

## SEWER O&M (ENTERPRISE) FUND BUDGET

	PRIOR YEAR 2006/07	CURRENT YEAR 2007/08	ENSUING YEAR 2008/09	
	PER AUDIT	BUDGET	FYE ESTIMATE	ENSUING YEAR
BEGINNING FUND BALANCE-CASH (Pg 29 of audit)	\$198,558.00	\$148,906.00	\$172,494.00	\$143,526.00
RESTRICTED CAPITAL OUTLAY (KCPI-REPLACEMENT ACCT)		-\$29,119.00		-\$28,972.00
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$198,558.00</b>	<b>\$119,787.00</b>	<b>\$172,494.00</b>	<b>\$114,554.00</b>
<b>REVENUES</b>				
UNRESTRICTED REVENUES (per audit p28)	\$97,303.00	\$96,200.00	\$98,450.00	\$97,750.00
INTEREST INCOME (per audit p28)	\$9,443.00			
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>\$106,746.00</b>	<b>\$96,200.00</b>	<b>\$98,450.00</b>	<b>\$97,750.00</b>
<b>EXPENDITURES</b>				
EXPENDITURES (per audit p28 minus depreciation)	-\$125,075.00	-\$164,650.00	-\$127,418.00	-\$169,432.00
PURCHASE OF FIXED ASSETS (per audit p29)	-\$6,985.00			
CHANGES IN ASSETS AND LIABILITIES (p. 29 audit)	-\$750.00			
<b>TOTAL EXPENDITURES W/ADJUSTMENTS</b>	<b>-\$132,810.00</b>	<b>-\$164,650.00</b>	<b>-\$127,418.00</b>	<b>-\$169,432.00</b>
<b>UNRESTRICTED EXCESS REVENUES OVER EXPENDITURES</b>	<b>\$172,494.00</b>	<b>\$51,337.00</b>	<b>\$143,526.00</b>	<b>\$42,872.00</b>
<b>RESTRICTED CAPITAL OUTLAY</b>				
RESTRICTED CAPITAL OUTLAY (KCPI-REPLACEMENT ACCT)	\$0.00	\$29,119.00	\$0.00	\$28,972.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0.00</b>	<b>\$29,119.00</b>	<b>\$0.00</b>	<b>\$28,972.00</b>
<b>FUND BALANCE-RESTRICTED &amp; UNRESTRICTED-CASH</b>	<b>\$172,494.00</b>	<b>\$80,456.00</b>	<b>\$143,526.00</b>	<b>\$71,844.00</b>

# General Ledger

## 08/09 C.L. SEWER O&M BUDGET

User: JUDY  
 Printed: 07/18/2008 - 11:40  
 For Fiscal Year: 2009

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				590	SEWER O & M					
				A	ASSETS					
98,019.91	72,747.02	0	0	017-000	INVESTMENTS-KCPI	0.00	0	0	0	0
24,966.03	24,741.82	0	0	017-100	INVESTMENT-KCPI REPLACE ACCT.	0.00	0	0	0	0
0.00	0.00	0	0	020-000	ACCOUNTS RECEIVABLES	0.00	0	0	0	0
0.00	0.00	0	0	022-000	SEWER LINES	0.00	0	0	0	0
0.00	0.00	0	0	023-000	GRINDER PUMPS	0.00	0	0	0	0
2,051.40	2,806.00	0	0	033-000	UTILITY BILLS RECEIVABLE	0.00	0	0	0	0
2,110.50	1,774.50	0	0	044-000	DUE FROM COUNTY- TAX ROLL	0.00	0	0	0	0
210.00	187.95	0	0	044-100	DUE FROM COUNTY TAX ROLL-10%	0.00	0	0	0	0
0.00	0.00	0	0	082-000	DUE FROM S.A.D.	0.00	0	0	0	0
422,199.09	321,006.09	0	0	154-200	GRINDER PUMPS	0.00	0	0	0	0
(619,487.46)	(652,082.11)	0	0	155-100	SEWER LINES-DEPRECIATION	0.00	0	0	0	0
(418,961.65)	(310,103.00)	0	0	155-200	GRINDER PUMPS-DEPRECIATION	0.00	0	0	0	0
<b>(488,892.18)</b>	<b>(538,921.73)</b>	<b>0</b>	<b>0</b>		<b>ASSETS Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(488,892.18)</b>	<b>(538,921.73)</b>	<b>0</b>	<b>0</b>		<b>ASSETS Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
				L	LIABILITIES					
0.00	0.00	0	0	200-006	FICA W/H	0.00	0	0	0	0
0.00	0.00	0	0	200-007	MEDICARE W/H	0.00	0	0	0	0
(415.87)	0.00	0	0	202-000	ACCOUNTS PAYABLE	0.00	0	0	0	0
0.00	0.00	0	0	223-000	GRINDER PUMPS DEPRECIATION	0.00	0	0	0	0
0.00	0.00	0	0	224-000	SEWER LINE DEPRECIATION	0.00	0	0	0	0
200.00	0.00	0	0	225-500	DUE TO SPARTA-CONNECTION FEE	0.00	0	0	0	0
0.00	0.00	0	0	229-000	PAYROLL TAXES	0.00	0	0	0	0
0.00	0.00	0	0	257-000	WAGES PAYABLE	0.00	0	0	0	0
<b>(215.87)</b>	<b>0.00</b>	<b>0</b>	<b>0</b>		<b>LIABILITIES Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(215.87)</b>	<b>0.00</b>	<b>0</b>	<b>0</b>		<b>LIABILITIES Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
				F	FUND BALANCE					
241,804.04	288,766.48	0	0	390-000	FUND BALANCE CONTROL	0.00	0	0	0	0
(377,072.68)	(377,072.68)	0	0	395-000	RETAINED EARNINGS	0.00	0	0	0	0
0.00	0.00	0	0	398-000	CHANGE IN FUND BALANCE	0.00	0	0	0	0
(990,205.00)	(990,205.00)	0	0	399-000	CONTRIBUTED CAPITAL	0.00	0	0	0	0
<b>(1,125,473.64)</b>	<b>(1,078,511.20)</b>	<b>0</b>	<b>0</b>		<b>FUND BALANCE Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(1,125,473.64)</b>	<b>(1,078,511.20)</b>	<b>0</b>	<b>0</b>		<b>FUND BALANCES Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
				R	REVENUE					
0.00	0.00	0	0	400-000	REVENUE CONTROL	0.00	0	0	0	0
87,798.58	89,040.00	89,000	89,657	605-000	CHARGE FOR SERVICES	0.00	90,000	90,000	90,000	90,000
50.00	25.00	0	0	607-000	NSF FEES COLLECTED	0.00	0	0	0	0
0.00	0.00	0	0	665-000	INTEREST ON INVESTMENTS	0.00	0	0	0	0
3,089.76	4,727.11	3,500	3,531	665-001	INTEREST/K.C.P.I.	0.00	3,500	3,500	3,500	3,500
513.09	703.33	500	932	665-002	INTEREST/CHECKING ACCOUNTS	0.00	500	500	500	500
1,044.69	1,275.79	1,000	1,230	665-100	INTEREST ON INVEST/REPLACE ACC	0.00	1,200	1,200	1,200	1,200
753.90	2,113.40	1,000	1,839	667-000	LATE PENALTY	0.00	1,800	1,800	1,800	1,800
901.28	1,274.60	1,200	513	672-001	RECEIVE FROM SPARTA TWP	0.00	750	750	750	750
2,000.00	3,800.00	0	0	673-000	NEW LATERALS	0.00	0	0	0	0
0.00	0.00	0	0	673-001	EXTENSION NEW LATERALS	0.00	0	0	0	0
0.00	80,000.00	0	0	674-000	NEW EXTENSIONS CONVEYED	0.00	0	0	0	0

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0	0	677-000	INSURANCE CLAIMS RECOVERED	0.00	0	0	0	0
0.00	0.00	0	0	687-000	REFUNDS/REBATES	0.00	0	0	0	0
0.00	0.50	0	0	690-000	OVERAGES/SHORTAGES	0.00	0	0	0	0
0.00	0.00	0	0	691-000	GAIN ON SALE OF FIXED ASSET	0.00	0	0	0	0
0.00	(54.05)	0	0	694-000	MISCELLANEOUS	0.00	0	0	0	0
0.00	0.00	0	0	694-005	MISC/TRANSFER OF FUNDS	0.00	0	0	0	0
0.00	0.00	0	0	699-000	RESIDUAL EQUITY TRANS-IN	0.00	0	0	0	0
<b>96,151.30</b>	<b>182,905.68</b>	<b>96,200</b>	<b>97,701</b>		<b>REVENUE Totals:</b>	<b>0.00</b>	<b>97,750</b>	<b>97,750</b>	<b>97,750</b>	<b>97,750</b>
<b>96,151.30</b>	<b>182,905.68</b>	<b>96,200</b>	<b>97,701</b>		<b>REVENUES Totals:</b>	<b>0.00</b>	<b>97,750</b>	<b>97,750</b>	<b>97,750</b>	<b>97,750</b>
				2100 E	ATTORNEY EXPENSES					
0.00	0.00	0	0	000-000	ATTORNEY	0.00	0	0	0	0
1,948.35	2,487.38	3,000	0	801-000	CONTRACTED SERVICES	0.00	3,000	3,000	3,000	3,000
<b>1,948.35</b>	<b>2,487.38</b>	<b>3,000</b>	<b>0</b>		<b>EXPENSES Totals:</b>	<b>0.00</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>1,948.35</b>	<b>2,487.38</b>	<b>3,000</b>	<b>0</b>		<b>EXPENDITURES Totals:</b>	<b>0.00</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
0.00	0.00	0	0		Dept REVENUES	0.00	0	0	0	0
1,948.35	2,487.38	3,000	0		Dept EXPENSES	0.00	3,000	3,000	3,000	3,000
<b>(1,948.35)</b>	<b>(2,487.38)</b>	<b>(3,000)</b>	<b>0</b>		<b>ATTORNEY Totals:</b>	<b>0.00</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,000)</b>
				2230 E	AUDITING EXPENSES					
0.00	0.00	0	0	000-000	AUDITING	0.00	0	0	0	0
1,000.00	1,100.00	1,100	1,100	801-000	CONTRACTED SERVICES	0.00	1,100	1,100	1,100	1,100
<b>1,000.00</b>	<b>1,100.00</b>	<b>1,100</b>	<b>1,100</b>		<b>EXPENSES Totals:</b>	<b>0.00</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>1,000.00</b>	<b>1,100.00</b>	<b>1,100</b>	<b>1,100</b>		<b>EXPENDITURES Totals:</b>	<b>0.00</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
0.00	0.00	0	0		Dept REVENUES	0.00	0	0	0	0
1,000.00	1,100.00	1,100	1,100		Dept EXPENSES	0.00	1,100	1,100	1,100	1,100
<b>(1,000.00)</b>	<b>(1,100.00)</b>	<b>(1,100)</b>	<b>(1,100)</b>		<b>AUDITING Totals:</b>	<b>0.00</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>(1,100)</b>
				3390 E	OPERATING EXPENSES EXPENSES					
0.00	0.00	0	0	959-000	KC VEHICLE/TWP CONTRIBUTION	0.00	0	0	0	0
<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>		<b>EXPENSES Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>		<b>EXPENDITURES Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0.00	0.00	0	0		Dept REVENUES	0.00	0	0	0	0
0.00	0.00	0	0		Dept EXPENSES	0.00	0	0	0	0
<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>		<b>OPERATING EXPENSES Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
				4470 E	ENGINEERING EXPENSES					
0.00	0.00	0	0	000-000	ENGINEERING	0.00	0	0	0	0
1,697.85	7,045.63	5,000	1,707	801-000	CONTRACTED SERVICES	0.00	5,000	5,000	5,000	5,000

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
1,697.85	7,045.63	5,000	1,707		<b>EXPENSES Totals:</b>	0.00	5,000	5,000	5,000	5,000
1,697.85	7,045.63	5,000	1,707		<b>EXPENDITURES Totals:</b>	0.00	5,000	5,000	5,000	5,000
0.00	0.00	0	0		Dept REVENUES	0.00	0	0	0	0
1,697.85	7,045.63	5,000	1,707		Dept EXPENSES	0.00	5,000	5,000	5,000	5,000
(1,697.85)	(7,045.63)	(5,000)	(1,707)		<b>ENGINEERING Totals:</b>	0.00	(5,000)	(5,000)	(5,000)	(5,000)
				4480	SEWER EXTENSIONS					
				E	EXPENSES					
0.00	0.00	0	0	000-000	SEWER EXTENSIONS	0.00	0	0	0	0
0.00	0.00	0	0	802-000	SEWER EXTENSION REIMBURSEMENTS	0.00	0	0	0	0
0.00	0.00	0	0		<b>EXPENSES Totals:</b>	0.00	0	0	0	0
0.00	0.00	0	0		<b>EXPENDITURES Totals:</b>	0.00	0	0	0	0
0.00	0.00	0	0		Dept REVENUES	0.00	0	0	0	0
0.00	0.00	0	0		Dept EXPENSES	0.00	0	0	0	0
0.00	0.00	0	0		<b>SEWER EXTENSIONS Totals:</b>	0.00	0	0	0	0
				5210	SEWER ADMINISTRATION					
				E	EXPENSES					
0.00	0.00	0	0	000-000	SEWER ADMINISTRATOR	0.00	0	0	0	0
2,500.00	0.00	0	0	702-000	SALARY/SEWER ADM	0.00	0	0	0	0
155.00	0.00	0	0	715-100	SOCIAL SECURITY/6.2%	0.00	0	0	0	0
36.24	0.00	0	0	715-200	MEDICARE/1.45%	0.00	0	0	0	0
213.54	193.38	320	302	728-000	OFFICE SUPPLIES	0.00	300	300	300	300
289.32	398.97	350	404	730-000	POSTAGE	0.00	500	500	500	500
800.00	832.00	1,000	832	801-000	CONT.SERV/SPRINGBROOK	0.00	832	832	832	832
0.50	0.50	180	0	956-000	MISCELLANEOUS	0.00	0	0	0	0
3,994.60	1,424.85	1,850	1,538		<b>EXPENSES Totals:</b>	0.00	1,632	1,632	1,632	1,632
3,994.60	1,424.85	1,850	1,538		<b>EXPENDITURES Totals:</b>	0.00	1,632	1,632	1,632	1,632
0.00	0.00	0	0		Dept REVENUES	0.00	0	0	0	0
3,994.60	1,424.85	1,850	1,538		Dept EXPENSES	0.00	1,632	1,632	1,632	1,632
(3,994.60)	(1,424.85)	(1,850)	(1,538)		<b>SEWER ADMINISTRATION Totals:</b>	0.00	(1,632)	(1,632)	(1,632)	(1,632)
				5270	SEWER OPERATING					
				E	EXPENSES					
0.00	0.00	0	0	000-000	SEWER OPERATING	0.00	0	0	0	0
17,585.72	27,806.76	30,000	34,600	801-120	TREATMENT O&M COSTS	0.00	40,000	40,000	40,000	40,000
31,229.40	50,107.68	52,000	0	801-140	VILLAGE OF SPARTA/DEBT	0.00	50,000	50,000	50,000	50,000
13,053.21	12,157.40	13,000	13,996	801-150	VILLAGE OF SPARTA/DEPRECIATION	0.00	15,000	15,000	15,000	15,000
45,304.00	31,916.00	0	0	835-000	DEPRECIATION EXPENSE	0.00	0	0	0	0
3,847.44	4,100.00	5,000	4,478	915-000	INSURANCE/LIABILITY	0.00	4,500	4,500	4,500	4,500
1,344.96	1,451.94	1,700	1,323	921-100	ALARM SYSTEM/AMERITECH	0.00	1,700	1,700	1,700	1,700
1,815.00	1,977.00	2,000	1,954	921-200	SEC.CHECK/MIDSTATE	0.00	2,500	2,500	2,500	2,500
3,617.15	4,134.79	5,000	3,952	923-000	UTILITIES/ELECTRIC	0.00	5,000	5,000	5,000	5,000
15,154.06	11,281.97	20,000	106	930-000	R & M GROUNDS AND BUILDING	0.00	20,000	20,000	20,000	20,000
0.00	0.00	0	0	930-003	TRUCK PURCHASE/LEASE	0.00	0	0	0	0
0.00	0.00	0	0	970-000	CAP PROJECT/ASSET	0.00	0	0	0	0
0.00	0.00	0	0	971-000	CAP PROJECT/VEHICLE/ASSET	0.00	0	0	0	0
0.00	0.00	5,000	0	973-000	REPLACEMENT COSTS/ASSET	0.00	0	0	0	0
0.00	0.00	0	0	974-000	LOSS ON SALE OF FIXED ASSET	0.00	0	0	0	0

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
132,950.94	144,933.54	133,700	60,409		EXPENSES Totals:	0.00	138,700	138,700	138,700	138,700
132,950.94	144,933.54	133,700	60,409		EXPENDITURES Totals:	0.00	138,700	138,700	138,700	138,700
0.00	0.00	0	0		Dept REVENUES	0.00	0	0	0	0
132,950.94	144,933.54	133,700	60,409		Dept EXPENSES	0.00	138,700	138,700	138,700	138,700
(132,950.94)	(144,933.54)	(133,700)	(60,409)		SEWER OPERATING Totals:	0.00	(138,700)	(138,700)	(138,700)	(138,700)
0.00	0.00	20,000	0	8900 E 999-000	CONTINGENCY EXPENSES CONTINGENCY	0.00	20,000	20,000	20,000	20,000
0.00	0.00	20,000	0		EXPENSES Totals:	0.00	20,000	20,000	20,000	20,000
0.00	0.00	20,000	0		EXPENDITURES Totals:	0.00	20,000	20,000	20,000	20,000
0.00	0.00	0	0		Dept REVENUES	0.00	0	0	0	0
0.00	0.00	20,000	0		Dept EXPENSES	0.00	20,000	20,000	20,000	20,000
0.00	0.00	(20,000)	0		CONTINGENCY Totals:	0.00	(20,000)	(20,000)	(20,000)	(20,000)
0.00	0.00	0	0	9300 E 997-000	OPERATING TRANSFERS IN EXPENSES OPER.TRANSFER-OUT/GEN FUND	0.00	0	0	0	0
0.00	0.00	0	0	997-001	OPER.TRANSFER-OUT/SWR ASSM EXT	0.00	0	0	0	0
0.00	0.00	0	0		EXPENSES Totals:	0.00	0	0	0	0
0.00	0.00	0	0		EXPENDITURES Totals:	0.00	0	0	0	0
0.00	0.00	0	0		Dept REVENUES	0.00	0	0	0	0
0.00	0.00	0	0		Dept EXPENSES	0.00	0	0	0	0
0.00	0.00	0	0		OPERATING TRANSFERS IN Totals:	0.00	0	0	0	0
96,151.30	182,905.68	96,200	97,701		Fund REVENUES	0.00	97,750	97,750	97,750	97,750
141,591.74	156,991.40	164,650	64,754		Fund EXPENSES	0.00	169,432	169,432	169,432	169,432
(45,440.44)	25,914.28	(68,450)	32,947		SEWER O & M Totals:	0.00	(71,682)	(71,682)	(71,682)	(71,682)
96,151.30	182,905.68	96,200	97,701		Report REVENUES	0.00	97,750	97,750	97,750	97,750
141,591.74	156,991.40	164,650	64,754		Report EXPENSES	0.00	169,432	169,432	169,432	169,432
(45,440.44)	25,914.28	(68,450)	32,947		Report Totals:	0.00	(71,682)	(71,682)	(71,682)	(71,682)