

Water Department

Statement of Revenue and Expenditures

Acct	Year-To-Date		Annual Budget		Jan 2025		Current Period	
	Jan 2025		Jan 2025		Dec 2025		Aug 2025	
	Aug 2025		Dec 2025		Percent of		Aug 2025	
	Actual				Budget		Actual	

Revenue & Expenditures

Water Department

Revenue	2010	Water Meter Deposit	4,320.00	20,000.00	21.6%	650.00
	3010	Water User Fees	463,530.54	395,000.00	117.3%	62,551.18
	3011	Sewer User Fees	24,935.26	0.00	0.0%	24,935.26
	3025	Late Fees	5,713.89	0.00	0.0%	400.00
	3030	Connection fees	1,200.00	0.00	0.0%	
	3040	Maintenance Fee	33,109.32	65,000.00	50.9%	
	3050	State SalesTax	17,257.31	0.00	0.0%	2,594.34
	3060	County SalesTax	4,787.70	0.00	0.0%	836.23
	3070	City Sales Tax	6,081.91	1,000.00	608.2%	797.02
	3075	State Turnbacks	197.89	0.00	0.0%	
	3080	Clean Water Act fee	2,221.02	0.00	0.0%	369.34
	3400	Interest Income	0.00	2,500.00	0.0%	

Revenue	\$563,354.84	\$483,500.00	\$93,133.37
Gross Profit	\$563,354.84	\$483,500.00	\$93,133.37

Expenses

15010	Advertising	0.00	500.00	0.0%	
15120	Bank Charges	1,067.31	1,500.00	71.2%	300.00
15220	Computer Support Services	423.14	4,000.00	10.6%	
15250	Contract Labor	0.00	2,500.00	0.0%	
15350	Dues/licenses/Subscript Water	8,130.07	1,500.00	542.0%	
15400	Educ/Training/Meeting Water	0.00	1,000.00	0.0%	
15500	Engineering Services Water	21,218.40	0.00	0.0%	
15600	Fuel Expense Water	2,504.28	4,500.00	55.7%	331.41
15710	Insurance-General Water	6,013.68	6,500.00	92.5%	664.93
15720	Health Insurance	17,848.87	0.00	0.0%	1,753.45

## Water & Sewer Fund Water Department

### Statement of Revenue and Expenditures

15930	Audit/Legal Water	0.00	3,500.00	0.0%	
16000	Annual Maint Agreements Water	133.98	15,000.00	0.9%	
16010	Meter Replacement	3,770.55	20,000.00	18.9%	
16015	Fire Hydrant Expense	2,200.00	0.00	0.0%	
16350	Postage Water	1,619.80	1,500.00	108.0%	157.91
16360	Pension Expense Water	0.00	2,000.00	0.0%	
16365	Insurance - Retirement	324.16	0.00	0.0%	
16470	Repairs/Maint - Building Water	0.00	1,000.00	0.0%	
16480	Tower Maintenance (carryover)	4,989.79	20,000.00	24.9%	
16485	Repairs/Maint - Vehicles Water	152.36	5,000.00	3.0%	
16490	Repairs/Maint Equipment Water	1,998.53	3,000.00	66.6%	192.98
1650	Equipment Purchase	11,000.00	1,000.00	1,100.0%	
16500	Salaries & Wages Water	65,410.79	123,000.00	53.2%	5,161.60
1651	Equipment Rental	0.00	2,000.00	0.0%	
16530	Small Tools Water	0.00	1,000.00	0.0%	
16550	Supplies-Office Water	732.28	2,000.00	36.6%	
16560	Supplies-Operations Water	11,650.28	15,000.00	77.7%	2,296.16
16685	Land Survey-water	833.33	0.00	0.0%	
16700	Payroll Tax Expense Water	23,235.63	12,300.00	188.9%	394.85
1671	Insurance - Vehicle	579.50	0.00	0.0%	
16780	Telephone/hotspot	292.84	0.00	0.0%	39.22
16810	Uniform Expense Water	0.00	800.00	0.0%	
16900	Utilities Water	6,190.05	6,000.00	103.2%	82.93
16930	Public Authority Water	14,261.61	0.00	0.0%	24.36
16930	Water Purchase	98,205.39	170,000.00	57.8%	17,052.00
16940	Water Tower Refurb	19,277.00	0.00	0.0%	
2045	Solid Waste Payment	128,226.00	0.00	0.0%	30,400.00
2350	Sales Tax Expense	197.85	0.00	0.0%	
2855	Rate Study Fees	2,750.00	0.00	0.0%	
3020	Water User Refund	1,804.12	0.00	0.0%	

**Water & Sewer Fund**  
**Water Department**

**Statement of Revenue and Expenditures**

5380	Physicals/Counseling	25.00	0.00	0.0%	
6150	Bond Payment - Princ/Int 1988	21,822.02	10,427.17	209.3%	4,691.17
6155	Bond Payment - Interest1988	0.00	9,519.83	0.0%	
6610	Payroll Acct 6457	5,263.38	0.00	0.0%	
6660	Insurance - Workers' Comp	2,031.24	0.00	0.0%	
7330	Permits/Licenses	1,124.56	500.00	224.9%	
7540	Professional Accountant	255.50	0.00	0.0%	
7570	Internet/Phone	989.59	0.00	0.0%	111.96
7800	Training/Travel/Meals	347.86	200.00	173.9%	
	<b>Expenses</b>	<b>\$488,900.74</b>	<b>\$446,747.00</b>		<b>\$63,654.93</b>
	<b>Revenue Less Expenditures</b>	<b>\$74,454.10</b>	<b>\$36,753.00</b>		<b>\$29,478.44</b>
	<b>Net Change in Fund Balance</b>	<b>\$74,454.10</b>	<b>\$36,753.00</b>		<b>\$29,478.44</b>

Water & Sewer Fund  
Sewer Department

Statement of Revenue and Expenditures

		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025	Jan 2025	Dec 2025	Aug 2025
Acct		Aug 2025	Dec 2025	Percent of	Aug 2025
		Actual		Budget	Actual
Revenue & Expenditures					
Sewer Department					
Revenue					
Service Revenue					
3011	Sewer User Fees	164,679.69	0.00	0.0%	
3030	Connection Fees	2,400.00	0.00	0.0%	
Total Service Revenue		\$167,079.69	\$0.00		
Revenue		\$167,079.69	\$0.00		
Gross Profit		\$167,079.69	\$0.00		
Expenses					
Payroll & Benefits Expense					
15720	Health Insurance	9,437.96	20,500.00	46.0%	1,541.41
16500	Salaries & Wages Water	45,620.94	0.00	0.0%	5,254.40
16700	Payroll Tax Expense Water	3,828.89	0.00	0.0%	401.94
25720	Health Insurance - Sewer	3,082.82	0.00	0.0%	
26500	Salaries & Wages Sewer	5,197.59	0.00	0.0%	
26700	Payroll Tax expense Sewer	9,063.26	0.00	0.0%	
26810	Uniform Expense Sewer	213.90	0.00	0.0%	
5380	Physicals/Counseling	72.00	0.00	0.0%	
Total Payroll & Benefits Expense		\$76,517.36	\$20,500.00		\$7,197.75
General & Administrative Expense					
6660	Insurance - Workers' Comp	2,343.35	0.00	0.0%	
7540	Professional Accountant	255.50	0.00	0.0%	
Total General & Administrative Expense		\$2,598.85	\$0.00		
Insurance Expense					
1671	insurance - Vehicle	1,528.34	0.00	0.0%	
Total Insurance Expense		\$1,528.34	\$0.00		
Utilities Expense					
7570	Internet/Phone	837.57	0.00	0.0%	177.31

# Water & Sewer Fund Sewer Department

## Statement of Revenue and Expenditures

		Total Utilities Expense	\$837.57	\$0.00		\$177.31
<b>Business Expense</b>						
0001	Inmate Meals		0.00	100.00	0.0%	
16490	Repairs/Maint Equipment Water		7,496.34	0.00	0.0%	
1650	Equipment Purchase		25.48	0.00	0.0%	
16900	Utilities Water		28,405.68	0.00	0.0%	
25220	Computer Support Services		299.18	3,000.00	10.0%	
25350	Dues/Licenses/Subscript Sewer		2,048.73	200.00	1,024.4%	381.80
25400	Educ/Training/Meeting Sewer		0.00	3,000.00	0.0%	
25500	Engineering Services		0.00	2,000.00	0.0%	
25600	Fuel Expense Sewer		3,956.05	5,000.00	79.1%	609.22
25710	Insurance-General Sewer		19,392.59	32,000.00	60.6%	3,462.88
25745	Treatment Plant - Princ/Int		89,528.00	60,162.80	148.8%	11,191.00
25930	Audit/Legal Sewer		0.00	3,500.00	0.0%	
26000	Annual Maint Aggrements Sewer		413.95	0.00	0.0%	115.76
26010	Pest Maanagement		115.76	0.00	0.0%	
26350	Postage Sewer		1,240.97	0.00	0.0%	157.90
26470	Repairs/Maint - Building Sewer		1,575.00	0.00	0.0%	1,475.00
26485	Repairs/Maint - Vehicles Sewer		2,740.52	2,000.00	137.0%	291.35
26490	Repairs/Maint Equipment Sewer		53,492.96	0.00	0.0%	47,262.28
26520	Sludge Removal Sewer		2,948.48	0.00	0.0%	
26530	Small Tools Sewer		279.77	0.00	0.0%	279.77
26540	Lab Reports Sewer		9,615.50	8,000.00	120.2%	501.00
26550	Supplies-Office Sewer		554.63	0.00	0.0%	62.49
26560	Supplies-Operations Sewer		2,859.64	0.00	0.0%	1,518.51
26685	Land Survey - sewer		833.33	0.00	0.0%	
26780	Telephone/Hotspot Sewer		3,369.98	0.00	0.0%	39.16
26900	Utilities Sewer		23,105.72	0.00	0.0%	7,726.22
26930	Public Authority Sewer		856.09	0.00	0.0%	
2855	Rate Study Fees		2,750.00	0.00	0.0%	

**Water & Sewer Fund  
Sewer Department**

**Statement of Revenue and Expenditures**

6150	Bond Payment - Princ/Int 1988	2,730.00	0.00	0.0%
7330	Permits/Licenses	77.80	0.00	0.0%
7800	Training/Travel/Meals	933.96	0.00	0.0%
	<b>Total Business Expense</b>	<b>\$261,646.11</b>	<b>\$118,962.80</b>	<b>\$75,074.34</b>
	<b>Expenses</b>	<b>\$343,128.23</b>	<b>\$139,462.80</b>	<b>\$82,449.40</b>
	<b>Revenue Less Expenditures</b>	<b>(\$176,048.54)</b>	<b>(\$139,462.80)</b>	<b>(\$82,449.40)</b>
	<b>Net Change in Fund Balance</b>	<b>(\$176,048.54)</b>	<b>(\$139,462.80)</b>	<b>(\$82,449.40)</b>