

State of Florida



Public Service Commission

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RECORDS AND REPORTING

DATE: JUNE 17, 1999

TO: DIRECTOR, DIVISION OF RECORDS AND REPORTING (BAYO)

FROM: DIVISION OF APPEALS (HELTON) *Walt DES*
DIVISION OF AUDITING AND FINANCIAL ANALYSIS (LEE, *PSX*)
CAUSSEAU, IYAMU)
DIVISION OF ELECTRIC AND GAS (BREMANN) *JB*
DIVISION OF RESEARCH AND REGULATORY REVIEW (HEWITT) *JP, JTW, BH, AS*

RE: DOCKET NO. 990707-EI - PROPOSED AMENDMENTS TO RULE 25-6.0142, F.A.C., UNIFORM RETIREMENT UNITS FOR ELECTRIC UTILITIES.

AGENDA: 6/29/99 - REGULAR AGENDA - RULE PROPOSAL - INTERESTED PERSONS MAY PARTICIPATE

RULE STATUS: PROPOSAL MAY BE DEFERRED

SPECIAL INSTRUCTIONS: NONE

FILE NAME AND LOCATION: S:\PSC\APP\WP\990707.RCM

CASE BACKGROUND

Rule 25-6.0142 establishes a standard list of retirement units and provides guidelines for the uniform treatment of depreciable property for investor-owned electric utilities. The rule divides utility plant into retirement units and minor items. A retirement unit is a plant asset that has substantial original cost and is expected to have a useful life greater than one year. Retirement units are usually established for identifiable, expensive, or critical items of plant. On the other hand, minor items are usually defined based on cost of replacement.

The purpose of the attached recommended amendments is to add a definition for average inventory cost, to raise the capitalization threshold from \$500 to \$1,000, to clarify costs associated with the retirement and replacement of retirement units,

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RECORDS AND REPORTING

to codify the acceptable accounting practice related to the reuse of retired plant materials, to strike the mandatory \$10,000 capitalization requirement for the Structures and Improvement accounts, and to update the List of Retirement Units. These changes will give the utilities more flexibility in capitalization and expensing procedures as well as reduce administrative time spent tracking items of small value.

A notice of proposed rule development was published in the February 26, 1999, edition of the Florida Administrative Weekly (Vol. 25, No. 8). No workshop was requested.

DISCUSSION OF ISSUES

ISSUE 1: Should the Commission propose the attached amendments to Rule 25-6.0142, F.A.C., Uniform Retirement Units for Electric Utilities?

RECOMMENDATION: Yes, the Commission should propose the attached amendments.

STAFF ANALYSIS: Staff recommends the Commission propose the following changes to Rule 25-6.0142. Grammatical changes that are intended to make the language of the rule clearer are not discussed.

Subsection (2): Staff recommends that Average Inventory Cost be defined as a means for determining an estimate of the original material cost of a group of items subject to reuse where the items are of relatively large number or small cost. Staff also recommends that the definitions be arranged alphabetically.

Subsection (3): Staff recommends that the Commission propose and incorporate an updated List of Retirement Units (List). This new version provides for the amortization of portions of general plant accounts that are currently being depreciated. Utilities will now be able to maintain records for additions to plant on a vintage group basis, which should simplify the depreciation study process and reduce administrative costs.

Staff also recommends that the Commission raise the capitalization threshold from \$500 to \$1,000 to acknowledge inflation.

Subsection (4): This subsection sets out the procedures for adding and retiring retirement units. Staff recommends adding paragraph

(4)(d) which codifies the procedure set out in Staff Advisory Bulletin (SAB) 22, which has been repealed.

Subsection (6): Staff recommends this new subsection be added to codify acceptable procedures concerning the reuse of retired plant materials. This also codifies procedures set out in SAB 22.

Subsection (10): Staff recommends this subsection, which established a \$10,000 capitalization criteria, be repealed. This subsection required capitalization based on cost, without taking into account whether the item being replaced was considered a retirement unit. By striking this subsection, all capitalization activity will be governed by the List.

Subsection (11): Staff recommends that this subsection be amended to increase the capitalization threshold from \$500 to \$1,000 for certain categories in the List. The original installed cost of a retirement unit must now be \$1,000 or greater.

Statutory Authority: Section 350.115, Florida Statutes, provides the Commission with authority to "approve or establish adequate, fair, and reasonable depreciation rates and charges." In addition, when fixing "just, reasonable, and compensatory" rates and charges as required by Section 366.041(1), Florida Statutes, the Commission must consider, among other things, the cost of providing service. Pursuant to Section 366.06(1), the Commission must also "investigate and determine the actual legitimate costs of the property of each utility company, actually used and useful in the public service . . ." Rule 25-6.0142 implements this statutory authority.

Statement of Estimated Regulatory Costs: There may be some labor associated with changing inventory record keeping from an individual basis to a vintage basis; however, there should be a reduction of labor costs after the adjustment because record keeping would be simplified. Because there are no significant additional costs associated with the recommended changes or negative impacts on utilities, small businesses, cities, or counties, it is not necessary to prepare a SERC.

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ISSUE 2: Should this docket be closed?

RECOMMENDATION: Yes, if no requests for hearing or comments are filed, the rule amendments as proposed should be filed for adoption with the Secretary of State and the docket be closed.

STAFF ANALYSIS: Unless comments or requests for hearing are filed, the rules as proposed may be filed with the Secretary of State without further Commission action. The docket may then be closed.

Attachments:

Recommended amendments to Rule 25-6.0142, F.A.C.

Recommended version of List of Retirement Units (Electrical Plant)
as of January 1, 1999, which is incorporated by reference into
the rule.

Statement of Estimated Regulatory Costs

1 25-6.0142 Uniform Retirement Units for Electric Utilities.

2 (1) The rules and definitions set forth below are intended
3 to establish uniform retirement units and establish
4 capitalization versus expensing guidelines for electric utilities
5 and do not relieve any utility from maintaining its accounts and
6 records in conformity with the Uniform System of Accounts
7 prescribed by the Code of Federal Regulations, Title 18, Chapter
8 I, Subchapter C, Part 101 as adopted by Rule 25-6.014 except as
9 provided in subsections (2) through (12) of this rule.

10 (2) For the purpose of this Rule, the following definitions
11 shall apply:

12 (a) Average Inventory Cost - An estimate of original
13 material cost for a group of items having similar
14 characteristics. The group and cost may relate to a vintage or
15 group of vintages. For example, the average cost of a property
16 item may vary depending on the original vintage falling in the
17 1985-1990 period, as compared to the same item having the
18 original vintage in the 1991-1995 period.

19 (b) Book Cost - The amount at which an item of property is
20 included in a plant account, including the costs of all labor,
21 material, and associated installation.

22 (c) Cost of Removal - The cost of demolishing, dismantling,
23 removing, tearing down, or otherwise disposing of electric plant,
24 including the cost of transporting and handling.

25 (d)-~~a~~ Cradle-To-Grave Accounting - An accounting method

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1 | which treats a unit of plant as being in service from the time it
2 | is first purchased until it is finally junked or ~~is finally~~
3 | disposed of in another manner. Any time spent ~~The period~~ in shop
4 | for refurbishing, or in stock/inventory awaiting reinstallation
5 | is treated as being in service.

6 | ~~(e)(b)~~ Item - A single identifiable unit of utility plant.
7 | Capitalization criteria shall apply to the single item and not to
8 | a block or group of such items purchased on one order.

9 | ~~(f)(e)~~ Minor Item - Any part or element of plant which is
10 | not designated as a retirement unit, but is a component part of
11 | the retirement unit.

12 | ~~(g)(d)~~ Retirement - The removal, sale, abandonment,
13 | destruction, or other removal ~~A retirement unit or unreplaced~~
14 | ~~minor item which has been removed, sold, abandoned, destroyed, or~~
15 | ~~otherwise removed from service~~ of a retirement unit or unreplaced
16 | minor item, except where ~~that~~ removal is of a "cradle-to-grave"
17 | item.

18 | ~~(e) Book Cost~~ ~~The amount at which an item of property is~~
19 | ~~included in a plant account, including the costs of all labor,~~
20 | ~~material, and associated installation.~~

21 | ~~(f) Cost of removal~~ ~~The cost of demolishing, dismantling,~~
22 | ~~removing, tearing down or otherwise disposing of electric plant,~~
23 | ~~including the cost of transporting and handling.~~

24 | (3) All utility plants shall be considered as consisting of
25 | retirement units and minor items of property. Each utility will

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1 | implement a list of retirement units in conformity with the
2 | Commission's "List of Retirement Units (Electrical Plant) as of
3 | January 1, 2000 ~~March 30, 1997~~" (hereinafter referred to as
4 | "List"), which is published by the Commission and is incorporated
5 | herein by reference. A copy of the List may be obtained from the
6 | Director of the Division of Auditing and Financial Analysis,
7 | Florida Public Service Commission, 2540 Shumard Oak Boulevard,
8 | Tallahassee, Florida 32399-0850. The List must be implemented
9 | by each utility as of the beginning of the next fiscal year
10 | following the date the List was last updated ~~adoption of this~~
11 | ~~rule~~. A utility may further subdivide retirement units in order
12 | to achieve a list more reflective of common, major replacement
13 | items providing that the cost of the additional subdivided unit
14 | is \$1,000 ~~\$500~~ or more. The Director of the Division of Auditing
15 | and Financial Analysis, Florida Public Service Commission, shall
16 | be notified annually of additions and subdivisions to the
17 | utility's retirement unit List with explanations of the nature
18 | and justification.

19 | (4) The addition and retirement of retirement units as set
20 | forth in the List ~~incorporated in this rule~~ shall be accounted
21 | for as follows:

22 | (a) When a retirement unit meeting the capitalization
23 | criteria set forth in the List as well as that set forth in
24 | subsection (11) is installed, the total installed cost shall be
25 | added to the appropriate plant account. Installed cost includes

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1 the associated labor, material, and installation cost.

2 (b) When a retirement unit is retired, with or without a
3 replacement, the book cost of the retiring unit shall be credited
4 to the plant account in which it is included and likewise debited
5 to the associated account reserve. The cost is to be determined
6 from the company's records. If it cannot be, it is to be
7 estimated. Any cost of removal and gross salvage associated with
8 the retirement shall likewise be debited and credited,
9 respectively, to the account reserve. The retirement entry shall
10 be recorded no later than two months following the transfer of
11 expenditures from Construction Work in Progress (Account 107) to
12 Electric Plant in Service (Account 101/106). Associated cost of
13 removal charges will be recorded when incurred and gross salvage
14 will be recorded when received.

15 (c) When a retirement unit is replaced, the cost of the
16 replacement should be accounted for in the same manner as in
17 paragraph(4)(a) if the cost meets the criterion ~~eriteria~~ set
18 forth in subsection ~~(10) or~~ (11). Otherwise, the charge should
19 be made to the appropriate expense account.

20 (d) When a retirement unit is retired and removed from
21 service in conjunction with the installation of a replacing unit,
22 the cost of removal of the retiring unit shall be separated from
23 the installation cost of the new replacing unit. Cost of removal
24 shall be debited to the appropriate reserve account as set forth
25 in paragraph (4)(b).

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1 (5) The addition and retirement of minor items of
2 depreciable property shall be accounted for as follows:

3 (a) When a minor item which did not previously exist as a
4 part of a retirement unit at a given location is added, the cost
5 shall be accounted for in the same manner as for the addition of
6 a retirement unit if the intent of such addition is to render the
7 affected retirement unit more useful, of greater capacity, or
8 increased efficiency. Otherwise, the charge shall be made to the
9 appropriate maintenance expense account.

10 (b) When a minor item is retired and not replaced, the book
11 cost along with any associated cost of removal and gross salvage
12 shall be accounted for in the same manner as for the retirement
13 of a retirement unit. If, however, the book cost of the minor
14 item retired and not replaced has been accounted for by its
15 inclusion in the retirement unit of which it is a part, no
16 separate credit to the property account or debit to the
17 associated account is required.

18 (c) When a minor item is replaced independently of the
19 retirement unit of which it is a part, the cost of replacement
20 shall be charged to the maintenance account appropriate for the
21 item, except that if the replacement effects a substantial
22 betterment (the primary aim of which is to make the property
23 affected more useful, more efficient, of greater durability, or
24 of greater capacity), the excess cost of the replacement over the
25 estimated cost at current prices of replacing without betterment

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1 shall be charged to the appropriate plant account.

2 (6) (a) When a retirement unit is retired and it has a
3 prospect for reuse, the original or estimated original cost of
4 the material subject for reuse shall be credited to the account
5 reserve of the retiring unit as gross salvage with a debit in the
6 same amount to Account 154, Plant Materials and Operating
7 Supplies. When the retirement unit is reused, the original or
8 estimated original material cost shall be credited to Account 154
9 with a debit to the appropriate plant account. The plant account
10 shall also be debited with costs for new installation and labor.

11 (b) When it is impractical to determine the original cost
12 for each unit subject to reuse due to the relatively large number
13 or small cost of such units, an appropriate average inventory
14 cost that allows for any difference in size or character shall be
15 used. The cost of repairing such items shall be charged to the
16 maintenance account appropriate for the previous use.

17 (c) Reusable materials consisting of relatively small minor
18 items, the identity of which cannot be determined without an
19 undue refinement in accounting shall be included in Account 154,
20 Plant and Materials Operating Supplies, at average inventory cost
21 for such new items. The cost of repairing such items shall be
22 charged to the appropriate expense account as indicated by
23 previous use.

24 (7) (6) The addition and retirement of items such as
25 meters and transformers may be accounted for as cradle-to-grave,

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1 in which case the cost for refurbishing these items shall be
2 charged to the appropriate expense accounts.

3 (8)~~(7)~~ Overhead construction costs such as engineering,
4 supervision, general office salaries and expenses, construction
5 engineering, insurance, taxes, relief and pensions, injuries and
6 damages shall be capitalized only if they are directly associated
7 with the construction project and shall be charged to particular
8 jobs or units on the basis of the amounts of such overheads to
9 the end that each job or unit shall bear its equitable portions
10 of these costs and that the entire cost of the unit both direct
11 and overhead shall be deducted from the plant accounts at the
12 time the property is retired.

13 (9)~~(8)~~ All maintenance costs, whether the work is done by
14 the utility or under contract, shall be expensed. Unusual or
15 extraordinary expenses can be amortized over a reasonable period
16 of time as determined by the Commission. The costs of keeping
17 equipment and plant in good condition shall be accounted for as
18 maintenance expenses. Included in this classification are the
19 costs of material and labor associated with the upkeep of plant
20 such as:

21 (a) The training of maintenance personnel and the testing
22 of equipment and facilities.

23 (b) The cost of ordinary repairs, refurbishment,
24 repainting, and rearrangements of plant.

25 (c) Miscellaneous expenses like shop repairs, tool

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1 expenses, and motor vehicle expenses.

2 (d) The cost of performing work to prevent failure, restore
3 serviceability, or maintain or realize the life expectancy of the
4 plant.

5 (e) The cost of repairing material for reuse.

6 (f) The cost of restoring the condition of plant damaged by
7 attrition, acts of nature, fire, or other casualties (other than
8 the cost of replacing retirement units).

9 (g) The cost of inspecting after repairs have been made.

10 (h) Direct field supervision of maintenance.

11 (i) The cost of general supervision and engineering
12 associated with maintenance work.

13 ~~(10)~~ ~~(9)~~ Engineering unclassified time shall be expensed.

14 ~~(10) The replacement or removal of an item which constitutes~~
15 ~~a portion of a given retirement unit for the Structures and~~
16 ~~Improvements Account, as set forth in the List, shall be~~
17 ~~accounted for in the same manner as for the replacement of a~~
18 ~~retirement unit whenever that item has a book cost of \$10,000 or~~
19 ~~more. Otherwise, the replacement is charged to the appropriate~~
20 ~~expense account with no retirement recorded.~~

21 (11) A minimum capitalization criterion ~~eriteria~~ of \$1,000
22 ~~\$500~~ is imposed for each retirement unit as set forth in the List
23 for the Office Furniture and Equipment, Stores Equipment, Tools,
24 Shop and Garage Equipment, Laboratory Equipment, Power Operated
25 Equipment, Communication Equipment, and Miscellaneous Equipment

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1 | Accounts.

2 | ~~(12) The "List of Retirement Units (Electrical Plant),~~
3 | ~~Effective March 30, 1997" published by the Florida Public Service~~
4 | ~~Commission is incorporated herein by reference. A copy of the~~
5 | ~~List may be obtained from the Director of the Division Auditing~~
6 | ~~and Financial Analysis, Florida Public Service Commission, 2540~~
7 | ~~Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.~~

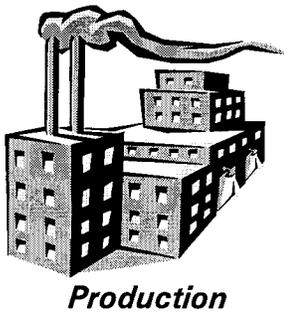
8 | Specific Authority 350.127(2), 366.05(1) FS.

9 | Law Implemented 350.115, 366.04(2)(f), 366.041, 366.06(1) FS.

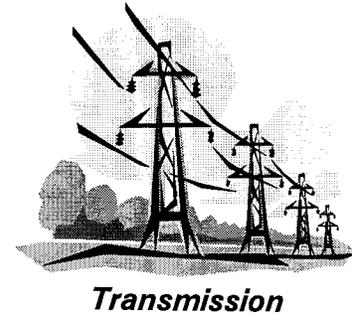
10 | History--New 9-6-87, Amended 3-19-92, 3-18-97, _____.

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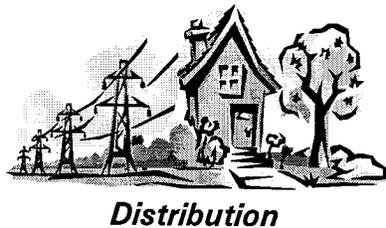
**LIST
OF**



**RETIREMENT UNITS
(Electrical Plant)**

as of

January 1, 2000



Prepared and Distributed By:

**The Florida Public Service Commission
Division of Auditing and Financial Analysis
Depreciation Section**

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OVERVIEW

This listing of Retirement Units for Electric Utilities is compiled into Electric Plant Accounts, Systems within the Account, and Retirement Units of which the System is composed.

Many Systems of Electric Plant are properly identified with more than one single Plant Account. To list all Systems within each Plant Account would produce a volume of unworkable size. Instead, where a System appears in more than one Plant Account, those Plant Account numbers are listed immediately below the heading PLANT ACCOUNTS. The first account number in the listing is the first Plant Account in which this system is used. Then each Retirement Unit is described and its unit of measurement listed.

Example:

PLANT ACCOUNTS
311 312 321 341 0

SYSTEM TITLE

Water Treatment System

Description of System

The water treatment system includes installations that treat raw water . . .

Comments and suggestions for improvement are welcomed. Please address comments or suggestions to:

U S/C Engineer Supervisor, Depreciation Section
Division of Auditing & Financial Analysis
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
(850) 413-6480

25-6.0142 Uniform Retirement Units for Electric Utilities.

(1) The rules and definitions set forth below are intended to establish uniform retirement units and establish capitalization versus expensing guidelines for electric utilities and do not relieve any utility from maintaining its accounts and records in conformity with the Uniform System of Accounts prescribed by the Code of Federal Regulations, Title 18, Chapter I, Subchapter C, Part 101 as adopted by Rule 25-6.014 except as provided in subsections (2) through (12) of this rule.

(2) For the purpose of this Rule, the following definitions shall apply:

(a) Average Inventory Cost - An estimate of original material cost for a group of items having similar characteristics. The group and cost may relate to a vintage or group of vintages. For example, the average cost of a property item may vary depending on the original vintage falling in the 1985-1990 period, as compared to the same item having the original vintage in the 1991-1995 period.

(b) Book Cost - The amount at which an item of property is included in a plant account, including the costs of all labor, material, and associated installation.

(c) Cost of Removal - The cost of demolishing, dismantling, removing, tearing down, or otherwise disposing of electric plant, including the cost of transporting and handling.

(d)-(a) Cradle-To-Grave Accounting - An accounting method which treats a unit of plant as being in service from the time it is first purchased until it is finally junked or is finally disposed of in another manner. Any time spent The period in shop for refurbishing, or in stock/inventory awaiting reinstallation is treated as being in service.

(e)-(b) Item - A single identifiable unit of utility plant. Capitalization criteria shall apply to the single item and not to a block or group of such items purchased on one order.

(f)-(e) Minor Item - Any part or element of plant which is not designated as a retirement unit, but is a component part of the retirement unit.

(g)-(d) Retirement - The removal, sale, abandonment, destruction, or other removal A retirement unit or unreplaced minor item which has been removed, sold, abandoned, destroyed, or otherwise removed from service of a retirement unit or unreplaced minor item, except where that removal is of a "cradle-to-grave" item.

(e) Book Cost - The amount at which an item of property is included in a plant account, including the costs of all labor, material, and associated installation.

(f) Cost of removal - The cost of demolishing, dismantling, removing, tearing down or otherwise disposing of electric plant, including the cost of transporting and handling.

(3) All utility plants shall be considered as consisting of retirement units and minor items of property. Each utility will implement a list of retirement units in conformity with the Commission's "List of Retirement Units (Electrical Plant) as of January 1, 2000 March 30, 1997" (hereinafter referred to as "List"), which is published by the Commission and is incorporated herein by

reference. A copy of the List may be obtained from the Director of the Division of Auditing and Financial Analysis, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850. The List must be implemented by each utility as of the beginning of the next fiscal year following the date the List was last updated adoption of this rule. A utility may further subdivide retirement units in order to achieve a list more reflective of common, major replacement items providing that the cost of the additional subdivided unit is \$1,000 ~~\$500~~ or more. The Director of the Division of Auditing and Financial Analysis, Florida Public Service Commission, shall be notified annually of additions and subdivisions to the utility's retirement unit List with explanations of the nature and justification.

(4) The addition and retirement of retirement units as set forth in the List ~~incorporated in this rule~~ shall be accounted for as follows:

(a) When a retirement unit meeting the capitalization criteria set forth in the List as well as that set forth in subsection (11) is installed, the total installed cost shall be added to the appropriate plant account. Installed cost includes the associated labor, material, and installation cost.

(b) When a retirement unit is retired, with or without a replacement, the book cost of the retiring unit shall be credited to the plant account in which it is included and likewise debited to the associated account reserve. The cost is to be determined from the company's records. If it cannot be, it is to be estimated. Any cost of removal and gross salvage associated with the retirement shall likewise be debited and credited, respectively, to the account reserve. The retirement entry shall be recorded no later than two months following the transfer of expenditures from Construction Work in Progress (Account 107) to Electric Plant in Service (Account 101/106). Associated cost of removal charges will be recorded when incurred and gross salvage will be recorded when received.

(c) When a retirement unit is replaced, the cost of the replacement should be accounted for in the same manner as in paragraph(4)(a) if the cost meets the criterion ~~criteria~~ set forth in subsection ~~(10)~~ or (11). Otherwise, the charge should be made to the appropriate expense account.

(d) When a retirement unit is retired and removed from service in conjunction with the installation of a replacing unit, the cost of removal of the retiring unit shall be separated from the installation cost of the new replacing unit. Cost of removal shall be debited to the appropriate reserve account as set forth in paragraph (4)(b).

(5) The addition and retirement of minor items of depreciable property shall be accounted for as follows:

(a) When a minor item which did not previously exist as a part of a retirement unit at a given location is added, the cost shall be accounted for in the same manner as for the addition of a retirement unit if the intent of such addition is to render the affected retirement unit more useful, of greater capacity, or increased efficiency. Otherwise, the charge shall be made to the appropriate maintenance expense account.

(b) When a minor item is retired and not replaced, the book cost along with any associated cost of removal and gross salvage shall be accounted for in the same manner as for the retirement of a retirement unit. If, however, the book cost of the minor item retired and not replaced has been accounted for by its inclusion in the retirement unit of which it is a part, no separate credit to the property account or debit to the associated account is required.

(c) When a minor item is replaced independently of the retirement unit of which it is a part, the cost of replacement shall be charged to the maintenance account appropriate for the item, except that if the replacement effects a substantial betterment (the primary aim of which is to make the property affected more useful, more efficient, of greater durability, or of greater capacity), the excess cost of the replacement over the estimated cost at current prices of replacing without betterment shall be charged to the appropriate plant account.

(6)(a) When a retirement unit is retired and it has a prospect for reuse, the original or estimated original cost of the material subject for reuse shall be credited to the account reserve of the retiring unit as gross salvage with a debit in the same amount to Account 154, Plant Materials and Operating Supplies. When the retirement unit is reused, the original or estimated original material cost shall be credited to Account 154 with a debit to the appropriate plant account. The plant account shall also be debited with costs for new installation and labor.

(b) When it is impractical to determine the original cost for each unit subject to reuse due to the relatively large number or small cost of such units, an appropriate average inventory cost that allows for any difference in size or character shall be used. The cost of repairing such items shall be charged to the maintenance account appropriate for the previous use.

(c) Reusable materials consisting of relatively small minor items, the identity of which cannot be determined without an undue refinement in accounting shall be included in Account 154, Plant and Materials Operating Supplies, at average inventory cost for such new items. The cost of repairing such items shall be charged to the appropriate expense account as indicated by previous use.

(7)(6) The addition and retirement of items such as meters and transformers may be accounted for as cradle-to-grave, in which case the cost for refurbishing these items shall be charged to the appropriate expense accounts.

(8)(7) Overhead construction costs such as engineering, supervision, general office salaries and expenses, construction engineering, insurance, taxes, relief and pensions, injuries and damages shall be capitalized only if they are directly associated with the construction project and shall be charged to particular jobs or units on the basis of the amounts of such overheads to the end that each job or unit shall bear its equitable portions of these costs and that the entire cost of the unit both direct and overhead shall be deducted from the plant accounts at the time the property is retired.

(9)(8) All maintenance costs, whether the work is done by the utility or under contract, shall be expensed. Unusual or

extraordinary expenses can be amortized over a reasonable period of time as determined by the Commission. The costs of keeping equipment and plant in good condition shall be accounted for as maintenance expenses. Included in this classification are the costs of material and labor associated with the upkeep of plant such as:

(a) The training of maintenance personnel and the testing of equipment and facilities.

(b) The cost of ordinary repairs, refurbishment, repainting, and rearrangements of plant.

(c) Miscellaneous expenses like shop repairs, tool expenses, and motor vehicle expenses.

(d) The cost of performing work to prevent failure, restore serviceability, or maintain or realize the life expectancy of the plant.

(e) The cost of repairing material for reuse.

(f) The cost of restoring the condition of plant damaged by attrition, acts of nature, fire, or other casualties (other than the cost of replacing retirement units).

(g) The cost of inspecting after repairs have been made.

(h) Direct field supervision of maintenance.

(i) The cost of general supervision and engineering associated with maintenance work.

~~(10)-(9)~~ Engineering unclassified time shall be expensed.

~~(10) The replacement or removal of an item which constitutes a portion of a given retirement unit for the Structures and Improvements Account, as set forth in the List, shall be accounted for in the same manner as for the replacement of a retirement unit whenever that item has a book cost of \$10,000 or more. Otherwise, the replacement is charged to the appropriate expense account with no retirement recorded.~~

(11) A minimum capitalization criterion ~~eriteria~~ of \$1,000 ~~\$500~~ is imposed for each retirement unit as set forth in the List for the Office Furniture and Equipment, Stores Equipment, Tools, Shop and Garage Equipment, Laboratory Equipment, Power Operated Equipment, Communication Equipment, and Miscellaneous Equipment Accounts.

~~(12) The "List of Retirement Units (Electrical Plant), Effective March 30, 1997" published by the Florida Public Service Commission is incorporated herein by reference. A copy of the List may be obtained from the Director of the Division Auditing and Financial Analysis, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.~~

Specific Authority 350.127(2), 366.05(1) FS.

Law Implemented 350.115, 366.04(2)(f), 366.041, 366.06(1) FS.

History--New 9-6-87, Amended 3-19-92, 3-18-97, _____.

PLANT ACCOUNTS

311 342 0 0 0

SYSTEM TITLE

FUEL OIL/GAS TRANSFER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS RELATED TO THE TRANSFER OF OIL BETWEEN TANKS WITHIN THE STORAGE FACILITY, THE INLET NOZZLE AT THE DAY TANK, AND AT THE CONNECTIONS TO THE HEAVY FUEL OIL/GAS UNLOADING STATION. THIS SYSTEM ALSO INCLUDES INSTALLATIONS THAT HAVE BEEN CONVERTED FOR THE TRANSFER OF GAS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 342 0 0 0

SYSTEM TITLE

PURGE OIL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS RELATED TO PURGING FUEL OILS FROM THE TRANSFER SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

INITIAL SITE PREPARATION

INITIAL SITE PREPARATION INCLUDES ALL SUBSURFACE WORK REQUIRED TO MAKE THE SITE SUITABLE FOR CONSTRUCTION OF THE FACILITY. IT INCLUDES DEMOLITION, CLEARING, DEWATERING, DEMUCKING, GRUBBING, FILLING AND GRADING.

RETIREMENT UNIT

ALL SITE PREPARATION

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

SITE DRAINAGE SYSTEM

SITE DRAINAGE SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE REMOVAL OF SURFACE WATER FROM THE SITE. IT DOES NOT INCLUDE BUILDING OR EQUIPMENT DRAINAGE THAT EXCLUSIVELY SERVES COMPONENTS IN ANOTHER SYSTEM OR SEWAGE OR WASTE WATER SYSTEMS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
YARD LIGHTING SYSTEM

THE YARD LIGHTING SYSTEM INCLUDES ALL EXTERIOR LIGHTING INSTALLATIONS SERVING TO ILLUMINATE THE SITES THAT ARE NOT PART OF A BUILDING LIGHTING SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM INCLUDING FIXTURES AND POLES

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
ROADWAYS

ROADWAYS INCLUDE INSTALLATIONS ASSOCIATED WITH ACCOMMODATING ROUTINE TRAVEL BY SURFACE VEHICLES. PAVING NOT INTENDED FOR ROUTINE USE BY SURFACE VEHICLES IS INCLUDED IN YARD IMPROVEMENTS.

RETIREMENT UNIT
EACH ROADWAY SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
SITE FIRE PROTECTION

SITE FIRE PROTECTION INCLUDES THOSE INSTALLATIONS PROVIDING FIRE PROTECTION TO THE SITE. IT DOES NOT INCLUDE THOSE INTENDED TO SERVE SPECIFIC BUILDINGS OR EQUIPMENT.

RETIREMENT UNIT
EACH COMPLETE SITE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
YARD IMPROVEMENTS

YARD IMPROVEMENTS INCLUDE ITEMS OF IMPROVEMENT NOT ASSOCIATED WITH A SPECIFIC SYSTEM IN ANOTHER FERC ACCOUNT. PAVING NOT INTENDED FOR ROUTINE USE BY SURFACE VEHICLES IS INCLUDED IN YARD IMPROVEMENTS.

RETIREMENT UNIT
ALL IMPROVEMENTS INCLUDING LANDSCAPING AND FENCING

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

SITE SEWAGE TREATMENT SYSTEM

SITE SEWAGE SYSTEM INCLUDES ALL INSTALLATIONS ASSOCIATED WITH THE COLLECTION, TREATMENT AND DISPOSAL OF SANITARY WASTE THAT ARE NOT PROPERLY INCLUDABLE AS PART OF A BUILDING OR STRUCTURE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

FENCES AND SPECIAL ENCLOSURES

THIS SYSTEM INCLUDES ALL INSTALLATIONS ASSOCIATED WITH THE SITE FENCES, GATES, AND TURNSTILES. SPECIAL ENCLOSURES INCLUDE FENCES AND/OR BARRIERS WHICH BLOCK PEDESTRIAN OR VEHICLE TRAFFIC.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

WATERFRONT IMPROVEMENT (NOT COOLING)

WATERFRONT IMPROVEMENTS INCLUDES ALL INSTALLATIONS ASSOCIATED WITH ACCOMMODATING BOATS, BARGES OR SHIPS AND/OR SERVING TO PROTECT THE SITE FROM WAVES OR RISING WATER.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

RAILWAY SYSTEM

THE RAILWAY SYSTEM INCLUDES INSTALLATIONS REQUIRED FOR OPERATION OF RAIL EQUIPMENT ON THE SITE. IT DOES NOT INCLUDE ROLLING STOCK.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

PONDS (NOT COOLING)

INCLUDED IN THIS SYSTEM ARE PONDS, LAKES AND SIMILAR INSTALLATIONS THAT DO NOT SERVE THE COOLING WATER SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

"GENERIC" BUILDING

"GENERIC" BUILDING INCLUDES INSTALLATIONS ASSOCIATED WITH A BUILDING OR FACILITY THAT HOUSES, SUPPORTS, OR SAFEGUARDS PROPERTY OR PERSONS, INCLUDING ALL FIXTURES PERMANENTLY ATTACHED TO AND MADE A PART OF THE BUILDING.

RETIREMENT UNIT

EACH COMPLETE BUILDING INCLUDING ROOFS AND PLUMBING, LIGHTING, HVAC, AND FIRE PROTECTION SYSTEMS

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

SERVICE ISLAND

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH A STATION FOR SERVICING AUTOMOTIVE VEHICLES.

RETIREMENT UNIT

EACH SERVICE ISLAND

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

MISCELLANEOUS BUILDINGS & TRAILERS

THIS SYSTEM INCLUDES TRAILERS AND INSTALLATIONS THAT ARE RELATIVELY SMALL AND SIMPLE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

CONDENSER COOLING WATER CANAL SYSTEM

THIS SYSTEM INCLUDES CANALS WHOSE PURPOSE IS TO DIRECT COOLING WATER TO THE INTAKE STRUCTURE OR FROM THE DISCHARGE STRUCTURE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

POND/LAKE/RESERVOIR CANAL (COOLING)

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE STORAGE AND COOLING BY EVAPORATION OF COOLING WATER IN AN ENCLOSED BODY OF WATER DEDICATED TO THAT PURPOSE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

POND/LAKE/CANAL DRAINAGE/LEVELING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS SERVING THE COOLING POND/LAKE/RESERVOIR/CANAL TO CONTROL OR CONTAIN DIKE SEEPAGE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

POND/LAKE/RESERVOIR/CANAL FILL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS THAT SUPPLY MAKEUP WATER TO THE POND/LAKE/RESERVOIR SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
OCEAN/LAKE/RIVER/CANAL INTAKE STRUCTURE

THIS STRUCTURE PROVIDES THE TRANSITION FROM A PIPE/CONDUIT SYSTEM TO AN INTAKE CANAL.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
OCEAN/LAKE/RIVER/CANAL DISCHARGE STRUCTURE

THIS STRUCTURE PROVIDES A TRANSITION FROM A DISCHARGE CANAL TO A DISCHARGE TUNNEL OR CONDUIT.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
OPEN/INTAKE COOLING WATER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE OPEN/INTAKE COOLING WATER SYSTEM. THIS SYSTEM'S FUNCTION IS TO DELIVER COOLING WATER FROM THE INTAKE STRUCTURE, A WELL, OR A COOLING TOWER TO THE COMPONENT BEING COOLED. THE BOUNDARIES EXTEND FROM THE WELL OR THE PUMP SUCTION TO THE PIPING CONNECTION AT THE COMPONENT BEING SERVED AND FROM THE COMPONENT BEING SERVED TO THE POINT OF DISCHARGE TO ANOTHER SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
RAW WATER SUPPLY SYSTEM

THE RAW WATER SUPPLY SYSTEM INCLUDES INSTALLATIONS REQUIRED TO PROVIDE WATER TO THE WATER TREATMENT SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
WASTE WATER TREATMENT SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS FOR PROCESSING AND DISPOSING OF WASTE WATERS EXCEPT SEWAGE. COLLECTING AND STORAGE PONDS ARE INCLUDED IN THE PONDS (NOT COOLING) SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
DOMESTIC WATER SYSTEM (POTABLE)

THIS SYSTEM INCLUDES INSTALLATIONS REQUIRED TO DISTRIBUTE DOMESTIC WATER TREATED BY THE TREATED WATER SYSTEM, OR CITY WATER FOR GENERAL PLANT USE.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
UTILITY RACK SYSTEM

THIS SYSTEM INCLUDES UTILITY RACKS WHICH WILL CARRY PIPING AND ELECTRICAL ACCESSORY EQUIPMENT TO VARIOUS POWER PLANT SYSTEMS AND COMPONENTS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
311 321 341 0 0

SYSTEM TITLE
ACCESS CONTROL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS THAT SERVE TO CONTROL ACCESS TO THE SITE OR SELECTED PORTIONS OF THE SITE. IT DOES NOT INCLUDE FENCING OR GATES NOR EQUIPMENT PROPERLY INCLUDABLE IN ACCOUNTS 316, 325 AND 346.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 321 341 0 0

SYSTEM TITLE

PERIMETER SURVEILLANCE SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS SERVING TO PROVIDE SURVEILLANCE OF THE PLANT PERIMETER, ELECTRONICALLY, MECHANICALLY OR VISUALLY.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 312 342 0 0

SYSTEM TITLE

HEAVY FUEL OIL/GAS UNLOADING STATION

THIS SYSTEM INCLUDES ALL INSTALLATIONS RELATED TO THE UNLOADING OF HEAVY FUEL OIL. THE BOUNDARIES EXTEND FROM THE CONNECTION TO THE FUEL UNLOADING HOSE TO THE PIPING CONNECTION AT THE FUEL OIL/GAS TRANSFER SYSTEM. THE FUNCTION OF THIS SYSTEM IS TO TRANSFER HEAVY FUEL OIL FROM THE FUEL OIL BARGE TO THE FUEL OIL STORAGE TANK. THIS SYSTEM DOES NOT INCLUDE DIESEL FUEL OIL UNLOADING OR JET FUEL UNLOADING. THIS SYSTEM ALSO INCLUDES INSTALLATIONS THAT HAVE BEEN CONVERTED FROM OIL TRANSFER TO THE TRANSFER OF GAS.

RETIREMENT UNIT

EACH COMPLETE STATION

PLANT ACCOUNTS

311 312 321 341 0

SYSTEM TITLE

WATER TREATMENT SYSTEM

THE WATER TREATMENT SYSTEM INCLUDES INSTALLATIONS THAT TREAT RAW WATER TO MAKE IT SUITABLE FOR PLANT USE. IT DOES NOT INCLUDE INSTALLATIONS THAT PROVIDE FINAL TREATMENT FOR WATER THAT SERVES SYSTEMS EXCLUSIVELY IN ANOTHER FERC ACCOUNT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 0 0 0 0

SYSTEM TITLE

SPRAY IRRIGATION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DISTRIBUTION OF EXCESS WATER FROM THE PERCOLATION PONDS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 0 0 0 0

SYSTEM TITLE

SPARGING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DISTRIBUTION OF RECYCLED WATER TO THE SUMPS TO MAINTAIN SUSPENSION OF SOLIDS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 0 0 0 0

SYSTEM TITLE

RECYCLED PLANT WATER EQUIPMENT

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DISTRIBUTION OF COUNTY SUPPLIED RECYCLED WATER FOR GENERAL PLANT USE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 0 0 0 0

SYSTEM TITLE

FUEL OIL STORAGE SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS RELATED TO THE STORAGE OF FUEL OIL EXCEPT LIGHT, DIESEL AND JET FUELS. IT DOES NOT INCLUDE INSTALLATIONS THAT TRANSFER FUEL OIL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

311 0 0 0 0

SYSTEM TITLE

LIGHT/DIESEL OIL STORAGE SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS RELATED TO THE STORAGE OF LIGHT AND DIESEL FUEL OILS. IT DOES NOT INCLUDE INSTALLATIONS THAT STORE OR TRANSFER HEAVY OILS OR JET FUEL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 343 0 0 0

SYSTEM TITLE

MAIN STEAM PIPING

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH DELIVERY OF STEAM FROM A BOILER OR STEAM GENERATOR TO EQUIPMENT UTILIZING THE STEAM. THE SYSTEM IS BOUNDED AT THE BOILER OR STEAM GENERATOR BY THE WELDS TO THE STOP VALVES CLOSEST TO THE BOILER AND AT THE UTILIZATION EQUIPMENT AT THE WELD CLOSEST TO THE EQUIPMENT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 343 0 0 0

SYSTEM TITLE

FREEZE PROTECTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE PROTECTION OF SYSTEMS AND EQUIPMENT FROM THE EFFECTS OF FREEZING WEATHER. IT INCLUDES ELECTRIC HEATING, STEAM HEATING AND RECIRCULATING SYSTEMS. IT DOES NOT INCLUDE HEAT TRACING SYSTEMS ASSOCIATED WITH HEAVY FUEL OIL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 342 0 0 0

SYSTEM TITLE

GAS FUEL SUPPLY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSPORT OF FUEL GAS FROM THE SUPPLIER'S PIPELINE (ON THE PLANT PROPERTY) TO THE GAS FIRING SYSTEM. THE SYSTEM BOUNDARIES ARE THE CLOSEST WELD TO THE SUPPLIER'S PIPELINE (ON THE PLANT PROPERTY), AND THE INLET TO THE FIRST STOP VALVE AT EACH BOILER/JET ENGINE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 342 0 0 0

SYSTEM TITLE

DIESEL (LIGHT) OIL SUPPLY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSPORT OF DIESEL/LIGHT OIL FROM THE STORAGE SYSTEM OR SUPPLIER'S DELIVERY VEHICLE TO THE FIRING SYSTEM. THE SYSTEM BOUNDARIES ARE THE INLET TO THE DAY TANK AND THE INLET TO THE FIRST STOP VALVE AT EACH BOILER OR GAS TURBINE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS
312 322 343 0 0

SYSTEM TITLE
EXTRACTION STEAM SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DELIVERY OF EXTRACTION STEAM FROM THE TURBINE TO EQUIPMENT UTILIZING THE STEAM. THE SYSTEM IS BOUNDED AT THE WELDS AT THE TURBINE AND AT THE UTILIZATION EQUIPMENT.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
312 322 343 0 0

SYSTEM TITLE
AUXILIARY/DESUPERHEATER STEAM SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF SATURATED OR AUXILIARY STEAM TO EQUIPMENT UTILIZING LOW PRESSURE AUXILIARY STEAM. IT DOES NOT INCLUDE AUXILIARY BOILERS. THE SYSTEM IS BOUNDED AT THE INLET TO THE STOP VALVE CLOSEST TO THE MAIN STEAM SUPPLY LINE, THE AUXILIARY BOILER NON RETURN VALVE, THE INLET TO THE STOP VALVE BEFORE THE FEEDWATER SPRAY REGULATOR AND THE CLOSEST WELD TO THE EQUIPMENT UTILIZING AUXILIARY STEAM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
312 322 343 0 0

SYSTEM TITLE
CONDENSATE RECOVERY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COLLECTION AND RECOVERY OF CONDENSATE FROM TRAP LINES AND OTHER MISCELLANEOUS EQUIPMENT. THE SYSTEM BOUNDARIES ARE AT THE DRAIN LINE WELDS TO THE EQUIPMENT OR PIPELINE BEING DRAINED AND THE NOZZLE AT THE CONDENSATE STORAGE TANK.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
312 322 343 0 0

SYSTEM TITLE
CHEMICAL FEED SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE INJECTION OF TREATMENT CHEMICALS INTO THE CONDENSATE, FEEDWATER AND BOILER SYSTEMS. THE SYSTEM BOUNDARIES ARE AT THE CLOSEST WELD TO EACH POINT OF INJECTION AND THE WELD CLOSEST TO THE WATER SUPPLY FOR THE SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
312 322 343 0 0

SYSTEM TITLE
CONDENSATE POLISHER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE IN LINE PURIFICATION OF CONDENSATE. THE SYSTEM BOUNDARIES ARE AT THE WELDS CLOSEST TO THE CONDENSATE SYSTEM, CONDENSER, MAKEUP-REJECT SYSTEM, CONDENSATE STORAGE TANK, AND COMPRESSED AIR SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
312 322 343 0 0

SYSTEM TITLE
CONDENSATE TRANSFER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE STORAGE AND TRANSFER OF CONDENSATE. THE SYSTEM BOUNDARIES ARE AT THE WELDS CLOSEST TO THE CONDENSER, CONDENSATE SYSTEM, AND DEMINERALIZED WATER SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
312 322 343 0 0

SYSTEM TITLE
WATER SAMPLING AND ANALYZING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH SAMPLING AND ANALYZING WATER USING FIXED IN PLACE EQUIPMENT. SYSTEM BOUNDARIES ARE AT THE WELDS CLOSEST TO THE SAMPLE POINT.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 322 0 0 0

SYSTEM TITLE

AUXILIARY BOILER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE GENERATION OF AUXILIARY STEAM BY A BOILER OTHER THAN THE POWER GENERATION BOILER OR STEAM GENERATOR. THE SYSTEM IS BOUNDED AT THE AUXILIARY BOILER NON RETURN VALVE, THE INLET TO THE FEEDWATER STOP VALVE FURTHEST FROM THE AUXILIARY BOILER AND THE OUTLET OF THE STOP VALVE IN THE FUEL SUPPLY LINE UPSTREAM FROM THE FUEL REGULATING VALVE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM INCLUDING AUXILIARY BOILER FUEL EQUIPMENT

PLANT ACCOUNTS

312 322 0 0 0

SYSTEM TITLE

AUXILIARY BOILER FUEL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH SUPPLYING FUEL TO THE AUXILIARY BOILER. THE SYSTEM IS BOUNDED AT THE AUXILIARY BOILER BY THE BOILER SIDE OF THE STOP VALVE UPSTREAM FROM THE FUEL REGULATING VALVE AND AT THE OUTLET OF THE STOP VALVE IN THE FUEL OIL TRANSFER SYSTEM CLOSEST TO THE AUXILIARY BOILER FUEL SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM INCLUDING AUXILIARY BOILER FUEL EQUIPMENT

PLANT ACCOUNTS

312 322 343 0 0

SYSTEM TITLE

STEAM GENERATOR/BOILER/HEAT RECOVERY STEAM GENERATOR
BLOWDOWN COOLING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE RECOVERY AND COOLING OF BOILER OR STEAM GENERATOR BLOWDOWN WATER BEFORE IT IS TRANSFERRED TO THE STEAM GENERATOR/BOILER BLOWDOWN TREATMENT SYSTEM. THE SYSTEM IS BOUNDED AT THE INLET TO THE VALVE CLOSEST TO THE BOILER OR STEAM GENERATOR AND AT THE WELD CLOSEST TO THE INLET HEADER OF THE BLOWDOWN TREATMENT SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 322 343 0 0

SYSTEM TITLE

STEAM GENERATOR/BOILER/HEAT RECOVERY STEAM GENERATOR
BLOWDOWN TREATMENT SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TREATMENT AND DISPOSAL OF BOILER OR STEAM GENERATOR BLOWDOWN WATER FROM THE STEAM GENERATOR/BOILER BLOWDOWN COOLING SYSTEM. THE SYSTEM IS BOUNDED AT THE WELD CLOSEST TO THE INLET HEADER OF THE BLOWDOWN TREATMENT SYSTEM AND AT THE WELD OR FITTING CLOSEST TO THE POINT OF RETURN TO A PLANT WATER SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 322 0 0 0

SYSTEM TITLE

CONDENSATE SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE MOVING OF WATER FROM THE CONDENSATE PUMPS TO THE BOILER/STEAM GENERATOR FEEDWATER PUMPS. THE CONDENSATE PUMP RECIRCULATING PIPING IS INCLUDED WITHIN THIS SYSTEM. THE SYSTEM IS BOUNDED BY THE WELDS AT THE CONDENSATE PUMP DISCHARGE NOZZLES, THE FEEDWATER PUMP SUCTION CONNECTIONS, AND THE EXTRACTION, DRAIN AND VENT NOZZLES AT THE FEEDWATER HEATERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 322 0 0 0

SYSTEM TITLE

MAIN FEEDWATER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH TRANSPORTING HIGH PRESSURE FEEDWATER FROM THE FEEDWATER PUMPS TO THE BOILER/STEAM GENERATOR. THE BOUNDARIES ARE AT THE WELDS TO THE FEEDWATER PUMP DISCHARGE, THE BOILER/STEAM GENERATOR SIDE OF THE LAST VALVE BEFORE THE BOILER/STEAM GENERATOR AND THE HEATER SHELL CONNECTIONS TO THE EXTRACTION DRAIN AND VENT PIPING. THE MAIN FEEDWATER PUMP RECIRCULATING PIPING IS INCLUDED WITHIN THIS SYSTEM WITH A BOUNDARY BREAK AT THE WELDS TO THE CONDENSER SHELL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 322 0 0 0

SYSTEM TITLE

MAIN FEEDWATER PUMP SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH PROVIDING HIGH PRESSURE WATER TO THE FEEDWATER SYSTEM. THE SYSTEM BOUNDARIES ARE THE PUMP SUCTION AND DISCHARGE WELDS, AND THE TURBINE DRIVE GOVERNING VALVE INLET WELD AND THE TURBINE EXHAUST CONNECTION TO THE CONDENSER OR THE TERMINATION AT ATMOSPHERE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 322 0 0 0

SYSTEM TITLE

HEATER VENTS AND DRAINS SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE RECOVERY OF WATER AND VAPOR FROM EQUIPMENT UTILIZING EXTRACTION STEAM. THE SYSTEM BOUNDARIES ARE AT THE WELDS TO THE CONDENSER, FEEDWATER HEATERS AND THE FEEDWATER PIPING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 322 0 0 0

SYSTEM TITLE

DEMINERALIZED WATER SYSTEM

THIS SYSTEM RECEIVES WATER FROM THE WATER TREATMENT SYSTEM AND FURTHER TREATS IT TO MAKE IT SUITABLE FOR USE IN REACTOR SYSTEMS AND STEAM GENERATORS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 322 0 0 0

SYSTEM TITLE

COMPONENT/CLOSED COOLING WATER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH REMOVAL OF HEAT FROM AUXILIARY EQUIPMENT USING WATER. THE SYSTEM BOUNDARIES ARE AT THE PIPING CONNECTIONS AT THE EQUIPMENT SERVED, AND THE INTAKE/OPEN COOLING WATER CONNECTIONS AT THE HEAT EXCHANGERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

BOILER CONTROL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH CONTROL OF THE BOILER COMBUSTION, THE BOILER WATER LEVEL, AND THE SUPERHEAT AND REHEAT STEAM TEMPERATURES. THE SYSTEM BOUNDARIES ARE AT THE INSTRUMENT CONNECTIONS TO THE SYSTEM BEING MEASURED AND TO THE DEVICE PERFORMING THE CONTROL FUNCTION.

RETIREMENT UNIT

EACH COMPLETE UNIT

PLANT ACCOUNTS

312 0 322 343 0

SYSTEM TITLE

NITROGEN SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE STORAGE AND USE OF NITROGEN GAS. THE SYSTEM BOUNDARIES ARE AT THE WELDS OR FITTINGS CLOSEST TO THE EQUIPMENT BEING SUPPLIED WITH NITROGEN. THE SYSTEM INCLUDES BOTTLES, CYLINDERS OR FLASKS USED TO STORE OR TRANSPORT NITROGEN.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 311 0 0 0

SYSTEM TITLE

COAL BUNKER/SILO

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE COAL BUNKER OR SILO SYSTEM. THE BOUNDARIES EXTEND FROM THE TRIPPER RAILS TO THE CONNECTION AT THE COAL FEED SYSTEM. THE FUNCTION OF THIS SYSTEM IS TO STORE COAL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

BOILER STRUCTURE/ENCLOSURE

THIS SYSTEM INCLUDES INSTALLATIONS THAT SUPPORT AND ENCLOSE THE PRESSURE PARTS AND FIRE SIDES OF THE BOILER. THE FIRE SIDE BOUNDARIES ARE AT THE OUTLET SIDE OF THE ECONOMIZER OUTLET EXPANSION JOINT AND THE CONNECTION OF THE WINDBOX TO THE BOILER CASING. THE SYSTEM ALSO INCLUDES STAIRS, LADDERS, PLATFORMS, ETC. THAT PROVIDE ACCESS TO THE BOILER.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

BOILER PRESSURE PARTS

THIS SYSTEM INCLUDES INSTALLATIONS ON THE BOILER THAT CONTAIN WATER OR STEAM UNDER PRESSURE. THE BOUNDARIES OF THE SYSTEM ARE AT THE WELDS TO THE CLOSEST STOP VALVE IN EACH LINE THAT FEEDS WATER INTO THE BOILER AND TO THE CLOSEST VALVE IN EACH LINE THAT REMOVES WATER OR STEAM FROM THE BOILER. IT ALSO INCLUDES PIPING AND OTHER APPURTENANCES ASSOCIATED WITH SAFETY VALVE DISCHARGES. THE BOUNDARIES WITH THE BOILER STRUCTURE OCCUR AT THE CONNECTION WITH A CLIP, HANGER, OR OTHER DEVICE THAT IS WELDED TO THE PRESSURE PART.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

HOT/COLD REHEAT STEAM SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS THAT ARE ASSOCIATED WITH THE REHEATING OF STEAM THAT HAS PASSED THROUGH THE HIGH PRESSURE TURBINE AND SUPPLYING REHEATED STEAM TO THE INTERMEDIATE PRESSURE TURBINE. THE SYSTEM IS BOUNDED ON THE STEAM SIDE AT THE PIPE WELDS TO THE TURBINE, TO THE BOILER REHEATER INLET, AND OUTLET, AND AT THE STOP VALVE INLET UPSTREAM OF THE WATER CONTROL VALVE TO THE TEMPERATURE SPRAYS. THE BOUNDARIES WITH THIS SYSTEM OCCUR AT THE CONNECTION WITH CLIPS, HANGERS OR OTHER DEVICES WELDED TO THE REHEATER OR REHEAT PIPING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

ASPIRATING/SEAL AIR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE FURNISHING OF AIR TO SEAL OR ASPIRATE OPENINGS IN THE BOILER CASING. IT DOES NOT INCLUDE OBSERVATION PORTS OR PENETRATIONS WHICH ARE PART OF THE BOILER STRUCTURE. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE PENETRATIONS, TO THE COMPRESSED AIR SYSTEM, AND TO THE BOILER DUCT SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

BOILER DUCTS

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSPORTING OF COMBUSTION AIR AND FLUE GASSES TO OR FROM THE BOILER. THE SYSTEM BOUNDARIES ARE AT THE FORCED DRAFT FAN OUTLET FLANGE, AIR PREHEATER FLANGES, DUST COLLECTOR FLANGES, PRECIPITATOR FLANGES, INDUCED DRAFT INLET AND DISCHARGE FLANGES, GAS RECIRCULATION/INJECTION FAN FLANGES, AND STACK LINER CONNECTIONS. DAMPERS ARE INCLUDED IN THIS SYSTEM EXCEPT THOSE WITHIN THE BOILER CASING AND FORCED DRAFT FAN INLET DAMPERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

AIR HEATER

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE RECOVERY OF COMBUSTION HEAT FROM FLUE GASSES BY THE USE OF AN AIR HEATER. THE SYSTEM BOUNDARIES ARE AT THE AIR HEATER INLET AND OUTLET FLANGES AND AT THE WELDS AT THE STEAM HEATER. THIS SYSTEM INCLUDES CLEANING DEVICES AND SYSTEMS FOR THE AIR HEATER AND STEAM COILS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

FORCED DRAFT FAN

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH PROVIDING COMBUSTION AIR TO THE FURNACE VIA THE DUCT SYSTEM. THE SYSTEM BOUNDARY IS AT THE FAN DISCHARGE FLANGE. THE SYSTEM INCLUDES ALL DUCTS, PLENUMS AND DAMPERS ON THE SUCTION SIDE OF THE FAN.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

INDUCED DRAFT FAN

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH REMOVING COMBUSTION GASSES VIA DUCTS IN BALANCED DRAFT SYSTEMS. THE SYSTEM BOUNDARIES ARE AT THE FAN INLET AND DISCHARGE FLANGES.

RETIREMENT UNIT

EACH COMPLETE UNIT

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

AUXILIARY DRIVE TURBINE

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH A TURBINE DRIVE FOR PLANT AUXILIARY APPARATUS. THE SYSTEM BOUNDARIES ARE AT THE GOVERNING VALVE WELDS TO THE STEAM SUPPLY SYSTEM, THE WELD TO THE MAIN CONDENSER, AND THE DRIVE SHAFT CONNECTION TO THE COUPLING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

SOOT BLOWER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH APPARATUS THAT REMOVE SOOT OR SLAG FROM BOILER SURFACES USING STEAM OR AIR WHILE THE BOILER IS IN SERVICE. FOR STEAM SOOT SLOWER SYSTEMS, THE BOUNDARIES ARE AT THE PIPE CONNECTION AT THE SOURCE OF STEAM AND THE MOUNTINGS TO THE BOILER CASING AND STRUCTURE. FOR AIR SOOT BLOWER SYSTEMS, THE BOUNDARIES ARE AT THE PIPE CONNECTION TO THE SERVICE AIR SYSTEM OR THE INLET TO THE AIR COMPRESSOR AND THE MOUNTINGS TO THE BOILER CASING AND STRUCTURE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

CHEMICAL WASH SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CHEMICAL CLEANING OF BOILER PRESSURE PARTS AND OTHER EQUIPMENT. THE BOUNDARIES ARE AT THE EQUIPMENT CONNECTION FOR THE SPOOL PIECE AND THE WASTE TREATMENT SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

LIME SLURRY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE INJECTION OF LIME SLURRY INTO THE FURNACE. THE SYSTEM BOUNDARIES ARE AT THE WELD OR CONNECTION CLOSEST TO THE SYSTEM FILL LINE, AT THE CONNECTION CLOSEST TO THE SOOT BLOWERS. IT ALSO INCLUDES HAND LANCES AND ASSOCIATED PIPING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

SOOT/DUST COLLECTOR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COLLECTION OF SOLID MATTER FROM THE FLUE GAS BY MECHANICAL MEANS. THE SYSTEM BOUNDARIES ARE AT THE INLET AND DISCHARGE FLANGES AND THE HOPPER OUTLET FLANGES. IT ALSO INCLUDES THE CARBON REINJECTION SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

GAS INJECTION/RECIRCULATION FAN SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH TRANSPORTING A PORTION OF THE COMBUSTION GASSES THAT HAVE PASSED THROUGH THE FURNACE BACK TO THE FURNACE. THE SYSTEM BOUNDARIES ARE AT THE FAN FLANGES. IT DOES NOT INCLUDE CARBON REINJECTION BLOWERS ASSOCIATED WITH REMOVING DUST FROM DUST COLLECTORS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

STACK

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DISPERSAL OF COMBUSTION GASSES FROM THE DUCT SYSTEMS. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS WITH THE DUCT SYSTEM CLOSEST TO THE STACK.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

NOX CONTROL EQUIPMENT

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONTROL OR ELIMINATION OF DISCHARGE OF NITROGEN OXIDES TO THE ENVIRONMENT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

MARINE UNLOADER STRUCTURE

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE UNLOADING OF COAL FROM MARINE VESSELS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

TRAVELING STACKER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH PLACING THE COAL/LIMESTONE IN THE STORAGE AREA.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

TRAVELING RECLAIMER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH RECOVERING COAL/LIMESTONE FROM THE YARD FOR TRANSFER TO THE PLANT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

CONVEYOR SYSTEMS (COAL/LIMESTONE/GYPSUM)

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE MOVEMENT OF COAL, LIMESTONE, OR GYPSUM VIA CONVEYOR.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

HEAVY OIL SUPPLY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSPORT OF HEAVY FUEL OIL TO THE FIRING SYSTEM. THE SYSTEM BOUNDARIES ARE THE FILL NOZZLE ON THE DAY OR METERING TANK, THE OUTLET WELD TO THE FUEL OIL BOOSTER PUMP, AND THE INLET WELD TO THE FIRST STOP VALVE UPSTREAM OF THE STEAM ATOMIZING BURNERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

CAR UNLOADING STRUCTURE AND EQUIPMENT

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE CAR UNLOADING STRUCTURE AND EQUIPMENT. THE BOUNDARIES EXTEND FROM THE CAR DUMPING EQUIPMENT THROUGH THE STRUCTURE. THE FUNCTION OF THIS SYSTEM IS TO REMOVE THE COAL/LIMESTONE FROM RAIL CARS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

COAL THAWING STRUCTURE AND EQUIPMENT

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE COAL THAWING STRUCTURE AND EQUIPMENT. THE BOUNDARIES EXTEND FROM THE POWER CONNECTION AT THE HEATER BANKS THROUGH THE STRUCTURE. THE FUNCTION OF THIS SYSTEM IS TO THAW FROZEN COAL SO IT CAN BE REMOVED FROM RAIL CARS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

COAL STORAGE AREA

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE COAL STORAGE AREA. THE BOUNDARIES EXTEND FROM THE LAND TO THE DRAINAGE SYSTEM. THE FUNCTION OF THIS SYSTEM IS TO PROVIDE A SPACE TO STOCKPILE COAL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

DUST CONTROL SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE DUST CONTROL SYSTEM. THE BOUNDARIES EXTEND FROM THE CHEMICAL STORAGE TANK TO THE SPRAY NOZZLE, AND INCLUDES THE VENTILATING EQUIPMENT USED TO CONTROL DUST. THIS SYSTEM FUNCTIONS TO SUPPRESS THE COAL/LIMESTONE DUST.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

COAL CRUSHING STRUCTURE AND EQUIPMENT

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE COAL CRUSHING STRUCTURE AND EQUIPMENT. THE BOUNDARIES EXTEND FROM THE CONVEYOR FEEDING THE CRUSHER EQUIPMENT TO THE CONVEYOR BEING FED BY THE CRUSHER EQUIPMENT. THE FUNCTION OF THIS SYSTEM IS TO CRUSH THE COAL SO THE PULVERIZER CAN PROCESS IT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

TRIPPER SYSTEM (COAL/LIMESTONE)

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE TRIPPER SYSTEM. THE BOUNDARIES EXTEND FROM THE TRIPPER CONVEYOR TO THE POINT AT WHICH THE TRIPPER RAILS ATTACH TO THE COAL BLINKERS. THE FUNCTION OF THIS SYSTEM IS TO DISTRIBUTE COAL TO THE PROPER COAL BUNKERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

RECLAIM/LIVE STORAGE SYSTEM

INCLUDES THOSE COMPONENTS ASSOCIATED WITH THE RECLAIM/LIVE STORAGE STRUCTURE. THE BOUNDARIES EXTEND FROM THE COAL STORAGE AREA TO THE UNLOADING/RECLAIM FEEDER. THE FUNCTION OF THIS SYSTEM IS TO TRANSFER COAL FROM THE YARD TO THE PLANT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

COAL HANDLING EQUIPMENT

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH COAL HANDLING EQUIPMENT. THE BOUNDARIES ARE EACH COMPONENT. THIS SYSTEM PROVIDES EQUIPMENT FOR MOVING COAL FROM ONE POINT TO ANOTHER WITHIN THE COAL YARD.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

COAL SAMPLING SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY RELATED TO THE COAL SAMPLING SYSTEM. THE BOUNDARIES EXTEND FROM THE THIS SYSTEM'S FUNCTION IS TO COLLECT COAL SAMPLES FROM THE SAMPLE CONTAINERS TO THE PIPING AT THE SAMPLE POINT. THE UNLOADING CONVEYOR FOR LABORATORY TESTS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

BURNER MANAGEMENT SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS WHICH MONITOR AND CONTROL THE OPERATION OF HEAVY OIL BURNERS, GAS BURNERS, COAL BURNERS, IGNITORS, AND AIR REGISTERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

HEAVY OIL FIRING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSPORT OF HEAVY OIL FROM THE SUPPLY SYSTEM TO THE COMBUSTION PROCESS. THE SYSTEM BOUNDARIES ARE THE OUTLET WELD OF THE FUEL OIL BOOSTER PUMP, THE INLET WELD TO THE FIRST STOP VALVE BEFORE THE STEAM ATOMIZING BURNER HEADER, AND THE CLOSEST WELD TO EACH RECIRCULATING LINE CONNECTION TO THE SUPPLY SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

GAS FIRING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH TRANSPORTING GAS FUEL FROM THE SUPPLY SYSTEM TO THE COMBUSTION PROCESS IN A FURNACE. THE SYSTEM BOUNDARY IS THE INLET TO THE FIRST STOP VALVE ON THE SUPPLY SYSTEM AT THE BOILER.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

LIGHT OIL FIRING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSPORT OF LIGHT OIL FROM THE SUPPLY SYSTEM TO THE COMBUSTION PROCESS IN THE BOILER. THE SYSTEM BOUNDARY IS AT THE INLET WELD TO THE FIRST STOP VALVE BEFORE THE FUEL CONTROL VALVE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

PULVERIZERS, COAL

INCLUDES THOSE COMPONENTS DIRECTLY RELATED TO THE COAL PULVERIZERS. THE BOUNDARIES EXTEND FROM THE COAL HOPPERS TO THE COAL PIPING SYSTEM AND TO THE COAL FEEDER SYSTEM. THE FUNCTION OF THIS SYSTEM IS TO CRUSH THE COAL INTO A FINE POWDER.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

COAL FEEDER SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE COAL FEEDER SYSTEM. THE BOUNDARIES EXTEND FROM CONNECTIONS AT THE COAL BUNKERS TO THE COAL HOPPER CONNECTION AT THE PULVERIZER. THE FUNCTION OF THIS SYSTEM IS TO REGULATE AND CONTROL THE AMOUNT OF COAL BEING FED TO THE COAL HOPPER.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

PRIMARY/TEMPERING AIR SYSTEM - COAL

INCLUDES THOSE COMPONENTS DIRECTLY RELATED TO THE PRIMARY/TEMPERING AIR SYSTEM. THE BOUNDARIES EXTEND FROM THE DUCT CONNECTION AT THE BURNER SYSTEM TO THE AIR INLET. THIS SYSTEM FUNCTIONS TO PROVIDE PRIMARY/TEMPERING AIR TO THE BOILER BURNER SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

PULVERIZED COAL PIPING SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE PULVERIZED COAL BOILER PIPING SYSTEM. THE BOUNDARIES EXTEND FROM THE PULVERIZERS PIPING CONNECTION TO THE PIPING CONNECTIONS AT THE BURNER SYSTEM. THIS SYSTEM'S FUNCTION IS TO TRANSFER PULVERIZED COAL FROM THE PULVERIZERS TO THE BURNERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

PULVERIZED COAL FIRING SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH BURNING PULVERIZED COAL. THE BOUNDARIES EXTEND FROM THE COAL PIPING CONNECTION AT THE BURNER TO THE POINT AT WHICH THE PULVERIZED COAL IS INJECTED INTO THE BOILER. THE FUNCTION OF THIS SYSTEM IS TO OBTAIN THE PROPER MIXTURE OF FUEL AND AIR FOR COMBUSTION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

BOTTOM ASH SLUDGE SYSTEM

INCLUDES COMPONENTS DIRECTLY ASSOCIATED WITH THE BOTTOM ASH SLUDGE SYSTEM. THE BOUNDARIES OF THIS SYSTEM EXTEND FROM FIRST CONNECTION TO THE BOTTOM ASH REMOVAL SYSTEM TO THE TRUCK LOADING FACILITIES. THE FUNCTION OF THIS SYSTEM IS TO REMOVE ASH SLUDGE FROM THE BOTTOM ASH WATER SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

BOTTOM ASH WATER SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE BOTTOM ASH WATER SYSTEM. THE BOUNDARIES EXTEND FROM THE FIRST CONNECTION AT THE ASH REMOVAL DEWATER TANK TO THE CONNECTION AT THE BOTTOM ASH HOPPER TO THE FIRST CONNECTION FROM THE PLANT SERVICE WATER. THE FUNCTION OF THIS SYSTEM IS TO RECYCLE THE ASH SLUICE WATER FROM THE DEWATERING TANK TO THE BOTTOM ASH HOPPERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

BOTTOM ASH REMOVAL SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE REMOVAL OF BOTTOM ASH FROM THE BOILER BOTTOM ASH HOPPERS. THE BOUNDARIES OF THIS SYSTEM EXTEND FROM THE WATER SEAL TROUGH TO THE POWER CONNECTION TO THE UNLOADING EQUIPMENT. THE FUNCTION OF THIS SYSTEM IS TO REMOVE BOTTOM ASH FROM THE BOILER AND MOVE IT TO THE TRUCK LOADING FACILITIES.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

PYRITE REJECTION SYSTEM

THE BOUNDARIES OF THIS SYSTEM EXTEND FROM THE FIRST PIPING CONNECTION AT THE PULVERIZER THROUGH THE DEWATERING TANK FOUNDATION. THE FUNCTION OF THIS SYSTEM IS TO REMOVE PYRITES FROM THE PULVERIZER AREA TO THE DISPOSAL AREA.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

FLY ASH DISPOSAL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH REMOVAL OF FLY ASH AND BOTTOM ASH FROM A COAL FIRED BOILER. THE BOUNDARIES ARE AT THE PIPING CONNECTIONS AT THE BOTTOM ASH PIT AND THE FLY ASH DUST COLLECTORS AND THE CONNECTION TO THE ASH SLUICING WATER SUPPLY.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

PRECIPITATOR/ASH COLLECTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE REMOVAL OF ASH PARTICLES FROM BOILER EXHAUST GASSES BY ELECTROSTATIC PRECIPITATION. THE BOUNDARIES ARE AT THE INLET AND OUTLET DUCTWORK EXPANSION JOINTS AND THE POWER SUPPLY TO THE EQUIPMENT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

LIME STORAGE AREA

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE LIMESTONE STORAGE AREA. THE BOUNDARIES EXTEND FROM THE LAND TO THE DRAINAGE SYSTEM. THE FUNCTION OF THIS SYSTEM IS TO PROVIDE A SPACE TO STOCKPILE LIMESTONE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

LIMESTONE UNLOADING/RECLAIM FEEDER

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE LIMESTONE UNLOADING/RECLAIM FEEDERS. THE BOUNDARIES EXTEND FROM THE POWER CONNECTION AT THE FEEDER TO THE UNLOADING HOPPER CONNECTION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

LIMESTONE STACKER SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE LIMESTONE STACKER SYSTEM. THE BOUNDARIES FROM THE STACKER CHUTES WITHIN THE STACKER STRUCTURE TO THE POWER CONNECTION AT THE STACKER DRIVE. THE FUNCTION OF THIS SYSTEM IS TO PLACE BULK LIMESTONE IN THE LIMESTONE STORAGE AREA.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

LIMESTONE PREPARATION SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH PROCESSING THE LIMESTONE INTO A SLURRY FOR FLUE GAS DESULPHURIZATION. THE SYSTEM IS BOUNDED AT THE LIMESTONE INLET TO THE WEIGH FEEDER SILO, THE REAGENT TANK INLET PIPING CONNECTION AND THE WELL WATER SUPPLY CONNECTIONS AT THE INLET TO THE BALL MILL, THE LUBE OIL HEAT EXCHANGER, AND THE SLURRY MIXING TANK AND SLURRY PUMP SEALS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

LIMESTONE REAGENT HANDLING SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH THE HANDLING AND FORWARDING OF THE LIMESTONE SLURRY USED IN THE FLUE GAS DESULPHURIZATION PROCESS. THE SYSTEM IS BOUNDED AT THE REAGENT TANK INLET PIPING CONNECTION, THE WELL WATER SUPPLY TO THE REAGENT FEED SEALS AND THE ABSORBER FEED TANK INLET PIPING CONNECTION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

WELL WATER SUPPLY SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH THE SUPPLY OF WELL WATER TO THE FLUE GAS DESULPHURIZATION PROCESS. THE SYSTEM IS BOUNDED AT THE INLET PIPING CONNECTIONS CLOSEST TO THE VARIOUS FGDS PUMP SEALS, TANKS, PUMPS, FILTER ASSEMBLIES AND HEAT EXCHANGERS, THE BALL MILL AND THE ABSORBER TOWER SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

ABSORBER TOWER REAGENT FEED SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH THE SUPPLY OF LIMESTONE SLURRY TO THE ABSORBER TOWER SYSTEM. THE SYSTEM IS BOUNDED AT THE INLET PIPING CONNECTION TO THE SLURRY SERVICE TANK, THE ABSORBER FEED PUMP SEALS AND THE INLET AND OUTLET PIPING CONNECTIONS CLOSEST TO THE ABSORBER TOWER SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

ABSORBER TOWER SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH PROCESSING THE FLUE GAS TO REDUCE THE SULFUR CONTENT TO ACCEPTABLE LEVELS. THE SYSTEM IS BOUNDED AT THE INLET AND OUTLET CONNECTIONS OF THE DUCTWORK, THE INLET AND OUTLET PIPING CONNECTIONS TO THE ABSORBER TOWER REAGENT FEED SYSTEM, THE INLET PIPING CONNECTIONS OF THE WELL WATER SUPPLY SYSTEM AND FILTRATE RETURN AND THE OUTLET PIPING CONNECTION TO THE HYDROCLONE PUMPS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

HYDROCLONE FEED SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH SEPARATING THE WASTE FROM THE REAGENT SLURRY AND RETURNING THE PROCESSED EFFLUENT TO THE ABSORBER TOWER SYSTEM. THE SYSTEM IS BOUNDED AT THE INLET AND OUTLET PIPING CONNECTIONS TO THE ABSORBER TOWER AND THE INLET PIPING CONNECTIONS TO THE PUMP SEALS, THE FLUE GAS DESULPHURIZATION AREA DRAIN SUMP AND THE WASTE TRANSFER TANK.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

ABSORBER TOWER WASTE TRANSFER SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH RECEIVING AND TRANSFERRING REAGENT WASTE. THE SYSTEM IS BOUNDED AT THE INLET PIPING CONNECTIONS OF THE WASTE TRANSFER TANK, THE WASTE SLURRY TANK AND THE PUMP SEALS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

SECOND STAGE WASTE DEWATERING SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH THE SECOND PROCESS OF REMOVING WATER FROM THE REAGENT WASTE SLURRY. THE SYSTEM IS BOUNDED AT THE INLET PIPING CONNECTIONS OF THE WASTE SLURRY TANK, THE PUMP SEALS AND THE FILTER FEED SUMP.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

VACUUM FILTER FEED SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH THE RECEIVING AND FORWARDING OF THE SLURRY EFFLUENT FROM THE WASTE DEWATERING SYSTEM TO THE VACUUM FILTER SYSTEM. THE SYSTEM IS BOUNDED AT THE INLET PIPE CONNECTIONS OF THE FILTER FEED SUMP, THE FIRST STAGE VACUUM FILTER AND THE RESLURRY TANK.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

FIRST/SECOND STAGE VACUUM FILTER SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH THE PROCESS OF REMOVING THE WATER FROM THE SLURRY EFFLUENT AND SEPARATING THE GYPSUM FROM THE OTHER SLURRY PRODUCTS. THE SYSTEM IS BOUNDED AT THE INLET PIPING CONNECTIONS OF THE VACUUM FILTERS, THE RESLURRY TANK, THE FILTER FEED SUMP, THE FILTRATE RETURN TANK AND THE OUTLET TO THE GYPSUM RESIDUE HANDLING SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

FILTRATE RESSLURRY SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH WASHING OF THE GYPSUM PRODUCTS TO REMOVE CHLORIDES TO ACHIEVE A COMMERCIAL GRADE GYPSUM. THE SYSTEM IS BOUNDED BY THE INLET PIPE CONNECTIONS TO THE RESSLURRY TANK, THE FILTER FEED SUMP AND THE SECOND STAGE VACUUM FILTERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

FILTRATE RETURN TO ABSORBER SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH FORWARDING THE REUSABLE FILTRATE FROM THE VACUUM FILTERS BACK TO THE ABSORBER TOWER SYSTEM. THE SYSTEM IS BOUNDED AT THE INLET PIPING CONNECTIONS TO THE FILTRATE RETURN WATER TANK AND THE ABSORBER TOWER SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

FLUE GAS REHEATER SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH REHEATING THE FLUE GAS TO ABOVE DEW POINT AFTER IT HAS PASSED THROUGH THE DESULPHURIZATION PROCESS. THE SYSTEM IS BOUNDED AT THE INLET AND OUTLET DUCTWORK CONNECTIONS CLOSEST TO THE REHEATER SECTION, THE INLET PIPING CONNECTION OF THE EXTRACTION STEAM TO THE STEAM COILS AND THE OUTLET PIPING CONNECTION OF THE CONDENSATE RETURN PUMP. THIS SYSTEM ALSO INCLUDES THE REHEATER FANS AND ASSOCIATED CONTROL DAMPERS

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

AIR QUALITY CONTROL SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH CONTROLLING AND MONITORING THE FLUE GAS AND DESULPHURIZATION PROCESS. THE SYSTEM IS BOUNDED AT THE INSTRUMENT CONNECTIONS TO THE SYSTEM BEING MONITORED AND THE DEVICE PERFORMING THE CONTROL FUNCTION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

AMMONIA INJECTION SYSTEM

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

S03 INJECTION SYSTEM

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

BLEED STREAM LIQUID WASTE TREATMENT SYSTEM

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

SULPHUR/AMMONIA PLANT REBOILER

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

ASH REINJECTION SYSTEM

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

HEATING STEAM AND CONDENSATE

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

COAL BLENDING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH BLENDING VARIOUS TYPES OF COAL TO MEET THE BURNING REQUIREMENTS OF THE INDIVIDUAL PLANT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

SERVICE WATER SYSTEM

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

DISTILLED WATER SYSTEM

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

IGNITION AIR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH TRANSPORTING IGNITION AIR TO THE IGNITORS. THE SYSTEM AIR DUCT BOUNDARIES ARE FROM THE CONNECTION AT THE COLD TO THE CONNECTIONS AT THE WINDBOXES.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

SCANNER AIR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH TRANSPORTING AIR TO THE FLAME SCANNERS. THE SYSTEM BOUNDARIES ARE AT THE CONNECTION TO THE IGNITION AIR PIPING AND THE CONNECTION TO THE SCANNERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

STEAM INERTING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE BOWL MILL FIRE PROTECTION SYSTEM. THE BOUNDARIES EXTEND FROM THE CONNECTION TO THE VALVE AT THE MAIN STEAM HEADER AND THE INLET CONNECTIONS AT THE BOWL MILLS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

DRUM LEVEL MONITORING

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH MONITORING THE BOILER WATER LEVEL IN THE STEAM DRUM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

FLUE GAS DESULPHURIZATION DUCTS

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSPORTING OF FLUE GASES FROM THE OUTLET OF THE ID FANS TO THE FLUE GAS DESULPHURIZATION SYSTEM AND FROM THE FLUE GAS DESULPHURIZATION SYSTEM TO THE STACK. DUCT RUNS INCLUDE ID FAN TO BOOSTER FAN, BOOSTER FAN TO ABSORBER TOWER, ABSORBER TOWER TO MIXING BOX TO STACK, AND REHEATER FANS TO MIXING BOX.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

312 0 0 0 0

SYSTEM TITLE

TRAVELING STACKER RECLAIMER

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 344 0 0

SYSTEM TITLE

TURBINE GENERATOR CONCRETE PEDESTAL

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPORT OF A TURBINE GENERATOR ABOVE ITS FOUNDATION. IT INCLUDES ANY TURBINE FOUNDATION WORK NOT PROPERLY INCLUDED IN ACCOUNTS 311, 321 OR 341.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 344 0 0

SYSTEM TITLE

GENERATOR

THIS SYSTEM INCLUDES THE GENERATOR THAT CONVERTS THE MECHANICAL ENERGY DEVELOPED BY THE TURBINE TO ELECTRICAL ENERGY. THE SYSTEM INCLUDES ALL APPURTENANCES LOCATED WITHIN THE GENERATOR STATOR HOUSING EXCEPT THE REMOVABLE PARTS OF THE HYDROGEN COOLERS. THE SYSTEM BOUNDARIES ARE AT THE LUBRICATING OIL PIPING CONNECTIONS AT THE GENERATOR, STATOR COOLING PIPING CONNECTIONS AT THE GENERATOR, THE SHAFT CONNECTION TO THE EXCITER OR REDUCTION GEAR COUPLING, THE CONNECTIONS TO THE COLLECTOR RING BRUSH RIGGING, THE MAIN LEAD CONNECTIONS TO THE ISOPHASE OR GENERATOR BUS, AND THE HYDROGEN AND CARBON DIOXIDE PIPING CONNECTIONS CLOSEST TO THE GENERATOR AND THE CONCRETE PEDESTAL. IT DOES NOT INCLUDE PEDESTAL IMBEDS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 344 0 0

SYSTEM TITLE
EXCITER

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE GENERATION OF DIRECT CURRENT FOR USE IN EXCITING THE MAIN GENERATOR FIELD. THE SYSTEM BOUNDARY IS AT THE GENERATOR SHAFT CONNECTION TO THE COUPLING AND THE ELECTRICAL CONNECTIONS AT THE EXCITER (SEE ACCOUNTS 315, 324, OR 345).

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
HIGH INITIAL RESPONSE EXCITER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE REGULATION OF MAIN GENERATOR VOLTAGE BY CONTROLLING THE GENERATORS FIELD EXCITATION. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE BRUSH RIGGING AND TO THE LOW VOLTAGE CONNECTIONS TO THE BRUISH RIGGING AND TO THE LOW VOLTAGE CONNECTIONS TO THE POTENTIAL POWER TRANSFORMER.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 344 0 0

SYSTEM TITLE
GENERATOR SEAL OIL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF OIL TO THE GENERATOR SEALS TO PREVENT LEAKAGE OF HYDROGEN. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO EACH SEAL AND THE CLOSEST OIL SUPPLY AND DRAIN CONNECTIONS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 344 0 0

SYSTEM TITLE
GENERATOR COOLING AND PURGE SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY, PURIFICATION AND COOLING OF HYDROGEN GAS FOR GENERATOR COOLING AND THE SUPPLY AND VENTING OF CARBON DIOXIDE GAS FOR INERTING AND PURGING THE GENERATOR. THE SYSTEM BOUNDARIES ARE AT THE GAS PIPING CONNECTIONS AT THE GENERATOR AND THE GAS SUPPLY SYSTEMS, THE DUCT CONNECTIONS TO THE EXCITER ENCLOSURE, AND THE COOLING WATER CONNECTIONS AT THE HYDROGEN COOLERS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
STEAM TURBINE

THIS SYSTEM INCLUDES THE TURBINE THAT DRIVES THE MAIN GENERATOR TO PRODUCE ELECTRIC POWER. THE SYSTEM BOUNDARIES ARE AT THE WELDS TO THE MAIN STEAM AND REHEAT PIPING SYSTEMS, THE CONNECTIONS AT THE TURBINE CASING TO EACH EXTRACTION PIPE AT THE TURBINE, THE CONNECTION TO THE CONDENSER EXPANSION JOINT, THE GENERATOR HALF OF THE TURBINE GENERATOR COUPLING, THE CLOSEST CONNECTIONS TO THE LUBE OIL SYSTEM AT THE TURBINE. IT DOES NOT INCLUDE LUBE OIL PIPING EXTERNAL TO THE TURBINE, NOR THE GLAND SEAL SYSTEM, NOR THE TURBINE CONTROL SYSTEM. THE SYSTEM INCLUDES SOLE PLATES, SHIMS AND OTHER PARTS SUPPORTING THE TURBINE ON THE PEDESTAL.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
CONDENSER

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONDENSER THAT CONDENSES STEAM FROM THE MAIN TURBINE. THE SYSTEM IS BOUNDED BY THE EXPANSION JOINT CONNECTION AT THE TURBINE, THE INLET AND OUTLET WATERBOX CONNECTIONS TO THE CIRCULATING WATER SYSTEM, THE PIPING WELDS OR CONNECTIONS AT THE CONDENSER CONNECTING THE AIR REMOVAL SYSTEM, THE PIPING CONNECTIONS AT THE CONDENSER TO THE CONDENSER CLEANING SYSTEM, AND THE EXTRACTION HEATER CONNECTIONS TO THE CONDENSER SHELL.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
CONDENSER AIR REMOVAL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS THAT REMOVE AIR AND OTHER NONCONDENSABLE GASSES FROM THE CONDENSER. THE SYSTEM BOUNDARIES ARE AT THE CLOSEST PIPING WELDS OR CONNECTIONS AT THE CONDENSER, THE CONNECTIONS TO THE CONDENSATE OR CONDENSATE RECOVERY SYSTEMS AT THE AIR REMOVAL CONDENSERS, THE CLOSEST STEAM CONNECTION TO THE STEAM JETS, AND THE DISCHARGE TO ATMOSPHERE.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

60

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
CONDENSER COOLING WATER PUMP SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH PUMPING WATER TO THE CIRCULATING WATER CONDUIT SYSTEM. THE SYSTEM BOUNDARIES ARE THE PUMP INLET OR THE CONNECTION TO THE COOLING TOWER WELL OUTLET AND THE DISCHARGE VALVE CONNECTION TO THE COOLING WATER TUNNEL/CONDUIT SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
COOLING TOWER

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COOLING OF CONDENSER COOLING WATER BY EVAPORATION IN A COOLING TOWER. THE SYSTEM BOUNDARIES ARE AT THE CONNECTION CLOSEST TO THE CONDENSER COOLING WATER PUMP SYSTEM OR TO A TUNNEL/CONDUIT SYSTEM, IF ONE EXISTS BETWEEN THE TOWER AND THE COOLING WATER PUMP, AND THE MAKEUP WATER SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
PRIMING & SCAVENGING SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE CONDENSER PRIMING AND SCAVENGING SYSTEM. THE BOUNDARIES EXTEND FROM THE PIPING CONNECTIONS AT THE CONDENSER TO THE TERMINATION AT THE PRIMING OR SCAVENGING OR VACUUM PUMP EJECTOR OUTLET. THE FUNCTION OF THIS SYSTEM IS TO EVACUATE AIR THAT ACCUMULATES IN THE TOPS OF THE INLET AND OUTLET WATERBOXES DURING OPERATION.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
COOLING TOWER MAKE-UP SYSTEM

INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE COOLING TOWER MAKEUP SYSTEM. THE BOUNDARIES EXTEND FROM THE MAKEUP PUMP SUCTION TO THE CLOSET PIPING CONNECTION AT THE COOLING TOWER. THE FUNCTION OF THIS SYSTEM IS TO REPLACE COOLING WATER WHICH HAS EVAPORATED FROM THE COOLING TOWER.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
CHLORINATION SYSTEM

THE CHLORINATION SYSTEM INCLUDES INSTALLATIONS INTENDED TO PROVIDE CHLORINE TO THE COOLING WATER PIPING OR CONDUITS AT OR NEAR THE INTAKE STRUCTURE FOR CONTROLLING THE GROWTH OF ALGAE AND OTHER FOULING ORGANISMS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
INTAKE STRUCTURE

THE INTAKE STRUCTURE INCLUDES ALL INSTALLATIONS ASSOCIATED WITH THE STRUCTURE THAT HOLDS PUMPS PROVIDING COOLING WATER TO THE CONDENSER AND/OR OTHER HEAT EXCHANGERS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
CONDENSER COOLING WATER DISCHARGE STRUCTURE

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH DIRECTING COOLING WATER FROM THE CONDENSER COOLING WATER DISCHARGE PIPE TO THE OUTFALL CANAL OR PIPE SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 0 0 0 0

SYSTEM TITLE
COOLING TOWER BLOWDOWN SYSTEM

THIS SYSTEM INCLUDES THOSE COMPONENTS DIRECTLY ASSOCIATED WITH THE COOLING TOWER BLOWDOWN SYSTEM. THE BOUNDARIES EXTEND FROM THE BLOWDOWN PUMP SUCTION TO THE DISCHARGE POINT AT A DISCHARGE CANAL OR SIMILAR SYSTEM. THE FUNCTION OF THIS SYSTEM IS TO MAINTAIN DESIRED WATER CHEMISTRY AND WATER BASIN LEVEL.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
COOLING WATER TUNNEL/CONDUIT SYSTEM

THE TUNNEL/CONDUIT SYSTEM INCLUDES INSTALLATIONS THAT GUIDE COOLING WATER FROM THE INTAKE STRUCTURE TO THE CONDENSER AND FROM THE CONDENSER TO THE DISCHARGE STRUCTURE. THE SYSTEM BOUNDARIES ARE AT THE PUMP DISCHARGE VALVE OUTLET TO THE INLET OF THE CONDENSER WATER BOX AND FROM THE DISCHARGE OF THE CONDENSER WATER BOX TO THE CONDENSER COOLING WATER DISCHARGE STRUCTURE.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
INTAKE SCREENS SYSTEMS

THE INTAKE SCREENS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH INHIBITING THE FLOW OF DEBRIS INTO THE COOLING WATER PUMPS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
SCREEN WASH SYSTEM

THE SCREEN WASH SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH SUPPLY AND DISPOSAL OF WASH WATER AND DISPOSAL OF REMOVED TRASH FROM THE SCREEN SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
314 323 343 0 0

SYSTEM TITLE
TURBINE STEAM PIPING AND VALVE SYSTEM

THIS SYSTEM INCLUDES PIPING AND VALVES ASSOCIATED WITH THE TRANSPORT OF STEAM BETWEEN TURBINE COMPONENTS AS FURNISHED BY THE TURBINE VENDOR.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 343 0 0

SYSTEM TITLE

TURBINE GLAND SEAL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF STEAM OR WATER TO THE TURBINE GLANDS TO PREVENT AIR ENTRY OR STEAM RELEASE. THE SYSTEM BOUNDARIES ARE AT THE CONNECTION TO EACH TURBINE GLAND AND AT THE STEAM OR WATER SUPPLY CONNECTION. THE SYSTEM ALSO INCLUDES INSTALLATIONS ASSOCIATED WITH THE REMOVAL AND COLLECTION OF VAPOR FROM THE GLAND AREAS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 343 0 0

SYSTEM TITLE

TURBINE DRAIN SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE REMOVAL OF WATER AND SATURATED STEAM FROM THE TURBINE CASING AND PIPING DURING STARTUP AND OPERATION. THE SYSTEM BOUNDARIES ARE AT THE WELDS CLOSEST TO THE TURBINE CASING OR PIPING AND THE POINT OF DISCHARGE TO ATMOSPHERE, THE CONDENSER, OR OTHER TERMINATION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 343 0 0

SYSTEM TITLE

TURNING GEAR ASSEMBLY

THIS SYSTEM INCLUDES INSTALLATIONS THAT ROTATE THE TURBINE-GENERATOR ROTORS DURING PERIODS OF SHUTDOWN. THE SYSTEM BOUNDARY IS THE CONNECTION OF THE MAIN (BULL) GEAR WITH THE TURBINE/GENERATOR COUPLING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 343 0 0

SYSTEM TITLE

TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT

THIS SYSTEM INCLUDES SPECIAL TOOLS, EQUIPMENT AND INSTALLATIONS DEDICATED TO USE IN MAINTAINING THE TURBINE-GENERATOR.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 343 0 0

SYSTEM TITLE

TURBINE LUBE OIL STORAGE & TRANSFER

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE STORAGE OF TURBINE LUBRICATING OIL AND THE TRANSPORT OF THE OIL FROM STORAGE TO EACH TURBINE'S LUBE OIL SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE STORAGE TANK FILL CONNECTIONS AND THE PIPING CONNECTIONS CLOSEST TO EACH TURBINE'S LUBE OIL SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 343 0 0

SYSTEM TITLE

TURBINE LUBE OIL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY, PURIFICATION AND COOLING OF LUBRICATING AND CONTROL OIL FOR A STEAM TURBINE. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE LUBE OIL STORAGE AND TRANSFER SYSTEM, THE CONNECTIONS CLOSEST TO THE TURBINE AT EACH BEARING AND AT THE CONNECTIONS TO THE FRONT STANDARD OR PEDESTAL.

RETIREMENT UNIT

EACH SYSTEM COMPLETE

PLANT ACCOUNTS

314 323 343 0 0

SYSTEM TITLE

TURBINE GANTRY CRANE

THIS STRUCTURE SUPPORTS THE TURBINE CRANE TROLLEY AND MAIN AND AUXILIARY HOISTS. IT ALSO INCLUDES CRANE RAILS THAT ARE NOT IMBEDDED IN THE TURBINE PEDESTAL. IT MAY INCLUDE A STRUCTURE SUPPORTING THE RAILS IF THE RAILS ARE NOT SUPPORTED BY THE TURBINE PEDESTAL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 0 0 0

SYSTEM TITLE

CONDENSER HEAT EXCHANGER TUBE CLEANING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE IN-SERVICE CLEANING OF CONDENSER TUBES. THE SYSTEM BOUNDARIES ARE AT THE PIPING CONNECTIONS CLOSEST TO THE CONDENSER AND THE WATER SUPPLY SOURCE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 0 0 0

SYSTEM TITLE

CONDENSATE PUMP SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE PUMPING OF CONDENSATE FROM THE CONDENSER HOTWELL TO THE CONDENSATE SYSTEM. THE SYSTEM BOUNDARIES ARE THE CLOSEST PIPE CONNECTIONS AT THE CONDENSER OR HOTWELL, AND THE CONDENSATE PUMP OUTLET PIPE WELD.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 323 0 0 0

SYSTEM TITLE

GENERATOR LIQUID COOLING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF COOLING WATER OR OIL TO THE GENERATOR WINDINGS. THE SYSTEM BOUNDARIES ARE AT THE PIPING CONNECTIONS AT THE GENERATOR AND THE CLOSEST CONNECTION TO THE CONDENSATE SUPPLY SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 315 323 324 343

SYSTEM TITLE

TURBINE/ELECTRO-HYDRAULIC CONTROL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH TURBINE PROTECTION AND THE CONTROL OF TURBINE SPEED AND LOAD. THE SYSTEM BOUNDARIES ARE AT THE LINKAGE CONNECTIONS TO THE TURBINE VALVES, AND THE CONNECTIONS TO THE TURBINE HYDRAULIC PIPING SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 315 323 324 343

SYSTEM TITLE

TURBINE GENERATOR SUPERVISORY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS THAT MONITOR TURBINE OR GENERATOR OPERATING CONDITIONS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 0 0 0 0

SYSTEM TITLE

TURBINE GENERATOR FIRE PROTECTION & DETECTION

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 0 0 0 0

SYSTEM TITLE

SCREENWELL BYPASS GATES

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 0 0 0 0

SYSTEM TITLE

ORGANISM RETURN SYSTEM

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 0 0 0 0

SYSTEM TITLE

CHILLED WATER SYSTEM

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

314 0 0 0 0

SYSTEM TITLE

THERMAL DILUTION

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

315 345 0 0 0

SYSTEM TITLE

EMERGENCY DIESEL CRANKING UNIT

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE GENERATION OF EMERGENCY ELECTRIC POWER BY MEANS OF A DIESEL DRIVEN GENERATOR.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPORT OF THE CONDUCTORS CONNECTING THE GENERATOR WITH THE MAIN AND AUXILIARY TRANSFORMERS. THE BOUNDARIES ARE AT THE CONNECTIONS TO THE BUS INSULATORS AND THE ISOPHASE BUS ENCLOSURE AND THE CONNECTIONS TO A BUILDING OR STRUCTURE. IT INCLUDES THE STRUCTURE FOUNDATION IF THE FOUNDATION IS NOT PROPERLY INCLUDED IN ACCOUNTS 311, 321 OR 341.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
125 VOLT DC DISTRIBUTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DISTRIBUTION OF DIRECT CURRENT POWER TO PLANT COMPONENTS. IT DOES NOT INCLUDE THE STATION BATTERY OR THE BATTERY'S APPURTENANCES. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE EQUIPMENT SERVED AND TO THE STATION BATTERIES.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
AUXILIARY/STATION SERVICE TRANSFORMER

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONVERSION OF GENERATOR OUTPUT VOLTAGE TO APPROPRIATE VOLTAGES FOR OPERATION OF STATION AUXILIARIES. THE SYSTEM BOUNDARIES ARE AT THE GENERATOR BUS AND THE STATION AUXILIARY BUS CONNECTIONS CLOSEST TO THE AUXILIARY TRANSFORMER.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
STARTUP TRANSFORMER

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF AUXILIARY POWER WHEN THE AUXILIARY TRANSFORMER IS NOT AVAILABLE. THE SYSTEM BOUNDARIES ARE AT THE TRANSFORMER HIGH VOLTAGE BUSHING CONNECTION TO THE POWER SUPPLY AND THE CONNECTIONS TO THE AUXILIARY BUSES CLOSEST TO THE TRANSFORMER.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
VITAL AC DISTRIBUTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH FURNISHING ALTERNATING CURRENT TO PLANT SYSTEMS THAT REQUIRE UNINTERRUPTED POWER. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE AC AND DC SUPPLIES.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
INSTRUMENT AC DISTRIBUTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF ALTERNATING CURRENT POWER TO PLANT INSTRUMENT AND CONTROL SYSTEMS NOT FURNISHED BY THE VITAL AC SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
STATION BATTERY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH STORAGE OF DIRECT CURRENT ENERGY BY THE USE OF STORAGE BATTERIES. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE DC DISTRIBUTION SYSTEM AND THE AC CONNECTIONS TO THE BATTERY CHARGERS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
STATION GROUNDING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE ESTABLISHMENT OF A STATION ELECTRICAL GROUND AND FOR PROTECTION AGAINST THE EFFECTS OF LIGHTNING. THE SYSTEM BOUNDARIES ARE AT THE GROUNDING GRID CONTACT WITH SOIL AND THE GROUNDING CONNECTIONS TO EACH COMPONENT. THE SYSTEM DOES NOT INCLUDE LIGHTNING PROTECTION OR GROUNDING SYSTEMS THAT OPERATE INDEPENDENTLY FROM THE STATION GROUNDING GRID.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS

315 324 345 0 0

SYSTEM TITLE

CONDUIT AND RACEWAY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS THAT SUPPORT AND/OR ENCLOSE ELECTRICAL CONDUCTORS THAT ARE NOT PART OF A STRUCTURE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

315 324 345 0 0

SYSTEM TITLE

GENERATOR BUS

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSPORT OF POWER FROM THE GENERATOR TO THE MAIN AND AUXILIARY TRANSFORMERS. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE GENERATOR BUSHINGS, THE LOW VOLTAGE BUSHING ON THE MAIN POWER TRANSFORMER, THE HIGH VOLTAGE BUSHING ON THE AUXILIARY TRANSFORMER AND THE INSULATOR CONNECTION TO THE BUS STRUCTURE. THE SYSTEM INCLUDES GENERATOR POTENTIAL AND GROUNDING TRANSFORMERS AND GROUNDING RESISTORS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

315 324 345 0 0

SYSTEM TITLE

GENERATOR BUS COOLING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COOLING OF THE GENERATOR BUS. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE BUS ENCLOSURE AND THE AIR INTAKE TO THE COOLING SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

315 324 345 0 0

SYSTEM TITLE

CONTROL BOARDS

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH BOARDS AND PANELS CONTAINING INSTRUMENTS AND CONTROLS. IT DOES NOT INCLUDE BOARDS AND PANELS UNIQUELY ASSOCIATED WITH A SINGLE PLANT OR CONTROL SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE TERMINALS OF CABLES AND WIRES CONNECTING THE BOARD TO OTHER SYSTEMS AND THE MOUNTING CONNECTIONS TO A FLOOR OR FOUNDATION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
GENERATOR VOLTAGE REGULATOR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE REGULATION OF MAIN GENERATOR VOLTAGE BY CONTROLLING THE GENERATOR'S FIELD EXCITATION. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE BRUSH RIGGING AND TO THE POWER SUPPLIES TO THE SYSTEM COMPONENTS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
120/208 POWER DISTRIBUTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DISTRIBUTION OF 120/208 VOLT ELECTRIC POWER TO PLANT SYSTEMS AND COMPONENTS. THE SYSTEM INCLUDES TRANSFORMERS THAT REDUCE VOLTAGE TO 120/208 FROM WHATEVER SYSTEM THEY ARE FED. THE SYSTEM DOES NOT INCLUDE INSTRUMENT OR VITAL AC FUNCTIONS OR LIGHTING SYSTEMS. THE SYSTEM BOUNDARIES ARE AT THE TRANSFORMER HIGH VOLTAGE TERMINALS AND THE EQUIPMENT TERMINALS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
480 VOLT POWER DISTRIBUTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DISTRIBUTION OF 480 VOLT POWER TO SYSTEMS AND COMPONENTS. THE SYSTEM BOUNDARIES ARE AT THE TRANSFORMER HIGH VOLTAGE TERMINALS AND THE LOAD/POWER CENTER OUTPUT TERMINALS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
600 VOLT POWER DISTRIBUTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DISTRIBUTION OF 600 VOLT POWER TO SYSTEMS AND COMPONENTS. THE SYSTEM BOUNDARIES ARE AT THE TRANSFORMER HIGH VOLTAGE TERMINALS, THE LOAD/POWER CENTER OUTPUT TERMINALS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
2.4KV & GREATER POWER DISTRIBUTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DISTRIBUTION OF 2.4KV & GREATER POWER TO PLANT SYSTEMS AND COMPONENTS. THE SYSTEM BOUNDARIES ARE AT THE AUXILIARY AND STARTUP TRANSFORMER BUSHING CONNECTIONS, THE LOAD SIDE CONNECTIONS ON THE SWITCHGEAR AND THE EMERGENCY DIESEL GENERATOR CONNECTIONS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
LOAD CONTROL AND METERING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONTROL AND METERING OF STATION OUTPUT BY THE SYSTEM LOAD CONTROL SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE INFORMATION TRANSMISSION SYSTEM (TELEPHONE, ETC.) AND THE PLANT TURBINE GENERATOR INSTRUMENT AND CONTROL SYSTEMS.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
COMPUTER SYSTEMS

THIS SYSTEM INCLUDES PLANT COMPUTER INSTALLATIONS THAT ARE NOT UNIQUELY ASSOCIATED WITH A SINGLE SYSTEM OR COMPONENT NOR INCLUDED IN ACCOUNTS 316, 325, OR 346.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
ANNUNCIATOR/SOE/DATA ACQUISITION SYSTEM

THIS SYSTEM INCLUDES DATA ACQUISITION SYSTEMS, ANNUNCIATOR SYSTEMS AND /OR SEQUENCE OF EVENTS SYSTEMS THAT ARE NOT UNIQUELY ASSOCIATED WITH A SINGLE SYSTEM OR COMPONENT.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 324 345 0 0

SYSTEM TITLE
GENERATOR PROTECTION SYSTEM

THIS SYSTEM INCLUDES ALL COMPONENTS ASSOCIATED WITH THE GENERATOR PROTECTIVE SYSTEM. THIS SYSTEM FUNCTIONS TO PROTECT THE MAIN GENERATOR FROM A SYSTEM OR A PLANT FAULT. THE BOUNDARIES ARE AT THE CURRENT TRANSFORMERS AND THE CIRCUIT BREAKER TRIP CIRCUIT.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
315 0 0 0 0

SYSTEM TITLE
INSTRUMENT RACKS

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
316 325 346 0 0

SYSTEM TITLE
INSTRUMENT AIR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF INSTRUMENT AIR TO INSTRUMENT AND CONTROL SYSTEMS. THE SYSTEM BOUNDARIES ARE AT THE AIR INLET TO THE SYSTEM AND THE CONNECTIONS TO EACH INSTRUMENT OR CONTROL SYSTEM.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
316 325 346 0 0

SYSTEM TITLE
DRY LAYUP SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH PROTECTING APPARATUS DURING EXTENDED IDLE PERIODS BY THE REMOVAL OF LIQUIDS AND MOISTURE AND THE MAINTENANCE OF A CONTROLLED NON CORROSIVE ATMOSPHERE. IT DOES NOT INCLUDE SYSTEMS USED DURING OPERATION OR SHORT STANDBY SERVICE.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS

316 325 346 0 0

SYSTEM TITLE

STATION/SERVICE AIR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF COMPRESSED AIR FOR GENERAL STATION USE. THE SYSTEM BOUNDARIES ARE AT THE AIR CONNECTIONS TO THE EQUIPMENT SERVED, AND THE AIR INLET TO THE SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

316 325 346 0 0

SYSTEM TITLE

FREEZE PROTECTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS THAT SERVE TO PROTECT EQUIPMENT FROM DAMAGE DUE TO THE EFFECTS OF FREEZING WEATHER. IT DOES NOT INCLUDE INSTALLATIONS UNIQUELY ASSOCIATED WITH A SINGLE SYSTEM, FOR EXAMPLE, FUEL OIL STEAM TRACING OR BORIC ACID HEAT TRACING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

316 325 346 0 0

SYSTEM TITLE

VACUUM CLEANING EQUIPMENT

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE VACUUM CLEANING OF PLANT COMPONENTS USING A FIXED VACUUM CLEANING INSTALLATION. IT DOES NOT INCLUDE PORTABLE VACUUM CLEANING DEVICES.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

316 325 346 0 0

SYSTEM TITLE

INSULATOR WASHDOWN SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH WASHING INSULATORS USING A FIXED IN-PLACE SYSTEM. IT DOES NOT INCLUDE PORTABLE OR VEHICLE MOUNTED DEVICES. THE SYSTEM BOUNDARIES ARE THE WASH NOZZLE OUTLETS AND THE CONNECTIONS CLOSEST TO THE WATER SUPPLY FROM A PLANT SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

74

PLANT ACCOUNTS
316 325 346 0 0

SYSTEM TITLE
PLANT WELDING SYSTEM

THIS SYSTEM INCLUDES PERMANENT INSTALLATIONS ASSOCIATED WITH THE SUPPLY AND DISTRIBUTION OF WELDING GASSES OR ELECTRIC CURRENT FOR WELDING TO VARIOUS AREAS WITHIN THE SITE. IT DOES NOT INCLUDE PORTABLE WELDING EQUIPMENT.

RETIREMENT UNIT
EACH COMPLETE SYSTEM

PLANT ACCOUNTS
316 325 346 0 0

SYSTEM TITLE
OFFICE FURNITURE AND EQUIPMENT

THIS CATEGORY INCLUDES FURNITURE AND EQUIPMENT ASSOCIATED WITH THE OPERATION OF STATION OFFICES AND OTHER WORK STATIONS.

RETIREMENT UNIT
SEE ACCOUNT 391

PLANT ACCOUNTS
316 325 346 0 0

SYSTEM TITLE
LABORATORY AND TEST EQUIPMENT

THIS CATEGORY INCLUDES THE INSTALLED COST OF EQUIPMENT AND INSTALLATIONS ASSOCIATED WITH PRODUCTION PLANT TESTING, AND (LABORATORY) EQUIPMENT USED FOR GENERAL LABORATORY PURPOSES AND NOT SPECIFICALLY PROVIDED FOR OR INCLUDABLE IN OTHER FUNCTIONAL PLANT ACCOUNTS.

RETIREMENT UNIT
EACH PRINCIPAL ITEM

PLANT ACCOUNTS
316 325 346 0 0

SYSTEM TITLE
TOOLS, SHOP, AND GARAGE EQUIPMENT

THIS CATEGORY INCLUDES TOOLS, IMPLEMENTS, AND EQUIPMENT USED IN CONSTRUCTION, REPAIR WORK, GENERAL SHOPS AND GARAGES AND NOT SPECIFICALLY PROVIDED FOR OR INCLUDABLE IN OTHER ACCOUNTS. SUCH COST, INCLUDING INSTALLATION COST, SHOULD BE AMORITZED OVER A 7 YEAR PERIOD AND NO PROPERTY RECORDS MAINTAINED EXCEPT AS A VINTAGE GROUP.

RETIREMENT UNIT
EACH PRINCIPAL ITEM

PLANT ACCOUNTS

316 325 346 0 0

SYSTEM TITLE

STORES EQUIPMENT

THIS CATEGORY INCLUDES EQUIPMENT AND INSTALLATIONS USED FOR THE RECEIVING, SHIPPING, HANDLING, AND STORAGE OF MATERIAL AND SUPPLIES. EQUIPMENT MAY BE PORTABLE OR STATIONARY, AND MAY BE MOTORIZED OR NOT; ALL INSTALLATION COSTS ARE INCLUDED IN THE COST OF THE EQUIPMENT. SUCH COST SHOULD BE AMORTIZED OVER A 7 YEAR PERIOD AND NO PROPERTY RECORDS MAINTAINED EXCEPT AS A VINTAGE GROUP.

RETIREMENT UNIT

EACH PRINCIPAL ITEM

PLANT ACCOUNTS

316 325 346 0 0

SYSTEM TITLE

TRANSPORTATION EQUIPMENT

THIS CATEGORY INCLUDES TRANSPORTATION EQUIPMENT PRINCIPALLY USED WITHIN THE PLANT SITE.

RETIREMENT UNIT

EACH VEHICLE (SEE ACCOUNT 392)

PLANT ACCOUNTS

316 325 346 0 0

SYSTEM TITLE

POWER OPERATED EQUIPMENT

THIS CATEGORY INCLUDES EQUIPMENT USED IN CONSTRUCTION OR REPAIR WORK EXCLUSIVE OF EQUIPMENT INCLUDABLE IN OTHER ACCOUNTS. INCLUDE, ALSO, THE TOOLS AND ACCESSORIES ACQUIRED FOR USE WITH SUCH EQUIPMENT AND THE VEHICLE ON WHICH SUCH EQUIPMENT IS MOUNTED.

RETIREMENT UNIT

SEE ACCOUNT 396

PLANT ACCOUNTS

316 325 346 0 0

SYSTEM TITLE

COMMUNICATION EQUIPMENT

THIS CATEGORY INCLUDES INSTALLATIONS ASSOCIATED WITH PROVIDING VOICE OR CODE COMMUNICATIONS BETWEEN LOCATIONS WITHIN THE STATION SITE AND OFF OF THE STATION SITE. RETIREMENT UNITS SHOULD BE EACH PRINCIPAL ITEM OF EQUIPMENT. EACH COMPANY SHOULD USE THEIR OWN BREAKDOWN IN KEEPING WITH THE COMPLEXITY OF THEIR COMMUNICATIONS SYSTEM. THE COST OF NON-FIBER OPTIC EQUIPMENT SHOULD BE AMORTIZED OVER A 5 YEAR PERIOD AND NO PROPERTY RECORDS MAINTAINED EXCEPT AS A VINTAGE GROUP.

PLANT ACCOUNTS

316 325 346 0 0

SYSTEM TITLE

MISCELLANEOUS EQUIPMENT

THIS CATEGORY INCLUDES EQUIPMENT USED IN UTILITY OPERATIONS WHICH IS NOT INCLUDABLE IN ANY OTHER ACCOUNT. SUCH COST SHOULD BE AMORTIZED OVER A 7 YEAR PERIOD AND NO PROPERTY RECORDS MAINTAINED EXCEPT AS A VINTAGE GROUP.

RETIREMENT UNIT

EACH PRINCIPAL ITEM

PLANT ACCOUNTS

316 0 0 0 0

SYSTEM TITLE

CRANES AND HOISTS

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

321 0 0 0 0

SYSTEM TITLE

"GENERIC" BUILDING - NUCLEAR PRODUCTION

"GENERIC" BUILDING-NUCLEAR PRODUCTION INCLUDES INSTALLATIONS ASSOCIATED WITH A BUILDING OR FACILITY THAT HOUSES, SUPPORTS, OR SAFEGUARDS PROPERTY OR PERSONS, INCLUDING ALL FIXTURES PERMANENTLY ATTACHED TO AND MADE A PART OF A BUILDING THAT IS USED FOR NUCLEAR POWER GENERATION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

321 0 0 0 0

SYSTEM TITLE

NUCLEAR SERVICE SEAWATER SYSTEM

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

321 0 0 0 0

SYSTEM TITLE

ULTIMATE HEAT SINK SYSTEM

THIS SYSTEM INCLUDES ALL INSTALLATIONS ASSOCIATED WITH SUPPLYING EMERGENCY COOLING WATER TO THE CONDENSER COOLING WATER SYSTEM. THE BOUNDARIES EXTEND FROM THE COOLING CANAL BANKS TO THE ELECTRIC CONNECTIONS SUPPLYING POWER TO THE STRUCTURE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

REACTOR VESSEL AND INTERNALS

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONTAINMENT OF FUEL AND MODERATOR WITHIN THE REACTOR VESSEL. THE SYSTEM BOUNDARIES ARE AT THE REACTOR COOLANT PIPING WELDS TO THE VESSEL AND AT THE CONNECTIONS TO THE VESSEL HEAD AND INSTRUMENTATION PENETRATIONS. IT DOES NOT INCLUDE RODS, INCORE INSTRUMENTATION NOR NUCLEAR FUEL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

REACTOR COOLANT PUMP SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE PUMPING OF REACTOR COOLANT FLUID THROUGH THE REACTOR COOLANT SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE PIPING WELDS TO THE REACTOR COOLANT PUMPS, THE MAIN DRIVE MOTOR ELECTRICAL TERMINALS, THE COMPONENT COOLING PIPING CONNECTIONS TO THE MOTOR AND SEAL COOLING SYSTEMS AND THE CVCS CONNECTIONS TO THE PUMP SEALS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

REACTOR COOLANT PIPING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CIRCULATION OF REACTOR COOLANT THROUGH THE PUMPS, VESSEL AND STEAM GENERATORS. THE SYSTEM BOUNDARIES ARE AT THE PIPING WELDS TO THE CHARGING, LETDOWN, HPSI AND LPSI PIPING SYSTEMS, THE WELD TO THE PRESSURIZER SURGE LINE AND AT THE PIPING SUPPORT CONNECTIONS TO THE FOUNDATION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

CONTROL ROD SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONTROL OF THE FISSION PROCESS BY USE OF MOVABLE POISON RODS. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE VESSEL HEAD PENETRATIONS, CONNECTIONS TO THE CONTROL ROD COOLING SYSTEM AND THE ELECTRICAL SUPPLY TERMINALS AT THE MOTOR GENERATOR SET DRIVE MOTOR.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

CONTROL ROD DRIVE COOLING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COOLING OF THE CONTROL ROD DRIVE MECHANISMS. THE SYSTEM BOUNDARIES ARE AT THE DUCT CONNECTIONS TO THE CONTROL ROD DRIVES AND THE SUPPLY TERMINALS AT THE FAN DRIVE MOTORS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

PRESSURIZER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE HYDRAULIC CONTROL OF REACTOR COOLANT PRESSURE WHEN TWO PHASE CONDITIONS HAVE BEEN ESTABLISHED. THE SYSTEM BOUNDARIES ARE AT THE SURGE LINE WELD TO THE REACTOR COOLANT SYSTEM, THE HEATER ELECTRICAL TERMINALS, THE VENT AND DRAIN CONNECTIONS AT THE DRAIN TANK, AND THE PIPING HANGER, SEISMIC RESTRAINT AND PRESSURIZER SUPPORT CONNECTIONS TO A FOUNDATION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

STEAM GENERATORS

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH REMOVING HEAT FROM THE REACTOR COOLANT SYSTEM AND GENERATING STEAM TO DRIVE THE MAIN TURBINE. THE SYSTEM BOUNDARIES ARE AT THE CHANNEL HEAD WELDS TO THE REACTOR COOLANT PIPING, THE FEEDWATER LINE WELD AT THE STEAM GENERATOR AND THE MAIN STEAM PIPING WELD AT THE STEAM GENERATOR.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

MAIN STEAM PIPING (NUCLEAR)

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH DELIVERY OF STEAM FROM THE STEAM GENERATOR TO EQUIPMENT UTILIZING THE STEAM. THE SYSTEM IS BOUNDED AT THE WELDS CLOSEST TO THE STEAM GENERATOR, THE TURBINE STOP VALVES, THE BYPASS LINE WELD CLOSEST TO THE CONDENSER AND AT OTHER EQUIPMENT AT THE WELD CLOSEST TO THE EQUIPMENT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

SECONDARY SAMPLING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COLLECTION OF WATER AND GAS SAMPLES THROUGHOUT THE SECONDARY STEAM, FEEDWATER, AND CONDENSATE SYSTEMS FOR CHEMICAL ANALYSIS. THE SYSTEM BOUNDARIES ARE AT THE SAMPLE LINE CONNECTIONS AT THE COMPONENT SAMPLED, THE SAMPLE PANEL MOUNTING, AND THE CLOSEST CONNECTIONS FOR DISCHARGE TO WASTE, AND THE COOLING WATER CONNECTIONS TO THE COOLERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

AUXILIARY FEEDWATER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH PROVIDING HIGH PRESSURE WATER TO THE STEAM GENERATOR IN THE EVENT THE MAIN FEEDWATER SYSTEM IS INOPERABLE. THE SYSTEM BOUNDARIES ARE THE WELDS OF THE AUXILIARY FEEDWATER PIPING AT THE MAIN FEEDWATER PIPING AND THE WELDS AT THE CONDENSATE STORAGE TANK. THE AUXILIARY FEEDWATER PUMP RECIRCULATING PIPING IS INCLUDED IN THIS SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

WET LAYUP SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE PROTECTION OF THE CONDENSATE/FEEDWATER PIPING, INCLUDING FEEDWATER HEATERS, AND THE SECONDARY SIDE OF THE STEAM GENERATORS FROM CORROSION AND FOULING BY RECIRCULATING A MINERALIZED WATER/CHEMICAL SOLUTION DURING A PLANT OUTAGE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

SAFETY ASSESSMENT SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SAFETY ASSESSMENT SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE INSTRUMENT CONNECTION TO THE COMPONENT BEING MONITORED AND THE POWER SUPPLY TO THE INSTRUMENT SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

BORIC ACID HEAT TRACING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE HEATING OF BORIC ACID PIPE LINES TO PREVENT SOLIDIFICATION OF THE BORIC ACID SOLUTION. THE SYSTEM BOUNDARY IS AT THE POWER SUPPLY TERMINAL OF THE TRANSFORMERS. IT DOES NOT INCLUDE HEAT TRACING OF NON-BORATED SYSTEMS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

BORIC ACID CONCENTRATOR/EVAPORATOR

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONCENTRATION OF BORIC ACID SOLUTIONS BY EVAPORATION OF THE LIQUID. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE CONCENTRATOR/EVAPORATOR FURNISHED BY THE VENDOR IF IT IS NOT SITE FABRICATED. IF IT IS SITE FABRICATED, THE BOUNDARIES ARE AT THE CLOSEST CONNECTIONS TO THE BORIC ACID AND STEAM AND CONDENSATE SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

REACTOR PROTECTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE PROTECTION OF THE REACTOR FROM ABNORMAL OPERATING CONDITIONS. THE SYSTEM BOUNDARIES ARE AT THE PIPING CONNECTIONS TO THE INSTRUMENT AND CONTROL ROOT VALVE OR THE TEMPERATURE WELL, AND VITAL AC SUPPLIES TO INSTRUMENT AND CONTROL DEVICES.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

SEISMIC INSTRUMENTATION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DETECTION AND MEASUREMENT OF SEISMIC ACTIVITY. THE SYSTEM BOUNDARIES ARE AT THE INSTRUMENT CONNECTIONS TO THE COMPONENT BEING MONITORED AND THE POWER SUPPLY TO THE INSTRUMENTS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

REACTOR CONTROL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONTROL OF THE REACTOR AND REACTOR COOLANT SYSTEM OPERATION. THE SYSTEM BOUNDARIES ARE AT THE PIPING CONNECTIONS TO TRANSDUCERS, CLOSEST CONNECTIONS TO THE POWER SUPPLY.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

CONTAINMENT INSTRUMENT AIR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF INSTRUMENT AIR WITHIN THE CONTAINMENT BY COMPRESSORS LOCATED WITHIN THE CONTAINMENT. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE COMPONENTS SERVED, THE AIR INLET TO THE COMPRESSOR, COMPONENT COOLING WATER CONNECTIONS AT THE AIR COOLERS. AND THE ELECTRICAL TERMINALS AT THE DRIVE MOTORS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

REACTOR CAVITY PURIFICATION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE REMOVAL OF IMPURITIES AND FOREIGN MATTER FROM WATER IN THE REACTOR CAVITY. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE REACTOR CAVITY.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

REACTOR CRANE/LIFTING EQUIPMENT

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE LIFTING OF REACTOR COMPONENTS WITHIN THE CONTAINMENT. THE SYSTEM BOUNDARIES ARE AT THE ELECTRICAL CONNECTIONS TO THE REACTOR CRANE TROLLEY WIRES, THE RAIL SUPPORT CONNECTIONS TO THE CONTAINMENT STRUCTURE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

BORON RECOVERY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COLLECTION OF CONCENTRATED BORIC ACID SOLUTION FROM THE CONCENTRATOR/EVAPORATOR AND RETURNING THE SOLUTION TO THE BORIC ACID SUPPLY SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

HYDROGEN SUPPLY SYSTEM (PRIMARY)

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE STORAGE AND SUPPLY OF HYDROGEN FOR USE IN THE REACTOR COOLANT SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE CONNECTION TO THE HYDROGEN DELIVERY POINT, THE CONNECTION AT EACH POINT SERVED, AND IF APPLICABLE, THE CLOSEST CONNECTION TO THE PRIMARY HYDROGEN SYSTEM THAT INTERTIES IT WITH THE GENERATOR HYDROGEN SYSTEM (ACCOUNT 323).

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

INCORE INSTRUMENTATION (FIXED & MOVEABLE)

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE MONITORING OF NEUTRON FLUX WITHIN THE REACTOR VESSEL. THE SYSTEM BOUNDARIES ARE THE VESSEL PENETRATIONS HOLDING THE INSTRUMENTATION CONTROL AND DRIVE CABLES, THE POWER SUPPLY TO THE SYSTEM, AND THE CONTROL PANEL MOUNTING (IF THE PANEL IS UNIQUE TO THE SYSTEM).

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

LOOSE PARTS MONITORING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DETECTION AND IDENTIFICATION OF LOOSE MATERIALS WITHIN THE REACTOR VESSEL, REACTOR COOLANT PUMPS, REACTOR COOLANT PIPING, AND REACTOR COOLANT SIDE OF STEAM GENERATORS. THE SYSTEM BOUNDARIES ARE AT THE TRANSDUCER CONNECTION TO THE COMPONENT BEING MONITORED, THE POWER SUPPLY TO THE SYSTEM AND, IF UNIQUE TO THE SYSTEM, THE CONTROL PANEL MOUNTING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

AREA & PROCESS RADIATION MONITORING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE MEASUREMENT AND DETECTION OF IONIZING RADIATION WITHIN PLANT SYSTEMS, BUILDINGS AND STRUCTURES. THE SYSTEM BOUNDARIES ARE AT THE DETECTOR CONNECTIONS AT THE DETECTION POINT, THE POWER SUPPLIES, AND IF UNIQUE TO THE SYSTEM, THE CONTROL PANEL MOUNTING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

NUCLEAR INSTRUMENTATION

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE MEASUREMENT OF REACTOR POWER OR LEVEL OF CRITICALITY USING NEUTRON FLUX MONITORS LOCATED OUTSIDE THE REACTOR VESSEL. THE SYSTEM BOUNDARIES ARE AT THE ION CHAMBER MOUNTINGS, THE POWER SUPPLY TO THE SYSTEM, AND THE RTGB AND/OR CONTROL BOARD CONNECTIONS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

PRIMARY SAMPLING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COLLECTION OF WATER AND GAS SAMPLES THROUGHOUT THE NUCLEAR STEAM SUPPLY SYSTEM FOR CHEMICAL ANALYSIS. THE SYSTEM BOUNDARIES ARE THE SAMPLE LINE CONNECTIONS AT THE COMPONENT SAMPLED, THE SAMPLE PANEL MOUNTING, AND THE CLOSEST CONNECTIONS FOR DISCHARGE TO WASTE, AND THE COMPONENT COOLING CONNECTIONS TO THE COOLERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

PRIMARY WATER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF TREATED WATER FOR REACTOR COOLANT MAKEUP. THE SYSTEM BOUNDARIES ARE AT THE DEMINERALIZED WATER FILL CONNECTION CLOSEST TO THE PRIMARY WATER STORAGE TANK, AND THE CLOSEST CONNECTION AT EACH COMPONENT SERVED.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

CHARGING & LETDOWN SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONTROL OF LIQUID VOLUME IN THE REACTOR COOLANT SYSTEM AND THE CONTROL OF REACTOR COOLANT WATER CHEMISTRY. IT DOES NOT INCLUDE SAMPLING SYSTEMS NOR GAS SUPPLY SYSTEMS. THE SYSTEM BOUNDARIES ARE AT THE CLOSEST WELDS TO THE REACTOR COOLANT SYSTEM, AND THE CLOSEST CONNECTIONS TO THE BORIC ACID SUPPLY AND PRIMARY WATER SYSTEMS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

BORIC ACID SUPPLY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF CONCENTRATED BORIC ACID TO THE CHARGING AND LETDOWN SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE FILL CONNECTIONS TO THE BORIC ACID BATCH (MIXING) TANK AND TO THE CHARGING AND LETDOWN SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

FUEL POOL COOLING & PURIFICATION SYSTEM

THIS SYSTEM INCLUDES INSTALLATION ASSOCIATED WITH THE COOLING AND PURIFICATION OF WATER IN THE SPENT FUEL POOL. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE SPENT FUEL POOL AND THE COMPONENT COOLING CONNECTIONS TO THE HEAT EXCHANGERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

SPENT FUEL STORAGE SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPORT AND HANDLING OF SPENT FUEL ASSEMBLIES WITHIN THE SPENT FUEL POOL. IT DOES NOT INCLUDE INSTALLATIONS WHOSE PRIMARY PURPOSE IS TO MOVE FUEL ASSEMBLIES BETWEEN THE SPENT FUEL POOL AND THE REACTOR CAVITY. THE SYSTEM BOUNDARIES ARE AT THE RACK CONNECTIONS TO THE CAVITY LINER, THE CRANE RAIL CONNECTIONS TO THE BUILDING, AND THE POWER SUPPLY TO EACH COMPONENT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

FUEL TRANSFER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSFER OF FUEL ASSEMBLIES BETWEEN THE SPENT FUEL BUILDING AND THE REACTOR CAVITY AND THE PLACEMENT OF FUEL ASSEMBLIES INTO THE REACTOR VESSEL. THE SYSTEM BOUNDARIES ARE THE CONNECTIONS TO THE FUEL POOL AND REACTOR CAVITY LINERS, THE REFUELING MACHINE (MANIPULATOR) RAIL CONNECTIONS TO THE FOUNDATION, AND THE POWER SUPPLIES TO EACH COMPONENT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

NEW FUEL STORAGE AND HANDLING EQUIPMENT

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE STORAGE OF NEW FUEL ASSEMBLIES AND THEIR TRANSFER FROM THE SHIPPING CASK TO THE NEW FUEL STORAGE AND ULTIMATELY TO THE TRANSFER SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE CRANE RAIL CONNECTIONS TO THE BUILDING, THE ELEVATOR OR HOIST CONNECTIONS TO A STRUCTURE, THE POWER SUPPLY TO EACH COMPONENT, AND THE RACK CONNECTIONS TO THE BUILDINGS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

CASK CRANE STRUCTURE

THIS STRUCTURE SUPPORTS THE CASK CRANE TROLLEY AND MAIN AND AUXILIARY HOISTS. IT ALSO INCLUDES CRANE RAILS AND THE SUBSTRUCTURE SUPPORTING THE RAILS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

CONTAINMENT SPRAY SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SPRAYING OF THE CONTAINMENT INTERIOR WITH WATER FOR COOLING IN THE EVENT OF AN ACCIDENT. THE SYSTEM BOUNDARIES ARE AT THE PIPING HANGER CONNECTIONS TO THE STRUCTURE AND THE PIPING CONNECTIONS TO THE LPSI (RHR) SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

88

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

HIGH PRESSURE SAFETY INJECTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE INJECTION OF HIGH PRESSURE BORATED WATER INTO THE REACTOR COOLANT SYSTEM IN THE EVENT OF A PIPE RUPTURE. THE SYSTEM BOUNDARIES ARE AT THE WELDS CLOSEST TO THE REACTOR COOLANT PIPING, THE NOZZLE CLOSEST TO THE REFUELING WATER TANK, AND THE FILL CONNECTIONS TO THE BORON INJECTION TANK. IT DOES NOT INCLUDE THE ACCUMULATORS (SAFETY INJECTION TANKS).

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

LOW PRESSURE SAFETY INJECTION SYSTEM

(RESIDUAL HEAT REMOVAL) THIS SYSTEM INCLUDES INSTALLATIONS THAT SUPPLY LOW PRESSURE WATER TO THE REACTOR COOLANT SYSTEM IN THE EVENT OF A LEAK AND REMOVE RESIDUAL HEAT FROM THE REACTOR CORE DURING PLANT SHUTDOWNS. THE SYSTEM BOUNDARIES ARE AT THE CLOSEST WELDS TO THE REACTOR COOLANT AND HIGH PRESSURE SAFETY INJECTION SYSTEMS, TO THE CONTAINMENT SUMP, TO THE CONTAINMENT SPRAY SYSTEM, THE FILL CONNECTIONS OF THE ACCUMULATORS (SAFETY INJECTION TANKS), AND THE COMPONENT COOLING CONNECTIONS TO THE HEAT EXCHANGERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

HOT SHUTDOWN SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SYSTEM TO SHUT THE PLANT DOWN FROM A POSITION OUTSIDE THE CONTROL ROOM. THE SYSTEM BOUNDARIES ARE AT THE ISOLATION DEVICES FROM THE NORMAL PLANT CONTROL SYSTEMS AND AT THE CONTROL BOARD MOUNTINGS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

HYDROGEN SAMPLING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SAMPLING OF THE CONTAINMENT ATMOSPHERE TO DETECT AND MEASURE HYDROGEN CONCENTRATION. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE CONTAINMENT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

INTEGRATED & LOCAL LEAK RATE TEST SYSTEM

THIS SYSTEM INCLUDES PERMANENT INSTALLATIONS ASSOCIATED WITH MEASURING AND MONITORING CONTAINMENT LEAKAGE. IT DOES NOT INCLUDE PORTABLE INSTRUMENTS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

POST ACCIDENT SAMPLING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COLLECTION OF HIGHLY RADIOACTIVE SAMPLES IN PLANT SYSTEMS RESULTING FROM AN ACCIDENT AND THE MEASUREMENT OF THE ACTIVITY OF THE SAMPLES COLLECTED. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE COMPONENTS SERVED.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

SAFEGUARDS CONTROL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE AUTOMATIC ACTUATION OF SAFETY SYSTEMS INCLUDING CONTAINMENT ISOLATION, EMERGENCY CORE COOLING, AND CONTROL ROOM HABITABILITY. THE BOUNDARIES ARE AT THE ELECTRICAL CONNECTIONS TO ACTUATING DEVICES, THE CONTROL PANEL (IF UNIQUE TO THE SYSTEM) MOUNTING, THE POWER SUPPLY TO THE SYSTEM AND THE CONNECTIONS TO INSTRUMENTS IN OTHER SYSTEMS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

90

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

CONTAINMENT HYDROGEN REDUCTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONTROL OF HYDROGEN CONCENTRATIONS IN THE CONTAINMENT ATMOSPHERE. THE SYSTEM BOUNDARIES ARE AT THE COMPONENT MOUNTINGS TO A STRUCTURE AND PIPING CONNECTIONS TO A STRUCTURE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

DRUMMING STATION

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE LOADING AND PREPARATION FOR SHIPPING OF DRUMS CONTAINING RADIOACTIVE WASTE. THE SYSTEM BOUNDARIES ARE AT THE EQUIPMENT MOUNTINGS TO A STRUCTURE AND THE PIPING CONNECTIONS TO THE CONCENTRATOR SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

AERATED WASTE STORAGE SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COLLECTION AND STORAGE OF RADIOACTIVE WASTE WATER FROM FLOOR AND EQUIPMENT DRAINS. THE BOUNDARIES ARE THE CONNECTIONS TO BUILDING AND EQUIPMENT DRAIN SYSTEMS AND TO THE WASTE CONCENTRATOR SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

WASTE GAS DISPOSAL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COLLECTION, STORAGE, AND DISPOSAL OF RADIOACTIVE GASSES. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS TO THE COMPONENTS SERVED AND TO THE REACTOR BUILDING WAC SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

RADWASTE COLLECTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE COLLECTION AND STORAGE OF NON AERATED RADIOACTIVE WASTE WATER. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS CLOSEST TO THE COMPONENTS SERVED AND TO THE WASTE CONCENTRATOR SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

RADWASTE CONCENTRATOR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONCENTRATION OF LIQUID RADIOACTIVE WASTE BY EVAPORATION. THE SYSTEM BOUNDARIES ARE AT THE CONNECTIONS SUPPLIED BY THE VENDOR (IF A PACKAGE UNIT) OR AT THE CLOSEST CONNECTIONS TO THE RADWASTE COLLECTION AND DRUMMING SYSTEMS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

VOLUME REDUCTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE REDUCTION OF THE VOLUME OF WASTE SHIPPED OFFSITE. THE SYSTEM BOUNDARIES ARE AT THE EQUIPMENT MOUNTINGS TO A STRUCTURE. IT DOES NOT INCLUDE THE WASTE CONCENTRATOR.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

322 0 0 0 0

SYSTEM TITLE

NUCLEAR LAUNDRY EQUIPMENT

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CLEANING OF CLOTHING AND OTHER FABRIC MATERIALS THAT HAVE BEEN SOILED WITH RADIOACTIVE MATERIAL. THE SYSTEM BOUNDARIES ARE AT THE EQUIPMENT MOUNTS TO A STRUCTURE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

323 0 0 0 0

SYSTEM TITLE

TURBINE COOLING WATER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE REMOVAL OF HEAT FROM TURBINE RELATED COMPONENTS, GENERATOR RELATED COMPONENTS, AND POWER-CYCLE RELATED COMPONENTS. THE SYSTEM BOUNDARIES ARE AT THE WELDS OR CONNECTIONS TO THE EQUIPMENT BEING COOLED, THE WELD IN THE MAKEUP LINE CLOSEST TO THE CLOSED COOLING SYSTEM, AND THE INTAKE COOLING CONNECTION TO THE HEAT EXCHANGERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

323 0 0 0 0

SYSTEM TITLE

MOISTURE SEPARATOR REHEAT SYSTEM

THIS SYSTEM INCLUDES ALL COMPONENTS ASSOCIATED WITH THE MOISTURE SEPARATION AND REHEATING THE HIGH PRESSURE TURBINE EXHAUST. THE BOUNDARIES OF THE SYSTEM EXTEND FROM THE FIRST WELD OF THE CROSSOVER PIPING AT THE LOW PRESSURE TURBINE TO THE EXTRACTION STEAM PIPING WELD AT THE MOISTURE SEPARATOR REHEATER TO THE DRAIN PIPING WELDS AT THE MOISTURE SEPARATOR REHEATER.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

324 0 0 0 0

SYSTEM TITLE

EMERGENCY (BLACK START) DIESEL ENGINE

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DIESEL ENGINE DRIVE FOR THE EMERGENCY GENERATORS. THE SYSTEM BOUNDARIES ARE AT THE GENERATOR SHAFT CONNECTION TO THE COUPLING, THE ENGINE BEDPLATE, AND CONNECTIONS TO THE FOUNDATION EMBEDMENTS (IF THE FOUNDATION IS IN ACCOUNT 311, 321, 341). IT DOES NOT INCLUDE THE ENGINE COOLING SYSTEM UNLESS THE COOLING SYSTEM IS AN INTEGRAL PART OF THE ENGINE, NOR DOES IT INCLUDE FUEL OR STARTING AIR SYSTEMS THAT ARE NOT INTEGRAL PARTS OF THE ENGINE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

324 0 0 0 0

SYSTEM TITLE

EMERGENCY DIESEL COMPRESSED AIR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF COMPRESSED AIR FOR STARTING THE EMERGENCY DIESEL ENGINE. THE SYSTEM BOUNDARIES ARE AT THE AIR INLET CONNECTION TO THE ENGINE STARTING AIR VALVE, THE COMPRESSOR AIR INLET, AND THE BASEPLATES CONNECTING THE SYSTEM TO THE FOUNDATION IN ACCOUNT 311, 321, 341.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

324 0 0 0 0

SYSTEM TITLE

EMERGENCY (BLACK START) GENERATOR

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE GENERATION OF ELECTRIC POWER FROM THE EMERGENCY DIESEL ENGINE. THE SYSTEM BOUNDARIES ARE AT THE GENERATOR SHAFT CONNECTION TO THE ENGINE COUPLING, THE ELECTRICAL CONNECTION TO THE EMERGENCY GENERATOR POWER CABLE, AND THE GENERATOR CONNECTION TO THE ENGINE BEDPLATE OR IF SEPARATE, THE CONNECTION OF THE GENERATOR BEDPLATE TO A FOUNDATION IN ACCOUNT 311, 321, 341.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

324 0 0 0 0

SYSTEM TITLE

EMERGENCY DIESEL FUEL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF FUEL TO THE EMERGENCY DIESEL ENGINES. THE SYSTEM BOUNDARIES ARE AT THE SKID TANK OR DAY TANK FILL CONNECTION AND THE CONNECTION TO THE ENGINE FUEL PUMP.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

324 0 0 0 0

SYSTEM TITLE

EMERGENCY DIESEL COOLING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH FURNISHING COOLING WATER TO THE EMERGENCY DIESEL ENGINE. THE SYSTEM BOUNDARIES ARE AT THE WATER CONNECTION AT THE ENGINE, THE FAN AND PUMP CONNECTIONS TO THE ENGINE SHAFT AND THE WATER SUPPLY CONNECTION CLOSEST TO THE COOLING SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

324 0 0 0 0

SYSTEM TITLE

ELECTRICAL PENETRATION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE TRANSPORT OF ELECTRICAL POWER THROUGH THE REACTOR CONTAINMENT AND SHIELD BUILDING WALLS. THE SYSTEM BOUNDARIES ARE AT THE ELECTRICAL CONNECTIONS CLOSEST TO THE PENETRATION ON EACH SIDE OF THE WALL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

325 0 0 0 0

SYSTEM TITLE

BREATHING AIR SYSTEM

THIS SYSTEM INCLUDES PERMANENT INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF PURE AIR TO PERSONNEL BREATHING EQUIPMENT. THE SYSTEM DOES NOT INCLUDE AIR SUPPLY CYLINDERS FOR SELF CONTAINED BREATHING APPARATUS. THE SYSTEM BOUNDARIES ARE AT THE AIR INLET TO THE SYSTEM AND THE AIR CONNECTIONS TO THE EQUIPMENT SERVED.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

325 0 0 0 0

SYSTEM TITLE

FIRE DETECTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE DETECTION OF A FIRE AND THE INITIATION OF AN ALARM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

325 0 0 0 0

SYSTEM TITLE

TRAINING SIMULATOR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH A TRAINING SIMULATOR THAT MODELS A COMPLETE POWER PLANT.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

325 0 0 0 0

SYSTEM TITLE

PORTABLE RADIATION MONITORING EQUIPMENT

THIS SYSTEM INCLUDES ALL PORTABLE COMPONENTS ASSOCIATED WITH THE DETECTION OF RADIATION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

325 0 0 0 0

SYSTEM TITLE

RADIATION EXPOSURE ANALYSIS EQUIPMENT

THIS SYSTEM INCLUDES ALL INSTALLATIONS ASSOCIATED WITH ANALYSIS OF RADIATION EXPOSURE TO PLANT PERSONNEL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

325 0 0 0 0

SYSTEM TITLE

INTRASITE/OFFSITE EVACUATION SYSTEM

THIS SYSTEM INCLUDES ALL INSTALLATIONS ASSOCIATED WITH THE OFF SITE EVACUATION WARNING SYSTEM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

342 0 0 0 0

SYSTEM TITLE

HEAVY OIL STORAGE SYSTEM

THIS SYSTEM INCLUDES ALL INSTALLATIONS RELATED TO THE STORAGE OF HEAVY FUEL OIL. IT DOES NOT INCLUDE THE LIGHT, DIESEL OR JET/GAS FUEL STORAGE. IT DOES NOT INCLUDE INSTALLATIONS WHICH TRANSFER FUEL OIL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

342 0 0 0 0

SYSTEM TITLE

LIGHT/DIESEL OIL STORAGE SYSTEM

THIS SYSTEM INCLUDES ALL INSTALLATIONS RELATED TO THE STORAGE OF LIGHT OIL AND/OR DIESEL FUEL. IT DOES NOT INCLUDE INSTALLATIONS THAT STORE OR TRANSFER HEAVY OIL OR JET/GAS FUEL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

342 0 0 0 0

SYSTEM TITLE

JET FUEL STORAGE SYSTEM

THIS SYSTEM INCLUDES ALL INSTALLATIONS ASSOCIATED WITH THE STORAGE OF GAS TURBINE AND/OR JET FUEL. IT DOES NOT INCLUDE INSTALLATIONS THAT STORE OR TRANSFER HEAVY OIL OR LIGHT/DIESEL OIL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

342 0 0 0 0

SYSTEM TITLE

WATER FRONT IMPROVEMENTS (NOT COOLING)

WATERFRONT IMPROVEMENTS INCLUDES ALL INSTALLATIONS ASSOCIATED WITH ACCOMMODATING BOATS, BARGES OR SHIPS AND/OR SERVING TO PROTECT THE SITE FROM WAVES OR RISING WATER.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

342 0 0 0 0

SYSTEM TITLE

DIESEL OIL UNLOADING STATION

THIS SYSTEM INCLUDES ALL INSTALLATIONS RELATED TO THE UNLOADING OF DIESEL FUEL OIL. THE BOUNDARIES EXTEND, FROM THE CONNECTION TO THE FUEL UNLOADING HOSE TO THE CONNECTION TO THE DIESEL OIL STORAGE TANK. THIS SYSTEM FUNCTIONS TO TRANSFER DIESEL OIL FROM THE DELIVERY VEHICLE TO THE STORAGE TANK. IT DOES NOT INCLUDE HEAVY FUEL OIL UNLOADING OR JET FUEL UNLOADING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

342 0 0 0 0

SYSTEM TITLE

JET FUEL UNLOADING STATION

THIS SYSTEM INCLUDES ALL INSTALLATIONS RELATED TO THE UNLOADING OF JET FUEL. THE BOUNDARIES EXTEND FROM THE FUEL UNLOADING HOSE TO THE CONNECTION TO THE JET FUEL STORAGE TANK. THIS SYSTEM FUNCTIONS TO TRANSFER JET FUEL FROM THE DELIVERY VEHICLE TO THE STORAGE TANK. IT DOES NOT INCLUDE HEAVY FUEL OIL UNLOADING OR DIESEL FUEL OIL UNLOADING.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

342 0 0 0 0

SYSTEM TITLE

AUXILIARY STEAM BOILER

THIS SYSTEM INCLUDES INSTALLATIONS RELATED TO PROVIDING STEAM TO A FUEL OIL STORAGE AND/OR TRANSFER SYSTEM. IT DOES NOT INCLUDE ANY INSTALLATIONS THAT PROPERLY BELONG IN ACCOUNTS 312, 314 OR 343 WHERE STEAM IS FURNISHED BY STEAM GENERATORS. THIS SYSTEM IS BOUNDED AT THE FITTING CLOSEST TO THE DESUPERHEATING OR REDUCING STATION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

342 0 0 0 0

SYSTEM TITLE

FUEL TREATMENT SKIDS (MECHANICAL)

THIS SYSTEM INCLUDES ALL INSTALLATIONS RELATED TO THE FUEL TREATMENT SKIDS MECHANICAL EQUIPMENT. THE BOUNDARIES EXTEND FROM THE CONNECTION AT THE UNTREATED FUEL STORAGE TANK TO THE CONNECTION AT THE TREATED FUEL STORAGE TANK, AND THE OIL WASTE TREATMENT SYSTEM. THIS SYSTEMS FUNCTION IS TO REMOVE SOLUBLE SALTS AND ADD A VANADIUM INHIBITOR CHEMICAL TO THE FUEL OIL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

342 0 0 0 0

SYSTEM TITLE

FUEL TREATMENT SKIDS (ELECTRICAL)

THIS SYSTEM INCLUDES ALL INSTALLATIONS RELATED TO THE FUEL TREATMENT SKIDS ELECTRICAL EQUIPMENT. THE BOUNDARIES EXTEND FROM THE LOW SIDE OF THE STEP DOWN TRANSFORMER TO THE POWER CONNECTION AT THE EQUIPMENT SERVED. THIS SYSTEM FUNCTIONS TO SUPPLY THE PROPER ELECTRICAL VOLTAGE POWER TO THE MECHANICAL FUEL TREATMENT SKIDS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

HEAT RECOVERY STEAM GENERATOR STRUCTURE

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPORT OF HEAT RECOVERY STEAM GENERATOR COMPONENTS. THE SYSTEM BOUNDARIES ARE AT THE COMPONENT ATTACHMENTS TO THE SUPPORT STRUCTURE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

HEAT RECOVERY STEAM GENERATOR ENCLOSURES

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH CONTAINING COMBUSTION PRODUCTS WITHIN THE HEAT RECOVERY STEAM GENERATOR. THE SYSTEM BOUNDARIES ARE AT THE ATTACHMENTS TO THE STRUCTURE, TO A COMBUSTION TURBINE AND THE DISCHARGE TO ATMOSPHERE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

HEAT RECOVERY STEAM GENERATOR PRESSURE PARTS

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE CONTAINMENT OF WATER AND STEAM WITHIN THE HEAT RECOVERY STEAM GENERATOR. THE SYSTEM BOUNDARIES ARE AT THE LOW PRESSURE EVAPORATOR AND ECONOMIZER PIPING WELDS TO THE DEAERATOR, THE LOW PRESSURE CIRCULATING PUMP SUCTION PIPING WELD AT THE STORAGE TANK, THE ECONOMIZER INLET WELD, THE DEAERATOR VACUUM LINE WELD AT THE STEAM DRUM, AND THE OUTLET WELD OF THE NON RETURN VALVE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

COMBINED CYCLE BOILER FEED SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY OF HEATED FEEDWATER TO THE HEAT RECOVERY STEAM GENERATOR. THE SYSTEM BOUNDARIES ARE AT THE CONDENSATE AND EXTRACTION PIPE WELDS AT THE DEAERATOR, THE LOW PRESSURE CIRCULATING PUMP SUCTION PIPE WELD AT THE STORAGE TANK, THE ECONOMIZER INLET WELD, THE DEAERATOR DUMP LINE WELD AT THE CONDENSER, THE LP EVAPORATOR WELDS AT THE EVAPORATOR, AND THE DEAERATOR VACUUM LINE WELD AT THE STEAM DRUM.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

INDUSTRIAL GAS TURBINE

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE INDUSTRIAL GAS TURBINE SYSTEM. THE BOUNDARIES ARE AT THE CONNECTION OF THE INLET AIR MANIFOLD ASSEMBLY DUCTWORK EXPANSION JOINT, AT THE CONNECTION OF THE EXHAUST MANIFOLD ASSEMBLY DUCTWORK EXPANSION JOINT AND AT THE TURBINE CASING SUPPORTS. THE FUNCTION OF THE GAS TURBINE IS TO CONVERT HEAT ENERGY INTO MECHANICAL ENERGY IN ORDER TO TURN A GENERATOR AND CREATE ELECTRICAL ENERGY.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

AIRCRAFT GAS TURBINE SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH GENERATING HIGH PRESSURE HIGH TEMPERATURE GAS TO DRIVE A POWER TURBINE. THE SYSTEM BOUNDARIES ARE THE FUEL SUPPLY CONNECTIONS TO THE GAS GENERATOR SKID AND THE EXPANSION JOINT CONNECTION AT THE POWER TURBINE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

AIRCRAFT GAS TURBINE POWER/EXPANDER TURBINE

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH CONVERTING THE THRUST GENERATED BY THE GAS GENERATORS INTO TORQUE TO DRIVE THE ELECTRIC GENERATOR. THE SYSTEM BOUNDARIES ARE AT THE EXPANSION JOINT CONNECTION FROM THE GAS GENERATORS, THE ELECTRIC GENERATOR COUPLING HALF AND THE CONNECTION TO THE STACK.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

CONDENSATE SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE MOVING OF WATER FROM THE CONDENSER TO THE DEAERATOR. THE CONDENSATE PUMP RECIRCULATING PIPING IS INCLUDED WITHIN THIS SYSTEM. THE SYSTEM IS BOUNDED BY THE WELDS AT THE CONDENSER DISCHARGE NOZZLES, THE DEAERATOR INLET NOZZLE AND THE DESUPERHEATER INLET NOZZLE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

GAS TURBINE ATOMIZING AIR SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE ATOMIZING AIR SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE CONNECTION TO THE BURNER SYSTEM. THIS SYSTEM FUNCTIONS TO DISBURSE THE FUEL DROPLET TO A FINE SPRAY FOR BETTER COMBUSTION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

WATER INJECTION SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE WATER INJECTION SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE CONNECTION TO THE ATOMIZING AIR MANIFOLD AND AT THE CONNECTION TO THE CONDENSATE MAKE-UP SYSTEM. THE FUNCTION OF THIS SYSTEM IS TO REDUCE OXIDES OF NITROGEN (NOX) IN THE TURBINE EXHAUST GASSES.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

1 0 1

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

AIR COOLING SYSTEM, GAS TURBINE

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH THE GAS TURBINE AIR COOLING SYSTEM. THE BOUNDARIES ARE AT THE FIRST CONNECTION AT THE GAS TURBINE. THE FUNCTION OF THIS SYSTEM IS TO PROVIDE DIRECT COOLING OF COMPONENTS OF THE GAS TURBINE WHICH ARE EXPOSED TO TEMPERATURES HIGHER THAN MATERIAL TEMPERATURE LIMITS. THIS SYSTEM ALSO FUNCTIONS TO SATISFY SEALING AIR REQUIREMENTS FOR THE GAS TURBINE SEALS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

AIR INTAKE SYSTEM, GAS TURBINE

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH THE GAS TURBINE AIR INTAKE SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE CONNECTION TO THE INLET AIR MANIFOLD. THIS SYSTEM FUNCTIONS TO DELIVER COMBUSTION AIR TO THE INLET OF THE GAS TURBINE COMPRESSOR SECTION.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

EXHAUST SYSTEM, GAS TURBINE

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE GAS TURBINE EXHAUST SYSTEM. THE BOUNDARIES ARE AT THE CONNECTION AT THE GAS TURBINE EXHAUST MANIFOLD ASSEMBLY AND AT THAT POINT WHERE THE EXHAUST GAS ENTERS ANOTHER SYSTEM (HEAT RECOVERY STEAM GENERATOR, STACK, ETC.). THE FUNCTION OF THIS SYSTEM IS TO PROVIDE A METHOD OF TRANSPORTING THE GAS TURBINE EXHAUST GASSES FROM THE GAS TURBINE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

STARTING AND TURNING SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE STARTING AND TURNING GEAR SYSTEM. THE BOUNDARIES ARE AT THE COUPLING CONNECTION TO THE TURBINE-GENERATOR AND THE STARTING PACKAGE FOUNDATION. THE FUNCTION OF THIS SYSTEM IS TO PROVIDE CAPABILITY FOR STARTING THE GAS TURBINE ON START-UP AND TO TURN THE GAS TURBINE FOR A COOLING PERIOD DURING SHUTDOWN.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

WATER WASH SYSTEM

THIS SYSTEM INCLUDES COMPONENTS ASSOCIATED WITH THE GAS TURBINE WATER WASH SYSTEM. THE SYSTEM BOUNDARIES ARE AT THE CONNECTION TO THE WATER INJECTION SYSTEM AND AT THE FIRST CONNECTION TO THE GAS TURBINE. THIS SYSTEM FUNCTIONS TO CLEAN THE GAS TURBINE INTERNALS OF DEPOSITS WHICH ARE IN THE GAS TURBINE AS A RESULT OF BURNING FUEL OIL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

GAS TURBINE LUBE OIL SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH THE SUPPLY, PURIFICATION, AND COOLING OF LUBRICATING AND CONTROL OIL FOR A GAS TURBINE. THE SYSTEM BOUNDARIES ARE AT THE CONNECTION TO THE LUBE OIL STORAGE AND TRANSFER SYSTEM, THE CONNECTIONS CLOSEST TO THE TURBINE AT EACH BEARING AND AT THE CONNECTIONS TO THE FRONT STANDARD OR PEDESTAL.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

SOOT BLOWER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH APPARATUS THAT REMOVES SOOT OR SLAG FROM BOILER SURFACES USING STEAM OR AIR WHILE THE BOILER IS IN SERVICE.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

1 0 3

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

DEMINERALIZED WATER SYSTEM

THIS SYSTEM RECEIVES WATER FROM THE WATER TREATMENT SYSTEM AND FURTHER TREATS IT TO MAKE IT SUITABLE FOR USE IN REACTOR SYSTEMS. STEAM GENERATORS, BOILERS, ETC.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

PLANT ACCOUNTS

343 0 0 0 0

SYSTEM TITLE

COMPONENT/CLOSED COOLING WATER SYSTEM

THIS SYSTEM INCLUDES INSTALLATIONS ASSOCIATED WITH REMOVAL OF HEAT FROM AUXILIARY EQUIPMENT USING WATER. THE SYSTEM BOUNDARIES ARE AT THE PIPING CONNECTIONS AT THE EQUIPMENT SERVED, AND THE INTAKE/OPEN COOLING WATER CONNECTIONS AT THE HEAT EXCHANGERS.

RETIREMENT UNIT

EACH COMPLETE SYSTEM

ACCOUNT 352 - STRUCTURES AND IMPROVEMENTS

PROPERTY UNIT INCLUDES:

COST INSTALLED OF STRUCTURES OR BUILDINGS, SITE PREPARATION, AIR CONDITIONING UNITS, VENTILATING SYSTEMS, SPRINKLER SYSTEMS, WATER SUPPLY SYSTEM, DECORATIVE WALLS, FENCE, LANDSCAPING, ETC.

RETIREMENT UNIT DESCRIPTION

ROAD
PARKING AREA
SITE DRAINAGE SYSTEM
LANDSCAPING
SPRINKLER SYSTEM
STRUCTURE/BUILDING
AIR CONDITIONING SYSTEM
PERIMETER FENCE/WALL
SEA WALL
WATER SUPPLY SYSTEM
SEPTIC TANK & SYSTEM
STRUCTURE ROOF
YARD LIGHTING SYSTEM
YARD SURFACE
FIRE PROTECTION SYSTEM
SITE PUMP

RETIREMENT UNIT

EACH
EACH
EACH
SITE
EACH
SITE
EACH
ALL

ACCOUNT 353 - STATION EQUIPMENT

PROPERTY UNIT INCLUDES:

COST INSTALLED OF FOUNDATIONS, STRUCTURES, SWITCHING EQUIPMENT, TRANSFORMERS, BUS SYSTEM, CONDUIT SYSTEM, STORAGE BATTERIES, CIRCUIT BREAKERS, AIR COMPRESSORS, EQUIPMENT ENCLOSURES, CONTROL PANELS, YARD LIGHTING SYSTEM, GROUNDING SYSTEM, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
ARRESTOR - STATION TYPE	EACH
FENCE - EQUIPMENT ENCLOSURE	EACH
STRUCTURES	EACH
YARD LIGHTING SYSTEM	EACH
SWITCH	SET
FOUNDATION EQUIPMENT	EACH
TRANSFORMERS	EACH
CIRCUIT BREAKERS	EACH
VOLTAGE REGULATOR	EACH
CAPACITOR BANK	EACH
REACTORS	EACH
BUS SYSTEM	EACH
STORAGE BATTERY	SET
BATTERY CHARGER	EACH
RELAY AND CONTROL/CABINET	EACH
AIR COMPRESSOR	EACH
METERS - STATION TYPE - COMPANY USE	EACH
CABLE DUCT SYSTEM	EACH
CABLE TRAY/TRENCH SYSTEM	EACH
TELEMETERING EQUIPMENT	EACH
MOBILE SUB STATION TRAILER	EACH
FIRE PROTECTION SYSTEM	EACH
GROUNDING SYSTEM	EACH
METAL CLAD CUBICLE	EACH
COUPLING CAPACITOR	
POTENTIAL DEVICE	EACH
CARRIER AUDIO TONE TRANSMITTER	EACH
CARRIER AUDIO TONE RECEIVER	EACH
SUPERVISORY CONTROL RTU PANEL	EACH
OPERATOR'S CONTROL CONSOLE	EACH
BATTERY SURGE SUPPRESSOR	EACH
A.C./D.C. CABINET AND	
JUNCTION BOXES	EACH
MOTOR GENERATOR - DC SYSTEM	EACH
LINE TRAP	EACH
LINE TUNER	EACH
PURIFICATION SYSTEM - OIL	EACH
CATHODIC PROTECTION SYSTEM	EACH
SOLAR PANEL ENERGY SYSTEM	EACH
OUTBOUND MODULATION UNIT (LMS)	EACH
CONTROL RECEIVING UNIT (LMS)	EACH
MOTOR OPERATOR (SWITCH)	EACH
GROUND/TEST DEVICE (METAL CLAD)	EACH
INVERTER, PHOTOVOLTAIC	EACH

ACCOUNT 354 - TOWERS AND FIXTURES

PROPERTY UNIT INCLUDES:

COST INSTALLED OF TOWERS OR STRUCTURES, METAL POLES, EXTENSIONS, CROSSARMS, LEGS STEPS, GUARDS, LADDERS, RAILINGS, ANCHOR BOLTS, FOOTINGS, FOUNDATIONS, EXCAVATION, GRADING, FILL, PAINT SIGNS, ANCHOR GUYS, INITIAL RIGHT OF WAY CLEARING, R/W MARKERS, FENCE, POSTS, GATES, PROTECTIVE EQUIPMENT, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
TOWER INCLUDING FIXTURES	EACH
TOWER FOUNDATION PER STRUCTURE	EACH
FENCE, ENCLOSURE	EACH

ACCOUNT 355 - POLES AND FIXTURES

PROPERTY UNIT INCLUDES:

INSTALLED COST OF POLES INCLUDING INSPECTION, GAINING, PREDRILLING, TURNING, PRESERVATION TREATMENT, PAINTING OR COATING OF POLES, SPECIAL BACKFILL (CRUSHED ROCK, CONCRETE, STYROFOAM, ETC.), ENCLOSURES, POLE STEPS, POLE CAPS, POLE FIXTURES, PILINGS AND RELATED HARDWARE, STENCILING AND TAGGING, EXCAVATION (INCLUDING DISPOSAL OF EXCESS EXCAVATED MATERIAL), SHAVING, INITIAL RIGHT OF WAY CLEARING, ETC. ALSO INCLUDES INSTALLED COST OF CROSSARMS, UPSWEEP ARMS, WISHBONE TYPE TIMBERS, BRACES, GUYS, PROTECTIVE EQUIPMENT, VERTICAL DEADENDS, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
POLES	EACH
FOUNDATION INCLUDING PILING	EACH
POLE FRAMING/FIXTURES	EACH SET
FENCE ENCLOSURE	EACH

ACCOUNT 356 - OVERHEAD CONDUCTORS AND DEVICES

PROPERTY UNIT INCLUDES:

COST INSTALLED OF THE CONDUCTOR INCLUDING CLAMPS, CONNECTORS, ARMOR RODS, DAMPERS, SPACERS, YOKES, HARDWARE, INSULATORS, ETC. (OVERHEAD GROUND WIRE WILL BE REPORTED IN THE SAME MANNER AS CURRENT-CARRYING CONDUCTORS, BUT WILL BE DESIGNATED AS GROUND WIRE.)

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
CONDUCTOR	REPLACEMENT OF TWO CONTINUOUS SPANS OF SINGLE CONDUCTOR
OVERHEAD GROUND WIRE	REPLACEMENT OF TWO CONTINUOUS SPANS OF SINGLE CONDUCTOR
INSULATORS	EACH SET/STRUCTURE
SWITCH	EACH
SWITCH STRUCTURE	EACH
LIGHTNING ARRESTORS	EACH SET/STRUCTURE

ACCOUNT 357 - UNDERGROUND CONDUIT

PROPERTY UNIT INCLUDES:

INSTALLED COST OF CONDUIT OR DUCT (FIBER, TILE, METAL, PLASTIC, ETC.), INCLUDING EXCAVATION, BACKFILL, PAVING, CONCRETE, REMOVAL OF ANY EXCESS EXCAVATED MATERIAL OR DEBRIS, SPACERS, FORMING, SHORING, BRACING, BRIDGING, PERMITS, PROTECTION OF STREET OPENINGS, RELOCATION OR PROTECTION OF OTHER UTILITY FACILITIES, ETC. DUCT TO BE RECORDED BY SINGLE DUCT FEET RATHER THAN DUCT BANK FEET.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
CONDUIT	FEET
MANHOLES	EACH
PUMP	EACH
FAN	EACH
FOUNDATION	EACH
CABINET CONTROL	EACH
FIRE PROTECTION SYSTEM	EACH

ACCOUNT 358 - UNDERGROUND CONDUCTORS AND DEVICES

PROPERTY UNIT INCLUDES:

COST INSTALLED OF THE CONDUCTORS, CLAMPS, SPLICES, CONNECTORS, TERMINALS. SUBMARINE CABLE, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
CONDUCTOR	FEET
PUMP HOUSE STRUCTURE	EACH
OIL PUMP	EACH
EMERGENCY GENERATOR	EACH
OIL STORAGE TANK	EACH
CATHODIC PROTECTION SYSTEM	EACH
CABLE TEMPERATURE MONITORING SYSTEM	EACH
SWITCH/CIRCUIT BREAKER	EACH
OIL PRESSURE ALARM SYSTEM	EACH
LIGHTNING ARRESTOR	SET
POTHEAD/TRIFURCATOR	EACH
OIL PIPING SYSTEM	EACH

ACCOUNT 359 - ROADS AND TRAILS

PROPERTY UNIT INCLUDES:

THE COST OF ROADS, TRAILS AND BRIDGES, INCLUDING CLEARING, GRADING, SURFACING, CULVERTS, FOUNDATIONS, PIERS, GIRDERS, TRUSSES, FLOORING, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
ROADS OR TRAIL	EACH
BRIDGE	EACH
FENCING	EACH

ACCOUNT 361 - STRUCTURES AND IMPROVEMENTS

PROPERTY UNIT INCLUDES:

COST INSTALLED OF STRUCTURES OR BUILDINGS, SITE PREPARATION, AIR CONDITIONING UNITS, VENTILATING SYSTEMS, SPRINKLER SYSTEMS, WATER SUPPLY SYSTEM, DECORATIVE WALLS, FENCE, LANDSCAPING, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
ROAD	EACH
PARKING AREA	EACH
SITE DRAINAGE SYSTEM	EACH
LANDSCAPING	SITE
SPRINKLER SYSTEM	EACH
STRUCTURE/BUILDING	EACH
AIR CONDITIONING SYSTEM	EACH
PERIMETER FENCE/WALL	EACH
SEA WALL	EACH
WATER SUPPLY SYSTEM	EACH
SEPTIC TANK & SYSTEM	EACH
STRUCTURE ROOF	EACH
YARD LIGHTING SYSTEM	EACH
YARD SURFACE	SITE
FIRE PROTECTION SYSTEM	EACH
SITE PUMP	ALL

ACCOUNT 362 - STATION EQUIPMENT

PROPERTY UNIT INCLUDES:

COST INSTALLED OF FOUNDATIONS, STRUCTURES, SWITCHING EQUIPMENT, TRANSFORMERS, BUS SYSTEM, CONDUIT SYSTEM, STORAGE BATTERIES, CIRCUIT BREAKERS, AIR COMPRESSORS, EQUIPMENT ENCLOSURES, CONTROL PANELS, YARD LIGHTING SYSTEM, GROUNDING SYSTEM, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
ARRESTOR - STATION TYPE	EACH
FENCE - EQUIPMENT ENCLOSURE	EACH
STRUCTURES	EACH
YARD LIGHTING SYSTEM	EACH
SWITCH	SET
FOUNDATION EQUIPMENT	EACH
TRANSFORMERS	EACH
CIRCUIT BREAKERS	EACH
VOLTAGE REGULATOR	EACH
CAPACITOR BANK	EACH
REACTORS	EACH
BUS SYSTEM	EACH
STORAGE BATTERY	SET
BATTERY CHARGER	EACH
RELAY AND CONTROL/CABINET	EACH
AIR COMPRESSOR	EACH
METERS - STATION TYPE - COMPANY USE	EACH
CABLE DUCT SYSTEM	EACH
CABLE TRAY/TRENCH SYSTEM	EACH
TELEMETERING EQUIPMENT	EACH
MOBILE SUB STATION TRAILER	EACH
FIRE PROTECTION SYSTEM	EACH
GROUNDING SYSTEM	EACH
METAL CLAD CUBICLE	EACH
COUPLING CAPACITOR	
POTENTIAL DEVICE	EACH
CARRIER AUDIO TONE TRANSMITTER	EACH
CARRIER AUDIO TONE RECEIVER	EACH
SUPERVISORY CONTROL RTU PANEL	EACH
OPERATOR'S CONTROL CONSOLE	EACH
BATTERY SURGE SUPPRESSOR	EACH
A.C./D.C. CABINET AND	
JUNCTION BOXES	EACH
MOTOR GENERATOR - DC SYSTEM	EACH
LINE TRAP	EACH
LINE TUNER	EACH
PURIFICATION SYSTEM - OIL	EACH
CATHODIC PROTECTION SYSTEM	EACH
SOLAR PANEL ENERGY SYSTEM	EACH
OUTBOUND MODULATION UNIT (LMS)	EACH
CONTROL RECEIVING UNIT (LMS)	EACH
MOTOR OPERATOR (SWITCH)	EACH
GROUND/TEST DEVICE (METAL CLAD)	EACH
INVERTER, PHOTOVOLTAIC	EACH

ACCOUNT 364 - POLES, TOWERS AND FIXTURES

PROPERTY UNIT INCLUDES:

COST OF INSTALLATION, INSPECTION, GAINING PREDRILLING, TURNING, PRESERVATION TREATMENT, PAINTING OR COATING, SPECIAL BACKFILL (CRUSHED ROCK, DRY-MIX CONCRETE, STYROFOAM, ETC.), ENCLOSURES, POLE STEPS, POLE CAPS, PUSH BRACES, PILING AND RELATED HARDWARE, CONSTRUCTION PERMITS, NON-STANDARD RIGHTS OF WAY, INDIVIDUAL POLE AND GUY RIGHTS, REPAVING, STENCILING AND TAGGING, EXCAVATION (INCLUDING DISPOSAL OF EXCESS EXCAVATED MATERIAL), AND SHAVING. STANDARD WOOD POLES ON WHICH STREET LIGHTING EQUIPMENT IS INSTALLED SHOULD BE CHARGED TO THIS ACCOUNT.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
POLE - INCLUDING FIXTURES	EACH
FOUNDATION/PILING	EACH

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

PROPERTY UNIT INCLUDES:

COST INSTALLED OF CONDUCTOR, INSULATORS EXCEPT RACK, SWITCH, AND GUY INSULATORS), TIE WIRE, ARMOR RODS, CONNECTORS, CLAMPS, SPLICES, DEADENDS, JUMPER LEAD WIRES TO TRANSFORMERS OR OTHER EQUIPMENT, MESSENGER WIRE, RINGS, LINE GUARDS, GUARD ARMS, GRADE CLAMPS, VERTICAL CABLE SUPPORTING CLAMPS, CABLE GRIPS, MESSENGER DEADENDS, BONDING RIBBON, WRAPPING OR SPLICING WIRE, GROUND RODS, GROUND WIRES, GROUND MOLDING, INITIAL TREE TRIMMING, TREE TRIMMING RIGHTS, LOAD SWITCHING FOR CONSTRUCTION PURPOSE, AND OTHER MISCELLANEOUS HARDWARE.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
CONDUCTOR	TWO CONTINUOUS SPANS OF CONDUCTOR
SWITCH	EACH
RE-CLOSER	EACH
SECTIONALIZER	EACH
PHASE CONVERTER	EACH
SWITCH STRUCTURE	EACH

ACCOUNT 366 - UNDERGROUND CONDUIT

PROPERTY UNIT INCLUDES:

INSTALLED COST OF CONDUIT (FIBER, TILE BRASS, IRON, GALVANIZED STEEL, PLASTIC, ETC.) INCLUDING EXCAVATION, BACKFILL, PAVING, AND REMOVAL OF ANY EXCESS EXCAVATED MATERIAL OR DEBRIS, SPACERS, CONCRETE, FORMING, SHORING, BRACING, BRIDGING. PERMITS, PROTECTION OF STREET OPENINGS, RELOCATION OR PROTECTION OF OTHER UTILITY FACILITIES, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
MANHOLE/SPLICING CHAMBERS	EACH
DUCT	BETWEEN TERMINATION POINTS
VAULT	EACH
FIRE PROTECTION SYSTEM	EACH
SUMP PUMP	EACH
VENTILATION SYSTEM	EACH
FENCE ENCLOSURE	EACH
PADS EQUIPMENT	EACH

ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

PROPERTY UNIT INCLUDES:

COST INSTALLED OF THE CONDUCTOR, CONNECTORS, CLAMPS, SPLICES, NEUTRAL CABLE, SUBMARINE CABLE, NEUTRAL BUSSES, POTHEADS, CABLE TERMINATORS AND SPREADERHEADS. THE COST OF TRENCHING, BACKFILL, ETC., IS INCLUDED WITH DIRECT BURIAL CABLE. ALSO, THE COST OF MINOR SCATTERED CONDUIT SUCH AS FOR STREET CROSSINGS, UNDER PARKING LOTS, ETC., IS INCLUDED WITH CABLES WHICH ARE NOT IN A DUCT SYSTEM.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
CONDUCTOR	TERMINAL POINT TO TERMINAL POINT
CONDUCTOR SUBMARINE	FOOT
CONDUCTOR VAULT SYSTEM	EACH
SWITCHES	EACH
TRANSFORMER POTENTIAL/CURRENT	EACH
CABINET/ENCLOSURE	EACH
CATHODIC PROTECTION SYSTEM	EACH
LOAD TRANSFER OPERATOR	EACH

ACCOUNT 368 - LINE TRANSFORMERS

PROPERTY UNIT INCLUDES:

INSTALLED COST OF TRANSFORMERS (CONVENTIONAL, CSP, UNDERGROUND, PAD MOUNT, ETC.) INCLUDING HANGERS, INSULATING OIL, LIGHTNING ARRESTER AND CIRCUIT BREAKER (WHEN BUILT INTO THE TRANSFORMER), AND INITIAL TESTING, NUMBERING AND INSTALLATION.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
TRANSFORMER	EACH
CAPACITOR BANK	EACH
REGULATOR, VOLTAGE	EACH
NETWORK PROTECTOR	EACH
PROTECTIVE EQUIPMENT	EACH
CAPACITOR BANK - MASTER CONTROLLER	EACH

ACCOUNT 369 - SERVICES

PROPERTY UNIT INCLUDES:

COST INSTALLED OF SERVICE CONDUCTOR FROM A POINT WHERE WIRES LEAVE THE LAST POLE OF THE OVERHEAD SYSTEM (EITHER SECONDARY, PRIMARY OR TRANSFORMER) TO THE POINT OF CONNECTION WITH THE CUSTOMERS OUTLET OR WIRING. UNDERGROUND SERVICES INCLUDE CONDUIT, EXCAVATION, BACKFILL, PAVING AND REMOVAL OF EXCESS EXCAVATED MATERIAL, SPACERS, BRACING, PERMIT, PROTECTION OF STREET OPENINGS, ETC. RACK, BRACKET, BOLTS, HOOKS, INSULATORS ON CUSTOMER END OF SERVICE. GRIPS CLAMPS, CONNECTORS, CABLE TIES, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
SERVICE	EACH

ACCOUNT 370 - METERS

PROPERTY UNIT INCLUDES:

INSTALLED COST OF WATT-HOUR METERS, WATT-HOUR DEMAND METERS, RECORDING AND/OR INDICATING DEMAND METERS, TIME SWITCHES, REACTIVE METERS, DIRECT CURRENT METERS, TOTALIZING RELAYS, CURRENT TRANSFORMERS, POTENTIAL TRANSFORMERS, AND INSTRUMENT TRANSFORMER PADS. THE FIRST COST OF TESTING, NUMBERING AND INSTALLATION SHALL BE CAPITALIZED WITH PROPERTY UNITS.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
METERS	EACH
METER TROUGH & CABINETS INSTRUMENT TRANSFORMER	EACH
SOLID STATE DATA RECEIVERS	EACH
ACCESSORY METERING EQUIPMENT (I.E. TRANSFORMER LOSS COMPENSATION, DATA PULSE DIVIDER, ETC.)	EACH

ACCOUNT 371 - INSTALLATIONS ON CUSTOMER PREMISES

PROPERTY UNIT INCLUDES:

COST INSTALLED OF POLES, CONDUCTOR, BRACKETS, LUMINAIRES, TRANSPONDERS, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
POLE	EACH
LUMINAIRE	EACH
CONDUCTOR	EACH SPAN
TRANSPONDER	EACH
CABLE BURIED	TERMINATION TO TERMINATION

ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

PROPERTY UNIT INCLUDES:

COST INSTALLED OF THE CONDUCTOR, CONDUIT, POTHEADS, INSULATORS, CONNECTORS, CLAMPS, SPLICES, JUMPERS, GROUNDING, TRENCHING, BACKFILL, PAVING AND REMOVAL OF ANY EXCESS EXCAVATED MATERIAL OR DEBRIS. COST INSTALLED OF TIME SWITCHES, RELAYS (SERIES & MULTIPLE), LIGHTING CONTACTORS, OPEN CIRCUIT PROTECTORS, ARCTROLLER ASSEMBLIES, SERIES CIRCUIT CONTROLLERS, OIL SWITCHES, TRANSFORMERS (IL, SL & CONSTANT CURRENT), MOUNTING HARDWARE, AND CONNECTIONS. ALSO INCLUDED IS COST INSTALLED OF STANDARDS (SPECIAL DECORATIVE WOOD, CONCRETE, OR METAL POLES), FOUNDATIONS, ANCHOR BOLTS, INCLUDING ANY APPROPRIATE COSTS INCLUDED FOR POLES UNDER ACCOUNT 364. COST INSTALLED OF LIGHT FIXTURE, SUPPORT (BRACKET, MAST ARM, SUSPENSION), INITIAL LAMP, MOUNTING HARDWARE, REFLECTOR AND/OR REFRACTOR, BALLAST, PHOTO-CELL, SPREADER ARM AND INSULATORS, CONNECTING WIRE, ETC. IS ALSO INCLUDED.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
POLE	EACH
LUMINAIRE	EACH
CONDUCTOR	EACH SPAN
CABLE BURIED	TERMINATION TO TERMINATION
STREET LIGHT TRANSFORMER	EACH
TRANSFORMER PAD	EACH

ACCOUNT 390 - STRUCTURES AND IMPROVEMENTS

PROPERTY UNIT INCLUDES:

COST INSTALLED OF STRUCTURES OR BUILDINGS, SITE PREPARATION, AIR CONDITIONING UNITS, VENTILATING SYSTEMS, SPRINKLER SYSTEMS, WATER SUPPLY SYSTEM, DECORATIVE WALLS, FENCE, LANDSCAPING, ETC.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
INTERNAL PARTITIONS (EACH ELEVATION)	EACH
SUPERSTRUCTURE, INC. STEEL, CONCRETE AND PERMANENT ATTACHMENT	EACH
ROOF, NOT INCLUDING TRUSSES OR DECKING (EACH LEVEL)	EACH
FLOOR COVERING (EACH ELEVATION)	EACH
HEATING, VENTILATION AND AIR CONDITIONING DUCT AND PIPING SYSTEM	EACH
COMPRESSOR	EACH
PLUMBING SYSTEM COMPLETE	EACH
LIGHTING SYSTEM COMPLETE	EACH
ELEVATOR	EACH
FIRE PROTECTION SYSTEM COMPLETE	EACH
PUMP COMPLETE	EACH
FOUNDATION WORK	EACH
ESCALATOR	EACH
HANGING CEILINGS (EACH ELEVATION)	EACH
CENTRAL VACUUMING SYSTEM	EACH
TURNSTILES	ALL
SITE IMPROVEMENTS	SITE
YARD SURFACING	SITE
AWNINGS & CANOPIES	EACH
SPECIALTY STRUCTURES	EACH
INTERCOM SYSTEM	EACH
SECURITY SYSTEM	EACH
GENERATOR	EACH
STORAGE TANK/FUEL OIL	EACH
SITE PUMP	ALL

ACCOUNT 391 - OFFICE FURNISHINGS, FURNITURE, AND EQUIPMENT

PROPERTY UNIT - OFFICE FURNITURE AND OFFICE EQUIPMENT, INCLUDING COST OF A COMPLETE SET OF FURNITURE COMPRISED OF ITEMS SUCH AS BOOK CASES, DESKS, FILES, SAFES, SOFAS, STANDS, TABLES, AND CABINET CHAIRS (EXCLUDING FOLDING OR STACKING CHAIRS); A COMPLETE SET OF FURNITURE FOR A CONFERENCE ROOM; DESK-TOP EQUIPMENT SUCH AS CALCULATORS, TYPEWRITERS, MICROFILM VIEWERS, CHECKWRITERS, AND EQUIPMENT FOR BINDING OR PACKAGING; DUPLICATING AND MAILING EQUIPMENT SUCH AS ELECTROSTATIC COPIERS, BLUE PRINT MACHINES, AND PRINT SHOP EQUIPMENT FOR HIGH-VOLUME PRINTED MATERIALS. SUCH COST SHOULD BE AMORTIZED OVER A 7 YEAR PERIOD AND NO PROPERTY RECORD IS MAINTAINED EXCEPT AS A VINTAGE GROUP.

PROPERTY UNIT - OFFICE ACCESSORIES

PROPERTY UNIT INCLUDES:

SMALL FURNISHINGS REQUIRED TO EQUIP AN OFFICE THAT HAVE A LIFE OF MORE THAN ONE YEAR BUT INDIVIDUALLY ARE OF RELATIVELY SMALL VALUE SHOULD BE CAPITALIZED IF RELATED TO THE PURCHASE OF OFFICE FURNITURE. SUCH COST SHOULD BE AMORTIZED OVER A 5 YEAR PERIOD AND NO PROPERTY RECORD IS MAINTAINED EXCEPT AS A VINTAGE GROUP. EXAMPLES: ASH TRAYS, CARPETING, CURTAINS, DRAPERIES, CHAIRS (FOLDING AND STACKING), LAMPS, MIRRORS, PICTURES, PLANTS AND PLANT POTS, WASTE BASKETS.

PROPERTY UNIT - COMPUTER EQUIPMENT

PROPERTY UNIT INCLUDES:

ALL COMPUTER TYPE EQUIPMENT INCLUDING MAINFRAME, MINI, MICRO-COMPUTERS AND WORK PROCESSORS. ALSO INCLUDED IN THIS CATEGORY ARE THE ACCESSORY ITEMS FOR PRINTING, DISPLAYING AND STORING DATA. SUCH COST SHOULD BE AMORTIZED OR DEPRECIATED OVER A 5 YEAR PERIOD AND NO PROPERTY RECORD IS MAINTAINED EXCEPT AS A VINTAGE GROUP.

ACCOUNT 392 - TRANSPORTATION EQUIPMENT

PROPERTY UNIT INCLUDES:

COST OF EACH VEHICLE COMPLETE. IT IS RECOMMENDED THAT THE ACCOUNT BE DIVIDED INTO THE CATEGORIES BELOW FOR DEPRECIATION ACCOUNTING PURPOSES.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
AUTOMOBILES SEDAN TYPE AUTOMOBILES EQUIPPED WITH STANDARD ACCESSORIES.	EACH
LIGHT TRUCKS AND TRUCK CHASSIS PASSENGER VEHICLES PICK-UP TRUCKS AND VAN-TYPE PASSENGER VEHICLES IN THE 1/2 AND 3/4 TON CLASS COMPLETE WITH STANDARD BODIES.	EACH
HEAVY TRUCKS TRUCKS PURCHASED WITHOUT BODIES OTHER THAN THE DRIVER CAB. THESE ARE TO BE FITTED WITH SPECIAL TYPE BODIES SUCH AS SERVICE TRUCKS. BUCKET TRUCKS, AND SPECIAL CONSTRUCTION TRUCKS.	EACH
TRAILERS ALL TYPES OF EQUIPMENT AND MATERIAL HANDLING TRAILERS. IT DOES NOT INCLUDE MOBILE HOMES OR OFFICES.	EACH
AIRCRAFT AIRPLANES AND HELICOPTERS.	EACH
MARINE EQUIPMENT BOATS, OUTBOARD MOTORS AND OTHER PRINCIPAL ITEMS OF MARINE EQUIPMENT. SUCH COST SHOULD BE AMORTIZED OR DEPRECIATED OVER A 5 YEAR PERIOD AND NO PROPERTY RECORD IS MAINTAINED EXCEPT AS A VINTAGE GROUP.	
OTHER TRANSPORTATION EQUIPMENT MOTORCYCLES AND OTHER SINGLE-OCCUPANT VEHICLES. SUCH COST SHOULD BE AMORTIZED OR DEPRECIATED OVER A 5 YEAR PERIOD AND NO PROPERTY RECORD IS MAINTAINED EXCEPT AS A VINTAGE GROUP.	

ACCOUNT 393 - STORES EQUIPMENT

PROPERTY UNIT INCLUDES:

COST OF EQUIPMENT USED FOR THE RECEIVING, SHIPPING, HANDLING, AND STORAGE OF MATERIAL AND SUPPLIES. EQUIPMENT MAY BE PORTABLE OR STATIONARY, AND MAY BE MOTORIZED OR NOT; ALL INSTALLATION COSTS ARE INCLUDED IN THE COST OF THE EQUIPMENT. SUCH COST SHOULD BE AMORTIZED OVER A 7 YEAR PERIOD AND NO PROPERTY RECORDS MAINTAINED EXCEPT AS A VINTAGE GROUP.

ACCOUNT 394 - TOOLS, SHOP AND GARAGE EQUIPMENT

PROPERTY UNIT INCLUDES:

COST OF STATIONARY OR PORTABLE TOOLS, IMPLEMENTS, AND EQUIPMENT USED IN CONSTRUCTION, REPAIR WORK, GENERAL SHOPS AND GARAGES AND NOT SPECIFICALLY PROVIDED FOR OR INCLUDABLE IN OTHER ACCOUNTS, SUCH AS AIR COMPRESSORS, ENGINES, FURNACES, GASOLINE PUMPS AND STORAGE TANKS, MACHINE TOOLS, WORK BENCHES, BENDERS, BLOWERS AND CUTTERS. SUCH COST, INCLUDING INSTALLATION COST, SHOULD BE AMORTIZED OVER A 7 YEAR PERIOD AND NO PROPERTY RECORDS MAINTAINED EXCEPT AS A VINTAGE GROUP.

ACCOUNT 395 - LABORATORY EQUIPMENT

PROPERTY UNIT INCLUDES:

COST INSTALLED OF STATIONARY OR PORTABLE LABORATORY EQUIPMENT USED FOR GENERAL LABORATORY PURPOSES AND NOT SPECIFICALLY PROVIDED FOR OR INCLUDABLE IN OTHER FUNCTIONAL PLANT ACCOUNTS, SUCH AS A BURN-IN OVEN, CORROSION TEST CHAMBER, EVAPORATOR, FURNACE, GENERATOR, IMPACT TESTER, FILTERING EQUIPMENT, ANALYZER, RECORDER, METERS, AND LOADING DEVICES. SUCH COST SHOULD BE AMORTIZED OVER A 7 YEAR PERIOD AND NO PROPERTY RECORDS MAINTAINED EXCEPT AS A VINTAGE GROUP.

ACCOUNT 396 - POWER OPERATED EQUIPMENT

PROPERTY UNIT INCLUDES:

COST OF POWER OPERATED EQUIPMENT USED IN CONSTRUCTION OR REPAIR WORK EXCLUSIVE OF EQUIPMENT INCLUDABLE IN OTHER ACCOUNTS. INCLUDE, ALSO, THE TOOLS AND ACCESSORIES ACQUIRED FOR USE WITH SUCH EQUIPMENT AND THE VEHICLE ON WHICH SUCH EQUIPMENT IS MOUNTED.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
AIR COMPRESSORS INCLUDING DRIVING UNIT AND VEHICLE	EACH
BACKFILLING MACHINE	EACH
BORING MACHINE	EACH
BRUSH GRINDER	EACH
BULLDOZER	EACH
CRANE OR HOIST	EACH
DIGGERS	EACH
POLE DRIVER	EACH
PIPE CLEANING MACHINE	EACH
PIPE COATING OR WRAPPING MACHINE	EACH
TRENCHERS	EACH
OTHER POWER OPERATED EQUIPMENT	EACH

ACCOUNT 397 - COMMUNICATION EQUIPMENT

PROPERTY UNIT INCLUDES:

COST INSTALLED OF TELEPHONE, TELEGRAPH AND WIRELESS EQUIPMENT FOR GENERAL USE IN CONNECTION WITH UTILITY OPERATIONS, SUCH AS METALLIC LAND LINES FOR COMMUNICATION, MICROWAVE SYSTEMS, TWO-WAY COMMUNICATION SYSTEMS, SWITCHING EQUIPMENT AND SPECIAL TEST EQUIPMENT (NOT DUPLICATED IN ACCOUNT 395.) SUCH COST SHOULD BE AMORTIZED OVER A 5 YEAR PERIOD AND NO PROPERTY RECORDS MAINTAINED EXCEPT AS A VINTAGE GROUP.

FIBER-OPTIC EQUIPMENT FOR COMMUNICATION

PROPERTY UNIT INCLUDES:

COST INSTALLED OF COMMUNICATION EQUIPMENT ASSOCIATED WITH FIBER OPTIC TECHNOLOGY, INCLUDING FIBER CABLE, MULTIPLEXERS, PATCH PANELS, AND SPLICE BOXES.

<u>RETIREMENT UNIT DESCRIPTION</u>	<u>RETIREMENT UNIT</u>
FIBER TRANSMISSION CABLE OR CONDUCTOR	2 CONTINUOUS SPANS, WITH OR WITHOUT ASSOCIATED APPURTENANCES
OVERHEAD FIBER CABLE	EACH SPAN
PATCH PANEL	EACH
SPLICE BOX	EACH
CONDUIT - OVERHEAD	EACH SPAN
CONDUIT OTHER THAN OVERHEAD	2 CONTINUOUS SPANS
REFLECTOMETER	EACH
VIDEO CODER/DECODER	EACH
DIGITAL MULTIPLEXER	EACH
DIRECT BURIED DUCT BANK	2 CONTINUOUS SPANS
CONCRETE ENCASED DUCT BANK	2 CONTINUOUS SPANS
CHANNEL BANK EQUIPMENT	EACH
FIBER OPTIC TERMINAL/REGENERATOR	EACH

ACCOUNT 398 - MISCELLANEOUS EQUIPMENT

PROPERTY UNIT - MISCELLANEOUS EQUIPMENT

PROPERTY UNIT INCLUDES:

EQUIPMENT USED IN UTILITY OPERATION, WHICH IS NOT INCLUDABLE IN ANY OTHER ACCOUNT, SUCH AS AUDIO VISUAL EQUIPMENT, KITCHEN AND MEDICAL EQUIPMENT. DEMONSTRATION OR DISPLAYS, GENERAL SECURITY EQUIPMENT, PHOTOGRAPHIC AND TRAINING EQUIPMENT, ETC. SUCH COST SHOULD BE AMORTIZED OVER A 7 YEAR PERIOD AND NO PROPERTY RECORDS MAINTAINED EXCEPT AS A VINTAGE GROUP.

MEMORANDUM

May 27, 1999

99 MAY 27 PM 3:33

ALBANY COUNTY OFFICE

TO: DIVISION OF APPEALS (HELTON)

FROM: DIVISION OF RESEARCH AND REGULATORY REVIEW (HEWITT) *CBH* *IN* *JMD*

SUBJECT: STATEMENT OF ESTIMATED REGULATORY COSTS FOR PROPOSED REVISIONS TO RULE 25-6.0142, F.A.C., UNIFORM RETIREMENT UNITS FOR ELECTRIC UTILITIES

Currently, Rule 25-6.0142, F.A.C., Uniform Retirement Units for Electric Utilities, provides definitions, guidelines, and methodology for the uniform treatment of equipment and materials used in the production of electricity.

The proposed rule amendments would change the current threshold from \$500 to \$1,000 for a retirement unit subject to capitalization. Other proposed changes would: (1) streamline and clarify accounting treatment of retirement units and material, (2) use amortization methodology and record keeping on a vintage group basis rather than individual item basis, and (3) codify current standard practices and policies.

Although there may be some labor required with restructuring of inventory record keeping on a vintage basis rather than an individual basis, there should be a reduction in labor costs after the adjustment because record keeping would be simplified.

The Administrative Procedures Act encourages an agency to prepare a Statement of Estimated Regulatory Costs (SERC). However, because there should be no significant additional costs from the proposed changes or negative impacts on utilities, small businesses, small cities, or small counties, a SERC will not be prepared for the proposed rule change.

Please keep my name on the CASR.

CBH:tf/e-urue3

cc: Mary Andrews Bane
Hurd Reeves
Pat Lee