

Talladega Water & Sewer Dept.
Profit & Loss Budget vs. Actual
 October 2008 through September 2009

TOTAL

	Oct '08 - Sep 09	Budget
Ordinary Income/Expense		
Income		
3100100 · Taxable Water Sales (Net)	3,208,429.72	3,349,632.00
3100200 · Sewer Collections	1,743,776.53	2,197,710.00
3100300 · Delinquent fees	167,430.00	165,000.00
3100400 · Fire Protection sales	13,209.96	12,000.00
3100410 · Fire Hydrant Cont./Maint. Fee	110.00	4,000.00
3100415 · Facilities Use/Permit Fee	0.00	500.00
3100500 · Water Taps	30,830.37	62,000.00
3100501 · Water Meter Loops	1,500.00	2,500.00
3100600 · Sewer Taps	4,050.00	6,000.00
3100700 · Cut-Off Replacements	130.00	750.00
3100800 · Miscellaneous Income	17,331.73	28,000.00
3100810 · Misc. Income - Construction	0.00	1,000.00
3100900 · Waste/Grease Disposal Fee	1,875.00	11,800.00
3101000 · Connection Fees	38,949.00	90,000.00
3101100 · Returned check Fees	2.00	2,800.00
3101200 · Garbage/Trash Fees (Net)	30,301.40	31,200.00
3101300 · Sewer Inspection Fee	115.00	200.00
3101400 · Water Main Extension/Relocation	33,643.78	3,000.00
3102000 · Permit Fees/Fishing, Etc.	1,520.00	
3103000 · Impact Fees	0.00	500.00
3104000 · Income of 2008 Bond	0.00	4,500,000.00
Total Income	5,293,204.49	10,468,592.00
Gross Profit	5,293,204.49	10,468,592.00
Expense		
401 · ADMINISTRATIVE		
40110 - Admin. - SALARIES		
4011001 · Salaries - Regular	169,707.01	164,861.00
4011002 · Overtime - Hourly Employees	444.20	
Total 40110 · Admin. - SALARIES	170,151.21	164,861.00
40115 · Admin -FRINGE BENEFITS		
4011501 · Social Security	10,330.97	12,060.00
4011502 · Retirement	7,848.71	10,230.00
4011503 · Hospital Insurance	14,045.58	16,650.00
4011504 · Prescription Reimbursement	2,591.97	3,000.00
Total 40115 · Admin -FRINGE BENEFITS	34,817.23	41,940.00
40120 · Admin - PROFESSIONAL SERVICES		
4012001 · Legal Fees	1,083.25	4,000.00
4012002 · Claims Paid	0.00	200.00

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4012003 · Engineering Fees	122,068.57	30,000.00
4012004 · Accountant/Audit Fees	21,465.31	30,000.00
4012005 · Other Professional Fees	51,213.60	65,000.00
Total 40120 · Admin - PROFESSIONAL SERVICES	195,830.73	129,200.00
40125 · Admin - SUPPLIES		
4012501 · Office Supplies	4,130.97	7,000.00
4012502 · Operating Supplies - Postage	49,470.60	40,000.00
4012503 · small equipment/tools	23.50	500.00
4012512 · Computer Supplies/Expense	4,385.06	15,000.00
4012515 · Uniforms	0.00	300.00
4012517 · Safety Materials/Supplies	3,097.31	3,575.00
Total 40125 · Admin - SUPPLIES	61,107.44	66,375.00
40130 · Admin - OTHER SERVICES/EXPENSES		
4013001 · Travel, Training & Conference	0.00	500.00
4013002 · Dues, Subscription & Membership	120.00	1,500.00
4013003 · Miscellaneous Expense	2,796.61	1,200.00
4013004 · Employee Expense	505.00	500.00
4013005 · Bad debt	27,788.42	30,000.00
4013006 · Trustee Fee	4,240.00	4,500.00
4013007 · Publications Fees	7,174.91	3,500.00
4013008 · Workmen's Compensation	58,182.00	60,000.00
4013010 · Bank Charges	0.63	350.00
4013011 · Returned Checks	1,051.97	400.00
4013012 · Insurance - All Except W/C	103,504.00	100,000.00
4013014 · Unemployment Tax	0.00	2,000.00
4013015 · community activities/education/	0.00	500.00
Total 40130 · Admin - OTHER SERVICES/EXPENSES	205,363.54	204,950.00
40135 · Admin - AUTOMOTIVE EXPENSE		
4013501 · Gas, Lube & Oil	1,000.60	1,000.00
4013502 · vehicle R & M, tires, batteries	219.55	200.00
Total 40135 · Admin - AUTOMOTIVE EXPENSE	1,220.15	1,200.00
40136 · Admin - LEASING / RENTAL		
4013601 · Equip. Rental - office /postal	39,589.23	51,664.00
Total 40136 · Admin - LEASING / RENTAL	39,589.23	51,664.00
40140 · Admin - UTILITIES		
4014001 · Telephone / Radio	11,889.23	6,000.00
4014002 · Gas/Water	685.61	700.00
4014003 · Electricity	16,513.67	14,000.00
Total 40140 · Admin - UTILITIES	29,088.51	20,700.00

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	<u>Oct '08 - Sep 09</u>	<u>Budget</u>
		TOTAL
40150 · Admin - REPAIRS & MAINT.		
4015001 · Office Equip. Repair & Maint.	1,324.92	2,000.00
4015002 · Building Repair & Maintenance	4,252.89	3,000.00
4015003 · Equipment Repair & Maint.	526.20	700.00
4015035 · Grounds Maint-Office/Parking Lt	1,177.00	1,200.00
Total 40150 · Admin - REPAIRS & MAINT.	<u>7,281.01</u>	<u>6,900.00</u>
Total 401 · ADMINISTRATIVE	744,449.05	687,790.00
403 · WATER DISTRIB.		
40310 · Water - SALARIES		
4031001 · Salaries-Reg.	507,101.17	455,138.00
4031002 · Overtime - Hourly Employees	34,699.46	30,800.00
4031003 · on-call salary	10,782.29	9,460.00
Total 40310 · Water - SALARIES	<u>552,582.92</u>	<u>495,398.00</u>
40315 · Water - FRINGE BENEFITS		
4031501 · Social Security	40,042.05	38,321.00
4031502 · Retirement-	36,269.99	36,207.00
4031503 · Hospital Insurance	55,127.85	51,785.00
Total 40315 · Water - FRINGE BENEFITS	<u>131,439.89</u>	<u>126,313.00</u>
40320 · Water - PROFESSIONAL SERVICES		
4032002 · Claims Paid	2,179.81	4,000.00
Total 40320 · Water - PROFESSIONAL SERVICES	<u>2,179.81</u>	<u>4,000.00</u>
40325 · Water -SUPPLIES		
4032501 · Office Supplies/Postage	863.75	1,500.00
4032502 · Operating Supplies	6,761.64	6,000.00
4032503 · Equip. / Hand Tools	2,558.30	4,000.00
4032505 · Chemical supplies	161.24	2,000.00
4032507 · Paving/Patching	84,027.85	110,000.00
4032508 · Water& Sewer Line - maintenance	135,176.58	60,000.00
4032510 · New Water services /taps made	79,351.43	33,000.00
4032512 · Computer Supplies Expense	1,629.00	2,700.00
4032515 · Uniforms-	145.98	3,000.00
Total 40325 · Water -SUPPLIES	<u>310,675.77</u>	<u>222,200.00</u>
40330 · Water - OTHER SERVICES/EXPENSES		
4033001 · Travel, Training , Conference	312.67	2,000.00
4033003 · Miscellaneous Exp.	19.96	200.00
4033004 · Employee Expense	544.00	2,200.00
4033005 · Mapping	125.00	75,000.00

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	Oct '08 - Sep 09	Budget
Total 40330 · Water - OTHER SERVICES/EXPENSES	1,001.63	79,400.00
40335 · Water- AUTOMOTIVE EXPENSE		
4033501 · Gas, Lube & Oil	17,084.88	22,000.00
4033502 · Vehicle R&M, tires, batteries	12,423.94	12,000.00
Total 40335 · Water- AUTOMOTIVE EXPENSE	29,508.82	34,000.00
40336 · Water - EQUIPMENT LEASES		
4033601 · Equipment Rental /Expense	2,460.51	31,678.00
4033602 · Misc. Equipment & Rental	0.00	2,500.00
Total 40336 · Water - EQUIPMENT LEASES	2,460.51	34,178.00
40340 · Water - UTILITIES EXPENSE		
4034001 · Telephone-/radio	6,277.59	6,500.00
4034002 · Gas /Water	8,493.68	8,500.00
4034003 · Electricity-	9,525.08	7,500.00
Total 40340 · Water - UTILITIES EXPENSE	24,296.35	22,500.00
40350 · Water - REPAIRS &MAINT		
4035001 · Office Equip. Repairs & Maint	542.52	900.00
4035002 · Building Repairs & Maintenance	838.25	3,000.00
4035003 · Equipment Repair & Maintenance	5,568.07	8,000.00
4035020 · contract labor	0.00	450.00
4035023 · Inflow & infiltration	24,913.33	300,000.00
4035032 · Fire Hydrant R & M/Flushing	2,577.62	2,000.00
4035035 · Grounds Maint.-Service Ctr	1,368.00	2,000.00
4035040 · Capital Improvements	1,718.98	4,500,000.00
Total 40350 · Water - REPAIRS &MAINT	37,526.77	4,816,350.00
Total 403 · WATER DISTRIB.-----	1,091,672.47	5,834,339.00
405 · WASTEWATER PLANT / LABS		
40510 · wwtp - SALARIES		
4051001 · Salaries - Regular	378,763.94	330,257.00
4051002 · Overtime - Hourly Employees	14,893.24	22,875.00
4051003 · On Call Wages	8,498.34	7,500.00
Total 40510 · wwtp - SALARIES	402,155.52	360,632.00
40515 · wwtp - FRINGE BENEFITS		
4051501 · Social Sec.	29,321.62	26,774.00
4051502 · Retirement_	28,540.57	23,679.00
4051503 · Hospital Ins.	39,837.56	38,350.00
Total 40515 · wwtp - FRINGE BENEFITS	97,699.75	88,803.00

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40520 · wwtp - PROFESSIONAL SERVICES			
4052006 · Sampling / Lab expense	47,846.89	55,000.00	
Total 40520 · wwtp - PROFESSIONAL SERVICES	47,846.89	55,000.00	
 40525 · wwtp - SUPPLIES			
4052501 · Office Supplies	230.78	500.00	
4052502 · Operating Supplies	608.96	1,000.00	
4052503 · Equip. Supplies/Uniforms/Tools	252.18	1,000.00	
4052505 · Chemical Supplies	16,003.19	25,000.00	
4052512 · Computer Supplies Exp	1,309.00	1,000.00	
4052515 · Uniforms .	238.04	2,000.00	
Total 40525 · wwtp - SUPPLIES	18,642.15	30,500.00	
 40530 · wwtp -OTHER SERVICES/EXPENSES			
4053001 · Travel, Training & Conference	30.80	1,000.00	
4053003 · Miscellaneous Expense.	0.00	100.00	
4053004 · Employee Expense.	50.00	1,400.00	
Total 40530 · wwtp -OTHER SERVICES/EXPENSES	80.80	2,500.00	
 40535 · wwtp - AUTOMOTIVE EXPENSE			
4053501 · Gas, Lube & Oil	4,236.74	8,500.00	
4053502 · vehicle-R& M, tires,batteries	735.68	1,500.00	
Total 40535 · wwtp - AUTOMOTIVE EXPENSE	4,972.42	10,000.00	
 40536 · wwtp- LEASING/RENTAL			
4053602 · Misc Equipment Rented	170.00	200.00	
Total 40536 · wwtp- LEASING/RENTAL	170.00	200.00	
 40540 · Utilities (Not Plant Expensed)			
4054001 · Telephone/Nextel	282.80	3,000.00	
4054002 · Gas/Water	0.00	105,000.00	
4054003 · Electrical Power	490.20	196,800.00	
Total 40540 · Utilities (Not Plant Expensed)	773.00	304,800.00	
 40550 · wwtp - R & M / PLANT EXPENSE			
4055003 · Equipment R & M	3,343.57	2,000.00	
4055004 · Brecon Sewer Plant Expense	83,573.50	30,000.00	
4055005 · Airport Park Sewer Plant Exp.	55,350.96	20,000.00	
4055006 · Nikifu Sewer Plant Expense	1,630.87	4,000.00	
4055007 · Main Sewer Plant Expense	319,773.43	50,000.00	
4055008 · Pump Lift Station Expense	215,656.31	10,000.00	
4055009 · Sludge Disposal Program	57,136.51	65,000.00	
4055035 · grounds Maint-wwtp	13,932.00	10,200.00	

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4055040 · Capital Improvements	0.00	16,500.00
Total 40550 · wwtp - R & M / PLANT EXPENSE	<u>750,397.15</u>	<u>207,700.00</u>
 Total 405 · WASTEWATER PLANT / LABS	 1,322,737.68	 1,060,135.00
 406 · WTP / WELLS -----		
40610 · wtp - SALARIES		
4061001 · Salaries-Regular	345,136.99	281,918.00
4061002 · Overtime-Hourly Employees	30,777.48	48,297.00
Total 40610 · wtp - SALARIES	<u>375,914.47</u>	<u>330,215.00</u>
 40615 · wtp -FRINGE BENEFITS		
4061501 · Social Sec	27,380.74	25,020.00
4061502 · Retirement .	27,997.30	23,664.00
4061503 · Hospital Ins	37,908.87	31,475.00
Total 40615 · wtp -FRINGE BENEFITS	<u>93,286.91</u>	<u>80,159.00</u>
 40620 · wtp - PROFESSIONAL SERVICES		
4062006 · Sampling /lab .	69,702.95	45,000.00
Total 40620 · wtp - PROFESSIONAL SERVICES	<u>69,702.95</u>	<u>45,000.00</u>
 40625 · wtp - SUPPLIES		
4062501 · Office Supplies.	641.98	900.00
4062502 · Operating Supplies/postage	645.84	1,000.00
4062503 · Equip. Supplies/Tools	15.12	500.00
4062505 · Chemical Supplies expense	48,575.09	60,000.00
4062512 · computer supplies / expense	744.00	600.00
4062515 · Uniforms .	0.00	1,000.00
Total 40625 · wtp - SUPPLIES	<u>50,622.03</u>	<u>64,000.00</u>
 40630 · wtp - OTHER SERVICES/EXPENSES		
4063001 · Travel, Training & Conf.	1,359.12	1,000.00
4063004 · Employee Exp.	145.00	200.00
4063007 · C C Reporting	4,392.00	4,500.00
Total 40630 · wtp - OTHER SERVICES/EXPENSES	<u>5,896.12</u>	<u>5,700.00</u>
 40635 · wtp - AUTOMOTIVE EXPENSE		
4063501 · Gas, Lube and Oil	2,593.95	6,000.00
4063502 · Vehicle-R & M, batteries, tires	532.80	1,500.00
Total 40635 · wtp - AUTOMOTIVE EXPENSE	<u>3,126.75</u>	<u>7,500.00</u>
 40636 · wtp -LEASING / RENTAL		
4063601 · Equipment Rental Exp	0.00	200.00
4063602 · Misc Equipment Rented	0.00	200.00

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Total 40636 · wtp -LEASING / RENTAL	0.00	400.00	
40640 · Utilities (Not Plant Expensed)			
4064001 · Telephone/ Nextel	282.78	2,600.00	
4064002 · Gas/Water	1,024.50	12,000.00	
4064003 · Electrical Power	490.61	208,019.00	
Total 40640 · Utilities (Not Plant Expensed)	1,797.89	222,619.00	
40650 · wtp -R & M / PLANT & WELLS EXP.			
4065001 · Office Equip Repair & Maint.	0.00	500.00	
4065003 · Equipment R & M	631.82	300.00	
4065010 · Filter Plant Expense	305,915.40	226,375.00	
4065011 · Grant St. Well Expense	59,014.42	10,000.00	
4065012 · Harmon Park Well Expense	4.05	1,200.00	
4065013 · Ashland Hwy(Mt.Olive)Well	30,620.58	8,000.00	
4065014 · Sloan Avenue Well Expense	57,133.47	10,000.00	
4065016 · Bingham Well Expense	39,258.84	10,000.00	
4065017 · Airport Park Well #2	52,192.64	10,000.00	
4065018 · Airport Plant - well #1	4,402.13	2,500.00	
4065019 · Lawson Heights/Stonehill System	10,434.94	2,000.00	
4065031 · Water Shed expenses	1,349.50	5,000.00	
4065035 · grounds maint-WTP/wells	9,798.00	6,000.00	
4065036 · Water Tank Repairs & Maint.	1,066.09	8,000.00	
4065040 · Capital Improvements	0.00	196,375.00	
Total 40650 · wtp -R & M / PLANT & WELLS EXP.	571,821.88	496,250.00	
Total 406 · WTP / WELLS	1,172,169.00	1,251,843.00	
411 · CUST.SERVICE/METER READER			
41110 · Cust.Ser - SALARIES			
4111001 · Salaries-Regular .	228,872.98	213,823.00	
4111002 · Salaries-Overtime .	8,569.95	13,368.00	
4111003 · on call salary	3,005.61	4,000.00	
Total 41110 · Cust.Ser - SALARIES	240,448.54	231,191.00	
41115 · Cust.Ser - FRINGE BENEFITS			
4111501 · Social Security Match .	17,847.58	17,380.00	
4111502 · Retirement Match	14,952.64	13,815.00	
4111503 · Hospital Insurance paid .	21,768.75	24,570.00	
Total 41115 · Cust.Ser - FRINGE BENEFITS	54,568.97	55,765.00	
41125 · CustSer - SUPPLIES			
4112501 · supplies	33.84	200.00	
4112502 · Operating Supplies	1,489.42	1,000.00	

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4112503 · Small equip./hand tools	1,207.84	600.00
4112506 · Meter Repair/Replacement	195,840.64	20,000.00
4112515 · Uniforms ..	266.27	1,000.00
Total 41125 · CustSer - SUPPLIES	198,838.01	22,800.00
41130 · CustSer - OTHER SERVICE/EXPENSE		
4113001 · Travel, training & education	31.33	100.00
4113003 · Miscellaneous .	0.00	100.00
4113004 · Employee Expense ..	10.00	100.00
Total 41130 · CustSer - OTHER SERVICE/EXPENSE	41.33	300.00
41135 · CustSer - AUTOMOTIVE		
4113501 · - Gas, Lube & Oil	7,668.87	15,000.00
4113502 · Vehicle Repair & Maintenance	2,432.53	2,000.00
Total 41135 · CustSer - AUTOMOTIVE	10,101.40	17,000.00
41140 · CustSer - UTILITIES		
4114001 · telephone / radios	2,303.19	2,500.00
Total 41140 · CustSer - UTILITIES	2,303.19	2,500.00
41150 · CustSer -REPAIR & MAINTENANCE		
4115003 · Equip Repair & Maint-Meter Read	2,391.67	500.00
4115032 · Fire Hydrant/Flushing program	1,409.24	500.00
Total 41150 · CustSer -REPAIR & MAINTENANCE	3,800.91	1,000.00
Total 411 · CUST.SERVICE/METER READER-----	510,102.35	330,556.00
Total Expense	4,841,130.55	9,164,663.00
Net Ordinary Income	452,073.94	1,303,929.00
Other Income/Expense		
Other Income		
407 · NON-OPERATING INCOME		
4077003 · Interest on CD and NOW Accounts	10,047.48	11,000.00
4077005 · Interest Income-Bank Accts	14,956.10	28,000.00
4077006 · Interest Income B&I-96 Issue	318.34	27,965.00
4077007 · Sale of Surplus F.A.	1,378.95	
4089004 · Interest Expense - 2003 Bonds	-186,172.44	
Total 407 · NON-OPERATING INCOME	-159,471.57	66,965.00
Total Other Income	-159,471.57	66,965.00
Other Expense		

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408 · OTHER EXPENSES		TOTAL
4089002 · Interest Expense-Def. Refunding	25,044.00	
4089003 · Interest Exp- Regions loans	8,057.59	
4089006 · Bond Issue Cost	17,616.00	
4089007 · Depreciation	618,900.00	
4089008 · SRF Payment Interest	5,742.87	
4089009 · Bond Issue Cost 2004	6,372.00	
4089010 · Loan Cost Amortized SRF	5,748.00	
Total 408 · OTHER EXPENSES	<u>687,480.46</u>	
4089014 · Interest Expense 2004 Issue	103,740.02	
Total Other Expense	<u>791,220.48</u>	
Net Other Income	<u>-950,692.05</u>	<u>66,965.00</u>
Net Income	<u><u>-498,618.11</u></u>	<u><u>1,370,894.00</u></u>

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Ordinary Income/Expense	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income		
3100100 · Taxable Water Sales (Net)	-141,202.28	95.79%
3100200 · Sewer Collections	-453,933.47	79.35%
3100300 · Delinquent fees	2,430.00	101.47%
3100400 · Fire Protection sales	1,209.96	110.08%
3100410 · Fire Hydrant Cont./Maint. Fee	-3,890.00	2.75%
3100415 · Facilities Use/Permit Fee	-500.00	0.0%
3100500 · Water Taps	-31,169.63	49.73%
3100501 · Water Meter Loops	-1,000.00	60.0%
3100600 · Sewer Taps	-1,950.00	67.5%
3100700 · Cut-Off Replacements	-620.00	17.33%
3100800 · Miscellaneous Income	-10,668.27	61.9%
3100810 · Misc. Income - Construction	-1,000.00	0.0%
3100900 · Waste/Grease Disposal Fee	-9,925.00	15.89%
3101000 · Connection Fees	-51,051.00	43.28%
3101100 · Returned check Fees	-2,798.00	0.07%
3101200 · Garbage/Trash Fees (Net)	-898.60	97.12%
3101300 · Sewer Inspection Fee	-85.00	57.5%
3101400 · Water Main Extension/Relocation	30,643.78	1,121.46%
3102000 · Permit Fees/Fishing, Etc.		
3103000 · Impact Fees	-500.00	0.0%
3104000 · Income of 2008 Bond	-4,500,000.00	0.0%
Total Income	<u>-5,175,387.51</u>	<u>50.56%</u>
Gross Profit	-5,175,387.51	50.56%
Expense		
401 · ADMINISTRATIVE		
40110 · Admin. - SALARIES		
4011001 · Salaries - Regular	4,846.01	102.94%
4011002 · Overtime - Hourly Employees		
Total 40110 · Admin. - SALARIES	<u>5,290.21</u>	<u>103.21%</u>
40115 · Admin -FRINGE BENEFITS		
4011501 · Social Security	-1,729.03	85.66%
4011502 · Retirement	-2,381.29	76.72%
4011503 · Hospital Insurance	-2,604.42	84.36%
4011504 · Prescription Reimbursement	-408.03	86.4%
Total 40115 · Admin -FRINGE BENEFITS	<u>-7,122.77</u>	<u>83.02%</u>
40120 · Admin - PROFESSIONAL SERVICES		
4012001 · Legal Fees	-2,916.75	27.08%
4012002 · Claims Paid	-200.00	0.0%

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	<u>\$ Over Budget</u>	<u>% of Budget</u>
4012003 · Engineering Fees	92,068.57	406.9%
4012004 · Accountant/Audit Fees	-8,534.69	71.55%
4012005 · Other Professional Fees	-13,786.40	78.79%
Total 40120 · Admin - PROFESSIONAL SERVICES	66,630.73	151.57%
40125 · Admin - SUPPLIES		
4012501 · Office Supplies	-2,869.03	59.01%
4012502 · Operating Supplies - Postage	9,470.60	123.68%
4012503 · small equipment/tools	-476.50	4.7%
4012512 · Computer Supplies/Expense	-10,614.94	29.23%
4012515 · Uniforms	-300.00	0.0%
4012517 · Safety Materials/Supplies	-477.69	86.64%
Total 40125 · Admin - SUPPLIES	-5,267.56	92.06%
40130 · Admin - OTHER SERVICES/EXPENSES		
4013001 · Travel, Training & Conference	-500.00	0.0%
4013002 · Dues, Subscription & Membership	-1,380.00	8.0%
4013003 · Miscellaneous Expense	1,596.61	233.05%
4013004 · Employee Expense	5.00	101.0%
4013005 · Bad debt	-2,211.58	92.63%
4013006 · Trustee Fee	-260.00	94.22%
4013007 · Publications Fees	3,674.91	205.0%
4013008 · Workmen's Compensation	-1,818.00	96.97%
4013010 · Bank Charges	-349.37	0.18%
4013011 · Returned Checks	651.97	262.99%
4013012 · Insurance - All Except W/C	3,504.00	103.5%
4013014 · Unemployment Tax	-2,000.00	0.0%
4013015 · community activities/education/	-500.00	0.0%
Total 40130 · Admin - OTHER SERVICES/EXPENSES	413.54	100.2%
40135 · Admin - AUTOMOTIVE EXPENSE		
4013501 · Gas, Lube & Oil	0.60	100.06%
4013502 · vehicle R & M, tires, batteries	19.55	109.78%
Total 40135 · Admin - AUTOMOTIVE EXPENSE	20.15	101.68%
40136 · Admin - LEASING / RENTAL		
4013601 · Equip. Rental - office /postal	-12,074.77	76.63%
Total 40136 · Admin - LEASING / RENTAL	-12,074.77	76.63%
40140 · Admin - UTILITIES		
4014001 · Telephone / Radio	5,889.23	198.15%
4014002 · Gas/Water	-14.39	97.94%
4014003 · Electricity	2,513.67	117.96%
Total 40140 · Admin - UTILITIES	8,388.51	140.52%

Talladega Water & Sewer Dept.
Profit & Loss Budget vs. Actual
October 2008 through September 2009

	<u>\$ Over Budget</u>	<u>% of Budget</u>
40150 · Admin - REPAIRS & MAINT.		
4015001 · Office Equip. Repair & Maint.	-675.08	66.25%
4015002 · Building Repair & Maintenance	1,252.89	141.76%
4015003 · Equipment Repair & Maint.	-173.80	75.17%
4015035 · Grounds Maint-Office/Parking Lt	-23.00	98.08%
Total 40150 · Admin - REPAIRS & MAINT.	<u>381.01</u>	<u>105.52%</u>
Total 401 · ADMINISTRATIVE	56,659.05	108.24%
403 · WATER DISTRIB.		
40310 · Water - SALARIES		
4031001 · Salaries-Reg.	51,963.17	111.42%
4031002 · Overtime - Hourly Employees	3,899.46	112.66%
4031003 · on-call salary	1,322.29	113.98%
Total 40310 · Water - SALARIES	<u>57,184.92</u>	<u>111.54%</u>
40315 · Water - FRINGE BENEFITS		
4031501 · Social Security	1,721.05	104.49%
4031502 · Retirement-	62.99	100.17%
4031503 · Hospital Insurance	3,342.85	106.46%
Total 40315 · Water - FRINGE BENEFITS	<u>5,126.89</u>	<u>104.06%</u>
40320 · Water - PROFESSIONAL SERVICES		
4032002 · Claims Paid	-1,820.19	54.5%
Total 40320 · Water - PROFESSIONAL SERVICES	<u>-1,820.19</u>	<u>54.5%</u>
40325 · Water -SUPPLIES		
4032501 · Office Supplies/Postage	-636.25	57.58%
4032502 · Operating Supplies	761.64	112.69%
4032503 · Equip. / Hand Tools	-1,441.70	63.96%
4032505 · Chemical supplies	-1,838.76	8.06%
4032507 · Paving/Patching	-25,972.15	76.39%
4032508 · Water& Sewer Line - maintenance	75,176.58	225.29%
4032510 · New Water services /taps made	46,351.43	240.46%
4032512 · Computer Supplies Expense	-1,071.00	60.33%
4032515 · Uniforms-	-2,854.02	4.87%
Total 40325 · Water -SUPPLIES	<u>88,475.77</u>	<u>139.82%</u>
40330 · Water - OTHER SERVICES/EXPENSES		
4033001 · Travel, Training , Conference	-1,687.33	15.63%
4033003 · Miscellaneous Exp.	-180.04	9.98%
4033004 · Employee Expense	-1,656.00	24.73%
4033005 · Mapping	-74,875.00	0.17%

Talladega Water & Sewer Dept.
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	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 40330 · Water - OTHER SERVICES/EXPENSES	-78,398.37	1.26%
40335 · Water- AUTOMOTIVE EXPENSE		
4033501 · Gas, Lube & Oil	-4,915.12	77.66%
4033502 · Vehicle R&M, tires, batteries	423.94	103.53%
Total 40335 · Water- AUTOMOTIVE EXPENSE	-4,491.18	86.79%
40336 · Water - EQUIPMENT LEASES		
4033601 · Equipment Rental /Expense	-29,217.49	7.77%
4033602 · Misc. Equipment & Rental	-2,500.00	0.0%
Total 40336 · Water - EQUIPMENT LEASES	-31,717.49	7.2%
40340 · Water - UTILITIES EXPENSE		
4034001 · Telephone-/radio	-222.41	96.58%
4034002 · Gas /Water	-6.32	99.93%
4034003 · Electricity-	2,025.08	127.0%
Total 40340 · Water - UTILITIES EXPENSE	1,796.35	107.98%
40350 · Water - REPAIRS &MAINT		
4035001 · Office Equip. Repairs & Maint	-357.48	60.28%
4035002 · Building Repairs & Maintenance	-2,161.75	27.94%
4035003 · Equipment Repair & Maintenance	-2,431.93	69.6%
4035020 · contract labor	-450.00	0.0%
4035023 · Inflow & Infiltration	-275,086.67	8.3%
4035032 · Fire Hydrant R & M/Flushing	577.62	128.88%
4035035 · Grounds Maint.-Service Ctr	-632.00	68.4%
4035040 · Capital Improvements	-4,498,281.02	0.04%
Total 40350 · Water - REPAIRS &MAINT	-4,778,823.23	0.78%
Total 403 · WATER DISTRIB.-----	-4,742,666.53	18.71%
405 · WASTEWATER PLANT / LABS		
40510 · wwtp - SALARIES		
4051001 · Salaries - Regular	48,506.94	114.69%
4051002 · Overtime - Hourly Employees	-7,981.76	65.11%
4051003 · On Call Wages	998.34	113.31%
Total 40510 · wwtp - SALARIES	41,523.52	111.51%
40515 · wwtp - FRINGE BENEFITS		
4051501 · Social Sec.	2,547.62	109.52%
4051502 · Retirement_	4,861.57	120.53%
4051503 · Hospital Ins.	1,487.56	103.88%
Total 40515 · wwtp - FRINGE BENEFITS	8,896.75	110.02%

Talladega Water & Sewer Dept.
Profit & Loss Budget vs. Actual
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	<u>\$ Over Budget</u>	<u>% of Budget</u>
40520 · wwtp - PROFESSIONAL SERVICES		
4052006 · Sampling / Lab expense	-7,153.11	86.99%
Total 40520 · wwtp - PROFESSIONAL SERVICES	<u>-7,153.11</u>	<u>86.99%</u>
40525 · wwtp - SUPPLIES		
4052501 · Office Supplies	-269.22	46.16%
4052502 · Operating Supplies	-391.04	60.9%
4052503 · Equip. Supplies/Uniforms/Tools	-747.82	25.22%
4052505 · Chemical Supplies	-8,996.81	64.01%
4052512 · Computer Supplies Exp	309.00	130.9%
4052515 · Uniforms .	-1,761.96	11.9%
Total 40525 · wwtp - SUPPLIES	<u>-11,857.85</u>	<u>61.12%</u>
40530 · wwtp -OTHER SERVICES/EXPENSES		
4053001 · Travel, Training & Conference	-969.20	3.08%
4053003 · Miscellaneous Expense.	-100.00	0.0%
4053004 · Employee Expense.	-1,350.00	3.57%
Total 40530 · wwtp -OTHER SERVICES/EXPENSES	<u>-2,419.20</u>	<u>3.23%</u>
40535 · wwtp - AUTOMOTIVE EXPENSE		
4053501 · Gas, Lube & Oil	-4,263.26	49.84%
4053502 · vehicle-R& M, tires,batteries	-764.32	49.05%
Total 40535 · wwtp - AUTOMOTIVE EXPENSE	<u>-5,027.58</u>	<u>49.72%</u>
40536 · wwtp- LEASING/RENTAL		
4053602 · Misc Equipment Rented	-30.00	85.0%
Total 40536 · wwtp- LEASING/RENTAL	<u>-30.00</u>	<u>85.0%</u>
40540 · Utilities (Not Plant Expensed)		
4054001 · Telephone/Nextel	-2,717.20	9.43%
4054002 · Gas/Water	-105,000.00	0.0%
4054003 · Electrical Power	-196,309.80	0.25%
Total 40540 · Utilities (Not Plant Expensed)	<u>-304,027.00</u>	<u>0.25%</u>
40550 · wwtp - R & M / PLANT EXPENSE		
4055003 · Equipment R & M	1,343.57	167.18%
4055004 · Brecon Sewer Plant Expense	53,573.50	278.58%
4055005 · Airport Park Sewer Plant Exp.	35,350.96	276.76%
4055006 · Nikilu Sewer Plant Expense	-2,369.13	40.77%
4055007 · Main Sewer Plant Expense	269,773.43	639.55%
4055008 · Pump Lift Station Expense	205,656.31	2,156.56%
4055009 · Sludge Disposal Program	-7,863.49	87.9%
4055035 · grounds Maint-wwtp	3,732.00	136.59%

Talladega Water & Sewer Dept.
Profit & Loss Budget vs. Actual
October 2008 through September 2009

	<u>\$ Over Budget</u>	<u>% of Budget</u>
4055040 · Capital Improvements	-16,500.00	0.0%
Total 40550 · wwtp - R & M / PLANT EXPENSE	542,697.15	361.29%
 Total 405 · WASTEWATER PLANT / LABS	 262,602.68	 124.77%
 406 · WTP / WELLS		
40610 · wtp - SALARIES		
4061001 · Salaries-Regular	63,218.99	122.43%
4061002 · Overtime-Hourly Employees	-17,519.52	63.73%
Total 40610 · wtp - SALARIES	45,699.47	113.84%
 40615 · wtp -FRINGE BENEFITS		
4061501 · Social Sec	2,360.74	109.44%
4061502 · Retirement .	4,333.30	118.31%
4061503 · Hospital Ins	6,433.87	120.44%
Total 40615 · wtp -FRINGE BENEFITS	13,127.91	116.38%
 40620 · wtp - PROFESSIONAL SERVICES		
4062006 · Sampling /lab .	24,702.95	154.9%
Total 40620 · wtp - PROFESSIONAL SERVICES	24,702.95	154.9%
 40625 · wtp - SUPPLIES		
4062501 · Office Supplies.	-258.02	71.33%
4062502 · Operating Supplies/postage	-354.16	64.58%
4062503 · Equip. Supplies/Tools	-484.88	3.02%
4062505 · Chemical Supplies expense	-11,424.91	80.96%
4062512 · computer supplies / expense	144.00	124.0%
4062515 · Uniforms .	-1,000.00	0.0%
Total 40625 · wtp - SUPPLIES	-13,377.97	79.1%
 40630 · wtp - OTHER SERVICES/EXPENSES		
4063001 · Travel, Training & Conf.	359.12	135.91%
4063004 · Employee Exp.	-55.00	72.5%
4063007 · C C Reporting	-108.00	97.6%
Total 40630 · wtp - OTHER SERVICES/EXPENSES	196.12	103.44%
 40635 · wtp - AUTOMOTIVE EXPENSE		
4063501 · Gas, Lube and Oil	-3,406.05	43.23%
4063502 · Vehicle-R & M, batteries, tires	-967.20	35.52%
Total 40635 · wtp - AUTOMOTIVE EXPENSE	-4,373.25	41.69%
 40636 · wtp -LEASING / RENTAL		
4063601 · Equipment Rental Exp	-200.00	0.0%
4063602 · Misc Equipment Rented	-200.00	0.0%

Talladega Water & Sewer Dept. Profit & Loss Budget vs. Actual October 2008 through September 2009

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 40636 · wtp -LEASING / RENTAL	-400.00	0.0%
40640 · Utilities (Not Plant Expensed)		
4064001 · Telephone/ Nextel	-2,317.22	10.88%
4064002 · Gas/Water	-10,975.50	8.54%
4064003 · Electrical Power	-207,528.39	0.24%
Total 40640 · Utilities (Not Plant Expensed)	-220,821.11	0.81%
40650 · wtp -R & M / PLANT & WELLS EXP.		
4065001 · Office Equip Repair & Maint.	-500.00	0.0%
4065003 · Equipment R & M	331.82	210.61%
4065010 · Filter Plant Expense	79,540.40	135.14%
4065011 · Grant St. Well Expense	49,014.42	590.14%
4065012 · Harmon Park Well Expense	-1,195.95	0.34%
4065013 · Ashland Hwy(Mt.Olive)Well	22,620.58	382.76%
4065014 · Sloan Avenue Well Expense	47,133.47	571.34%
4065016 · Bingham Well Expense	29,258.84	392.59%
4065017 · Airport Park Well #2	42,192.64	521.93%
4065018 · Airport Plant - well #1	1,902.13	176.09%
4065019 · Lawson Heights/Stonehill System	8,434.94	521.75%
4065031 · Water Shed expenses	-3,650.50	26.99%
4065035 · grounds maint-WTP/wells	3,798.00	163.3%
4065036 · Water Tank Repairs & Maint.	-6,933.91	13.33%
4065040 · Capital Improvements	-196,375.00	0.0%
Total 40650 · wtp -R & M / PLANT & WELLS EXP.	75,571.88	115.23%
Total 406 · WTP / WELLS	-79,674.00	93.64%
411 · CUST.SERVICE/METER READER		
41110 · Cust.Ser - SALARIES		
4111001 · Salaries-Regular .	15,049.98	107.04%
4111002 · Salaries-Overtime .	-4,798.05	64.11%
4111003 · on call salary	-994.39	75.14%
Total 41110 · Cust.Ser - SALARIES	9,257.54	104.0%
41115 · Cust.Ser - FRINGE BENEFITS		
4111501 · Social Security Match .	467.58	102.69%
4111502 · Retirement Match	1,137.64	108.24%
4111503 · Hospital Insurance paid .	-2,801.25	88.6%
Total 41115 · Cust.Ser - FRINGE BENEFITS	-1,196.03	97.86%
41125 · CustSer - SUPPLIES		
4112501 · supplies	-166.16	16.92%
4112502 · Operating Supplies	489.42	148.94%

Talladega Water & Sewer Dept.
Profit & Loss Budget vs. Actual
 October 2008 through September 2009

	\$ Over Budget	% of Budget
4112503 · Small equip./hand tools	607.84	201.31%
4112506 · Meter Repair/Replacement	175,840.64	979.2%
4112515 · Uniforms ..	-733.73	26.63%
Total 41125 · CustSer - SUPPLIES	176,038.01	872.1%
41130 · CustSer - OTHER SERVICE/EXPENSE		
4113001 · Travel, training & education	-68.67	31.33%
4113003 · Miscellaneous .	-100.00	0.0%
4113004 · Employee Expense ..	-90.00	10.0%
Total 41130 · CustSer - OTHER SERVICE/EXPENSE	-258.67	13.78%
41135 · CustSer - AUTOMOTIVE		
4113501 · - Gas, Lube & Oil	-7,331.13	51.13%
4113502 · Vehicle Repair & Maintenance	432.53	121.63%
Total 41135 · CustSer - AUTOMOTIVE	-6,898.60	59.42%
41140 · CustSer - UTILITIES		
4114001 · telephone / radios	-196.81	92.13%
Total 41140 · CustSer - UTILITIES	-196.81	92.13%
41150 · CustSer -REPAIR & MAINTENANCE		
4115003 · Equip Repair & Maint-Meter Read	1,891.67	478.33%
4115032 · Fire Hydrant/Flushing program	909.24	281.85%
Total 41150 · CustSer -REPAIR & MAINTENANCE	2,800.91	380.09%
Total 411 · CUST.SERVICE/METER READER——	179,546.35	154.32%
Total Expense	-4,323,532.45	52.82%
Net Ordinary Income	-851,855.06	34.67%
Other Income/Expense		
Other Income		
407 · NON-OPERATING INCOME		
4077003 · Interest on CD and NOW Accounts	-952.52	91.34%
4077005 · Interest Income-Bank Accts	-13,043.90	53.42%
4077006 · Interest Income B&I-96 Issue	-27,646.66	1.14%
4077007 · Sale of Surplus F.A.		
4089004 · Interest Expense - 2003 Bonds		
Total 407 · NON-OPERATING INCOME	-226,436.57	-238.14%
Total Other Income	-226,436.57	-238.14%
Other Expense		

Talladega Water & Sewer Dept.
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 October 2008 through September 2009

	\$ Over Budget	% of Budget
408 - OTHER EXPENSES		
4089002 - Interest Expense-Def. Refunding		
4089003 - Interest Exp- Regions loans		
4089006 - Bond Issue Cost		
4089007 - Depreciation		
4089008 - SRF Payment Interest		
4089009 - Bond Issue Cost 2004		
4089010 - Loan Cost Amortized SRF		
Total 408 - OTHER EXPENSES		
4089014 - Interest Expense 2004 Issue		
Total Other Expense		
Net Other Income	-1,017,657.05	-1,419.69%
Net Income	-1,869,512.11	-36.37%