**Section 650.397 Retirement Unit Account 397 Miscellaneous Equipment**

a) Items

Electric signs advertising the corporate name or symbol

Hospitals and infirmary equipment

Kitchen equipment

Radios

Recreation equipment

Restaurant equipment

Operator's cottage furnishings

Soda fountains

Other miscellaneous equipment

b) Miscellaneous equipment of the nature above wherever practical shall be included in the utility plant accounts on a functional basis.