

Reference Rule  
25-7.0461

LIST OF RETIREMENT UNITS

GAS UTILITIES

EFFECTIVE \_\_\_\_\_, 1986

Published by:  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

## LIST OF RETIREMENT UNITS - GAS UTILITIES

This listing sets forth the units of depreciable gas plant authorized by the Florida Public Service Commission to be designated "Retirement Units". The addition and retirement of retirement units should be in accordance with 25-7.0461.

### A. LOCAL STORAGE PLANT

#### 1. Structures and Improvements

The replacement or removal of a portion of a given retirement unit which has a book cost of \$10,000 or more should be accounted for in the same manner as for the replacement of a retirement unit. Otherwise, the replacement is charged to the appropriate expense account with no retirement recorded.

- a. Structure complete, with or without stack or chimney
- b. Air conditioning system, ventilating system, heating system, or any combination thereof
- c. Bridge, trestle
- d. Bulkhead, retaining wall
- e. Drainage and sewerage system
- f. Elevator, crane, hoist, complete with operating mechanism
- g. Fence complete with gates
- h. Fire escape system
- i. Fire protection system
- j. Light and power system complete
- k. Railroad or track system, including culvert
- l. Roof, with or without supporting members
- m. Water supply system, including well
- n. Yard drainage system
- o. Yard lighting system
- p. Landscaping
- q. Paving
- r. Floor covering (permanently attached)
- s. Painting (first coat)
- t. Equipment item, such as, a generator, engine, turbine, compressor, or similar item of equipment includible in structures, with or without associated wiring, control equipment
- u. Foundation (equipment) when includible in structure
- v. Plumbing system
- w. Refrigeration system
- x. Tunnel, pipe line
- y. Vacuum cleaning system
- z. Water basin or reservoir

2. Gas Holders

Initial placement of each principal item (and replacement if in-plant cost is more than \$500) such as:

- a. Buried pipe holder
- b. Holder
- c. Hortonsphere and/or high pressure tank
- d. Holder heating system

3. Other

Initial placement of each principal item (and replacement if in-plant cost is more than \$500), such as:

- a. Compressors
- b. Instrumentation
- c. Pumps
- d. Valves

B. DISTRIBUTION PLANT

1. Structures and Improvements

The replacement or removal of a portion of a given retirement unit which has a book cost of \$10,000 or more should be accounted for in the same manner as for the replacement of a retirement unit. Otherwise, the replacement is charged to the appropriate expense account with no retirement recorded.

- a. Structure complete, with or without stack or chimney
- b. Air conditioning system, ventilating system, heating system, or any combination thereof
- c. Bridge, trestle
- d. Bulkhead, retaining wall
- e. Drainage and sewerage system
- f. Elevator, crane, hoist, complete with operating mechanism
- g. Fence complete with gates
- h. Fire escape system
- i. Fire protection system
- j. Light and power system complete
- k. Railroad or track system, including culvert
- l. Roof, with or without supporting members
- m. Water supply system, including well
- n. Yard drainage system
- o. Yard lighting system
- p. Landscaping
- q. Paving

- r. Floor covering (permanently attached)
- s. Painting (first coat)
- t. Equipment items, such as, a generator, engine, turbine, compressor, or similar item of equipment includible in structures, with or without associated wiring, control equipment
- u. Foundation (equipment) when includible in structure
- v. Plumbing system
- w. Refrigeration system
- x. Tunnel, pipe line
- y. Vacuum cleaning system
- z. Water basin or reservoir

## 2. Mains

- a. The following retirement units should apply to both plastic mains as well as other type mains:
  - (1) Pipe, initial installation - includes pipe, fittings, specials, drips, joints, blocking, clamps and other accessory items
  - (2) Cathodic protection equipment
    - (a) Rectifier complete with transformer, or other power facility, including ground bed
    - (b) Anodes, insulators and test points - to bring existing system in compliance with Federal regulation
  - (3) Bridge, trestle, catenary suspension, or other special overhead crossing structure
  - (4) Canal crossing, aerial or submerged including header
  - (5) Tunnel
- b. Replacement of pipe 100 feet or more in length or costing more than \$1,000 should be capitalized with a resulting retirement of the book cost, estimated if not known, of the existing pipe and associated appurtenances from the plant account.
- c. When insertion is performed, the book cost, estimated if not known, of the old main should be retired from the plant account and the cost of the inserted main should be capitalized.

## 3. Measuring and Regulating Station Equipment - General

Initial placement of each principal item (and replacement if in-plant cost is more than \$500), such as:

- a. Automatic control equipment (including associated small regulators, pipe fitting and valves)
- b. Fogger equipment or system
- c. Foundation
- d. Instrument or device for indicating, measuring, recording or weighing
- e. Line heater
- f. Meter, displacement, or orifice including support, flanges, vanes and plates

- g. Odorizer equipment or system
- h. Panel or panels, devoted to a single purpose, with equipment associated thereto, such as, instruments, wiring, piping
- i. Pit or vault
- j. Regulator complete, with or without control equipment, including pilot regulators, fittings
- k. Valve, power operated, pressure reducing, atmospheric relief
- l. Piping with or without valves, between two or more units of property and/or a header
- m. Portable or package nit
- n. Tanks and vessels, such as, scrub-regulators, fittings

4. Measuring and Regulating Station Equipment - City Gate

Initial placement of each principal item (and replacement if in-plant cost is more than \$500), such as:

- a. Automatic control equipment (including associated small regulators, pipe fitting and valves)
- b. Fogger equipment or system
- c. Foundation
- d. Instrument or device for indicating, measuring, recording or weighing
- e. Line heater
- f. Meter - displacement, or orifice including support, flanges, vanes and plates
- g. Odorizer equipment or system
- h. Panel or panels, devoted to a single purpose, with equipment associated thereto, such as, instruments, wiring, piping
- i. Pit or vault
- j. Regulator complete, with or without control equipment, including pilot regulators, fittings
- k. Valve, power operating, pressure reducing, atmospheric relief
- l. Piping with or without valves, between two or more units of property and/or a header
- m. Portable or package nit
- n. Tanks and vessels, such as, scrub-regulators, fittings

5. Services

- a. The following retirement units should apply to both plastic services as well as other type services:
  - (1) A complete service
- b. When insertion is performed, the book cost, estimated if not know, of the old service line should be retired from the plant account and the cost of the inserted service line should be capitalized.

6. Meters

- a. Each meter
7. Meter Installations
- a. Each installation (first meter set)
8. Regulators
- a. Each regulator
9. Regulator Installation
- a. Each installation (first regulator set)
10. Industrial Measuring and Regulating Station Equipment
- Initial placement of each principal item (and replacement if in-plant cost is more than \$500), such as:
- a. Automatic control equipment (including associated small regulators, pipe fitting and valves)
  - b. Fogger equipment or system
  - c. Foundation
  - d. Instrument or device for indicating, measuring, recording or weighing
  - e. Line heater
  - f. Meter - displacement or orifice, including support, flanges, vanes and plates
  - g. Odorizer equipment or system
  - h. Panel or panels, devoted to a single purpose, with equipment associated thereto, such as, instruments, wiring, piping
  - i. Pit or vault
  - j. Regulator complete, with or without control equipment, including pilot regulators, fittings
  - k. Valve, power operated, pressure reducing, atmospheric relief
  - l. Piping, with or without valves, between two or more units of property and/or a header
  - m. Portable or package unit
  - n. Tanks and vessels, such as, scrub-regulators, fittings
11. Other Property on Customer's Premises
- a. Each principal item if cost is more than \$500

12. Other Equipment

Initial placement or replacement of each principal item if in-plant cost is more than \$500, such as:

- a. Fire protection equipment
- b. Leak Detector
- c. Pipe located
- d. Recording gauge
- e. Odormeter
- f. Recording flow meter
- g. Pressure gauge
- h. Monometer
- i. Corrosion Test Equipment
- j. Voltmeter

C. GENERAL PLANT

1. Structure and Improvements

The replacement or removal of a portion of a given retirement unit which has a book cost of \$10,000 or more should be accounted for in the same manner as for the replacement of a retirement unit. Otherwise, the replacement is charged to the appropriate expense account with no retirement recorded.

- a. Structure complete, with or without stack or chimney
- b. Air conditioning system, ventilating system, heating system, or any combination thereof
- c. Bridge, trestle
- d. Bulkhead, retaining wall
- e. Drainage and sewerage system
- f. Elevator, crane, hoist, complete with operating mechanism
- g. Fence complete with gates
- h. Fire escape system
- i. Fire protection system
- j. Light and power system complete
- k. Railroad or track system, including culvert
- l. Roof, with or without supporting members
- m. Water supply system, including well
- n. Yard drainage system
- o. Yard lighting system
- p. Landscaping
- q. Paving
- r. Floor covering (permanently attached)
- s. Painting (first coat)
- t. Equipment items, such as, a generator, engine, turbine, compressor, or similar item of equipment includible in structures, with or without associated

- wiring, control equipment
- u. Foundation (equipment) when includible in structure
- v. Plumbing system
- w. Refrigeration system
- x. Tunnel, pipe line
- y. Vacuum cleaning system
- z. Water basing or reservoir

2. Office Furniture

Initial placement or replacement of each principal item if in-plant cost is more than \$500, such as:

- a. Desk
- b. Cabinet
- c. Safe
- d. File
- e. Chair
- f. Table
- g. Drapes
- h. Carpet
- i. Picture
- j. Lounge equipment

3. Office Machines

Initial placement or replacement of each principal item if in-plant cost is more than \$500, such as:

- a. Blueprint machine
- b. Photostat machine
- c. Offset press
- d. Photocopy machine
- e. Transcopy machine
- f. Key punch machine
- g. Sorter
- h. Tabulator
- i. Electronic calculator
- j. Accounting machine
- k. Adding machine
- l. Calculating machine
- m. Coin counter
- n. Signature writer
- o. Typewriter

4. Computer Equipment

Initial placement of each principal item (and replacement if in-plant cost is more than \$500), such as:

- a. CRT
- b. CPU
- c. Keyboard
- d. Modem
- e. Associated cabling/wiring
- f. Printer
- g. Disk drive
- h. Initial software system, or software additions or replacements which materially change the function

5. Transportation Equipment

Initial placement of each principal item (and replacement if in-plant cost is more than \$500), such as:

- a. Airplane
- b. Automobile
- c. Boat
- d. Electrical vehicle
- e. Motor truck
- f. Motorcycle
- g. Tractor
- h. Trailer, wagon

6. Stores Equipment

Initial placement or replacement of each principal item if in-plant cost is more than \$500, such as:

- a. Counter
- b. Shelving
- c. Storage bin

7. Tools, Shop and Garage Equipment

Initial placement or replacement of each principal item if in-plant cost is more than \$500, such as:

- a. Gasoline or oil pump
- b. Battery charging set
- c. Car lift
- d. Power-driven greasing machine

- e. Drill press
- f. Welding machine
- g. Forge
- h. Furnace
- i. Lathe
- j. Planer shaper
- k. Pneumatic tool
- l. Welding set
- m. Power saw
- n. Transit
- o. Level
- p. Concrete mixer
- q. Vapor tester
- r. Crane (portable)
- s. Elevating and stacking equipment (portable)
- t. Hoist
- u. Scale
- v. Pallet track
- w. Air compressor
- x. Gasoline dispensing equipment (LPG)
- y. Ditch pump
- z. Wheel barrow
- aa. Ladder

8. Laboratory Equipment

Initial placement or replacement of each principal item if in-plant cost is more than \$500, such as:

- a. Automatic electronic prover
- b. Binocular electronic reader
- c. Hydro-pneumatic meter tester
- d. Metameter test set
- e. Meter prover
- f. Test meter

9. Power Operated Equipment

Initial placement of each principal item (and replacement if in-plant cost is more than \$500), such as:

- a. Air compressor, mounted on a truck or trailer including driving unit and any conveyance
- b. Back filling machine
- c. Boring machine
- d. Bulldozer
- e. Digger

- f. Pile driver
- g. Pipe cleaning machine
- h. Pipe coating or wrapping machine
- i. Trencher
- j. Crane or hoist (self-propelled)
- k. Tractor
- l. Forklift

10. Communication Equipment

Initial placement or replacement of each principal item if in-plant cost is more than \$500, such as:

- a. Antenna and supporting structure
- b. Carrier terminal equipment
- c. Microwave equipment
- d. Receiver, stationary or mobile
- e. Storage battery set or motor generator set
- f. Telephone equipment
- g. Teletype equipment
- h. Transmitter, stationary or mobile
- i. Pager
- j. Intercommunicating telephone apparatus
- k. Wire, cable, supports and duct lines
- l. Telemetry equipment
- m. Telephone system

11. Miscellaneous Equipment

Initial placement or replacement of each principal item if in-plant cost is more than \$500, such as:

- a. Infirmary equipment
- b. Kitchen demonstration equipment
- c. Recreation equipment
- d. Restaurant equipment
- e. Other miscellaneous equipment