**Section 903.210 Miscellaneous**

Expenses not listed as includible in other operating expense classifications, and not analogous thereto, shall be included in "Miscellaneous". Specifically, the following shall be included:

a) Cost of tabulating service when such service is rendered by outside organizations.

b) Amounts received and handled in accordance with the Instruction "Income from Special Services".

c) Donations to organized charities.

d) Differences between actual amounts paid, and amounts apportioned in accordance with the Instruction "Joint Expenses" (Section 903.310).