

Water & Sewer Fund  
Statement of Revenue and Expenditures

|                        |                                | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2025   |
|------------------------|--------------------------------|----------------|--------------|---------------|---------------|------------|
|                        |                                | Jul 2025       | Jan 2025     | Jan 2025      | Dec 2025      | Percent of |
|                        |                                | Actual         | Actual       |               |               | Budget     |
| Revenue & Expenditures |                                |                |              |               |               |            |
| Revenue                |                                |                |              |               |               |            |
| 4001                   | ACT 605 REFURBISHMENT AND      | 0.00           | 0.00         | 1,650.00      | 1,650.00      | 0.00%      |
| 4320                   | Interest Income                | 410.65         | 2,813.76     | 4,000.00      | 1,186.24      | 70.34%     |
| 4464                   | Late Charge Income             | 356.01         | 3,000.94     | 4,100.00      | 1,099.06      | 73.19%     |
| 4081                   | Meter Deposit Revenue          | 300.00         | 2,560.00     | 0.00          | (2,560.00)    | 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                 | 152.63         | 1,095.23     | 0.00          | (1,095.23)    | 0.00%      |
| 4360                   | Reimbursement Income           | 0.00           | 130.00       | 300.00        | 170.00        | 43.33%     |
| 4466                   | Sales Tax                      | 2,868.45       | 19,546.57    | 0.00          | (19,546.57)   | 0.00%      |
| 4463                   | Sanitation Income              | 5,124.80       | 55,309.29    | 65,820.00     | 10,510.71     | 84.03%     |
| 4462                   | Sewer Income                   | 5,649.26       | 40,694.34    | 81,200.00     | 40,505.66     | 50.12%     |
| 4441                   | Sewer Tap Fee Revenue          | 3,000.00       | 3,705.00     | 1,000.00      | (2,705.00)    | 370.50%    |
| 4461                   | Water Income                   | 27,174.41      | 190,170.02   | 305,100.00    | 114,929.98    | 62.33%     |
| 4420                   | Water Meter Deposit            | 0.00           | 600.00       | 750.00        | 150.00        | 80.00%     |
| 4440                   | Water Tap Fee                  | 750.00         | 3,400.00     | 1,200.00      | (2,200.00)    | 283.33%    |
| 4460                   | Water/Sewer/Sanitation Income  | 0.00           | 923.19       | 0.00          | (923.19)      | 0.00%      |
| Revenue                |                                | \$45,786.21    | \$325,851.01 | \$465,420.00  | \$139,568.99  |            |
| Gross Profit           |                                | \$45,786.21    | \$325,851.01 | \$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 | 146.33         | 1,316.52     | 0.00          | (1,316.52)    | 0.00%      |
| 6200                   | Clothing                       | 65.78          | 65.78        | 0.00          | (65.78)       | 0.00%      |
| 6280                   | Computer and Internet Expenses | 0.00           | 0.00         | 6,000.00      | 6,000.00      | 0.00%      |
| 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%     |
| 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                     | 2,677.00       | 17,920.66    | 29,000.00     | 11,079.34     | 61.80%     |
| 6560                   | Fuel                           | 421.22         | 2,933.55     | 6,000.00      | 3,066.45      | 48.89%     |
| 6040                   | Health Insurance               | 562.64         | 5,552.98     | 16,500.00     | 10,947.02     | 33.65%     |
| 6700                   | Insurance - Property & Liabli  | 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              | 2,429.40       | 32,673.91    | 0.00          | (32,673.91)   | 0.00%      |
| 6020                   | Payroll Taxes                  | 307.02         | 1,545.44     | 11,100.00     | 9,554.56      | 13.92%     |
| 6880                   | Professional Fees              | 3,578.15       | 7,286.52     | 10,000.00     | 2,713.48      | 72.87%     |
| 6900                   | Pumping                        | 0.00           | 4,600.00     | 0.00          | (4,600.00)    | 0.00%      |
| 6920                   | Refunds                        | 681.16         | 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%      |
| 7020                   | Returned Checks / Charge Backs | 35.00          | 737.16       | 0.00          | (737.16)      | 0.00%      |
| 6000                   | Salaries                       | 6,521.62       | 27,679.87    | 69,250.00     | 41,570.13     | 39.97%     |

## Water & Sewer Fund Statement of Revenue and Expenditures

|                                     | Current Period |             | Year-To-Date |              | Annual Budget        |                      | Annual Budget |              | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|-------------------------------------|----------------|-------------|--------------|--------------|----------------------|----------------------|---------------|--------------|----------------------------------------------|
|                                     | Jul 2025       | Actual      | Jan 2025     | Actual       | Jan 2025<br>Dec 2025 | Jan 2025<br>Dec 2025 | Variance      |              |                                              |
| 7043 Sanitation Service Expense     | 5,501.68       |             | 38,022.36    |              | 60,000.00            |                      | 21,977.64     | 63.37%       |                                              |
| 7060 Sewer Purchase                 | 6,131.82       |             | 37,105.66    |              | 40,000.00            |                      | 2,894.34      | 92.76%       |                                              |
| 7080 Supplies                       | 1,706.70       |             | 17,139.43    |              | 25,000.00            |                      | 7,860.57      | 68.56%       |                                              |
| 7120 Supplies - Postage             | 2,500.00       |             | 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           | 1,142.83       |             | 7,738.52     |              | 12,000.00            |                      | 4,261.48      | 64.49%       |                                              |
| 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             | 0.00           |             | 61.61        |              | 3,500.00             |                      | 3,438.39      | 1.76%        |                                              |
| 7280 Water Purchase                 | 8,613.02       |             | 50,870.08    |              | 95,000.00            |                      | 44,129.92     | 53.55%       |                                              |
|                                     |                | Expenses    |              |              |                      |                      |               |              |                                              |
|                                     |                | \$43,021.37 |              | \$298,112.37 |                      | \$497,400.00         |               | \$199,287.63 |                                              |
|                                     |                | \$2,764.84  |              | \$27,738.64  |                      | (\$31,980.00)        |               | \$0.00       |                                              |
|                                     |                | \$2,764.84  |              | \$27,738.64  |                      | (\$31,980.00)        |               | \$0.00       |                                              |
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### Fund Balances

|                            |            |            |             |       |
|----------------------------|------------|------------|-------------|-------|
| Beginning Fund Balance     | 611,218.45 | 586,244.65 | 0.00        | 0.00  |
| Net Change in Fund Balance | 2,764.84   | 27,738.64  | (31,980.00) | 0.00  |
| Ending Fund Balance        | 613,983.29 | 613,983.29 | 0.00        | 0.00% |

*Report Options*  
Fund: Water & Sewer Fund  
Period: 7/1/2025 to 7/31/2025  
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