

James,

Please see attached for the #10. I'm not sure if you need more details than this but please let me know and I will be happy to help. I'm not sure about number 8. I feel like there should be a report Amy could pull that would show this. Taylor thinks the report is called "Customer Activities Reports - 200 Water Adjustments January - December 2020". It looks like y'all had adjusted about \$245,351 worth of bills this year with three major months of adjustments being in Feb, April and October. There should be a binder that would show all of the leaks but we do not have a report that says the adjustments by type. Let me know if you are able to find what you are looking for! Hope this helps. 😊

TOTAL Payments to CERS for retirement	115,323.00
TOTAL Payments to CERS for health	28,442.00
State Unemployment	734.00
Retirement Liability Exp	171,559.00
Opeb Liability Exp	39,673.00
	<u>355,731.00</u>

Best Regards,

*Kelsey Cox, CPA*  
Senior Accountant

**Duguid, Gentry & Associates, PSC**  
4443 Canton Pike  
Hopkinsville, KY 4220  
P: (270) 886-6355

/versions/webmail/19.0.4-RC/images/blank.gif

**From:** jameso@ccwd.net <jameso@ccwd.net>  
**Sent:** Tuesday, May 25, 2021 11:20 AM  
**To:** Kelsey Cox <kcox@dga-cpa.com>  
**Subject:** RE: Depreciation Expenses 2020

Kelsey,  
Yes, I did, let's try again. Hopefully, attached is an information request.  
James Owen

—Original Message—

**From:** "Kelsey Cox" <kcox@dga-cpa.com>  
**Sent:** Tuesday, May 25, 2021 12:04pm  
**To:** "jameso@ccwd.net" <jameso@ccwd.net>  
**Subject:** RE: Depreciation Expenses 2020

James,

Did you perhaps mean to attach something to this email? I can for sure get you a copy of the depreciation/assets but might need more info on the other two. Thanks!

Best Regards,

## FW: RE: Item # 10 Employee Pension & Benefits

From: jameso@ccwd.net

Sent: Tue, May 25, 2021 at 3:41 pm

To: Alan Vilines

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[image002.png](#) (16.9 KB)

[image001.jpg](#) (3.3 KB)

[Breakdown Total Employee pensions and benefits.xlsx](#) (15.3 KB)

– [Download all](#)



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—Original Message—

From: "Kelsey Cox" <kcox@dga-cpa.com>

Sent: Tuesday, May 25, 2021 1:39pm

To: "jameso@ccwd.net" <jameso@ccwd.net>

Subject: RE: Depreciation Expenses 2020

<b>796</b>	<b>PAYROLL TAXES &amp; FRINGE</b>	<b>Adjusted</b>	<b>Unadjusted</b>	<b>Adjusted</b>
		<b>12/31/2019</b>	<b>12/31/2020</b>	<b>12/31/2020</b>
796, No Subcode				
00604-0001	RETIREMENT-EMPLOYER	267,598.00	143,765.00	315,324.00
00604-0002	OPEB EXPENSE - EMPLOYER	6,812.00	0.00	39,673.00
00607-0000	STATE UNEMPLOYMENT	724.00	658.00	734.00
796, No Subcode Total		<u>275,134.00</u>	<u>144,423.00</u>	<u>355,731.00</u>
	TOTAL Payments to CERS for retirement	115,323.00		
	TOTAL Payments to CERS for health	28,442.00		
	State Unemployment	734.00		
	Retirement Liability Exp	171,559.00		
	Opeb Liability Exp	39,673.00		
		<u>355,731.00</u>		