



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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April 2, 2025

Craig Forbes, Chairperson
Village of Brunswick
PO Box 401
Brunswick, NE 68720

Dear Chairperson Forbes:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Village of Brunswick (Village) for the fiscal year ending 2024. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Reissue 2024), the preliminary examination necessary to determine whether the audit waiver should be allowed or further audit work would be required, the APA noted certain internal control or compliance matters, or other operational issues, within the Village.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comments and Recommendations

1. Utility Billing Issues

The APA examined the Village's utility billing processes for the period August 1, 2023, through September 30, 2024, and noted that the Village Clerk (Clerk) appears to have underbilled her own utilities by \$345.58, as shown in the following table:

Description	Over/(Under) Billed Amount
Inaccurate Billings	\$ (47.16)
Late Penalties and Unpaid Balance	\$ (323.34)
Incorrect Taxation of Residential Water Service	\$ 24.92
Total	\$ (345.58)

A detailed comparison of the Clerk's utility billings and the APA's recalculation of the billings has been included as **Exhibit A** herein. The issues regarding the Clerk's utility billings are described in further detail below.

Inaccurate Billings

The APA recalculated the Clerk's utility billings for the aforementioned period and noted that, in August 2023, September 2023, and May 2024, the Clerk was not charged for residential water service for usage in excess of 5,000 gallons, resulting in a total underbilling of \$47.16. In addition, the APA was unable to determine whether the Clerk should have had an additional water service charge for June through September 2024 usage because she was unable to provide the water service meter readings for these months. The table below shows these apparently inaccurate charges:

Village Utility Billing Invoices and Meter Readings									APA Recalculation			Over / (Under) Billed Amount
Date	Due Date	Invoice #	Beginning Reading	Ending Reading	Total Usage	Water - Base	Water - Usage	Total	Water - Base	Water - Usage	Total	
8/6/2023	8/16/2023	21839	1,951,200	1,962,450	11,250	\$32.50	\$ 0.00	\$32.50	\$32.50	\$ 13.13	\$ 45.63	\$(13.13)
9/8/2023	9/18/2023	23364	1,962,450	1,983,600	21,150	\$32.50	\$ 0.00	\$32.50	\$32.50	\$ 33.92	\$ 66.42	\$(33.92)
5/8/2024	5/18/2024	22632	2,015,500	2,020,550	5,050	\$32.50	\$ 0.00	\$32.50	\$32.50	\$ 0.11	\$ 32.61	\$ (0.11)
6/7/2024	6/17/2024	22703	2,020,550	Note		\$32.50	\$ 0.00	\$32.50	\$32.50	Note	\$ 32.50	Note
7/8/2024	7/18/2024	22789	Note			\$32.50	\$ 0.00	\$32.50	\$32.50	Note	\$ 32.50	Note
8/6/2024	8/16/2024	22868	Note			\$32.50	\$ 0.00	\$32.50	\$32.50	Note	\$ 32.50	Note
9/6/2024	9/16/2024	22945	Note			\$32.50	\$ 0.00	\$32.50	\$32.50	Note	\$ 32.50	Note
Total												\$(47.16)

Note: The Village was unable to provide meter readings for these months.

According to Ordinance No. 2021-01, which was approved and adopted by the Village Board on July 14, 2021, both residential and commercial utility customers are charged a base fee of \$32.50 for the first 5,000 gallons of water service, as well as an additional fee of \$2.10 per 1,000 gallons of usage thereafter. The following image is an excerpt of this utility rates ordinance:

Section 1: Water Rates: The rates charged by the Village of Brunswick for water service on a monthly basis are as follows:	
<u>Classification</u>	<u>Monthly Rate for each Metered Location</u>
Residential and Commercial	\$32.50 for the first 5,000 gallons Plus \$2.10 per 1,000 gallons thereafter

It should be noted that, upon inquiry by the APA, the Clerk claimed that she does not consistently charge all Village utility customers the additional water service usage fees. However, the Village ordinance states clearly that usage over the initial 5,000 gallons should be charged at the rate of \$2.10 per 1,000 gallons.

Late Penalties and Unpaid Billings

The APA also traced the Clerk's utility payments back to the Village's bank account to verify that the payments were being made timely; however, the Clerk appears not to have been making payments timely, and for two months – December 2023 and August 2024 – she appears not to have made any payment, leaving an unpaid balance of \$113.34 as of September 30, 2024. As a result, a total of \$210 in late fees should have been assessed on the Clerk's utility account balances. The total for unpaid billings and late fees not assessed is \$323.34.

The table below summarizes the late penalties that should have been assessed on the Clerk's utility account balances based on the due date of the invoice, when the invoice was paid, and the number of days the payment was past due:

Invoice #	Invoice Due Date	Date Paid	Days Past Due	Late Fees
21839	8/16/2023	8/29/2023	13	\$ 15.00
23364	9/18/2023	1/29/2024	133	15.00
22078	10/17/2023	11/27/2023	41	15.00
22160	11/17/2023	1/8/2024	52	15.00
23288	12/18/2023	Note		15.00
22317	1/17/2024	2/6/2024	20	15.00
22395	2/16/2024	3/1/2024	14	15.00
22474	3/16/2024	3/18/2024	2	15.00
22553	4/17/2024	5/28/2024	41	15.00
22632	5/18/2024	8/21/2024	95	15.00
22703	6/17/2024	8/21/2024	65	15.00

Invoice #	Invoice Due Date	Date Paid	Days Past Due	Late Fees
22789	7/18/2024	8/7/2024	20	15.00
22868	8/16/2024		Note	15.00
22945	9/16/2024	10/7/2024	21	15.00
Total				\$ 210.00

***Note:** The APA did not note any deposits made into the Village's bank account by the Village Clerk for these billing invoices.*

In addition to establishing the utility rates, Ordinance No. 2021-01 also provided for a late penalty of \$15 to be applied at the end of every month to all accounts with past due balances. The image below is an excerpt of this ordinance's late fees section:

Section 4: Late Fees: Late fee of \$15.00 will be assessed at the end of every month to all accounts with past due balances.

It should be noted that, upon inquiry by the APA, the Clerk informed us that she does not consistently assess late fees for all Village utility customers when payments are not made timely. Nevertheless, the Village ordinance states clearly that late fees are to be assessed at the end of every month for delinquent account balances.

Incorrect Taxation of Residential Water Service

During examination of the Clerk's utility billings, the APA noted also that the Village incorrectly charged sales tax on the residential water service fees, resulting in the Clerk being overbilled by \$24.92. The Clerk informed the APA that all Village utility customers were being charged sales tax on water service fees.

Neb. Rev. Stat. § 77-2704.68 (Cum. Supp. 2024) states the following:

Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of residential water service.

Furthermore, the "Frequently Asked Questions about Residential Water Service" page on the Nebraska Department of Revenue's website states the following:

Mandatory fees that are part of the gross receipts for providing residential water service are not subject to sales tax.

The information presented above points to the apparent lack of appropriate billing and payment of utilities services by the Clerk for not only herself – whether intentionally or not – for her own personal benefit, giving rise to concerns regarding possible violation of State law.

Additionally, Neb. Rev. Stat. § 49-14,101.01 (Reissue 2021), which is found in the Nebraska Political Accountability and Disclosure Act (Act), states the following, as is relevant:

(1) A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.

(2) A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

* * * *

(7) Except as provided in section 23-3113, any person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.

Finally, Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of “official misconduct” by a public servant, as follows:

(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.

(2) Official misconduct is a Class II misdemeanor.

These potential statutory concerns aside, it should be noted that good internal controls require procedures to ensure that one person is not in a position both to perpetrate and to conceal financial errors or irregularities, including fraud. Those same procedures should ensure the following: 1) utility customers are billed accurately in accordance with ordinances approved by the Village Board; 2) amounts due are collected and recorded timely, and appropriate late penalties are assessed on delinquent utility customer account balances; and 3) utility customer billings are taxed correctly in accordance with State statute.

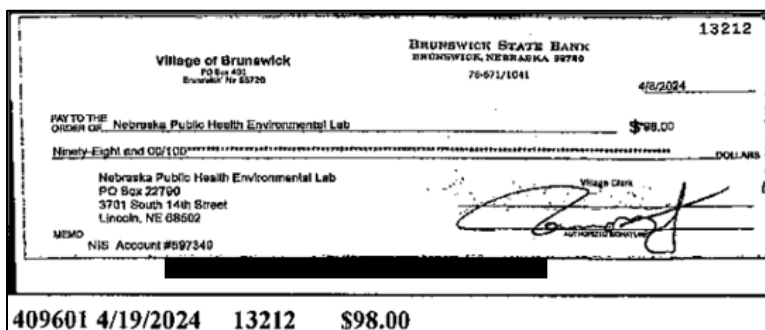
Without such procedures, there is an increased risk for not only statutory noncompliance but also the improper collection of sales taxes and the loss or misuse of Village funds.

We recommend the Village implement procedures to prevent one person from being in a position both to perpetrate and to conceal financial errors or irregularities, including fraud. Among other things, the Village could require a periodic, documented review of utility customer billings and corresponding receipts by a Board member or other employee not involved in the utility billing process. We further recommend the Village implement procedures to ensure the following: 1) utility customers are billed accurately in accordance with Village Board approved ordinances; 2) amounts due are collected and recorded timely, and appropriate late penalties are assessed on delinquent utility customer account balances; and 3) utility customer billings are correctly taxed in accordance with State statute. Finally, because this comment points to possible violations of State law, we are referring the information herein to the Nebraska Accountability and Disclosure Commission and the Antelope County Attorney for further review.

Village Response: A full review of all procedures and processes of utility billing by the Village board is on the agenda for the April Board meeting, all adjustments in processes going forward will be changed immediately – we will address all your listed discoveries. We will also immediately begin monthly random spot reviews on the utility billings as the board sees fit. Our review may include a permanent change to the due date, solely mail transit time related – this has been an increasing issue with a 10-day due date.

2. Lack of Dual Signatures

The APA obtained the bank statements for the Village’s accounts from its fiscal year 2024 audit waiver request. From these statements, the APA noted that one of the Village checks written during the examination period contained only one signature, as shown below:



State statute requires Village checks to be signed by both the Chairperson of the Board of Trustees (Board) and the Village Clerk. Specifically, Neb. Rev. Stat. § 17-711 (Reissue 2022) provides the following:

All warrants drawn upon the city treasurer of a city of the second class or village treasurer must be signed by the mayor or chairperson of the village board of trustees and countersigned by the city clerk or village clerk, stating the particular fund to which the same is chargeable, the person to whom payable, and for what particular object. No money shall be otherwise paid than upon such warrants so drawn. Each warrant shall specify the amount included in the adopted budget statement for such fund upon which it is drawn and the amount already expended of such fund.

(Emphasis added.) Good internal control and sound accounting practices require procedures to ensure that Village checks contain the statutorily required endorsements.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss and/or misuse of Village funds.

We recommend the Board implement procedures to require dual signatures, from the Board Chairperson and the Village Clerk, on all Village checks, as required by law.

Village Response: Checks will now be signed by both signees at the same time for a cross check, previously they were the Chairman first and then the clerk prior to mailing them.

3. Lack of Claim Purpose

During our comparison of the Village’s bank account details to claims approved by the Board, the APA reviewed meeting minutes dated April 10, 2024, and noted that two claims listed therein – the payments to “Bomgaars” and “Ne Public Health Lab” – lacked descriptions of their respective purposes.

The following is an excerpt of the approved claims listing provided by the Village for the April 10, 2024, Board meeting. The APA has highlighted in yellow the two claims at issue:

Bills Approved: J & J Sanitation(March Trash)-\$1143.76; NCPPD-\$2260.06; Village of Orchard(Mosquito Spraying, Water Sample)-\$400.00; Pitzer Digital(Publication)-\$60.98; Bomgaars-\$89.99; Plainview Telephone-camera internet-\$49.99; Ne Public Health Lab-\$262.00; Bullseye Fire Sprinkler Inc(Annual Test)-\$355.00; Mike Masat Mileage-\$250.00; USPS- 100 stamps-\$68.00; Mike Masat Wages-\$1134.00; Ashlee Masat Wages-\$105.00; Krystal Buck Wages-\$700.00;

Neb. Rev. Stat. § 84-1413(1) (Reissue 2024) of the Open Meetings Act (Act), which is set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2024), requires political subdivisions and other public entities to “keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.” (Emphasis added.)

Additionally, Neb. Rev. Stat. § 19-1102 (Reissue 2022) requires publication of the Board’s official proceedings, which must include, among other things, the purpose of each claim allowed, as follows:

It shall be the duty of each city clerk or village clerk in every city or village having a population of not more than one hundred thousand inhabitants as determined by the most recent federal decennial census or the most recent revised certified count by the United States Bureau of the Census to prepare and publish the official proceedings of the city council or village board of trustees within thirty days after any meeting of the city council or village board of trustees. The publication shall be in a legal newspaper in or of general circulation in the city or village, shall set forth a statement of the proceedings of the meeting, and shall also include the amount of each claim allowed, the purpose of the claim, and the name of the claimant, except that the aggregate amount of all payroll claims may be included as

one item. Between July 15 and August 15 of each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles shall be published. Each job title published shall be descriptive and indicative of the duties and functions of the position. The charge for the publication shall not exceed the rates provided for in section 23-122.

(Emphasis added.) Good internal control and sound accounting practices require procedures to ensure that the Board’s meeting minutes describe the purpose of each claim allowed.

Without such procedures, there is an increased risk of not only failure to comply with statutory requirements pertaining to the keeping of proper meeting minutes and the publication of the municipality’s “official proceedings” but also a lack of transparency regarding the nature of public expenditures.

We recommend the Board implement procedures to ensure the purpose of each claim allowed is included in both the Board’s meeting minutes and the “official proceedings” required to be published afterwards.

Village Response: This will require us to develop a Standard Operating Procedure for our clerk for Bill Pay. This will have to include all segments of the process from receiving invoices, to board presentation with proper description, to review and approval, to check disbursement. I will also hold a board training with the entire Village Board to make sure we are all fulfilling our duties in this regard. We resolve to have one in place and be training at the May board meeting.

4. Payment of Unapproved Claims

During our comparison of the Village’s bank account details to claims approved by the Board, the APA identified one payment, totaling \$1,281.72, which was paid but not included on the claims listing to be approved by the Board.

Details of the unapproved payment are included in the table below:

Check Date	Check #	Payee	Date Cleared	Amount
4/29/2024	13224	United States Treasury	5/17/2024	\$ 1,281.72

Neb. Rev. Stat. § 17-614(1)(a) (Cum. Supp. 2024) sets out the proper method for the appropriation or payment of money by the Village, as follows:

All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all elected members of the city council in a city of the second class or village board of trustees.

(Emphasis added.) Good internal control requires procedures to ensure that all claims are authorized by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved.

Without such procedures, there is an increased risk for the loss or misuse of Village funds.

We recommend the Board implement procedures to ensure all claims are authorized by the Board prior to payment and are adequately documented in the minutes of the meeting during which they are approved.

Village Response: This will require us to develop a Standard Operating Procedure for our clerk for Bill Pay. This will have to include all segments of the process from receiving invoices, to board presentation with proper description, to review and approval, to check disbursement. I will also hold a board training with the entire Village Board to make sure we are all fulfilling our duties in this regard. We resolve to have one in place and be training at the May board meeting.

5. Payment in Excess of Board Approval

During our comparison of the Village's bank account details to claims approved by the Board, the APA identified one payment in excess of the approved amount. The following table summarizes the overpayment:

Name	Claim Date	Approved Amount	Amount Paid	Overpayment
Mike Masat	4/10/24	\$ 105.00	\$ 958.80	\$ 853.80

Good internal control requires procedures to ensure that all payments are made in the amounts approved by the Board. Without such procedures, there is an increased risk for the loss or misuse of Village funds.

We recommend the Village implement procedures to ensure payments are made in the amounts approved by the Board.

Village Response: This will require us to develop a Standard Operating Procedure for our clerk for Bill Pay. This will have to include all segments of the process from receiving invoices, to board presentation with proper description, to review and approval, to check disbursement. I will also hold a board training with the entire Village Board to make sure we are all fulfilling our duties in this regard. We resolve to have one in place and be training at the May board meeting.

6. Negative Fund Balance

On Exhibit A of the Village's audit waiver request form, the APA noted that the Enterprise and Fire Hall funds had deficit balances of \$87,174.27 and \$10,818.23, respectively, as of September 30, 2024. It is important to note that the Village is aware of this issue and is planning to transfer funds to decrease the deficit balances.

Good internal control and sound accounting practices require procedures to ensure that Village fund balances are sufficient to cover fully all disbursements and transfers approved by the Board. Those same procedures should ensure also that the Board is apprised regularly of each Village fund balance and, therefore, placed in a position to take necessary action to resolve any deficits therein.

Without such procedures, there is an increased risk of not only insufficient Village fund balances but also the resultant inability to cover fully all disbursements and transfers approved by the Board.

We recommend the Village Board implement procedures to ensure the Board is apprised regularly of each Village fund balance and, therefore, placed in a position to take necessary action to resolve any deficits therein.

Village Response: These balances were moved just after the fiscal year and are back in the positive. The clerk and the board will now make a note to review these balances monthly, in a separate highlighted fashion from the financial reports

7. Job and Wage Publication

The APA noted that the Village failed to publish its annual job and wage publication between July 15, 2024, and August 15, 2024, as required by State statute. However, the publication was done on December 18, 2024.

Neb. Rev. Stat. § 19-1102 (Reissue 2022) states, in relevant part, the following:

Between July 15 and August 15 of each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles shall be published. Each job title published shall be descriptive and indicative of the duties and functions of the position.

Good internal control requires procedures to ensure that the Village's annual job and wage publication is published between July 15 and August 15 annually, as required by law. Without such procedures, there is an increased risk of not only statutory noncompliance but also lack of transparency and loss or misuse of funds.

We recommend the Board implement procedures to ensure the Village's annual job and wage publication is published between July 15 and August 15 annually, as required by law.

Village Response: We will have this item on our June Agenda annually to do a review, as a reminder to publish.

* * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Village's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the Village.

This communication is intended solely for the information and use of the Village and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen** at **402-499-8702** or **dakota.christensen@nebraska.gov**.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Avery", with a long, sweeping horizontal line extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor

cc. Antelope County Attorney
Nebraska Accountability and Disclosure Commission

VILLAGE OF BRUNSWICK
Village Clerk Utility Billings
August 2023 through September 2024

Exhibit A

Village Utility Billing Invoices and Meter Readings										Village Bank Statements		APA Recalculation								Over / (Under) Billed Amount
Date	Due Date	Invoice #	Total Usage (Gallons)	Water - Base	Sewer	Trash	Water - Usage	Tax	Total	Paid Date	Days Past Due	Water - Base	Sewer	Trash	Water - Usage	Tax	Late Penalty	Total		
8/6/2023	8/16/2023	21839	11,250	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	8/29/2023	13	\$ 32.50	\$ 7.00	\$ 15.00	\$ 13.13	\$0.39	\$ 15.00	\$ 83.02	\$ (26.35)	
9/8/2023	9/18/2023	23364	21,150	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	1/29/2024	133	\$ 32.50	\$ 7.00	\$ 15.00	\$ 33.92	\$0.39	\$ 15.00	\$ 103.81	\$ (47.14)	
10/7/2023	10/17/2023	22078	4,100	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	11/27/2023	41	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
11/7/2023	11/17/2023	22160	4,600	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	1/8/2024	52	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
12/8/2023	12/18/2023	23288	4,500	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	Note 2		\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
1/7/2024	1/17/2024	22317	4,850	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	2/6/2024	20	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
2/6/2024	2/16/2024	22395	4,960	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	3/1/2024	14	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
3/6/2024	3/16/2024	22474	3,940	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	3/18/2024	2	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
4/7/2024	4/17/2024	22553	4,950	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	5/28/2024	41	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
5/8/2024	5/18/2024	22632	5,050	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	8/21/2024	95	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.11	\$0.39	\$ 15.00	\$ 70.00	\$ (13.33)	
6/7/2024	6/17/2024	22703	Note 1	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	8/21/2024	65	\$ 32.50	\$ 7.00	\$ 15.00	Note 1	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
7/8/2024	7/18/2024	22789	Note 1	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	8/7/2024	20	\$ 32.50	\$ 7.00	\$ 15.00	Note 1	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
8/6/2024	8/16/2024	22868	Note 1	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	Note 2		\$ 32.50	\$ 7.00	\$ 15.00	Note 1	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
9/6/2024	9/16/2024	22945	Note 1	\$ 32.50	\$ 7.00	\$ 15.00	\$ 0.00	\$ 2.17	\$ 56.67	10/7/2024	21	\$ 32.50	\$ 7.00	\$ 15.00	Note 1	\$0.39	\$ 15.00	\$ 69.89	\$ (13.22)	
Totals				\$455.00	\$ 98.00	\$210.00	\$ 0.00	\$30.38	\$793.38			\$455.00	\$98.00	\$210.00	\$ 47.16	\$5.46	\$210.00	\$1,025.62	\$ (232.24)	

Note 1: The Village was unable to provide meter readings for these months.

Note 2: The APA did not note any deposits made into the Village's bank account by the Village Clerk for these billing invoices. Therefore, the Village Clerk appears to have a remaining unpaid balance of \$113.34 as of September 30, 2024.