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Accrual Basis

**City of Winona-Gas Fund**  
**Profit & Loss Budget vs. Actual**  
 October 2009 through September 2010

**RECEIVED**  
 BY CS / DATE 8-13-09

	Oct '09 - Sep 10	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4210 · Reimbursement Services	0.00	1,000.00	-1,000.00	0.0%
4215 · Revenue Donation	0.00	0.00	0.00	0.0%
4235 · Reconnect Fee	0.00	1,500.00	-1,500.00	0.0%
4255 · Tapping Fees	0.00	1,000.00	-1,000.00	0.0%
4265 · Misc. Income	0.00	0.00	0.00	0.0%
4405 · Gas Sales	0.00	1,000,000.00	-1,000,000.00	0.0%
4705 · Interest Earned Bank Account	0.00	1,000.00	-1,000.00	0.0%
4815 · Bad Debt Recovery	0.00	0.00	0.00	0.0%
7100 · Transfer from Other Accounts	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>0.00</b>	<b>1,004,500.00</b>	<b>-1,004,500.00</b>	<b>0.0%</b>
<b>Expense</b>				
5105 · Salaries	0.00	75,000.00	-75,000.00	0.0%
5115 · Retirement - TMRS	0.00	25,000.00	-25,000.00	0.0%
5120 · Health Insurance	0.00	40,000.00	-40,000.00	0.0%
5245 · Workers Comp Ins.	0.00	0.00	0.00	0.0%
5250 · Liability Insurance	0.00	5,800.00	-5,800.00	0.0%
5255 · Errors & Omission Insurance	0.00	3,300.00	-3,300.00	0.0%
5270 · Property Ins.	0.00	1,000.00	-1,000.00	0.0%
5305 · Audit	0.00	12,000.00	-12,000.00	0.0%
5310 · Legal and Professional	0.00	2,500.00	-2,500.00	0.0%
5315 · Engineering Fees	0.00	0.00	0.00	0.0%
5405 · Maintenance	0.00	5,000.00	-5,000.00	0.0%
5410 · Operation	0.00	8,000.00	-8,000.00	0.0%
5415 · Rentals	0.00	1,500.00	-1,500.00	0.0%
5511 · Maintenance Bldg. Electricity	0.00	100.00	-100.00	0.0%
5516 · Telephones (Office & Main Shop)	0.00	800.00	-800.00	0.0%
5517 · Telephones (Cellular)	0.00	3,500.00	-3,500.00	0.0%
5520 · Answering Service & Pagers	0.00	500.00	-500.00	0.0%
5525 · Electricity (Gas Rectifier)	0.00	100.00	-100.00	0.0%
5540 · Gas Line Locate One Call system	0.00	250.00	-250.00	0.0%
6105 · Building Repairs	0.00	300.00	-300.00	0.0%
6110 · Contract Labor	0.00	300.00	-300.00	0.0%
6115 · Elections	0.00	1,000.00	-1,000.00	0.0%
6135 · Gas Purchase	0.00	550,000.00	-550,000.00	0.0%
6140 · Emergency Warning Siren	0.00	500.00	-500.00	0.0%
6145 · Interest Expense	0.00	100.00	-100.00	0.0%
6155 · Line Supplies & Repairs	0.00	20,000.00	-20,000.00	0.0%
6157 · System Repairs	0.00	15,000.00	-15,000.00	0.0%
6160 · Membership Dues	0.00	1,200.00	-1,200.00	0.0%
6165 · Miscellaneous Expense	0.00	2,900.00	-2,900.00	0.0%
6175 · Office Expense	0.00	2,000.00	-2,000.00	0.0%
6176 · Employees Uniforms	0.00	500.00	-500.00	0.0%
6180 · School Expense	0.00	2,000.00	-2,000.00	0.0%
6185 · Employee Incentive	0.00	2,000.00	-2,000.00	0.0%
6190 · Shop Supplies	0.00	1,500.00	-1,500.00	0.0%
6210 · Travel Expense	0.00	1,500.00	-1,500.00	0.0%
6317 · Debt Service	0.00	0.00	0.00	0.0%
6320 · Depreciation Expense	0.00	0.00	0.00	0.0%
6330 · Purchase New Vehicle	0.00	0.00	0.00	0.0%
6500 · Capital Outlay	0.00	0.00	0.00	0.0%
6561 · Transfer to I&S from Gas	0.00	50,000.00	-50,000.00	0.0%
6565 · Transferred to Water Account	0.00	0.00	0.00	0.0%
6566 · Transfer to General Account	0.00	0.00	0.00	0.0%
7200 · Transfer to Municipal Court	0.00	0.00	0.00	0.0%
7220 · Gov. Capital Lease Payment	0.00	15,000.00	-15,000.00	0.0%
<b>Total Expense</b>	<b>0.00</b>	<b>850,150.00</b>	<b>-850,150.00</b>	<b>0.0%</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>154,350.00</b>	<b>-154,350.00</b>	<b>0.0%</b>

## City of Winona-Water & Sewer Fund Profit & Loss Budget vs. Actual October 2009 through September 2010

	Oct '09 - Sep 10	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4103 · ORCA Grant	0.00	325,000.00	-325,000.00	0.0%
4210 · Reimbursement Service	0.00	0.00	0.00	0.0%
4215 · Revenue Donations	0.00	0.00	0.00	0.0%
4235 · Reconnect Fees	0.00	1,000.00	-1,000.00	0.0%
4255 · Tapping Fees	0.00	1,500.00	-1,500.00	0.0%
4405 · Garbage Sales	0.00	55,000.00	-55,000.00	0.0%
4410 · Water Sales	0.00	100,000.00	-100,000.00	0.0%
4415 · Sewer Sales	0.00	70,000.00	-70,000.00	0.0%
4705 · Interest Earned Bank Account	0.00	5,000.00	-5,000.00	0.0%
4815 · Bad Debt Recovery	0.00	0.00	0.00	0.0%
4890 · Miscellaneous Income	0.00	200.00	-200.00	0.0%
<b>Total Income</b>	<b>0.00</b>	<b>557,700.00</b>	<b>-557,700.00</b>	<b>0.0%</b>
<b>Expense</b>				
5105 · Salaries	0.00	75,000.00	-75,000.00	0.0%
5245 · Workers Compensation Ins.	0.00	0.00	0.00	0.0%
5250 · Liability Insurance	0.00	1,000.00	-1,000.00	0.0%
5255 · Errors & Omissions Insurance	0.00	900.00	-900.00	0.0%
5270 · Property Insurance	0.00	250.00	-250.00	0.0%
5305 · Audit	0.00	0.00	0.00	0.0%
5310 · Legal and Professional	0.00	2,500.00	-2,500.00	0.0%
5315 · Engineering Fees	0.00	2,500.00	-2,500.00	0.0%
5405 · Maintenance on Equipment	0.00	2,500.00	-2,500.00	0.0%
5410 · Operation for equipment	0.00	3,500.00	-3,500.00	0.0%
5415 · Rental of Equipment	0.00	3,500.00	-3,500.00	0.0%
5511 · Maintenance Bldg Electricity	0.00	500.00	-500.00	0.0%
5516 · Telephones (Office & Shop)	0.00	750.00	-750.00	0.0%
5517 · Cellular Phones	0.00	500.00	-500.00	0.0%
5520 · Answering Service & Pagers	0.00	250.00	-250.00	0.0%
5525 · Electricity	0.00	10,000.00	-10,000.00	0.0%
5535 · Interconnect Line/Johnson Rd.	0.00	0.00	0.00	0.0%
6105 · Building Repairs	0.00	500.00	-500.00	0.0%
6110 · Contract Labor	0.00	1,500.00	-1,500.00	0.0%
6115 · Elections	0.00	1,000.00	-1,000.00	0.0%
6130 · Garbage Service	0.00	45,000.00	-45,000.00	0.0%
6145 · Interest Expense	0.00	1,000.00	-1,000.00	0.0%
6155 · Line Supplies & Repairs	0.00	15,000.00	-15,000.00	0.0%
6157 · System Repairs	0.00	20,000.00	-20,000.00	0.0%
6160 · Membership Dues	0.00	500.00	-500.00	0.0%
6165 · Miscellaneous Expense	0.00	1,500.00	-1,500.00	0.0%
6175 · Office Expense	0.00	1,500.00	-1,500.00	0.0%
6176 · Employees Uniforms	0.00	500.00	-500.00	0.0%
6180 · School Expense	0.00	2,500.00	-2,500.00	0.0%
6181 · Sewer & Water Inspection/Analys	0.00	5,000.00	-5,000.00	0.0%
6185 · Employee Incentive	0.00	2,000.00	-2,000.00	0.0%
6190 · Shop Supplies	0.00	1,500.00	-1,500.00	0.0%
6192 · FHA Loan for Water & Sewer	0.00	0.00	0.00	0.0%
6210 · Travel Expense	0.00	1,000.00	-1,000.00	0.0%
6220 · Transfer from Gas Acct	0.00	0.00	0.00	0.0%
6230 · SEP Project	0.00	0.00	0.00	0.0%
6305 · ORCA Grants	0.00	450,000.00	-450,000.00	0.0%
6317 · Debt Service	0.00	0.00	0.00	0.0%
6320 · Depreciation Expense	0.00	0.00	0.00	0.0%
6500 · Capitol Outlay	0.00	0.00	0.00	0.0%
6560 · Transfer from General Account	0.00	0.00	0.00	0.0%
6561 · Transfer to Payroll	0.00	0.00	0.00	0.0%
6566 · Transfer to general	0.00	0.00	0.00	0.0%
7000 · Transfer to Gas Fund	0.00	0.00	0.00	0.0%
7220 · Transfer to I & S Fund	0.00	35,000.00	-35,000.00	0.0%
<b>Total Expense</b>	<b>0.00</b>	<b>688,650.00</b>	<b>-688,650.00</b>	<b>0.0%</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>-130,950.00</b>	<b>130,950.00</b>	<b>0.0%</b>

**City of Winona-General Fund  
 Profit & Loss Budget vs. Actual  
 October 2009 through September 2010**

	Oct '09 - S...	Budget	\$ Over Budget	% of Bud...
Ordinary Income/Expense				
Income				
4103 · Grants	0.00	0.00	0.00	0.0%
4105 · Ad Valorem Taxes	0.00	45,000.00	-45,000.00	0.0%
4110 · State Sales Tax	0.00	30,000.00	-30,000.00	0.0%
4115 · Telephone Line Franchise Tax	0.00	7,000.00	-7,000.00	0.0%
4120 · Dog Registrations	0.00	250.00	-250.00	0.0%
4150 · Classic Cable Franchise Tax	0.00	5,000.00	-5,000.00	0.0%
4160 · American Electric Power Co.	0.00	5,000.00	-5,000.00	0.0%
4215 · Copying Fees	0.00	150.00	-150.00	0.0%
4220 · Notary Fees	0.00	200.00	-200.00	0.0%
4222 · Lamination	0.00	0.00	0.00	0.0%
4225 · Community Center Rental	0.00	0.00	0.00	0.0%
4230 · Building Permits	0.00	0.00	0.00	0.0%
4235 · Penalties & Reconnect Charges	0.00	0.00	0.00	0.0%
4240 · Fax Machine	0.00	250.00	-250.00	0.0%
4265 · Misc. Income	0.00	1,000.00	-1,000.00	0.0%
4705 · Interest Earned Bank Account	0.00	1,000.00	-1,000.00	0.0%
4815 · Bad Debt Recovery	0.00	500.00	-500.00	0.0%
<b>Total Income</b>	<b>0.00</b>	<b>95,350.00</b>	<b>-95,350.00</b>	<b>0.0%</b>
Expense				
5105 · Salaries	0.00	40,000.00	-40,000.00	0.0%
5250 · Liability Insurance	0.00	500.00	-500.00	0.0%
5255 · Errors & Omission Insurance	0.00	300.00	-300.00	0.0%
5270 · Property Insurance	0.00	150.00	-150.00	0.0%
5310 · Legal	0.00	5,000.00	-5,000.00	0.0%
5410 · Operation for Equipment	0.00	2,500.00	-2,500.00	0.0%
5415 · Rentals	0.00	500.00	-500.00	0.0%
5505 · Street Lights Electricity	0.00	7,000.00	-7,000.00	0.0%
5506 · Vacant Lot Electricity	0.00	50.00	-50.00	0.0%
5510 · City Hall Electricity	0.00	1,500.00	-1,500.00	0.0%
5511 · Maintenance Bldg Electricity	0.00	1,500.00	-1,500.00	0.0%
5516 · Telephones	0.00	2,000.00	-2,000.00	0.0%
5517 · Cellular Phones	0.00	300.00	-300.00	0.0%
5520 · Answering Service & Pagers	0.00	750.00	-750.00	0.0%
6061 · Animal Control Expense	0.00	500.00	-500.00	0.0%
6105 · Building Repairs	0.00	1,500.00	-1,500.00	0.0%
6110 · Contract Labor	0.00	500.00	-500.00	0.0%
6115 · Elections	0.00	1,000.00	-1,000.00	0.0%
6145 · Interest Expense	0.00	0.00	0.00	0.0%
6160 · Membership Dues	0.00	500.00	-500.00	0.0%
6165 · Miscellaneous Expense	0.00	1,500.00	-1,500.00	0.0%
6175 · Office Expense	0.00	8,000.00	-8,000.00	0.0%
6176 · Employee Uniforms	0.00	750.00	-750.00	0.0%
6180 · School Expense	0.00	1,500.00	-1,500.00	0.0%
6185 · Employee Incentative	0.00	2,000.00	-2,000.00	0.0%
6195 · Street Repairs	0.00	25,000.00	-25,000.00	0.0%
6200 · SCAD Fees	0.00	750.00	-750.00	0.0%
6205 · Tax Collection Fees	0.00	1,000.00	-1,000.00	0.0%
6210 · Travel Expense	0.00	2,000.00	-2,000.00	0.0%
6305 · ETCG Grant	0.00	0.00	0.00	0.0%
6315 · WVFD Fire Protection Contract	0.00	0.00	0.00	0.0%
6317 · Debt Service	0.00	0.00	0.00	0.0%
6330 · Purchase of New Vehicle	0.00	0.00	0.00	0.0%
6500 · Capital Outlay	0.00	0.00	0.00	0.0%
6561 · Payroll Expenses	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>0.00</b>	<b>108,550.00</b>	<b>-108,550.00</b>	<b>0.0%</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>-13,200.00</b>	<b>13,200.00</b>	<b>0.0%</b>

**City of Winona Municipal Court**  
**Profit & Loss Budget vs. Actual**  
 October 2009 through September 2010

	Oct '09 - Sep 10	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Fines & Fees	0.00	35,000.00	-35,000.00	0.0%
4001 · State Comptroller - Fees	0.00	25,000.00	-25,000.00	0.0%
4004 · Time Payment Fee	0.00	0.00	0.00	0.0%
4005 · Omni	0.00	200.00	-200.00	0.0%
4006 · Collection Fee	0.00	1,500.00	-1,500.00	0.0%
4007 · Failure to Appear	0.00	100.00	-100.00	0.0%
4010 · WISD Reimbursement	0.00	33,375.00	-33,375.00	0.0%
4235 · Penalties	0.00	0.00	0.00	0.0%
4265 · Misc Income	0.00	250.00	-250.00	0.0%
4607 · Donations to Police Department	0.00	0.00	0.00	0.0%
4705 · Interest Earned	0.00	100.00	-100.00	0.0%
4815 · Bad Debt Recovery	0.00	0.00	0.00	0.0%
6565 · Transfer from Gas Account	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>0.00</b>	<b>95,525.00</b>	<b>-95,525.00</b>	<b>0.0%</b>
<b>Expense</b>				
5001 · Omni Fee	0.00	250.00	-250.00	0.0%
5010 · Court Security Expense	0.00	800.00	-800.00	0.0%
5015 · Court Technology Expense	0.00	800.00	-800.00	0.0%
5105 · Salaries	0.00	60,000.00	-60,000.00	0.0%
5250 · Liability Insurance	0.00	300.00	-300.00	0.0%
5255 · Errors & Omissions Insurance	0.00	500.00	-500.00	0.0%
5270 · Property Insurance	0.00	100.00	-100.00	0.0%
5305 · Audit	0.00	0.00	0.00	0.0%
5310 · Legal	0.00	500.00	-500.00	0.0%
5315 · State Comptroller Fees	0.00	20,000.00	-20,000.00	0.0%
5405 · Maintenance on Equipment	0.00	5,000.00	-5,000.00	0.0%
5410 · Operation of Equipment	0.00	12,000.00	-12,000.00	0.0%
5516 · Telephones	0.00	1,000.00	-1,000.00	0.0%
5517 · Telephones-Cellular	0.00	1,000.00	-1,000.00	0.0%
5525 · Electricity	0.00	0.00	0.00	0.0%
5530 · Municipal Judge Fees	0.00	1,800.00	-1,800.00	0.0%
6105 · Building Repairs	0.00	250.00	-250.00	0.0%
6110 · Contract Labor	0.00	0.00	0.00	0.0%
6115 · Elections	0.00	500.00	-500.00	0.0%
6145 · Interest Expense	0.00	0.00	0.00	0.0%
6160 · Membership Dues	0.00	300.00	-300.00	0.0%
6165 · Misc Expense	0.00	1,000.00	-1,000.00	0.0%
6175 · Office Expense	0.00	5,000.00	-5,000.00	0.0%
6176 · Employee Uniforms	0.00	1,200.00	-1,200.00	0.0%
6180 · School Expense	0.00	1,000.00	-1,000.00	0.0%
6185 · Employee Incentive	0.00	2,000.00	-2,000.00	0.0%
6200 · PurdueBrandonFielderCollins	0.00	500.00	-500.00	0.0%
6210 · Travel Expense	0.00	0.00	0.00	0.0%
6500 · Capital Outlay	0.00	0.00	0.00	0.0%
6561 · Transfer to Payroll	0.00	0.00	0.00	0.0%
6767 · Smith County, Texas	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>0.00</b>	<b>115,800.00</b>	<b>-115,800.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>0.00</b>	<b>-20,275.00</b>	<b>20,275.00</b>	<b>0.0%</b>