

§ 141.100

pursuant to the General Instructions set out in that form. Form No. 423 must be filed on or before the 45th day after the end of each reporting month, beginning with the reporting period of January, 1983.

[Order 264, 47 FR 44726, Oct. 12, 1982]

§ 141.100 Original cost statement of utility property.

Any public utility or licensee becoming subject to the jurisdiction of the Commission shall file, insofar as applicable, the following statements properly sworn to by the officer in responsible charge of their compilation:

STATEMENT A

Statement A showing in outline the origin and development of the company including particularly a description (giving names of parties and dates) of each consolidation and merger to which the company, or a predecessor, was a party and each acquisition of an electric operating unit or system.

STATEMENT B

Statement B showing for each acquisition by the reporting company or any of its predecessors of an electric operating unit or system, the original cost, estimated, if not known, the cost of such company and the amount entered in the books in respect thereto as of the date of acquisition. If the depreciation, retirement, or amortization reserve was adjusted as of the date of acquisition and in connection therewith, a full disclosure of the pertinent facts should be made. The difference between the original cost and the amount entered in respect thereto of each acquisition of an electric operating unit or system, as of the date of acquisition, should be clearly stated, and a summary of all transactions affecting such difference through the end of the calendar year prior to the year in which the filing is made, and the resultant amount at the latter date, should be set forth. The amount to be included in account 114, Electric Plant Acquisition Adjustments, shall be subdivided so as to show the amounts applicable to (1) electric plant in service, (2) electric plant leased to others, and (3) electric plant held for future use. Whenever practical, such amount shall be classified according to nature, i.e., going value, structural value, etc.

Where estimates are used in arriving at original cost or the amount to be included in account 114, a full disclosure of the method and underlying facts should be given. The method of determining the original cost of the electric plant acquired as operating units or systems should be described in sufficient detail to permit a clear understanding of the

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nature of the investigations which were made for that purpose.

STATEMENT C

Statement C showing any amounts arrived at by appraisals in the electric plant accounts (and not eliminated) in lieu of cost to the reporting company. This statement should give the full journal entry at the time the appraisal was originally recorded and if the entry had the effect of appreciating or writing up the electric plant account, the amount of the appreciation of writeup should be traced, by proper description and explanation of changes, from the date recorded through the end of the calendar year prior to the year in which the filing is made.

STATEMENT D

Statement D showing electric plant as classified in the books of account immediately prior to reclassification in accordance with the Uniform System of Accounts, including, under a descriptive heading, any unclassified amounts applicable jointly to the electric department and other departments of the utility.

STATEMENT E

Statement E showing summary of adjustments necessary to state accounts 101, 103-107, 114, and 116, as prescribed in the Uniform System of Accounts.

STATEMENT F

Statement F showing electric plant classified according to the accounts prescribed in the Uniform System of Accounts, and showing also the amount includible in account 116, Other Electric Plant Adjustments.

STATEMENT G

Statement G giving a comparative balance sheet showing the accounts and amounts appearing in the books before the adjusting entries have been made and after such entries shall have been made.

STATEMENT H

Statement H giving a suggested plan for depreciating, amortizing, or otherwise disposing in whole or in part of the amounts includible in account 114, Electric Plant Acquisition Adjustments, and account 116, Other Electric Plant Adjustments.

STATEMENT I

Statement I giving the following statistical information relative to electric plant.

PRODUCTION PLANT

Steam production. Separately for each steam plant: Name of plant, date of construction, nameplate generating capacity (kw.) as originally constructed and as at

present, also nameplate capacity and date of installation of each addition to generating capacity. The original cost, where available, by accounts 310 and 316, of each steam production plant.

Hydraulic production. Separately for each hydroplant: Name of plant, date of construction, capacity of reservoirs (acre-feet), nameplate generating capacity (kw.) as originally constructed and as at present, also nameplate capacity and date of installation of each addition to generating capacity. The original cost, where available, by accounts 330 and 336, of each hydraulic production plant.

Internal combustion engine production. For each internal combustion engine plant: Name of plant, date of construction, nameplate generating capacity (kw.) as originally constructed and as at present, also nameplate capacity and date of installation of each addition to generating capacity. The original cost, where available, by accounts 340 to 346, of each internal combustion engine production plant.

TRANSMISSION PLANT

Overhead transmission lines. For each overhead transmission line or for each group of transmission lines of the same voltage, same general type of construction, and same number of circuits per structure; the voltage, length in miles, type of construction, kind and size of conductor. The original cost, where available, by accounts 350, 352, 354, 355, 356, and 359, of each such line or group of lines.

Underground transmission lines. For each underground transmission line or for each group of transmission lines of the same voltage, same general type of construction and same number of circuits per structure: The voltage length in miles and type of construction. The original cost, where available, by accounts 350, 352, 357, 358, and 359, of each such line or group of lines.

Transmission substations. For each substation: Function, capacity (kva), high and low voltages of transformers, description and capacity of special items of equipment.

DISTRIBUTION PLANT

*Overhead system.*¹ Number of pole and circuit miles, number of active meters or services connected (if available), description and number of each type of pole or tower.

¹ If number of active meters or services is not available separately for overhead and underground systems, report totals.

*Underground system.*² Number of circuit miles, number of active meters or services connected (if available), description of type of construction and general statement of any special construction problem.

Distribution substation. General description of number, capacity (kva) and high and low voltages of transformers.

Line transformers. Number and capacity.

Street lighting and signal systems. Description and number of each type of street lighting standard, number and wattage of lamps, and description of signal system.

GENERAL PLANT

Description of principal structures and improvements.

Number and type of transportation vehicles and appurtenant equipment.

Description of store, shop, and laboratory equipment.

Description of communication equipment.

Description of miscellaneous equipment.

[38 FR 7214, Mar. 19, 1973. Redesignated by Order 541, 57 FR 21734, May 22, 1992]

§ 141.300 FERC Form No. 715, Annual Transmission Planning and Evaluation Report.

(a) *Who must file.* Any transmitting utility, as defined in §3(23) of the Federal Power Act, that operates integrated (that is, non-radial) transmission facilities at or above 100 kilovolts must complete FERC Form No. 715.

(b) *When to file.* FERC Form No. 715 must be filed on or before each April 1.

(c) *What to file.* FERC Form No. 715 must be filed with the Federal Energy Regulatory Commission in accordance with the instructions on that form.

[58 FR 52436, Oct. 8, 1993]

EFFECTIVE DATE NOTE: At 58 FR 52436, Oct. 8, 1993, §141.300 was added. The new section contains information collection provisions which will not become effective until approved by the Office of Management and Budget. A notice will be published in the FEDERAL REGISTER once approval has been obtained.

PARTS 142-149 [RESERVED]

² To be shown on the original when tendered for filing with the Commission of every paper as specified in §1.17(f) of this chapter.