AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

(d) If at the time of acquisition of an interest in land such interest extends to buildings or other improvements which are then devoted to the service company's operations, the land and improvements shall be separately appraised and the cost allocated to land and buildings or improvements on the basis of the appraisals. If the improvements are removed or wrecked without being used in operations, the cost of removing or wrecking shall be charged and the salvage credited to the account in which the cost of the land is recorded.

§ 256.305 Structures and improvements.

(a) This account shall include the cost of all buildings and facilities and fixtures permanently attached thereto which are owned by the service company.

(b) The cost of foundations which are specially provided for machinery, apparatus, or other equipment of the company shall be charged to the same account as the cost of such machinery, apparatus, or equipment.

(c) Other fixtures temporarily attached to buildings shall not be included in the cost of the building but in the equipment account.

§ 256.306 Leasehold improvements.

This account shall include all costs incurred by the service company in improvements of, remodeling of, or installation of additional facilities in rented offices or buildings to suit tenant's needs.

§ 256.307 Equipment.

This account shall include the cost of equipment owned by the service company and used in rendering services such as micro-wave, communications and dispatching, automatic data processing, information storage and retrieval, research and laboratory testing, construction, meter repairing, and printing and stationery. Subaccounts shall be maintained by classes of equipment for each service rendered.

§ 256.308 Office furniture and equipment.

This account shall include the cost of office furniture and equipment owned by the service company and used in rendering services, e.g., bookcases, shelves, desks, tables, chairs, desk equipment, safes, drafting-room equipment, filing cabinets, storage and other cabinets, floor covering, library equipment, accounting machines, electronic claculators, typewriters and other mechanical office equipment.

§ 256.309 Automobiles, other vehicles, and related garage equipment.

This account shall include the delivered cost of all service company owned automobiles, vans, trucks, and other vehicles used by the service company in its operations. The cost of all tools, implements, and other equipment used in the inspection, maintenance, repair and overhaul of vehicles shall also be included in this account.

§ 256.310 Aircraft and airport equipment.

This account shall include the delivered cost of all service company owned aircraft and accessories thereto used by the service company in its operations. The cost of all tools, implements and other equipment used in the inspection, maintenance, repair and overhaul of aircraft shall also be included in this account.

§ 256.311 Other service company property.

(a) This account shall include the cost of service company property owned by the service company not provided for elsewhere.

(b) This account shall be maintained in such a manner that the service company can furnish full information with respect to the amounts included herein.

INCOME AND EXPENSE ACCOUNTS

1. INCOME

§ 256.403 Depreciation and amortization expense.

This account shall include the amount of depreciation and amortization for all service plant, and leasehold improvements, the cost of which is includable in accounts 305 through 311. Provide subaccounts by each class of service company property owned and leased.