assets.

This account shall include the amounts paid for derivative instruments, and the change in the fair value of all derivative instrument assets not designated as cash flow or fair value hedges. Account 421 will be credited or debited as appropriate with the corresponding amount of the change in the fair value of the derivative instrument.

176 Derivative instrument assets—Hedges.

A. This account shall include the amounts paid for derivative instruments, and the change in the fair value of derivative instrument assets designated by the utility as cash flow or fair value hedges.

B. When a utility designates a derivative instrument asset as a cash flow hedge it will record the change in the fair value in this account with a concurrent charge to account 219 with the gain or loss. The ineffective portion of the hedge shall be charged to the same income or expense account that will be used when the hedged item enters into net income.

C. When a utility designates a derivative instrument asset as a fair value hedge it shall record the change in the fair value in this account with a concurrent charge to a subaccount of the item being hedged. The ineffective portion of the hedge shall be charged to the same income or expense account that will be used when the hedged item enters into net income.

181 Unamortized debt expense.

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized equitably over the life of each issue. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428. Any unamortized amounts outstanding at the time that the related debt is prematurely reacquired shall be accounted for as indicated in General Instruction 17.

182.1 Extraordinary property losses.

A. When authorized or directed by the Commission, this acct shall include extraordinary losses, which could not reasonably have been anticipated and which are not covered by insurance or other provisions, such as unforeseen damages to property.

B. Application to the Commission for permission to use this account shall be accompanied by a statement giving a complete explanation with respect to the items which it is proposed to include herein, the period over which, and the accounts to which it is proposed to write off the charges, and other pertinent information.

182.2 Unrecovered plant and regulatory study costs.

A. This acct shall include: (1) Nonrecurring costs of studies and analyses mandated by regulatory bodies related to plants in service, transferred from acct 183.2 and not resulting in construction; and (2) when authorized by the Commission, significant unrecovered costs of plant facilities where construction has been cancelled or which have been prematurely retired.

B. This account shall be credited and account 407.1 shall be debited, over the period specified by the Commission.

C. Any additional costs incurred, relative to the cancellation or premature retirement, may be included in this account and amortized over the remaining period of the amortization period. Should any gains be realized, relative to the cancelled or retired plant, such amounts shall be used to reduce the unamortized amount of the costs recorded herein.

D. In the event that the recovery of costs included herein is disallowed in rate proceedings, the disallowed costs shall be charged to account 426.5 or account 435 in the year of such disallowance.

182.3 Other regulatory assets.

- A. This account shall include the amounts of regulatory-created assets, not includible in other accounts, resulting from the ratemaking actions of regulatory agencies. (See Definition No. 31.)
- B. The amounts included in this account are to be established by those charges which would have been included in net income, or accumulated other comprehensive income, for the current period but for it being probable that such items will be included in a different period(s) for developing rates that are charged for services. When identification of the particular source of a regulatory asset cannot be made account 407.4 shall be credited. The amounts recorded in this account are generally to be charged, concurrently with the recovery of the amounts in rates, to the same account that would have been charged if included in income when incurred, except all regulatory assets established through the use of account 407.4 shall be charged to account 407.3 concurrent with the recovery in rates.
- C. If rate recovery of all or part of an amount included in this account is disallowed, the disallowed amount shall be charged to Account 426.5 or Account 435 in the year of the disallowance.
- D. The records supporting the entries to this acct shall be kept so that the utility can furnish full information as to the nature and amount of each regulatory asset included in this account, including justification for inclusion of such amounts in this account.

183.1 Preliminary natural gas survey and investigation charges.

- A. This account shall be charged with all expenditures for preliminary surveys, investigations, etc. made for the purpose of determining the feasibility of a future supply of natural gas. If such land or rights are acquired, this account shall be credited and the appropriate gas plant account charged with the amount relating to such acquisition. If a project is abandoned involving a natural gas lease acquired before Oct. 8, 1969, the expenditures related shall be charged to account 798. If a project is abandoned involving a lease acquired after Oct. 7, 1969, the expenditures related shall be charged to account 338.
- B. The records supporting the entries to this account shall be so kept that the utility can furnish, for each investigation, complete information as to the identification and location of territory investigated, the number or other identification assigned to the land tract or leasehold acquired, and the nature and respective amounts of the charges.
- Note: The amount of preliminary survey and investigation charges transferred to gas plant shall not exceed the expenditures which may reasonably be determined to contribute directly and immediately and without duplication to gas plant.

183.2 Other preliminary survey and investigation charges.

- A. This acct shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation, other than the acquisition of land and land rights to provide a future supply of natural gas. If construction results, this acct shall be credited and the appropriate utility plant acct charged. If the work is abandoned, the charge shall be made to acct 426.5 or the appropriate operating expense acct.
- B. This account shall also include costs of studies and analyses mandated by regulatory bodies related to plant in service. If construction results from such studies, this account shall be credited and the appropriate plant account charged with a portion of such study costs attributable to new construction. The portion of such study costs not attributable to new construction or the entire cost if construction does not result shall be charged to account 182.2 or the appropriate operating expense account. The costs of such studies relative to plant under construction shall be included directly in account 107.
- C. The records supporting the entries to this account shall be so kept that the utility can furnish complete information as to the nature and the purpose of the survey, plans, or investigations and the nature and amounts of the several charges.
- Note: The amount of preliminary survey and investigation charges transferred to utility plant shall not exceed the expenditures which may reasonably be determined to contribute directly and immediately and without duplication to utility plant.

184 Clearing accounts.

This caption shall include undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing accounts shall be substantially cleared no later than the end of the calendar year unless items held relate to a future period.

185 Temporary facilities.

This account shall include amounts shown by work orders for plant installed for temporary use in service for periods of less than one year. Such work orders shall be charged with the cost of temporary facilities, credited with payments received from customers, and net salvage realized on removal of the facilities. Any net credit or debit shall be cleared to account 488.

186 Miscellaneous deferred debits.

- A. This account shall include all debits not elsewhere provided for, such as miscellaneous work in progress, construction certificate application fees paid prior to final disposition of the application as provided for in gas plant instruction 15A, and unusual or extraordinary expenses not included in other accounts which are in process of amortization, and items the final disposition of which is uncertain.
- B. The records supporting the entries to this account shall be so kept that the utility can furnish information as to each deferred debit.

187 Deferred losses from disposition of utility plant.

This account shall include losses from the sale or other disposition of property previously recorded in account 105 and 105.1 under the provisions of paragraphs B, C, and D thereof, where such losses are significant and are to be amortized over a period of 5 years, unless otherwise authorized. The amortization of the amounts in this account shall be made by debits to account 411.7. Subdivision of this account shall be maintained so that amounts relating to account 105 and account 105.1 can be readily identifiable. (See accounts 105 and 105.1.)

188 Research, development, and demonstration expenditures.

- A. This account shall be charged with the cost of all expenditures coming within the meaning of Research, Development, and Demonstration (RD&D) of this Uniform Systems of Accounts (see definition 28.B), except those expenditures properly chargeable to Account 107.
- B. Costs that are minor or of a general or recurring nature shall be transferred from this account to the appropriate operating expense function or if such costs are common to the overall operations or cannot be feasibly allocated to the various operating accounts, then such costs shall be recorded in account 930.2.
- C. In certain instances a company may incur large and significant RD&D expenditures which are nonrecurring and which would distort the annual RD&D charges for the period. In such a case the amounts that cause the distortion may be amortized to the appropriate operating expense account over a period not to exceed 5 years unless otherwise authorized by the Commission.
- D. The entries in this account must be so maintained as to show separately each project along with complete detail of the nature and purpose of the RD&D project together with the related costs.

189 Unamortized loss on reacquired debt.

This account shall include the losses on long-term debt reacquired or redeemed. The amounts in this account shall be amortized in accordance with General Instruction 17.

190 Accumulated deferred income taxes.

- A. This account shall be debited and account 411.1 or account 411.2, as appropriate, shall be credited with an amount equal to that by which income taxes payable for the year are higher because of the inclusion of certain items in income for tax purposes, which items for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years.
- B. This account shall be credited and account 410.1 or account 410.2, as appropriate, shall be debited with an amount equal to that by which income taxes payable for the year are lower because of prior payment of taxes as provided by paragraph A above, because of difference in timing for tax purposes of particular items of income or income deductions from that recognized by the utility for general accounting purposes. Such credit to this account and debit to account 410.1 or 410.2 shall, in general, represent the effect on taxes payable in the current year of the smaller amount of book income recognized, or the larger deduction permitted, for tax purposes as compared to the amount recognized in the utility's current accounts with respect to the item or class of items for which deferred tax concept of accounting is affected.
- C. Vintage year records with respect to entries to this account, as described above, and the account balance shall be so maintained as to show the factor of calculation with respect to each amount of the item or class of items for which deferred tax accounting by the utility is utilized.
- D. The utility is restricted in its use of this account to the purpose set forth above. It shall not make use of the balance in this account or any portion thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made, shall be debited to account 410.1 or account 410.2, as appropriate, or otherwise disposed of as the Commission may authorize or direct. (See General Instruction 18.)

191 Unrecovered purchased gas costs.

- A. This account shall include purchase gas costs related to Commission approved purchased gas adjustment clauses when such costs are not included in the utility's rate schedule on file with the Commission. This account shall also include such other costs as authorized.
- B. This account shall be debited or credited, as appropriate, each month for increases or decreases in purchased gas costs with contra entries to Account 805.1.
- C. After a change in a rate schedule recognizing the increases or decreases in purchased gas costs recorded in this account is approved, this account shall be debited or credited, as appropriate, with contra entries to expense Account 805.1 so that the balance accumulated in this account will be amortized on an appropriate basis over a succeeding 6-month period or over such other periods that the Commission may have authorized. Any over or under applied debits or credits to this account shall be carried forward to the succeeding period of amortization.
- D. Separate subaccounts shall be maintained for the amounts relating to the period in which the increase or decrease is accumulated and for the amortization of purchase gas increases or decreases, as applicable, so to keep each period separate.

201 Common stock issued, 202 Common stock subscribed, 203 Common stock liability for conversion, and 204 Preferred stock issued.

- A. These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in account 124 and account 217.
- B. When the actual cash value of the consideration received is more or less than the par or stated value of any stock having a par or stated value, the difference shall be credited or debited, as the case may be, to the premium or discount account for the particular class and series.
- C. When capital stock is retired, these accounts shall be charged with the amount at which such stock is carried herein.
- D. A separate ledger account, with a descriptive title, shall be maintained for each class and series of stock. The supporting records shall show the shares nominally issued, actually issued, and nominally outstanding.

Note: When a levy or assessment, except a call for payment on subscriptions, is made against holders of capital stock, the amount collected upon such levy or assessment shall be credited to account 207; provided, however, that the credit shall be made to account 213 to the extent of any remaining balance of discount on the issue of stock.

205 Preferred stock subscribed.

- A. These accounts shall include the amount of legally enforceable subscriptions to capital stock of the utility. They shall be credited with the par or stated value of the stock subscribed, exclusive of accrued dividends. Concurrently, a debit shall be made to subscriptions to capital stock, included as a Other Accounts Receivable, for the agreed price and any discount or premium shall be debited or credited to the discount or premium account. When executed stock certificates have been issued representing the shares subscribed, this account and a subdivision of account 143, shall be debited, and the appropriate capital stock account credited, with the par or stated value of such stock.
- B. The records shall be kept in such manner as to show the amount of subscriptions to each class and series of stock.

206 Preferred stock liability for conversion.

- A. This account shall include the par value or stated value of capital stock which the utility has agreed to exchange for outstanding securities of other companies in connection with the acquisitions of such companies under terms which allow the holders of the securities to surrender such securities and receive in return capital stock of the accounting utility.
- B. When the securities of the other companies have been surrendered and capital stock issued in accordance with the terms of the exchange, these accounts shall be charged and accounts 201 or 204 as the case may be, shall be credited.
- C. The records shall be kept so as to show separately the stocks of each class and series for which a conversion liability exists.

207 Premium on capital stock.

- A. This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.
- B. Premium on capital stock shall not be set off against expenses. Further, a premium received on an issue of a certain class or series of stock shall not be set off against expenses of another issue of the same class or series.
- C. When capital stock which has been actually issued is retired, the amount in this account applicable to the shares retired shall be transferred to account 210.

208 Donations received from stockholders.

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

209 Reduction in par or stated value of capital stock.

This account shall include the balance of credits arising from a reduction in the par or stated value of capital stock.

210 Gain on resale or cancellation of reacquired capital stock.

This acct shall include the balance of credits from the resale or cancellation of reacquired capital stock. (See account 217.)

211 Miscellaneous paid-in capital.

This account shall include the balance of all other credits for paid-in capital which are not properly includible in the foregoing accounts. This account may include all commissions and expenses incurred in connection with the issuance of capital stock.

Note: Amounts included in capital surplus which cannot be classified as to the source thereof shall be included in this account.

212 Installments received on capital stock.

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

213 Discount on capital stock.

- A. This account shall include in a separate subdivision for each class and series of capital stock all discount on the original issuance and sale of capital stock, including additional capital stock of a particular class or series as well as first issues.
- B. When capital stock which has been actually issued is retired, the amount in this account applicable to the shares retired shall be written off to account 210 provided, however, that the amount shall be charged to account 439 to the extent that it exceeds the balance in account 210.

214 Capital stock expense.

A. This acct shall include in a separate subdivision for each class and series of stock all commissions and expenses incurred in connection with the original issuance and sale of capital stock, including additional capital stock of a particular class or series as well as first issues. Expenses applicable to capital stock shall not be deducted from premium on capital stock.

B. When capital stock which has been actually issued is retired, the amount in this account applicable to the shares retired shall be written off to account 210 provided, however, that the amount shall be charged to account 439 to the extent that it exceeds the balance in account 210.

Note A: Expenses in connection with the reacquisition or resale of the utility's capital stock shall not be included herein.

Note B: The utility may write off capital stock expense in whole or in part by charges to account 211.

215 Appropriated retained earnings.

This acct shall include the amount of earned surplus which has been appropriated or set aside for specific purposes. Separate subaccounts shall be maintained under titles that will designate the purpose for which each appropriation was made.

216 Unappropriated retained earnings.

This account shall include the balances, either debit or credit, of unappropriated retained earnings arising from earnings of the utility. This account shall not include any amounts representing the undistributed earnings of subsidiary companies.

216.1 Unappropriated undistributed subsidiary earnings.

This account shall include the balances, either debit or credit, of undistributed retained earnings of subsidiary companies since their acquisition. When dividends are received from subsidiary companies and the balances have been included in this account, this account shall be debited and account 216 credited.

217 Reacquired capital stock.

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

B. When reacquired capital stock is retired or canceled, the difference between its cost, including commissions and expenses paid in connection with the reacquisition, and its par or stated value plus any premium and less any discount and expenses applicable to the shares retired, shall be debited or credited, as appropriate, to account 210 provided, however, that debits shall be charged to account 439 to the extent that they exceed the balance in account 210.

C. When reacquired capital stock is resold by the utility, the difference between the amount received on the resale of the stock, less expenses incurred in the resale, and the cost of the stock included in this account shall be accounted for as outlined in paragraph B.

Note A: See account 124 for permissive accounting treatment of stock reacquired under a definite plan for resale.

Note B: The accounting for reacquired stock shall be as prescribed herein unless otherwise specifically required by statute.

219 Accumulated other comprehensive income.

A. This account shall include revenues, expenses, gains, and losses that are properly includable in other comprehensive income during the period. Examples of other comprehensive income include foreign currency items, minimum pension liability adjustments, unrealized gains and losses on certain investments in debt and equity securities, and cash flow hedges. Records supporting the entries to this account shall be maintained so that the utility can furnish the amount of other comprehensive income for each item included in this account.

B. This account shall also be debited or credited, as appropriate, with amounts of accumulated other comprehensive income that have been included in the determination of net income during the period and in accumulated other comprehensive income in prior periods. Separate records for each category of items will be maintained to identify the amount of the reclassification adjustments from accumulated other comprehensive income to earnings made during the period.

221 Bonds.

This account shall include in a subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled; also the face value of such bonds issued by others the payment of which has been assumed by the utility.

222 Reacquired bonds.

A. This acct shall include the face value of bonds actually issued or assumed by the utility and reacquired by it and not retired, or canceled. The account for reacquired debt shall not include securities which are held by trustee in sinking or other funds.

B. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, and the amount paid upon reacquisition, shall be included in acct 189 or acct 257 as appropriate. (See General Instr 17.)

223 Advances from associated companies.

A. This account shall include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies. It does not include notes and open accounts representing indebtedness subject to current settlement which are includable in account 233 or account 234.

B. The records supporting the entries to this account shall be so kept that the utility can furnish complete information concerning each note and open account.

224 Other long-term debt.

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

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

Note: Miscellaneous long-term debt reacquired shall be accounted for in accordance with the procedure set forth in account 222.

225 Unamortized premium on long-term debt.

A. This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of long-term debt securities.

B. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, with the amounts thereof to be credited to account 429.

226 Unamortized discount on long-term debt—Debit.

A. This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefor, related to the issue or assumption of all types and classes of debt.

B. Amounts recorded in this account shall be amortized over the life of the issues, under a plan which will distribute the amount over the life of the securities. The amortization shall be on a monthly basis, charged to account 428.

Special Instructions for Current and Accrued Liabilities

Current and accrued liabilities are those obligations which have either matured or which become due within one year from the date thereof; except, however, bonds, receivers' certificates and similar obligations which shall be classified as long-term debt until date of maturity; accrued taxes, such as income taxes, which shall be classified as accrued liabilities even though payable more than one year from date; compensation awards, which shall be classified as current liabilities regardless of date due; and minor amounts payable in installments which may be classified as current liabilities. If a liability is due more than one year from date of issuance or assumption by the utility, it shall be credited to a long-term debt account appropriate for the transaction, except, however, the current liabilities previously mentioned.

227 Obligations under capital leases—noncurrent.

This account shall include the portion not due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in account 101.1 or account 121.

Special Instructions to Accounts 228.1 Through 228.4

No amounts shall be credited to these accounts unless authorized by an authority or authorities to be collected in a utility's rate levels.

228.1 Accumulated provision for property insurance.

A. This account shall include amounts reserved by the utility for losses through accident, fire, flood, or other hazards to its own property or property leased from others, not covered by insurance. The amounts charged to account 924 or other appropriate accounts to cover such risks shall be credited to this account. A schedule of risks covered shall be maintained, giving a description of the property involved, the character of the risks covered and the rates used.

B. Charges shall be made to this account for losses covered, not to exceed the account balance. Details of these charges shall be maintained according to the year the casualty occurred which gave rise to the loss.

228.2 Accumulated provision for injuries and damages.

A. This account shall be credited with amounts charged to account 925 or other appropriate accounts, to meet the liability, not covered by insurance, for deaths or injuries to employees and others, and for damages to property neither owned nor held under lease by the utility.

B. When liability for any injury or damage is admitted by the utility either voluntarily or because of the decision of a court or other lawful authority, such as a workmen's' compensation board, the admitted liability shall be charged to this account and credited to the appropriate current liability account. Details of these charges shall be maintained according to the year the casualty occurred which gave rise to the loss.

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

228.3 Accumulated provision for pensions and benefits.

A. This account shall include provisions made by the utility and amounts contributed by employees for pensions, accident and death benefits, savings, relief, hospital and other provident purposes, where the funds are included in the assets of the utility either in general or in segregated fund accounts.

B. Amounts paid by the utility for the purposes for which this liability is established shall be charged hereto.

C. A separate account shall be kept for each kind of provision included herein.

Note: If employee pension or benefit plan funds are not included among the assets of the utility but are held by outside trustees, payments into such funds, or accruals therefor, shall not be included in this account.

228.4 Accumulated miscellaneous operating provisions.

A. This account shall include all operating provisions which are not provided for elsewhere.

B. This account shall be maintained in such manner as to show the amount of each separate provision and the nature and amounts of the debits and credits thereto.

Note: This account includes only provisions as may be created for operating purposes and does not include any reservations of income the credits for which should be carried in account 215.

229 Accumulated provision for rate refunds.

A. This account shall be credited with amounts charged to Account 496 to provide for estimated refunds where the utility is collecting amounts in rates subject to refund.

B. When a refund of any amount recorded in this account is ordered by a regulatory authority, such amount shall be charged hereto and credited to Account 242.

C. Records supporting the entries shall be kept so as to identify each amount recorded by the respective docket number.

230 Asset retirement obligations.

A. This account shall include the amount of liabilities for the recognition of asset retirement obligations related to utility plant and nonutility plant that gives rise to the obligations. This account shall be credited for the amount of the liabilities for asset retirement obligations with amounts charged to the appropriate gas utility plant accounts or nonutility plant accounts to record the related asset retirement costs.

B. This account shall also include the period to period changes for the accretion of the liabilities in account 230. The utility shall charge the accretion expense to account 411.10, account 413, or account 421, as appropriate, and credit account 230.

C. This account shall be debited with amounts paid to settle the asset retirement obligations recorded herein.

D. The utility shall clear from this account any gains or losses resulting from the settlement of asset retirement obligations in accordance with the instructions prescribed in General Instruction 24.

231 Notes payable.

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

232 Accounts payable.

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

233 Notes payable to associated companies and 234 Accounts payable to associated companies

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

Note: Exclude from these accounts notes and accounts which are includible in account 223.

235 Customer deposits.

This account shall include all amounts deposited with the utility by customers as security for the payment of bills.

236 Taxes accrued.

A. This account shall be credited with the amount of taxes accrued during the accounting period, corresponding debits being made to the appropriate accounts for tax charges. Such credits may be based upon estimates, but as the facts become known, the amount of the periodic credits shall be adjusted so as to include as nearly as can be determined in each year the taxes applicable thereto. Any amount representing a prepayment of taxes applicable to the period subsequent to the date of the balance sheet, shall be shown under account 165.

B. If accruals for taxes are found to be insufficient or excessive, correction shall be made through current tax accruals.

C. Accruals for taxes shall be based upon the net amounts payable after credit for any discounts, and shall not include any amounts for interest on tax deficiencies or refunds. Interest received on refunds shall be credited to account 419 and interest paid on deficiencies shall be charged to account 431.

D. The records supporting the entries to this account shall be kept so as to show for each class of taxes, the amount accrued, the basis for the accrual, the accounts to which charged, and the amount of tax paid.

237 Interest accrued.

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which incurred. Supporting records shall be maintained so as to show the amount of interest accrued on each obligation.

238 Dividends declared.

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

239 Matured long-term debt.

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

240 Matured interest.

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

241 Tax collections payable.

This account shall include the amount of taxes collected by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.

Note: Do not include liability for taxes assessed directly against the utility which are accounted for as part of the utility's own tax expense.

242 Miscellaneous current and accrued liabilities.

A. This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported as to show the nature of each liability.

B. The utility is to include in a subaccount amounts payable for gas in unbalanced transactions where gas is received from another party in exchange, load balancing, or no-notice transportation transactions. If the amount payable is settled by other than gas, Account 495 must be credited or Account 813 charged for the difference between the amount of the consideration paid and the recorded amount of the payable settled. Records are to be maintained so that there is readily available for each party entering gas exchange, load balancing, or no-notice transportation transactions, the quantity and cost of gas received and the amount of consideration paid if other than gas.

243 Obligations under capital leases—current.

This account shall include the portion due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in account 101.1 or account 121.

244 Derivative instrument liabilities.

This account shall include the change in the fair value of all derivative instrument liabilities not designated as cash flow or fair value hedges. Account 426.5 shall be debited or credited as appropriate with the corresponding amount of the change in the fair value of the derivative instrument.

245 Derivative instrument liabilities—Hedges.

A. This account shall include the change in the fair value of derivative instrument liabilities designated by the utility as cash flow or fair value hedges.

B. A utility shall record the change in the fair value of a derivative liability related to a cash flow hedge in this account, with a concurrent charge to account 219 with the effective portion of the derivative gain or loss. The ineffective portion of the cash flow hedge shall be charged to the same income or expense account that will be charged when the hedged item enters into the determination of net income.

C. A utility shall record the change in the fair value of a derivative instrument liability related to a fair value hedge in this account, with a concurrent charge to a subaccount of the asset or liability that carries the item being hedged. The ineffective portion of the hedge shall be charged to the same income or expense account that will be charged when the hedged item enters into the determination of net income.

252 Customer advances for construction.

This account shall include advances by customers for construction which are to be refunded either wholly or in part. When a customer is refunded the entire amount to which he is entitled, according to the agreement or rule under which the advance was made, the balance, if any, remaining in this account shall be credited to the respective plant account.

253 Other deferred credits.

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

254 Other regulatory liabilities.

A. This account shall include the amounts of regulatory liabilities, not includible in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies. (See Definition No. 30.)

B. The amounts included in this acct are to be established by those credits which would have been included in net income, or accumulated other comprehensive income, determinations in the current period under the general requirements of the Uniform System of Accounts but for it being probable that: Such items will be included in a different period(s) for purposes of developing the rates that the utility is authorized to charge for its utility services; or refunds to customers, not provided for in other accts, will be required. When identification of the source of the regulatory liability cannot be made or when the liability arises from revenues collected pursuant to tariffs on file at a regulatory agency, acct 407.3, shall be debited. The amounts recorded in this acct generally are to be credited to the same acct that would have been credited if included in income when earned except: All regulatory liabilities established through the use of acct 407.3 shall be credited to acct 407.4; and in the case of refunds, a cash acct or other appropriate acct should be credited when the obligation is satisfied.

C. If it is later determined that the amounts recorded in this account will not be returned to customers through rates or refunds, such amounts shall be credited to Acct 421 or Acct 434, as appropriate, in the year such determination is made.

D. The records supporting the entries to this acct shall be so kept that the utility can furnish full information as to the nature and amount of each regulatory liability included in this acct, including justification for inclusion of such amounts in this acct.

255 Accumulated deferred investment tax credits.

A. This account shall be credited with all investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing in the income statement the total benefits of the tax credit as realized. After such election, a company may not transfer amounts from this account, except as authorized herein and in accounts 411.4, 411.5, and 420, or with approval.

B. Where the company's accounting provides that investment tax credits are to be passed on to customers, this account shall be debited and account 411.4 credited with a amount determined in relation to the average useful life of gas utility plant to which the tax credits relate to such lesser period of time as allowed by a regulatory agency having rate jurisdiction. If, however, the deferral procedure provides that investment tax credits are not to be passed on to customers the proportionate restorations to income shall be credited to account 420.

C. If any of the investment tax credits to be deferred are related to operations other than gas or to nonutility operations, subdivisions of this account shall be maintained. Contra entries affecting such subdivisions shall be appropriately recorded in accounts 413, or 414.

D. Records shall be maintained identifying the properties related to the investment tax credits for each year, the weighted average service life of such properties, and any unused balance of such credits. Such records are not necessary unless the credits are deferred.

256 Deferred gains from disposition of utility plant.

This account shall include gains from the sale or other disposition of property previously recorded in account 105 and account 105.1 under the provisions of paragraphs B, C, and D thereof, where such gains are significant and are to be amortized over a period of 5 years, unless otherwise authorized by the Commission. The amortization of the amounts in this account shall be made by credits to account 411.6. Subdivision of this account shall be maintained so that amounts relating to account 105 and account 105.1 can be readily identifiable.

257 Unamortized gain on reacquired debt.

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. The amounts in this account shall be amortized in accordance with General Instruction 17.

Special Instructions for Accumulated Deferred Income Taxes

A. Before using the deferred tax accounts provided below refer to General Instruction 18.

B. The text of these accounts are designed primarily to cover deferrals of Federal income taxes. However, they are also to be used when making deferrals of State and local income taxes. Natural gas companies which, in addition to gas utility, have another utility department, electric, water, etc., and nonutility property which have deferred taxes on income with respect shall separately classify such deferrals in the accounts provided below so as to allow identification of items relating to each department and to Other Income and Deductions.

281 Accumulated deferred income taxes—Accelerated amortization property.

A. This account shall include tax deferrals resulting from adoption of the principles of comprehensive interperiod tax allocation described in General Instruction 18 of this system of accounts that relate to property for which the utility has availed itself of the use of accelerated (5-year) amortization of (1) certified defense facilities as permitted by Section 168 of the Internal Revenue (IRC) Code and (2) certified pollution control facilities as permitted by Section 169 of the IRC.

B. This account shall be credited and accounts 410.1 or 410.2, as appropriate, shall be debited with tax effects related to property described in paragraph A above where taxable income is lower than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.

C. This account shall be debited and accounts 411.1 or 411.2, as appropriate, shall be credited with tax effects related to property described in paragraph A above where taxable income is higher than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in this account or any portion thereof to retained earnings or make any use except as provided in the text of this account without prior approval of the Commission. Upon the disposition by sale, exchange, transfer, abandonment, or premature retirement of plant on which there is a related balance, this account shall be charged with an amount equal to the related income tax expense, if any, arising from such disposition and acct 411.1 or 411.2, as appropriate, shall be credited. When the remaining balance, after consideration of any related income tax expense, is less than \$25,000, this account shall be charged and acct 411.1 or 411.2, as appropriate, credited with such balance. If after consideration of any related income tax expense, there is a remaining amount of \$25,000 or more, the Commission shall authorize how such amount shall be accounted for at the time the disposition of accounting is granted. When plant is disposed of by transfer to a wholly owned subsidiary the related balance in this account shall also be transferred. When the disposition relates to retirement of an item(s) under a group method of depreciation where there is no tax effect in the year of retirement, no entries are required in this account if it can be determined that the related balances would be necessary to be retained to offset future group item tax deficiencies.

282 Accumulated deferred income taxes—Other property.

- A. This account shall include the tax deferrals resulting from adoption of the principle of comprehensive interperiod income tax allocation described in General Instruction 18 of this system of accounts which are related to all property other than accelerated amortization property.
- B. This account shall be credited and accounts 410.1 or 410.2, as appropriate, shall be debited with tax effects related to property described in paragraph A above where taxable income is lower than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.
- C. This account shall be debited and accounts 411.1 or 411.2, as appropriate, shall be credited with tax effects related to property described in paragraph A above where taxable income is higher than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.
- D. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in this account or any portion to retained earnings or make any use except as provided in the text of this account without prior approval of the Commission. Upon the disposition by sale, exchange, transfer, abandonment, or premature retirement of plant on which there is a related balance, this account shall be charged with an amount equal to the related income tax expense, if any, arising from such disposition and acct 411.1 or 411.2 shall be credited. When the remaining balance, after consideration of any related tax expenses, is less than \$25,000, this account shall be charged and acct 411.1 or 411.2, as appropriate, credited with such balance. If after consideration of any related income tax expense, there is a remaining amount of \$25,000 or more, the Commission shall authorize how such amount shall be accounted for at the time the disposition of accounting is granted. When plant disposed of by transfer to a wholly owned subsidiary, the related balance in this account shall also be transferred. When the disposition relates to retirement of an item or items under a group method of depreciation where there is no tax effect in the year of retirement, no entries are required in this account if it can be determined that the related balance would be necessary to be retained to offset future group item tax deficiencies.

283 Accumulated deferred income taxes—Other.

- A. This account shall include all credit tax deferrals resulting from the adoption of the principles of comprehensive interperiod income tax allocation described in General Instruction 18 other than those deferrals which are includible in Accounts 281 and 282.
- B. This account shall be credited and accounts 410.1 or 410.2, as appropriate, shall be debited with tax effects related to items described in paragraph A above where taxable income is lower than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.
- C. This account shall be debited and accounts 411.1 or 411.2, as appropriate shall be credited with tax effects related to items described in paragraph A above where taxable income is higher than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.
- D. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items.
- E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion to any other account or make any use except as provided in the text of this account, without prior approval of the Commission. Upon the disposition by sale, exchange, transfer, abandonment, or premature retirement of items on which there is a related balance herein, this account shall be charged with an amount equal to the related income tax effect, if any, arising from such disposition and acct 411.1 or 411.2, as appropriate, shall be credited. When the remaining balance, after consideration of any related tax expenses, is less than \$25,000, this account shall be charged and acct 411.1 or 411.2, as appropriate, credited with such balance. If after consideration of any related income tax expense, there is a remaining amount of \$25,000 or more, the Commission shall authorize how such amount shall be accounted for at the time the disposition of accounting is granted. When plant is disposed of by transfer to a wholly owned subsidiary, the related balance in this account shall also be transferred. When the disposition relates to retirement of an item(s) under a group method of depreciation where there is no tax effect in the same year, no entries are required in this account if it can be determined that the related balance would be necessary to be retained to offset future group item tax deficiencies.

301 Organization.

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

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

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

Note B: Exclude from this account and include in the appropriate expense account the cost of preparing and filing papers in connection with the extension of the term of incorporation unless the first organization costs have been written off. When charges are made to this account for expenses incurred in mergers, consolidations, or reorganizations, amounts previously included herein or in similar accounts in the books of the companies concerned shall be excluded from this account.

302 Franchises and consents.

A. This account shall include amounts paid to the Federal Government, to a State or to a political subdivision thereof in consideration for franchises, consents, or certificates, running in perpetuity or for a specified term of more than 1 year, together with necessary and reasonable expenses incident to procuring such franchises, consents, or certificates of permission and approval, including expenses of organizing and merging separate corporations, where statutes require, solely for the purpose of acquiring franchises.

B. If a franchise, consent, or certificate is acquired by assignment, the charge to this account in respect thereof shall not exceed the amount paid therefor by the utility to the assignor, nor shall it exceed the amount paid by the original grantee, plus the expense of acquisition to such grantee. Any excess of the amount actually paid by the utility over the amount above specified shall be charged to account 426.5.

C. When any franchise has expired, the book cost shall be credited hereto and charged to account 426.5 or to account 111, as appropriate.

D. Records supporting this account shall be kept so as to show separately the book cost of each franchise or consent.

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

303 Miscellaneous intangible plant.

A. This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of the utility's gas operations and not specifically chargeable to any other account.

B. When any item included in this account is retired or expires, the book cost thereof shall be credited hereto and charged to account 426.5 or account 111, as appropriate.

C. This account shall be maintained in such a manner that the utility can furnish full information with respect to the amounts included herein.

304 Land and land rights.

This account shall include the cost of land and land rights used in connection with manufactured gas production. (See gas plant instruction 7.)

305 Structures and improvements.

This account shall include the cost of structures and improvements used in connection with manufactured gas production.

Note: Include relief holders in this account.

306 Boiler plant equipment.

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 at gas production plants.

1. Accumulators, Air preheaters (including fans, drives, and ducts not part of building), Belt conveyors, and Blast gate valves.
2. Ash disposal equipment, including sluiceways not part of a building, pumps and piping, crane, ash bucket conveyor and drives, ash cars, etc.
3. Boilers (including valves attached), casings, safety valves, soot blowers, soot hoppers, superheaters, and feed water regulators.
4. Cinder and dust catcher system (including mechanical and electric types), Blow-down tanks, and piping.
5. Coal and coke handling equipment, including hoppers, lorries, Desuperheaters, reducing valves, Economizers, etc.
6. Combustion control system, installed for the regulation and control of the supply of fuel or air to boilers.
7. Draft apparatus, including forced, induced, and other draft systems, with blowers, fans, and ducts not part of building.
8. Emergency lighting and signal systems, not part of building, keep-a-lite systems, etc.
9. Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
10. Furnaces, Gas firing system, including gas lines, burners, Feed water heaters (including primary and stage), etc.
11. Injectors, Mechanical stoker and feeding systems, clinker grinders, including drives.
12. Oil burning equipment, including tanks, heaters, pumps with drives, burner equip., piping, and conditioning apparatus.
13. Painting, Panels, control (for operating apparatus listed herein), Meters, gauges, recording instruments, etc.
14. Piping system, steam header and exhaust header, including accessory pipe hangers, steam traps, etc., make-up water, feed water, drip, blow-off, water pipe lines used for steam plant, and valve control system.
15. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein, and Pulverizing equipment.
16. Pumps and driving units, for feed water, heater condensate, condenser water, drip, Steam reheaters, and Steelwork.
17. Stacks—brick, steel, and concrete, when set on separate foundations independent of building.
18. Tanks, including surge, weighing, return, blow-off, feed water storage, Flues, uptakes, breeching, Control apparatus, Cranes, hoists, etc.
19. Tar burning equipment for utilization of tar as boiler fuel, including tanks, pumps, burner equipment, piping, etc.
20. Waste heat boilers and accessories—stack valve and stack irrespective of location.
21. Water treatment system, including purifiers, settling tanks, filters, chemical mixing and dosing apparatus, etc.

Note A: This account shall not include boilers or steam pipes whose primary purpose is the heating of buildings.

Note B: When the system for supplying boiler or condenser water is elaborate, as when it includes a dam, reservoir, canal, or pipe line, the cost shall not be charged to this account but to a special subdivision of account 305.

307 Other power equipment.

- A. This account shall include the cost of electric generating and accessory equipment used in gas production plants.
- B. This account shall also include the cost of miscellaneous power equipment at gas plants which is not included in any other account.
1. Acid proofing of battery rooms and Air duct runs in battery rooms.
 2. Air pump, streamjet, and Batteries for control and general station use.
 3. Belts, pulleys, hangers, shafts, countershafts, and Cables between generators and switchboards.
 4. Cabinets, control, and Compartments, including buses, connections, and items permanently attached.
 5. Enclosure equipment not an integral part of building.
 6. Engines, including steam rotary or reciprocating, steam turbines, and internal combustion engines.
 7. Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
 8. Generators, a.c. or d.c., including excitation system and Ground connections, for main station ground.
 9. Lightning arresters, Motor generators, frequency changers and converters.
 10. Overhead power lines, including poles, crossarms, insulators, conductors, etc.
 11. Panels, control, including supports and instruments.
 12. Piping applicable to apparatus listed herein, Reactors, and Rectifiers.
 13. Safety equipment, including rubber mats, remote closing devices, glove cabinets.
 14. Switchboards, including frames, panels, meters, and instruments.
 15. Switching equipment, including oil circuit breakers, disconnecting switches, and connections.
 16. Synchronous converters, Transformers, including transformer platforms.
 17. Underground conduit system, including manholes and conductors.
- Note: When any unit of equipment listed is wholly used to furnish power to equipment included in another account, its cost shall be included in such account.

308 Coke ovens.

- This account shall include the cost installed of coke ovens used for the production of gas.
1. Apparatus for placing coal in ovens, Bins if not part of a building, and Control cabinets.
 2. Calorimeters, Quenching cars, Charging lorry, and Clay mixers.
 3. Coke guide, Coke and pusher benches, and Collecting mains.
 4. Control apparatus, Flight conveyor, and Cover lifting machinery, and Foundations.
 5. Door handling and luting machine, Driving units for coke oven machinery, and Enclosures for machinery.
 6. Engines, when not an integral part of the driven equipment, Firing equipment, Flues, uptakes, and breeching.
 7. Fuel handling equipment used exclusively for coal to be carbonized in ovens.
 8. Fuel systems under ovens, Hot coke wharves and cars, and Instruments or meters, electrical.
 9. Locomotives, Mud mill, Motor control equipment, Ovens, and Control Panel.
 10. Piping, including ascension pipes, hydraulic main and return line, liquor flushing decanter tank, and liquor pump.
 11. Pushers, including tracks and driving equipment, and Reversing machine, with enclosure.
 12. Quenching station and towers including structure, tank, well, piping, etc.
 13. Regenerator, from bottom of oven floor tile to battery foundation.
 14. Platform scale, Signal system, Skip hoist, and Stacks.
 15. Steel and iron work supports, platforms, stairways, etc., Switches, and switchboards.

309 Producer gas equipment.

- This account shall include the cost installed of equipment used for the production of producer gas.
1. Ash handling equipment, used exclusively for producers, and Blast apparatus, including blowers.
 2. Control apparatus, Coolers, Scrubbers, and Driving apparatus for producers, driving units, and blast mains
 3. Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
 4. Fuel handling equipment, used exclusively for producers.
 5. Humidifiers, Producer and boosters (including driving units), and Water separators.
 6. Piping—air, steam (commencing at steam header), water (inside of building), and producer gas (up to outlet of final piece of apparatus in building).

310 Water gas generating equipment.

- This account shall include the cost installed of equipment used in the generation of water gas.
1. Automatic operation equipment and Back-run installations.
 2. Blast equipment, including blowers and driving units, piping and supports.
 3. Bridge, coal shed to generator house.
 4. Carburetors, Fuel charging equipment, and Circulating water pumps.
 5. Concrete or brick pits, including cover, not part of building.
 6. Control apparatus, Conveyors, Dust collectors, and Flow meters.
 7. Enclosures for equipment (barriers, fire walls, guards, housings, screens, etc.).
 8. Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
 9. Fuel handling equipment used exclusively for fuel for this account.
 10. Gauges (indicating and recording), Generators, Hot valves, and Hydraulic operation equipment.
 11. Electrical instruments and meters, Oil spray, and Operating floors and supports, stairways, etc.
 12. Oil handling and storage apparatus used solely for water gas apparatus (tanks, pumps and oil lines, oil heaters, manholes, valve pits, regulators, strainers, etc.).
 13. Piping and valves—steam (commencing at steam header) tar (to decanter) water (inside of building), gas (up to outlet of final pieces of apparatus in building), and Pressure regulators.
 14. Scales, Seal pots, Superheaters and superheater stacks, when used in connection with items in this account.
 15. Piling under foundations, Tanks, hydraulic pressure, Valve operating mechanisms, and Wash boxes.

311 Liquefied petroleum gas equipment.

- A. This account shall include the cost installed of equipment used for the production of gas from petroleum derivatives, such as propane, butane, or gasoline.
- B. Subdivisions of this account shall be maintained for each producing process for which this account is provided. A separate subaccount shall be maintained also for bottling equipment included herein.
1. Blowers, Boilers, Calorimixer, Carbureting equipment, and Compression equipment.
 2. Controller, Control apparatus, Enclosures and protective fences, and Oil separator.
 3. Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
 4. Heat exchanger, Gauges and instruments, Mixing or proportioning equipment, and Odorizing equipment.
 5. Motors, not an integral part of driven equipment, Pits, Prime movers, and Pumps, including driving units.
 6. Piping—steam (commencing at steam header), water (inside of building), oil (from supply tank), and gas (up to outlet of final piece of apparatus in building).
 7. Regulator, Stairs, platforms, ladders, Storage equipment, tanks, etc., Superheater, and Traps, Valves—regulating and check, Vaporizing equipment.

312 Oil gas generating equipment.

This account shall include the cost installed of equipment used for generating oil gas.

1. Air blast equipment, including blowers and driving units, piping and supports.
2. Air inlet louvres and filters.
3. Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
4. Generating equipment, including automatic cycle controls, generators, operating floor, superheaters and wash boxes.
5. Instruments and instrument boards, complete with signal lights and thermocouples and including gauge board, pressure gauges, and pyrometers.
6. Meters and regulators, such as, air flow meter, generator oil meter, steam flow meter, and steam regulator.
7. Piping and valves, air, steam (commencing at steam header), water (inside building), and oil gas (up to outlet of final piece of apparatus in building).
8. Pumps, hydraulic and oil.
9. Tanks, hydraulic accumulator, hydraulic return, oil and steam accumulator.

313 Generating equipment—Other processes.

This account shall include, with subdivisions for each type of gas produced, the cost installed of generating equipment which is not included in any of the foregoing accounts, such as benches and retorts for the production of coal gas, equipment used for generating acetylene gas, etc.

1. Benches, Charging and drawing machines, Control apparatus, and Equipment for steaming retorts.
2. Flues, uptakes and breeching, whether or not stacks are included in this account.
3. Foundations and Fuel system under retorts, including built-in producers.
4. Fuel handling equipment used exclusively for retorts (including weight lorries), tracks, grinders, breakers, screens, etc.
5. Piping, including ascension, hydraulic main, liquor flushing decanter tank, liquor pump, and return line to hydraulic main.
6. Primary atmospheric condensers and Retorts.
7. Stacks—brick, steel, and concrete when set on separate foundations independent of substructure or superstructure of buildings, including lightning arresters.

314 Coal, coke, and ash handling equipment.

This account shall include the cost installed of structures or equipment used for the transportation, storage, washing, and treatment of coal, coke, and ashes, when used for general gas plant operations.

1. Bins—mixing, refuse, storage, etc., Boom operating mechanism, and Breaker equipment.
2. Bridges, bridge track, and machinery, Bucket conveyors and supports, and Capstan.
3. Cars, Chutes, Circuit breakers, Coal loaders, Electrical conduit.
4. Coal preparation machinery, including washing and drying equipment, and Conveyors and supports.
5. Caterpillar crane, Driving apparatus for equipment listed herein, and Elevators.
6. Enclosure equipment, Engines, not an integral part of driven equipment, and Gravity swing unloader.
7. Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
8. Hoppers, Electrical instruments or meters, Fixed Ladders, and Loading towers and equipment.
9. Locomotives, Motor generators used only for equipment in this account, and Control panel
10. Pitts, Pulverizing equipment, Railroad sidings and yard tracks, Sampling equipment, and Scales.
11. Screens, Sheds and fencing, Shuttle boom, Signal system equipment, Silo, and Skip hoist.
12. Stairs, railings, etc., Transfer cars and trucks, Trestles, Turntable, and Unloaders and Weightometer.

315 Catalytic cracking equipment.

This account shall include the cost installed of equipment used for producing gas by the catalytic cracking process.

1. Caloric meters, Catalytic furnace (including catalyst and foundation), and Combustion air blowers.
2. Air compressors, Control equipment, Cooling coils (including foundations), Enclosures, and Fractionalizing units.
3. Piping and valves, Preheaters, Pressure regulators and Proportioning controls, and Tanks and Vaporizers.

316 Other reforming equipment.

This account shall include the cost installed of equipment, other than catalytic cracking equipment, used primarily for reforming gas with resultant changes in its chemical composition and calorific value.

1. Blast equipment, including blowers and driving units, piping, supports, and Control apparatus.
2. Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
3. Fuel and ash handling equipment, used wholly in reforming gas.
4. Oil gas apparatus, used for reforming gas.
5. Piping—steam (at steam header), water (inside of building), and gas (up to outlet of final piece of apparatus in building).
6. Pumps, driving units, Regulators, Purifiers for gas to be reformed.
7. Water gas generators, used primarily for reforming gas.

317 Purification equipment.

This account shall include the cost installed of apparatus used for the removal of impurities from gas and apparatus for conditioning gas, including pumps, wells, and other accessory apparatus.

1. Blowers for revivifying and activators, Condensers and washer coolers, and Dehydrators.
2. Control apparatus (conduit, cable, cabinets, switchboards, etc.) and Engines, not an integral part of driven equipment.
3. Crane or cover lifting equipment, not part of the structure, and Electric instruments and meters.
4. Foundations and settings, specially constructed for and not intended to outlast the equipment for which provided.
5. Lubricators, Naphthalene, and light oil scrubbers.
6. Other accessory equipment such as coolers, spray ponds, pumps, platforms, railings, stairs.
7. Oxide elevators and pits, platforms, tables, and trenches.
8. Piping—air, steam, water, gas, condensate, liquor, tar, etc., from inlet valve of first piece of apparatus to outlet valve of final piece of apparatus (or, in building, from entrance to building to exit from building).
9. Precipitators, Purifiers (iron oxide or liquid, including first filling), Recording gauges, and thermometers.
10. Revivifying air ducts and Saturator with auxiliary equipment, Scrubbers, Seal, and drip pots.
11. Signal system identified with equipment herein, Sulphur removal apparatus, Tar extractors, and Cottrell precipitators.
12. Tar pumps and tanks, Track runs for cranes and hoists, and Wash boxes and Water meters, for cooling water.

318 Residual refining equipment.

This account shall include the cost installed of apparatus used in refining and handling of residuals except where the apparatus is necessary for the operation of property included in account 317, Purification Equipment.

1. Ammonia stills, condensers, saturators, etc., and Apparatus for removal of residuals from purifier liquids.
2. Coke filter and Coke handling and storage facilities used solely for coke held for sale.
3. Condensers, Control apparatus, Coolers, Decanters, Gauges, and Instruments.
4. Foundations specially constructed for and not intended to outlast the apparatus for which provided.
5. Heating equipment for apparatus included in this account, Light oil stills, washers, etc.
6. Piping and pumps, Platforms, stairs, and ladders, and Separators.
7. Storage tanks, Supports, Tar dehydrators, stills, etc.

319 Gas mixing equipment.

This account shall include the cost installed of equipment used for mixing manufactured and natural gas, or the mixing of other gases incident to delivery of such mixed gases to the distribution system.

1. Alcohol units, Automatic mixing controls, Btu adjustor, Calorimeter, and Calorimixer.
2. Compressor, Gas heater, Gas scrubber (air filter, dust cleaner), and Gauges and instruments.
3. Meters, Mixing chambers, Odorizing equipment, Oil pump units, and Panel and control equipment.
4. Piping and valves, and Regulators, pressure and ratio, and Safety alarm equipment.

320 Other equipment.

This account shall include the cost installed of equipment used in the production of gas, when not assignable to any of the foregoing accounts.

1. Control Cabinet, Compressed air system, Fire hose carts, and First aid room equipment.
2. Foamite system, Gasoline pumps, Hand pumps, and Odorizing equipment.
3. Foundations and settings specially constructed for and not intended to outlast the apparatus for which provided.
4. Machine shop equipment, such as lathes, pipe cutting and threading machines, vise grinders, power saw, shop motors, shafting and belting, drill press, shapers, milling machines, planes, etc.
5. Office furniture and equipment, Oil foggers, Control panel, and Piping (yard, when not includible in other accounts).
6. Pits, Platforms, Portable scaffolds, ladders, etc., Power shovels, and Production laboratory equipment.
7. Scales (not associated with other equipment), Special signal equipment, and Tractors for general plant use.
8. Works exhauster including driving unit and governor, Works station meters, including gauges, piping and accessories.

Special Instructions for Costs Related to Leases Acquired After October 7, 1969

The net book value of amounts recorded in the natural gas production accounts incurred on or related to leases acquired after Oct. 7, 1969, shall, in general, not exceed the net realizable value (estimated selling price less estimated costs of extraction, completion, and disposal) of recoverable hydrocarbon reserves discovered on such leases. After initiation of exploration and development on leases acquired after Oct. 7, 1969, the utility must determine after a reasonable period of time, and annually thereafter, whether the net realizable value of such recoverable reserves will be sufficient to absorb the net book value of amounts recorded in the accounts. The recoverable reserves shall be determined by independent appraisers no less frequently than every 3 years. If the net realizable value of recoverable reserves is not sufficient to absorb the net book value of amounts in the production accounts, the utility shall reduce the net book value of the amounts in the accounts to net realizable value of recoverable reserves. The reduction shall be done by first reducing the unamortized amounts recorded in Account 338 by debiting Account 404.1 (for Nonmajor companies, 403.1). Next, if the net book value related to successful costs exceeds the net realizable value of the recoverable reserves, the production plant accounts shall be written down to such net realizable value by appropriate charges and credits to the expense and valuation accounts.

321 Asset retirement costs for manufactured gas production plant.

This account shall include asset retirement costs on plant included in the manufactured gas production plant function.

325.1 Producing lands.

This account shall include the cost of lands held in fee on which producing natural gas wells are located, and lands held in fee which are being drained of gas through the operation by the utility of wells on other land. (See gas plant instruction 7-G.)

325.2 Producing leaseholds.

A. This account shall include the cost of acquiring leaseholds on which the utility pays royalties for natural gas obtained therefrom.

B. Exclude from this account rents paid periodically for rights obtained under leases. Exclude also from this account the cost of leaseholds which terminate in one year or less after they become effective.

325.3 Gas rights.

This account shall include the cost of natural gas rights used in producing natural gas, whereby the utility obtains ownership in gas underlying land not owned or leased by the utility. It does not provide for gas rights which are leased and which are properly chargeable to account 325.2.

325.4 Rights-of-way.

This account shall include the cost of all interests in land which terminate more than 1 year after they become effective and on which are located gathering pipelines, telephone pole lines, and like property used in connection with the production of natural gas.

325.5 Other land and land rights.

This account shall include the cost of land and land rights used in connection with the production of natural gas, when not properly assignable to any of the foregoing accounts. (See gas plant instruction 7.)

326 Gas well structures.

This account shall include the cost of well structures and improvements used in connection with the housing of permanent bailers and other equipment necessary to keep the wells in operation. (See gas plant instruction 8.)

327 Field compressor station structures.

This account shall include the cost of structures and improvements used in connection with the housing of compressor station equipment used to raise the pressure of natural gas before it is conveyed to the terminus of the field lines.

328 Field measuring and regulating station structures.

This account shall include the cost of structures and improvements used in connection with the housing of meters, regulators, and appurtenant appliances for measuring and regulating natural gas before the point where it enters the transmission or distribution system.

329 Other structures.

This account shall include the cost of structures and improvements used in connection with natural gas production and gathering not provided for elsewhere. (See gas plant instruction 8.)

330 Producing gas wells—Well construction.

This account shall include the cost of drilling producing gas wells.

1. Clearing well site, and Drilling contractors' charges.
2. Hauling, erecting, dismantling, and removing boilers, engines, derricks, rigs, and other equipment used in drilling.
3. Drive pipe, Fuel or power, Labor, and Rent of drilling equipment.
4. Water used in drilling, obtained either by driving wells, piping from springs or streams, or by purchase.
5. Hauling well equipment, and Shooting, fracturing, acidizing.

331 Producing gas wells—Well equipment.

This account shall include the cost of equipment in producing gas wells.

1. Bailing equipment and Boilers and drives permanently connected.
2. Casing, Derrick, and Fence, when solely an enclosure for equipment.
3. Fittings, including shut-in valves, bradenheads and casing heads.
4. Packing, Tank, oil or water, etc., and Tubing.

332 Field lines.

This account shall include the cost installed of field lines used in conveying natural gas from the wells to the point where it enters the transmission or distribution system.

1. Gathering lines, including pipe, valves, fittings, and supports.
2. Cathodic protection equipment.
3. Creek crossings, suspension bridges and other special construction.
4. Line drips and separators, and Line pack gas.

333 Field compressor station equipment.

This account shall include the cost installed of compressor station equipment and associated appliances used to raise the pressure of natural gas before it is conveyed to the terminus of the field lines.

1. Boiler plant, coal handling and ash handling equipment for steam powered compressor station.
2. Compressed air system equipment, and Fire fighting equipment.
3. Compressor equipment and driving units, including auxiliaries, foundations, guard rails and enclosures, etc.
4. Electric system equipment, including generating equipment and driving units, power wiring, transformers, regulators, battery equipment, switchboard, etc.
5. Gas lines and equipment, including fuel supply lines, cooling tower and pond and associated equipment, dehydrators, fuel gas mixers, special pipe bends and connections, and associated scrubbers, separators, tanks, gauges and instruments.
6. Laboratory and testing equipment, and Shop tools and equipment.
7. Lubricating oil system, including centrifuge, filter, tanks, purifier, and lubricating oil piping, etc.
8. Office furniture and fixtures and general equipment such as heating boilers, steel lockers, first-aid equipment, gasoline dispensing equipment, lawn mowers, incinerators, etc.
9. Water supply and circulation system, including water well, tank, water piping, cooling tower, spray fence, and water treatment equipment, etc., but not including water system equipment solely for domestic and general use.

334 Field measuring and regulating station equipment.

This account shall include the cost installed of meters, gauges, and other equipment used in measuring and regulating natural gas collected in field lines before the point where it enters the transmission or distribution system.

1. Automatic control equipment, Boilers, heaters, etc., and Foundations, pits, etc.
2. Gas cleaners, scrubbers, separators, dehydrators, etc.
3. Gauges and instruments, including piping, fittings, wiring, etc., and panel boards.
4. Headers, Oil fogging equipment, and Odorizing equipment.
5. Meters, orifice or positive, including piping and connections.
6. Regulators or governors, including controls and instruments.
7. Structures of a minor nature or portable type.

335 Drilling and cleaning equipment.

This account shall include the cost of implements and equipment used in drilling and cleaning natural gas wells.

1. Bailers, Bits and other drilling tools, Boilers, Derricks, and Drilling cables.
2. Drilling machines, Engines, Motors, Pulling machines, Pumps, Rigs, Tanks.

336 Purification equipment.

This account shall include the cost installed of apparatus used for the removal of impurities from gas and apparatus for conditioning gas.

1. Condensers and washer coolers, Dehydrators, and Scrubbers.
2. Foundations and settings, specially constructed for and not intended to outlast the equipment for which provided.
3. Other accessory equipment, such as coolers, spray ponds, pumps, platforms, railings, stairs.
4. Piping, from inlet valve of first piece of apparatus to outlet valve of final piece of apparatus (or, in building, from entrance to building to exit from building).
5. Sulphur removal apparatus, and Water supply system.

Note: In general this account shall include all dehydrators located in or adjacent to production areas which are used to remove water and other stray liquids from gas produced by the utility or purchased in or adjacent to production areas. In some instances such dehydrators may be located some distance from the production sources of the gas.

Where, however, the utility has no production and gathering facilities with respect to any of the gas passing through the dehydrators, such as at the purchase point at the head of a transmission pipe line company, the dehydrators may be included in account 368 or account 367, whichever is the most practicable and reasonable under the circumstances. Dehydrators which are an adjunct to products extraction operations shall be included in account 342. Dehydrators used in connection with underground gas storage operations shall be included in account 356.

337 Other equipment.

This account shall include the cost installed of equipment used in the production and gathering of natural gas, when not assignable to any of the foregoing accounts.

1. Calorimeter, Control installation, Crane, and Laboratory equipment.
2. Odorizing unit, Office furniture and equipment, and Oil fogger.

338 Unsuccessful exploration and development costs.

A. This account shall include unsuccessful exploration and development costs incurred on or related to hydrocarbon leases, on properties in the contiguous 48 States and the State of Alaska, acquired after Oct. 7, 1969. It shall also include costs of a preliminary nature incurred in the search for natural gas in such areas after Oct. 7, 1969.

B. The costs recorded in this account shall be amortized by debiting account 404.1 and crediting this account using the unit-of-production or other acceptable method of amortization as hydrocarbons are extracted from producing wells.

C. In general, the unamortized costs recorded in this account shall not exceed the net realizable value (estimated selling price less estimated costs of extraction, completion and disposal) of proven hydrocarbon reserves on leases acquired after Oct. 7, 1969. (See "Special Instructions—Costs Related to Leases Acquired After Oct. 7, 1969," above.)

339 Asset retirement costs for natural gas production and gathering plant.

This account shall include asset retirement costs on plant included in the natural gas production and gathering plant function.

340 Land and land rights.

This account shall include the cost of land and land rights used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other salable products. (See gas plant instruction 7.)

341 Structures and improvements.

This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other salable products. (See gas plant instruction 8.)

342 Extraction and refining equipment.

This account shall include the cost installed of equipment used for the extraction from natural gas of gasoline, butane, propane, or other salable products and for the refining of such products.

1. Boiler plant equipment, including boiler, boiler setting, heat exchangers, etc.
2. Compressed air system, including air compressor, air storage tank, etc.
3. Cooling equipment such as coolers, cooling tower and accessories for gas, extracted products, etc.
4. Cranes, trolleys, hoists, and Fuel regulating and measuring equipment.
5. Electrical system, including generator and driving unit, power lines, transformers, switchboard, yard lighting system, etc.
6. Extraction and refining equipment, such as absorbers, reabsorbers, stills, dephlegmators, fractionating towers, stabilizing columns, control apparatus.
7. Foundations and structural supports for equipment items not intended to outlast the equipment for which provided.
8. Gasoline blending equipment including dye pot, educator pumps, lead storage tanks, weighing device, etc.
9. Gauges and instruments, Loading racks and associated other equipment, and Lubricating oil system.
10. Pumps of various types, such as boiler feed water, loading, transfer, drip still, oil, and skimmer basin pumps, etc.
11. Tanks of various types such as accumulator and dewatering tanks, separator tanks, gasoline feed tanks, compressed air tanks, oil surge tanks, etc., except tanks classifiable as storage equipment, account 344.
12. Water supply system including water well, water tank and supports, softener, purification apparatus, traveling water screen and drive.
13. Yard piping, gas, water, steam, compressed air, fuel, vapor, extracted products, including headers, valves, etc., but not including off-site lines includible in account 343, Pipe Lines.

343 Pipe lines.

This acct shall include the cost installed of gas and liquids pipe lines used in connection with the processing of natural gas for the removal of gasoline, butane, propane, or other salable products, exclusive of runs of pipe includible in other equipment accts, embracing principally off-site gas, gasoline gathering, and loading lines not includible as yard piping in acct 342.

1. Gas lines (off-site, relating solely to extraction operations) and Gasoline gathering lines connecting with off-site sources.
2. Gathering line drips, Instruments, indicating and recording, and Pumps and driving units.
3. Loading lines connecting with remote off-site loading racks or storage facilities.

344 Extracted product storage equipment.

This account shall include the cost installed of storage tanks and associated equipment used in the storing, prior to sale, of gasoline, butane, propane, and other salable products extracted from natural gas.

1. Foundations, Instruments, Regulators, and Valves.
2. Storage tanks for partially or fully processed products.

345 Compressor equipment.

This account shall include the cost installed of compressor equipment and associated appliances used in connection with the receipt, processing, and return of natural gas for removal of gasoline, butane, propane, or other salable products. (See account 333 for items.)

346 Gas measuring and regulating equipment.

This account shall include the cost installed of meters, gauges, and other equipment used in measuring or regulating natural gas received and/or returned from processing for removal of gasoline, butane, propane, or other salable products.

1. Automatic control equipment, Boilers, heaters, Foundations, pits, Headers, etc.
2. Gas cleaners, scrubbers, separators, dehydrators, Odorizing equipment, etc.
3. Gauges and instruments, including piping, fittings, wiring, panel boards, etc.
4. Meters, orifice or positive, including piping and connections, and Oil fogging equipment.
5. Regulators or governors (including controls and instruments), and Structures of a minor nature or portable type.

347 Other equipment.

This account shall include the cost installed of equipment used in processing natural gas and refining gasoline, butane, propane, and other salable products extracted from natural gas, when not assignable to any of the foregoing accounts.

1. Fire fighting equipment, Laboratory and testing equipment.
2. Miscs. equipment, such as first-aid cabinet, gasoline pump, heating boiler, incinerator, lawn mower, warehouse truck.
3. Office furniture and equipment, Shop tools and equipment.

348 Asset retirement costs for products extraction plant.

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

Special Instructions—Accounts 350.1 Through 363.5

The above accounts are to be used by the transmission and distribution companies for the classification of storage facilities used for peak shaving operations. The accounts shall be subdivided to classify the peak shaving storage facilities according to the transmission or distribution function, if the utility operates both transmission and distribution systems. Only base load liquefied natural gas terminating and processing facilities are to be classified in accounts 364.1 through 364.8.

350.1 Land.

This account shall include the cost of lands held in fee on which underground storage wells are located, and other lands held in fee within an area utilized for the underground storage of gas. (See gas plant instruction 7-G.)

350.2 Rights-of-way.

This account shall include the cost of all interests in land which do not terminate until more than 1 year after they become effective and on which are located underground storage lines, telephone poles lines, and like property used in connection with underground gas storage operations. (See gas plant instruction 7.)

351 Structures and improvements.

A. This account shall include the cost in place of structures and improvements used wholly or predominantly in connection with underground storage of natural gas. (See gas plant instruction 8.)

B. This account shall be subdivided as follows:

351.1 Well structures.

351.2 Compressor station structures.

351.3 Measuring and regulating station structures.

351.4 Other structures.

352 Wells.

This account shall include the drilling cost of wells used for injection and withdrawal of gas from underground storage projects, including wells kept open and used for observation.

1. Clearing well site, Drilling contractors' charges, Drive pipe, Fuel or power, and Labor.
2. Hauling, erecting, dismantling, and removing boilers, engines, derricks, rigs, and other equipment used in drilling.
3. Rent of drilling equipment, Hauling well equipment, and Shooting, fracturing, acidizing.
4. Water used in drilling, obtained either by driving wells, piping from springs or streams, or by purchase.
5. Bailing equipment, Boilers and drives permanently connected, Casing, and Derrick.
6. Fence (when solely an enclosure for equipment), Packing, Tubing.
7. Fittings, including shut-in valves, bradenheads and casing heads, Tank, oil or water, etc.

352.1 Storage leaseholds and rights.

A. This account shall include the cost of leaseholds, storage rights, mineral deeds, etc. on lands for the purpose of utilizing subsurface reservoirs for underground gas storage operations. (See gas plant instruction 7-G.)

B. Exclude from this account rents or other charges paid periodically for use of subsurface reservoirs for underground gas storage purposes.

Note: Items such as buildings, wells, lines, equipment and recoverable gas used in storage operations acquired with land or storage leaseholds and rights are to be classified in the appropriate accounts.

352.2 Reservoirs.

This account shall include costs to prepare underground reservoirs for the storage of natural gas.

1. Geological (geophysical and seismic costs), Plugging abandoned wells, Fuel and power.
2. Drilling and equipping fresh water wells, disposal wells, and solution wells.
3. Leaching of salt dome caverns and Other rehabilitation work.
4. Rentals on storage rights and leases incurred during construction and development period.
5. Gas used during the development period.
6. Costs incident to maintaining production leaseholds during the period required to convert them to storage leaseholds.

352.3 Nonrecoverable natural gas.

A. This account shall include the cost of gas in underground reservoirs, including depleted gas or oil fields and other underground caverns or reservoirs used for the storage of gas which will not be recoverable.

B. Such nonrecoverable gas shall be priced at cost according to generally accepted methods of cost determination consistently applied. (See the Special Instructions to Accounts 117.1, 117.2, and 117.3.)

353 Lines.

This account shall include the cost installed of gas pipe lines used wholly or predominantly for conveying gas from point of connection with transmission or field lines to underground storage wells and from underground storage wells to the point where the gas enters the transmission or distribution system.

1. Cathodic protection equipment, Creek crossings, suspension bridges and other special construction.
2. Lines, including pipe, valves, fittings, and supports, Line drips and separators, and Line pack gas.

354 Compressor station equipment.

This account shall include the cost installed of compressor station equipment used wholly or predominantly for the purpose of raising the pressure of gas for delivery to underground storage or to raise the pressure of gas withdrawn from underground storage for delivery to the transmission or distribution system.

1. Boiler plant, coal handling and ash handling equipment for steam powered compressor station.
2. Compressed air system equipment, and Fire fighting equipment.
3. Compressor equipment and driving units, including auxiliaries, foundations, guard rails and enclosures, etc.
4. Electric system equipment, including generating equipment and driving units, power wiring, transformers, regulators, battery equipment, switchboard, etc.
5. Gas lines and equipment, including fuel supply lines, cooling tower and pond and associated equipment, dehydrators, fuel gas mixers, special pipe bends and connections, and associated scrubbers, separators, tanks, gauges and instruments.
6. Laboratory and testing equipment, and Shop tools and equipment.
7. Lubricating oil system, including centrifuge, filter, tanks, purifier, and lubricating oil piping, etc.
8. Office furniture and fixtures and general equipment such as steel lockers, first-aid equipment, gasoline dispensing equipment, lawn mowers, incinerators, etc.
9. Water supply and circulation system, including water well, tank, water piping, cooling tower, spray fence, and water treatment equipment, etc., but not including water system equipment solely for domestic and general use.

355 Measuring and regulating equipment.

This account shall include the cost installed if equipment used wholly or predominantly for the purpose of measuring and regulating deliveries of gas to underground storage and withdrawals of gas from underground storage.

1. Automatic control equipment, Boilers, heaters, Foundations, pits, Gas cleaners, scrubbers, separators, dehydrators, etc.
2. Gauges and instruments, including piping, fittings, wiring, Panel boards, and Headers.
3. Meters, orifice or positive (including piping and connections), and Oil fogging equipment
4. Regulators or governors (including controls and instruments), and Odorizing equipment
5. Structures of a minor nature or portable type.

356 Purification equipment.

This account shall include the cost installed of apparatus used wholly or predominantly for the removal of impurities from and the conditioning of, gas delivered to or removed from underground storage fields.

1. Condensers and washer coolers, Dehydrators, Scrubbers, Sulphur removal apparatus, and Water supply system.
2. Foundations and settings, specially constructed for and not intended to outlast the equipment for which provided.
3. Other accessory equipment, such as coolers, spray ponds, pumps, platforms, railings, stairs.
4. Piping, from inlet valve of first piece of apparatus to outlet valve of final piece of apparatus (or, in building, from entrance to building to exit from building).

357 Other equipment.

This account shall include the cost installed of equipment used wholly or predominantly in connection with underground storage of gas, when not assignable to any of the foregoing accounts.

1. Calorimeter, Crane, and Odorizing unit.
2. Control installation, Office furniture and equipment, and Oil foggers.

358 Asset retirement costs for underground storage plant.

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

360 Land and land rights.

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

361 Structures and improvements.

This account shall include the cost in place of structures and improvements used in connection with the storage of gas in holders.

362 Gas holders.

This account shall include the cost installed of holders and associated appliances used in the storage of gas above ground, or in underground receptacles.

1. Alarm systems, Flood and fire control equipment, and Walkways.
2. Foundations, and Buried piping, tanks or other underground construction for gas storage.
3. Holders-waterless, including elevators, tar apparatus, and inlet and outlet connections.
4. Holders-waterseal, including oil skimmer, heating equipment, drips, and inlet and outlet connections.
5. Hortonspheres and high pressure tanks, including inlet and outlet connections, access equipment, etc.
6. Holder pistons, Lighting, Pumps, and Ventilating equipment.

Note A: If the utility stores gas by the liquefaction process the holders for such liquids, whether above or below ground, shall be included in a subaccount hereunder.

Note B: Relief holders used in connection with manufactured gas operations shall be included in account 305.

363 Purification equipment.

This account shall include the cost installed of apparatus used for the removal of impurities from gas and apparatus for conditioning gas.

1. Condensers and washer coolers, Dehydrators, Scrubbers, Sulphur removal apparatus, and Water supply system.
2. Foundations and settings, specially constructed for and not intended to outlast the equipment for which provided.
3. Other accessory equipment, such as coolers, spray ponds, pumps, platforms, railings, stairs.
4. Piping from inlet valve of first piece to outlet valve of final piece of apparatus (or, in building from entrance to exit from building).

363.1 Liquefaction equipment.

This account shall include the cost installed of equipment used in liquefaction of natural gas.

1. Cold box, Heat exchanger, Condensers, Pumps, and Tanks.

363.2 Vaporizing equipment.

This account shall include the cost installed of vaporizing equipment used in connection with liquefied natural gas storage.

363.3 Compressor equipment.

This account shall include the cost installed of compressor equipment and associated appliances used in connection with other storage plant.

363.4 Measuring and regulating equipment.

This account shall include the cost installed of equipment used to measure deliveries of gas to other storage and withdrawals of gas from other storage.

1. Automatic control equipment, Boilers, heaters, Foundations, pits, Gas cleaners, scrubbers, separators, dehydrators, etc.
2. Gauges and instruments, including piping, fittings, wiring, panel boards, etc.
3. Headers, Meters (orifice or positive, including piping and connections), Odorizing equipment, and Oil fogging equipment.
4. Regulators or governors, including controls and instruments, and Structures of a minor nature or portable type.

363.5 Other equipment.

This account shall include the cost installed of other equipment used in connection with the storage of gas in holders.

1. Complete inlet and outlet connections, Compressor, and Foundation.
2. Gauges and instruments, Regulating apparatus, and Line pack gas.

363.6 Asset retirement costs for other storage plant.

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

364.1 Land and land rights.

A. This account shall include the cost of land and rights used in connection with liquefied natural gas terminaling and processing operations.

364.2 Structures and improvements.

A. This account shall include the cost in place of structures and improvements used in connection with liquefied natural gas terminaling and processing operations. (See gas plant instruction 8.)

B. This account shall be subdivided as follows:

1. Docking and harbor facilities, LNG processing terminal structures.
2. Measuring and regulating structures, Compressor station structures, and Other structures.

364.3 LNG processing terminal equipment.

This account shall include the cost installed of equipment used to receive, hold, and regasify liquefied natural gas for delivery into the utility's transmission or distribution system.

1. Aftercoolers, Air compressors, Air coolers, Alarm systems, Blowers, and Condensers cold box.
2. Controls and control apparatus, Dikes, Drums, and Emission control equipment.
3. Electrical power and ignition circuits including wiring and conduits, and Fire control devices and equipment.
4. Foundations, Generators, Heat exchangers, Heaters and reheaters, and Instrumentation.
5. Intercoolers, Liquefaction compressors, and Liquefied gas holders and storage tanks.
6. Nitrogen system equipment, Plant piping including pipe supports, and Pollution control facilities.
7. Pumps and driving units, Stacks, Unloading and loading arms, and appurtenant equipment.
8. Tanks, other than LNG storage tanks (including ladders, stairs, walkways, and lighting), and Valves.
9. Vaporizers, Waste heat recovery units, and Water craft not to include LNG tankers and barges.
10. Miscellaneous other equipment, and Line pack gas.

364.4 LNG transportation equipment.

This account shall include the cost of vehicles used for the transportation of liquefied natural gas.

1. LNG barges and LNG maritime tankers.
2. LNG tank trucks and Other LNG transportation equipment.

364.5 Measuring and regulating equipment.

This account shall include the cost installed of meters, gauges and other equipment used in base load LNG operations for measuring or regulating natural gas prior to its entrance into the utility's transmission or distribution system.

1. Automatic control equipment, Boilers, heaters, Foundation, pits, Gas analyzer equipment, etc.
2. Gas cleaners, scrubbers, separators, dehydrators, Headers, etc.
3. Gauges and instruments, including piping, fittings, wiring, panel boards, etc.
4. Meters (orifice or positive, including piping and connections), Oil fogging equipment, and Odorizing equipment.
5. Regulators or governors (including controls and instruments) and Stabilization equipment.
6. Structures of a minor or portable type and Other equipment.

364.6 Compressor station equipment.

This account shall include the cost installed of compressor station equipment and associated appliances used in connection with liquefied natural gas operations prior to entrance of vaporized gas into the utility's transmission or distribution system.

1. Boiler plant, coal handling, and ash handling equipment for steam powered compressor station.
2. Compressed air system equipment, Fire fighting equipment, and Laboratory and testing equipment.
3. Compressor equipment and driving units, including auxiliaries, foundations, guard rails, and enclosures, etc.
4. Electric system equipment, including generating equipment and driving units, power wiring, transformers, regulators, battery equipment, switchboard, etc.
5. Gas lines and equipment, including fuel supply lines, cooling tower and pond and associated equipment, dehydrators, fuel gas mixers, special pipebends and connections, and associated scrubbers, separators, tanks, gauges, and instruments.
6. Lubricating oil system, including centrifuge, filter, tanks, purifier, and lubricating oil piping, etc.
7. Office furniture, fixtures, and general equipment such as steel lockers, first-aid equipment, gasoline dispensing equipment, lawn mowers, incinerators, etc.
8. Shop tools and equipment, and Other equipment.
9. Water supply and circulation system, including water well, tank, water pipeline, cooling tower, spray fence, and water treatment equipment, etc., but not including water system equipment used solely for domestic and general use.

364.7 Communication equipment.

This acct shall include the cost installed of radio, telephone, microwave, and other equipment used wholly or predominantly in connection with the operation and maintenance of the liquefied natural gas system. (See also accounts 370 and 397.)

1. Carrier terminal equipment including repeaters, power supply equipment, transmitting and receiving sets.
2. Microwave equipment, including power supply, transmitters, amplifiers, paraboloids, towers, reflectors, receiving equipment, etc.
3. Radio equipment, fixed and mobile, including antenna, power equipment, transmitter units.
4. Telephone equipment including switchboards, power and testing equipment, conductors, pole lines, etc.
5. Other equipment.

364.8 Other equipment.

This account shall include the cost installed of equipment used in liquefied natural gas operations, when not assignable to any of the foregoing accounts.

1. Garage and service equipment, and General tools, including power operated equipment.
2. Laboratory equipment, Materials handling equipment, and Office furniture and equipment.
3. Power generation equipment, Shop equipment, Tools, other than small hand tools, and Other equipment.

364.9 Asset retirement costs for base load liquefied natural gas terminaling and processing plant.

This account shall include asset retirement costs on plant included in the base load liquefied natural gas terminaling and processing plant.

365.1 Land and land rights.

This account shall include the cost of land and rights except rights-of-way used in connection with transmission operations.

365.2 Rights-of-way.

This acct shall include the cost of rights-of-way used in connection with transmission operations. (See gas plant instruction 7.)

366 Structures and improvements.

A. This account shall include the cost in place of structures and improvements used in connection with transmission operations.

B. This account shall be subdivided as follows: 366.1 Compressor station structures, 366.2 Measuring and regulating station structures, and 366.3 Other structures.

367 Mains.

A. This account shall include the cost installed of transmission system mains.

B. The records supporting this account shall be so kept as to show separately the cost of mains of different sizes and types and of each tunnel, bridge, or river crossing.

1. Anti-freeze lubricating equipment and Automatic valve operating mechanisms, including pressure tanks, etc.
2. By-pass assembly, Caissons, tunnels, trestles (for submarine mains), Cathodic protection equipment, etc.
3. Drip lines and pots, Foundations, Leak clamps. (See gas plant instruction 10-C (1)), and Line pack gas.
4. Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material.
5. Gas cleaners, scrubbers, etc. when not part of compressor station or measuring and regulating equipment.
6. Linewalkers' bridges, Manholes, Municipal inspection, Permits, and Pipe coating.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Pipe and fittings, Pipe laying, Pipe supports, Protection of street openings, Valves, and Welding.
9. River, highway, and railroad crossings, including revetments, pipe anchors, etc.

368 Compressor station equipment.

This account shall include the cost installed of compressor station equipment and associated appliances used in connection with transmission system operations.

1. Boiler plant, coal handling and ash handling equipment for steam powered compressor station.
2. Compressed air system equipment, and Fire fighting equipment.
3. Compressor equipment and driving units, including auxiliaries, foundations, guard rails and enclosures, etc.
4. Electric system equipment, including generating equipment and driving units, power wiring, transformers, regulators, battery equipment, switchboard, etc.
5. Gas lines and equipment, including fuel supply lines, cooling tower and pond and associated equipment, dehydrators, fuel gas mixers, special pipe bends and connections, and associated scrubbers, separators, tanks, gauges and instruments.
6. Laboratory and testing equipment, and Shop tools and equipment.
7. Lubricating oil system, including centrifuge, filter, tanks, purifier, and lubricating oil piping, etc.
8. Office furniture and fixtures and general equipment such as steel lockers, first-aid equipment, gasoline dispensing equipment, lawn mowers, incinerators, etc.
9. Water supply and circulation system, including water well, tank, water piping, cooling tower, spray fence, and water treatment equipment, etc., but not including water system equipment solely for domestic and general use.

369 Measuring and regulating station equipment.

This account shall include the cost installed of meters, gauges, and other equipment used in measuring or regulating gas in connection with transmission system operations.

1. Automatic control equipment, Boilers, heaters, Foundations, pits, Gas cleaners, scrubbers, separators, dehydrators, etc.
2. Gauges and instruments, including piping, fittings, wiring, panel boards, Headers, etc.
3. Meters, orifice or positive, including piping and connections, Oil fogging equipment, Odorizing equipment.
4. Regulators or governors (including controls and instruments) and Structures of a minor nature or portable type.

Note: Pipeline companies, including companies who measure deliveries of gas to their own distribution system, shall include in the transmission function classification city gate and main line industrial measuring and regulating stations.

370 Communication equipment.

This account shall include the cost installed of radio, telephone, microwave, and other equipment used wholly or predominantly in connection with the operation and maintenance of the gas transmission system. (See also account 397.)

1. Carrier terminal equipment including repeaters, power supply equipment, transmitting and receiving sets.
2. Microwave equipment, including power supply, transmitters, amplifiers, paraboloids, towers, reflectors, receiving equipment, etc.
3. Radio equipment, fixed and mobile, including antenna, power supply, transmitters and receivers, and portable receiver-transmitter units.
4. Telephone equipment including switchboards, power and testing equipment, conductors, pole lines, etc.

371 Other equipment.

This account shall include the cost installed of equipment used in transmission system operations, when not assignable to any of the foregoing accounts.

372 Asset retirement costs for transmission plant.

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

374 Land and land rights.

This account shall include the cost of land and land rights used in connection with distribution operations. (See gas plant instruction 7.)

375 Structures and improvements.

This account shall include the cost in place of structures and improvements used in connection with distribution operations.

376 Mains.

- A. This account shall include the cost installed of distribution system mains.
- B. The records supporting this account shall be so kept as to show separately the cost of mains of different sizes and types and of each tunnel, bridge, or river crossing.

1. Caissons, tunnels, trestles, etc. for submarine mains, and Drip lines and pots.
2. Clamps, leak (bell and spigot) when installed at time of construction; when clamps are installed subsequent to construction, the accounting shall be in accordance with gas plant instruction 10, paragraph (C) 1.
3. Electrolysis tests, in connection with new construction.
4. Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material.
5. Hauling, unloading, stringing pipe, and Lamping and watching new construction.
6. Line pack gas, Municipal inspection, Permits, Pipe coating, and Pipe and fittings.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Pipe laying, Pipe supports, Protection of street openings, and Roadway boxes.
9. Relocating city storm and sanitary sewers, catch basins, etc., or protecting same in connection with new construction.
10. Replacement of municipal drains and culverts in connection with new construction.
11. Shifting excavated material due to traffic conditions in connection with new construction.
12. Sleeves and couplings, Surveying and staking lines, Welding, and Wood blocking.
13. Special crossovers, bridges and foundations for special construction.
14. Valves not associated with pumping or regulating equipment.

377 Compressor station equipment.

This account shall include the cost installed of compressor station equipment and associated appliances used in connection with distribution system operations.

1. Boiler plant, coal handling and ash handling equipment for steam powered compressor station.
2. Compressed air system equipment, and Fire fighting equipment.
3. Compressor equipment and driving units, including auxiliaries, foundations, guard rails and enclosures, etc.
4. Electric system equipment, including generating equipment and driving units power wiring, transformers, regulators, battery equipment, switchboard, etc.
5. Gas lines and equipment, including fuel supply lines, cooling tower and pond and associated equipment, dehydrators, fuel gas mixers, special pipe bends and connections, and associated scrubbers, separators, tanks, gauges and instruments.
6. Laboratory and testing equipment, and Shop tools and equipment.
7. Lubricating oil system, including centrifuge, filter, tanks, purifier, and lubricating oil piping, etc.
8. Office furniture and fixtures and general equipment such as steel lockers, first-aid equipment, gasoline dispensing equipment, lawn mowers, incinerators, etc.
9. Water supply and circulation system, including water well, tank water piping, cooling tower, spray fence and water treatment equipment, etc., but not including water system equipment solely for domestic and general use.

378 Measuring and regulating station equipment—General.

This account shall include the cost installed of meters, gauges and other equipment used in measuring and regulating gas in connection with distribution system operations other than the measurement of gas deliveries to customers.

1. Automatic control equipment, Foundations, Gauges and instruments, and Governors or regulators.
2. Meters, Odorizing equipment, Oil fogging equipment, Piping, Pressure relief equipment.
3. Vaults or pits, including valves contained therein.

Note: By-passes outside governor pits are includible in account 376.

379 Measuring and regulating station equipment—City gate check stations.

This account shall include the cost installed of meters, gauges, and other equipment used in measuring and regulating the receipt of gas at entry points to distribution systems. (See account 378 for items.)

Note: Pipeline companies, including companies who measure deliveries of gas to their own distribution system, shall include in the transmission function classification city gate and main line industrial measuring and regulating stations.

380 Services.

- A. This account shall include the cost installed of service pipes and accessories leading to the customers' premises.
- B. A complete service begins with the connection on the main and extends to but does not include the connection with the customer's meter. A stub service extends from the main to the property line, or the curb stop.
- C. Services which have been used but have become inactive shall be retired from utility plant in service immediately if there is no prospect for reuse, and, in any event, shall be retired by the end of the second year following that during which the service became inactive unless reused in the interim.
 1. Curb valves and curb boxes, Landscaping (including lawns, and shrubbery), and Municipal inspection.
 2. Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material.
 3. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
 4. Permits, Protection of street openings, and Service drips.
 5. Pipe and fittings (including saddle, T, or other fitting on street main), Pipe coating, and Pipe laying.
 6. Service valves, at head of service, when installed or furnished by the utility.

381 Meters.

- A. This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring gas delivered to users, whether actually in service or held in reserve.
- B. When a meter is permanently retired from service, the installed cost included herein shall be credited to this account.
- C. The records of meters shall be so kept that the utility can furnish information as to the number of meters of each type and capacity in service and in reserve as well as the location of each meter.
 1. Meters (including badging and initial testing), Cocks, Labor, Locks, and Meter bars.
 2. Pipe and fittings, Seals, Shelves, Swivels and bushings, Transportation.Note A: At the option of the utility, costs of meter installations may be accounted for separately from the cost of meters in accordance with the provisions of account 382. The practice of the utility, however, shall be consistent from year to year and throughout the utility's system.
Note B: The cost of removing and resetting meters shall be charged to account 878.

382 Meter installations.

- A. This account shall include the cost of labor and materials used, and expenses incurred in connection with the original installation of customer meters.
- B. When a meter installation is permanently retired from service, the cost thereof shall be credited to this account.
 1. Cocks, Locks, Labor, Meter bars, and Pipe and fittings.
 2. Seals, Shelves, Swivels and bushings, and Transportation.Note: At the option of the utility, meter installations may be accounted for as part of the cost installed of meters, in accordance with the provisions of account 381. The practice of the utility, however, shall be consistent from year to year and throughout the utility's system.

383 House regulators.

A. This account shall include the cost installed of house regulators whether actually in service or held in reserve.

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

1. House regulator, Cocks, Labor, and Locks.

2. Pipe and fittings, Regulator vents, Swivels and bushings, Transportation.

Note: At the option of the utility, costs of house regulator installations may be accounted for as part of the cost of house regulators in accordance with the provisions of account 384. The practice shall be consistent from year to year and throughout the utility's system.

384 House regulator installations.

A. This account shall include the cost of labor and materials used and expenses incurred in connection with the original installation of house regulators.

B. When a house regulator installation is permanently retired from service, the cost thereof shall be credited to this account.

1. Cocks, Labor, Locks, Pipe and fittings, Regulator vents, Swivels and bushings, and Transportation.

Note: At the option of the utility, house regulator installations may be accounted for as part of the cost installed of house regulators in accordance with the provisions of account 383. The practice shall be consistent from year to year and throughout the utility's system.

385 Industrial measuring and regulating station equipment.

This account shall include the cost of special and expensive installations of measuring and regulating station equipment, located on the distribution system, serving large industrial customers. (See account 378 for items.)

Note A: Do not include in this acct measuring and regulating station equipment serving main line industrial customers. (See account 369.)

Note B: By-passes outside of governor pits are includible in account 376.

386 Other property on customers' premises.

This account shall include the cost, including first setting and connecting, of equipment owned by the utility installed on customer premises which is not includible in other accounts.

387 Other equipment.

This account shall include the cost installed of all other distribution system equipment not provided for in the foregoing accounts, including street lighting equipment.

1. Carbon monoxide tester and indicators, Explosimeters, Fire extinguisher, Gas masks, and Lockers.

2. Portable pump, Recording gauges, Street lighting equipment, Test meters, Watchmen's clocks.

388 Asset retirement costs for distribution plant.

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

389 Land and land rights.

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

390 Structures and improvements.

This account shall include the cost in place of structures and improvements used for utility purposes, the cost of which is not properly includible in other structures and improvements accounts. (See gas plant instruction 8.)

391 Office furniture and equipment.

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

1. Book cases and shelves, Desks, chairs, and desk equipment, and Drafting-room equipment.

2. Filing, storage and other cabinets, Floor covering, Library and library equipment, Safes, and Tables.

3. Mechanical office equipment such as accounting machines, typewriters, etc.

392 Transportation equipment.

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

1. Airplanes, Automobiles, Bicycles, and Electrical vehicles.

2. Motor trucks, Motorcycles, Repair cars or trucks, Tractors and trailers, and Other transportation vehicles.

393 Stores equipment.

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

1. Chain falls, Counters, Cranes (portable), and Elevating and stacking equipment (portable).

2. Hoists, Lockers, Scales, Shelving, Storage bins, Trucks, hand and power driven, and Wheelbarrows.

394 Tools, shop and garage equipment.

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

1. Air compressors, Anvils, Automobile repair shop equipment, and Battery charging equipment.

2. Belts (shafts and countershafts), Boilers, Cable pulling equipment, Concrete mixers, and Derricks.

3. Drill presses, Electric equipment, Engines, Forges, Furnaces, and Gas producers.

4. Foundations and settings specially constructed for equipment and not expected to outlast the equipment for which provided.

5. Gasoline pumps, oil pumps, and storage tanks, and Greasing tools and equipment.

6. Hoists, Ladders, Lathes, Machine tools, Motor driven tools, and Motors.

7. Pipe threading and cutting tools, Pneumatic tools, and Pumps.

8. Riveters, Smithing equipment, Tool racks, Vises, Welding apparatus, and Work benches.

395 Laboratory equipment.

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

1. Balances and scales, Barometers, Calorimeters-bomb, flow, recording types, etc.
2. Electric furnaces, Gas burning equipment, Gauges, Glassware, beakers, burettes, etc.
3. Humidity testing apparatus, Laboratory hoods, Laboratory tables and cabinets, and Muffles.
4. Oil analysis apparatus, Piping, Specific gravity apparatus, and Standard bottles for meter prover testing.
5. Stills, Sulphur and ammonia apparatus, Tar analysis apparatus, and Thermometers—indicating and recording.
6. Any other item of equipment for testing gas, fuel, flue gas, water, residuals, etc.

396 Power operated equipment.

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

1. Air compressors, including driving unit and vehicle, Back filling machines, and Boring machines.
2. Bulldozers, Cranes and hoists, Diggers, Engines, Pile drivers, and Pipe cleaning machines.
3. Pipe coating or wrapping machines, Tractors—Crawler type, Trenchers, and Other power operated equipment.

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

397 Communication equipment.

This account shall include the cost installed of telephone, telegraph and wireless equipment for general use in connection with the utility's gas operations. (See account 370 for communication equipment used wholly or predominantly in connection with operation and maintenance of the transmission system.)

1. Carrier terminal equipment including repeaters, power supply equipment, transmitting and receiving sets.
2. Microwave equipment, including power supply, transmitters, amplifiers, paraboloids, towers, reflectors, receiving equipment, etc.
3. Radio equipment, fixed and mobile, including antenna, power equipment, transmitters, receivers, and portable receiver-transmitter units.
4. Telephone equipment including switchboards, power and testing equipment, conductors, pole lines, etc.

398 Miscellaneous equipment.

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

1. Hospital and infirmary equipment, Kitchen equipment, Operator's cottage furnishings, and Radios.
2. Recreation equipment, Restaurant equipment, Soda fountains, and Other miscellaneous equipment.

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

399 Other tangible property.

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

399.1 Asset retirement costs for general plant.

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

400 Operating revenues.

There shall be shown under this caption the total amount included in the gas operating revenue accounts provided herein.

401 Operation expense.

There shall be shown under this caption the total amount included in the gas operation expense accounts provided herein.

402 Maintenance expense.

There shall be shown under this caption the total amount included in the gas maintenance expense accts provided herein.

403 Depreciation expense.

A. This account shall include the amount of depreciation expense for all classes of depreciable gas plant in service except such depreciation expense as is chargeable to clearing accounts or to account 416.

B. The utility shall keep records of property and retirements as will reflect the service life of property which has been retired and aid in estimating service life by mortality, turnover, or other appropriate methods; also such records as will reflect the percentage of salvage and cost of removal for property retired from each account, or subdivision, for depreciable gas plant.

Note A: Depreciation expense applicable to property included in account 104 shall be charged to account 413.

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

403.1 Depreciation expense for asset retirement costs.

This account shall include the depreciation expense for asset retirement costs included in gas utility plant in service.

404.1 Amortization and depletion of producing natural gas land and land rights.

A. This acct shall include charges for amortization and depletion of producing natural gas land and rights. (See account 111).

B. The charges to this account shall be made in such manner as to distribute the cost of producing natural gas land and land rights over the period of their benefit to the utility, based upon the exhaustion of the natural gas deposits recoverable from such land and land rights.

404.2 Amortization of underground storage land and land rights.

A. This account shall include charges for amortization of land and rights of underground storage projects. (See account 111.)

B. The charges to this account shall be made in such manner as to distribute the cost of amortizable land and land rights over the period of their benefit to the utility, and with respect to any land or land rights which include native gas in the storage reservoir, such amounts shall be amortized or depleted on the basis of production of such native gas after the volume of stored gas has been withdrawn from the reservoir.

404.3 Amortization of other limited-term gas plant.

This account shall include amortization charges applicable to amounts included in the gas plant accounts for limited-term franchises, licenses, patent rights limited-term interests in land, and expenditures on leased property where the service life of the improvements is terminable by action of the lease. The charges to this account shall be such as to distribute the book cost of each investment as evenly as may be over the period of its benefit to the utility. (See account 111.)

405 Amortization of other gas plant.

A. When authorized by the Commission, this account shall include charges for amortization of intangible or other gas utility plant, which does not have a definite or terminable life and which is not subject to charges for depreciation expense.

B. This account shall be supported in such detail as to show the amortization applicable to each investment being amortized, together with the book cost of the investment and the period over which it is being written off.

406 Amortization of gas plant acquisition adjustments.

This account shall be debited or credited, as the case may be, with amounts includible in operating expenses, pursuant to approval or order of the Commission, for the purpose of providing for the extinguishment of the amount in account 114.

407.1 Amortization of property losses, unrecovered plant and regulatory study costs.

This account shall be charged with amounts credited to Account 182.1 and Account 182.2, when the Commission has authorized the amount in the latter account to be amortized by charges to gas operating expenses.

407.2 Amortization of conversion expenses.

This account shall be charged with amortization of amounts authorized by the Commission to be included in Account 186, for expenses incurred in the conversion of distribution plant from manufactured gas service to natural gas service.

407.3 Regulatory debits.

This account shall be debited, when appropriate, with the amounts credited to Account 254 to record regulatory liabilities imposed on the utility by the ratemaking actions of regulatory agencies. This account shall also be debited, when appropriate, with the amounts credited to Account 182.3 concurrent with the recovery of such amounts in rates.

407.4 Regulatory credits.

This account shall be credited with the amounts debited to Account 182.3 to establish regulatory assets. This account shall also be credited, when appropriate, with the amounts debited to Account 254 concurrent with the return of such amounts to customers through rates.

Special Instructions for Accounts 408.1 and 408.2

A. These accounts shall include the amounts of ad valorem, gross revenue or gross receipts, taxes, state unemployment insurance, franchise taxes, federal excise taxes, social security taxes, and all other taxes assessed by federal, state, county, municipal, or other local governmental authorities, except income taxes.

B. These accounts shall be charged in each accounting period with the amounts of taxes which are applicable thereto, with concurrent credits to account 236 or account 165, as appropriate. When it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known.

C. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind includible in these accounts shall be assigned directly to the utility department the operation of which gave rise to the tax in so far as a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis after appropriate study to determine such basis.

Note A: Special assessments for street and similar improvements shall be included in the utility plant or nonutility property acct.

Note B: Taxes specifically applicable to construction shall be included in the cost of construction.

Note C: Gasoline and other sales taxes shall be charged to the same amount as the materials on which the tax is levied.

Note D: Social security and other forms of so-called payroll taxes shall be distributed to utility departments and to nonutility functions on a basis related to payroll. Amounts applicable to construction shall be charged to the appropriate plant accounts.

Note E: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419 or 431, as appropriate.

408.1 Taxes other than income taxes, utility operating income.

This account shall include those taxes other than income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of the various classes of taxes relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

408.2 Taxes other than income taxes, other income and deductions.

This account shall include those taxes other than income taxes which relate to Other Income and Deductions.

Special Instructions For Accounts 409.1, 409.2, and 409.3

A. These accounts shall include the amounts of local, state and federal income taxes on income properly accruable during the period of the income statement to meet the liability for such taxes. Concurrent credits for the tax accruals shall be made to account 236 and as the exact amounts of taxes become known, the current tax accruals shall be adjusted to these accounts so that these accounts as nearly as can be ascertained shall include the actual taxes payable by the utility.

B. The accruals for income taxes shall be apportioned among utility departments and to Other Income and Deductions so that, as nearly as practicable, each tax shall be included in the expenses of the utility department or Other Income and Deductions, the income from which gave rise to the tax. The tax effects relating to Interest Charges shall be allocated between utility and nonutility operations. The basis for this allocation shall be the ratio of net investment in utility plant to net investment in nonutility plant.

Note A: Taxes assumed by the utility on interest shall be charged to account 431.

Note B: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419 or account 431, as appropriate.

409.1 Income taxes, utility operating income.

This account shall include the amount of those local, state and federal income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of tax effects (both positive and negative) relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

409.2 Income taxes, other income and deductions.

This account shall include the amount of those local, state and federal income taxes (both positive and negative), which relate to Other Income and Deductions.

409.3 Income taxes, extraordinary items.

This account shall include the amount of those local, state and federal income taxes (both positive and negative), which relate to Extraordinary Items.

Special Instructions for Accounts 410.1, 410.2, 411.1 and 411.2

A. Accounts 410.1 and 410.2 shall be debited, and Accumulated Deferred Income Taxes shall be credited with amounts equal to any current deferrals of taxes on income or any allocations of deferred taxes originating in prior periods, as provided by the texts of accounts 190, 281, 282 and 283. There shall not be netted against entries required to be made to these accounts any credit amounts appropriately includible in accounts 411.1 or 411.2.

B. Accounts 411.1 and 411.2 shall be credited, and Accumulated Deferred Income Taxes shall be debited with amounts equal to any allocations of deferred taxes originating in prior periods or any current deferrals of taxes on income, as provided by the texts of accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any debit amounts appropriately includible in accounts 410.1 or 410.2.

410.1 Provision for deferred income taxes, utility operating income.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Utility Operating Income (by department).

410.2 Provision for deferred income taxes, other income and deductions.

This account shall include the amounts of those deferrals of taxes and allocations of which relate to other income and deductions.

411.1 Provision for deferred income taxes—Credit, utility operating income.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Utility Operating Income (by department).

411.2 Provision for deferred income taxes—Credit, other income and deductions.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Other Income and Deductions.

Special Instructions for Accounts 411.4 and 411.5

A. Account 411.4 shall be debited with the amounts of investment tax credits related to gas utility property that are credited to account 255 by companies which do not apply the entire amount of the benefits of the investment credit as a reduction of the overall income tax expense in the year in which such credit is realized (see account 255).

B. Account 411.4 shall be credited with the amounts debited to account 255 for proportionate amounts of tax credit deferrals allocated over the average useful life of gas utility property to which the tax credits relate or such lesser period of time as may be adopted and consistently followed by the company.

C. Account 411.5 shall also be debited and credited as directed in paragraphs A and B, for investment tax credits related to nonutility property.

411.4 Investment tax credit adjustments, utility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Utility Operations.

411.5 Investment tax credit adjustments, nonutility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Nonutility Operations.

411.6 Gains from disposition of utility plant.

A. This acct shall include, as approved by the Commission, amounts relating to gains from the disposition of future use utility plant including amounts which were previously recorded in and transferred from account 105 and account 105.1, under the provisions of paragraphs B, C, and D. Income taxes relating to gains recorded in this acct shall be recorded in account 409.1.

B. The utility shall record in this account gains resulting from the settlement of asset retirement obligations related to utility plant in accordance with the accounting prescribed in General Instruction 24.

411.7 Losses from disposition of utility plant.

A. This acct shall include, as approved by the Commission, amounts relating to losses from the disposition of future use utility plant including amounts which were previously recorded in and transferred from account 105 and account 105.1, under the provisions of paragraphs B, C, and D. Income taxes relating to losses in this account shall be recorded in acct 409.1.

B. The utility shall record in this account losses resulting from the settlement of asset retirement obligations related to utility plant in accordance with the accounting prescribed in General Instruction 24.

411.10 Accretion expense.

This account shall be charged for accretion expense on the liabilities associated with asset retirement obligations included in account 230, related to gas utility plant.

412 Revenues and 413 Expenses from gas plant leased to others.

A. These accts shall include, respectively, revenues from gas property constituting a distinct operating unit or system leased by the utility to others, and which property is properly includible in acct 104 and the expenses attributable to such property.

B. The detail of expenses shall be kept or supported so as to show separately the following: Operation, Maintenance, Depreciation, and Amortization.

Note: Related taxes shall be recorded in account 408.1 or account 409.1, as appropriate.

414 Other utility operating income.

A. This account shall include the revenues received and expenses incurred in connection with the operations of utility plant, the book cost of which is included in account 118.

B. The expenses shall include every element of cost incurred in such operations, including depreciation, rents, and insurance.

Note: Related taxes shall be recorded in account 408.1 or account 409.1, as appropriate.

415 Revenues And 416 Cost and Expenses from merchandising, jobbing and contract work.

A. These accounts shall include, respectively, all revenues derived from the sale of merchandise and jobbing or contract work, including any profit or commission accruing to the utility on jobbing work performed by it as agent under contracts whereby it does jobbing work for another for a stipulated profit or commission, and all expenses incurred in such activities. Interest related income from installment sales shall be recorded in Account 419.

B. Records in support of these accounts shall be so kept as to permit ready summarization of revenues, costs and expenses by such major items as are feasible.

Note A: The classification of revenues, costs and expenses of merchandising, jobbing and contract work as nonoperating, and thus inclusion in this account, is for accounting purposes. It does not preclude justification to the contrary for ratemaking or other purpose.

Note B: Related taxes shall be recorded in account 408.2 or account 409.2, as appropriate.

Account 415:

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

Account 416:

1. Canvassing and demonstrating appliances in homes and other places for the purpose of selling appliances.
2. Demonstrating and selling activities in sales rooms.
3. Installing appliances on customer premises where such work is done only for purchasers of appliances from the utility.
4. Installing piping or other property work on a jobbing or contract basis.
5. Preparing advertising materials for appliance sales purposes.
6. Receiving and handling customer orders for merchandise or for jobbing services.
7. Cleaning and tidying sales rooms.
8. Maintaining display counters and other equipment used in merchandising.
9. Arranging merchandise in sales rooms and decorating display windows.
10. Reconditioning repossessed appliances.
11. Bookkeeping and other clerical work in connection with merchandise and jobbing activities.
12. Supervising merchandise and jobbing operations.
13. Advertising in newspapers, periodicals, radio, television, etc.
14. Cost of merchandise sold and of materials used in jobbing work.
15. Stores expenses on merchandise and jobbing stocks.
16. Fees and expenses of advertising and commercial artists' agencies.
17. Printing booklets, dodgers, and other advertising data.
18. Premiums given as inducement to buy appliances.
19. Light, heat, and power.
20. Depreciation on equipment used primarily for merchandise and jobbing operations.
21. Rent of sales rooms or of equipment.
22. Transportation expense in delivery and pick-up of appliances by utility's facilities or by others.
23. Stationery and office supplies and expenses.
24. Losses from uncollectible merchandise and jobbing accounts.

417 Revenues and 417.1 Expenses from nonutility operations.

A. These accounts shall include revenues and expenses applicable to operations which are nonutility in character but nevertheless constitute a distinct operating activity of the enterprise as a whole, such as the operation of an ice department where applicable statutes do not define such operation as a utility, or the operation of a servicing organization for furnishing supervision, management, engineering, and similar.

B. The expenses shall include all elements of costs incurred in such operations, and the accounts shall be maintained so as to permit ready summarization as follows: Operation, Maintenance, Rents, Depreciation, and Amortization.

Note B: Related taxes shall be recorded in account 408.2 or account 409.2, as appropriate.

418 Nonoperating rental income.

A. This account shall include all rent revenues and related expenses of land, buildings, or other property included in account 121, which is not used in operations covered by accounts 417 or 417.1.

B. The expenses shall include all elements of costs incurred in the ownership and rental of property and the accounts shall be maintained so as to permit ready summarization as follows: Operation, Maintenance, Rents, Depreciation, and Amortization.

Note: Related taxes shall be recorded in account 408.2 or account 409.2, as appropriate.

418.1 Equity in earnings of subsidiary companies.

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

419 Interest and dividend income.

A. This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets, and dividends on stocks of other companies, whether the securities on which the interest and dividends are received are carried as investments or included in sinking or other special fund accounts.

B. This account may include the pro rata amount necessary to extinguish (during the interval between the date of acquisition and the date of maturity) the difference between the cost to the utility and the face value of interest-bearing securities. Amounts thus credited or charged shall be concurrently included in the accounts in which the securities are carried.

C. Where significant in amount expenses, excluding operating taxes and income taxes, applicable to security investments and to interest and dividend revenues thereon shall be charged hereto.

Note A: Related taxes shall be recorded in account 408.2 or account 409.2, as appropriate.

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

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Gas Plant Instruction 3(17).

420 Investment tax credits.

This account shall be credited as follows with investment tax credit amounts not passed on to customers:

- A. By amounts equal to debits to accounts 411.4 and 411.5 for investment tax credits used in calculating income taxes for the year when the company's accounting provides for nondeferral of all or a portion of such credits; and,
- B. By amounts equal to debits to account 255 for proportionate amounts of tax credit deferrals allocated over the average useful life of the property to which the tax credits relate, or such lesser period of time as may be adopted and consistently used by the company.

421 Miscellaneous nonoperating income.

This account shall include all revenue and expense items except taxes properly includible in the income account and not provided for elsewhere. Related taxes shall be recorded in account 408.2 or account 409.2, as appropriate.

1. Profit on sale of timber. (See gas plant instruction 7C.)
2. Profits from operations of others realized by the utility under contracts.
3. Gains on disposition of investments. Also gains on reacquisition and resale or retirement of utilities debt securities when the gain is not amortized and used by a jurisdictional regulatory agency to reduce embedded debt cost in establishing rates. See General Instruction 17.
4. This account shall include the accretion expense on the liability for an asset retirement obligation included in account 230, related to nonutility plant.
5. This account shall include the depreciation expense for asset retirement costs related to nonutility plant.
6. The utility shall record in this account gains resulting from the settlement of asset retirement obligations related to nonutility plant in accordance with the accounting prescribed in General Instruction 24.

421.1 Gain on disposition of property.

This account shall be credited with the gain on the sale, conveyance, exchange or transfer of utility or other property to another. Amounts relating to gains on land and rights held for future use recorded in accounts 105 and 105.1 will be accounted for as prescribed in paragraphs B, C, and D thereof. (See gas plant instructions 5F, 7E, and 10E.) Income taxes on gains recorded in this account shall be recorded in account 409.2.

421.2 Loss on disposition of property.

This account shall be charged with the loss on the sale, conveyance, exchange or transfer of utility or other property to another. Amounts relating to losses on land and land rights held for future use recorded in accounts 105 and 105.1 will be accounted for as prescribed in paragraphs B, C, and D thereof. (See gas plant instructions 5F, 7E, and 10E.) The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.2.

425 Miscellaneous amortization.

This account shall include amortization charges not includible in other accounts which are properly deductible in determining the income of the utility before interest charges. Charges includible herein, if significant in amount, must be in accordance with an orderly and systematic amortization program.

1. Amortization of utility plant acquisition adjustments, or of intangibles included in utility plant in service when not authorized to be included in utility operating expenses by the Commission.
2. Other miscellaneous amortization charges allowed to be included in this account by the Commission.

Special Instructions for Accounts 426.1, 426.2, 426.3, 426.4 and 426.5

These accounts shall include miscellaneous expense items which are nonoperating in nature but which are properly deductible before determining total income before interest charges.

Note: The classification of expenses as nonoperating and their inclusion in these accounts is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

426.1 Donations.

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

426.2 Life insurance.

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

426.3 Penalties.

This account shall include payments by the company for penalties or fines for violation of any statutes by the company or its officials.

426.4 Expenditures for certain civic, political and related activities.

This account shall include expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances) or approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials, but shall not include such expenditures which are directly related to appearances before regulatory or other governmental bodies in connection with the reporting utility's existing or proposed operations.

426.5 Other deductions.

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

1. Loss relating to investments in securities written-off or written-down.
2. Loss on sale of investments.
3. Loss on reacquisition, resale or retirement of utility's debt securities, when the loss is not amortized and used by a jurisdictional regulatory agency to increase embedded debt cost in establishing rates. See General Instruction 17.
4. Preliminary survey and investigation expenses related to abandoned projects, when not written-off to the appropriate expense account.
5. Costs of preliminary abandonment costs recorded in accts 182.1 and 182.2 not allowed to be amortized to acct 407.1.
6. The utility shall record in this account losses resulting from the settlement of asset retirement obligations related to nonutility plant in accordance with the accounting prescribed in General Instruction 24.

427 Interest on long-term debt.

A. This account shall include the amount of interest on outstanding long-term debt issued or assumed by the utility, the liability for which is included in account 221 or account 224.

B. This account shall be so kept or supported as to show the interest accruals on each class and series of long-term debt.

Note: This account shall not include interest on nominally issued or nominally outstanding long-term debt, including securities assumed.

428 Amortization of debt discount and expense.

A. This account shall include the amortization of unamortized debt discount and expense on outstanding long-term debt. Amounts charged to this account shall be credited concurrently to accounts 181 and 226.

B. This account shall be so kept or supported as to show the debt discount and expense on each class and series of long-term debt.

428.1 Amortization of loss on reacquired debt.

A. This account shall include the amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189.

B. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired. See General Instruction 17.

429 Amortization of premium on debt—Credit.

A. This account shall include the amortization of unamortized net premium on outstanding long-term debt. Amounts credited to this account shall be charged concurrently to account 225.

B. This account shall be so kept or supported as to show the premium on each class and series of long-term debt.

429.1 Amortization of gain on reacquired debt—Credit.

A. This account shall include the amortization of the gains realized from reacquisition of debt. Amounts credited to this account shall be charged concurrently to account 257.

B. This account shall be maintained so as to allow ready identification of the gains amortized applicable to each class and series of long-term debt reacquired. See General Instruction 17.

430 Interest on debt to associated companies.

A. This acct shall include interest accrued on amounts included in acct 223 and on all other obligations to assoc. companies.

B. The records supporting the entries to this acct shall be so kept as to show to whom the interest is to be paid, the period covered, the interest rate and the principal amount of the advances or other obligations on which the interest is accrued.

431 Other interest expense.

This account shall include all interest charges not provided for elsewhere.

1. Interest on notes payable one year or less from date and on open accounts, except notes and accounts with associated companies.
2. Interest on customers' deposits.
3. Interest on claims and judgments, tax assessments, and assessments for public improvements past due.
4. Income and other taxes levied upon bondholders of utility and assumed by it.

432 Allowance for borrowed funds used during construction—Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Gas Plant Instruction 3(17).

434 Extraordinary income.

This account shall be credited with gains of unusual nature and infrequent occurrence, which would significantly distort the current year's income computed before Extraordinary Items, if reported other than as extraordinary items. Income tax relating to the amounts recorded in this account shall be recorded in account 409.3. (See General Instruction 7.)

435 Extraordinary deductions.

This account shall be debited with losses of unusual nature and infrequent occurrence, which would significantly distort the current year's income computed before Extraordinary Items, if reported other than as extraordinary items. Income tax relating to the amounts recorded in this account shall be recorded in account 409.3. (See General Instruction 7.)

480 Residential sales.

A. This account shall include the net billing for gas supplied for residential or domestic purposes.

B. Records shall be maintained so that the quantity of gas sold and the revenues received under each rate schedule shall be readily available.

Note: When gas supplied through a single meter is used for both residential and commercial purposes, the revenue shall be included in this account or 481 according to the rate schedule. If the same rate schedules are applicable to both residential and commercial service, classification shall be according to use.

481 Commercial and industrial sales.

- A. This account shall include the net billing for gas supplied to commercial and industrial customers.
- B. Records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.
- C. Records shall be maintained so as to show separately the revenues from commercial and industrial customers, as follows:
Large commercial and industrial sales (wherein shall be included the revenues from customers which use large volumes of gas, in excess of 200,000 Dth per year or approximately 800 Dth per day of normal requirements. Reasonable deviations are permissible in order that transfers of customers between the large and small classifications may be minimized).
Small commercial and industrial sales (wherein shall be included the revenues from customers which use volumes of gas generally less than 200,000 Mcf per year or less than approximately 800 Mcf per day of normal requirements).
Note: When gas supplied through a single meter is used for both commercial and residential purposes, the total revenue shall be included in this account or in account 480, according to the rate schedule which is applied. If the same rate schedules are applicable to both residential and commercial service, classification shall be according to principal use.

482 Other sales to public authorities.

- A. This acct shall include the net billing for gas supplied to municipalities, divisions, or agencies of Federal or State Governments, under special contracts, agreements, or service classifications, applicable to public authorities, for general governmental and institutional purposes, except any revenues under rate schedules which are includible in account 481 or 483, and except any revenues from gas used for purposes such as powerplant fuel for publicly owned electric systems, manufacturing processes of arsenals, etc., and other major uses of gas which appropriately may be classified in acct 481.
- B. Records shall be maintained so that the quantity of gas sold and the revenue received from each customer and from each major special contract shall be readily available.

483 Sales for resale.

- A. This account shall include the net billing for gas supplied to other gas utilities or to public authorities for resale purposes.
- B. Records shall be maintained so that there shall be readily available the revenues for each customer under each revenue schedule and the billing determinants, as applicable, i.e., volume of gas (actual and billing), contract demand, maximum actual demand, billing demand, and Btu adjustment factor.
Note: Revenues from gas supplied to other public utilities for use by them and not for distribution, shall be included in account 481 unless supplied under the same contract as and not readily separable from revenues includible in this account.

484 Interdepartmental sales.

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

485 Intracompany transfers

- A. This account shall include, for informational purposes only, the amount recorded for gas supplied by the production division when the price is not determined by a cost-of-service rate proceeding.
- B. Records shall be maintained so that the quality of gas transferred shall be readily available.

487 Forfeited discounts.

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

488 Miscellaneous service revenues.

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

1. Fees for changing, connecting, or disconnecting service.
2. Profit on maintenance of appliances, piping, gas firing, and other utilization facilities, or other installations on customers' premises.
3. Net credit or debit (cost less net salvage and less payment from customers) on closing work orders for plant installed for temporary service of less than 1 year. (See account 185.)
4. Recovery of expenses in connection with gas diversion cases. (Billing for the gas consumed shall be included in the appropriate gas revenue account.)
5. Services performed for other gas companies for testing and adjusting meters, changing charts, etc.

489.1 Revenues from transportation of gas of others through gathering facilities.

This account includes revenues from transporting gas for other companies through the gathering facilities of the utility.

489.2 Revenues from transportation of gas of others through transmission facilities.

This account includes revenues from transporting gas for other companies through the transmission facilities of the utility.

489.3 Revenues from transportation of gas of others through distribution facilities.

This account includes revenues from transporting gas for other companies through the distribution facilities of the utility.

489.4 Revenues from storing gas of others.

This account includes revenues from storing gas for other companies.

490 Sales of products extracted from natural gas.

- A. This account shall include revenues from sales of gasoline, butane, propane, and other products extracted from natural gas, net of allowances, adjustments, and discounts, including sales of similar products purchased for resale.
- B. Records shall be maintained so that the quantity, sales price, and revenues for each type of product sold to each purchaser shall be readily available.

491 Revenues from natural gas processed by others.

A. This account shall include revenues from royalties and permits, or other bases of settlement, for permission granted others to remove products from natural gas of the utility.

B. The records supporting this account must be maintained so that full information concerning determination of the revenues will be readily available concerning each processor of gas of the utility, including as applicable (a) The Dth of gas delivered to such other party for processing, (b) the Dth of gas received back from the processor, (c) the field, general production area , or other source of the gas processed, (d) Dth of gas used for processing fuel, etc., which is chargeable to the utility, (e) total gallons of each product recovered by the processor and the utility's share thereof, (f) the revenues accruing to the utility, and (g) the basis of determination of the revenues accruing to the utility. Such records shall be maintained even though no revenues are derived from the processor.

492 Incidental gasoline and oil sales.

This account shall include revenues from natural gas gasoline produced direct from gas wells or recovered from drips or obtained in connection with purification or dehydration processes, and revenues from oil obtained from wells which produce oil and gas, the investment in which is carried in accounts 330 and 331.

493 Rent from gas property.

A. This account shall include rents received for use by others of land, buildings, and other property devoted to gas operations by the utility.

B. When property owned by the utility is operated jointly with others under a definite arrangement for sharing the actual expenses among the parties to the arrangement, any amount received by the utility for interest or return or in reimbursement of taxes or depreciation on the property shall be credited to this account.

Note: Do not include rent from property constituting an operating unit or system in this account. (See account 412.)

494 Interdepartmental rents.

This account shall include credits for rental charges made against other departments of the utility. In the case of property operated under a definite arrangement to allocate actual costs among the departments using the property, any allowance to the gas department for interest or return and depreciation and taxes shall be credited to this account.

495 Other gas revenues.

This account includes revenues derived from gas operations not includible in any of the foregoing accounts.

1. Commission on sale or distribution of gas of others when sold under rates filed by such others.
2. Compensation for minor or incidental services provided for others such as customer billing, engineering, etc.
3. Profit or loss on sale of material and supplies not purchased for resale and not handled through merchandising and jobbing accounts.
4. Sales of steam, water, or electricity, including sales or transfers to other departments of the utility.
5. Miscellaneous royalties received.
6. Revenues from dehydration and other processing of gas of others, except products extraction where products are received as compensation and sales of such are includible in account 490 and except compression of gas of others, revenues from which are includible in accounts 489.1, 489.2, or 489.3.
7. Include in a separate subaccount, revenues in payment for rights and/or benefits received from others which are realized through research, development, and demonstration ventures.
8. Include in a separate subaccount, gains on settlements of imbalance receivables and payables (See Accounts 174 and 242) and gains on replacement of encroachment volumes (See Account 117.4). Records must be maintained and readily available to support the gains included in this account.
9. Include in a separate subaccount revenues from penalties earned pursuant to tariff provisions, including penalties associated with cash-out settlements.

496 Provision for rate refunds.

A. This acct shall be charged with provisions for the estimated pretax effects on net income of the portions of amounts being collected subject to refund which are estimated to be required to be refunded. Such provisions shall be credited to Acct 229.

B. This account shall also be charged with amounts refunded when such amounts had not been previously accrued.

C. Income tax effects relating to the amounts recorded in this account shall be recorded in acct 410.1 or 411.1, as appropriate.

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number				
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value		
49.221	1	306-Boiler Plant Equipment	2018		20	96.25%			
	2		2017		20	89.03%			
	3		2016		20	82.35%			
	4		2015		20	76.18%			
	5		2014		20	70.46%			
	6		2013		20	65.18%			
	7		2012		20	60.29%			
	8		2011		20	55.77%			
	9		2010		20	51.31%			
	10		2009		20	46.85%			
	11		2008		20	42.38%			
	12		2007		20	37.92%			
	13		2006		20	33.46%			
	14		2005		20	29.00%			
	15		2004		20	24.54%			
	16		2003		20	20.08%			
	17		2002		20	15.62%			
	18		2001		20	11.15%			
	19		2000		20	6.69%			
	20		1999		20	2.23%			
			21		Fully Depreciated		20	0.00%	
	22	Total Boiler Plant Equipment							
49.221	23	307-Other Power Equipment	2018		20	96.25%			
	24		2017		20	89.03%			
	25		2016		20	82.35%			
	26		2015		20	76.18%			
	27		2014		20	70.46%			
	28		2013		20	65.18%			
	29		2012		20	60.29%			
	30		2011		20	55.77%			
	31		2010		20	51.31%			
	32		2009		20	46.85%			
	33		2008		20	42.38%			
	34		2007		20	37.92%			
	35		2006		20	33.46%			
	36		2005		20	29.00%			
	37		2004		20	24.54%			
	38		2003		20	20.08%			
	39		2002		20	15.62%			
	40		2001		20	11.15%			
	41		2000		20	6.69%			
	42		1999		20	2.23%			
			43		Fully Depreciated		20	0.00%	
			44	Total Other Power Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	45	308-Coke Ovens	2018		20	96.25%	
	46		2017		20	89.03%	
	47		2016		20	82.35%	
	48		2015		20	76.18%	
	49		2014		20	70.46%	
	50		2013		20	65.18%	
	51		2012		20	60.29%	
	52		2011		20	55.77%	
	53		2010		20	51.31%	
	54		2009		20	46.85%	
	55		2008		20	42.38%	
	56		2007		20	37.92%	
	57		2006		20	33.46%	
	58		2005		20	29.00%	
	59		2004		20	24.54%	
	60		2003		20	20.08%	
	61		2002		20	15.62%	
	62		2001		20	11.15%	
	63		2000		20	6.69%	
	64		1999		20	2.23%	
65		Fully Depreciated		20	0.00%		
	66	Total Coke Ovens					
49.221	67	309-Producer Gas Equipment	2018		20	96.25%	
	68		2017		20	89.03%	
	69		2016		20	82.35%	
	70		2015		20	76.18%	
	71		2014		20	70.46%	
	72		2013		20	65.18%	
	73		2012		20	60.29%	
	74		2011		20	55.77%	
	75		2010		20	51.31%	
	76		2009		20	46.85%	
	77		2008		20	42.38%	
	78		2007		20	37.92%	
	79		2006		20	33.46%	
	80		2005		20	29.00%	
	81		2004		20	24.54%	
	82		2003		20	20.08%	
	83		2002		20	15.62%	
	84		2001		20	11.15%	
	85		2000		20	6.69%	
	86		1999		20	2.23%	
87		Fully Depreciated		20	0.00%		
	88	Total Producer Gas Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	89	310-Water Gas Generating Equipment	2018		20	96.25%	
	90		2017		20	89.03%	
	91		2016		20	82.35%	
	92		2015		20	76.18%	
	93		2014		20	70.46%	
	94		2013		20	65.18%	
	95		2012		20	60.29%	
	96		2011		20	55.77%	
	97		2010		20	51.31%	
	98		2009		20	46.85%	
	99		2008		20	42.38%	
	100		2007		20	37.92%	
	101		2006		20	33.46%	
	102		2005		20	29.00%	
	103		2004		20	24.54%	
	104		2003		20	20.08%	
	105		2002		20	15.62%	
	106		2001		20	11.15%	
	107		2000		20	6.69%	
	108		1999		20	2.23%	
109	Fully Depreciated			20	0.00%		
	110	Total Water Gas Generating Equip.					
49.221	111	311-Liquefied Petroleum Gas Equip.	2018		20	96.25%	
	112		2017		20	89.03%	
	113		2016		20	82.35%	
	114		2015		20	76.18%	
	115		2014		20	70.46%	
	116		2013		20	65.18%	
	117		2012		20	60.29%	
	118		2011		20	55.77%	
	119		2010		20	51.31%	
	120		2009		20	46.85%	
	121		2008		20	42.38%	
	122		2007		20	37.92%	
	123		2006		20	33.46%	
	124		2005		20	29.00%	
	125		2004		20	24.54%	
	126		2003		20	20.08%	
	127		2002		20	15.62%	
	128		2001		20	11.15%	
	129		2000		20	6.69%	
	130		1999		20	2.23%	
131	Fully Depreciated			20	0.00%		
	132	Total Liquefied Petrol. Gas Equip.					

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	133	312-Oil Gas Generating Equipment	2018		20	96.25%	
	134		2017		20	89.03%	
	135		2016		20	82.35%	
	136		2015		20	76.18%	
	137		2014		20	70.46%	
	138		2013		20	65.18%	
	139		2012		20	60.29%	
	140		2011		20	55.77%	
	141		2010		20	51.31%	
	142		2009		20	46.85%	
	143		2008		20	42.38%	
	144		2007		20	37.92%	
	145		2006		20	33.46%	
	146		2005		20	29.00%	
	147		2004		20	24.54%	
	148		2003		20	20.08%	
	149		2002		20	15.62%	
	150		2001		20	11.15%	
	151		2000		20	6.69%	
	152		1999		20	2.23%	
153	Fully Depreciated		20	0.00%			
	154	Total Oil Gas Generating Equip.					
49.221	155	313-Generating Equip.-Other Process.	2018		20	96.25%	
	156		2017		20	89.03%	
	157		2016		20	82.35%	
	158		2015		20	76.18%	
	159		2014		20	70.46%	
	160		2013		20	65.18%	
	161		2012		20	60.29%	
	162		2011		20	55.77%	
	163		2010		20	51.31%	
	164		2009		20	46.85%	
	165		2008		20	42.38%	
	166		2007		20	37.92%	
	167		2006		20	33.46%	
	168		2005		20	29.00%	
	169		2004		20	24.54%	
	170		2003		20	20.08%	
	171		2002		20	15.62%	
	172		2001		20	11.15%	
	173		2000		20	6.69%	
	174		1999		20	2.23%	
175	Fully Depreciated		20	0.00%			
	176	Total Gen. Equip.-Other Processes					

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	177	314-Coal, Coke, and Ash Handling Equip.	2018		20	96.25%	
	178		2017		20	89.03%	
	179		2016		20	82.35%	
	180		2015		20	76.18%	
	181		2014		20	70.46%	
	182		2013		20	65.18%	
	183		2012		20	60.29%	
	184		2011		20	55.77%	
	185		2010		20	51.31%	
	186		2009		20	46.85%	
	187		2008		20	42.38%	
	188		2007		20	37.92%	
	189		2006		20	33.46%	
	190		2005		20	29.00%	
	191		2004		20	24.54%	
	192		2003		20	20.08%	
	193		2002		20	15.62%	
	194		2001		20	11.15%	
	195		2000		20	6.69%	
	196	1999		20	2.23%		
	197	Fully Depreciated			20	0.00%	
	198	Total Coal, Coke, and Ash Hand. Equip.					
49.221	199	315-Catalytic Cracking Equipment	2018		20	96.25%	
	200		2017		20	89.03%	
	201		2016		20	82.35%	
	202		2015		20	76.18%	
	203		2014		20	70.46%	
	204		2013		20	65.18%	
	205		2012		20	60.29%	
	206		2011		20	55.77%	
	207		2010		20	51.31%	
	208		2009		20	46.85%	
	209		2008		20	42.38%	
	210		2007		20	37.92%	
	211		2006		20	33.46%	
	212		2005		20	29.00%	
	213		2004		20	24.54%	
	214		2003		20	20.08%	
	215		2002		20	15.62%	
	216		2001		20	11.15%	
	217		2000		20	6.69%	
	218	1999		20	2.23%		
	219	Fully Depreciated			20	0.00%	
	220	Total Catalytic Cracking Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	221	316-Other Reforming Equipment	2018		20	96.25%	
	222		2017		20	89.03%	
	223		2016		20	82.35%	
	224		2015		20	76.18%	
	225		2014		20	70.46%	
	226		2013		20	65.18%	
	227		2012		20	60.29%	
	228		2011		20	55.77%	
	229		2010		20	51.31%	
	230		2009		20	46.85%	
	231		2008		20	42.38%	
	232		2007		20	37.92%	
	233		2006		20	33.46%	
	234		2005		20	29.00%	
	235		2004		20	24.54%	
	236		2003		20	20.08%	
	237		2002		20	15.62%	
	238		2001		20	11.15%	
	239		2000		20	6.69%	
	240		1999		20	2.23%	
	241		Fully Depreciated		20	0.00%	
	242	Total Other Reforming Equip.					
49.221	243	317-Purification Equipment	2018		20	96.25%	
	244		2017		20	89.03%	
	245		2016		20	82.35%	
	246		2015		20	76.18%	
	247		2014		20	70.46%	
	248		2013		20	65.18%	
	249		2012		20	60.29%	
	250		2011		20	55.77%	
	251		2010		20	51.31%	
	252		2009		20	46.85%	
	253		2008		20	42.38%	
	254		2007		20	37.92%	
	255		2006		20	33.46%	
	256		2005		20	29.00%	
	257		2004		20	24.54%	
	258		2003		20	20.08%	
	259		2002		20	15.62%	
	260		2001		20	11.15%	
	261		2000		20	6.69%	
	262		1999		20	2.23%	
	263		Fully Depreciated		20	0.00%	
	264	Total Purification Equipment					

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49.221	265	318-Residual Refining Equipment	2018		20	96.25%	
	266		2017		20	89.03%	
	267		2016		20	82.35%	
	268		2015		20	76.18%	
	269		2014		20	70.46%	
	270		2013		20	65.18%	
	271		2012		20	60.29%	
	272		2011		20	55.77%	
	273		2010		20	51.31%	
	274		2009		20	46.85%	
	275		2008		20	42.38%	
	276		2007		20	37.92%	
	277		2006		20	33.46%	
	278		2005		20	29.00%	
	279		2004		20	24.54%	
	280		2003		20	20.08%	
	281		2002		20	15.62%	
	282		2001		20	11.15%	
	283		2000		20	6.69%	
	284		1999		20	2.23%	
285		Fully Depreciated		20	0.00%		
	286	Total Residual Refining Equip.					
49.221	287	319-Gas Mixing Equipment	2018		20	96.25%	
	288		2017		20	89.03%	
	289		2016		20	82.35%	
	290		2015		20	76.18%	
	291		2014		20	70.46%	
	292		2013		20	65.18%	
	293		2012		20	60.29%	
	294		2011		20	55.77%	
	295		2010		20	51.31%	
	296		2009		20	46.85%	
	297		2008		20	42.38%	
	298		2007		20	37.92%	
	299		2006		20	33.46%	
	300		2005		20	29.00%	
	301		2004		20	24.54%	
	302		2003		20	20.08%	
	303		2002		20	15.62%	
	304		2001		20	11.15%	
	305		2000		20	6.69%	
	306		1999		20	2.23%	
307		Fully Depreciated		20	0.00%		
	308	Total Gas Mixing Equipment					

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49.221	309	320-Other Equipment	2018		20	96.25%	
	310		2017		20	89.03%	
	311		2016		20	82.35%	
	312		2015		20	76.18%	
	313		2014		20	70.46%	
	314		2013		20	65.18%	
	315		2012		20	60.29%	
	316		2011		20	55.77%	
	317		2010		20	51.31%	
	318		2009		20	46.85%	
	319		2008		20	42.38%	
	320		2007		20	37.92%	
	321		2006		20	33.46%	
	322		2005		20	29.00%	
	323		2004		20	24.54%	
	324		2003		20	20.08%	
	325		2002		20	15.62%	
	326		2001		20	11.15%	
	327		2000		20	6.69%	
	328		1999		20	2.23%	
329	Fully Depreciated			20	0.00%		
		Total Other Equipment					
49.23	331	328-Field Meas. and Reg. Station Equip.	2018		7	89.29%	
	332		2017		7	70.16%	
	333		2016		7	55.13%	
	334		2015		7	42.88%	
	335		2014		7	30.63%	
	336		2013		7	18.38%	
	337		2012		7	6.13%	
	338		Fully Depreciated			7	0.00%
		Total Field Meas. and Reg. Stat. Eq.					
49.23	340	331-Producing Gas Wells-Equipment	2018		7	89.29%	
	341		2017		7	70.16%	
	342		2016		7	55.13%	
	343		2015		7	42.88%	
	344		2014		7	30.63%	
	345		2013		7	18.38%	
	346		2012		7	6.13%	
	347		Fully Depreciated			7	0.00%
		Total Producing Gas Wells-Equip.					
49.23	349	332-Field Lines	2018		7	89.29%	
	350		2017		7	70.16%	
	351		2016		7	55.13%	
	352		2015		7	42.88%	
	353		2014		7	30.63%	
	354		2013		7	18.38%	
	355		2012		7	6.13%	
	356		Fully Depreciated			7	0.00%
		Total Field Lines					
49.23	358	333-Field Compressor Station Equip	2018		7	89.29%	
	359		2017		7	70.16%	
	360		2016		7	55.13%	
	361		2015		7	42.88%	
	362		2014		7	30.63%	
	363		2013		7	18.38%	
	364		2012		7	6.13%	
	365		Fully Depreciated			7	0.00%
		Total Field Comp. Station Equip.					
366							

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49.23	367	334-Field Meas. and Reg. Station Equip	2018		7	89.29%	
	368		2017		7	70.16%	
	369		2016		7	55.13%	
	370		2015		7	42.88%	
	371		2014		7	30.63%	
	372		2013		7	18.38%	
	373		2012		7	6.13%	
	374		Fully Depreciated		7	0.00%	
			375	Total Field Meas. and Reg. Stat. Eq.			
49.23	376	335-Drilling and Cleaning Equip	2018		7	89.29%	
	377		2017		7	70.16%	
	378		2016		7	55.13%	
	379		2015		7	42.88%	
	380		2014		7	30.63%	
	381		2013		7	18.38%	
	382		2012		7	6.13%	
	383		Fully Depreciated		7	0.00%	
			384	Total Drilling and Cleaning Equip.			
49.23	385	336-Purification Equipment	2018		7	89.29%	
	386		2017		7	70.16%	
	387		2016		7	55.13%	
	388		2015		7	42.88%	
	389		2014		7	30.63%	
	390		2013		7	18.38%	
	391		2012		7	6.13%	
	392		Fully Depreciated		7	0.00%	
			393	Total Purification Equipment			
49.23	394	337-Other Equipment	2018		7	89.29%	
	395		2017		7	70.16%	
	396		2016		7	55.13%	
	397		2015		7	42.88%	
	398		2014		7	30.63%	
	399		2013		7	18.38%	
	400		2012		7	6.13%	
	401		Fully Depreciated		7	0.00%	
			402	Total Other Equipment			
49.23	403	342-Extraction and Refining Equip	2018		7	89.29%	
	404		2017		7	70.16%	
	405		2016		7	55.13%	
	406		2015		7	42.88%	
	407		2014		7	30.63%	
	408		2013		7	18.38%	
	409		2012		7	6.13%	
	410		Fully Depreciated		7	0.00%	
			411	Total Extract. and Refin. Equipment			
49.23	412	343-Pipelines	2018		7	89.29%	
	413		2017		7	70.16%	
	414		2016		7	55.13%	
	415		2015		7	42.88%	
	416		2014		7	30.63%	
	417		2013		7	18.38%	
	418		2012		7	6.13%	
	419		Fully Depreciated		7	0.00%	
	420	Total Pipelines					

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49.23	421	344-Extracted Products Storage Equip.	2018		7	89.29%	
	422		2017		7	70.16%	
	423		2016		7	55.13%	
	424		2015		7	42.88%	
	425		2014		7	30.63%	
	426		2013		7	18.38%	
	427		2012		7	6.13%	
	428		Fully Depreciated		7	0.00%	
			429	Total Extracted Prod. Stor. Equip.			
49.23	430	345-Compressor Equipment	2018		7	89.29%	
	431		2017		7	70.16%	
	432		2016		7	55.13%	
	433		2015		7	42.88%	
	434		2014		7	30.63%	
	435		2013		7	18.38%	
	436		2012		7	6.13%	
	437		Fully Depreciated		7	0.00%	
			438	Total Compressor Equipment			
49.23	439	346-Gas Measuring and Reg. Equip.	2018		7	89.29%	
	440		2017		7	70.16%	
	441		2016		7	55.13%	
	442		2015		7	42.88%	
	443		2014		7	30.63%	
	444		2013		7	18.38%	
	445		2012		7	6.13%	
	446		Fully Depreciated		7	0.00%	
			447	Total Gas Measuring and Reg. Equip.			
49.23	448	347-Other Equipment	2018		7	89.29%	
	449		2017		7	70.16%	
	450		2016		7	55.13%	
	451		2015		7	42.88%	
	452		2014		7	30.63%	
	453		2013		7	18.38%	
	454		2012		7	6.13%	
	455		Fully Depreciated		7	0.00%	
			456	Total Other Equipment			
46.0	457	353-Lines	2018		15	95.00%	
	458		2017		15	85.50%	
	459		2016		15	76.95%	
	460		2015		15	69.25%	
	461		2014		15	62.32%	
	462		2013		15	56.09%	
	463		2012		15	50.19%	
	464		2011		15	44.29%	
	465		2010		15	38.38%	
	466		2009		15	32.48%	
	467		2008		15	26.57%	
	468		2007		15	20.67%	
	469		2006		15	14.76%	
	470		2005		15	8.86%	
	471		2004		15	2.95%	
	472		Fully Depreciated		15	0.00%	
			473	Total Lines			

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46.0	474	354-Compressor Station Equipment	2018		15	95.00%			
	475		2017		15	85.50%			
	476		2016		15	76.95%			
	477		2015		15	69.25%			
	478		2014		15	62.32%			
	479		2013		15	56.09%			
	480		2012		15	50.19%			
	481		2011		15	44.29%			
	482		2010		15	38.38%			
	483		2009		15	32.48%			
	484		2008		15	26.57%			
	485		2007		15	20.67%			
	486		2006		15	14.76%			
	487		2005		15	8.86%			
	488		2004		15	2.95%			
			489		Fully Depreciated		15	0.00%	
			490	Total Compressor Station Equip.					
46.0	491	355-Measuring and Regulated Equip.	2018		15	95.00%			
	492		2017		15	85.50%			
	493		2016		15	76.95%			
	494		2015		15	69.25%			
	495		2014		15	62.32%			
	496		2013		15	56.09%			
	497		2012		15	50.19%			
	498		2011		15	44.29%			
	499		2010		15	38.38%			
	500		2009		15	32.48%			
	501		2008		15	26.57%			
	502		2007		15	20.67%			
	503		2006		15	14.76%			
	504		2005		15	8.86%			
	505		2004		15	2.95%			
			506		Fully Depreciated		15	0.00%	
			507	Total Measuring and Reg. Equipment					
46.0	508	356-Purification Equipment	2018		15	95.00%			
	509		2017		15	85.50%			
	510		2016		15	76.95%			
	511		2015		15	69.25%			
	512		2014		15	62.32%			
	513		2013		15	56.09%			
	514		2012		15	50.19%			
	515		2011		15	44.29%			
	516		2010		15	38.38%			
	517		2009		15	32.48%			
	518		2008		15	26.57%			
	519		2007		15	20.67%			
	520		2006		15	14.76%			
	521		2005		15	8.86%			
	522		2004		15	2.95%			
			523		Fully Depreciated		15	0.00%	
			524	Total Purification Equipment					

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46.0	525	357-Other Equipment	2018		15	95.00%	
	526		2017		15	85.50%	
	527		2016		15	76.95%	
	528		2015		15	69.25%	
	529		2014		15	62.32%	
	530		2013		15	56.09%	
	531		2012		15	50.19%	
	532		2011		15	44.29%	
	533		2010		15	38.38%	
	534		2009		15	32.48%	
	535		2008		15	26.57%	
	536		2007		15	20.67%	
	537		2006		15	14.76%	
	538		2005		15	8.86%	
	539		2004		15	2.95%	
			540		Fully Depreciated		15
	541	Total Other Equipment					
46.0	542	362-Gas Holders	2018		15	95.00%	
	543		2017		15	85.50%	
	544		2016		15	76.95%	
	545		2015		15	69.25%	
	546		2014		15	62.32%	
	547		2013		15	56.09%	
	548		2012		15	50.19%	
	549		2011		15	44.29%	
	550		2010		15	38.38%	
	551		2009		15	32.48%	
	552		2008		15	26.57%	
	553		2007		15	20.67%	
	554		2006		15	14.76%	
	555		2005		15	8.86%	
	556		2004		15	2.95%	
			557		Fully Depreciated		15
	558	Total Gas Holders					
46.0	559	363-Purification Equipment	2018		15	95.00%	
	560		2017		15	85.50%	
	561		2016		15	76.95%	
	562		2015		15	69.25%	
	563		2014		15	62.32%	
	564		2013		15	56.09%	
	565		2012		15	50.19%	
	566		2011		15	44.29%	
	567		2010		15	38.38%	
	568		2009		15	32.48%	
	569		2008		15	26.57%	
	570		2007		15	20.67%	
	571		2006		15	14.76%	
	572		2005		15	8.86%	
	573		2004		15	2.95%	
			574		Fully Depreciated		15
	575	Total Purification Equipment					

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46.0	576	363.1-Liquefaction Equipment	2018		15	95.00%	
	577		2017		15	85.50%	
	578		2016		15	76.95%	
	579		2015		15	69.25%	
	580		2014		15	62.32%	
	581		2013		15	56.09%	
	582		2012		15	50.19%	
	583		2011		15	44.29%	
	584		2010		15	38.38%	
	585		2009		15	32.48%	
	586		2008		15	26.57%	
	587		2007		15	20.67%	
	588		2006		15	14.76%	
	589		2005		15	8.86%	
	590		2004		15	2.95%	
	591		Fully Depreciated		15	0.00%	
	592	Total Liquefaction Equipment					
46.0	593	363.2-Vaporizing Equipment	2018		15	95.00%	
	594		2017		15	85.50%	
	595		2016		15	76.95%	
	596		2015		15	69.25%	
	597		2014		15	62.32%	
	598		2013		15	56.09%	
	599		2012		15	50.19%	
	600		2011		15	44.29%	
	601		2010		15	38.38%	
	602		2009		15	32.48%	
	603		2008		15	26.57%	
	604		2007		15	20.67%	
	605		2006		15	14.76%	
	606		2005		15	8.86%	
	607		2004		15	2.95%	
	608		Fully Depreciated		15	0.00%	
	609	Total Vaporizing Equipment					
46.0	610	363.3-Compressor Equipment	2018		15	95.00%	
	611		2017		15	85.50%	
	612		2016		15	76.95%	
	613		2015		15	69.25%	
	614		2014		15	62.32%	
	615		2013		15	56.09%	
	616		2012		15	50.19%	
	617		2011		15	44.29%	
	618		2010		15	38.38%	
	619		2009		15	32.48%	
	620		2008		15	26.57%	
	621		2007		15	20.67%	
	622		2006		15	14.76%	
	623		2005		15	8.86%	
	624		2004		15	2.95%	
	625		Fully Depreciated		15	0.00%	
	626	Total Compressor Equipment					

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46.0	627	363.4-Measuring and Regulated Equip.	2018		15	95.00%	
	628		2017		15	85.50%	
	629		2016		15	76.95%	
	630		2015		15	69.25%	
	631		2014		15	62.32%	
	632		2013		15	56.09%	
	633		2012		15	50.19%	
	634		2011		15	44.29%	
	635		2010		15	38.38%	
	636		2009		15	32.48%	
	637		2008		15	26.57%	
	638		2007		15	20.67%	
	639		2006		15	14.76%	
	640		2005		15	8.86%	
	641		2004		15	2.95%	
	642		Fully Depreciated		15	0.00%	
	643	Total Measuring and Reg. Equipment					
46.0	644	363.5-Other Equipment	2018		15	95.00%	
	645		2017		15	85.50%	
	646		2016		15	76.95%	
	647		2015		15	69.25%	
	648		2014		15	62.32%	
	649		2013		15	56.09%	
	650		2012		15	50.19%	
	651		2011		15	44.29%	
	652		2010		15	38.38%	
	653		2009		15	32.48%	
	654		2008		15	26.57%	
	655		2007		15	20.67%	
	656		2006		15	14.76%	
	657		2005		15	8.86%	
	658		2004		15	2.95%	
	659		Fully Depreciated		15	0.00%	
	660	Total Other Equipment					
46.0	661	364.3-LNG Processing Terminal Equip.	2018		15	95.00%	
	662		2017		15	85.50%	
	663		2016		15	76.95%	
	664		2015		15	69.25%	
	665		2014		15	62.32%	
	666		2013		15	56.09%	
	667		2012		15	50.19%	
	668		2011		15	44.29%	
	669		2010		15	38.38%	
	670		2009		15	32.48%	
	671		2008		15	26.57%	
	672		2007		15	20.67%	
	673		2006		15	14.76%	
	674		2005		15	8.86%	
	675		2004		15	2.95%	
	676		Fully Depreciated		15	0.00%	
	677	Total LNG Processing Term. Equip.					

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System Wide Nebraska Adjusted Basis

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
46.0	678	364.4-LNG Transportation Equip.	2018		15	95.00%	
	679		2017		15	85.50%	
	680		2016		15	76.95%	
	681		2015		15	69.25%	
	682		2014		15	62.32%	
	683		2013		15	56.09%	
	684		2012		15	50.19%	
	685		2011		15	44.29%	
	686		2010		15	38.38%	
	687		2009		15	32.48%	
	688		2008		15	26.57%	
	689		2007		15	20.67%	
	690		2006		15	14.76%	
	691		2005		15	8.86%	
	692		2004		15	2.95%	
	693		Fully Depreciated		15	0.00%	
	694	Total LNG Trans. Equipment					
46.0	695	364.5-Measuring and Regulated Equip.	2018		15	95.00%	
	696		2017		15	85.50%	
	697		2016		15	76.95%	
	698		2015		15	69.25%	
	699		2014		15	62.32%	
	700		2013		15	56.09%	
	701		2012		15	50.19%	
	702		2011		15	44.29%	
	703		2010		15	38.38%	
	704		2009		15	32.48%	
	705		2008		15	26.57%	
	706		2007		15	20.67%	
	707		2006		15	14.76%	
	708		2005		15	8.86%	
	709		2004		15	2.95%	
	710		Fully Depreciated		15	0.00%	
	711	Total Measuring and Reg. Equipment					
46.0	712	364.6-Compressor Station Equip.	2018		15	95.00%	
	713		2017		15	85.50%	
	714		2016		15	76.95%	
	715		2015		15	69.25%	
	716		2014		15	62.32%	
	717		2013		15	56.09%	
	718		2012		15	50.19%	
	719		2011		15	44.29%	
	720		2010		15	38.38%	
	721		2009		15	32.48%	
	722		2008		15	26.57%	
	723		2007		15	20.67%	
	724		2006		15	14.76%	
	725		2005		15	8.86%	
	726		2004		15	2.95%	
	727		Fully Depreciated		15	0.00%	
	728	Total Compressor Station Equip.					
00.11	729	364.7-Communication Equipment	2018		7	89.29%	
	730		2017		7	70.16%	
	731		2016		7	55.13%	
	732		2015		7	42.88%	
	733		2014		7	30.63%	
	734		2013		7	18.38%	
	735		2012		7	6.13%	
	736		Fully Depreciated		7	0.00%	
	737	Total Communication Equip.					

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Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value	
46.0	738	364.8-Other Equipment	2018		15	95.00%		
	739		2017		15	85.50%		
	740		2016		15	76.95%		
	741		2015		15	69.25%		
	742		2014		15	62.32%		
	743		2013		15	56.09%		
	744		2012		15	50.19%		
	745		2011		15	44.29%		
	746		2010		15	38.38%		
	747		2009		15	32.48%		
	748		2008		15	26.57%		
	749		2007		15	20.67%		
	750		2006		15	14.76%		
	751		2005		15	8.86%		
	752		2004		15	2.95%		
	753		Fully Depreciated			15	0.00%	
			754	Total Other Equipment				
46.0	755	367-Mains	2018		15	95.00%		
	756		2017		15	85.50%		
	757		2016		15	76.95%		
	758		2015		15	69.25%		
	759		2014		15	62.32%		
	760		2013		15	56.09%		
	761		2012		15	50.19%		
	762		2011		15	44.29%		
	763		2010		15	38.38%		
	764		2009		15	32.48%		
	765		2008		15	26.57%		
	766		2007		15	20.67%		
	767		2006		15	14.76%		
	768		2005		15	8.86%		
	769		2004		15	2.95%		
	770		Fully Depreciated			15	0.00%	
			771	Total Mains				
46.0	772	368-Compressor Station Equip.	2018		15	95.00%		
	773		2017		15	85.50%		
	774		2016		15	76.95%		
	775		2015		15	69.25%		
	776		2014		15	62.32%		
	777		2013		15	56.09%		
	778		2012		15	50.19%		
	779		2011		15	44.29%		
	780		2010		15	38.38%		
	781		2009		15	32.48%		
	782		2008		15	26.57%		
	783		2007		15	20.67%		
	784		2006		15	14.76%		
	785		2005		15	8.86%		
	786		2004		15	2.95%		
	787		Fully Depreciated			15	0.00%	
			788	Total Compressor Station Equip.				

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System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
46.0	789	369-Measuring and Regulated Equip	2018		15	95.00%	
	790		2017		15	85.50%	
	791		2016		15	76.95%	
	792		2015		15	69.25%	
	793		2014		15	62.32%	
	794		2013		15	56.09%	
	795		2012		15	50.19%	
	796		2011		15	44.29%	
	797		2010		15	38.38%	
	798		2009		15	32.48%	
	799		2008		15	26.57%	
	800		2007		15	20.67%	
	801		2006		15	14.76%	
	802		2005		15	8.86%	
	803		2004		15	2.95%	
			804		Fully Depreciated		15
	805	Total Measuring and Reg. Equipment					
00.11	806	370-Communication Equipment	2018		7	89.29%	
	807		2017		7	70.16%	
	808		2016		7	55.13%	
	809		2015		7	42.88%	
	810		2014		7	30.63%	
	811		2013		7	18.38%	
	812		2012		7	6.13%	
			813		Fully Depreciated		7
	814	Total Communication Equip.					
46.0	815	371-Other Equipment	2018		15	95.00%	
	816		2017		15	85.50%	
	817		2016		15	76.95%	
	818		2015		15	69.25%	
	819		2014		15	62.32%	
	820		2013		15	56.09%	
	821		2012		15	50.19%	
	822		2011		15	44.29%	
	823		2010		15	38.38%	
	824		2009		15	32.48%	
	825		2008		15	26.57%	
	826		2007		15	20.67%	
	827		2006		15	14.76%	
	828		2005		15	8.86%	
	829		2004		15	2.95%	
			830		Fully Depreciated		15
	831	Total Other Equipment					

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Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	832	376-Mains	2018		20	96.25%	
	833		2017		20	89.03%	
	834		2016		20	82.35%	
	835		2015		20	76.18%	
	836		2014		20	70.46%	
	837		2013		20	65.18%	
	838		2012		20	60.29%	
	839		2011		20	55.77%	
	840		2010		20	51.31%	
	841		2009		20	46.85%	
	842		2008		20	42.38%	
	843		2007		20	37.92%	
	844		2006		20	33.46%	
	845		2005		20	29.00%	
	846		2004		20	24.54%	
	847		2003		20	20.08%	
	848		2002		20	15.62%	
	849		2001		20	11.15%	
	850		2000		20	6.69%	
	851		1999		20	2.23%	
	852		Fully Depreciated		20	0.00%	
	853	Total Mains					
49.21	854	377-Compressor Station Equip.	2018		20	96.25%	
	855		2017		20	89.03%	
	856		2016		20	82.35%	
	857		2015		20	76.18%	
	858		2014		20	70.46%	
	859		2013		20	65.18%	
	860		2012		20	60.29%	
	861		2011		20	55.77%	
	862		2010		20	51.31%	
	863		2009		20	46.85%	
	864		2008		20	42.38%	
	865		2007		20	37.92%	
	866		2006		20	33.46%	
	867		2005		20	29.00%	
	868		2004		20	24.54%	
	869		2003		20	20.08%	
	870		2002		20	15.62%	
	871		2001		20	11.15%	
	872		2000		20	6.69%	
	873		1999		20	2.23%	
	874		Fully Depreciated		20	0.00%	
	875	Total Compressor Station Equip.					

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For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	876	378-Measuring and Regulated Equip.-Gen.	2018		20	96.25%	
	877		2017		20	89.03%	
	878		2016		20	82.35%	
	879		2015		20	76.18%	
	880		2014		20	70.46%	
	881		2013		20	65.18%	
	882		2012		20	60.29%	
	883		2011		20	55.77%	
	884		2010		20	51.31%	
	885		2009		20	46.85%	
	886		2008		20	42.38%	
	887		2007		20	37.92%	
	888		2006		20	33.46%	
	889		2005		20	29.00%	
	890		2004		20	24.54%	
	891		2003		20	20.08%	
	892		2002		20	15.62%	
	893		2001		20	11.15%	
	894		2000		20	6.69%	
	895		1999		20	2.23%	
896	Fully Depreciated			20	0.00%		
	897	Total Measuring and Reg. Equip.-Gen.					
49.21	898	379-Meas. and Reg. Equip.-City Gate	2018		20	96.25%	
	899		2017		20	89.03%	
	900		2016		20	82.35%	
	901		2015		20	76.18%	
	902		2014		20	70.46%	
	903		2013		20	65.18%	
	904		2012		20	60.29%	
	905		2011		20	55.77%	
	906		2010		20	51.31%	
	907		2009		20	46.85%	
	908		2008		20	42.38%	
	909		2007		20	37.92%	
	910		2006		20	33.46%	
	911		2005		20	29.00%	
	912		2004		20	24.54%	
	913		2003		20	20.08%	
	914		2002		20	15.62%	
	915		2001		20	11.15%	
	916		2000		20	6.69%	
	917		1999		20	2.23%	
918	Fully Depreciated			20	0.00%		
	919	Total Meas. and Reg. Equip.-City					

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For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	920	380-Services	2018		20	96.25%	
	921		2017		20	89.03%	
	922		2016		20	82.35%	
	923		2015		20	76.18%	
	924		2014		20	70.46%	
	925		2013		20	65.18%	
	926		2012		20	60.29%	
	927		2011		20	55.77%	
	928		2010		20	51.31%	
	929		2009		20	46.85%	
	930		2008		20	42.38%	
	931		2007		20	37.92%	
	932		2006		20	33.46%	
	933		2005		20	29.00%	
	934		2004		20	24.54%	
	935		2003		20	20.08%	
	936		2002		20	15.62%	
	937		2001		20	11.15%	
	938		2000		20	6.69%	
	939		1999		20	2.23%	
940		Fully Depreciated		20	0.00%		
	941	Total Services					
49.21	942	381-Meters	2018		20	96.25%	
	943		2017		20	89.03%	
	944		2016		20	82.35%	
	945		2015		20	76.18%	
	946		2014		20	70.46%	
	947		2013		20	65.18%	
	948		2012		20	60.29%	
	949		2011		20	55.77%	
	950		2010		20	51.31%	
	951		2009		20	46.85%	
	952		2008		20	42.38%	
	953		2007		20	37.92%	
	954		2006		20	33.46%	
	955		2005		20	29.00%	
	956		2004		20	24.54%	
	957		2003		20	20.08%	
	958		2002		20	15.62%	
	959		2001		20	11.15%	
	960		2000		20	6.69%	
	961		1999		20	2.23%	
962		Fully Depreciated		20	0.00%		
	963	Total Meters					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	964	382-Meter Installations-Equipment	2018		20	96.25%	
	965		2017		20	89.03%	
	966		2016		20	82.35%	
	967		2015		20	76.18%	
	968		2014		20	70.46%	
	969		2013		20	65.18%	
	970		2012		20	60.29%	
	971		2011		20	55.77%	
	972		2010		20	51.31%	
	973		2009		20	46.85%	
	974		2008		20	42.38%	
	975		2007		20	37.92%	
	976		2006		20	33.46%	
	977		2005		20	29.00%	
	978		2004		20	24.54%	
	979		2003		20	20.08%	
	980		2002		20	15.62%	
	981		2001		20	11.15%	
	982		2000		20	6.69%	
	983		1999		20	2.23%	
984	Fully Depreciated		20	0.00%			
	985	Total Meter Installations-Equip.					
49.21	986	383-House Regulators	2018		20	96.25%	
	987		2017		20	89.03%	
	988		2016		20	82.35%	
	989		2015		20	76.18%	
	990		2014		20	70.46%	
	991		2013		20	65.18%	
	992		2012		20	60.29%	
	993		2011		20	55.77%	
	994		2010		20	51.31%	
	995		2009		20	46.85%	
	996		2008		20	42.38%	
	997		2007		20	37.92%	
	998		2006		20	33.46%	
	999		2005		20	29.00%	
	1000		2004		20	24.54%	
	1001		2003		20	20.08%	
	1002		2002		20	15.62%	
	1003		2001		20	11.15%	
	1004		2000		20	6.69%	
	1005		1999		20	2.23%	
1006	Fully Depreciated		20	0.00%			
	1007	Total House Regulators					

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Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	1008	384-House Regulators Install.-Equip.	2018		20	96.25%	
	1009		2017		20	89.03%	
	1010		2016		20	82.35%	
	1011		2015		20	76.18%	
	1012		2014		20	70.46%	
	1013		2013		20	65.18%	
	1014		2012		20	60.29%	
	1015		2011		20	55.77%	
	1016		2010		20	51.31%	
	1017		2009		20	46.85%	
	1018		2008		20	42.38%	
	1019		2007		20	37.92%	
	1020		2006		20	33.46%	
	1021		2005		20	29.00%	
	1022		2004		20	24.54%	
	1023		2003		20	20.08%	
	1024		2002		20	15.62%	
	1025		2001		20	11.15%	
	1026		2000		20	6.69%	
	1027		1999		20	2.23%	
	1028	Fully Depreciated			20	0.00%	
	1029	Total House Reg. Install.-Equip.					
49.21	1030	385-Ind. Meas. and Reg. Station Equip.	2018		20	96.25%	
	1031		2017		20	89.03%	
	1032		2016		20	82.35%	
	1033		2015		20	76.18%	
	1034		2014		20	70.46%	
	1035		2013		20	65.18%	
	1036		2012		20	60.29%	
	1037		2011		20	55.77%	
	1038		2010		20	51.31%	
	1039		2009		20	46.85%	
	1040		2008		20	42.38%	
	1041		2007		20	37.92%	
	1042		2006		20	33.46%	
	1043		2005		20	29.00%	
	1044		2004		20	24.54%	
	1045		2003		20	20.08%	
	1046		2002		20	15.62%	
	1047		2001		20	11.15%	
	1048		2000		20	6.69%	
	1049		1999		20	2.23%	
	1050	Fully Depreciated			20	0.00%	
	1051	Total Ind. Meas. and Reg. St. Equip.					

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Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	1052	386-Other Property On Cust. Premises	2018		20	96.25%	
	1053		2017		20	89.03%	
	1054		2016		20	82.35%	
	1055		2015		20	76.18%	
	1056		2014		20	70.46%	
	1057		2013		20	65.18%	
	1058		2012		20	60.29%	
	1059		2011		20	55.77%	
	1060		2010		20	51.31%	
	1061		2009		20	46.85%	
	1062		2008		20	42.38%	
	1063		2007		20	37.92%	
	1064		2006		20	33.46%	
	1065		2005		20	29.00%	
	1066		2004		20	24.54%	
	1067		2003		20	20.08%	
	1068		2002		20	15.62%	
	1069		2001		20	11.15%	
	1070		2000		20	6.69%	
	1071		1999		20	2.23%	
	1072		Fully Depreciated		20	0.00%	
	1073	Total Other Prop. On Cust. Prem.					
49.21	1074	387-Other Equipment	2018		20	96.25%	
	1075		2017		20	89.03%	
	1076		2016		20	82.35%	
	1077		2015		20	76.18%	
	1078		2014		20	70.46%	
	1079		2013		20	65.18%	
	1080		2012		20	60.29%	
	1081		2011		20	55.77%	
	1082		2010		20	51.31%	
	1083		2009		20	46.85%	
	1084		2008		20	42.38%	
	1085		2007		20	37.92%	
	1086		2006		20	33.46%	
	1087		2005		20	29.00%	
	1088		2004		20	24.54%	
	1089		2003		20	20.08%	
	1090		2002		20	15.62%	
	1091		2001		20	11.15%	
	1092		2000		20	6.69%	
	1093		1999		20	2.23%	
	1094		Fully Depreciated		20	0.00%	
	1095	Total Other Equipment					
00.11	1096	391-Office Furniture and Equipment	2018		7	89.29%	
	1097		2017		7	70.16%	
	1098		2016		7	55.13%	
	1099		2015		7	42.88%	
	1100		2014		7	30.63%	
	1101		2013		7	18.38%	
	1102		2012		7	6.13%	
	1103			Fully Depreciated		7	0.00%
	1104	Total Office Furniture and Equip.					
00.242	1105	392-Transportation Equipment (Excluding Highway Vehicles)	2018		5	85.00%	
	1106		2017		5	59.50%	
	1107		2016		5	41.65%	
	1108		2015		5	24.99%	
	1109		2014		5	8.33%	
	1110			Fully Depreciated		5	0.00%
	1111	Total Transportation Equip.					

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2019

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.22	1112	Motor Vehicles	2018		5	85.00%	
	1113	(Including Highway Vehicles from Account 392)	2017		5	59.50%	
	1114		2016		5	41.65%	
	1115		2015		5	24.99%	
	1116		2014		5	8.33%	
	1117		Fully Depreciated		5	0.00%	
		1118	Total Motor Vehicles				
00.11	1119	393-Stores Equipment	2018		7	89.29%	
	1120		2017		7	70.16%	
	1121		2016		7	55.13%	
	1122		2015		7	42.88%	
	1123		2014		7	30.63%	
	1124		2013		7	18.38%	
	1125		2012		7	6.13%	
	1126		Fully Depreciated		7	0.00%	
	1127	Total Stores Equipment					
00.11	1128	394-Tools, Shop, and Garage Equip.	2018		7	89.29%	
	1129		2017		7	70.16%	
	1130		2016		7	55.13%	
	1131		2015		7	42.88%	
	1132		2014		7	30.63%	
	1133		2013		7	18.38%	
	1134		2012		7	6.13%	
	1135		Fully Depreciated		7	0.00%	
	1136	Total Tools, Shop, and Garage Equip.					
00.11	1137	395-Laboratory Equipment	2018		7	89.29%	
	1138		2017		7	70.16%	
	1139		2016		7	55.13%	
	1140		2015		7	42.88%	
	1141		2014		7	30.63%	
	1142		2013		7	18.38%	
	1143		2012		7	6.13%	
	1144		Fully Depreciated		7	0.00%	
	1145	Total Laboratory Equipment					
00.11	1146	396-Power Operated Equipment	2018		7	89.29%	
	1147		2017		7	70.16%	
	1148		2016		7	55.13%	
	1149		2015		7	42.88%	
	1150		2014		7	30.63%	
	1151		2013		7	18.38%	
	1152		2012		7	6.13%	
	1153		Fully Depreciated		7	0.00%	
	1154	Total Power Operated Equipment					
00.11	1155	397-Communication Equipment	2018		7	89.29%	
	1156		2017		7	70.16%	
	1157		2016		7	55.13%	
	1158		2015		7	42.88%	
	1159		2014		7	30.63%	
	1160		2013		7	18.38%	
	1161		2012		7	6.13%	
	1162		Fully Depreciated		7	0.00%	
	1163	Total Communication Equipment					
00.11	1164	398-Miscellaneous Equipment	2018		7	89.29%	
	1165		2017		7	70.16%	
	1166		2016		7	55.13%	
	1167		2015		7	42.88%	
	1168		2014		7	30.63%	
	1169		2013		7	18.38%	
	1170		2012		7	6.13%	
1171		Fully Depreciated		7	0.00%		
	1172	Total Misc. Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2019

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	1173	399-Other Tangible Equipment	2018		7	89.29%	
	1174		2017		7	70.16%	
	1175		2016		7	55.13%	
	1176		2015		7	42.88%	
	1177		2014		7	30.63%	
	1178		2013		7	18.38%	
	1179		2012		7	6.13%	
	1180		Fully Depreciated		7	0.00%	
	1181	Total Other Tang. Equipment					
	1182	Total Tangible Personal Property					

Instructions

The purpose of this schedule is to determine the net book value of all tangible personal property of the system, **not just the Nebraska portion. The Nebraska Adjusted basis must represent the adjusted basis determined by the IRS increased by the section 179 expense.** Detail must be reported under the appropriate account title and year placed in service.

- > The determination of the "Recovery Periods" was done in reference to the "Asset classes" as stated in the IRS Publication 946.
- > The determination of the "Depreciation Factors" are outlined in Neb. Rev. Stat. § 77-120.
- > The "Net Book Value" is determined by multiplying the "Nebraska Adjusted Basis" by the appropriate "Depreciation Factor" for the coinciding year. This Microsoft Excel worksheet should populate this amount automatically once the Nebraska adjusted basis is entered.
- > If the public service entity feels that the a "Recovery Period" is inappropriate, please indicate the appropriate "Asset Class" number from the IRS Publication 946 under the corresponding account title, and highlight in yellow.
- > The accounts used on this schedule are the same accounts as indicated on the Schedule 12, as Tangible Personal Property.
- > If the public service entity feels that an account needs to be added and/or deleted and/or changed, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Taxable Property as defined under Neb. Rev. Stat. § 77-201 subsection 5, see Instructions ("Inst") Worksheet, states that tangible personal property must be taxed at its net book value.

Tangible Personal Property as defined under Neb. Rev. Stat. § 77-105; See the Instruction ("Inst") Worksheet.

Year Placed in Service is the year the property was ready and available for a specific use. See the Instructions ("Inst") Worksheet for more information.

Nebraska Adjusted Basis as defined under Neb. Rev. Stat. § 77-118; See the Instruction ("Inst") Worksheet.

Recovery Period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in Neb. Rev. Stat. § 77-120; See the Instructions ("Inst") Worksheet for more information.

Depreciation Factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book depreciation factor can be found in Neb. Rev. Stat. § 77-120; See the Instructions ("Inst") Worksheet for more information.

Net Book Taxable Value is the taxable value for property tax purposes. It is calculated by multiplying the Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in Neb. Rev. Stat. § 77-120; See the Instructions ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Apportionment of Value. A public service entity's total taxable value, including the franchise value, must be apportioned or distributed to all taxing subdivisions based on the ratio of original cost/gross investment of all operating real and tangible personal property having situs in the taxing subdivision compared to the original cost/gross investment of all operating real and tangible personal property of the public service entity having situs in the state, pursuant to Neb. Rev. Stat. § 77-802.

Taxing Subdivisions. Taxing subdivisions are the individual governmental subdivisions empowered to levy a property tax (for example, school districts, counties, cities, fire districts, etc.).

Major types of taxing subdivisions applicable to all property in Nebraska are counties, school districts, educational service units (ESU), natural resource districts (NRD), and community colleges. Depending on the location, property will be in a city or rural fire district; in certain situations, a property may be in a small village that is also covered by the rural fire district. There are many other miscellaneous taxing subdivisions applicable to property depending on the county and location (for example, some counties have townships levies, cemetery districts, hospital districts, sanitary improvements districts (SIDs), etc.).

Tax District. Tax district means an area within a county in which all of the taxable property is subject to property taxes at the same consolidated property tax rate. A tax district consists of a group of taxing subdivisions common to an area within the county. For example, the consolidated tax district for a city will include rates for the individual taxing subdivisions such as county, school district, city, educational service unit, natural resource district, and community college, all common to the property within the city. See Neb. Rev. Stat. § 77-127.

Information available on the Division's website:

[County Assessor Contact Information](#)

[Nebraska County Names and Numbers](#)

[Taxing Subdivisions and Tax Rates by County](#)

[School District Reference List, By County \(also includes the ESU for school district\)](#)

Refer to one of the schedules listed below on how to file the appropriate Schedule 99 Apportionment File

Schedule 99A is for an **existing public service entity** that has filed Nebraska Form 43 for the prior assessment year.

Schedule 99B is for a **new public service entity** that is a first time filer of the Nebraska Form 43.

Schedule 99A or Schedule 99B are required to be filed electronically in Microsoft Excel format.

Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

Comments/Questions/Concerns:

For public service entities that filed a Nebraska Form 43 in the prior assessment year, a Microsoft Excel file for Schedule 99 is provided and is the required format for completing Form 43, Schedule 99.

The file will display the prior year's gross investment and, if applicable, the prior year's annual rent paid. **The electronic file contains empty or blank columns for reporting the current year's gross investment (INVESTMENT_CY) and, if applicable, the annual rent paid (RENTAL_CY) for leased operating property.**

DO NOT alter the data in the columns labeled county number (CNTY), county fund number (CNTYFUND), prior year investment (INVESTMENT_PY), prior year rental (RENTAL_PY), code (CODE) number, or key (KEY) numbers assigned.

At the top of the spreadsheet just below the "NAME" heading, the company name will be displayed. **This is the row where the public service entity will report the company's state total current-year investment and, if applicable, the state total annual rent paid** in the columns INVESTMENT_CY and RENTAL_CY. Directly under the company name, the counties and taxing subdivisions that were applicable to the company in the prior year will be listed. The public service entity will report the current year's investment and, if applicable, the annual rent in the columns INVESTMENT_CY and RENTAL_CY for the individual counties and taxing subdivisions, based on the location of company's operating property.

For new county or taxing subdivision entries, the public service entity may insert rows as needed, ensuring that the format of new rows matches the rest of the spreadsheet. **The public service entity must complete the columns for county number, name of county/taxing subdivision, county assessor's fund number or authority code (if available), the current year investment, current year rental, and company number. Leave the prior year investment, prior year rental, code number, and key number columns blank.** Key numbers will be assigned by the Property Assessment Division.

For existing counties/taxing subdivisions for which the company no longer has property, report zero (-0-) for the current year's investment (INVESTMENT_CY) or rental (RENTAL_CY) as needed. **Do not delete the rows if the property is no longer in the county/subdivision.**

Example of the Schedule 99A Electronic Distribution File for companies that have filed in prior years:

	A	B	C	D	E	F	G	H	I	J	K
1	CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
2		SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
3	19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
4	19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
5	19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
6	19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
7	19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
8	19	ESU 7	6903	400,000	425,000	0	0	100	09	214106	
9	19	CENTRAL TECH COMMUNITY COLLEGE	7790	400,000	425,000	0	0	100	10	214110	
10	19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
11	19	**CONSOLIDATED**		425,000	425,000	0	0	100	99	213964	
12	19	CDE. ESU. SCH. FIRE...NRD		0	0	0	0	100	99	213959	
13	19	024...7...123(2) I13 II LP		400,000	425,000	0	0	100	99	213955	
14	64	COUNTY - NEMAHA	500	825,000	875,000	0	0	100	#2	246934	
15	64	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01	247046	
16	64	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01	247027	
17	64	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	410,000	425,000	0	0	100	01	247036	
18	64	SCH DIST AUBURN 29 & BLDG 511		415,000	450,000	0	0	100	01	246992	
19	64	SCH DIST AUBURN 23 BOND 2008		415,000	450,000	0	0	100	01	247057	
20	64	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03	247069	
21	64	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03	246994	
22	64	NEMAHA NRD	566	825,000	875,000	0	0	100	07	247012	
23	64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
24	64	SOUTHEAST COMMUNITY COLLEGE	563	825,000	875,000	0	0	100	10	247082	
25	64	AG SOCIETY	570	825,000	875,000	0	0	100	13	247096	
26	64	**CONSOLIDATED** COMPANY REPORTED		0	0	0	0	100	99	247111	
27	64	CDE I.SCH I.FIRE		0	0	0	0	100	99	247001	
28	64	75II.23I.1		410,000	425,000	0	0	100	99	246997	
29	64	130I.29I.8		415,000	450,000	0	0	100	99	247127	
30	74	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2	246944	
31	74	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01	247221	
32	74	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01	247224	
33	74	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01	247335	
34	74	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03	247338	
35	74	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03	247336	
36	74	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04	247254	
37	74	NEMAHA NRD	7300	1,190,000	1,270,000	0	0	100	07	247246	

Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district (**CONSOLIDATED**) information is maintained in the distribution file along with the detail. For a county with a consolidated tax district, the public service entity will see extra lines for these and the entries will have a code of 99.

Information available on the Division's website:

- [County Assessor Contact Information](#)
- [Nebraska County Names and Numbers](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List, By County \(also includes the ESU for school district\)](#)

For additional information on how to complete the distribution file see Schedule 99 General Instructions and/or Schedule 99B for new filers. Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

For new public service entities that are filing a Nebraska Form 43 for the first time, a Microsoft Excel file for Schedule 99 must be created by the public service entity for reporting the original cost/gross investment and, if applicable, rent paid, which is used as the basis for the distribution or apportionment of taxable value to counties and taxing subdivisions.

The final information reported for Schedule 99 must match the following format and column headings, as seen in Example C.

- > **CNTY** = 2-digit county number assigned alphabetically, see Division's website for Nebraska county names and numbers.
- > **NAME** = Top row used for company name, remaining rows use for county name and names of the individual taxing subdivisions.
- > **CNTYFUND** = The county assessor's fund code or authority code assigned to the individual taxing subdivisions, if available.
- > **INVESTMENT_CY** = Report the original cost/gross investment of operating property owned, by county and by taxing subdivision.
- > **RENTAL_CY** = If applicable, report the annual rent paid for leased operating property, by county and by taxing subdivision.
- > **COMPANY** = 3-digit company number assigned by the Division.

The public service entity is responsible for determining which counties and taxing subdivisions they are to report on Schedule 99. The public service entity will need to determine the location of the owned or leased property within each county either by street address or legal description. The public service entity will then need to contact the respective county assessor to determine the consolidated tax district information based on the location of the property. Provide the street address or legal description of the property to the county assessor and then ask for the detail of the taxing subdivision in each tax district. The public service entity may ask for tax district maps, however, taxing subdivision information may not be included on the maps and the public service entity will need to ascertain the detail of taxing subdivisions within the tax district.

Once the county's tax district and taxing subdivision information is obtained, the public service entity needs to determine the gross investment and, if applicable, rent paid for each individual taxing subdivision based on the location of the operating property. Using the tax district information, the public service entity must then determine the total investment and/or rent for each individual taxing subdivision with the tax district.

It is recommended the company set up a worksheet similar to **Example A, following**. On the left side of Example A, there are columns for County number (CNTY), County name (CNTYNAME), Tax district (TAXDIST), Investment (INVEST), and Rent (RENT). On the right side, there are columns for County number (CNTY), Name of the taxing subdivision (NAME), County fund number (CNTYFUND), Current year investment (INVESTMENT_CY), Current year rent (RENTAL_CY), and the Company number (COMPANY). In Example A, the sample company has investment in two separate tax districts (85 and 90) in Jefferson County. Note, if the public service entity has leased operating property, the amount of annual rent paid must be reported in column Rental_CY. For this example, rent paid is zero (-0-). Using the information received from the county assessor, the individual taxing subdivisions have been listed for each tax district and separated by a blank row. The next step is to list the investment and rent of each taxing subdivision within the tax district.

The public service entity will need to merge the investment/rental data for taxing subdivisions that are listed separately under each tax district, ensuring that duplicate names within the county are combined as one entry and summing together the investment and rental for the taxing subdivision. In **Example A**, notice that there are two "COUNTY JEFFERSON" entries (one for each tax district); in **Example B**, there is only one "COUNTY JEFFERSON" and the investment and rent totals of both tax district's for "COUNTY JEFFERSON" have been summed together into one entry for that taxing subdivision.

Once the data is merged to display by county and by taxing subdivision, the public service entity will copy each county's merged information into one spreadsheet, as shown in **Example C, following**. The company name must be the first row entry under the "NAME" heading with the company's total investment and rent paid listed under the "INVESTMENT_CY" and "RENTAL_CY". This will be the Excel file that the public service entity submits as Schedule 99, as part of their filing of the Nebraska Form 43 to the Division.

Note: Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district (**CONSOLIDATED**) information is maintained in the distribution file along with the detail. For a county with a consolidated tax district, the public service entity will see extra lines for these and the entries will have a code of 99.

Before filing, the public service entity must balance and reconcile the gross investment and rental amounts as follows:

- 1) The sum of investment and rental for all counties must equal the company's total investment and rental.
- 2) The sum of investment and rental for school districts within the county, excluding bonds, must equal the county's total investment and rental.
- 3) The sum of investment and rental for educational service units (ESU) within the county must equal the county's total investment and rental. In addition, the ESU investment and rental must equal the sum of school districts that are members with the ESU.
- 4) The sum of investment and rental for natural resource districts within the county must equal the county's total investment and rental.
- 5) The sum of investment and rental for community colleges within the county must equal the county's total investment and rental.
- 6) The sum of investment and rental for cities and fire districts within the county must equal the county's total investment and rental, except where a fire district's territory may also include the city/village. In that situation, the sum of all cities and fire districts within the county will be higher than the county total investment and rental by the amount of the city/village's investment and rental.
- 7) Certain taxing subdivisions may coincide with another subdivision's boundary for balancing. For example, an agricultural society would be the same as the county total investment and rental; and the city airport authority would match with the city's investment and rental. School bonds may match with the school district, unless there have been mergers and the former school district's bond was attached to a smaller territory. A school district's bond should not be greater than the school district. Occasionally, there may be old school bonds, but the original school district since dissolved/merged.
- 8) The sum of investment and rental for consolidated tax districts within the county, if reported, must equal the county's total investment and rental.

Nebraska Schedule 99B - Distribution/Subdivision Apportionment
Instructions for New Public Service Entities, Filing Schedule 99 for the First Time.

Example A. How to identify taxing subdivisions within each tax district and determine investment and rent.

A	B	C	D	E	F	G	H	I	J	K	L	M
CNTY	CNTYNAME	TAXDIST	INVEST	RENT		CNTY	NAME	FUND	INVESTMENT_CY	RENTAL_CY	COMPANY	
48	Jefferson	85	250000	0		48	COUNTY JEFFERSON	1	250000	0	100	
48	Jefferson	90	120000	0		48	SCH FAIRBURY 8	101	250000	0	100	
						48	SCH DIST 8 BLDG FUND	103	250000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	250000	0	100	
						48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
						48	LITTLE BLUE NRD	501	250000	0	100	
						48	HISTORICAL SOCIETY	701	250000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	250000	0	100	
						48	AMBULANCE DIST 33	1010	250000	0	100	
						48	ESU 5	2010	250000	0	100	
						48	** CONSOLIDATED **				100	
						48	TAXDISTRICT 85		250000	0	100	
						48	COUNTY JEFFERSON	1	120000	0	100	
						48	SCH FAIRBURY 8	101	120000	0	100	
						48	SCH DIST 8 BLDG FUND	103	120000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	120000	0	100	
						48	FIRE DISTRICT DILLER 6	303	120000	0	100	
						48	LOWER BIG BLUE NRD	502	120000	0	100	
						48	HISTORICAL SOCIETY	701	120000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	120000	0	100	
						48	ESU 5	2010	120000	0	100	
						48	** CONSOLIDATED **				100	
						48	TAXDISTRICT 90		120000	0	100	

SEPARATED TAX DISTRICTS

TAXING SUBDIVISION FOR EACH TAX DISTRICT

NOTE: THE INVESTMENT & RENT TRANSFERS OVER TO THE SUBDIVISION

Example B. What Example A would look like after merging data for individual taxing subdivisions from tax districts.

A	B	C	D	E	F	G
CNTY	NAME	CNTYFUND	INVESTMENT_CY	RENT_CY	COMPANY	
48	COUNTY JEFFERSON	1	370000	0	100	
48	SCH FAIRBURY 8	101	370000	0	100	
48	SCH DIST 8 BLDG FUND	103	370000	0	100	
48	SCH DIST 8 CAPITOL PURPOSE	110	370000	0	100	
48	FIRE DISTRICT DILLER 6	303	120000	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
48	LITTLE BLUE NRD	501	250000	0	100	
48	LOWER BIG BLUE NRD	502	120000	0	100	
48	ESU 5	2010	370000	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	370000	0	100	
48	AMBULANCE DIST 33	1010	250000	0	100	
48	HISTORICAL SOCIETY	701	370000	0	100	
48	** CONSOLIDATED **		0	0	100	
48	TAX DISTRICT 85		250000	0	100	
48	TAX DISTRICT 90		120000	0	100	

MERGED TAXING SUBDIVISIONS TOTALS

Example C. What the final electronic Schedule 99 should look like for submitting to the Division.

A	B	C	D	E	F	G	H	I
CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	
	SAMPLE COMPANY NAME		0	910000	0	0	100	
48	COUNTY JEFFERSON	1	0	370000	0	0	100	
48	SCH FAIRBURY 8	101	0	370000	0	0	100	
48	SCH DIST 8 BLDG FUND	103	0	370000	0	0	100	
48	SCH DIST 8 CAPITOL PURPOSE	110	0	370000	0	0	100	
48	FIRE DISTRICT DILLER 6	303	0	120000	0	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	0	250000	0	0	100	
48	LITTLE BLUE NRD	501	0	250000	0	0	100	
48	LOWER BIG BLUE NRD	502	0	120000	0	0	100	
48	ESU 5	2010	0	370000	0	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	0	370000	0	0	100	
48	AMBULANCE DIST 33	1010	0	250000	0	0	100	
48	HISTORICAL SOCIETY	701	0	370000	0	0	100	
48	** CONSOLIDATED **		0	0	0	0	100	
48	TAX DISTRICT 85		0	250000	0	0	100	
48	TAX DISTRICT 90		0	120000	0	0	100	
74	COUNTY RICHARDSON	100	0	140000	0	0	100	
74	SCH FALLS CITY 56	6104	0	140000	0	0	100	
74	SCH FALLS CITY 56 BOND	6204	0	140000	0	0	100	
74	FIRE DISTRICT FALLS CITY	7706	0	140000	0	0	100	
74	NEMAHA NRD	7300	0	140000	0	0	100	
74	ESU 4	6900	0	140000	0	0	100	
74	SOUTHEAST COMMUNITY COLLEGE	7100	0	140000	0	0	100	
74	AG SOCIETY	9200	0	140000	0	0	100	
74	** CONSOLIDATED **		0	0	0	0	100	
74	TAX DISTRICT 100		0	140000	0	0	100	
80	COUNTY SEWARD	100	0	400000	0	0	100	
80	SCH SEWARD 9	401	0	400000	0	0	100	
80	SCH SEWARD 9 BOND AFFIL 9-12	427	0	400000	0	0	100	

ADDED COMPANY NAME & TOTAL INVESTMENT

ADDED PRIOR YEAR INVESTMENT

TAXING SUBDIVISIONS

COUNTY NAMES

Information available on the Division's website:

- [County Assessor Contact Information](#)
- [Nebraska County Names and Numbers](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List, By County \(also includes the ESU for school district\)](#)

For additional information on how to complete the distribution file, see Schedule 99 - General Instructions and/or Schedule 99A for existing filers. Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.