

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

		Current Period Dec 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	
<b>Revenue &amp; Expenditures</b>							
<b>Revenue</b>							
4610	American Rescue Plan Income	0.00	0.00	93,194.70	93,194.70	0.00%	
4320	Interest Income	0.00	1,470.68	900.00	(570.68)	163.41%	add 570.68
4081	Meter Deposit Revenue	0.00	450.00	300.00	(150.00)	150.00%	add 150.00
4441	Sewer Tap Fee Revenue	0.00	1,000.00	1,000.00	0.00	100.00%	
4900	Transfer In	672.00	49,539.66		(49,539.66)	0.00%	add 49,539.66
4420	Water Meter Deposit	150.00	5,100.00	2,550.00	(2,550.00)	200.00%	add 2550.00
4440	Water Tap Fee	0.00	7,300.00	4,750.00	(2,550.00)	153.68%	add 2550.00
4460	Water/Sewer/Sanitation Income	11,869.85	373,328.63	429,000.00	55,671.37	87.02%	
	<b>Revenue</b>	<b>\$12,691.85</b>	<b>\$438,188.97</b>	<b>\$531,694.70</b>	<b>\$93,505.73</b>		
	<b>Gross Profit</b>	<b>\$12,691.85</b>	<b>\$438,188.97</b>	<b>\$531,694.70</b>	<b>\$0.00</b>		
<b>Expenses</b>							
6100	Advertising and Promotion	0.00	0.00	60.00	60.00	0.00%	
6042	American Resue Plan Expense	0.00	0.00	53,643.26	53,643.26	0.00%	
6120	Audit Fees	0.00	8,065.00	6,400.00	(1,665.00)	126.02%	1665.00 from 6460
6160	Bank Service Charges	0.00	299.75	274.80	(24.95)	109.08%	24.95 from 6180
6180	Check Printing Charge	0.00	35.50	550.00	514.50	6.45%	
6240	Community Event	0.00	1,904.08	3,000.00	1,095.92	63.47%	
6280	Computer and Internet Expenses	0.00	0.00	1,000.00	1,000.00	0.00%	
6300	Continuing Ed	0.00	0.00	1,956.33	1,956.33	0.00%	
6320	Continuing Ed - Hotel	0.00	0.00	1,000.00	1,000.00	0.00%	
6340	Continuing Ed - Meals	0.00	0.00	500.00	500.00	0.00%	
6360	Continuing Ed - Mileage	0.00	0.00	500.00	500.00	0.00%	
6440	Dues and Subscriptions	0.00	4,397.22	4,725.50	328.28	93.05%	
6460	Emergency Sanitation	0.00	0.00	5,000.00	5,000.00	0.00%	
6500	Excise Tax	2,221.00	26,964.00	28,500.00	1,536.00	94.61%	
6560	Fuel	0.00	11,982.63	9,500.00	(2,482.63)	126.13%	1665.00 to 6120--2482.63 from 6460
6040	Health insurance	295.25	5,606.61	0.00	(5,606.61)	0.00%	move 5606.61 from general 6040.
6700	Insurance - Property & Liabili	400.22	3,601.99	4,000.00	398.01	90.05%	
6720	Insurance - Vehicle	0.00	1,774.16	2,000.00	225.84	88.71%	
6740	Insurance - Worker's Comp	0.00	1,299.50	1,500.00	200.50	86.63%	
6800	Legal Services	0.00	2,531.25	3,500.00	968.75	72.32%	
6820	Licenses	0.00	75.00	200.00	125.00	37.50%	
6840	Payment - USDA	0.00	4,704.00	8,064.00	3,360.00	58.33%	
6020	Payroll Taxes	239.66	6,888.45	7,000.00	111.55	98.41%	
6880	Professional Fees	0.00	0.00	1,000.00	1,000.00	0.00%	435.46 to 6940
6900	Pumping	0.00	950.00	1,000.00	50.00	95.00%	
6940	ReImbursement	0.00	1,205.57	770.11	(435.46)	156.55%	435.46 from 6880
6960	Repairs & Maint	73.84	9,453.86	20,000.00	10,546.14	47.27%	6000 to 6000
7000	Repairs & Maint - Vehicles	122.50	624.17	0.00	(624.17)	0.00%	
7020	Returned Checks / Charge Backs	0.00	436.66	500.00	63.34	87.33%	
6000	Salaries	5,344.74	109,182.36	103,994.00	(5,188.36)	104.99%	6000 from 6960
7040	Sanitary Landfill Fees	1,069.72	11,844.93	19,429.89	7,584.96	60.96%	
7060	Sewer Purchase	2,426.32	42,462.10	50,000.00	7,537.90	84.92%	

**Water & Sewer Fund**

**Statement of Revenue and Expenditures**

7080	Supplies	384.79	2,600.70	10,000.00	7,399.30	26.01%	2000 to 7160----408.30 to 7260
7120	Supplies - Postage	0.00	1,801.65	2,500.00	698.35	72.07%	
8000	Transfer Out	672.00	49,539.66	0.00	(49,539.66)	0.00%	49539.66 from reserve to pay loan
7160	Utilities - Electric	960.24	11,518.23	10,000.00	(1,518.23)	115.18%	2000 from 7080
7200	Utilities - Telephone	0.00	405.49	600.00	194.51	67.58%	
7220	Waste Water Test Fees	58.00	590.00	650.00	60.00	90.77%	
7260	Water Meter Refund	10.64	1,251.97	843.67	(408.30)	148.40%	408.30 from 7160
7280	Water Purchase	6,847.71	104,055.40	112,000.00	7,944.60	92.91%	
	<b>Expenses</b>	<b>\$21,126.63</b>	<b>\$428,051.89</b>	<b>\$476,161.56</b>	<b>\$48,109.67</b>		
	<b>Revenue Less Expenditures</b>	<b>(\$8,434.78)</b>	<b>\$10,137.08</b>	<b>\$55,533.14</b>	<b>\$0.00</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$8,434.78)</b>	<b>\$10,137.08</b>	<b>\$55,533.14</b>	<b>\$0.00</b>		

**Fund Balances**

Beginning Fund Balance	584,537.39	565,965.53	0.00	0.00	0.00%
Net Change in Fund Balance	(8,434.78)	10,137.08	55,533.14	0.00	0.00%
Ending Fund Balance	576,102.61	576,102.61	0.00	0.00	0.00%

*Report Options*

Fund: Water & Sewer Fund  
 Period: 12/1/2022 to 12/31/2022  
 Detail Level: Level 1 Accounts  
 Display Account Categories: No  
 Display Subtotals: No  
 Revenue Reporting Method: Budget - Actual  
 Expense Reporting Method: Budget - Actual  
 Budget: Water & Sewer Budget