

Taxes Other Than Income Taxes – The \$28,348 is on the trial balance line item referred to as Payroll & Tax Expense that totals \$400,647.59. This account combines salaries of \$372,299.59 and payroll taxes of \$28,348.

Miscellaneous Expense – This account on the PSC report includes the following:

• Office Expenses:		
○ Billing Cards:	\$	2,969.06
○ Dues & Subscriptions – Admin:	\$	10.00
○ Administrative:	\$	464.98
○ Office Supplies:	\$	30,413.12
○ Petty Cash:	\$	1,687.12
○ Postage:	\$	23,625.25
○ Cleaning:	\$	4,195.00
○ Lease Payments – Copier:	\$	583.90
○ Software Contracts:	\$	14,671.73
○ Repairs and Maintenance:	\$	37,540.48
○ Other Expenses:		
○ Box Rental:	\$	82.00
○ Bank & Credit Card Fees:	\$	743.28
○ Employee Meals:	\$	8,324.42
○ Misc.:	\$	531.66
○ Refunds:	\$	(304.25)
○ Uniforms:	\$	21,868.69
○ Security System:	\$	890.16
○ Utility Regulatory Assessment:	\$	4,094.97
○ Tax: Licenses & Permits:	\$	2,032.74
○ Dues & Subscriptions:	\$	3,120.03
○ Fees:	\$	2,120.00
○ Advertising/Donations:	\$	2,840.00
○ Bad Debt Expense:	\$	20,700.82
○ Interest Expense:	\$	106,205.56
○ O&M –	\$	837.40
○ Annual Report Preparation Fee:	\$	515.00
○ Payroll Tax Expense:	\$	1,604.96
○ Advertising:	\$	<u>1,752.00</u>
○ Total:	\$	<u><u>294,120.18</u></u>

Miscellaneous expense also includes an adjustment of \$134,553.66 to bring the prior PSC reporting amounts to current. The PSC reports in the past were completed prior to the audit being finished.

Miscellaneous Expense balance: \$294,120.18 - \$134,553.66 = \$159,566.52