

Federal Energy Regulatory Commission

Pt. 101

LIABILITIES AND OTHER CREDITS

5. PROPRIETARY CAPITAL

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

6. LONG-TERM DEBT

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

7. OTHER NONCURRENT LIABILITIES

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

8. CURRENT AND ACCRUED LIABILITIES

- 231 Notes payable.
- 232 Accounts payable.
- 233 Notes payable to associated companies.
- 234 Accounts payable to associated companies.
- 235 Customer deposits.
- 236 Taxes accrued.
- 237 Interest accrued.
- 238 Dividends declared (Major only).
- 239 Matured long-term debt (Major only).
- 240 Matured interest (Major only).

- 241 Tax collections payable (Major only).
- 242 Miscellaneous current and accrued liabilities.
- 243 Obligations under capital leases—current.

9. DEFERRED CREDITS

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

Balance Sheet Accounts

101 Electric plant in service (Major only).

A. This account shall include the original cost of electric plant, included in accounts 301 to 399, prescribed herein, owned and used by the utility in its electric utility 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 nominees. (See also account 106 for unclassified construction costs of completed plant actually in service.)

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 electric 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 utility operations.

B. The electric property included in this account shall be classified separately according to the detailed accounts (301 to 399) prescribed for electric 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