

CHRISTIAN COUNTY WATER DISTRICT
 Account Grouping - Expenses

Account	Description	PG per Audit Report Adjusted 12/31/2020	(On Page 50-51 Unless Noted Otherwise) PSC
WATER PURCHASED			
00610-0000	PURCHASED WATER	1,219,214.00	610
		<u>1,219,214.00</u>	
		1,219,214.00	
	Water Purchased	PG 17	
ELECTRICITY FOR PUMPING			
00615-0000	PURCHASED POWER	84,400.00	615
		<u>84,400.00</u>	
		84,400.00	
	Electricity for Pumping	PG 17	
DEPRECIATION			
00403-0000	DEPRECIATION EXPENSE	589,269.00	Depreciation - Ref Pg 11
		<u>589,269.00</u>	
		589,269.00	
	Depreciation	PG 17	
INSURANCE			
00656-0000	INSURANCE-VEHICLE	64,848.00	656
00657-0000	INSURANCE-GENERAL LIAB	2,187.00	657
00658-0000	INSURANCE-WORK COMP	8,910.00	658
00659-0000	INSURANCE-OTHER	120,141.00	659
		<u>196,086.00</u>	

		<u>196,086.00</u>	
	Insurance	PG 17	
	CONTRACTUAL EXPENSE		
00632-0000	CONTRACT SERV-ACCOUNTING	19,500.00	632
00633-0000	CONTRACT SERV-LEGAL	1,335.00	633
00635-0000	CONTRACT SERVS - TESTING	16,641.00	635
00636-0000	CONTRACTUAL SERVICES-OTHER	5,355.00	636
		<u>42,831.00</u>	

Professional Services **42,831.00**
PG 17

MAINTENANCE & REPAIRS

00635-0010	OPERATIONS REPAIRS	107,999.00	620
00635-0030	WATER OPER REPAIRS-LEAKS	23,516.00	620
		<u>131,515.00</u>	

Maintenance & Repairs **131,515.00**
PG 17

OFFICE SUPPLIES & EXPENSE

00616-0000	OFFICE UTILITIES	23,336.00	616
00620-0080	MAT. & SUPP.-ADMIN.	16,255.00	620
00675-0000	MISCELLANEOUS	4,336.00	675
00675-0080	MISC. ADMIN. EXPENSE	106,482.00	675
		<u>150,409.00</u>	

Office Supplies & Expense (Add Misc Below) **150,409.00**
PG 17

OPERATIONS MAT/SUPP

INVENTORY ADJUSTMENT ACCT	0.00
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00618-0000	CHEMICALS	962.00	618
00620-0000	MATERIALS & SUPPLIES-CONST.	0.00	620
00620-0030	MAT. & SUPP.-WATER	23,390.00	620
00620-0050	MAT.&SUPP.- EQUIPMENT	43,464.00	620
00679-0000	INVENTORY ADJ EXPENSE	11,924.00	620
		<u>79,740.00</u>	

Operating Materials and Supplies 79,740.00

PG 17

PAYROLL TAXES & FRINGE

00604-0001	RETIREMENT-EMPLOYER	315,324.00	604
00604-0002	OPEB EXPENSE - EMPLOYER	39,673.00	604
00605-0000	FICA/MED EXPENSE	49,964.00	408.11 - Ref Pg 25
00607-0000	STATE UNEMPLOYMENT	734.00	604
		<u>405,695.00</u>	

Payroll Taxes & Fringe 405,695.00

PG 17

SALARIES & WAGES

00601-0000	SALARIES/WAGES-EMPLOYEES	613,563.00	601
00603-0000	SALARIES & WAGES-OFFICERS & DIRECTOR:	30,000.00	603
		<u>643,563.00</u>	

Salaries 643,563.00

PG 17

TRANSPORTATION EXPENSE

00650-0000	TRANSPORTATION EXPENSES	41,687.00	650
00650-0020	VEHICLE PAY	(22,156.00)	650
		<u>19,531.00</u>	

Transporation Expenses 19,531.00

PG 17

RENTAL EXPENSE

00641-0000	RENTAL OF BLDG/REAL PROP	0.00	641
00642-0000	RENTAL OF EQUIPMENT	1,085.00	642
		<u>1,085.00</u>	
	Rental Expenses	<u>1,085.00</u>	
		PG 17	
	MISCELLANEOUS		
00408-0013	OTHER TAXES & LICENSES	7,387.00	408.10 - Ref Pg 25
00660-0000	ADVERTISING EXPENSE	240.00	660
00668-0000	COLLECTION EXPENSE	1,301.00	675
00670-0000	BAD DEBT EXPENSE	(26.00)	670
		<u>8,902.00</u>	
	Office Supplies & Expense (Add Office Supplies from Above)	<u>8,902.00</u>	
		PG 17	
	AMORT-BOND ISSUE COSTS		
00428-0000	AMORT DEBT DISC & EXP	33,231.00	428 - Ref Pg 11
		<u>33,231.00</u>	
	Amortization of Bond Issuance Costs	<u>33,231.00</u>	
		PG 17	
	INTEREST EXPENSE		
00427-0003	INTEREST-LONGTERM DEBT	253,108.00	427 - Ref Pg 11
00427-0004	INTEREST-CUSTOMER DEPOSIT	1,539.00	Customer Deposits - Ref Pg 25
00427-0010	SERVICE FEE REGIONS BANK	1,350.00	Other - Ref Pg 25
		<u>255,997.00</u>	
	Interest Expense	<u>255,997.00</u>	
		PG 17	