Water & Sewer Fund
Statement of Revenue and Expenditures

Account	Description	Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
4001	ACT 605 REFURBISHMENT AND	0.00	0.00	1,650.00	1,650.00	0.00%
4320	Interest Income	426.87	3,240.63	4,000.00	759.37	81.02%
4464	Late Charge Income	440.39	3,441.33	4,100.00	658.67	83.93%
4081	Meter Deposit Revenue	900.00	3,460.00	0.00	(3,460.00)	0.00%
4500	Miscellaneous Incom	0.00	1,902.67	0.00	(1,902.67)	0.00%
4120	Permit Income	0.00	0.00	300.00	300.00	0.00%
4465	Pure Water Act	158.46	1,253.69	0.00	(1,253.69)	0.00%
4360	Reimbursment Income	0.00	130.00	300.00	170.00	43.33%
4466	Sales Tax	367.75	19,914.32	0.00	(19,914.32)	0.00%
4463	Sanitation Income	5,187.11	60,496.40	65,820.00	5,323.60	91.91%
4462	Sewer Income	5,895.93	46,590.27	81,200.00	34,609.73	57.38%
4441	Sewer Tap Fee Revenue	0.00	3,705.00	1,000.00	(2,705.00)	370.50%
4461	Water Income	37,422.12	227,592.14	305,100.00	77,507.86	74.60%
4420	Water Meter Deposit	0.00	600.00	750.00	150.00	80.00%
4440	Water Tap Fee	2,917.00	6,317.00	1,200.00	(5,117.00)	526.42%
4460	Water/Sewer/Sanitation Income	0.00	923.19	0.00	(923.19)	0.00%
	Revenue	**$53,715.63**	**$379,566.64**	**$465,420.00**	**$85,853.36**	
	Gross Profit	**$53,715.63**	**$379,566.64**	**$465,420.00**	**$0.00**	
Expenses						
6100	Advertising and Promotion	0.00	81.78	0.00	(81.78)	0.00%
6120	Audit Fees	0.00	11,500.00	7,000.00	(4,500.00)	164.29%
6160	Bank Service Charges	0.00	30.00	0.00	(30.00)	0.00%
6021	City Employees Payroll and Tax	99.37	1,415.89	0.00	(1,415.89)	0.00%
6200	Clothing	0.00	65.78	0.00	(65.78)	0.00%
6280	Computer and Internet Expenses	1,381.00	1,381.00	6,000.00	4,619.00	23.02%
6300	Continuing Ed	0.00	0.00	600.00	600.00	0.00%
6320	Continuing Ed - Hotel	0.00	0.00	2,000.00	2,000.00	0.00%
6340	Continuing Ed - Meals	0.00	150.00	1,400.00	1,250.00	10.71%
6360	Continuing Ed - Mileage	0.00	148.72	400.00	251.28	37.18%
6016	Contract Labor	4,300.00	4,300.00	0.00	(4,300.00)	0.00%
6440	Dues and Subscriptions	0.00	1,054.20	6,750.00	5,695.80	15.62%
6461	Equipment and Vehicle Maint.	0.00	1,002.73	0.00	(1,002.73)	0.00%
6480	Equipment Purchases	0.00	1,831.56	5,000.00	3,168.44	36.63%
6500	Excise,Tax	2,399.00	20,319.66	29,000.00	8,680.34	70.07%
6560	Fuel	393.55	3,327.10	6,000.00	2,672.90	55.45%
6676	Grant Expense	5,300.00	5,300.00	0.00	(5,300.00)	0.00%
6040	Health Insurance	521.41	6,074.39	16,500.00	10,425.61	36.81%
6700	Insurance - Property & Liabili	0.00	1,240.99	4,500.00	3,259.01	27.58%
6720	Insurance - Vehicle	0.00	0.00	2,500.00	2,500.00	0.00%
6740	Insurance - Worker's Comp	0.00	0.00	1,500.00	1,500.00	0.00%
6800	Legal Services	0.00	2,250.00	3,000.00	750.00	75.00%
6675	Misc Expense	0.00	24.48	0.00	(24.48)	0.00%
7281	Payroll and Taxes	2,926.39	35,600.30	0.00	(35,600.30)	0.00%
6020	Payroll Taxes	423.40	1,968.84	11,100.00	9,131.16	17.74%
6880	Professional Fees	341.21	7,627.73	10,000.00	2,372.27	76.28%
6900	Pumping	0.00	4,600.00	0.00	(4,600.00)	0.00%
6920	Refunds	0.00	815.67	0.00	(815.67)	0.00%
6940	Reimbursement	0.00	150.00	0.00	(150.00)	0.00%
6960	Repairs & Maint	0.00	10,116.56	66,000.00	55,883.44	15.33%
7000	Repairs & Maint - Vehicles	0.00	85.61	10,000.00	9,914.39	0.86%

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		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
7020	Returned Checks / Charge Backs	154.42	891.58	0.00	(891.58)	0.00%
6000	Salaries	7,819.40	35,499.27	69,250.00	33,750.73	51.26%
7043	Sanitation Service Expense	4,948.14	42,970.50	60,000.00	17,029.50	71.62%
7060	Sewer Purchase	2,743.90	39,849.56	40,000.00	150.44	99.62%
7080	Supplies	1,655.45	18,794.88	25,000.00	6,205.12	75.18%
7120	Supplies - Postage	0.00	4,000.00	2,000.00	(2,000.00)	200.00%
6044	Training Expense	0.00	1,127.16	0.00	(1,127.16)	0.00%
7160	Utilities - Electric	955.38	8,693.90	12,000.00	3,306.10	72.45%
7180	Utilities - Gas	0.00	2,993.33	0.00	(2,993.33)	0.00%
7200	Utilities - Telephone	0.00	0.00	600.00	600.00	0.00%
7042	Vehicle Exp and Insurance	0.00	6,109.99	0.00	(6,109.99)	0.00%
7220	Waste Water Test Fees	0.00	60.00	800.00	740.00	7.50%
7240	Water Meter Deposit Forfeiture	0.00	89.54	0.00	(89.54)	0.00%
7260	Water Meter Refund	16.91	78.52	3,500.00	3,421.48	2.24%
7280	Water Purchase	11,175.95	62,046.03	95,000.00	32,953.97	65.31%
	Expenses	**$47,554.88**	**$345,667.25**	**$497,400.00**	**$151,732.75**	
	Revenue Less Expenditures	**$6,160.75**	**$33,899.39**	**($31,980.00)**	**$0.00**	
	Net Change in Fund Balance	**$6,160.75**	**$33,899.39**	**($31,980.00)**	**$0.00**	

Fund Balances

Beginning Fund Balance	613,983.29	586,244.65	0.00	0.00	0.00%
Net Change in Fund Balance	6,160.75	33,899.39	(31,980.00)	0.00	0.00%
Ending Fund Balance	620,144.04	620,144.04	0.00	0.00	0.00%

Report Options
Fund: Water & Sewer Fund
Period: 8/1/2025 to 8/31/2025
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