nishing supervision, management, engineering, and similar services to others.

NOTE.—Related operating taxes shall be recorded in account 408, Taxes Other Than Income Taxes and income taxes shall be recorded in account 409, Income Taxes.

B. The expenses shall include all elements of costs incurred in such operations, and the accounts shall be maintained so as to permit ready summarization as follows:

Operation
Maintenance
Rents
Depreciation
Amortization

418. Nonoperating Rental Income.

A. This account shall include all rent revenues and related expenses of land, buildings, or other property included in account 121, Nonutility Property, which is not used in operations covered by accounts 417 or 417.1.

B. The expenses shall include all elements of costs incurred in the ownership and rental of property and the account shall be maintained so as to permit ready summarization as follows:

Operation
Maintenance
Rents
Depreciation
Amortization

NOTE.—Related operating taxes shall be recorded in account 408, Taxes Other Than Income Taxes and income taxes shall be recorded in account 409, Income Taxes.

418.1. Equity in Earnings of Subsidiary Companies.

This account shall include the utility's equity in the earnings or losses of subsidiary companies for the year.

419. Interest and Dividend Income.

A. This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets, and dividends on stocks of other companies, whether the securities on which the interest and dividends are received are carried as investments or included in sinking or other special fund accounts.

B. This account may include for each accounting period the pro rata amount necessary to extinguish (during the interval between the date of acquisition and the date of maturity), the difference between the cost to the utility and the face value of interest-bearing securities. Amounts thus credited or charged shall be concurrently included in the accounts in which the securities are carried.

C. Where significant in amount, expenses excluding operating taxes and income taxes, applicable to security investments and to interest and dividend revenues thereon shall be charged hereto.

NOTE A.—Related operating taxes shall be recorded in account 408, Taxes Other Than Income Taxes and income taxes shall be recorded in account 409, Income Taxes.

NOTE B.—Interest accrued, the payment of which is not reasonably assured, dividends receivable which have not been declared or guaranteed, and interest or dividends upon reacquired securities issued or assumed by the utility shall not be credited to the account.

421. Miscellaneous Nonoperating Income.

This account shall include all revenue and expense items, except taxes, properly includible in the income account and not provided for elsewhere. Related operating taxes shall be recorded in account 408, Taxes Other Than Income Taxes and income taxes shall be recorded in account 409, Income Taxes.

ITEMS

1. Profit on sale of timber. (See utility plant instruction 7-C.)
2. Profits from operations of others realized by the utility under contracts.
3. Gain on disposition of investments and reacquisition and resale or retirement of utility's debt securities and investments.

421.1. Gain on Disposition of Property.

This account shall be credited with the gain on the sale, conveyance, exchange or transfer of property other than that property recorded in, or previously recorded in, accounts 101-104. (See utility plant instructions 5F, 7E and 10E.) Income Taxes on Gains recorded in this account shall be recorded in account 409, Income Taxes. (See account 411.6, Gains from Disposition of Utility Plant.)

B. Other Income Deductions

421.2. Loss on Disposition of Property.

This account shall be charged with the loss on the sale, conveyance, exchange or transfer of property other than that property recorded in, or previously recorded in, accounts 101-104. (See utility plant instructions 5F, 7E and 10E.) The reduction in income taxes attributable to losses recorded in this account shall be recorded in account 409, Income Taxes. (See account 411.7, Losses from Disposition of Utility Plant.)

425. Miscellaneous Amortization.

This account shall include amortization charges not includible in other accounts which are properly deductible in determining the income of the utility before interest charges. Charges includible herein, if significant in amount, must be in accordance with an orderly and systematic amortization program.

ITEMS

1. Amortization of utility plant acquisition adjustments, or of intangibles included in utility plant in service when not authorized to be included in utility operating expenses by the Commission.
2. Amortization of amounts in account 182, Extraordinary Property Losses, when not authorized to be included in utility operating expenses by the Commission.
3. Amortization of capital stock expenses when in accordance with a systematic amortization program.

426. Miscellaneous Income Deductions.

This account shall include miscellaneous expense items which are nonoperating in nature but which are properly deductible before determining total income before interest charges.

ITEMS

1. Donations for charitable, social or community welfare purposes.
2. Life insurance on officers and employees where utility is beneficiary (net premiums less increase in cash surrender value of policies.)
3. Penalties or fines for violations of statutes pertaining to regulation.

3. INTEREST CHARGES

427. Interest on Long-Term Debt.

A. This account shall include in each accounting period the amount of interest applicable thereto on outstanding long-term debt issued or assumed by the utility, the liability for which is included in account 221, Bonds, or account 224, Other Long-Term Debt.

B. This account shall be so kept or supported as to show the interest accruals on each class and series of long-term debt.

Note.—This account shall not include interest on nominally issued or nominally outstanding long-term debt, including securities assumed.

428. Amortization of Debt Discount and Expense.

A. This account shall include in each accounting period the portion of unamortized debt discount and expense on outstanding long-term debt which is applicable to such period. Amounts charged to this account shall be credited concurrently to account 181, Unamortized Debt Discount and Expense.

B. This account shall be so kept or supported as to show the debt discount and expense on each class and series of long-term debt.

429. Amortization of Premium on Debt—Cr.

A. This account shall include in each accounting period the portion of unamortized net premium on outstanding long-term debt which is applicable to such period. Amounts credited to this account shall be charged concurrently to account 251, Unamortized Premium on Debt.

B. This account shall be so kept or supported as to show the premium on each class and series of long-term debt.

430. Interest on Debt to Associated Companies.

A. This account shall include in each accounting period interest accrued on amounts included in account 223, Advances from Associated Companies, and on all other obligations to associated companies.

B. The records supporting the entries to this account shall be so kept as to show to whom the interest is to be paid, the period covered by the accrual, the rate of interest and the principal amount of the advances or other obligations on which the interest is accrued.

431. Other Interest Expense.

This account shall include in each accounting period all interest charges not provided for elsewhere.

ITEMS

1. Interest on notes payable on demand or maturing one year or less from date and on open accounts, except notes and accounts with associated companies.
2. Interest on customers' deposits.

3. Interest on claims and judgments, tax assessments, and assessments for public improvements past due.
4. Income and other taxes levied upon bondholders of utility and assumed by it.

432. Interest Charged to Construction—Cr.

This account shall include concurrent credits for interest charged to construction based upon the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate upon other funds when so used. (See utility plant instruction 3 (17).)

4. EXTRAORDINARY ITEMS

434. Extraordinary Income.

This account shall be credited with nontypical, noncustomary, infrequently recurring gains, which would significantly distort the current year's income computed before Extraordinary Items, if reported other than as extraordinary items. The applicable income tax effects of this account shall be recorded in account 409, Income Taxes, identified separately. (See general instruction 7.)

435. Extraordinary Deductions.

This account shall be debited with nontypical, noncustomary, infrequently recurring losses, which would significantly distort the current year's income computed before Extraordinary Items, if reported other than as extraordinary items. The applicable income tax effects of this account shall be recorded in account 409, Income Taxes, identified separately. (See general instruction 7.)

RETAINED EARNINGS ACCOUNTS

Unappropriated Retained Earnings (at beginning of period) (216)
Balance Transferred from Income (433)
Appropriations of Retained Earnings (436)
Dividends Declared — Preferred Stock (437)
Dividends Declared — Common Stock (438)
Adjustments to Retained Earnings (439)
Unappropriated Retained Earnings (at end of period) (216)

433. Balance Transferred from Income.

This account shall include the net credit or debit transferred from income for the year.

436. Appropriations of Retained Earnings.

This account shall include appropriations of retained earnings.

ITEMS

1. Appropriations required under terms of mortgages, orders of courts, contracts, or other agreements.
2. Appropriations required by action of regulatory authorities.
3. Other appropriations made at option of utility for specific purposes.

437. Dividends Declared — Preferred Stock.

A. This account shall include amounts declared payable out of retained earnings as dividends on actually outstanding preferred or prior lien capital stock issued by the utility.

B. Dividends shall be segregated for each class and series of preferred stock as to those payable in cash, stock and other forms. If not payable in cash, the medium of payment shall be described with sufficient detail to identify it.

438. Dividends Declared — Common Stock.

A. This account shall include amounts declared payable out of retained earnings as dividends on actually outstanding common capital stock issued by the utility.

B. Dividends shall be segregated for each class of common stock as to those payable in cash, stock and other forms. If not payable in cash, the medium of payment shall be described with sufficient detail to identify it.

439. Adjustments to Retained Earnings.

A. This account shall include significant nonrecurring transactions relating to prior periods. Other than transactions of capital stock as specified in paragraph B below, all entries to this account must receive prior Commission approval. These transactions are limited to those adjustments which (a) can be specifically identified with and related to the business activities of particular prior periods, and (b) are not attributable to economic events occurring subsequent to the date of the financial statements for the prior period, and (c) depend primarily on determinations by persons other than the management and (d) were not susceptible of reasonable estimation prior to such determination. This account shall also include the related income tax effects (State and Federal) on items included herein. All items included in this account shall be sufficiently described in the entries relating thereto as to permit ready analysis.

B. Adjustments, charges or credits due to losses on reacquisition, resale or retirement of the company's own capital stock shall be included in this account. (See account 210, Gain on Resale or Cancellation of Reacquired Capital Stock, for the treatment of gains.)

ITEMS

1. Significant nonrecurring adjustments or settlements of income taxes.
2. Significant amounts resulting from litigation or similar claims.
3. Significant amounts relating to adjustments or settlement of utility revenue under rate processes.
4. Significant adjustments to plant in service depreciation and amortization as a result of Commission direction.
5. Write-off of unamortized capital stock expenses.

OPERATING REVENUE ACCOUNTS

1. SALES OF WATER

460. Unmetered Sales to General Customers
461. Metered Sales to General Customers
462. Private Fire Protection Service
463. Public Fire Protection Service
464. Other Sales to Public Authorities
465. Sales to Irrigation Customers
466. Sales for Resale
467. Interdepartmental Sales

2. OTHER OPERATING REVENUES

470. Forfeited Discounts
471. Miscellaneous Service Revenues
472. Rents from Water Property
473. Interdepartmental Rents
474. Other Water Revenues

OPERATING REVENUE ACCOUNTS

1. SALES OF WATER

460. Unmetered Sales to General Customers.

A. This account shall include the net billing for water supplied for residential, commercial and industrial purposes where the charge is not dependent in any way on the quantity of water delivered but is based on diameter of service pipe, room, foot of frontage or other similar unit.

B. Records shall be maintained so that the estimated quantity of water sold and the amount of revenue under each rate schedule shall be readily available.

461. Metered Sales to General Customers.

A. This account shall include the net billing for measured water supplied for residential, commercial or industrial purposes where the total charge is, or may be, in any way dependent on the quantity of water delivered.

B. Records shall be maintained so that the quantity of water sold and the amount of revenue under each rate schedule shall be readily available.

462. Private Fire Protection Service.

A. This account shall include the net billing for the use of fire protection apparatus and for water delivered in connection therewith, for the protection from fire of specific facilities either privately or publicly owned, which are billed under distinct fire protection rate schedules.

B. Records shall be readily available to show the amount of revenue under each rate schedule.

463. Public Fire Protection Service.

A. This account shall include the net billing to municipalities and other public authorities for the use of mains and hydrants and for water delivered in connection therewith for the purpose of fire protection to the general public.

B. Records shall be maintained to show the basis of the billing to each municipality.

464. Other Sales to Public Authorities.

A. This account shall include the net billing for water supplied to municipalities, or other subdivisions or agencies of state or federal governments, billed under either metered or flat rate tariff schedules.

B. Records shall be maintained so that the quantity (estimated if not metered) of water sold and the amount of revenue under each rate schedule shall be readily available.

NOTE.—Do not include herein revenues from water supplied for fire protection or for resale. (See accounts 463 and 466.)

465. Sales to Irrigation Customers.

A. This account shall include the net billing for water supplied for commercial irrigation purposes, under distinct irrigation rates, billed under either metered or flat rate tariff schedules.

B. Records shall be maintained so that the quantity (estimated if not metered) of water sold and the amount of revenue under each rate schedule shall be readily available.

466. Sales for Resale.

A. This account shall include the net billing for water supplied (including stand-by service) to other water utilities or to public authorities for resale purposes.

B. Records shall be maintained so that the quantity (estimated if not metered) of water sold and the amount of revenue under each rate schedule shall be readily available.

NOTE.—Where the contract is reciprocal, i.e., where either party thereto may take water from the other, the total amount receivable for water supplied to the other party shall be included herein and the total amount payable for water received from the other party shall be charged to account 602, Purchased Water.

467. Interdepartmental Sales.

A. This account shall include amounts charged by the water department at tariff or other specified rates for water supplied by it to other utility departments.

B. Records shall be maintained so that the quantity of water supplied each other department and the charges therefor shall be readily available.

2. OTHER OPERATING REVENUES

470. Forfeited Discounts.

This account shall include the amount of discounts forfeited or additional charges imposed because of failure of customers to pay their water bills on or before a specified date.

471. Miscellaneous Service Revenues.

This account shall include revenues for all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts.

ITEMS

1. Fees for changing, or reconnecting service.
2. Profit on maintenance of appliances, piping or other installations on customers' premises.
3. Net credit or debit (cost less net salvage and less payment from customers) on closing of work order for plant installed for temporary service of less than one year. (See account 185, Temporary Facilities.)
4. Recovery of expenses in connection with unauthorized taking of water (billing for the water used shall be included in the appropriate water revenue account.)

472. Rents from Water Property.

A. This account shall include rents received for the use by others of land, buildings and other property devoted to water operations by the utility.

B. When property owned by the utility is operated jointly with others under a definite arrangement for apportioning the actual expenses among the parties to the arrangement, any amounts received by the utility for interest or return or in reimbursement of taxes or depreciation on the property shall be credited to this account.

NOTE.—Do not include in this account rents from property constituting an operating unit or system. (See account 412, Revenues from Utility Plant Leased to Others.)

473. Interdepartmental Rents.

This account shall include rents credited to the water department on account of rental charges made against other departments (gas, electric, etc. of the utility). In the case of property operated under a definite arrangement to allocate the cost among the departments using the property, any reimbursement to the water department for interest or return and depreciation and taxes shall be credited to this account.

NOTE.—Charges for water supplied other utility departments shall not be included in this account, but in account 467, Interdepartmental Sales.

474. Other Water Revenues.

This account shall include revenues derived from water operations not includible in any of the foregoing accounts.

ITEMS

1. Commissions on sales or distribution of water of others when sold under rates filed by such others.
2. Compensation for minor or incidental services provided for others such as customer billing, engineering, etc.
3. Profit or loss on sale of material and supplies not ordinarily purchased for resale and not handled through merchandising and jobbing accounts.
4. Sale of steam, but not including sales made by a steam-heating department or transfers of steam under joint facility operations.

OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

1. SOURCE OF SUPPLY EXPENSES

Operation

600. Operation Supervision and Engineering
601. Operation Labor and Expenses
602. Purchased Water
603. Miscellaneous Expenses
604. Rents

Maintenance

610. Maintenance Supervision and Engineering
611. Maintenance of Structures and Improvements
612. Maintenance of Collecting and Impounding Reservoirs
613. Maintenance of Lake, River and Other Intakes
614. Maintenance of Wells and Springs
615. Maintenance of Infiltration Galleries and Tunnels
616. Maintenance of Supply Mains
617. Maintenance of Miscellaneous Water Source Plant

2. PUMPING EXPENSES

Operation

620. Operation Supervision and Engineering
621. Fuel for Power Production
622. Power Production Labor and Expenses
623. Fuel or Power Purchased for Pumping
624. Pumping Labor and Expenses
625. Expenses Transferred—Cr.
626. Miscellaneous Expenses
627. Rents

Maintenance

630. Maintenance Supervision and Engineering
631. Maintenance of Structures and Improvements
632. Maintenance of Power Production Equipment
633. Maintenance of Pumping Equipment

3. WATER TREATMENT EXPENSES

Operation

640. Operation Supervision and Engineering
641. Chemicals
642. Operation Labor and Expenses
643. Miscellaneous Expenses
644. Rents

Maintenance

650. Maintenance Supervision and Engineering
651. Maintenance of Structures and Improvements
652. Maintenance of Water Treatment Equipment

4. TRANSMISSION AND DISTRIBUTION EXPENSES

Operation

660. Operation Supervision and Engineering
661. Storage Facilities Expenses
662. Transmission and Distribution Lines Expenses
663. Meter Expenses
664. Customer Installations Expenses
665. Miscellaneous Expenses
666. Rents

Maintenance

670. Maintenance Supervision and Engineering
671. Maintenance of Structures and Improvements
672. Maintenance of Distribution Reservoirs and Standpipes
673. Maintenance of Transmission and Distribution Mains
674. Maintenance of Fire Mains
675. Maintenance of Services
676. Maintenance of Meters
677. Maintenance of Hydrants
678. Maintenance of Miscellaneous Plant

5. CUSTOMER ACCOUNTS EXPENSES

Operation

901. Supervision
902. Meter Reading Expenses
903. Customer Records and Collection Expenses
904. Uncollectible Accounts
905. Miscellaneous Customer Accounts Expenses

6. SALES EXPENSES

Operation

910. Sales Expenses
914. Revenues from Merchandising, Jobbing and Contract Work
915. Costs and Expenses of Merchandising, Jobbing and Contract Work

7. ADMINISTRATIVE AND GENERAL EXPENSES

Operation

920. Administrative and General Salaries
921. Office Supplies and Other Expenses
922. Administrative Expenses Transferred—Cr.
923. Outside Services Employed
924. Property Insurance
925. Injuries and Damages
926. Employee Pensions and Benefits
927. Franchise Requirements
928. Regulatory Commission Expenses
929. Duplicate Charges—Cr.
930. Miscellaneous General Expenses
931. Rents

Maintenance

932. Maintenance of General Plant

OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

1. SOURCE OF SUPPLY EXPENSES

Operation

600. Operation Supervision and Engineering.

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of water source of supply facilities. Direct supervision of specific activities shall be charged to the appropriate account. (See Operating Expense Instruction 1.)

601. Operation Labor and Expenses.

This account shall include the cost of labor, materials used and expenses incurred in the operation of the source of supply plant.

ITEMS

Labor:

1. Cutting brush and weeds.
2. Electrolysis and soil corrosion investigations.
3. Keeping plant log and records and preparing reports of operation.
4. Operating and lubricating gates and valves.
5. Patrolling and inspecting.
6. Removing organic growth.
7. Removing sediment.

Materials and Expenses:

8. Attendants' supplies.
9. Charts and gauge supplies.
10. Lubricants and waste.
11. Tools.
12. Transportation, meals and incidental expenses.

602. Purchased Water.

A. This account shall include the cost at the point of delivery of water purchased for resale. This includes charges for readiness to serve and the portion applicable to each accounting period of annual or more frequent payments for the right to divert water at the source of supply.

B. The records supporting this account shall be so kept as to show for each supplier from which water is purchased, point of delivery, quantity purchased, basis of charges, and the cost of water purchased. (See note to account 466, Sales for Resale.)

603. Miscellaneous Expenses.

This account shall include the cost of labor, materials used and expenses incurred which are not specifically provided for or are not readily assignable to other water source of supply expense accounts.

ITEMS

Labor:

1. General clerical and stenographic work at source of supply offices.
2. Preparing maps.
3. Building service.
4. Care of grounds including snow removal, cutting grass, etc.

Materials and Expenses:

5. Building service supplies.
6. First aid supplies and safety equipment.
7. Map record supplies.
8. Miscellaneous office supplies and expenses, printing and stationery.
9. Utility service.
10. Cost of nonproductive wells (or amortization thereof) drilled as part of a project which did not result in a source of water within the same supply area. (See account 183, Preliminary Survey and Investigation Charges.)

604. Rents.

This account shall include all rents of property of others used, occupied, or operated in connection with the source of supply system. (See Operating Expense Instruction 3.)

Maintenance

610. Maintenance Supervision and Engineering.

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the maintenance of water source of supply facilities. Direct supervision of specific jobs shall be charged to the appropriate maintenance account. (See Operating Expense Instruction 1.)

611. Maintenance of Structures and Improvements.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of structures and improvements, the book cost of which is includible in account 311, Structures and Improvements and of similar property leased from others. (See Operating Expense Instruction 2.)

612. Maintenance of Collecting and Impounding Reservoirs.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of collecting and impounding reservoirs, the book cost of which is includible in account 312, Collecting and Impounding Reservoirs, and of similar property leased from others. (See Operating Expense Instruction 2.)

613. Maintenance of Lake, River and Other Intakes.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of lake, river and other intakes, the book cost of which is includible in account 313, Lake, River and Other Intakes, and of similar property leased from others. (See Operating Expense Instruction 2.)

614. Maintenance of Wells and Springs.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of wells and springs, the book cost of which is includible in account 314, Wells and Springs, and of similar property leased from others. (See Operating Expense Instruction 2.)

615. Maintenance of Infiltration Galleries and Tunnels.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of infiltration galleries and tunnels, the book cost of which is includible in account 315, Infiltration Galleries and Tunnels, and of similar property leased from others. (See Operating Expense Instruction 2.)

616. Maintenance of Supply Mains.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of mains and appurtenances, the book cost of which is includible in account 316, Supply Mains, and of similar property leased from others. (See Operating Expense Instruction 2.)

617. Maintenance of Miscellaneous Water Source Plant.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of other water source plant, the book cost of which is includible in account 317, Other Water Source Plant, and any general or other plant the maintenance of which is assignable to the source of supply function and is not provided for elsewhere. (See Operating Expense Instruction 2.)

2. PUMPING EXPENSES

Operation

620. Operation Supervision and Engineering.

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of power production and pumping. Direct supervision of specific activities such as fuel handling, power production, etc., shall be charged to the appropriate account. (See Operating Expense Instruction 1.)

621. Fuel for Power Production.

A. This account shall include the cost of fuel used in the production of power to operate pumps. Records shall be maintained to show the quantity and cost of each type of fuel used.

B. The cost of fuel shall be charged initially to appropriate fuel accounts carried under account 151, Fuel Stock, and cleared to this account on the basis of the fuel used. Fuel handling expenses may be charged to this account as incurred or charged initially to account 152, Fuel Stock Expenses. In the latter event they shall be cleared to this account on the basis of the fuel used.

C. The net cost of disposal of residuals (disposal expenses less proceeds from any sales) shall be included herein.

NOTE.—See account 151, Fuel Stock, and 152, Fuel Stock Expenses, for items of fuel cost and fuel handling expenses.

622. Power Production Labor and Expenses.

This account shall include the cost of labor, materials used and expenses incurred in the production of power used to operate pumps. This includes all expenses in preparing and handling of fuel incurred beyond the point where the fuel enters the first boiler plant bunker, hopper, tank or holder, etc. and all expense involved in disposal of fuel residuals:

ITEMS

Labor:

1. Direct supervision of power production.
2. Operating fuel conveying, storage, weighing, measuring and processing equipment within power production plant.
3. Operating boiler and boiler auxiliary equipment.
4. Operating boiler feed water purification and treatment equipment.
5. Operating ash collecting or other residual and disposal equipment located inside the plant.
6. Operating other power production equipment.
7. Keeping power production log and records and preparing reports on power production operation.

8. Testing boiler water.
9. Testing, checking, and adjusting meters, gauges and other instruments and equipment in power production plant.
10. Cleaning power production plant equipment when not incidental to maintenance work.

Materials and Expenses (other than fuel):

11. Boiler compounds, chemicals and inspection fees.
12. Boiler feed water.
13. Lubricants.

623. Fuel or Power Purchased for Pumping.

A. This account shall include the cost of fuel or power purchased used directly in operation of pumps.

B. This account shall also include the cost of power transferred to water pumping operations from other departments under joint facility arrangements.

C. The cost of fuel shall be charged initially to appropriate fuel accounts carried under account 151, Fuel Stock, and cleared to this account on the basis of the fuel used.

ITEMS

1. Diesel fuel.
2. Electric power.
3. Gasoline.
4. Gas.
5. Other fuel or power.
6. Steam.

624. Pumping Labor and Expenses.

This account shall include the cost of labor, materials used and expenses incurred in operating pumps and auxiliary equipment.

ITEMS

Labor:

1. Direct supervision of pumping operations.
2. Operating pumps, turbines, and engines.
3. Operating condensers, circulating water systems and other auxiliary apparatus.
4. Operating lubrication and oil control systems, including oil purification.
5. Operating control and protective equipment.
6. Operating valves to point where water enters the water treatment or transmission and distribution system.
7. Keeping plant log and records and preparing reports of operation.