Federal Energy Regulatory Commission (FERC) System Of Accounts

The Federal Energy Regulatory Commission maintains a set of three-digit accounts by which utilities must report financial data. These three-digit accounts are referred to as *prime accounts*. (In some cases, FERC also uses a single digit after the decimal point.) The accounts are listed in the FERC Gas Chart of Accounts and FERC Electric Chart of Accounts following this page in the SEU Accounting Guide. See the FERC web page for more on the use of each account.

The SEU utilities add up to three digits to prime accounts in order to track additional detail. These 6-digit accounts are called *subaccounts*. They are listed in the next section of the SEU Accounting Guide. Use of plant accounts is specified in the SEU Capitalization Policy Manual.

**Balance Sheet Accounts**
- 100 Series: Assets and Other Debits
- 200 Series: Liabilities and Other Credits
- 300 Series: Plant Accounts (capital)

**Income Statement Accounts**
- 400 Series: Income Accounts
- 500 Series: Operating and Maintenance (Electric) (O&M)
- 800 Series: Operating and Maintenance (Gas) (O&M)
- 900 Series: Customer Accounts and Administrative & General Expenses

<table>
<thead>
<tr>
<th>ELECTRIC PLANT ACCOUNTS</th>
<th>ELECTRIC OPERATING ACCOUNTS</th>
<th>ELECTRIC MAINTENANCE ACCOUNTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Steam Production</td>
<td>310 – 316</td>
<td>500 – 509</td>
</tr>
<tr>
<td>Nuclear Production</td>
<td>320 – 325</td>
<td>517 – 525</td>
</tr>
<tr>
<td>Other Production</td>
<td>340 – 346</td>
<td>546 – 550</td>
</tr>
<tr>
<td>Transmission</td>
<td>350 – 359</td>
<td>560 – 567</td>
</tr>
<tr>
<td>Distribution</td>
<td>360 – 373</td>
<td>580 – 589</td>
</tr>
<tr>
<td>General</td>
<td>389 – 399</td>
<td>-</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>GAS PLANT ACCOUNTS</th>
<th>GAS OPERATING ACCOUNTS</th>
<th>GAS MAINTENANCE ACCOUNTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Underground Storage</td>
<td>350-357</td>
<td>814 - 826</td>
</tr>
<tr>
<td>Other Storage</td>
<td>360 – 363.5</td>
<td>840 – 842</td>
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<tr>
<td>Distribution</td>
<td>374 – 387</td>
<td>870 – 881</td>
</tr>
<tr>
<td>General</td>
<td>389 – 399</td>
<td>-</td>
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</tbody>
</table>