

WATER FUND

GL Number	Description	2020 Activity	YTD As Of		
			12/31/2021	2022 ADOPTED	2023 PROPOSED
591-000-485.000	CONNECTION (TAP-IN) PERMIT	0.00	0.00	0.00	0.00
591-000-503.000	FEDERAL GRANT - USDA	249,500.00	0.00	0.00	0.00
591-000-539.000	STATE GRANTS	31,409.65	(31,409.65)	159,590.00	0.00
591-000-545.000	COMM. DEV. BLOCK GRANT	0.00	0.00	0.00	0.00
591-000-607.000	TURN ON/OFF FEES	950.00	3,314.40	1,000.00	1,000.00
591-000-610.000	PUBLIC NOTICE OF DISCONNECT	1,875.00	1,500.00	1,000.00	1,000.00
591-000-615.000	THAWING FEES	125.00	6,100.00	0.00	0.00
591-000-618.000	METER REPAIR	0.00	0.00	0.00	0.00
591-000-641.000	METERED WATER SALES	2,384,887.35	2,362,092.38	2,490,000.00	2,425,000.00
591-000-643.000	REBATES & OTHER CREDITS	0.00	0.00	(50,000.00)	0.00
591-000-644.000	FLAT RATE CHARGE	0.00	0.00	0.00	0.00
591-000-645.000	WATER BASE RATE	0.00	422.14	0.00	0.00
591-000-650.000	OTHER SALES	525.00	3,422.86	0.00	0.00
591-000-651.000	CONNECTION FEES	500.00	0.00	0.00	0.00
591-000-662.000	PENALTIES	8,630.28	14,212.44	6,500.00	6,500.00
591-000-665.000	INTEREST EARNED	2,596.73	2,671.46	2,500.00	2,500.00
591-000-668.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
591-000-680.000	MISCELLANEOUS INCOME	2,373.28	967.98	0.00	0.00
591-000-696.000	PROCEEDS FROM SALE OF BONDS	0.00	0.00	0.00	0.00
591-000-699.274	TRANSFERS IN	0.00	0.00	0.00	100,000.00
591-000-960.000	UNCOLLECTIBLES	0.00	291.09	0.00	0.00
		2,683,372.29	2,363,585.10	2,610,590.00	2,536,000.00

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			12/31/2021	2022 ADOPTED	2023 PROPOSED
ADMINISTRATION					
591-540-702.000	SALARIES	41,379.43	34,206.16	45,540.00	47,500.00
591-540-708.000	UNEMPLOYMENT COMPENSATION	0.64	2.85	10.00	10.00
591-540-709.000	FICA	2,005.69	2,594.28	3,485.00	3,750.00
591-540-711.000	PENSION EXPENSE (GASB 68)	8,444.28	(235,924.52)	0.00	0.00
591-540-712.000	INSURANCE OPT-OUT	0.00	0.00	0.00	0.00
591-540-713.000	OVERTIME	0.00	0.00	0.00	0.00
591-540-714.000	LONGEVITY PAY	99.00	49.50	0.00	0.00
591-540-716.000	RETIREMENT- DEFINED BENEFIT	0.00	9,038.66	13,000.00	8,500.00
591-540-717.000	RETIREMENT - DEFINED CONTRIBUTION	1,155.36	1,850.88	1,790.00	2,000.00

591-540-718.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00
591-540-719.000	POST EMPLOYMENT HEALTH PLAN	280.42	372.70	520.00	520.00
591-540-720.000	WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00
591-540-721.000	CLOTHING ALLOWANCE	0.00	16.35	20.00	20.00
591-540-724.000	LIFE INSURANCE	0.00	0.00	0.00	0.00
591-540-725.000	FRINGE BENEFITS	37,774.67	7,334.95	10,500.00	12,000.00
591-540-726.000	ACCRUED LEAVE RESERVE	0.00	54.00	0.00	0.00
591-540-727.000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
591-540-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	20,000.00
591-540-815.000	INDEPENDENT AUDIT/ACCT.	4,400.00	0.00	4,400.00	4,400.00
591-540-910.000	INSURANCE & BONDS	16,000.00	0.00	16,000.00	25,000.00
591-540-945.000	EQUIPMENT RENTALS	0.00	0.00	500.00	500.00
591-540-956.000	MISCELLANEOUS	1,284.97	1,323.30	2,000.00	2,000.00
591-540-957.000	TRAINING	310.00	0.00	3,000.00	3,000.00
ADMIN EXPENSE					
591-541-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00
591-541-920.000	UTILITIES - ELECTRICITY	0.00	0.00	0.00	0.00
CUSTOMER ACCOUNTS					
591-542-702.000	SALARIES	65,833.90	62,076.92	62,100.00	63,500.00
591-542-707.000	SALARIES - PART-TIME	0.00	0.00	0.00	0.00
591-542-708.000	UNEMPLOYMENT COMPENSATION	0.61	8.45	0.00	0.00
591-542-709.000	FICA	3,243.49	4,873.46	4,750.00	49,000.00
591-542-711.000	PENSION EXPENSE (GASB 68)	13,640.76	(1,578,879.48)	0.00	0.00
591-542-712.000	INSURANCE OPT-OUT	1,479.85	2,419.76	5,200.00	5,200.00
591-542-713.000	OVERTIME	48.96	237.51	720.00	1,000.00
591-542-714.000	LONGEVITY PAY	110.54	110.54	0.00	0.00
591-542-716.000	RETIREMENT- DEFINED BENEFIT	0.00	32,105.87	47,735.00	11,500.00
591-542-717.000	RETIREMENT - DEFINED CONTRIBUTION	0.00	152.90	20.00	150.00
591-542-718.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00
591-542-719.000	POST EMPLOYMENT HEALTH PLAN	690.10	1,063.35	1,040.00	1,040.00
591-542-720.000	WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00
591-542-721.000	CLOTHING ALLOWANCE	0.00	107.35	110.00	110.00
591-542-724.000	LIFE INSURANCE	0.00	0.00	0.00	0.00
591-542-725.000	FRINGE BENEFITS	48,967.53	57,636.93	58,000.00	62,000.00
591-542-726.000	ACCRUED LEAVE RESERVE	0.00	86.37	100.00	100.00
591-542-727.000	OFFICE SUPPLIES	4,640.20	5,818.10	5,000.00	5,000.00
591-542-801.000	PROFESSIONAL SERVICES	0.00	1,428.50	1,500.00	1,500.00
591-542-805.000	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00

591-542-850.000	COMMUNICATIONS	804.54	1,232.95	1,000.00	1,000.00
591-542-860.000	TRANSPORTATION & MEALS	0.00	0.00	0.00	0.00
591-542-945.000	EQUIPMENT RENTALS	10,112.58	9,080.51	10,000.00	10,000.00
591-542-956.000	MISCELLANEOUS	4,896.64	227.65	1,500.00	1,500.00
	TRAVEL				
591-546-860.000	TRANSPORTATION & MEALS	0.00	0.00	0.00	0.00
	WATER PURCHASE				
591-548-805.000	CONTRACTUAL SERVICES	441,727.92	486,383.76	496,000.00	500,000.00
	CONSTRUCTION				
591-550-900.000	CAPITAL IMPROVEMENTS	31,009.65	0.00	0.00	150,000.00
591-550-958.000	PILT - GENERAL	0.00	0.00	0.00	0.00
591-550-959.000	PILT - CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00
591-550-968.000	DEPRECIATION	82,304.17	383,992.57	352,000.00	385,000.00
591-550-995.000	INTEREST ON LONG-TERM DEBT	172,230.00	169,180.00	169,180.00	173,071.00
	OPERATIONS				
591-554-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00
591-554-920.000	UTILITIES - ELECTRICITY	13,233.48	13,044.64	13,260.00	13,260.00
591-554-922.000	UTILITIES - NATURAL GAS	0.00	0.00	0.00	0.00
	TRANSMISSION & DISTRIBUTION				
591-558-702.000	SALARIES	153,512.25	181,997.79	139,725.00	143,000.00
591-558-708.000	UNEMPLOYMENT COMPENSATION	1.47	25.56	30.00	30.00
591-558-709.000	FICA	9,098.68	14,383.67	12,470.00	14,000.00
591-558-711.000	PENSION EXPENSE (GASB 68)	35,076.24	0.00	0.00	0.00
591-558-712.000	INSURANCE OPT-OUT	0.00	0.00	0.00	0.00
591-558-713.000	OVERTIME	11,811.35	10,197.80	17,000.00	17,000.00
591-558-714.000	LONGEVITY PAY	0.00	0.00	0.00	0.00
591-558-716.000	RETIREMENT- DEFINED BENEFIT	0.00	118,915.52	171,480.00	26,000.00
591-558-717.000	RETIREMENT - DEFINED CONTRIBUTION	0.00	346.39	100.00	100.00
591-558-718.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00
591-558-719.000	POST EMPLOYMENT HEALTH PLAN	2,011.49	2,881.14	2,600.00	2,600.00
591-558-720.000	WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00
591-558-721.000	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
591-558-724.000	LIFE INSURANCE	0.00	0.00	0.00	0.00
591-558-725.000	FRINGE BENEFITS	182,971.78	92,554.09	90,000.00	100,000.00
591-558-726.000	ACCRUED LEAVE RESERVE	0.00	712.50	715.00	715.00
591-558-727.000	OFFICE SUPPLIES	0.00	46.30	100.00	100.00
591-558-740.000	OPERATING SUPPLIES	11,978.52	26,957.00	30,000.00	30,000.00
591-558-775.000	REPAIR/MAINT. SUPPLIES	0.00	0.00	0.00	0.00

591-558-801.000	PROFESSIONAL SERVICES	370.00	700.00	0.00	0.00
591-558-805.000	CONTRACTUAL SERVICES	30,170.20	34,515.82	38,000.00	40,000.00
591-558-860.000	TRANSPORTATION & MEALS	355.00	1,090.00	1,000.00	5,000.00
591-558-920.000	UTILITIES - ELECTRICITY	3,433.69	4,613.75	4,500.00	4,500.00
591-558-922.000	UTILITIES - PROPANE/NATURAL GA	0.00	0.00	0.00	0.00
591-558-930.000	REPAIRS & MAINTENANCE	7,652.75	8,385.18	12,000.00	30,000.00
591-558-945.000	RENTALS	64,663.63	74,863.38	90,000.00	100,000.00
591-558-980.000	CAPITAL OUTLAY	0.00	0.00	0.00	60,000.00
METER REPAIR					
591-559-702.000	SALARIES	35,375.35	42,980.04	46,575.00	47,500.00
591-559-708.000	UNEMPLOYMENT COMPENSATION	0.30	3.36	10.00	10.00
591-559-709.000	FICA	2,158.45	3,299.42	3,660.00	3,660.00
591-559-711.000	PENSION EXPENSE (GASB 68)	7,794.72	0.00	0.00	0.00
591-559-712.000	INSURANCE OPT-OUT	0.00	0.00	0.00	0.00
591-559-713.000	OVERTIME	0.00	461.52	1,200.00	1,200.00
591-559-714.000	LONGEVITY PAY	380.00	405.00	0.00	0.00
591-559-716.000	RETIREMENT- DEFINED BENEFIT	0.00	19,350.94	26,975.00	8,500.00
591-559-717.000	RETIREMENT - DEFINED CONTRIBUTION	0.00	0.00	0.00	0.00
591-559-718.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00
591-559-719.000	POST EMPLOYMENT HEALTH PLAN	470.38	665.88	1,300.00	1,300.00
591-559-720.000	WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00
591-559-721.000	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
591-559-724.000	LIFE INSURANCE	0.00	0.00	0.00	0.00
591-559-725.000	FRINGE BENEFITS	36,991.33	3,749.90	10,000.00	10,000.00
591-559-726.000	ACCRUED LEAVE RESERVE	0.00	180.00	180.00	180.00
591-559-727.000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
591-559-740.000	OPERATING SUPPLIES	4,716.57	9,016.44	15,000.00	15,000.00
591-559-775.000	REPAIR/MAINT. SUPPLIES	0.00	0.00	0.00	150,000.00
591-559-860.000	TRANSPORTATION & MEALS	0.00	0.00	0.00	2,000.00
591-559-945.000	EQUIPMENT RENTALS	20,919.79	25,160.62	35,000.00	35,000.00
591-559-957.000	TRAINING	0.00	70.00	0.00	2,000.00
TRANSFER OUT					
591-965-999.101	TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00
591-965-999.401	TRANSFER OUT - PUBLIC IMPROVEM	0.00	0.00	0.00	0.00
591-965-999.404	TRANSFER OUT - WATER SYS REPR	0.00	0.00	0.00	0.00
591-965-999.590	TRANSFER OUT - SEWER FUND	0.00	0.00	0.00	0.00
DEBT SERVICE					
591-995-995.000	BOND INTEREST	0.00	0.00	0.00	35,971.00

591-995-997.000	BOND PRINCIPAL	0.00	0.00	0.00	81,840.00
		1,630,023.32	151,836.73	2,079,600.00	2,530,337.00
Net of Revenues & Appropriations:		1,053,348.97	2,211,748.37	530,990.00	5,663.00