**Section 505.APPENDIX G Operation and Maintenance Expense Accounts**

**Section 505.EXHIBIT A Accounts 914 and 915**

914 Revenues from merchandising, jobbing and contract work.

915 Costs and expenses of merchandising, jobbing and contract work.

A. These accounts shall include respectively all revenues derived from the sale of merchandise and jobbing or contract work and all expenses incurred in such activities.

B. Records in support of these accounts shall be so kept as to permit summarization of revenues, costs and expenses by major items.

ITEMS

Account 914:

1. Revenues from sale of merchandise and from jobbing and contract work.

2. Discounts and allowances made in settlement of bills from merchandise and jobbing work.

Account 915:

Labor:

1. Canvassing and demonstrating appliances in homes and other places for the purpose of selling appliances.

2. Demonstrating and selling activities in sales rooms.

3. Installing appliances on customer premises where such work is done only for purchasers of appliances from the utility.

4. Installing pipe, or other property work on a jobbing or contract basis.

5. Preparing advertising materials for appliance sale purposes.

6. Receiving and handling customer orders for merchandise or for jobbing services.

7. Cleaning and tidying sales rooms.

8. Maintaining display counters and other equipment used in merchandising.

9. Arranging merchandise in sales rooms and decorating display windows.

10. Reconditioning repossessed appliances.

11. Bookkeeping and other clerical work in connection with merchandise and jobbing activities.

12. Supervising merchandising and jobbing operations.

Materials and Expenses:

13. Advertising in newspapers, periodical, radio, television, etc.

14. Cost of merchandise sold and of materials used in jobbing work.

15. Stores expenses on merchandise and jobbing stocks.

16. Fees and expenses of advertising and commercial artists' agencies.

17. Printing booklets, dodgers, and other advertising data.

18. Premiums given as inducement to buy appliances.

19. Light, heat, and power.

20. Rent of sales rooms or of equipment.

21. Transportation expense in delivery and pick-up of appliances by utility's facilities or by others.

22. Stationery and office supplies and expenses.

23. Taxes directly assignable to merchandising and jobbing operations.

24. Losses from uncollectible merchandising and jobbing accounts.

Note A: Classification between operating and nonoperating functions will depend upon the nature of the revenues, costs and expenses. Refer to Accounts 415 and 416 for non-operating function classification.