

Sewer System Fund

Profit & Loss Prev Year Comparison

January through December 2009

	Jan - Dec 09	Jan - Dec 08	\$ Change
Income			
401322 · Building Demolition	0.00	31,818.00	-31,818.00
401341 · Interest Earnings			
341.10 · Sewer System Fund	1,093.70	3,050.19	-1,956.49
341.11 · Sewer Sinking	0.00	11.12	-11.12
341.12 · Sewer Surplus	9.68	1.06	8.62
341.13 · Sewer Reserve	0.00	20.01	-20.01
341.14 · Sewer Mand. Redemption	0.00	1.45	-1.45
401341 · Interest Earnings - Other	471.57	1,661.65	-1,190.08
Total 401341 · Interest Earnings	1,574.95	4,745.48	-3,170.53
401364 · Sewer Charges			
364.10 · City Customers	2,005,768.32	2,007,427.65	-1,659.33
364.11 · Sewer Tap Fees	58,100.00	65,000.00	-6,900.00
364.12 · Refunds	28.00	-100.00	128.00
364.13 · Donations	0.00	78.60	-78.60
364.14 · Misc. Fees	0.75	2.25	-1.50
364.15 · Sewer Line Repairs	0.00	9,599.30	-9,599.30
364.41 · South Union Usage Fees	28.86	10,000.00	-9,971.14
364.42 · North Union Usage Fees	0.00	5,000.00	-5,000.00
364.48 · Water On/Off	3,702.99	3,600.00	102.99
364.52 · Prepaid Lien Letters	376.50	484.86	-108.36
364.54 · No Lien Letters	4,217.56	4,230.03	-12.47
364.61 · Sewer Line Cleaning Fees	3,359.68	4,860.00	-1,500.32
364.63 · Certified Postage Reimbursement	6,279.26	5,807.68	471.58
364.90 · Greater Untwn Sewage Authority	104,939.53	96,865.32	8,074.21
Total 401364 · Sewer Charges	2,186,801.45	2,212,855.69	-26,054.24
401392 · Transfers In			
392.0 · Transfer from Sewer System Fund	244,451.04	0.00	244,451.04
392.1 · Transfer from Sewer Bond Snkng	0.00	3,766.36	-3,766.36
392.101 · Transfer from General Fund	0.00	326,500.00	-326,500.00
392.4 · Transfer from Sewer Mand. Rdmpt	640.54	0.00	640.54
401392 · Transfers In - Other	0.00	135,214.02	-135,214.02
Total 401392 · Transfers In	245,091.58	465,480.38	-220,388.80
Total Income	2,433,467.98	2,714,899.55	-281,431.57
Expense			
401428 · Sewer - Office			
120 · Supervisor Wages	24,579.63	3,304.49	21,275.14
140 · Clerk Wages	0.00	37,144.35	-37,144.35
156 · Health Insurance			
156.1 · Health Insurance Reimbursement	-1,240.00	384.00	-1,624.00
156 · Health Insurance - Other	5,466.88	13,341.57	-7,874.69
Total 156 · Health Insurance	4,226.88	13,725.57	-9,498.69
158 · Life Insurance	260.64	651.50	-390.86
161 · FICA ER	1,523.97	2,238.81	-714.84
162 · Unemployment	6,946.00	0.00	6,946.00
168 · Medicare ER	356.37	523.59	-167.22
210 · Office Supplies	1,060.67	965.17	95.50
311 · Auditing	375.00	100.00	275.00
321 · Telephone	1,013.97	503.36	510.61
325 · Postage	13,144.68	10,459.50	2,685.18
342 · Printing	8,650.00	7,671.15	978.85
354 · Workers Comp. Insurance	195.77	251.97	-56.20
367 · Water meter Readings	10,042.38	9,265.06	777.32
410 · Lien Cost	62.50	132.00	-69.50
499 · Refunds	225.26	0.00	225.26
401428 · Sewer - Office - Other	84.00	1,828.02	-1,744.02
Total 401428 · Sewer - Office	72,747.72	88,764.54	-16,016.82

Sewer System Fund

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January through December 2009

	Jan - Dec 09	Jan - Dec 08	\$ Change
401429 · Sanitary Sewers			
S120 · Supervisor Wages	13,597.34	15,660.86	-2,063.52
S140 · Wages	135,233.64	147,313.82	-12,080.18
S140OT · Overtime	4,290.08	1,303.28	2,986.80
S140WC · Workers Comp	0.00	10,089.30	-10,089.30
S141 · Part Time Wages	5,000.00	0.00	5,000.00
S156 · Health Insurance			
S156.1 · Health Insurance Reimbursement	-5,394.00	-6,634.00	1,240.00
S156 · Health Insurance - Other	47,230.10	60,992.19	-13,762.09
Total S156 · Health Insurance	41,836.10	54,358.19	-12,522.09
S158 · Life Insurance	1,542.48	2,385.30	-842.82
S161 · FICA ER	9,509.80	10,358.54	-848.74
S162 · Unemployment	23,820.08	0.00	23,820.08
S168 · Meidcare ER	2,159.48	2,344.82	-185.34
S226 · Cleaning Supplies	49.00	0.00	49.00
S231 · Gasoline	5,884.10	4,694.27	1,189.83
S232 · Diesel	7,438.44	14,357.82	-6,919.38
S234 · Oil	10.80	916.70	-905.90
S238 · Clothing	0.00	224.99	-224.99
S241 · Supplies	3,970.49	3,344.82	625.67
S242 · Uniforms	0.00	1,427.45	-1,427.45
S251 · Vehicle Repairs			
27 · 96 International	1,485.30	2,398.11	-912.81
3 · 85 Chevy Truck	0.00	472.41	-472.41
37 · 97 Intern. Dump	1,287.59	1,650.68	-363.09
40 · 92 Dodge Ram Van	0.00	249.19	-249.19
53 · 91 Ford Dump Truck	1,799.97	110.49	1,689.48
58 · 94 International	1,180.18	3,938.75	-2,758.57
64 · 02 Chevy Silverado	1,929.11	279.39	1,649.72
66 · 91 Ford Truck	663.02	65.89	597.13
S251 · Vehicle Repairs - Other	11,742.45	555.80	11,186.65
Total S251 · Vehicle Repairs	20,087.62	9,720.71	10,366.91
S260 · Minor Equipment	790.60	64.94	725.66
S314 · Engineering Fees	32,552.00	23,281.88	9,270.12
S321 · Telephone	3,100.01	2,774.11	325.90
S322 · Demolition Costs	2,983.82	4,422.74	-1,438.92
S341 · Advertising	0.00	0.00	0.00
S351 · Insurance - Property	17,427.39	15,343.22	2,084.17
S352 · Insurance - Liability	-59.35	0.00	-59.35
S354 · Workers Comp. Insurance	15,451.95	15,532.93	-80.98
S362 · Gas	7,984.00	9,763.21	-1,779.21
S374 · Repair & Maintenance	405.69	6,450.59	-6,044.90
S611 · Construction	41,165.40	26,621.37	14,544.03
S740 · Major Equipment	8,268.05	4,916.08	3,351.97
401429 · Sanitary Sewers - Other	3,874.13	0.00	3,874.13
Total 401429 · Sanitary Sewers	408,373.14	387,671.94	20,701.20
401471 · Debt Principal			
P300 · 72 Sewer Bond Loan - PNC	92,171.26	96,656.15	-4,484.89
P401 · Storm Sewer Pennvest Loan	41,199.30	49,460.00	-8,260.70
P402 · Sanitary Sewer Pennvest Loan	116,434.10	289,320.66	-172,886.56
401471 · Debt Principal - Other	31,526.68	7,458.65	24,068.03
Total 401471 · Debt Principal	281,331.34	442,895.46	-161,564.12
401472 · Debt Interest			
I300 · 72 Sewer Bond Loan - PNC	4,694.06	7,774.30	-3,080.24
I401 · Storm Sewer Pennvest Loan	12,272.10	14,705.68	-2,433.58
I402 · Sanitary Sewer Pennvest Loan	33,803.70	41,202.50	-7,398.80
401472 · Debt Interest - Other	9,215.16	0.00	9,215.16
Total 401472 · Debt Interest	59,985.02	63,682.48	-3,697.46
401481 · Sewage Treatment Plant			
530 · Greater Untwn Sewage Authority	1,244,580.63	1,174,790.50	69,790.13
Total 401481 · Sewage Treatment Plant	1,244,580.63	1,174,790.50	69,790.13

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Accrual Basis

Sewer System Fund Profit & Loss Prev Year Comparison January through December 2009

	<u>Jan - Dec 09</u>	<u>Jan - Dec 08</u>	<u>\$ Change</u>
401489 · Prior Year 2007 Expenses	0.00	119,353.16	-119,353.16
401492 · Interfund Operating Transfers			
207 · Transfer to Recycling Fund	31,453.53	0.00	31,453.53
401SS · Transfer to Sewer Surplus Fund	4,760.47	0.00	4,760.47
401Strm · Transfer to Storm Sewer Imprmt	65,392.89	0.00	65,392.89
402Snry · Transfer to Sanitary Sewer	195,309.14	0.00	195,309.14
401492 · Interfund Operating Transfers - Other	0.00	0.00	0.00
Total 401492 · Interfund Operating Transfers	296,916.03	0.00	296,916.03
66900 · Reconciliation Discrepancies	5,404.97	0.00	5,404.97
Total Expense	<u>2,369,338.85</u>	<u>2,277,158.08</u>	<u>92,180.77</u>
Net Income	<u>64,129.13</u>	<u>437,741.47</u>	<u>-373,612.34</u>

Sewer System Fund Profit & Loss Prev Year Comparison January through December 2009

	% Change
Income	
401322 · Building Demolition	-100.0%
401341 · Interest Earnings	
341.10 · Sewer System Fund	-64.1%
341.11 · Sewer Sinking	-100.0%
341.12 · Sewer Surplus	813.2%
341.13 · Sewer Reserve	-100.0%
341.14 · Sewer Mand. Redemption	-100.0%
401341 · Interest Earnings - Other	-71.6%
Total 401341 · Interest Earnings	-66.8%
401364 · Sewer Charges	
364.10 · City Customers	-0.1%
364.11 · Sewer Tap Fees	-10.6%
364.12 · Refunds	128.0%
364.13 · Donations	-100.0%
364.14 · Misc. Fees	-66.7%
364.15 · Sewer Line Repairs	-100.0%
364.41 · South Union Usage Fees	-99.7%
364.42 · North Union Usage Fees	-100.0%
364.48 · Water On/Off	2.9%
364.52 · Prepaid Lien Letters	-22.4%
364.54 · No Lien Letters	-0.3%
364.61 · Sewer Line Cleaning Fees	-30.9%
364.63 · Certified Postage Reimbursement	8.1%
364.90 · Greater Untwn Sewage Authority	8.3%
Total 401364 · Sewer Charges	-1.2%
401392 · Transfers In	
392.0 · Transfer from Sewer System Fund	100.0%
392.1 · Transfer from Sewer Bond Snkng	-100.0%
392.101 · Transfer from General Fund	-100.0%
392.4 · Transfer from Sewer Mand. Rdmpt	100.0%
401392 · Transfers In - Other	-100.0%
Total 401392 · Transfers In	-47.4%
Total Income	-10.4%
Expense	
401428 · Sewer - Office	
120 · Supervisor Wages	643.8%
140 · Clerk Wages	-100.0%
156 · Health Insurance	
156.1 · Health Insurance Reimbursement	-422.9%
156 · Health Insurance - Other	-59.0%
Total 156 · Health Insurance	-69.2%
158 · Life Insurance	-60.0%
161 · FICA ER	-31.9%
162 · Unemployment	100.0%
168 · Medicare ER	-31.9%
210 · Office Supplies	9.9%
311 · Auditing	275.0%
321 · Telephone	101.4%
325 · Postage	25.7%
342 · Printing	12.8%
354 · Workers Comp. Insurance	-22.3%
367 · Water meter Readings	8.4%
410 · Lien Cost	-52.7%
499 · Refunds	100.0%
401428 · Sewer - Office - Other	-95.4%
Total 401428 · Sewer - Office	-18.0%

Sewer System Fund Profit & Loss Prev Year Comparison January through December 2009

	<u>% Change</u>
401429 · Sanitary Sewers	
S120 · Supervisor Wages	-13.2%
S140 · Wages	-8.2%
S140OT · Overtime	229.2%
S140WC · Workers Comp	-100.0%
S141 · Part Time Wages	100.0%
S156 · Health Insurance	
S156.1 · Health Insurance Reimbursement	18.7%
S156 · Health Insurance - Other	-22.6%
Total S156 · Health Insurance	<u>-23.0%</u>
S158 · Life Insurance	-35.3%
S161 · FICA ER	-8.2%
S162 · Unemployment	100.0%
S168 · Meidcare ER	-7.9%
S226 · Cleaning Supplies	100.0%
S231 · Gasoline	25.4%
S232 · Diesel	-48.2%
S234 · Oil	-98.8%
S238 · Clothing	-100.0%
S241 · Supplies	18.7%
S242 · Uniforms	-100.0%
S251 · Vehicle Repairs	
27 · 96 International	-38.1%
3 · 85 Chevy Truck	-100.0%
37 · 97 Intern. Dump	-22.0%
40 · 92 Dodge Ram Van	-100.0%
53 · 91 Ford Dump Truck	1,529.1%
58 · 94 International	-70.0%
64 · 02 Chevy Silverado	590.5%
66 · 91 Ford Truck	906.3%
S251 · Vehicle Repairs - Other	<u>2,012.7%</u>
Total S251 · Vehicle Repairs	106.7%
S260 · Minor Equipment	1,117.4%
S314 · Engineering Fees	39.8%
S321 · Telephone	11.8%
S322 · Demolition Costs	-32.5%
S341 · Advertising	0.0%
S351 · Insurance - Property	13.6%
S352 · Insurance - Liability	-100.0%
S354 · Workers Comp. Insurance	-0.5%
S362 · Gas	-18.2%
S374 · Repair & Maintenance	-93.7%
S611 · Construction	54.6%
S740 · Major Equipment	68.2%
401429 · Sanitary Sewers - Other	<u>100.0%</u>
Total 401429 · Sanitary Sewers	5.3%
401471 · Debt Principal	
P300 · 72 Sewer Bond Loan - PNC	-4.6%
P401 · Storm Sewer Pennvest Loan	-16.7%
P402 · Sanitary Sewer Pennvest Loan	-59.8%
401471 · Debt Principal - Other	<u>322.7%</u>
Total 401471 · Debt Principal	-36.5%
401472 · Debt Interest	
I300 · 72 Sewer Bond Loan - PNC	-39.6%
I401 · Storm Sewer Pennvest Loan	-16.6%
I402 · Sanitary Sewer Pennvest Loan	-18.0%
401472 · Debt Interest - Other	<u>100.0%</u>
Total 401472 · Debt Interest	-5.8%
401481 · Sewage Treatment Plant	
530 · Greater Untwn Sewage Authority	<u>5.9%</u>
Total 401481 · Sewage Treatment Plant	5.9%

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Accrual Basis

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	<u>% Change</u>
401489 · Prior Year 2007 Expenses	-100.0%
401492 · Interfund Operating Transfers	
207 · Transfer to Recycling Fund	100.0%
401SS · Transfer to Sewer Surplus Fund	100.0%
401Strm · Transfer to Storm Sewer Impmnt	100.0%
402Snry · Transfer to Sanitary Sewer	100.0%
401492 · Interfund Operating Transfers - Other	0.0%
Total 401492 · Interfund Operating Transfers	100.0%
66900 · Reconciliation Discrepancies	100.0%
Total Expense	4.1%
Net Income	<u><u>-85.4%</u></u>