

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, Producing Gas Wells—Well Construction, and 331, Producing Gas Wells—Well Equipment.

#### 493 Rent from gas property.

A. This account shall include rents received for the 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, Revenues From Gas Plant Leased to Others.)

#### 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 includable in any of the foregoing accounts.

#### ITEMS

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 ordinarily 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 includable in account 490, Sales of Products Extracted From Natural Gas, and except compression of gas of others, revenues from which are includable in accounts 489.1, 489.2, or 489.3, Revenues from Transportation of Gas of Others.

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 account 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 Account 229, Accumulated Provision for Rate Refunds.

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 account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, as appropriate.

**Operation and Maintenance Expense  
Chart of Accounts**

1. PRODUCTION EXPENSES

A. MANUFACTURED GAS PRODUCTION

*A.1. Steam Production*

OPERATION

700 Operation supervision and engineering.  
701 Operation labor.  
702 Boiler fuel.  
703 Miscellaneous steam expenses.  
704 Steam transferred—Credit.

MAINTENANCE

705 Maintenance supervision and engineering.  
706 Maintenance of structures and improvements.  
707 Maintenance of boiler plant equipment.  
708 Maintenance of other steam production plant.

*A.2. Manufactured Gas Production*

OPERATION

710 Operation supervision and engineering.

PRODUCTION LABOR AND EXPENSES

711 Steam expenses.  
712 Other power expenses.  
713 Coke oven expenses.  
714 Producer gas expenses.  
715 Water gas generating expenses.  
716 Oil gas generating expenses.  
717 Liquefied petroleum gas expenses.  
718 Other process production expenses.

GAS FUELS

719 Fuel under coke ovens.  
720 Producer gas fuel.  
721 Water gas generator fuel.  
722 Fuel for oil gas.  
723 Fuel for liquefied petroleum gas process.  
724 Other gas fuels.

GAS RAW MATERIALS

725 Coal carbonized in coke ovens.  
726 Oil for water gas.  
727 Oil for oil gas.  
728 Liquefied petroleum gas.  
729 Raw materials for other gas processes.  
730 Residuals expenses.  
731 Residuals produced—Credit.  
732 Purification expenses.  
733 Gas mixing expenses.  
734 Duplicate charges—Credit.  
735 Miscellaneous production expenses.  
736 Rents.

MAINTENANCE

740 Maintenance supervision and engineering.

741 Maintenance of structures and improvements.  
742 Maintenance of production equipment.

B. NATURAL GAS PRODUCTION EXPENSES

*B.1. Natural Gas Production and Gathering*

OPERATION

750 Operation supervision and engineering.  
751 Production maps and records.  
752 Gas wells expenses.  
753 Field lines expenses.  
754 Field compressor station expenses.  
755 Field compressor station fuel and power.  
756 Field measuring and regulating station expenses.  
757 Purification expenses.  
758 Gas well royalties.  
759 Other expenses.  
760 Rents.

MAINTENANCE

761 Maintenance supervision and engineering.  
762 Maintenance of structures and improvements.  
763 Maintenance of producing gas wells.  
764 Maintenance of field lines.  
765 Maintenance of field compressor station equipment.  
766 Maintenance of field measuring and regulating station equipment.  
767 Maintenance of purification equipment.  
768 Maintenance of drilling and cleaning equipment.  
769 Maintenance of other equipment.

*B.2. Products Extraction*

OPERATION

770 Operation supervision and engineering.  
771 Operation labor.  
772 Gas shrinkage.  
773 Fuel.  
774 Power.  
775 Materials.  
776 Operation supplies and expenses.  
777 Gas processed by others.  
778 Royalties on products extracted.  
779 Marketing expenses.  
780 Products purchased for resale.  
781 Variation in products inventory.  
782 Extracted products used by the utility—Credit.  
783 Rents.

MAINTENANCE

784 Maintenance supervision and engineering.  
785 Maintenance of structures and improvements.  
786 Maintenance of extraction and refining equipment.  
787 Maintenance of pipe lines.  
788 Maintenance of extracted products storage equipment.

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- 789 Maintenance of compressor equipment.
- 790 Maintenance of gas measuring and regulating equipment.
- 791 Maintenance of other equipment.

**C. EXPLORATION AND DEVELOPMENT EXPENSES**

**OPERATION**

- 795 Delay rentals.
- 796 Nonproductive well drilling.
- 797 Abandoned leases.
- 798 Other exploration.

**D. OTHER GAS SUPPLY EXPENSES**

**OPERATION**

- 800 Natural gas well head purchases.
- 800.1 Natural gas well head purchases, intracompany transfers.
- 801 Natural gas field line purchases.
- 802 Natural gas gasoline plant outlet purchases.
- 803 Natural gas transmission line purchases.
- 804 Natural gas city gate purchases.
- 804.1 Liquefied natural gas purchases.
- 805 Other gas purchases.
- 805.1 Purchased gas cost adjustments.
- 806 Exchange gas.
- 807 Purchased gas expenses.
- 808.1 Gas withdrawn from storage—Debt.
- 808.2 Gas delivered to storage—Credit.
- 809.1 Withdrawals of liquefied natural gas held for processing—Debt.
- 809.2 Deliveries of natural gas for processing—Credit.
- 810 Gas used for compressor station fuel—Credit.
- 811 Gas used for products extraction—Credit.
- 812 Gas used for other utility operations—Credit.
- 813 Other gas supply expenses.

**2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES**

**A. UNDERGROUND STORAGE EXPENSES**

- 814 Operation supervision and engineering.
- 815 Maps and records.
- 816 Wells expenses.
- 817 Lines expenses.
- 818 Compressor station expenses.
- 819 Compressor station fuel and power.
- 820 Measuring and regulating station expenses.
- 821 Purification expenses.
- 822 Exploration and development.
- 823 Gas losses.
- 824 Other expenses.
- 825 Storage well royalties.
- 826 Rents.

**MAINTENANCE**

- 830 Maintenance supervision and engineering.
- 831 Maintenance of structures and improvements.
- 832 Maintenance of reservoirs and wells.

- 833 Maintenance of lines.
- 834 Maintenance of compressor station equipment.
- 835 Maintenance of measuring and regulating station equipment.
- 836 Maintenance of purification equipment.
- 837 Maintenance of other equipment.

**B. OTHER STORAGE EXPENSES**

**OPERATION**

- 840 Operation supervision and engineering.
- 841 Operation labor and expenses.
- 842 Rents.
- 842.1 Fuel.
- 842.2 Power.
- 842.3 Gas losses.

**MAINTENANCE**

- 843.1 Maintenance supervision and engineering.
- 843.2 Maintenance of structures and improvements.
- 843.3 Maintenance of gas holders.
- 843.4 Maintenance of purification equipment.
- 843.5 Maintenance of liquefaction equipment.
- 843.6 Maintenance of vaporizing equipment.
- 843.7 Maintenance of compressor equipment.
- 843.8 Maintenance of measuring and regulating equipment.
- 843.9 Maintenance of other equipment.

**C. LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING EXPENSES**

**OPERATION**

- 844.1 Operation supervision and engineering.
- 844.2 LNG processing terminal labor and expenses.
- 844.3 Liquefaction processing labor and expenses.
- 844.4 LNG transportation labor and expenses.
- 844.5 Measuring and regulating labor and expenses.
- 844.6 Compressor station labor and expenses.
- 844.7 Communication system expenses.
- 844.8 System control and load dispatching.
- 845.1 Fuel.
- 845.2 Power.
- 845.3 Rents.
- 845.4 Demurrage charges.
- 845.5 Wharfage receipts—credit.
- 845.6 Processing liquefied or vaporized gas by others.
- 846.1 Gas losses.
- 846.2 Other expenses.

**MAINTENANCE**

- 847.1 Maintenance supervision and engineering.
- 847.2 Maintenance of structures and improvements.
- 847.3 Maintenance of LNG processing terminal equipment.
- 847.4 Maintenance of LNG transportation equipment.

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- 847.5 Maintenance of measuring and regulating equipment.
- 847.6 Maintenance of compressor station equipment.
- 847.7 Maintenance of communication equipment.
- 847.8 Maintenance of other equipment.

**3. TRANSMISSION EXPENSES**

**OPERATION**

- 850 Operation supervision and engineering.
- 851 System control and load dispatching.
- 852 Communication system expenses.
- 853 Compressor station labor and expenses.
- 854 Gas for compressor station fuel.
- 855 Other fuel and power for compressor stations.
- 856 Mains expenses.
- 857 Measuring and regulating station expenses.
- 858 Transmission and compression of gas by others.
- 859 Other expenses.
- 860 Rents.

**MAINTENANCE**

- 861 Maintenance supervision and engineering.
- 862 Maintenance of structures and improvements.
- 863 Maintenance of mains.
- 864 Maintenance of compressor station equipment.
- 865 Maintenance of measuring and regulating station equipment.
- 866 Maintenance of communication equipment.
- 867 Maintenance of other equipment.
- 870 Operation supervision and engineering.

**4. DISTRIBUTION EXPENSES**

**OPERATION**

- 871 Distribution load dispatching.
- 872 Compressor station labor and expenses.
- 873 Compressor station fuel and power (Major only).
- 874 Mains and services expenses.
- 875 Measuring and regulating station expenses—General.
- 876 Measuring and regulating station expenses—Industrial.
- 877 Measuring and regulating station expenses—City gate check stations.
- 878 Meter and house regulator expenses.
- 879 Customer installations expenses.
- 880 Other expenses.
- 881 Rents.

**MAINTENANCE**

- 885 Maintenance supervision and engineering.
- 886 Maintenance of structures and improvements.
- 887 Maintenance of mains.

- 888 Maintenance of compressor station equipment.
- 889 Maintenance of measuring and regulating station equipment—General.
- 890 Maintenance of measuring and regulating station equipment—Industrial.
- 891 Maintenance of measuring and regulating station equipment—City gate check stations.
- 892 Maintenance of services.
- 893 Maintenance of meters and house regulators.
- 894 Maintenance of other equipment.

**5. CUSTOMER ACCOUNTS EXPENSES**

**OPERATION**

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

**6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES**

**OPERATION**

- 907 Supervision.
- 908 Customer assistance expenses.
- 909 Informational and instructional advertising expenses.
- 910 Miscellaneous customer service and informational expenses.

**7. SALES EXPENSES**

**OPERATION**

- 911 Supervision.
- 912 Demonstrating and selling expenses.
- 913 Advertising expenses.
- 914 [Reserved]
- 915 [Reserved]
- 916 Miscellaneous sales expenses.

**8. ADMINISTRATIVE AND GENERAL EXPENSES**

**OPERATION**

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

**MAINTENANCE**

- 932 Maintenance of general plant.

### Operation and Maintenance Expense Accounts

#### 700 Operation supervision and engineering.

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of steam production. (See operating expense instruction 1.)

#### 701 Operation labor.

This account shall include the cost of labor used in boiler rooms and elsewhere about the premises engaged in the production of steam or assignable to the production of steam.

##### ITEMS

1. Blowing flues.
2. Cleaning boilers.
3. Handling coal, coke, and breeze from place of storage to boilers.
4. Janitorial, messenger, watchmen, and similar services.
5. Operating boilers.
6. Operating elevators.
7. Pulverizing coal.
8. Pumping tar from storage tank to boilers.
9. Removing ashes.
10. Testing steam meters, gauges, and other instruments.

#### 702 Boiler fuel.

A. This account shall include the cost of coal, oil, gas, or other fuel used in the production of steam, including applicable amounts of fuel stock expenses. It shall also include the net cost of, or the net amount realized from, the disposal of ashes.

B. Records shall be maintained to show the quantity and cost of each type of fuel used. Respective amounts of fuel stock and fuel stock expenses shall be readily available.

NOTE: The cost of fuel, except gas, and related fuel stock expenses, shall be charged initially to appropriate fuel accounts carried under accounts 151, Fuel Stock, and 152, Fuel Stock Expenses Undistributed, and cleared to this account on the basis of fuel used. See accounts 151 and 152 for basis of fuel costs and includible items of fuel stock expenses.

#### 703 Miscellaneous steam expenses.

This account shall include the cost of materials used and expenses incurred

in the production of steam, not includible in the foregoing accounts.

##### ITEMS

1. Boiler compounds.
2. Building service expenses.
3. Chemicals.
4. Communication service.
5. Lubricants.
6. Miscellaneous supplies.
7. Pumping supplies and expenses.
8. Purification supplies and expenses.
9. Tools, hand.
10. Waste.
11. Water purchased.
12. Research, development, and demonstration expenses.

#### 704 Steam transferred—Credit.

A. This account shall include such portion of the cost of producing steam as is charged to other gas operating expense accounts, or to others or to a coordinate department under a joint facility arrangement.

B. The records supporting the entries to this account shall be so kept that the utility can furnish readily an explanation of the bases of the credits to this account and the amounts charged to (1) other gas accounts, (2) other utility departments, and (3) outside parties under a joint facility arrangement. The records shall show, likewise, the amounts of steam production operation and steam production maintenance expenses, respectively, chargeable to each of the foregoing.

NOTE A: If the utility produces gas by a single process at only one plant, credits need not be made to this account for the cost of steam used in such gas production facility.

NOTE B: Where steam is produced by producer gas equipment or waste heat boilers, and such steam becomes part of the general plant supply, this account should be charged and the steam expense account in the appropriate functional group of accounts (coal gas production, water gas production, etc.) credited with the value of such steam. However, if the steam so produced is used in the same functional operation as that through which derived, such entries need not be made.

#### 705 Maintenance supervision and engineering.

This account shall include the cost of labor and expenses incurred in the general supervision and direction of maintenance of steam production facilities.