

Stock Expenses Undistributed, and cleared to this account on the basis of fuel used. See accounts 151 and 152 for the basis of fuel costs and includible fuel stock expenses.

874 Mains and services expenses.

This account shall include the cost of labor, materials used and expenses incurred in operating distribution system mains and services.

ITEMS

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, etc. used in distribution mains operations, erecting line markers and warning signs, etc.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing equipment not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating and inspecting valve boxes or drip riser boxes, service lines, mains, etc.
11. Cleaning and repairing tools used in mains operations, making tool boxes, etc.
12. Cleaning structures and equipment.
13. Driving trucks used in mains and service operations.
14. Making routine leak survey.
15. Oil fogging.

Materials and Expenses:

1. Line markers and warning signs.
2. Lumber, nails, etc., used in building and repairing gate boxes (foot bridges, stiles, tool boxes, etc.).
3. Charts and printed forms.
4. Scrubber oils.
5. Hand tools.
6. Lubricants, wiping rags, waste, etc.
7. Freight, express, parcel post, trucking and other transportation.
8. Uniforms.
9. Employee transportation and travel expenses.
10. Janitor and washroom supplies.
11. Utility services: light, water, telephone.
12. Gas used in mains operation.
13. Oil for fogging.

875 Measuring and regulating station expenses—General.

This account shall include the cost of labor, materials used and expenses incurred in operating general distribution measuring and regulating stations.

ITEMS

Labor:

1. Supervising.
 2. Recording pressures and changing charts, reading meters, etc.
 3. Estimating lost meter registrations, etc. except purchases and sales.
 4. Calculating gas volumes from meter charts, except gas purchases and sales.
 5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
 6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
 7. Inspecting and testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
 8. Cleaning and lubricating equipment.
 9. Keeping log and other operating records.
 10. Attending boilers and operating other accessory equipment.
 11. Installing and removing district gauges for pressure survey.
 12. Thawing freeze in gauge pipe.
 13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
 14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.
- Materials and expenses:*
15. Charts and printed forms, stationery and office supplies, etc.
 16. Lubricants, wiping rags, waste.
 17. Uniforms.
 18. Employee transportation and travel expenses.
 19. Freight, express, parcel post, trucking and other transportation.
 20. Utility services: light, water, telephone.

876 Measuring and regulating station expenses—Industrial.

This account shall include the cost of labor, materials used and expenses incurred in operating large measuring and regulating stations located on local distribution systems to serve specific commercial and industrial customers.