

**Sewer System Fund**  
**Profit & Loss Budget vs. Actual**  
 January through September 2010

	Jan - Sep 10	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
401322 · Building Demolition	0.00	0.00	0.00	0.0%
401341 · Interest Earnings				
341.10 · Sewer System Fund	169.32	187.83	-18.51	90.1%
341.11 · Sewer Sinking	0.00	0.00	0.00	0.0%
341.12 · Sewer Surplus	2.02	0.00	2.02	100.0%
341.13 · Sewer Reserve	0.00	0.00	0.00	0.0%
341.14 · Sewer Mand. Redemption	0.00	0.00	0.00	0.0%
<b>Total 401341 · Interest Earnings</b>	<b>171.34</b>	<b>187.83</b>	<b>-16.49</b>	<b>91.2%</b>
401364 · Sewer Charges				
364.10 · City Customers	1,498,949.14	1,528,152.03	-29,202.89	98.1%
364.11 · Sewer Tap Fees	5,600.00	4,500.00	1,100.00	124.4%
364.12 · Refunds	0.00	0.00	0.00	0.0%
364.13 · Donations	0.00	0.00	0.00	0.0%
364.14 · Misc. Fees	3.75	0.00	3.75	100.0%
364.15 · Sewer Line Repairs	150.00	0.00	150.00	100.0%
364.41 · South Union Usage Fees	10,000.00			
364.48 · Water On/Off	3,355.78	1,875.01	1,480.77	179.0%
364.52 · Prepaid Lien Letters	160.06	225.00	-64.94	71.1%
364.54 · No Lien Letters	3,310.52	1,875.01	1,435.51	176.6%
364.61 · Sewer Line Cleaning Fees	10,186.32	3,749.99	6,436.33	271.6%
364.63 · Certified Postage Reimbursement	5,046.85	3,000.01	2,046.84	168.2%
364.90 · Greater Untwn Sewage Authority	64,607.58	60,540.75	4,066.83	106.7%
401364 · Sewer Charges - Other	66,024.60			
<b>Total 401364 · Sewer Charges</b>	<b>1,667,394.60</b>	<b>1,603,917.80</b>	<b>63,476.80</b>	<b>104.0%</b>
401392 · Transfers In				
392.0 · Transfer from Sewer System Fund	40,741.84			
392.1 · Transfer from Sewer Bond Snkng	0.00	0.00	0.00	0.0%
392.101 · Transfer from General Fund	0.00	0.00	0.00	0.0%
401392 · Transfers In - Other	0.00	0.00	0.00	0.0%
<b>Total 401392 · Transfers In</b>	<b>40,741.84</b>	<b>0.00</b>	<b>40,741.84</b>	<b>100.0%</b>
401395 · Refund	237.90			
<b>Total Income</b>	<b>1,708,545.68</b>	<b>1,604,105.63</b>	<b>104,440.05</b>	<b>106.5%</b>
<b>Expense</b>				
401428 · Sewer - Office				
100 · Payroll PY Accrual	1,891.85			
120 · Supervisor Wages	26,705.52	18,636.75	8,068.77	143.3%
140 · Clerk Wages	2,885.66	6,240.01	-3,354.35	46.2%
156 · Health Insurance				
156.1 · Health Insurance Reimbursement	0.00	0.00	0.00	0.0%
156 · Health Insurance - Other	2,444.84	0.00	2,444.84	100.0%
<b>Total 156 · Health Insurance</b>	<b>2,444.84</b>	<b>0.00</b>	<b>2,444.84</b>	<b>100.0%</b>

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Accrual Basis

## Sewer System Fund Profit & Loss Budget vs. Actual January through September 2010

	Jan - Sep 10	Budget	\$ Over Budget	% of Budget
158 · Life Insurance	267.70	279.54	-11.84	95.8%
161 · FICA ER	1,458.25	1,542.37	-84.12	94.5%
162 · Unemployment	0.00			
168 · Medicare ER	355.46	360.72	-5.26	98.5%
210 · Office Supplies	1,298.33	954.63	343.70	136.0%
311 · Auditing	0.00	4,500.00	-4,500.00	0.0%
321 · Telephone	614.01	794.61	-180.60	77.3%
322 · Toll Charges	0.00	0.00	0.00	0.0%
325 · Postage	11,579.88	9,628.83	1,951.05	120.3%
341 · Advertising	0.00	900.00	-900.00	0.0%
342 · Printing	5,239.20	6,750.00	-1,510.80	77.6%
354 · Workers Comp. Insurance	197.50	283.23	-85.73	69.7%
367 · Water meter Readings	6,853.60	7,612.51	-758.91	90.0%
410 · Lien Cost	25.00	112.50	-87.50	22.2%
499 · Refunds	0.00	0.00	0.00	0.0%
401428 · Sewer - Office - Other	1,891.85			
<b>Total 401428 · Sewer - Office</b>	<b>63,708.65</b>	<b>58,595.70</b>	<b>5,112.95</b>	<b>108.7%</b>
<b>401429 · Sanitary Sewers</b>				
S120 · Supervisor Wages	30,202.69	38,088.00	-7,885.31	79.3%
S140 · Wages	90,621.97	92,991.99	-2,370.02	97.5%
S140.1 · Stimulus Demolition Reimb.	-45,513.81			
S140OT · Overtime	12,627.69	2,624.99	10,002.70	481.1%
S140WC · Workers Comp	0.00	0.00	0.00	0.0%
S141 · Part Time Wages	10,672.00	2,624.99	8,047.01	406.6%
S156 · Health Insurance				
S156.1 · Health Insurance Reimbursement	-5,580.00	-3,627.00	-1,953.00	153.8%
S156 · Health Insurance - Other	49,240.83	62,549.91	-13,309.08	78.7%
<b>Total S156 · Health Insurance</b>	<b>43,660.83</b>	<b>58,922.91</b>	<b>-15,262.08</b>	<b>74.1%</b>
S158 · Life Insurance	1,868.98	1,718.55	150.43	108.8%
S161 · FICA ER	8,982.74	8,460.03	522.71	106.2%
S162 · Unemployment	170.88			
S168 · Meidcare ER	2,109.02	1,978.55	130.47	106.6%
S226 · Cleaning Supplies	0.00	37.49	-37.49	0.0%
S231 · Gasoline	7,342.84	4,500.00	2,842.84	163.2%
S232 · Diesel	8,269.54	9,000.00	-730.46	91.9%
S234 · Oil	37.99	187.51	-149.52	20.3%
S238 · Clothing	0.00	337.50	-337.50	0.0%
S241 · Supplies	5,626.80	3,375.00	2,251.80	166.7%
S242 · Uniforms	0.00	0.00	0.00	0.0%

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	Jan - Sep 10	Budget	\$ Over Budget	% of Budget
<b>S251 · Vehicle Repairs</b>				
27 · 96 International	2,217.65	0.00	2,217.65	100.0%
27T · 90 Hudson-3Axle Trailer	0.00	0.00	0.00	0.0%
3 · 85 Chevy Truck	0.00	0.00	0.00	0.0%
37 · 97 Intern. Dump	1,620.13	0.00	1,620.13	100.0%
40 · 92 Dodge Ram Van	0.00	0.00	0.00	0.0%
53 · 91 Ford Dump Truck	717.90	0.00	717.90	100.0%
58 · 94 International	1,290.74	0.00	1,290.74	100.0%
60T · 03 Midatlantic Trailer	245.13			
64 · 02 Chevy Silverado	634.32	0.00	634.32	100.0%
66 · 91 Ford Truck	1,963.71	0.00	1,963.71	100.0%
S251 · Vehicle Repairs - Other	8,539.94	9,750.01	-1,210.07	87.6%
<b>Total S251 · Vehicle Repairs</b>	17,229.52	9,750.01	7,479.51	176.7%
S260 · Minor Equipment	1,456.28	7,025.26	-5,568.98	20.7%
S314 · Engineering Fees	29,056.51	18,750.01	10,306.50	155.0%
S321 · Telephone	2,650.35	2,250.00	400.35	117.8%
S322 · Demolition Costs	0.00	0.00	0.00	0.0%
S351 · Insurance - Property	18,695.58	13,500.00	5,195.58	138.5%
S352 · Insurance - Liability	0.00	0.00	0.00	0.0%
S354 · Workers Comp. Insurance	14,767.69	21,369.24	-6,601.55	69.1%
S361 · Electric	0.00	0.00	0.00	0.0%
S362 · Gas	7,241.55	6,000.03	1,241.52	120.7%
S374 · Repair & Maintenance	2,504.05	3,000.01	-495.96	83.5%
S611 · Construction	59,813.53	75,000.01	-15,186.48	79.8%
S740 · Major Equipment	20,274.26	7,254.00	13,020.26	279.5%
<b>Total 401429 · Sanitary Sewers</b>	350,369.48	388,746.08	-38,376.60	90.1%
<b>401471 · Debt Principal</b>				
P300 · 72 Sewer Bond Loan - PNC	79,430.53	71,402.29	8,028.24	111.2%
P401 · Storm Sewer Pennvest Loan	37,796.75	37,467.63	329.12	100.9%
P402 · Sanitary Sewer Pennvest Loan	106,285.41	105,360.05	925.36	100.9%
<b>Total 401471 · Debt Principal</b>	223,512.69	214,229.97	9,282.72	104.3%
<b>401472 · Debt Interest</b>				
I300 · 72 Sewer Bond Loan - PNC	1,290.57	1,267.51	23.06	101.8%
I401 · Storm Sewer Pennvest Loan	10,327.51	10,656.59	-329.08	96.9%
I402 · Sanitary Sewer Pennvest Loan	25,714.19	29,853.97	-4,139.78	86.1%
401472 · Debt Interest - Other	3,214.32			
<b>Total 401472 · Debt Interest</b>	40,546.59	41,778.07	-1,231.48	97.1%
<b>401481 · Sewage Treatment Plant</b>				
530 · Greater Untwn Sewage Authority	931,816.69	905,172.73	26,643.96	102.9%
<b>Total 401481 · Sewage Treatment Plant</b>	931,816.69	905,172.73	26,643.96	102.9%
401489 · Prior Year 2007 Expenses	0.00	0.00	0.00	0.0%

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	<u>Jan - Sep 10</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>401492 · Interfund Operating Transfers</b>				
<b>207 · Transfer to Recycling Fund</b>	24,034.20	18,750.01	5,284.19	128.2%
<b>401Strm · Transfer to Storm Sewer Impmnt</b>	0.00	0.00	0.00	0.0%
<b>402Snry · Transfer to Sanitary Sewer</b>	0.00	0.00	0.00	0.0%
<b>401492 · Interfund Operating Transfers - Other</b>	0.00	0.00	0.00	0.0%
<b>Total 401492 · Interfund Operating Transfers</b>	<u>24,034.20</u>	<u>18,750.01</u>	<u>5,284.19</u>	<u>128.2%</u>
<b>66900 · Reconciliation Discrepancies</b>	-3,000.00			
<b>Total Expense</b>	<u>1,630,988.30</u>	<u>1,627,272.56</u>	<u>3,715.74</u>	<u>100.2%</u>
<b>Net Income</b>	<u><u>77,557.38</u></u>	<u><u>-23,166.93</u></u>	<u><u>100,724.31</u></u>	<u><u>-334.8%</u></u>