

Financial Report  
November

FYE 2023-2024

City of Wheeler

November 30, 2023

GENERAL FUND REVENUE

GENERAL FUND EXPENDITURES

REVENUE	Current Fiscal Year to Date	% of Current Budget
City Business Licenses	1,302	69%
City Ordinance Violation	-	0%
City Planning & Review Feeds	1,625	163%
Police Fines	4,692	39%
Restricted TLT	1,067	26%
State Marijuana Tax	-	0%
Transient Lodging Tax	14,937	51%
Grants and Donations	2,000	200%
Homelessness Support	-	0%
State Cigarette Taxes	134	43%
State Liquor Taxes	3,464	42%
State Revenue Sharing Funds	5,156	107%
Transfer from Parks Fund	3,221	25%
Transfer from Storm Water Fund	4,306	25%
Transfer From Street Fund	4,015	25%
Transfer From Water Fund	25,389	25%
Interest	2,109	96%
Misc	1,482	148%
Previously Levied taxes	1,036	35%
Taxes Estimated to be	79,178	65%
County Timber	33,178	0%
Total Revenue	188,291	32%

EXPENDITURES	Current Fiscal Year to Date	% of Current Budget
Personnel Personnel Services	56,423	26%
<b>Total Personnel</b>	<b>56,423</b>	
Materials & Audit Services	5,000	21%
Bank Fee	181	24%
Building Permit Fee Expense	-	0%
City Council Meeting Expense	22	1%
City Hall Maintenance	1,622	54%
Emergency Preparedness	1,497	26%
Ethics Commission Annual Fee	-	0%
Homelessness Support	-	0%
Insurance, Bond	19,138	113%
IT Service	1,738	13%
Legal	16,111	25%
Membership Dues	75	6%
Minor Equipment	-	0%
Misc Expense	30	2%
Office Supplies	7,439	50%
Planner Contract	680	4%
Planning Commission Expense	-	0%
Police Contract	-	0%
Port of Tillamook Bay RR Lease	20	1%
Postage Meter	1,578	88%
Security System	343	69%
Staff Meetings/Classes	970	3%
Transient Lodging Tourism Tax	-	57%
Total Unappropriated Ending Bal	-	0%
<b>Total Materials &amp; Services</b>	<b>56,444</b>	<b>16%</b>
CONTINGENCY	-	0%
TRANSFERS OUT	14,850	25%
<b>Total Non-Departmental</b>	<b>14,850</b>	
<b>Total Expenditures</b>	<b>127,717</b>	<b>22%</b>

REPORT NOTE:

Revenues and expenses should track at 42% of the budget.

Data is presented on cash basis.

At the end of November, cash balances were held as follows:  
LGIP \$604,238.83, Columbia Bank  
\$95,922.86, Columbia Bank Bond  
Checking \$ 50.00.

General Fund Summary

	Fiscal Year
Beginning Fund Balance - July 1	\$ 157,450
Revenues year to date	188,291
Expenditures year to date	127,717
Ending Fund Balance - September 30 (estimated)	\$ 218,024

Fund No.		Fund Balances
100	General Fund	\$ 218,024
400	Building Reserve Fund	99,748
201	Parks Fund	(541)
401	PW Equipment Res Fund	21,738
200	Street Fund	27,828
300	Street LID Fund	22,404
604	Storm Water Drainage Fund	17,367
603	Storm Water CIP Fund	(77,046)
600	Water Fund	137,021
601	Water CIP Fund	124,696
602	Water Debt Fund	88,571

Debt Outstanding	
OECD Note Payable (Fnd300) pay off 12/1/26	\$ 26,160
GO Bond 3 (Fnd602) pay off 4/28/44	325,320
GO Bond 5 (Fnd602) pay off 4/28/44	285,193
GO Bond 7 (Fnd602) pay off 4/28/44	134,711
<b>Total</b>	<b>\$771,384</b>

Total Fund Balances \$ 679,811 As of November 30, 2023  
(rounding +/- \$1)

# Financial Report November FYE 2023-24

City of Wheeler

11/30/23

## Other Funds - Revenues with Expenditures (by object class)

	400 Building Reserve Fund	YTD % of Budget
	Year to Date	Budget
Beginning Fund Balance	97,509	
Plus: Revenues	2,239	3,700
		60.51%
Personnel	-	
Other	-	1,500
Materials and Services	-	25,000
Capital Outlay	-	75,000
Program Expenses Subtotal	-	101,500
Debt Service		
Transfers Out		
Contingency		
Ending Fund Balance	99,748	(97,800)

	201 Parks Fund	YTD % of Budget
	Year to Date	Budget
	1,923	
	15,176	351,287
		4.32%
	6,789	19,916
	-	114
	7,630	23,841
	-	295,000
	14,419	338,871
		4%
	3,221	12,885
		25.00%
	(541)	(469)

	401 PW Equipment Reserve Fund	YTD % of Budget
	Year to Date	Budget
	24,285	
	1,822	6,020
		30.27%
	4369	27,000
	-	3,220
	4,369	30,220
		14%
	21,738	(24,200)

	200 Street Fund	YTD % of Budget
	Year to Date	Budget
Beginning Fund Balance	30,210	
Plus: Revenues	26,515	74,541
		35.57%
Other	-	5,351
Personnel Services	13,580	39,832
Materials and Services	11,303	27,600
Capital Outlay	-	7,500
Program Expenses Subtotal	24,883	80,283
Debt Service		
Transfers Out	4,014	17,258
Contingency		-
Ending Fund Balance	27,828	(23,000)

	300 Street LID Fund	YTD % of Budget
	Year to Date	Budget
	29,392	
	468	1,650
		28.36%
	7,456	31,000
	-	-
	-	-
	7,456	-
		24.05%
	-	-
	22,404	1,650

	604 Storm Water Drainage Fund	YTD % of Budget
	Year to Date	Budget
	10,671	
	13,642	33,000
		41.34%
	1,697	4,919
	142	6,500
	-	6,000
	1,839	17,419
		11%
	5,107	20,425
		25.00%
	17,367	(10,440)

	603 Storm Water CIP Fund		YTD
	Year to Date	Budget	% of Budget
Beginning Fund Balance	(76,134)	-	
Plus: Revenues	1,713	8,678,000	0.02%
Other	-	-	
Personnel Services	-	1,871	
Materials and Services	62,809	184,224	34.09%
Capital Outlay	14,203	77,050	18.43%
Program Expenses Subtotal	2,625	8,600,000	0.03%
Debt Service	2,625	8,600,000	
Transfers Out	-	-	
Contingency	-	-	
Ending Fund Balance	(77,046)	78,000	

	600 Water Fund		YTD
	Year to Date	Budget	% of Budget
	113,836	-	
	142,586	357,700	39.86%
	-	1,871	
	62,809	184,224	34.09%
	14,203	77,050	18.43%
	-	30,000	
	77,012	293,145	26.27%
	42,389	169,555	25.00%
	137,021	(105,000)	

	601 Water CIP Fund		YTD
	Year to Date	Budget	% of Budget
	104,201	-	
	20,495	1,068,550	1.92%
	-	130,350	
	-	1,000	
	-	1,000,000	0.00%
	-	1,131,350	
	-	10,000.00	
	124,696	(72,800)	

	602 Water Debt Fund		YTD
	Year to Date	Budget	% of
Beginning Fund Balance	34,745	-	
Plus: Revenues	53,826	105,140	51.19%
Other	-	40,474	
Personnel Services	-	-	
Materials and Services	-	-	
Capital Outlay	-	-	
Program Expenses Subtotal	-	-	
Debt Service	-	100,466	
Transfers Out	-	-	
Contingency	-	-	
Ending Fund Balance	88,571	4,674	

	Year-to-Date Actual (not audited)	Ending Fund Balance 30-Jun-23	Variance favorable (unfavorable)
100 General Fund	218,024	157,450	60,574
400 Building Reserve Fund	99,748	97,509	2,239
201 Parks Fund	(541)	1,923	(2,464)
401 PW Equipment Res Fund	21,738	24,285	(2,547)
200 Street Fund	27,828	30,210	(2,382)
300 Street LID Fund	22,404	29,392	(6,988)
604 Storm Water Drainage Fu	17,367	10,671	6,696
603 Storm Water CIP Fund	(77,046)	(76,134)	(912)
600 Water Fund	137,021	113,836	23,185
601 Water CIP Fund	124,696	104,201	20,495
602 Water Debt Fund	88,571	34,745	53,826

Year-to-Date Fund Gain or (Loss)

## Statement of Revenue and Expenditures

	Current Period Nov 2023 Nov 2023 Actual
<b>Revenue &amp; Expenditures</b>	
<b>Revenue</b>	
<b>Revenue from Collections</b>	
City business licenses	221.50
City Planning & Review Fees	825.00
Police fines	396.00
<b>Total Revenue from Collections</b>	<b>\$1,442.50</b>
<b>Revenue from Other Agencies</b>	
State cigarette taxes	21.98
State liquor taxes	816.69
State Revenue Sharing Funds	1,560.45
<b>Total Revenue from Other Agencies</b>	<b>\$2,399.12</b>
<b>Other Revenue</b>	
Boat Launch Fee	110.00
Current Year Taxes	120,541.52
Franchise Fees (1/2)	3,249.50
Interest	2,084.81
Miscellaneous	(28.00)
Monthly Utility Fee \ SWM	2,084.05
Previous levied taxes	335.35
State gasoline tax	2,610.98
Water Debt Service Fee	4,986.53
Water Usage Fees	51,204.62
<b>Total Other Revenue</b>	<b>\$187,179.36</b>
<b>Tax Receipts</b>	
<b>State Accrual Income</b>	
County Timber	32,449.92
<b>State Accrual Income Totals</b>	<b>\$32,449.92</b>
<b>Total Tax Receipts</b>	<b>\$32,449.92</b>
<b>Revenue</b>	<b>\$223,470.90</b>
<b>Gross Profit</b>	<b>\$223,470.90</b>
<b>Expenses</b>	
<b>Principal Payments</b>	
Annual loan payment	7,456.45
<b>Total Principal Payments</b>	<b>\$7,456.45</b>
<b>Personnel Services</b>	
Administrative Salaries	4,326.40
City Manager	5,384.01
Employee Retirement	4,438.86
Health Insurance	5,308.26
Medicare	280.24
Payroll Expenses	333.85
Public Works Director	6,800.00
Public Works Tech	2,816.00
Social Security	1,198.24
Unemployment	0.12
<b>Total Personnel Services</b>	<b>\$30,885.98</b>
<b>Materials and Services</b>	
Bank Fee	30.10
City Hall util/maint	415.31
Contract Maintenance	800.00

**Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund,  
Statement of Revenue and Expenditures**

	<b>Current Period Nov 2023 Nov 2023 Actual</b>
Engineering Services	3,200.00
Equipment (Emergency Replace)	2,764.95
Insurance, bond	(452.43)
Janitorial Services	343.42
Legal	6,716.00
Morgan CPA Consultation	(85.00)
Office Supplies, phone	1,287.03
Planner Contract	680.00
Postage Meter/Supplies (50%)	572.83
Regular oper/main	1,356.83
Staff meetings/classes	195.00
Street Lights	796.40
UP materials & supplies	36.00
Utilities	231.20
Vehicle/Equip oper and main	91.21
WFP Materials & Supplies	2,408.61
<b>Total Materials and Services</b>	<b>\$21,387.46</b>
<b>Capital Outlay</b>	
Master Plan Projects	2,625.43
<b>Total Capital Outlay</b>	<b>\$2,625.43</b>
<b>Expenses</b>	<b>\$62,355.32</b>
<b>Revenue Less Expenditures</b>	<b>\$161,115.58</b>
<b>Other Revenue</b>	
<b>Extraordinary Income</b>	
Transfer from General Fund	40,000.00
<b>Total Extraordinary Income</b>	<b>\$40,000.00</b>
<b>Other Revenue</b>	<b>\$40,000.00</b>
<b>Other Expenses</b>	
<b>Extraordinary Expense</b>	
Transfer to General Fund	40,000.00
<b>Total Extraordinary Expense</b>	<b>\$40,000.00</b>
<b>Other Expenses</b>	<b>\$40,000.00</b>
<b>Net Change in Fund Balance</b>	<b>\$161,115.58</b>
<b>Fund Balances</b>	
Beginning Fund Balance	519,391.95
Net Change in Fund Balance	161,115.58
Ending Fund Balance	680,507.53

*Report Options*

Fund: Storm Water Capital Improvement Fund, Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund, Public Works Equipment  
 Period: 11/1/2023 to 11/30/2023  
 Detail Level: Level 2 Accounts  
 Display Account Categories: Yes  
 Display Subtotals: Yes  
 Revenue Reporting Method: Actual - Budget  
 Expense Reporting Method: Actual - Budget

**Statement of Revenue and Expenditures**

Current Period  
Nov 2023  
Nov 2023  
Actual

**Revenue & Expenditures**

**Revenue**

**Revenue from Collections**

City business licenses	110.75
City Planning & Review Fees	825.00
Police fines	396.00

**Total Revenue from Collections** \$1,331.75

**Revenue from Other Agencies**

State cigarette taxes	21.98
State liquor taxes	816.69
State Revenue Sharing Funds	1,560.45

**Total Revenue from Other Agencies** \$2,399.12

**Other Revenue**

Current Year Taxes	78,351.98
Interest	444.50
Miscellaneous	(28.00)
Previous levied taxes	320.25

**Total Other Revenue** \$79,088.73

**Tax Receipts**

**State Accrual Income**

County Tim ber	32,449.92
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**State Accrual Income Totals** \$32,449.92

**Total Tax Receipts** \$32,449.92

**Revenue** \$115,269.52

**Gross Profit** \$115,269.52

**Expenses**

**Personnel Services**

Administrative Salaries	4,326.40
City Manager	5,384.01
Employee Retirement	1,278.02
Health Insurance	2,656.27
Medicare	140.80
Payroll Expenses	333.85
Social Security	602.04
Unemployment	0.10

**Total Personnel Services** \$14,721.49

**Materials and Services**

Bank Fee	30.10
City Hall util/maint	415.31
Insurance, bond	(452.43)
Legal	6,716.00
Morgan CPA Consultation	(85.00)
Office Supplies, phone	1,287.03
Planner Contract	680.00
Postage Meter/Supplies (50%)	572.83
Staff meetings/classes	195.00

**Total Materials and Services** \$9,358.84

**Expenses** \$24,080.33

**Revenue Less Expenditures** \$91,189.19

**Net Change in Fund Balance** \$91,189.19

**General Fund**  
**Statement of Revenue and Expenditures**

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**Current Period**  
**Nov 2023**  
**Nov 2023**  
**Actual**

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**Fund Balances**

Beginning Fund Balance	126,833.96
Net Change in Fund Balance	91,189.19
Ending Fund Balance	218,023.15

*Report Options*

Fund: General Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

**Buildings Reserve Fund**  
**Statement of Revenue and Expenditures**

Current Period  
Nov 2023  
Nov 2023  
Actual

**Revenue & Expenditures**

**Revenue**

**Other Revenue**

Interest

348.98

**Total Other Revenue** \$348.98

**Revenue** \$348.98

**Gross Profit** \$348.98

**Revenue Less Expenditures** \$348.98

**Net Change in Fund Balance** \$348.98

**Fund Balances**

Beginning Fund Balance 99,398.79

Net Change in Fund Balance 348.98

Ending Fund Balance 99,747.77

*Report Options*

Fund: Buildings Reserve Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget



## Statement of Revenue and Expenditures

Current Period  
Nov 2023  
Nov 2023  
Actual

### Revenue & Expenditures

#### Revenue

##### Other Revenue

Boat Launch Fee	110.00
Interest	12.32

**Total Other Revenue** \$122.32

**Revenue** \$122.32

**Gross Profit** \$122.32

#### Expenses

##### Personnel Services

Employee Retirement	252.86
Health Insurance	212.16
Medicare	11.14
Public Works Director	544.00
Public Works Tech	225.28
Social Security	47.68

**Total Personnel Services** \$1,293.12

##### Materials and Services

Janitorial Services	343.42
UP materials & supplies	36.00
Vehicle/Equip oper and main	91.21
WFP Materials & Supplies	2,408.61

**Total Materials and Services** \$2,879.24

**Expenses** \$4,172.36

**Revenue Less Expenditures** (\$4,050.04)

**Net Change in Fund Balance** (\$4,050.04)

### Fund Balances

Beginning Fund Balance	3,508.83
Net Change in Fund Balance	(4,050.04)
Ending Fund Balance	(541.21)

#### Report Options

Fund: Park Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

**Public Works Equipment Reserve Fund**  
**Statement of Revenue and Expenditures**

Current Period  
Nov 2023  
Nov 2023  
Actual

**Revenue & Expenditures**

**Revenue**

**Other Revenue**

Interest 85.73

**Total Other Revenue** \$85.73

**Revenue** \$85.73

**Gross Profit** \$85.73

**Expenses**

**Materials and Services**

Equipment (Emergency Replace) 2,764.95

**Total Materials and Services** \$2,764.95

**Expenses** \$2,764.95

**Revenue Less Expenditures** (\$2,679.22)

**Net Change in Fund Balance** (\$2,679.22)

**Fund Balances**

Beginning Fund Balance 24,416.92

Net Change in Fund Balance (2,679.22)

Ending Fund Balance 21,737.70

*Report Options*

Fund: Public Works Equipment Reserve Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

# Storm Water Capital Improvement Fund

## Statement of Revenue and Expenditures

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Current Period  
Nov 2023  
Nov 2023  
Actual

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### Revenue & Expenditures

#### Expenses

##### Capital Outlay

Master Plan Projects 2,625.43

**Total Capital Outlay** \$2,625.43

**Expenses** \$2,625.43

**Revenue Less Expenditures** (\$2,625.43)

**Net Change in Fund Balance** (\$2,625.43)

### Fund Balances

Beginning Fund Balance (74,421.01)

Net Change in Fund Balance (2,625.43)

Ending Fund Balance (77,046.44)

#### Report Options

Fund: Storm Water Capital Improvement Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

## Storm Water Drainage Fund Statement of Revenue and Expenditures

Current Period  
Nov 2023  
Nov 2023  
Actual

### Revenue & Expenditures

#### Revenue

##### Other Revenue

Franchise Fees (1/2)	1,624.75
Interest	49.00
Monthly Utility Fee \ SWM	2,084.05

**Total Other Revenue**            **\$3,757.80**

**Revenue**            **\$3,757.80**

**Gross Profit**            **\$3,757.80**

#### Expenses

##### Personnel Services

Employee Retirement	63.22
Health Insurance	53.04
Medicare	2.80
Public Works Director	136.00
Public Works Tech	56.32
Social Security	11.94

**Total Personnel Services**            **\$323.32**

##### Materials and Services

Regular oper/maint	24.42
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**Total Materials and Services**            **\$24.42**

**Expenses**            **\$347.74**

**Revenue Less Expenditures**            **\$3,410.06**

**Net Change in Fund Balance**            **\$3,410.06**

### Fund Balances

Beginning Fund Balance	13,957.37
Net Change in Fund Balance	3,410.06
Ending Fund Balance	17,367.43

#### Report Options

Fund: Storm Water Drainage Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

**Statement of Revenue and Expenditures**

Current Period  
Nov 2023  
Nov 2023  
Actual

**Revenue & Expenditures**

**Revenue**

**Revenue from Collections**

City business licenses 110.75

**Total Revenue from Collections \$110.75**

**Other Revenue**

Franchise Fees (1/2) 1,624.75

Interest 112.74

State gasoline tax 2,610.98

**Total Other Revenue \$4,348.47**

**Revenue \$4,459.22**

**Gross Profit \$4,459.22**

**Expenses**

**Personnel Services**

Employee Retirement 505.74

Health Insurance 424.32

Medicare 22.32

Public Works Director 1,088.00

Public Works Tech 450.56

Social Security 95.40

**Total Personnel Services \$2,586.34**

**Materials and Services**

Contract Maintenance 1,400.00

Engineering Services 3,200.00

Regular oper/maint 61.04

Street Lights 796.40

**Total Materials and Services \$5,457.44**

**Expenses \$8,043.78**

**Revenue Less Expenditures (\$3,584.56)**

**Net Change in Fund Balance (\$3,584.56)**

**Fund Balances**

Beginning Fund Balance 32,112.33

Net Change in Fund Balance (3,584.56)

Ending Fund Balance 28,527.77

*Report Options*

Fund: Street Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

### Statement of Revenue and Expenditures

Current Period  
Nov 2023  
Nov 2023  
Actual

#### Revenue & Expenditures

##### Revenue

##### Other Revenue

Interest 104.47

**Total Other Revenue** \$104.47

**Revenue** \$104.47

**Gross Profit** \$104.47

##### Expenses

##### Principal Payments

Annual loan payment 7,456.45

**Total Principal Payments** \$7,456.45

**Expenses** \$7,456.45

**Revenue Less Expenditures** (\$7,351.98)

**Net Change in Fund Balance** (\$7,351.98)

#### Fund Balances

Beginning Fund Balance 29,756.35

Net Change in Fund Balance (7,351.98)

Ending Fund Balance 22,404.37

#### Report Options

Fund: Street LID Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

# Water Capital Improvement Fund

## Statement of Revenue and Expenditures

Current Period  
Nov 2023  
Nov 2023  
Actual

### Revenue & Expenditures

#### Revenue

##### Other Revenue

Interest

436.26

**Total Other Revenue** \$436.26

**Revenue** \$436.26

**Gross Profit** \$436.26

**Revenue Less Expenditures** \$436.26

**Net Change in Fund Balance** \$436.26

### Fund Balances

Beginning Fund Balance 124,260.24

Net Change in Fund Balance 436.26

Ending Fund Balance 124,696.50

#### Report Options

Fund: Water Capital Improvement Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

**Water Debt Service Fund**  
**Statement of Revenue and Expenditures**

**Current Period**  
**Nov 2023**  
**Nov 2023**  
**Actual**

**Revenue & Expenditures**

**Revenue**

**Other Revenue**

Current Year Taxes	42,189.54
Interest	145.57
Previous levied taxes	15.10
Water Debt Service Fee	4,986.53

**Total Other Revenue** \$47,336.74

**Revenue** \$47,336.74

**Gross Profit** \$47,336.74

**Revenue Less Expenditures** \$47,336.74

**Net Change in Fund Balance** \$47,336.74

**Fund Balances**

Beginning Fund Balance	41,234.63
Net Change in Fund Balance	47,336.74
Ending Fund Balance	88,571.37

*Report Options*

Fund: Water Debt Service Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget



**Statement of Revenue and Expenditures**

**Current Period**  
**Nov 2023**  
**Nov 2023**  
**Actual**

**Revenue & Expenditures**

**Revenue**

**Other Revenue**

Interest 345.24  
Water Usage Fees 51,204.62

**Total Other Revenue** \$51,549.86

**Revenue** \$51,549.86

**Gross Profit** \$51,549.86

**Expenses**

**Personnel Services**

Employee Retirement 2,339.02  
Health Insurance 1,962.47  
Medicare 103.18  
Public Works Director 5,032.00  
Public Works Tech 2,083.84  
Social Security 441.18  
Unemployment 0.02

**Total Personnel Services** \$11,961.71

**Materials and Services**

Contract Maintenance (600.00)  
Regular oper/main 1,271.37  
Utilities 231.20

**Total Materials and Services** \$902.57

**Expenses** \$12,864.28

**Revenue Less Expenditures** \$38,685.58

**Net Change in Fund Balance** \$38,685.58

**Fund Balances**

Beginning Fund Balance 98,333.54  
Net Change in Fund Balance 38,685.58  
Ending Fund Balance 137,019.12

*Report Options*

Fund: Water Fund

Period: 11/1/2023 to 11/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget