

RESOLUTION NO. 2025-R-26

**A RESOLUTION AMENDING CERTAIN LINE-ITEMS OF THE FISCAL YEAR 2025 CITY BUDGET FOR
WATER/SEWER DEPARTMENT**

WHEREAS, the City Council of the City of Bull Shoals, Arkansas, pursuant to applicable state and local laws, adopted the Fiscal Year 2025 City Budget on January 30th, 2025; and

WHEREAS, the City Council has determined that it is necessary and in the public interest to amend certain line-items of the adopted budget to better reflect current priorities, respond to unforeseen needs, or reallocate resources more efficiently; and

WHEREAS, Exhibit A attached hereto and incorporated by reference reflects the original budgeted line-item values to be amended; and

WHEREAS, Exhibit B attached hereto and incorporated by reference reflects the revised budgeted line-item values as proposed by this resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Bull Shoals; Arkansas as follows:

Section 1. The City Council hereby approves the amendments to the Fiscal Year 2025 City Budget as set forth in Exhibit B, which supersede the corresponding line-items listed in Exhibit A.

Section 2. The City Treasurer, or their designee, is hereby authorized and directed to make the necessary entries in the City's financial system to implement the budget amendments contained herein and to take all necessary actions to effectuate the intent of this Resolution.

Section 3. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Bull Shoals, Arkansas this 30th day of OCTOBER, 2025.

APPROVED: _____

Mayor Bill Stahlman
City of Bull Shoals

VOTE: 6 YAYS 0 NAYS

ATTEST: _____

Paula Reynolds
Recorder/Treasurer

Water & Sewer Fund, Water Tower Fund
Sewer Department
Statement of Revenue and Expenditures

Acct	Year-To-Date	Annual Budget	Jan 2025	Current Period	Proposed 2026 budget
	Jan 2025 Sep 2025 Actual	Jan 2025 Dec 2025 <i>Exhibit H</i> Budget	Dec 2025 Percent of Budget	Sep 2025 Actual	

Revenue & Expenditures

Sewer Department

Revenue									
Sales Taxes									
3060	County SaleTax	0.00	210,000.00	0.0%		\$	-	\$	
Total Sales Taxes		\$0.00	\$210,000.00						
Service Revenue									
3011	Sewer User Fees	282,393.93	338,000.00	83.5%	34,840.40	\$	330,000.00		
3030	Connection fees	1,200.00	0.00	0.0%		\$	1,200.00		
Total Service Revenue		\$283,593.93	\$338,000.00		\$34,840.40	\$	331,200.00		
Other Revenue									
3400	Interest Income	7,788.90	0.00	0.0%		\$	10,300.00		
Total Other Revenue		\$7,788.90	\$0.00						
Revenue		\$291,382.83	\$548,000.00		\$34,840.40	\$	341,500.00		
Gross Profit		\$291,382.83	\$548,000.00		\$34,840.40				
Expenses									
Payroll & Benefits Expense									
15720	Health Insurance - water	10,979.37	0.00	0.0%	1,541.41	\$	10,979.37		
16500	Salaries & Wages Water	53,502.54	0.00	0.0%	7,881.60	\$	7,881.60		
16700	Payroll Tax Expense Water	4,431.80	0.00	0.0%	602.91	\$	4,431.80		
25720	Health Insurance - Sewer	1,541.41	20,500.00	7.5%	1,541.41	\$	6,200.00		
26500	Salaries & Wages Sewer	0.00	83,000.00	0.0%					
26501	salary & wage Supervisor Sewer	0.00	0.01	0.0%		\$	35,200.00		
26502	salary & wages Assistant Sewer	0.00	0.01	0.0%		\$	33,200.00		
26503	salary & wages Clerk Sewer	0.00	0.01	0.0%		\$	12,500.00		
26505	Salaries Overtime sewer	0.00	0.01	0.0%		\$	2,500.00		

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Water & Sewer Fund, Water Tower Fund
Sewer Department
Statement of Revenue and Expenditures

Year-To-Date										Annual Budget		Jan 2025		Current Period				
Jan 2025										Jan 2025		Dec 2025		Sep 2025				
Sep 2025										Dec 2025		Percent of		Sep 2025				
Acct	Actual									Exhibit A	Budget		Actual		Adjusted 2025 Budget		Proposed 2026 budget	
	26700	Payroll Tax expense Sewer		0.00		5,000.00		0.0%			\$	8,300.00						
	26810	Uniform Expense Sewer		213.90		1,000.00		21.4%			\$	1,000.00						
	5380	Physicals/Counseling/drug test		132.50		0.00		0.0%				60.50	\$	500.00				
	6660	Insurance - Workers' Comp		2,343.35		0.00		0.0%			\$	2,343.35						
		Total Payroll & Benefits Expense		\$73,144.87		\$109,500.04					\$11,627.83	\$	125,036.12					
Business Expense																		
	0001	Inmate Meals		0.00		100.00		0.0%			\$	-						
	1650	Equipment Purchase		25.48		0.00		0.0%			\$	5,000.00						
	1671	insurance - Vehicle		1,528.34		0.00		0.0%			\$	1,528.34						
	21651	Equipment Rental sewer		0.00		0.01		0.0%			\$	3,000.00						
	25200	Capitol Improvements Sewer		0.00		0.01		0.0%			\$	-						
	25210	Cell Phone Sewer		289.45		0.00		0.0%			39.16	\$	500.00					
	25220	Computer Support Services		566.69		3,000.00		18.9%			19.95	\$	1,000.00					
	25250	Contract Labor Sewer		0.00		0.01		0.0%				\$	2,000.00					
	25350	Dues/Licenses/Subscript Sewer		2,898.73		200.00		1,449.4%				\$	4,000.00					
	25400	Educ/Training/Meeting Sewer		1,298.11		3,000.00		43.3%			406.95	\$	3,000.00					
	25500	Engineering Services		0.00		2,000.00		0.0%				\$	-					
	25600	Fuel Expense Sewer		4,248.00		5,000.00		85.0%			291.95	\$	5,700.00					
	2570	Bond Pmt - Princ/Int 2010		14,228.19		0.00		0.0%			1,961.17	\$	23,584.34					
	25710	Insurance-Build/Land Sewer		22,855.47		32,000.00		71.4%			3,462.88	\$	31,000.00					
	25745	Treatment Plant - Princ/Int		100,719.00		60,162.80		167.4%			11,191.00	\$	134,292.00					
	25930	Audit/Legal Sewer		0.00		3,500.00		0.0%				\$	3,500.00					
	26000	Annual Maint Aggrements Sewer		182.43		0.00		0.0%				\$	200.00					
	26010	Pest Management		347.28		0.00		0.0%				\$	500.00					
	26350	Postage Sewer		1,396.75		2,200.00		63.5%			155.78	\$	2,200.00					

Water & Sewer Fund, Water Tower Fund Sewer Department Statement of Revenue and Expenditures

Acct		Year-To-Date		Annual Budget		Current Period		Adjusted 2025 Budget	Proposed 2026 budget
		Jan 2025	Jan 2025	Jan 2025	Sep 2025				
		Actual	Exhibit A	Dec 2025	Percent of Budget	Actual			
26470	Repairs/Maint - Building Sewer	1,575.00	500.00	315.0%		\$	1,600.00		
26485	Repairs/Maint - Vehicles Sewer	2,740.52	2,000.00	137.0%		\$	3,000.00		
26490	Repairs/Maint Equipment Sewer	61,211.51	15,000.00	408.1%	274.88	\$	65,000.00		
26520	Sludge Removal Sewer	2,948.48	0.00	0.0%		\$	5,000.00		
26530	Small Tools Sewer	279.77	2,500.00	11.2%		\$	1,500.00		
26540	Lab Reports Sewer	9,615.50	8,000.00	120.2%		\$	13,000.00		
26550	Supplies-Office Sewer	554.63	750.00	74.0%		\$	750.00		
26560	Supplies-Operations Sewer	2,859.64	4,500.00	63.5%		\$	4,500.00		
26685	Land Survey - sewer	833.33	0.00	0.0%		\$	833.33		
26780	Telephone/Hotspot Sewer	2,874.15	0.00	0.0%		\$	3,900.00		
26900	Utilities Sewer	63,670.50	85,000.00	74.9%	7,074.39	\$	85,000.00		
26905	Medical Shots sewer	0.00	500.00	0.0%		\$	500.00		
26935	Ark One Call Sewer	6.09	0.00	0.0%		\$	500.00		
2855	Rate Study Fees	2,750.00	0.00	0.0%		\$	2,750.00		
6150	Bond Payment - Princ/Int 1988	13,650.00	0.00	0.0%	1,365.00	\$	16,380.00		
7330	Permits/Licenses	77.80	0.00	0.0%		\$	100.00		
7540	Professional Accountant	255.50	0.00	0.0%		\$	255.50		
7570	Internet/Phone	1,260.42	0.00	0.0%	177.31	\$	2,200.00		
Total Business Expense		\$317,746.76	\$229,912.83		\$26,420.42	\$	427,773.51		
Expenses		\$390,891.63	\$339,412.87		\$38,048.25	\$	552,809.63		
Net Change in Fund Balance		(\$99,508.80)	\$208,587.13		(\$3,207.85)	\$	(211,309.63)		

EXHIBIT B**Sewer**

Dept	Line item from	amount	Line item to	amount
Sewer	3060 County sales tax	\$1200.00	3030 Connection fees sewer	\$1200.00
Sewer	3060 County sales tax	\$10300.00	3400 Interest Income sewer	\$10300.00
Sewer	26500 Salary/wages	\$8107.20	26501 Wages supervisor sewer	\$8107.20
Sewer	26500 salary/wages	\$5979.09	26502 wages assistant sewer	\$5979.09
Sewer	25720 Health Insur	\$1676.91	26502 wages assistant sewer	\$1676.91
Sewer	25720 Health Insur	\$3000.00	26503 wages clerk sewer	\$3000.00
Sewer	25720 Health insur	\$2500.00	26505 salaries overtime sewer	\$2500.00
Water	16700 payroll tax exp	\$2700.00	26700 payroll tax exp sewer	\$2700.00
Sewer	25720 Health Insur	\$600.00	26700 Payroll tax exp sewer	\$600.00
Sewer	25720 Health insur	\$500.00	5380 Physical/counseling/drug test sewer	\$500.00
Sewer	25720 Health insur	\$2343.35	6660 Workers comp sewer	\$2343.35
Sewer	25720 Health insur	\$5000.00	1650 Equipment purchase sewer	\$5000.00
Sewer	25220 Computer support	\$1528.24	1671 Insurance vehicle sewer	\$1528.24
Sewer	25500 engineering svc	\$2000.00	21651 equipment rental sewer	\$2000.00
Sewer	25710 Insurance build/land	\$1000.00	21651 equipment rental sewer	\$1000.00
Sewer	0001 inmate meals	\$100.00	25210 cell phone sewer	\$100.00
Sewer	25720 health insur	\$400.00	25210 cell phone sewer	\$400.00
Sewer	26530 postage	\$1000.00	25250 contract labor sewer	\$1000.00
Water	16500 Wages	\$1000.00	25250 contract labor sewer	\$1000.00
Water	16500 Wages	\$3800.00	25350 dues/lic/subscript sewer	\$3800.00
Water	16500 wages	\$700.00	25600 annual maint agree sewer	\$700.00
Water	16000 annual maint agree	\$15000.00	2570 Bond 2010 payment sewer	\$15000.00
Water	16480 tower maintenance	\$8584.34	2570 bond 2010 payment sewer	\$8584.34
Sewer	3011 sewer user fees	\$74129.20	25745 treatment plant constr sewer	\$74129.20
Sewer	25220 computer support	\$200.00	26000 annual maint agree sewer	\$200.00
Water	16500 wages	\$500.00	26010 pest management sewer	\$500.00

Dept	Line item from	amount	Line item to	amount
Water	16500 wages	\$1100.00	26470 r&m building sewer	\$1100.00
Water	16500 wages	\$1000.00	26485 r&m vehicles sewer	\$1000.00
Sewer	3011 sewer user fees	\$50000.00	26490 r&m equipment sewer	\$50000.00
Water	16900 utilities	\$4500.00	26520 sludge removal sewer	\$4500.00
Water	16500 wages	\$500.00	26520 sludge removal sewer	\$500.00
Water	16700 payroll tax exp	\$3700.00	26540 lab reports sewer	\$3700.00
Water	16480 tower maint	\$1300.00	26540 lab reports sewer	\$1300.00
Water	16480 tower maint	\$833.33	26685 land survey sewer	\$833.33
Water	16485 r&m vehicles	\$3900.00	26780 telephone/hotspot	\$3900.00
Water	16500 wages	\$300.00	26935 Ark One Call sewer	\$300.00
Water	16485 r&m vehicles	\$100.00	26935 Ark One Call sewer	\$100.00
Water	15720 health insur	\$100.00	26935 Ark One Call sewer	\$100.00
Water	16560 Supplies operation	\$2750.00	2855 Rate study fees sewer	\$2750.00
Sewer	3011 sewer user fees	\$3900.00	26780 telephone/hotspot sewer	\$3900.00
Water	16560 supplies operation	\$100.00	7330 permits/license sewer	\$100.00
Sewer	25220 computer support	\$255.50	7540 professional accountant sewer	\$255.50
Water	16480 tower maint	\$2200.00	7570 Internet/phone sewer	\$2200.00

Water & Sewer Fund Water Department Statement of Revenue and Expenditures

Acct	Year-To-Date	Annual Budget	Jan 2025	Current Period
	Jan 2025	Jan 2025	Dec 2025	Oct 2025
	Oct 2025	Dec 2025	Percent of	Oct 2025
	Actual	Exhibit A	Budget	Adjusted 2025 Actual Budget

Revenue & Expenditures

Water Department

Revenue										
Sales Taxes										
3050	State SalesTax	27,593.05	0.00	0.0%			\$	23,000.00		
3060	County SalesTax	7,376.52	0.00	0.0%			\$	7,400.00		
3070	City Sales Tax	8,410.14	1,000.00	841.0%			\$	9,300.00		
Total Sales Taxes		\$43,379.71	\$1,000.00				\$	39,700.00		
Service Revenue										
3010	Water User Fees	504,401.74	395,000.00	127.7%		69,785.04	\$	700,000.00		
3030	Connection fees	1,200.00	0.00	0.0%			\$	1,200.00		
Total Service Revenue		\$505,601.74	\$395,000.00			\$69,785.04	\$	701,200.00		
Local Permits and Fees										
2010	Water Meter Deposit	6,885.00	20,000.00	34.4%		900.00				
Total Local Permits and Fees		\$6,885.00	\$20,000.00			\$900.00				
Other Revenue										
3025	Late Fees	8,332.52	0.00	0.0%			\$	6,000.00		
3040	Maintenance Fee	54,086.19	65,000.00	83.2%			\$	62,000.00		
3045	Reconnect fee	400.00	0.00	0.0%			\$	-		
3055	Disconnect for nonpayment	1,050.00	0.00	0.0%			\$	-		
3080	Clean Water Act fee	3,837.95	0.00	0.0%			\$	3,400.00		
3400	Interest Income	9,527.33	2,500.00	381.1%			\$	17,000.00		
Total Other Revenue		\$77,233.99	\$67,500.00				\$	88,400.00		
Revenue		\$633,100.44	\$483,500.00			\$70,685.04	\$	829,300.00		
Gross Profit		\$633,100.44	\$483,500.00			\$70,685.04				
Expenses										

Water & Sewer Fund Water Department

Statement of Revenue and Expenditures

Acct		Year-To-Date		Annual Budget		Jan 2025		Current Period		Proposed 2026 Budget
		Jan 2025	Oct 2025	Jan 2025	Dec 2025	Dec 2025	Percent of Budget	Oct 2025	Adjusted 2025	
Actual										
Exhibit A										
Budget										
Actual Budget										
Payroll & Benefits Expense										
15720	Health Insurance - water	17,672.43	29,000.00	60.9%	1,138.34	\$	23,000.00			
16360	Pension Expense Water	0.00	2,000.00	0.0%		\$	-			
16365	Insurance - Retirement	324.16	0.00	0.0%		\$	2,000.00			
16500	Salaries & Wages Water	69,524.29	123,000.00	0.0%	30.39	\$	-			
16501	salary & wage Supervisor Water	1,590.41	0.01	15,904,100.0%	1,590.41	\$	42,200.00			
16502	salary & wages Assistant Water	0.00	0.01	0.0%		\$	30,160.00			
16503	salary & wages Clerk Water	0.00	0.01	0.0%		\$	12,480.00			
16505	Salaries Overtime water	0.00	0.01	0.0%		\$	3,000.00			
16700	Payroll Tax Expense Water	5,578.83	12,300.00	45.4%	205.62	\$	9,000.00			
16810	Uniform Expense Water	273.72	800.00	34.2%	273.72	\$	800.00			
5380	Physicals/Counseling/drug test	25.00	0.00	0.0%		\$	250.00			
6660	Insurance - Workers' Comp	2,031.24	0.00	0.0%		\$	2,031.24			
Total Payroll & Benefits Expense		\$97,020.08	\$167,100.04		\$3,238.48	\$	124,921.24			
General & Administrative Expense										
2350	Sales and UseTax Expense	9,549.55	0.00	0.0%						
Total General & Administrative Expense		\$9,549.55	\$0.00							
Utilities Expense										
2045	Solid Waste Payment	150,018.60	0.00	0.0%		\$	200,000.00			
Total Utilities Expense		\$150,018.60	\$0.00							
Business Expense										
11651	Equipment Rental water	0.00	0.01	0.0%		\$	1,500.00			
15010	Advertising	0.00	500.00	0.0%		\$	500.00			
15120	Bank Charges	3,318.93	1,500.00	221.3%		\$	4,100.00			
15200	Capital Improvements Water	0.00	0.01	0.0%						

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**Water & Sewer Fund
Water Department**

Statement of Revenue and Expenditures

	15210	Cell Phone	289.75	0.00	0.0%			\$	350.00	
	15220	Computer Support Services	667.32	4,000.00	16.7%	36.67	\$	1,000.00		
	15250	Contract Labor	0.00	2,500.00	0.0%		\$	2,500.00		
	15350	Dues/Licenses/Subscriber Water	8,344.95	1,500.00	556.3%		\$	11,200.00		
	15400	Educ/Training/Meeting Water	382.21	1,000.00	38.2%		\$	1,000.00		
	15600	Fuel Expense Water	3,068.30	4,500.00	68.2%	182.38	\$	4,500.00		
	15710	Insurance-Build/Land Water	6,367.00	6,500.00	98.0%		\$	8,500.00		
	15930	Audit/Legal Water	0.00	3,500.00	0.0%		\$	3,500.00		
	16000	Annual Maint Agreements Water	0.00	15,000.00	0.0%		\$	-		
	16010	Meter Replacement	12,561.56	20,000.00	62.8%		\$	20,000.00		
	16015	Fire Hydrant Expense	2,424.91	0.00	0.0%		\$	2,500.00		
	16350	Postage Water	1,931.10	1,500.00	128.7%	155.54	\$	2,400.00		
	16470	Repairs/Maint - Building Water	0.00	1,000.00	0.0%		\$	100.00		
	16480	Tower Maintenance	208.97	20,000.00	1.0%	39.18	\$	7,000.00		
	16485	Repairs/Maint - Vehicles Water	152.36	5,000.00	3.0%		\$	1,000.00		
	16490	Repairs/Maint Equipment Water	1,826.29	3,000.00	60.9%		\$	2,500.00		
	1650	Equipment Purchase	11,000.00	0.00	0.0%		\$	11,000.00		
	16530	Small Tools Water	0.00	1,000.00	0.0%		\$	1,000.00		
	16550	Supplies-Office Water	749.58	2,000.00	37.5%	17.30	\$	2,000.00		
	16560	Supplies-Operations Water	8,099.52	15,000.00	54.0%	690.00	\$	12,000.00		
	16685	Land Survey-water	833.33	0.00	0.0%		\$	833.33		
	1671	insurance - Vehicle	579.50	0.00	0.0%		\$	579.50		
	16780	Telephone/hotspot	162.92	0.00	0.0%	39.24	\$	480.00		
	16900	Utilities Water	996.10	6,000.00	16.6%	82.90	\$	1,500.00		
	16905	Medical Shots water	0.00	1,000.00	0.0%		\$	500.00		
	16930	Water Purchase	153,216.91	170,000.00	90.1%	19,278.56	\$	179,000.00		
	16935	Ark One Call Water	260.31	0.00	0.0%	24.36	\$	500.00		
	2855	Rate Study Fees	2,750.00	0.00	0.0%		\$	2,750.00		

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Water & Sewer Fund Water Department Statement of Revenue and Expenditures

	3020	Meter/Water User Refund	3,881.54	0.00	0.0%	2,027.42	\$	4,000.00	
	6150	Bond Payment - Princ/Int 1988	0.00	10,427.17	0.0%				
	6155	Bond Payment - Interest1988	0.00	9,519.83	0.0%				
	7330	Permits/Licenses	1,124.56	500.00	224.9%		\$	1,500.00	
	7540	Professional Accountant	255.50	0.00	0.0%		\$	255.50	
	7570	Internet/Phone	1,189.43	0.00	0.0%	107.32	\$	1,650.00	
	7800	Training/Travel/Meals	8.45	200.00	4.2%				
Total Business Expense			\$226,651.30	\$306,647.02		\$22,680.87	\$	293,698.33	
Expenses			\$483,239.53	\$473,747.06		\$25,919.35	\$	618,619.57	
Revenue Less Expenditures			\$406,449.14	\$9,752.94		\$44,765.69	\$	210,680.43	

EXHIBIT B**Water**

Dept	Line item from	amount	Line item to	amount
Sewer	3060 County sales tax	\$2300.00	3050 State sales tax water	\$2300.00
Sewer	3060 County sales tax	\$7400.00	3060 County sales tax water	\$7400.00
Sewer	3060 County sales tax	\$8300.00	3070 City sales tax water	\$8300.00
Sewer	3060 County sales tax	\$1200.00	3030 Connection Fees water	\$1200.00
Sewer	3060 County sales tax	\$6000.00	3025 Late fees water	\$6000.00
Sewer	3060 County sales tax	\$3400.00	3080 Clean Water Act water	\$3400.00
Sewer	3060 County sales tax	\$14500.00	3400 Interest Income water	\$14500.00
Water	16360 Pension Expense	\$2000.00	16365 Retirement Insurance water	\$2000.00
Water	16500 salaries/wages	\$9600.00	16501 Wages supervisor water	\$9600.00
Water	16500 salaries/wages	\$5500.00	16502 Wages Assistant water	\$5500.00
Water	16500 salaries/wages	\$3000.00	16503 Wages Clerk water	\$3000.00
Water	16500 salaries/wages	\$3000.00	16505 Salaries overtime water	\$3000.00
Sewer	26500 salaries/wages	\$53502.54	16500 Salaries/wages water	\$53502.54
Sewer	26500 salaries/wages	\$10979.37	15720 health insurance water	\$10979.37
Sewer	26500 salaries/wages	\$4431.80	16700 payroll tax expense water	\$4431.80
Water	3010 water user fees	\$200,000.00	2045 solid waste payment water	\$200,000.00
Water	15720 Health insur	\$1500.00	11651 Equipment rental water	\$1500.00
Water	15720 health insur	\$2600.00	15120 bank charges water	\$2600.00
Water	15720 health insur	\$350.00	15210 Cell Phone water	\$350.00
Water	16500 salary/wages	\$10700.00	15350 dues/licences/subscr /water	\$10700.00
Water	16500 salary/wages	\$2000.00	15710 Insurance build/land water	\$2000.00
Water	16500 salary/wages	\$2500.00	16015 fire hydrants water	\$2500.00
Water	16470 r&m building	\$900.00	16350 postage water	\$900.00
Water	15720 health insur	\$833.33	16685 land survey water	\$833.33
Water	15720 health insur	\$579.50	1671 insurance vehicle water	\$579.50

Dept	Line item from	amount	Line item to	amount
Water	16490 r&m equipment	\$480.00	16780 telephone/hotspot water	\$480.00
Water	16500 salary/wages	\$9000.00	16930 water purchase water	\$9000.00
Water	16490 r&m equipment	\$500.00	16935 Ark one call water	\$500.00
Water	15220 computer support	\$2750.00	2855 rate study fees water	\$2750.00
Water	16485 r&m vehicles	\$4000.00	3020 meter/water user refund water	\$4000.00
Water	16700 payroll tax exp	\$1000.00	7330 permit and licenses water	\$1000.00
Water	15220 computer support	\$250.00	7540 professional accountant water	\$250.00
Water	15720 health insur	\$5.50	7540 professional accountant water	\$5.50
Water	16500 salary/wages	\$1650.00	7570 internet/phone water	\$1650.00
Water	15720 health insur	\$8.45	7800 training/travel/meals water	\$8.45

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