

Reference Rule  
25-4.0178

LIST OF RETIREMENT UNITS

(TELEPHONE UTILITIES)

Effective January 1, 1988

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

## GENERAL SUPPORT ASSETS

### Motor Vehicles (Account 2112)

Initial placement of each complete vehicle:

1. A passenger car
2. A motor truck with or without body
3. A truck body
4. A tractor with or without a body
5. A tractor body
6. A trailer, not to include a mobile home or office

### Special Purpose Vehicles (Account 2114)

Initial placement and replacement of each principal item of plant costing more than \$500, such as:

1. Boats
2. Barges

### Garage Equipment (Account 2115)

Initial placement and replacement of each principal item of equipment used to maintain items included in Accounts 2112-2114 costing more than \$500. Furniture and office equipment used in garages shall be charged to the furniture and office equipment accounts. Portable tools should be amortized over a seven year period and no property records maintained except as a vintage group.

### Other Work Equipment (Account 2116)

Initial placement and replacement of each principal item of power operated equipment, general purpose tools, and work equipment costing more than \$500, such as:

1. A pole jack
2. A splicer's tent or extension ladder
3. A pole derrick
4. A power winch
5. An earth boring machine
6. A portable test set
7. A wire measuring machine
8. A compressed air tool
9. A concrete mixer and breaker
10. A power drill
11. A power hammer

12. A hand tool
13. A portable gasoline pump
14. A portable oil pump
15. A hand truck
16. A cable lasher
17. A power loader or forklift
18. A lathe
19. A cable laying plow
20. A planer
21. A chemical pole-treating apparatus
22. A pump
23. A power saw
24. A back-filling machine
25. A torch

Such cost should be amortized over a period of seven years and no property records maintained except as a vintage group. Cost of testing equipment and tolls regularly used in a central office shall be charged to the appropriate central office account. Furniture and office equipment used in garages and shops shall be charged to the furniture and office equipment accounts.

#### Buildings (Account 2121)

Initial placement of each principal item, such as:

1. A complete building
2. An entire roof with or without supporting members
3. A complete fire projection system
4. An elevator complete with operating mechanism
5. A complete central air conditioning or heating system
6. A self-supporting structure used to support antennas
7. A plumbing system
8. Structural changes involving a load-bearing wall
9. A complete electrical system
10. A complete driveway, sidewalk or parking area for a particular building
11. A complete fence
12. Wall to wall carpeting for one room
13. Landscaping
14. A rug, carpet or floor covering for one room
15. An antenna, complete with or without supports

The replacement of a retirement unit or portion thereof which has an in-plant cost of \$10,000 or more should be capitalized with a resulting retirement of the book cost, estimated if not known, of the replaced unit or portion thereof from the plant account.

### Furniture (Account 2122)

Initial placement and replacement of each principal item of furniture in offices, storerooms, shops, and all other quarters costing more than \$500, such as:

1. A desk
2. A chair
3. A table
4. A davenport
5. A bookcase
6. A filing cabinet
7. Drapes for individual windows
8. A safe
9. A bin
10. A counter
11. Shelving
12. Lounge equipment
13. Restaurant equipment
14. A portable gas fixture

Such cost should be amortized over a ten year period and no property record maintained except as a vintage group.

### Office Support Equipment (Account 2123.1)

Initial placement and replacement of each principal item of equipment costing more than \$500, such as:

1. A typewriter
2. A calculator
3. A duplicating machine
4. A billing machine
5. An addressing machine
6. A dating machine
7. A mailing machine
8. A photostat machine
9. Audio and video equipment
10. A cash register
11. A check writer
12. A postage meter machine
13. Microfilm equipment
14. A blueprinting machine
15. A portable air conditioning unit
16. A portable dehumidifying unit
17. A portable electric fan
18. A vacuum sweeper
19. A water cooler
20. Medical room equipment

21. A vending machine
22. A portable fire extinguisher

Such cost should be amortized over a seven year period and no property record maintained except as a vintage group.

#### Company Communications Equipment (Account 2123.2)

##### A. Official CPE

Initial placement and replacement of each principle item of equipment, including the associated inside wiring, costing more than \$500, such as:

1. A data set
2. A teletypewriter
3. A complete telephone set
4. A mobile radio set
5. A radio pager
6. A small PBX
7. Power equipment
8. A printer - telegraph equipment
9. A console
10. Key control panels
11. An apparatus cabinet
12. A key cabinet
13. A key box
14. Relay rack equipment
15. A loudspeaker
16. Digital dataphone equipment

Such cost should be amortized over a five year period and no property records maintained except as a vintage group.

##### B. Official PBX

Initial placement and replacement of each principal item of equipment costing more than \$500, not including installation and labor costs, associated wiring, or minor items, such as:

1. Power equipment
2. Switchboard or switching
3. Telephones
4. A terminal box
5. A cross connector point
6. An operator's chair

Such cost should be amortized over a five year period and no property records maintained except as a vintage group.

### General Purpose Computers (Account 2124)

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

1. A complete system
2. A CRT
3. A central processing unit
4. A printer
5. A disk or tape drive
6. A modem
7. Initial system software, or software additions/replacements which materially change the function.
8. Power supply equipment

Such cost should be amortized over a five year period and no property record maintained except as a vintage group. The cost of central processing equipment located in the central offices that functions as control, testing and assignment of the central office switchers and circuits shall be charged to the appropriate central office account. The cost of routing additions and/or modifications to a software package shall be charged to the appropriate expense account.

### Digital Electronic Switching (Account 2212)

Initial placement and replacement of each principal item, such as:

1. Distribution frame
2. Switching or equipment frame or cabinet; e.g., central control frame, network frame, peripheral frame, miscellaneous frame
3. Equipped shelf or drawer associated with the above frame or cabinet with standard, non-variable units (line cards, trunks, memory cards, etc.)
4. Tape drive
5. Console; e.g., traffic, maintenance, administration
6. Processor
7. Digital trunk interface module with common, non-variable cards
8. Concentrator or remote, complete shelf
9. Power supply unit
10. Power equipment
11. Generic updates of software
12. Loop treatment (equipped shelf of loop extenders of VF repeaters)
13. Testing equipment
14. Protection unit

### Operator Systems (Account 2220)

Initial placement and replacement of each principal item.

### Radio (Account 2231.2)

Initial placement and replacement of each principal item, such as:

1. Radio complete (receiving and transmitting assemblies)
2. Frame
3. Multiplexing equipment
4. Protection switch
5. Power equipment
6. Antenna system complete

### Circuit (Carrier) (Account 2232)

Initial placement and replacement of each principal item, such as:

1. Repeaters
2. Repeater housing
3. Amplifier
4. Channel bank shelf
5. Channel unit
6. Common card set
7. Analog/Digital converter
8. Cross-Connect or patch panel
9. Testing equipment
10. Loop extender, with or without repeater
11. Line filter
12. Complete bay or shelf of cards
13. Frame
14. Analog multiplexing equipment
15. Analog carrier

### Optic Electronics (Account 2232.X)

Initial placement and replacement of each principle item, such as:

1. Frame
2. Optical terminal complete (transmitting and receiving assemblies)
3. Optical repeater complete with or without housing
4. Patch Panel or cross-connect panel
5. Terminal shelf
6. Multiplex common card set
7. TI interface units
8. Testing equipment
9. Protection switch

## INFORMATION ORIGINATION/TERMINATION ASSETS

### Public Telephone Equipment (Account 2351)

Initial placement and replacement of each principal item of equipment, not including installation and labor costs, inside wiring, concrete pad, or other minor items, such as:

1. A booth or boothette (complete installation)
2. A walk-up (complete installation)
3. A shelf - with or without directory reference facility (complete installation)
4. A telephone set - complete
5. A mounting (pedestal, part or all) (complete installation with or without base plate)

Cradle-to-grave accounting may be used for this account.

### Private Line Equipment (Account 2362.X)

Initial placement and replacement of each principal item of equipment used to enhance network transmission for a private line channel. Cradle-to-grave accounting may be used for this account.

### Telecommunication Devices for the Deaf (Account 2362.X)

Initial placement and replacement of each principal item of equipment required for communications, by or with, hearing or speech impaired subscribers. Cradle-to-grave accounting may be used for this account.

### Network Carrier Equipment - Customer Premises (Account 2362.X)

Initial placement and replacement of each principal item of network carrier equipment physically located on the customer premises. Cradle-to-grave accounting may be used for this account.

### Enhanced Emergency 911 Equipment (Account 2362.X)

Initial placement and replacement of each principal item of equipment. Cradle-to-grave accounting may be used for this account.



## CABLE AND WIRE FACILITIES ASSETS

### Pole Lines (Account 2411)

1. Initial placement of a pole, with or without associated anchors, guys, crossarms, and steps. Replacement of a pole, with or without associated appurtenances, that is 25 feet or more in height should be capitalized with a resulting retirement of the book or average book cost, estimated if not known, of the existing pole and associated appurtenances from the plant account and the associated account reserve. Any cost of removal and gross salvage associated with the retirement should also be charged to the reserve.
2. Initial placement and replacement of a bridge fixture, tower, or other special fixture with or without associated anchors, guys, crossarms, and steps.

### Aerial Cable (Account 2421)

Initial placement of each principal item of metallic or fiber cable such as those listed below should be capitalized. Replacements of 2 spans or more of cable, with or without associated appurtenances, should be capitalized with a resulting retirement of the book (or average book) cost, estimated if not known, of the existing cable and associated appurtenances from the plant account and the associated account reserve. Any cost of removal and gross salvage associated with the retirement should also be charged to the reserve. All aerial drop wire is to be treated as a minor item. (A span equals the length of cable between two poles.)

- A. Metallic  
A length of metallic cable, with or without associated appurtenances such as distribution terminals, suspension strand, clamps, and lashing.
- B. Fiber  
A length of fiber cable with or without appurtenances.

### Underground Cable (Account 2422)

Initial placement of each principal item of metallic or fiber cable such as those listed below should be capitalized.

- A. Metallic  
A section of underground metallic cable or underground metallic dip cable, with or without appurtenances, between mainframe, vault, manhole or handhole. Replacement of cable appurtenances within a manhole or handhole should be expensed.
- B. Fiber  
A section of underground fiber cable with or without appurtenances, between mainframe, vault, manhole or handhole. Replacement of cable appurtenances within a manhole or handhole should be expensed.

### Buried Cable (Account 2423)

Initial placement of each principle item of air-filled or jelly-filled metallic cable or fiber cable such as those listed below should be capitalized. Replacements of 300 feet or more of cable, with or without associated appurtenances should be capitalized with a resulting retirement of the book (or average book) cost, estimated if not known, of the existing cable and associated appurtenances from the plant account and associated account reserve. Any cost of removal and gross salvage associated with the retirement should also be charged to the reserve. All buried drop wire is to be treated as a minor item.

- A. Metallic - Air-filled  
A length of metallic air-filled buried cable with or without appurtenances.
- B. Metallic - Jelly-filled  
A length of metallic jelly-filled buried cable with or without appurtenances.
- C. Fiber  
A length of buried fiber cable with or without appurtenances.

### Submarine Cable (Account 2424)

Initial placement and replacement of each principal item or metallic or fiber cable such as those listed below should be capitalized.

- A. Metallic
  - 1. All of a submarine metallic cable for one crossing.
  - 2. Submarine cable hut or house.
  - 3. Submarine cable anchorage.
  - 4. Submarine cable terminating frame.
- B. Fiber
  - 1. A length of submarine fiber cable with or without appurtenances.
  - 2. Submarine cable hut or house.
  - 3. Submarine cable anchorage.

### Intrabuilding Network Cable (Account 2426)

Initial placement and replacement of a continuous length of house cable with or without associated appurtenances, such as, cross connecting terminals, protected or unprotected, with or without associated balcony or pole seats, located on the Company's side of the demarcation point. Initial placement of and replacement of each principal item of intrabuilding network cable equipment located on the customer's side of the demarcation point should not be capitalized but rather charged to the appropriate expense account.

### Aerial Wire (Account 2431)

Initial placement of each principal item of metallic or fiber wire such as those listed below should be capitalized. Replacements of 5 spans or more of wire, with or without associated appurtenances should be capitalized with a resulting retirement of the book (or average book) cost, estimated if not known, of the existing wire and associated appurtenances from the plant account and associated account reserve. Any cost of removal and gross salvage associated with the retirement should also be charged to the reserve.

- A. Metallic  
A length of metallic wire, with or without associated insulators or transposition brackets.
- B. Fiber  
A length of fiber wire with or without associated appurtenances.

### Underground Conduit (Account 2441)

Initial placement or replacement of each principle item, such as:

1. A section of conduit between two manholes, handholes, or service boxes.
2. A manhole
3. A handhole
4. A service box

When a manhole is reconstructed (enlarged or changed in design), the investment representing portions of the manhole removed (estimated if original cost is unknown), whether or not replaced, shall be retired from the plant account and associated reserve account. Any cost of removal and gross salvage associated with the reconstruction should also be charged to the reserve.