**Section 285.3190 Schedule C-21: Miscellaneous General Expenses**

a) Provide a comparison of miscellaneous general expenses for each of the three consecutive years immediately preceding the test year for the total company, the test year for the total company, and test year jurisdictional pro forma at proposed rates on Schedule C-1. For electric and gas utilities, the comparison is required for Account 930.2. For water and/or sewer utilities, the comparison is required for Account 675. For telecommunications carriers, the comparison is required for Account 6720.

b) Expenses shall be aggregated by type with the total expense for each type shown for each year.

c) Items charged to non-operating expenses may be listed in the aggregate.