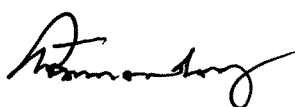
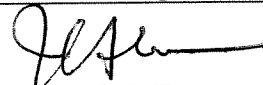


## **APPENDIX L**

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# **SOP-133 Capital vs Expense Transactions**

<b>GUAM POWER AUTHORITY</b> Standard Operating Procedure	No.: SOP- 133	Issued:
	Prepared By:  Controller/Plant Accounting	
Title: CAPITAL VS. EXPENSE TRANSACTIONS	Approved By:  JOAQUIN C. FLORES, P.E. General Manager	
	Effective Date:	Supersedes No.

### 1.0 PURPOSE

To establish the guidelines for the determination of CAPITAL EXPENDITURES vs. O&M EXPENSE transactions in order to properly allocate costs to utility plant expense accounts in conformity with Generally Accepted Accounting Principles (GAAP) and according to plant accounting procedures prescribed in the Uniform System of Accounts (USOA) of the Federal Regulatory Commission (FERC). The objective is to ensure adherence to consistent practices aimed at presenting a correct picture of the Authority's operations and financial condition.

### 2.0 APPLICABILITY

These guidelines apply to the preparation and submission of annual fiscal year CIP budget items and to the classification and allocation of actual expenditures to utility plant and O&M expense accounts. In the event of inconsistency between GAAP and FERC rules, generally accepted accounting principles will prevail.

### 3.0 REFERENCE

- 3.1 FA-01 List of Retirement Units. (See attached)
- 3.2 Uniform System of Accounts of the Federal Energy Regulatory Commission.
- 3.3 Notes to Financial Statements, Note 1- Accounting Policies.
- 3.4 Fixed Assets Register Program.
- 3.5 Property Retirement / Removal Procedures.
- 3.6 Disposal of Surplus Material Equipment.

CODES # REVISED # ADDED

#### 4.0 RESPONSIBILITY

Responsibility for the implementation and coordination of this policy, including final determination of whether to capitalize or expense an item, is hereby delegated to the Chief Financial Officer. The respective Division / Section Managers are to make the initial determination of whether a transaction is capital or expense; and for those transactions deemed to be capital (other than the routine acquisition of general plant assets), concurrence by the Controller / Plant Accounting is necessary.

#### 5.0 CONSIDERATIONS

Most transactions are distinctly of either a capital or expense nature and should be accounted for accordingly. Questionable cases should be decided on their individual merits and justifications, giving appropriate consideration to such things as the purpose of the expenditure, the benefit(s) to be derived, the magnitude of the cost and the estimated useful life of the item involved. If a decision is not readily ascertainable after analysis and review, a conservative policy of expensing rather than capitalizing such costs is to be followed.

#### 6.0 DEFINITIONS

- 6.1 Capital Expenditures – those expenditures (both cash and allocations) which benefit future periods such as:
- 6.1.1 All costs associated with the construction or acquisition of retirement property unit listed in FERC account # 301 to 399. An item qualifies as a separate retirement unit if it is relatively costly and is not an integral part of another asset.
  - 6.1.2 Replacements of existing Retirement Units of property.
  - 6.1.3 Betterments to existing property or equipment, i.e. substantial improvements that have the effect of increasing the capacity, efficiency, useful life or economy of existing fixed asset. The excess cost of replacement over the estimated cost at current prices of replacing without betterment shall be charged to the appropriate electric plant account.
  - 6.1.4 Rehabilitation of buildings, structures or equipment purchased or acquired in a rundown condition, with the intention of rehabilitation.
  - 6.1.5 All individual items of general plant equipment costing \$1,000 (increased from \$500) having a life expectancy /service of more than a year.

CODES # REVISED # ADDED

Expenditures for spare parts are not normally capital items unless these spare parts are plant specific and located at the plant. Spare parts specifically fabricated for a particular piece of equipment and stored in rather close proximity to the equipment would be indicative of capital items. Those spare parts that represent vendor catalogue or “shelf-stock” items are usually indicative of replacement parts that are accounted for not as capital items but as materials and supplies inventory until used.

Spare parts purchased in accordance with the working capital phase of a Capital Improvement Projects (CIPs) are to be initially charged to the appropriate construction work in progress (CWIP) accounts. Upon the completion of construction activity and the transfer from CWIP to Electric Plant in Service, any remaining spare parts are to be physically inventoried and transferred to the warehouse inventory under the responsible operating facility’s control. The requisite accounting entry pricing the physical inventory of spare parts at the lower of cost or current market should be recorded to transfer the inventory from construction work in progress (credit to FERC account 107) to materials and supplies inventory (debit to FERC account 154).

6.2 Maintenance and Repairs – those expenditures necessary to keep property at a standard of operating condition; or the restoration of a unit of property or equipment to its full productive capacity after damage, accident, or prolonged use. Maintenance activities do not extend the useful life or increases the productive capacity of the property unit or increase the value of asset accounts. These are cost incurred specifically for the purpose of preventing failures and restoring serviceability. However, lack of proper maintenance and repairs probably will shorten the useful life or decrease the operating capacity of the property or equipment. According to the Uniform System of Accounts of the Federal Energy Regulatory Commission the cost of maintenance includes, labor, materials, with respect to the following items:

- 6.2.1 Direct field supervision of maintenance.
- 6.2.2 Inspecting, testing and reporting on condition of plant specifically to determine the need for repairs, replacements, rearrangements and changes and inspecting and testing the adequacy of repairs which have been made.
- 6.2.3 Work performed specifically for the purpose of preventing failure, restoring serviceability or maintaining life of the plant.
- 6.2.4 Rearranging and changing the location of plant not retired.
- 6.2.5 Repairing for reuse materials recovered from plant.
- 6.2.6 Testing for locating and clearing trouble.
- 6.2.7 Repainting.

CODES # REVISED # ADDED

- 6.2.8 Net cost of installing maintaining and removing temporary facilities to prevent interruptions in service.
- 6.2.9 Replacing or adding minor items of plant which do not constitute a retirement unit.

6.3 Units of Property - comprised of Retirement Units and Minor Items of Property. Retirement Units represent the smallest units of property that are accounted for as a unit of electric plant and which when retired, with or without replacement, require the removal of the installed cost thereof from the electric plant account in which included.  
Minor Items of Property represent the component or associated parts of Retirement Units.

6.4 Retirement .the removal of a property item from service following the end of its productive life, sale or other disposal. The installed cost thereof from the electric plant account in which included and the appropriate adjustment of the depreciation "reserve" accounts.

The basic test for retirement is:

- 6.4.1 Has the unit of property ceased to function with respect to its regular operation, and
- 6.4.2 Is it highly improbable that the unit of property will be used in its present form in the future.

## 7.0 DETERMINATION

7.1 Determination of capital, maintenance and retirement activities should be made within the framework of units of property.

7.2 Accounting for Units of Property

<u>TRANSACTION</u>	<u>RETIREMENT UNIT</u>	<u>MINOR ITEM</u>
Add New Item	Capitalize to 101300/399	Capitalize to 101300/399
Retire Only	Retirement from 101300/399 to 108300 Accumulated Depreciation	Retire from 101300/399 to 108300 Accumulated Depreciation
Replacement	Retire old unit at original cost Capitalize replacement cost	Charge cost of new item to maintenance

CODES # REVISED # ADDED

- 7.3 Refer to Accounting Procedure FA - 01 for List of Retirement Units.
- 7.4 Other guidelines for application of capital/maintenance accounting determinations:
- 7.4.1 If service life of item (either retirement unit or minor item) is less than one year, regardless of cost, charge cost to appropriate operations or maintenance account.
- 7.4.2 If service life of general plant item is greater than one year and cost is less than \$1,000.00 charge cost to appropriate operations or maintenance account.
- 7.4.3 If service life of item is greater than five years and cost exceeds \$10,000.00 charge cost to appropriate Construction Work in Progress/ Electric Plant in service account. (\$1,000 for General Plant)
- 7.4.4 Note - Regardless of whether an item of property is charged to capital or expense accounts in accordance with the aforementioned accounting determinations, proper accounting, control, and safeguarding of such assets shall be established.

## 8.0 COMPONENTS OF COST

It is a regulatory requirement that all plant be recorded at cost. To determine easily as to what costs can be capitalized, the FERC defines the Components of Constructions Cost as described in the following excerpts. For major utilities, the cost of construction properly includible in plant account shall include where applicable, the direct and overhead cost as listed below:

- Contract work
- Labor
- Materials and Supplies
- Transportation
- Special Machine Service
- Shop Service
- Protection
- Privileges and Permits
- Engineering and Supervision
- General Administration Capitalized
- Engineering Services
- Insurance
- Legal expenditures

CODES # REVISED # ADDED

- Allowance for Funds used during Construction
- Earnings and Expenses during Construction
- Training Costs
- Studies
- Overhead Construction Costs
- Contributions in the form of money or its equivalent toward the construction of plant shall be credited to the account charged (CWIP) with cost of Construction

All of the above costs are charged or debited to CWIP. When the project is completed and inspected, a memo from Engineering/Generations/T&D for (CIP projects) or copies of the completed work order documents must be forwarded to Plant Accounting as their basis of closing the work orders or job orders. Charges to CWIP will be transferred to appropriate Utility Plant in Service accounts based on the relative percentage of estimated cost initially computed by Engineering.

## 9.0 FUNDING

The projected revenues essentially determine the funding source at the start of every fiscal year as budgeted but not the proper accounting treatment, which is dictated by GAAP and FERC Rules. Proper treatment of expenditures as capital or expense items may also impact the rates that are charged to customers. Expenditures related to utility operations that are expensed generally are recovered from ratepayers in the current revenue requirement. Those expenditures that are capitalized as assets are recovered through its rates as the assets are depreciated.

- 9.1 Capital Expenditures
  - 9.1.1 Revenue Funds
  - 9.1.2 Construction Bond Funds
  - 9.1.3 Disbursements Operating Fund
  - 9.1.4 Surplus Fund
  
- 9.2 Maintenance Expenditures (a/c 500 series)
  - 9.2.1 Disbursement Operating Fund
  - 9.2.2 Revenue Funds
  - 9.2.3 FEMA Funds (catastrophic situations)
  
- 9.3 Activities Related to Retirements Assets
  - 9.3.1 Disbursement Operating Fund
  - 9.3.2 Revenue Funds

CODES # REVISED # ADDED

**10.0 BUDGETING**

- 10.1 Capital Expenditures - Refer to Capital Improvement Projects and General Plant requirement Planning & Budgeting System Procedures.
- 10.2 Maintenance and other Expenditures - Refer to Budget Policies and Procedures. Those charge to 500 account series.

**GUAM POWER AUTHORITY  
ACCOUNT NUMBER AND PROPERTY UNITS  
FOR USE IN IMPLEMENTING FIXED ASSETS SYSTEM**

**ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION**

**A. STEAM PRODUCTION PLANT**

310 LAND AND LAND RIGHTS  
 265 LAND  
 267 LAND RIGHTS

311 STRUCTURES & IMPROVEMENTS  
 007 AIR CONDITIONING SYSTEM  
 080 CATHODIC PROTECTION SYSTEM  
 088 CHANNEL, INTAKE/DISCHARGE REINFORCE  
 133 CRANE COMPLETE W/ OPERATING MECHANISM  
 150 DRAINAGE AND SEWERAGE SYSTEM  
 165 ELEVATOR COMPLETE W/ OPERATING MECHANISM  
 172 EXCAVATION, TEST BORINGS, REFILL ETC.  
 195 FENCE (CHAIN LINK, CONCRETE ETC)  
 198 FIRE ESCAPRE SYSTEM  
 200 FIRE PROTECTION SYSTEM  
 202 FLOOR COVERING, PERMANENTLY ATTACHED  
 205 FOUNDATION (EQUIPMENT) WHEN INCLUDABLE IN STRUCT.  
 220 GATES (IF SEPARATELY COSTED & IDENTIFIED)  
 230 GRADING & CLEARING (RELATED TO CONST. OF STRUCT).  
 266 LAND RECLAMATION AND DREDGING  
 270 LANDSCAPING, LAWNS, SHRUBBERY ETC.  
 270 LANDSCAPING  
 273 LIGHT AND POWER SYSTEM  
 313 OIL/WATER SEPARATOR  
 327 PAINTING, FIRST COST  
 335 PARKING LOT  
 337 PARTITIONS, INCLUDING MOVABLE  
 340 PAVING, CONCRETE, BRICK, ASPHALT ETC  
 345 PLATFORMS, RAILINGS & GRATINGS  
 350 PLUMBING SYSTEM  
 420 RETAINING WALL  
 422 ROOF, WITH OR WITHOUT SUPPORTING MEMBERS  
 442 SIDEWALKS, CULVERTS, CURBS & STREETS CONST.  
 452 SPRINKLING SYSTEM  
 460 STORAGE FACILITIES CONSTITUTING A PART OF A BUILDING  
 465 STRUCTURE, COMPLETE WITH OR W/OUT STACK  
 480 TANK, FUEL OIL STORAGE (TANK FARM)  
 480 TANK, STORAGE FOR AIRCONDITIONER  
 480 TANK, STORAGE FOR SLOP AND WASTE OIL  
 650 VENTILATING SYSTEM  
 665 WATER SUPPLY SYSTEM (PIPING, HYDRANTS & WELLS)  
 690 YARD LIGHTING SYSTEM

312 BOILER PLANT EQUIPMENT  
 010 AIR DUCT SYSTEM  
 014 AIR HEATER (AIR PREHEATER)  
 020 AUTOMATIC CONTROL INSTALLATION  
 040 BOILER, COMPLETE W/ FURNACE, DRUMS ETC.  
 045 BREECHING (FUEL) DUCT  
 140 DEAERATOR  
 143 DEMINERALIZER  
 160 ECONOMIZER  
 190 FAN, FORCED DRAFT

**GUAM POWER AUTHORITY  
ACCOUNT NUMBER AND PROPERTY UNITS  
FOR USE IN IMPLEMENTING FIXED ASSETS SYSTEM**

**ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION**

205 FOUNDATION, BOILER WHEN INDEPENDENT OF STRUCT.  
 210 FUEL BURNING EQUIPT (BURNER, GRATES, STOKERS)  
 240 HEAT EXCHANGER  
 243 HEATER  
 245 HEATER, FEED WATER (MAIN OR STAGE)  
 290 MASTER CONTROLLER INSTALLATION  
 295 METER  
 332 PANEL SECTION OF A SWITCH OR INST. BOARD  
 343 PIPE, INTAKE OR DISCHARGE (WHEN NOT INCLUDIBLE IN STRUCT)  
 343 PLANT PIPING 6" OR OVER IN SIZE W/W/OUT VALVES  
 343 PIPING HEADER, 6" OR OVER IN SIZE  
 385 PUMP  
 385 PUMP  
 385 PUMP  
 407 RECORDING OR INDICATING DEVICE  
 415 REGULATOR, FEEDWATER  
 450 SOOT BLOWER SYSTEM  
 455 STACK, WITH OR W/OUT FOUNDATION  
 470 SUPERHEATER (WHEN SEPARATE FR BOILER)  
 480 TANK (DAY TANK)  
 480 TANK  
 480 TANK  
 600 TUNNEL, INTAKE OR DISCHARGE (WHEN NOT INCLUDIBLE IN STRUCT)  
 663 WATER SOFTENER OR PURIFICATION SYSTEM  
 672 WELL

314 TURBO-GENERATOR UNITS

010 AIR DUCT SYSTEM  
 012 AIR EJECTOR APPARATUS FOR CONDENSER  
 016 AIR WASHER  
 108 CONDENSER  
 110 CONDENSER TUBE PROTECTIVE SYSTEM (CHEMICAL, ELECTRIC ETC)  
 123 COOLER  
 123 COOLER  
 125 COOLING TOWER  
 170 EQUIPT. STARTING & TURNING  
 175 EXCITER  
 205 FOUNDATION, INDEPENDENT OF STRUCT.  
 225 GENERATOR  
 228 GOVERNOR CONTROL SYSTEM  
 247 HYDROGEN COOLING SYSTEM (INCL STORAGE CYLINDER)  
 255 INTAKE OR DISCHARGE, SCREEN & MECHANISM  
 332 PANEL SECTION OF A SWITCH OR INST. BOARD  
 343 PIPING HEADER, 6" OR OVER IN SIZE  
 343 PLANT PIPING 6" OR OVER IN SIZE W/W/OUT VALVES  
 387 PURIFIER OR FILTER  
 390 PUMP (CIRCULATING, CONDENSATE ETC)  
 407 RECORDING OR INDICATING DEVICE  
 480 TANKS (CONDENSATE, TURBINE OIL ETC)  
 480 TANK  
 550 TRAVELING WATER SCREEN  
 600 TUNNEL (CHANNEL) INTAKE OR DISCHARGE  
 605 TURBINE

315 ACCESSORY ELECTRIC EQUIPMENT

**GUAM POWER AUTHORITY  
ACCOUNT NUMBER AND PROPERTY UNITS  
FOR USE IN IMPLEMENTING FIXED ASSETS SYSTEM**

**ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION**

022 AUXILIARY CONTROL BOARD  
 035 BATTERY, STORAGE  
 035 BATTERY CHARGING SET  
 065 CABLE OR CONDUCTORS  
 093 CIRCUIT BREAKER  
 114 CONDUIT  
 118 CONTROL INSTALLATION  
 178 EXCITER CUBICLE REGULATOR  
 205 FOUNDATION, EQUIPMENT  
 233 GROUNDING SYSTEM  
 330 PANEL OR PANELS DEVOTED TO A SINGLE PURPOSE  
 440 SEQUENCE OF EVENTS RECORDER  
 477 SWITCHGEAR  
 503 TRANSFORMER (AUXILIARY ETC)  
 652 VOLTAGE REGULATOR SYSTEM

**316 MISCELLANEOUS POWER PLANT EQUIPMENT**

005 AIR COMPRESSOR  
 007 AIR CONDITIONING OR VENTILLATING SYSTEM  
 030 BARGE  
 095 COMMUNICATION SYSTEM  
 200 FIRE PROTECTION SYSTEM  
 260 LABORATORY EQUIPT (PRINCIPAL ITEM)  
 385 PUMPS, SUMP, DRAIN, MISC.  
 437 SECURITY SYSTEM  
 492 TOOLS, EACH PRINCIPAL ITEM

**B. OTHER PRODUCTION PLANT**

**340 LAND AND LAND RIGHTS**

265 LAND  
 267 LAND RIGHTS

**341 STRUCTURES & IMPROVEMENTS**

007 AIR CONDITIONING SYSTEM  
 133 CRANE COMPLETE W/ OPERATING MECHANISM  
 150 DRAINAGE AND SEWERAGE SYSTEM  
 195 FENCE (CHAIN LINK, CONCRETE ETC)  
 198 FIRE ESCAPE SYSTEM  
 200 FIRE PROTECTION SYSTEM  
 205 FOUNDATION (EQUIPMENT) WHEN INCLUDABLE IN STRUCT.  
 220 GATES (IF SEPARATELY COSTED & IDENTIFIED)  
 262 LADDERS, STEEL  
 266 LAND RECLAMATION AND DREDGING  
 270 LANDSCAPING  
 273 LIGHT AND POWER SYSTEM  
 335 PARKING LOT  
 340 PAVING  
 345 PLATFORMS, RAILINGS & GRATINGS  
 350 PLUMBING SYSTEM  
 465 STRUCTURE, COMPLETE WITH OR W/OUT STACK  
 650 VENTILATING SYSTEM  
 665 WATER SUPPLY SYSTEM  
 690 YARD LIGHTING SYSTEM

**GUAM POWER AUTHORITY  
ACCOUNT NUMBER AND PROPERTY UNITS  
FOR USE IN IMPLEMENTING FIXED ASSETS SYSTEM**

**ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION**

**342 FUEL HOLDERS, PRODUCERS & ACCESSORIES**

123 COOLER, OIL  
200 FIRE PROTECTION (OIL STORAGE TANK)  
205 FOUNDATION, OIL STORAGE TANK  
205 FOUNDATION, EQUIPMENT  
295 METER, FUEL OIL  
313 OIL/WATER SEPARATOR  
343 PIPING SYSTEM, FUEL OIL  
385 PUMP  
480 TANK, OIL STORAGE

**343 PRIME MOVERS**

005 AIR COMPRESSOR & RECEIVER, PIPES, FTGS ETC  
143 DEMINERALIZER  
150 DRAINAGE SYSTEM (ACID/CAUSTIC AREA)  
168 ENGINES / TURBINE (INTERNAL COMBUSTION)  
200 FIRE PROTECTION SYSTEM (TURBINE)  
205 FOUNDATION, STACK  
205 FOUNDATION, ENGINE/TURBINE  
297 MUFFLER / SILENCER  
385 PUMP  
455 STACK, WITH OR W/OUT FOUNDATION  
480 TANKS, RAW WATER  
480 TANKS, DEMINERALIZED WATER

**344 GENERATORS**

200 FIRE PROTECTION SYSTEM (GENERATOR)  
205 FOUNDATION (GENERATOR)  
225 GENERATOR  
285 LUBRICATING SYSTEM

**345 ACCESSORY ELECTRIC EQUIPMENT**

035 BATTERY & BATTERY CHARGER  
070 CABLE / CABLE TRAYS  
093 CIRCUIT BREAKER  
120 CONTROL PANELS  
200 FIRE PROTECTION SYSTEM  
205 FOUNDATION, SWITCHGEAR  
205 FOUNDATION, CIRCUIT BREAKER  
205 FOUNDATION, TRANSFORMER  
233 GROUNDING SYSTEM  
477 SWITCHGEAR  
503 TRANSFORMER (AUXILIARY ETC)  
610 UNDERGROUND CONDUIT/DUCT LINES

**346 MISCELLANEOUS POWER PLANT EQUIPMENT**

007 AIR CONDITIONING (WINDOW TYPE)  
030 BARGE  
095 COMMUNICATION SYSTEM  
200 FIRE PROTECTION SYSTEM (GENERAL USE)  
260 LABORATORY EQUIPT (PRINCIPAL ITEM)  
437 SECURITY SYSTEM  
492 TOOLS, EACH PRINCIPAL ITEM (LATHES, PLANERS ETC)  
667 WEATHER INDICATING DEVICES

**GUAM POWER AUTHORITY  
ACCOUNT NUMBER AND PROPERTY UNITS  
FOR USE IN IMPLEMENTING FIXED ASSETS SYSTEM**

ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION

**C. TRANSMISSION PLANT**

350 LAND AND LAND RIGHTS

265 LAND  
267 LAND RIGHTS

352 STRUCTURES & IMPROVEMENTS

007 AIR CONDITIONING SYSTEM  
195 FENCE (CHAIN LINK, CONCRETE ETC)  
205 FOUNDATION (EQUIPMENT) WHEN INCLUDABLE IN STRUCT.  
205 FOUNDATION (BUILDING)  
220 GATES (IF SEPARATELY COSTED & IDENTIFIED)  
270 LANDSCAPING  
335 PARKING LOT  
340 PAVING  
465 STRUCTURE/CONTROL HOUSE  
650 VENTILATING SYSTEM  
690 YARD LIGHTING SYSTEM

353 STATION EQUIPMENT

001 AC / DC PANEL  
035 BATTERY/BATTERY CHARGING SET  
035 BATTERY BANKS  
047 BUS - WIRES, CABLES, INSULATORS ETC.  
070 CABLES (TRAYS, RACEWAY)  
075 CAPACITOR (COUPLING)  
093 CIRCUIT BREAKER  
114 CONDUIT, DUCT OR CABLE TRENCH  
116 CONTROL CABLES  
130 CPU AND ACCESSORIES  
180 EYE WASH & WATER SUPPLY  
205 FOUNDATION, (BREAKER, XMER)  
275 LIGHTNING ARRESTER  
280 LINE TRAP  
282 LINE TUNER  
295 METER (DEMAND, WATTHOUR ETC)  
347 PLC CABINET  
405 RECLOSER, OIL CIRCUIT  
417 RELAY  
417 RELAY CONTROL PANEL  
425 RTU CABINET & EQUIPMENT  
440 SEQUENCE OF EVENTS RECORDER  
475 SWITCH, DISCONNECT, GROUP OPERATED  
490 TESTING EQUIPMENT, SET OF  
500 TRANSFORMER, POTENTIAL  
501 TRANSFORMER, POWER (STATION TYPE)  
615 UPS AND ACCESSORIES

354 TOWER & FIXTURES

495 TOWER, WITH/WITHOUT FOUNDATION

355 POLES & FIXTURES

207 FRAME, A OR H, W / W/OUT ASSOCIATED H/WARES  
352 POLE, CONCRETE, 35 FT W / W/OUT ACCESSORIES  
353 POLE, CONCRETE, 45 FT W / W/OUT ACCESSORIES

**GUAM POWER AUTHORITY  
ACCOUNT NUMBER AND PROPERTY UNITS  
FOR USE IN IMPLEMENTING FIXED ASSETS SYSTEM**

**ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION**

355 POLE, CONCRETE, 55 FT W / W/OUT ACCESSORIES  
 357 POLE, STEEL, 35 FT W / W/OUT ACCESSORIES  
 359 POLE, STEEL, 45 FT W / W/OUT ACCESSORIES  
 361 POLE, STEEL, 55 FT W / W/OUT ACCESSORIES  
 363 POLE, WOOD, 35 FT W / W/OUT ACCESSORIES  
 365 POLE, WOOD, 45 FT W / W/OUT ACCESSORIES  
 367 POLE, WOOD, 55 FT W / W/OUT ACCESSORIES

**356 OVERHEAD CONDUCTORS & DEVICES**

075 CAPACITOR  
 112 CONDUCTOR, TWO CONTINUOUS SPANS OF 1 CIRCUIT  
 370 POLE TOP SWITCH  
 675 WIRE, STATIC

**357 UNDERGROUND CONDUIT**

114 CONDUIT (BETWEEN 2 M/HOLES, BETWEEN M/HOLES & A POLE)  
 287 MANHOLE, SPlicing CHAMBER OR VAULT  
 600 TUNNEL  
 650 VENTILLATING EQUIPMENT, COMPLETE INSTALLATION

**358 UNDERGROUND CONDUCTORS & DEVICES**

063 CABLE, (BURIED) SECTION OF CABLE BET.2 TERMINI POINTS  
 067 CABLE (IN CONDUIT) CIRCUIT BET. 2 M/HOLES OR M/HOLE & POLE  
 275 LIGHTNING ARRESTER, SET OF  
 278 LINE SWITCHES, SET OF  
 387 PUMP HOUSE, COMPLETE STRUCTURE (OIL FILLED CABLES)  
 393 PUMPING EQUIPMENT, STORAGE TANK ETC.  
 487 TERMINATOR

**D. DISTRIBUTION PLANT**

**360 LAND & LAND RIGHTS**

265 LAND  
 267 LAND RIGHTS

**361 STRUCTURES & IMPROVEMENTS**

195 FENCE (CHAIN LINK, CONCRETE ETC)  
 205 FOUNDATION (EQUIPMENT) WHEN INCLUDABLE IN STRUCT.  
 205 FOUNDATION (BUILDING)  
 220 GATES (IF SEPARATELY COSTED & IDENTIFIED)  
 270 LANDSCAPING  
 335 PARKING LOT  
 340 PAVING  
 465 STRUCTURE/CONTROL HOUSE  
 650 VENTILATING SYSTEM  
 690 YARD LIGHTING SYSTEM

**362 STATION EQUIPMENT**

001 AC / DC PANEL  
 035 BATTERY/BATTERY CHARING SET  
 035 BATTERY BANKS  
 047 BUS - WIRES, CABLES, INSULATORS ETC.  
 070 CABLES (TRAYS, RACEWAY)  
 075 CAPACITOR (COUPLING)  
 093 CIRCUIT BREAKER

**GUAM POWER AUTHORITY  
ACCOUNT NUMBER AND PROPERTY UNITS  
FOR USE IN IMPLEMENTING FIXED ASSETS SYSTEM**

ACCOUNT NO. & TITLE	/	PROPERTY UNIT NUMBER & DESCRIPTION
114		CONDUIT, DUCT OR CABLE TRENCH
116		CONTROL CABLES
180		EYE WASH & WATER SUPPLY
205		FOUNDATION, (BREAKER, XMER)
275		LIGHTNING ARRESTER
280		LINE TRAP
282		LINE TUNER
295		METER (DEMAND, WATTHOUR ETC)
405		RECLOSER, OIL CIRCUIT
417		RELAY
417		RELAY CONTROL PANEL
475		SWITCH, DISCONNECT, GROUP OPERATED
477		SWITCHGEAR
490		TESTING EQUIPMENT, SET OF
500		TRANSFORMER, POTENTIAL
501		TRANSFORMER, POWER (STATION TYPE)
364		POLES, TOWERS & FIXTURES
207		FRAME, A OR H, W / W/OUT ASSOCIATED XARMS
352		POLE, CONCRETE, 35 FT W / W/OUT ACCESSORIES
353		POLE, CONCRETE, 45 FT W / W/OUT ACCESSORIES
355		POLE, CONCRETE, 55 FT W / W/OUT ACCESSORIES
357		POLE, STEEL, 35 FT W / W/OUT ACCESSORIES
359		POLE, STEEL, 45 FT W / W/OUT ACCESSORIES
361		POLE, STEEL, 55 FT W / W/OUT ACCESSORIES
363		POLE, WOOD, 35 FT W / W/OUT ACCESSORIES
365		POLE, WOOD, 45 FT W / W/OUT ACCESSORIES
367		POLE, WOOD, 55 FT W / W/OUT ACCESSORIES
495		TOWER, WITH/WITHOUT FOUNDATION
365		OVERHEAD CONDUCTORS & DEVICES
075		CAPACITOR
112		CONDUCTOR, TWO CONTINUOUS SPANS OF 1 CIRCUIT
366		UNDERGROUND CONDUIT
114		CONDUIT (BETWEEN 2 M/HOLES, BETWEEN M/HOLES & A POLE)
287		MANHOLE, SPLICING CHAMBER OR VAULT
600		TUNNEL
650		VENTILLATING EQUIPMENT (COMPLETE INSTALLATION)
367		UNDERGROUND CONDUCTORS & DEVICES
063		CABLE, (BURIED) SECTION OF CABLE BET.2 TERMINI POINTS
067		CABLE (IN CONDUIT) CIRCUIT BET. 2 M/HOLES OR M/HOLE & POLE
275		LIGHTNING ARRESTER, SET OF
278		LINE SWITCHES, SET OF
387		PUMP HOUSE, COMPLETE STRUCTURE (OIL FILLED CABLES)
393		PUMPING EQUIPMENT, STORAGE TANK ETC.
487		TERMINATOR
368		LINE TRANSFORMERS
075		CAPACITOR / CAPACITOR BANK
504		TRANSFORMERS, PAD MTD, 10 KVA
505		TRANSFORMERS, PAD MTD, 100 KVA
506		TRANSFORMERS, PAD MTD, 1000 KVA
507		TRANSFORMERS, PAD MTD, 112.5 KVA

**GUAM POWER AUTHORITY  
ACCOUNT NUMBER AND PROPERTY UNITS  
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**ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION**

508 TRANSFORMERS, PAD MTD, 125 KVA  
 509 TRANSFORMERS, PAD MTD, 15 KVA  
 510 TRANSFORMERS, PAD MTD, 150 KVA  
 511 TRANSFORMERS, PAD MTD, 1500 KVA  
 512 TRANSFORMERS, PAD MTD, 167 KVA  
 513 TRANSFORMERS, PAD MTD, 2000 KVA  
 514 TRANSFORMERS, PAD MTD, 225 KVA  
 515 TRANSFORMERS, PAD MTD, 25 KVA  
 516 TRANSFORMERS, PAD MTD, 250 KVA  
 517 TRANSFORMERS, PAD MTD, 300 KVA  
 518 TRANSFORMERS, PAD MTD, 333 KVA  
 519 TRANSFORMERS, PAD MTD, 37.5 KVA  
 520 TRANSFORMERS, PAD MTD, 45 KVA  
 521 TRANSFORMERS, PAD MTD, 50 KVA  
 522 TRANSFORMERS, PAD MTD, 500 KVA  
 523 TRANSFORMERS, PAD MTD, 75 KVA  
 524 TRANSFORMERS, PAD MTD, 750 KVA  
 526 TRANSFORMERS, POLE MTD, 10 KVA  
 527 TRANSFORMERS, POLE MTD, 100 KVA  
 528 TRANSFORMERS, POLE MTD, 1000 KVA  
 530 TRANSFORMERS, POLE MTD, 112.5 KVA  
 531 TRANSFORMERS, POLE MTD, 125 KVA  
 532 TRANSFORMERS, POLE MTD, 15 KVA  
 533 TRANSFORMERS, POLE MTD, 150 KVA  
 534 TRANSFORMERS, POLE MTD, 1500 KVA  
 535 TRANSFORMERS, POLE MTD, 167 KVA  
 536 TRANSFORMERS, POLE MTD, 2000 KVA  
 537 TRANSFORMERS, POLE MTD, 225 KVA  
 538 TRANSFORMERS, POLE MTD, 25 KVA  
 539 TRANSFORMERS, POLE MTD, 250 KVA  
 540 TRANSFORMERS, POLE MTD, 300 KVA  
 541 TRANSFORMERS, POLE MTD, 333 KVA  
 542 TRANSFORMERS, POLE MTD, 37.5 KVA  
 543 TRANSFORMERS, POLE MTD, 45 KVA  
 545 TRANSFORMERS, POLE MTD, 50 KVA  
 546 TRANSFORMERS, POLE MTD, 500 KVA  
 547 TRANSFORMERS, POLE MTD, 75 KVA  
 548 TRANSFORMERS, POLE MTD, 750 KVA

**369 SERVICES**

315 OVERHEAD SERVICE  
 612 UNDERGROUND SERVICE W/ W/OUT DUCT

**370 METERS**

295 METER, WATTHOUR, NETWORK (N/W), NON-DEMAND  
 295 METER, WATTHOUR, SINGLE PHASE, NON-DEMAND  
 295 METER, CURRENT TRANSFORMER  
 295 METER, METERING OUTFIT (FOR LARGE CUSTOMER)  
 295 METER, WATTHOUR, SINGLE PHASE, DEMAND  
 295 METER, WATTHOUR, NETWORK (N/W), DEMAND  
 295 METER, WATTHOUR, THREE PHASE, NON-DEMAND  
 295 METER, WATTHOUR, THREE PHASE, DEMAND  
 378 POTENTIAL TRANSFORMER  
 500 TRANSFORMER, POTENTIAL

**GUAM POWER AUTHORITY  
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**ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION**

373 ST. LIGHTING SYSTEM  
376 POST, STANDARD OR BRACKET W/W/OUT LUMINAIRE OR LAMP FIXTURE

**E. GENERAL PLANT**

389 LAND & LAND RIGHTS  
265 LAND  
267 LAND RIGHTS

390 STRUCTURES & IMPROVEMENTS  
007 AIR CONDITIONING SYSTEM  
150 DRAINAGE AND SEWERAGE SYSTEM  
163 ELEVATOR  
195 FENCE (CHAIN LINK, CONCRETE ETC)  
198 FIRE ESCAPE SYSTEM  
200 FIRE PROTECTION SYSTEM  
205 FOUNDATION, BUILDING  
220 GATES (IF SEPARATELY COSTED & IDENTIFIED)  
262 LADDERS, STEEL  
270 LANDSCAPING  
273 LIGHT AND POWER SYSTEM  
335 PARKING LOT  
340 PAVING  
345 PLATFORMS, RAILINGS & GRATINGS  
350 PLUMBING SYSTEM  
465 STRUCTURE  
650 VENTILATING SYSTEM  
665 WATER SUPPLY SYSTEM  
690 YARD LIGHTING SYSTEM

391 OFFICE FURNITURE & EQUIPMENT  
003 ADDING AND CALCULATING MACHINE  
042 BOOKCASE  
060 CABINET  
085 CHAIR  
090 CHECK SIGNING MACHINE  
101 COMPUTER, CENTRAL PROCESSING UNIT (CPU)  
102 COMPUTER, KEYBOARD  
103 COMPUTER, MONITOR  
104 COMPUTER, PRINTER  
145 DESK  
146 DP EQUIPMENT, DISPLAY STATIONS  
146 DP EQUIPMENT, CONTROL UNIT DISPLAY STATION  
146 DP EQUIPMENT, DIRECT ACCESS STORAGE CONTROLLER  
146 DP EQUIPMENT, DISPLAY CONSOLE  
146 DP EQUIPMENT, PRINT CHAIN  
146 DP EQUIPMENT, TAPE CONTROL UNIT  
146 DP EQUIPMENT, CONTROL UNIT  
146 DP EQUIPMENT, DISPLAY PRINTER  
146 DP EQUIPMENT, INFO WINDOWS  
146 DP EQUIPMENT, DIRECT ACCESS STORAGE DEVICES  
146 DP EQUIPMENT, PROCESSOR  
146 DP EQUIPMENT, TERMINAL MULTIPLEXER  
146 DP EQUIPMENT, LINE PRINTER  
146 DP EQUIPMENT, RACK ENCLOSURE

**GUAM POWER AUTHORITY  
ACCOUNT NUMBER AND PROPERTY UNITS  
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**ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION**

146	DP EQUIPMENT, MODEM
146	DP EQUIPMENT, MAG TAPE UNIT
152	DUPLICATING (XEROX) MACHINE
192	FAX MACHINE
295	METER READING DEVICE
435	SAFE
445	SOFA OR LOUNGE
447	SOFTWARE, IF RELATIVELY COSTLY
479	TABLE
607	TYPEWRITER
620	VAULT
392	TRANSPORTATION EQUIPMENT
497	TRAILER
630	VEHICLE, FORKLIFT
631	VEHICLE, LOADER
632	VEHICLE, PASSENGER, CAR
633	VEHICLE, PASSENGER, JEEP
634	VEHICLE, PASSENGER, STATION WAGON
635	VEHICLE, TRUCK, AERIAL/BUCKET
636	VEHICLE, TRUCK, BUS
637	VEHICLE, TRUCK, FLATBED
638	VEHICLE, TRUCK, STAKE
639	VEHICLE, TRUCK, TRACTOR
640	VEHICLE, TRUCK, UTILITY
641	VEHICLE, VANS
642	VEHICLE, TRUCK, CRANE
643	VEHICLE TRUCK, DERRICK
644	VEHICLE TRUCK, DIGGERS
645	VEHICLE TRUCK, PICKUP
393	STORES EQUIPMENT
127	COUNTER SHELVING BINS OR RACK
133	CRANE, HOIST OR CHAINFALL
374	PORTABLE ELEVATING AND STACKING EQUIPT.
552	TRUCK, HAND
394	TOOLS, SHOP & GARAGE EQUIPMENT
035	BATTERY CHARGING SET
078	CAR LIFT
083	CHAIN SAW IF RELATIVELY COSTLY
100	COMPRESSOR
106	CONCRETE MIXER
292	MECHANICS TOOLS IF RELATIVELY COSTLY
372	PORTABLE DIGGER/RAMMER
380	POWER DRIVEN GREASING MACHINE
385	PUMPS, GASOLINE OR OIL
410	REEL CARRIER / REELSTAND
473	SURVEYING EQUIPMENT
660	WATER BLASTER
670	WELDING MACHINE
395	LABORATORY EQUIPMENT
018	AMMETER
227	GLOVE TESTING MACHINE

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ACCOUNT NO. & TITLE / PROPERTY UNIT NUMBER & DESCRIPTION

295 METER TESTING EQUIPMENT  
310 OHMMETER  
490 TEST EQUIPMENT FOR TRANSFORMER  
490 TEST EQUIPT FOR SUBSTATION EQUIPT.  
654 VOLTMETER

397 COMMUNICATION EQUIPMENT  
033 BASE STATION  
325 PAGER/BEEPER  
400 RADIOS, PORTABLE  
400 RADIOS, MOBILE  
483 TELEPHONE, CELLULAR

398 MISCELLANEOUS EQUIPMENT  
007 AIRCONDITIONING, (WINDOW TYPE)  
037 BILLBOARD  
073 CAMERA / VIDEO CAMERA  
382 PROJECTOR  
412 REFRIGERATOR  
457 STORAGE CONTAINER FOR FILES  
462 STOVE  
485 TELEVISION  
625 VCR  
657 WASHER / DRYER