

7. Category 7 -- "Operation of plant"

Included are salaries and wages, contracted services, supplies and materials, other charges, and equipment.

Service area direction

Care and upkeep of buildings services, including heating and lighting, and other energy costs

Security services

Other operation of plant services

8. Category 8 -- "Maintenance of plant"

Included are salaries and wages, contracted services, supplies and materials, other charges, and equipment.

Service area direction

Care and upkeep of equipment services

Vehicle servicing and maintenance services (for other than buses)

Other maintenance of plant services

9. Category 9 -- "Fixed charges"

Retirement funds

Social security

Other employee benefits

Other insurance and judgments

Rents

Other fixed charges

10. Category 10 -- "Food services"

Included are salaries and wages, contracted services, supplies and materials, other charges, and equipment.

Service area direction

Food preparation and dispensing services

Food delivery services

11. Category 11 -- "Community services"