

## Water & Sewer Fund Statement of Revenue and Expenditures

		Jan 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
<b>Revenue &amp; Expenditures</b>						
<b>Revenue</b>						
4001	ACT 605 REFURBISHMENT AND	0.00	0.00	16,250.00	16,250.00	0.00%
4320	Interest Income	392.68	392.68	2,500.00	2,107.32	15.71%
4464	Late Charge Income	312.15	312.15	5,000.00	4,687.85	6.24%
4081	Meter Deposit Revenue	0.00	0.00	4,000.00	4,000.00	0.00%
4500	Miscellaneous Incom	0.00	0.00	1,000.00	1,000.00	0.00%
4465	Pure Water Act	156.61	156.61	1,850.00	1,693.39	8.47%
4360	Reimbursement Income	0.00	0.00	250.00	250.00	0.00%
4466	Sales Tax	2,827.58	2,827.58	29,500.00	26,672.42	9.59%
4463	Sanitation Income	5,153.35	5,153.35	82,000.00	76,846.65	6.28%
4462	Sewer Income	5,792.98	5,792.98	85,000.00	79,207.02	6.82%
4441	Sewer Tap Fee Revenue	0.00	0.00	2,500.00	2,500.00	0.00%
4461	Water Income	22,089.46	22,089.46	340,000.00	317,910.54	6.50%
4420	Water Meter Deposit	0.00	0.00	1,500.00	1,500.00	0.00%
4440	Water Tap Fee	0.00	0.00	5,000.00	5,000.00	0.00%
	<b>Revenue</b>	<b>\$36,724.81</b>	<b>\$36,724.81</b>	<b>\$576,350.00</b>	<b>\$539,625.19</b>	
	<b>Gross Profit</b>	<b>\$36,724.81</b>	<b>\$36,724.81</b>	<b>\$576,350.00</b>	<b>\$0.00</b>	
<b>Expenses</b>						
6120	Audit Fees	3,500.00	3,500.00	7,750.00	4,250.00	45.16%
6021	City Employees Payroll and Tax	421.95	421.95	0.00	(421.95)	0.00%
6280	Computer and Internet Expenses	0.00	0.00	1,000.00	1,000.00	0.00%
6300	Continuing Ed	0.00	0.00	1,000.00	1,000.00	0.00%
6320	Continuing Ed - Hotel	0.00	0.00	750.00	750.00	0.00%
6340	Continuing Ed - Meals	0.00	0.00	500.00	500.00	0.00%
6360	Continuing Ed - Mileage	0.00	0.00	350.00	350.00	0.00%
6016	Contract Labor	4,000.00	4,000.00	19,200.00	15,200.00	20.83%
6440	Dues and Subscriptions	883.80	883.80	2,000.00	1,116.20	44.19%
6465	Engineering Expense	10,360.00	10,360.00	0.00	(10,360.00)	0.00%
6461	Equipment and Vehicle Maint.	0.00	0.00	2,500.00	2,500.00	0.00%
6480	Equipment Purchases	0.00	0.00	2,000.00	2,000.00	0.00%
6500	Excise Tax	1,881.00	1,881.00	33,500.00	31,619.00	5.61%
6560	Fuel	342.01	342.01	3,500.00	3,157.99	9.77%
6676	Grant Expense	0.00	0.00	25,000.00	25,000.00	0.00%
6040	Health insurance	577.96	577.96	8,000.00	7,422.04	7.22%
6700	Insurance - Property & Liabili	0.00	0.00	1,750.00	1,750.00	0.00%
6800	Legal Services	750.00	750.00	4,000.00	3,250.00	18.75%
7281	Payroll and Taxes	1,821.56	1,821.56	0.00	(1,821.56)	0.00%
6020	Payroll Taxes	533.94	533.94	10,557.00	10,023.06	5.06%
6880	Professional Fees	24.95	24.95	8,000.00	7,975.05	0.31%
6900	Pumping	0.00	0.00	2,500.00	2,500.00	0.00%
6960	Repairs & Maint	0.00	0.00	7,500.00	7,500.00	0.00%
7000	Repairs & Maint - Vehicles	22.55	22.55	2,500.00	2,477.45	0.90%
6000	Salaries	8,788.65	8,788.65	70,400.00	61,611.35	12.48%
7043	Sanitation Service Expense	4,948.14	4,948.14	65,000.00	60,051.86	7.61%
7060	Sewer Purchase	7,250.70	7,250.70	52,000.00	44,749.30	13.94%
7080	Supplies	150.19	150.19	22,000.00	21,849.81	0.68%
7120	Supplies - Postage	0.00	0.00	4,500.00	4,500.00	0.00%
6044	Training Expense	518.09	518.09	0.00	(518.09)	0.00%
7160	Utilities - Electric	1,274.48	1,274.48	13,500.00	12,225.52	9.44%
7180	Utilities - Gas	0.00	0.00	2,000.00	2,000.00	0.00%
7042	Vehicle Exp and Insurance	0.00	0.00	5,000.00	5,000.00	0.00%
7220	Waste Water Test Fees	120.00	120.00	750.00	630.00	15.00%
7260	Water Meter Refund	0.00	0.00	2,000.00	2,000.00	0.00%
7280	Water Purchase	12,351.60	12,351.60	105,000.00	92,648.40	11.76%
	<b>Expenses</b>	<b>\$60,521.57</b>	<b>\$60,521.57</b>	<b>\$486,007.00</b>	<b>\$425,485.43</b>	

## Water & Sewer Fund Statement of Revenue and Expenditures

<b>Revenue Less Expenditures</b>	<b>(\$23,796.76)</b>	<b>(\$23,796.76)</b>	<b>\$90,343.00</b>	<b>\$0.00</b>
<b>Net Change in Fund Balance</b>	<b>(\$23,796.76)</b>	<b>(\$23,796.76)</b>	<b>\$90,343.00</b>	<b>\$0.00</b>

**Fund Balances**

Beginning Fund Balance	606,689.67	606,689.67	0.00	0.00	0.00%
Net Change in Fund Balance	(23,796.76)	(23,796.76)	90,343.00	0.00	0.00%
Ending Fund Balance	582,892.91	582,892.91	0.00	0.00	0.00%

*Report Options*

Fund: Water & Sewer Fund  
 Period: 1/1/2026 to 1/31/2026  
 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