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To: Rattlesnake Ridge Water District



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The amount on the PSC report was just insurance expense; however, it included property and equipment insurance that I reclassified when I did the audit, so health insurance including workers comp insurance should have only been \$178,441.

Below are the employee benefit amounts per the Audit Report:

FICA and Medicare Taxes =	\$ 53,557
Other Payroll Expense =	5,365
Training Expense =	1,098
Employee Benefits Expense	1,782
Meals & Entertainment	1,202
Travel Expense	332
Retirement =	176,828
Health insurance/WC =	178,441
NPL OPEB Adj. =	(51,154)
Total employee benefits	\$367,451

Per Audit Report