

YTD Fund Balance Summary Report - M V S D

Printed Date: JANUARY 31, 2009 Accounting Year: 2008

	<u>Yr Beg Bal</u>	<u>YTD Rev Budget</u>	<u>YTD Rev</u>	<u>% Rec</u>	<u>YTD Exp Budget</u>	<u>YTDExp</u>	<u>% Spent</u>	<u>Fund Balance</u>	<u>Open Enc</u>	<u>UnEnc Balance</u>
010 MAINTENANCE FUND OPERATIONS	74,805.10	9,314,937.00	4,237,377.10	45	8,953,421.17	4,236,578.65	47	75,603.55	2,664,318.56	-2,588,715.01
011 OPERATING RESERVE ACCOUNT	1,292,132.63	242,490.00	4,132.75	2	0.00	0.00	100	1,296,265.38	0.00	1,296,265.38
121 BOND FUND DEBT SERVICE	2,582,598.18	1,777,925.03	871,086.97	49	1,703,475.01	1,300,752.85	76	2,152,932.30	23,017.00	2,129,915.30
127 BOND FUND DSRF 1998 SERIES BONDS	1,228,500.00	33,170.00	16,769.03	51	163,500.00	130,269.03	80	1,115,000.00	0.00	1,115,000.00
128 REVENUE FUND ACCOUNT	2,555,049.82	14,951,637.11	8,019,048.26	54	15,128,838.61	6,632,748.65	44	3,941,349.43	1,544,932.64	2,396,416.79
129 RATE STABILIZATION ACCOUNT	1,191,772.98	36,000.00	3,913.26	11	36,000.00	0.00	0	1,195,686.24	0.00	1,195,686.24
131 DSRF 1999 SERIES BONDS	2,668,999.98	120,000.00	24,585.31	20	121,000.00	67,915.98	56	2,625,669.31	0.00	2,625,669.31
132 DSF- 1999 SERIES BONDS	1,177,964.35	2,647,807.50	1,545,028.93	58	2,618,477.50	2,055,326.65	78	667,666.63	0.00	667,666.63
133 REMAINING REVENUE ACCOUNT FUND	147,965.94	500.00	364.02	73	0.00	0.00	100	148,329.96	0.00	148,329.96
134	0.00	0.00	0.00	100	0.00	0.00	100	0.00	0.00	0.00
136 OWDA LOAN DEBT SERVICE ACCT	112,781.67	712,551.00	439,792.59	62	817,216.55	439,510.33	54	113,063.93	0.00	113,063.93
	13,032,570.65	29,837,017.64	15,162,098.22		29,541,928.84	14,863,102.14		13,331,566.73	4,232,268.20	9,099,298.53

Statement of Cash Position

AS OF: 01/31/2009

STARTING ACCOUNT:

ENDING ACCOUNT: zz

FUND NO.	FUND DESCRIPTION	BEGINNING BALANCE	Y-T-D REVENUE	Y-T-D EXPENSE	UNEXPENDED BALANCE	OUTSTANDING ENCUMBERANCE	ENDING BALANCE
010	MAINTENANCE FUND OPE	74,805.10	4,237,377.10	4,236,578.65	75,603.55	2,664,318.56	2,588,715.01-
011	OPERATING RESERVE AC	1,292,132.63	4,132.75	.00	1,296,265.38	.00	1,296,265.38
121	BOND FUND DEBT SERVI	2,582,598.18	871,086.97	1,300,752.85	2,152,932.30	23,017.00	2,129,915.30
127	BOND FUND DSRF 1998	1,228,500.00	16,769.03	130,269.03	1,115,000.00	.00	1,115,000.00
128	REVENUE FUND ACCOUNT	2,555,049.82	8,019,048.26	6,632,748.65	3,941,349.43	1,544,932.64	2,396,416.79
129	RATE STABILIZATION A	1,191,772.98	3,913.26	.00	1,195,686.24	.00	1,195,686.24
131	DSRF 1999 SERIES BON	2,668,999.98	24,585.31	67,915.98	2,625,669.31	.00	2,625,669.31
132	DSF- 1999 SERIES BON	1,177,964.35	1,545,028.93	2,055,326.65	667,666.63	.00	667,666.63
133	REMAINING REVENUE AC	147,965.94	364.02	.00	148,329.96	.00	148,329.96
136	OWDA LOAN DEBT SERVI	112,781.67	439,792.59	439,510.33	113,063.93	.00	113,063.93
	TOTAL:	13,032,570.65	15,162,098.22	14,863,102.14	13,331,566.73	4,232,268.20	9,099,298.53

* End of Report: Mahoning Valley Sanitary Distr *

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

		MAINTENANCE FUND OPERATIONS				TARGET PERCENT	.00	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
010-000-1-101011	MAINTENANCE FUND OPERATIONS	74805.10		74805.10			74805.10	
00	-CASH CLASSIFICATION	74805.10		74805.10	100.0		74805.10	100.0
0	-	74805.10		74805.10	100.0		74805.10	100.0
010-122-4-003000	OTHER OPERATING INCOME	2000.00				.		
010-122-4-003080	INTEREST INCOME	1500.00	6.45	336.75	22.4	.		
22	INTEREST INCOME	3500.00	6.45	336.75	9.6			9.6
1	OPERATING REVENUE	3500.00	6.45	336.75	9.6			9.6
010-241-4-003027	TRANSFERS IN FROM 128	9311437.00	581104.56	4237040.35	45.5	.		
41	OTHER FUNDING SOURCES	9311437.00	581104.56	4237040.35	45.5			45.5
2	NON OPERATING INCOME	9311437.00	581104.56	4237040.35	45.5			45.5
	CASH BALANCE & RECEIPTS	9389742.10	581111.01	4312182.20	45.9		4312182.20	45.9
010-111-5-005010	REGULAR PAY- FT PATROL	118839.21	5857.80	59465.05	50.0		59374.16	50.0
010-111-5-005011	VAC PAY- FT PATROL	5407.20	901.20	4459.60	82.5		947.60	82.5
010-111-5-005012	SICK PAY-FT PATROL	3244.32	360.48	2320.40	71.5		923.92	71.5
010-111-5-005013	HOLIDAY- FT PATROL	5713.92	1351.80	3640.92	63.7		2073.00	63.7
010-111-5-005014	OT PAY- FT PATROL		33.80	33.80	380.0		33.80	380.0
010-111-5-005015	LONGEVITY- FT PATROL	627.00	31.75	269.50	43.0		357.50	43.0
010-111-5-005016	SEVERANCE VAC- FT PATROL							
010-111-5-005017	SEVERANCE S/L- FT PATROL							
010-111-5-015010	REGULAR PAY- PT PATROL	15481.48	2718.28	10713.72	69.2		4767.76	69.2
010-111-5-015011	VAC PAY- PT PATROL	350.00		220.78	63.1		129.22	63.1
010-111-5-015012	SICK PAY-PT PATROL	280.00		126.16	45.1		153.84	45.1
010-111-5-015013	HOLIDAY- PT PATROL	793.32	432.60	910.24	114.7		116.92	114.7
010-111-5-015014	OT PAY- PT PATROL							
010-111-5-015015	LONGEVITY- PT PATROL							
010-111-5-015016	SEVERANCE VAC- PT PATROL							
010-111-5-015017	SEVERANCE S/L- PT PATROL							
010-111-5-025010	REGULAR PAY- FM	562887.48	33646.41	284115.42	50.5		278772.06	50.5
010-111-5-025011	VAC PAY- FM	22478.40	4059.91	19702.90	87.7		2775.50	87.7
010-111-5-025012	SICK PAY-FM	23542.11	1448.09	16013.53	68.0		7528.58	68.0
010-111-5-025013	HOLIDAY- FM	26899.55	6909.60	18267.60	67.9		8631.95	67.9
010-111-5-025014	OT PAY- FM	15909.64	5745.30	15457.60	97.2		452.04	97.2
010-111-5-025015	LONGEVITY- FM	2055.00	157.75	1072.75	52.2		982.25	52.2
010-111-5-025016	SEVERANCE VAC- FM							
010-111-5-025017	SEVERANCE S/L- FM							
010-111-5-035010	REGULAR PAY- PS	464739.50	25815.26	227035.90	48.9		237703.60	48.9
010-111-5-035011	VAC PAY- PS	19342.40	4251.50	25555.61	132.1		6213.21	132.1
010-111-5-035012	SICK PAY-PS	21826.14	2065.34	19940.69	91.4		1885.45	91.4
010-111-5-035013	HOLIDAY- PS	21590.40	5961.36	15903.64	73.7		5686.76	73.7
010-111-5-035014	OT PAY- PS	43773.66	6081.32	28535.76	65.2		15237.90	65.2
010-111-5-035015	LONGEVITY- PS	4746.00	390.50	2667.50	56.2		2078.50	56.2
010-111-5-035016	SEVERANCE VAC- PS							

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

		MAINTENANCE FUND OPERATIONS				TARGET PERCENT	.58	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
010-111-5-035017	SEVERANCE S/L- PS							
010-111-5-045010	REGULAR PAY- PURI	561362.13	35816.97	307658.38	54.8		253703.75	54.8
010-111-5-045011	VAC PAY- PURI	22557.60	2063.07	19068.94	84.5		3488.66	84.5
010-111-5-045012	SICK PAY-PURI	10736.55	149.36	10712.33	99.8		24.22	99.8
010-111-5-045013	HOLIDAY- PURI	24637.36	6711.28	18623.32	75.6		6014.04	75.6
010-111-5-045014	OT PAY- PURI	73336.51	7729.75	31142.01	42.5		42194.50	42.5
010-111-5-045015	LONGEVITY- PURI	2754.00	175.75	1494.00	54.2		1260.00	54.2
010-111-5-045016	SEVERANCE VAC- PURI							
010-111-5-045017	SEVERANCE S/L- PURI							
010-111-5-055010	REGULAR PAY- ADM	466963.67	31732.00	245326.88	52.5		221636.79	52.5
010-111-5-055011	VAC PAY- ADM	19908.00	2806.38	31656.43	159.0		11748.43	159.0
010-111-5-055012	SICK PAY- ADM	6636.00	145.84	2423.28	36.5		4212.72	36.5
010-111-5-055013	HOLIDAY- ADM	21801.45	4954.89	17832.12	81.8		3969.33	81.8
010-111-5-055015	LONGEVITY- ADM	3702.00	304.25	2098.25	56.7		1603.75	56.7
010-111-5-055016	SEVERANCE VAC- ADM							
010-111-5-055017	SEVERANCE S/L- ADM							
11	WAGES & SALARIES	2594922.00	200809.59	1444465.01	55.7		1150456.99	55.7
010-112-5-005020	MEDICARE- FT PATROL	1391.13	123.77	1017.61	73.1		373.52	73.1
010-112-5-005021	OPERS EXP- FT PATROL	30439.03		13871.83	45.6		16567.20	45.6
010-112-5-015020	MEDICARE- PT PATROL	245.12	45.68	173.59	70.8		71.53	70.8
010-112-5-015021	OPERS EXP- PT PATROL	3226.23		1984.52	61.5		1241.71	61.5
010-112-5-025020	MEDICARE- FM	7612.76	681.67	4653.90	61.1		2958.86	61.1
010-112-5-025021	OPERS EXP- FM	147129.41		68099.15	46.3		79030.26	46.3
010-112-5-035020	MEDICARE- PS	6343.95	524.24	3729.77	58.8		2614.18	58.8
010-112-5-035021	OPERS EXP- PS	129692.67		61891.59	47.7		67801.08	47.7
010-112-5-045020	MEDICARE- PURI	9533.64	760.82	5631.07	59.1		3902.57	59.1
010-112-5-045021	OPERS EXP- PURI	156461.10		74778.29	47.8		81682.81	47.8
010-112-5-055020	MEDICARE- ADM	4974.40	455.16	3411.45	68.6		1562.95	68.6
010-112-5-055021	OPERS EXP- ADM	116908.56		58363.60	49.9		58544.96	49.9
010-112-5-055022	BWC EXP	115900.00	2159.47	7875.46	6.8	108024.54		100.0
010-112-5-055024	HOSPITALIZATION	818183.00	56187.00	448556.65	54.8	369626.35		100.0
12	BENEFITS	1548041.00	60937.81	754038.48	48.7	477650.89	316351.63	79.6
010-151-5-005151	MAINT- GEN SECURITY	5215.67		3450.11	66.1	1729.89	35.67	99.3
010-151-5-025151	MAINT-GENERAL- FM	110293.61	9831.65	58523.25	53.1	9500.50	42269.86	61.7
010-151-5-025155	FUEL/GAS/DIESEL	45000.00		14286.29	31.7	30713.71		100.0
010-151-5-025158	SAND & GRAVEL	149350.00	33985.00	70860.00	47.4	29140.00	49350.00	67.0
010-151-5-035151	MAINT-GENERAL- PS	86452.40	3485.07	45514.62	52.6	12806.01	28131.77	67.5
010-151-5-045151	MAINT-GENERAL- PURI	66086.09	616.55	32570.96	49.3	5812.71	27702.42	58.1
010-151-5-045152	CHEMICALS	1138740.45	72363.35	573586.29	50.4	561888.96	3265.20	99.7
010-151-5-055151	MAINT-GENERAL- ADM	69452.83	4675.74	32192.49	46.4	7565.85	29694.49	57.2
010-151-5-055153	ELECTRIC POWER	1010425.00	80735.43	546097.06	54.0	464327.94		100.0
010-151-5-055154	HEATING GAS	262500.00	52436.53	104070.19	39.6	158429.81		100.0
010-151-5-055156	TELEPHONE	21626.52	1567.26	10655.18	49.3	10971.34		100.0
010-151-5-055157	INSURANCE	120306.00	577.00	115980.00	96.4	4326.00		100.0
010-151-5-055159	SLUDGE REMOVAL	1843090.00				722589.00	1120501.00	39.2
010-151-5-055160	COMPUTER MAINTENANCE	47077.00	1560.00	31107.10	66.1	1355.00	14614.90	69.0
010-151-5-055161	LEGAL SERVICES	69833.09	2284.00	16041.86	23.0	53791.23		100.0

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

		MAINTENANCE FUND OPERATIONS				TARGET PERCENT		.58
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
010-151-5-055162	MISCELLANEOUS EXPENSE	47679.00		1184.00	2.5	1591.00	44904.00	5.8
010-151-5-055163	WATER MONITORING	26804.75	71.48	19065.82	71.1	421.48	7317.45	72.7
51	OPERATING SUPPLIES & SERVICES	5119932.41	264189.06	1675185.22	32.7	2076960.43	1367786.76	73.3
1	OPERATING	9262895.41	525936.46	3873688.71	41.8	2554611.32	2834595.38	69.4
010-270-5-055165	MISC NON-OPERATING	48959.00	2236.57	8866.57	18.1	25048.43	15044.00	69.3
010-270-5-055170	DIRECTOR COMPENSATION	9800.00		3600.00	36.7	6200.00		100.0
010-270-5-055200	CAPTITAL CHARGES PAID	74000.00	5964.08	43888.51	59.3		30111.49	59.3
010-270-5-059010	Trns Out to 128-Excess Trnsfer							
70	OTHER NON-OPERATING	132759.00	8200.65	56355.08	42.4	31248.43	45155.49	66.0
010-280-5-055166	EQUIPMENT/NON-OPER EXP	124598.93	26414.90	84954.90	68.2	974.51	38669.52	69.0
010-280-5-055167	4922 LOAN DISBURSEMENT	51462.17		51462.17	100.0			100.0
010-280-5-055169	SAFETY PROGRAM EXPENDITURES	18119.00	889.35	7434.27	41.0	621.50	10063.23	44.5
80	EQUIPMENT	194180.10	27304.25	143851.34	74.1	1596.01	48732.75	74.9
010-290-5-055164	ANNUAL RENEWAL & REPLACEMENT	328548.77	19663.20	162683.52	49.5	76862.80	89002.45	72.9
90	ANNUAL RENEWAL & REPLACEMENT	328548.77	19663.20	162683.52	49.5	76862.80	89002.45	72.9
2	NON-OPERATING	655487.87	55168.10	362889.94	55.4	109707.24	182890.69	72.1
010	MAINTENANCE FUND OPERATIONS	528641.18-	6.45	75603.55	14.3-	2664318.56	2588715.01-	518.3-

The Operating expense fund balance reflects expense recorded to District records but not yet expended from the corresponding cash account with Huntington National Bank. The amount of \$3,012.15 represents OPERS deductions made but not yet due and payable. Huntington National Bank statements are reconciled to the District records.

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

		OPERATING RESERVE ACCOUNT				TARGET PERCENT		.58
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
011-000-1-101011	OPERATING RESERVE ACCOUNT	1292132.63		1292132.63			1292132.63	
00	-CASH CLASSIFICATION	1292132.63		1292132.63	100.0		1292132.63	100.0
0	-	1292132.63		1292132.63	100.0		1292132.63	100.0
011-122-4-003080	INTEREST INCOME	25000.00	55.04	4132.75	16.5	.		
22	INTEREST INCOME	25000.00	55.04	4132.75	16.5			16.5
1	OPERATING REVENUE	25000.00	55.04	4132.75	16.5			16.5
011-241-4-003027	TRANSFERS IN	217490.00				.		
41	OTHER FUNDING SOURCES	217490.00						
2	NON OPERATING INCOME	217490.00						
	CASH BALANCE & RECEIPTS	1534622.63	55.04	1296265.38	84.4		1296265.38	84.4
011-270-5-053019	ADVANCE OUT							
70	OTHER NON-OPERATING							
2	NON-OPERATING							
011	OPERATING RESERVE ACCOUNT	1534622.63	55.04	1296265.38	84.5		1296265.38	84.5

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

		BOND FUND DEBT SERVICE				TARGET PERCENT	.58	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
121-000-1-101011	BOND FUND DEBT SERVICE	2582598.18		2582598.18			2582598.18	
00	-CASH CLASSIFICATION	2582598.18		2582598.18	100.0		2582598.18	100.0
0	-	2582598.18		2582598.18	100.0		2582598.18	100.0
121-110-4-003070	YOUNGSTOWN LEVY RECEIPTS	1331366.24		665345.61	49.9	.		
10	YOUNGSTOWN WATER INCOME	1331366.24		665345.61	50.0			50.0
121-112-4-003075	NILES LEVY RECEIPTS	396558.79		198178.27	49.9	.		
12	McDONALD WATER INCOME	396558.79		198178.27	50.0			50.0
121-122-4-003080	INTEREST INCOME	50000.00	91.42	7563.09	15.1	.		
22	INTEREST INCOME	50000.00	91.42	7563.09	15.1			15.1
1	OPERATING REVENUE	1777925.03	91.42	871086.97	49.0			49.0
121-241-4-003027	TRANSFERS IN					.		
41	OTHER FUNDING SOURCES							
2	NON OPERATING INCOME							
	CASH BALANCE & RECEIPTS	4360523.21	91.42	3453685.15	79.2		3453685.15	79.2
121-270-5-059133	TRANSFER OUT	23017.00				23017.00		100.0
70	OTHER NON-OPERATING	23017.00				23017.00		100.0
121-271-5-055601	TRUSTEE FEES ON 98 BONDS	550.00					550.00	
121-271-5-055610	DS INTEREST EXPENSE 1998	567925.01		165752.85	29.2		402172.16	29.2
121-271-5-055611	DS PRINCIPAL PAYMENT 1998	1135000.00		1135000.00	100.0			100.0
71	NON OPERATING EXPENSE	1703475.01		1300752.85	76.4		402722.16	76.4
2	NON-OPERATING	1726492.01		1300752.85	75.3	23017.00	402722.16	76.7
121	BOND FUND DEBT SERVICE	2634031.20	91.42	2152932.30	81.7	23017.00	2129915.30	82.6

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

BOND FUND DSRF 1998 SERIES BON

TARGET PERCENT .58

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
127-000-1-101011	BOND FUND DSRF 1998 SERIES BON	1228500.00		1228500.00			1228500.00	
00	-CASH CLASSIFICATION	1228500.00		1228500.00	100.0		1228500.00	100.0
0	-	1228500.00		1228500.00	100.0		1228500.00	100.0
127-122-4-003080	INTEREST INCOME	33170.00		16769.03	50.5	.		
22	INTEREST INCOME	33170.00		16769.03	50.6			50.6
1	OPERATING REVENUE	33170.00		16769.03	50.6			50.6
127-241-4-003027	TRANSFERS IN					.		
41	OTHER FUNDING SOURCES							
2	NON OPERATING INCOME							
	CASH BALANCE & RECEIPTS	1261670.00		1245269.03	98.7		1245269.03	98.7
127-271-5-055610	DS INTEREST EXPENSE 1998	50000.00		16769.03	33.5		33230.97	33.5
127-271-5-055612	REDUCTION IN RESERVE REQUIREME	113500.00		113500.00	100.0			100.0
71	NON OPERATING EXPENSE	163500.00		130269.03	79.7		33230.97	79.7
2	NON-OPERATING	163500.00		130269.03	79.7		33230.97	79.7
127	BOND FUND DSRF 1998 SERIES BON	1098170.00		1115000.00	101.5		1115000.00	101.5

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

REVENUE FUND ACCOUNT		BUDGETED			M-T-D		Y-T-D		TARGET PERCENT	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR		
128-000-1-101011	REVENUE FUND ACCOUNT	2555049.82		2555049.82			2555049.82		.58	
00	-CASH CLASSIFICATION	2555049.82		2555049.82	100.0		2555049.82	100.0		
0	-	2555049.82		2555049.82	100.0		2555049.82	100.0		
128-110-4-003010	YOUNGSTOWN -WATER RECEIPTS	8854678.00	754436.11	5119099.31	57.8	.				
10	YOUNGSTOWN WATER INCOME	8854678.00	754436.11	5119099.31	57.8			57.8		
128-111-4-003011	NILES-WATER RECEIPTS	3197523.00	268207.89	1876262.65	58.6	.				
11	NILES WATER INCOME	3197523.00	268207.89	1876262.65	58.7			58.7		
128-112-4-003012	McDONALD- WATER RECEIPTS	245963.00	18266.88	133697.73	54.3	.				
12	McDONALD WATER INCOME	245963.00	18266.88	133697.73	54.4			54.4		
128-121-4-003100	TIMBER SALES	60000.00				.				
21	TIMBER SALES	60000.00								
128-122-4-003080	INTEREST INCOME	39000.00	157.35	9683.41	24.8	.				
22	INTEREST INCOME	39000.00	157.35	9683.41	24.8			24.8		
128-123-4-003050	ROYALTIES FROM GAS WELLS	160000.00	21402.89	185327.46	115.8	.				
23	ROYALTIES	160000.00	21402.89	185327.46	115.8			115.8		
128-124-4-003065	MISCELLANEOUS INCOME	9500.00	56.25	3430.63	36.1	.				
24	MISCELLANEOUS INCOME	9500.00	56.25	3430.63	36.1			36.1		
128-126-4-003021	TRANSFER IN INTEREST FROM 029	36000.00				.				
128-126-4-003027	TRANSFERS IN / RATE STABILIZAT					.				
26	TRANSFER IN/ RATE STAB. 129	36000.00								
1	OPERATING REVENUE	12602664.00	1062527.37	7327501.19	58.1			58.1		
128-241-4-003023	BWC-SAFETY COUNCIL DISCOUNT	3000.00		4596.84	153.2	.				
128-241-4-003027	TRANSFERS IN					.				
128-241-4-004000	OTHER NON-OPER INCOME	5000.00				.				
128-241-4-004001	LIAB INSURANCE RECEIPTS		13075.00	13075.00	500.0	.				
41	OTHER FUNDING SOURCES	8000.00	13075.00	17671.84	220.9			220.9		
128-242-4-003000	OWDA LOAN#4185 RECPTS					.				
128-242-4-003004	LOAN 4553 FINAL RECPT					.				
128-242-4-003005	Opwc/PS Grant	65600.00								
128-242-4-003006	Filter/Admin Roof Fnds/L4764	53248.11		24685.80	46.3					
128-242-4-003007	Recarb/Settling- Design Funds	1050000.00	38713.35	193192.94	18.3					
128-242-4-003008	LOAN 4922 MEMO RECPT	22625.00		22625.00	100.0	.				
128-242-4-003009	Venturi Meters/ Dam Project Lo	330750.00	10811.85	32225.84	9.7					
128-242-4-003010	Lagoon Cleaning Loan Fnds	414000.00		263294.80	63.5					
128-242-4-003011	Valve Replacement Loan Fnds	330750.00	37801.56	93962.34	28.4					

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REVENUE FUND ACCOUNT						TARGET PERCENT	.58	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
42	LOANS	2266973.11	87326.76	629986.72	27.8			27.8
128-243-4-003001 43	ISSUE II CREDIT ENHANCE GRANTS					.		
2	NON OPERATING INCOME	2274973.11	100401.76	647658.56	28.5			28.5
128-351-4-003040 51	CAPITAL CHARGE RECEIPTS CAPITAL CHARGE	74000.00 74000.00	5964.08 5964.08	43888.51 43888.51	59.3 59.3	.		59.3
3	OTHER INCOME SOURCES	74000.00	5964.08	43888.51	59.3			59.3
	CASH BALANCE & RECEIPTS	17506686.93	1168893.21	10574098.08	60.4		10574098.08	60.4
128-151-5-056511	ADMINISTRATION CHARGES 99 BOND	2700.00					2700.00	
128-151-5-057501 51	BANK SERVICE CHARGES OPERATING SUPPLIES & SERVICES	1380.00 4080.00	40.99 40.99	284.19 284.19	20.6 7.0		1095.81 3795.81	20.6 7.0
1	OPERATING	4080.00	40.99	284.19	7.0		3795.81	7.0
128-270-5-057507	NATGUN CORP-FINAL							
128-270-5-057508	DLZ-NILES STNPIPE-FINAL							
128-270-5-059010	TRANSFER OUT TO OPER EXP	9311437.00	581104.56	4237040.35	45.5		5074396.65	45.5
128-270-5-059011	TRANSFER OUT TO OPER RESV	217490.00					217490.00	
128-270-5-059132	TRANSFER OUT TO DEBT SERVICE	2617807.50	222562.92	1464911.99	56.0		1152895.51	56.0
128-270-5-059133	TRANSFER OUT TO REMAINING REV							
128-270-5-059136	TRANSFER OUT TO 036/1036	711051.00		439510.33	61.8		271540.67	61.8
70	OTHER NON-OPERATING	12857785.50	803667.48	6141462.67	47.8		6716322.83	47.8
128-299-5-050162	OPWC PS GRANT DISBURSE	131087.00				65487.00	65600.00	50.0
128-299-5-050180	OPWC Credit Enhance/loan4185 d							
128-299-5-051000	Loan4185 changeorder exp							
128-299-5-051001	Filter/Admin/Roof Exp/DuroLast	76348.22		24685.80	32.3		51662.42	32.3
128-299-5-051002	Recarb/Settling- Design Exp	1050000.00	45385.06	154479.59	14.7	895520.41		100.0
128-299-5-051003	OWDA FEE-LOAN 4922 DESIGN	22625.00		22625.00	100.0			100.0
128-299-5-051004	Venturi Meters/Dam Project Loa	330750.00	5024.70	21413.99	6.5	309336.01		100.0
128-299-5-051005	Sludge Lagoon Exp	414000.00		211636.63	51.1		202363.37	51.1
128-299-5-051006	Valve Replacement Loan Proceed	330750.00	14919.62	56160.78	17.0	274589.22		100.0
99	NON OPERATING EXPENSE	2355560.22	65329.38	491001.79	20.8	1544932.64	319625.79	86.4
2	NON-OPERATING	15213345.72	868996.86	6632464.46	43.6	1544932.64	7035948.62	53.8
128	REVENUE FUND ACCOUNT	2289261.21	299855.36	3941349.43	172.2	1544932.64	2396416.79	239.7

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

		RATE STABILIZATION ACCOUNT				TARGET PERCENT		.58
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
129-000-1-101011	RATE STABILIZATION ACCOUNT	1191772.98		1191772.98			1191772.98	
00	-CASH CLASSIFICATION	1191772.98		1191772.98	100.0		1191772.98	100.0
0	-	1191772.98		1191772.98	100.0		1191772.98	100.0
129-122-4-003080	INTEREST INCOME	36000.00	50.77	3913.26	10.8	.		
22	INTEREST INCOME	36000.00	50.77	3913.26	10.9			10.9
1	OPERATING REVENUE	36000.00	50.77	3913.26	10.9			10.9
129-241-4-003027	TRANSFERS IN					.		
41	OTHER FUNDING SOURCES							
2	NON OPERATING INCOME							
	CASH BALANCE & RECEIPTS	1227772.98	50.77	1195686.24	97.3		1195686.24	97.3
129-270-5-053021	TRANSFER OUT INTEREST TO 028	36000.00					36000.00	
70	OTHER NON-OPERATING	36000.00					36000.00	
2	NON-OPERATING	36000.00					36000.00	
129	RATE STABILIZATION ACCOUNT	1191772.98	50.77	1195686.24	100.3		1195686.24	100.3

Detailed Trial Balance

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DATE 01/31/2009

		DSRF 1999 SERIES BONDS				TARGET PERCENT		.58
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
131-000-1-101011	DSRF 1999 SERIES BONDS	2668999.98		2668999.98			2668999.98	
00	-CASH CLASSIFICATION	2668999.98		2668999.98	100.0		2668999.98	100.0
0	-	2668999.98		2668999.98	100.0		2668999.98	100.0
131-122-4-003080	INTEREST INCOME	120000.00	.85	24585.31	20.4	.		
22	INTEREST INCOME	120000.00	.85	24585.31	20.5			20.5
1	OPERATING REVENUE	120000.00	.85	24585.31	20.5			20.5
131-241-4-003027	TRANSFERS IN					.		
41	OTHER FUNDING SOURCES							
2	NON OPERATING INCOME							
	CASH BALANCE & RECEIPTS	2788999.98	.85	2693585.29	96.5		2693585.29	96.5
131-251-5-057501	BANK SERVICE CHARGES	1000.00	.35	309.38	30.9		690.62	30.9
51	OPERATING SUPPLIES & SERVICES	1000.00	.35	309.38	30.9		690.62	30.9
131-270-5-059132	TRANSFER OUT TO 132 DEBT SER	120000.00		67606.60	56.3		52393.40	56.3
70	OTHER NON-OPERATING	120000.00		67606.60	56.3		52393.40	56.3
2	NON-OPERATING	121000.00	.35	67915.98	56.1		53084.02	56.1
131	DSRF 1999 SERIES BONDS	2667999.98	.50	2625669.31	98.4		2625669.31	98.4

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

		DSF- 1999 SERIES BONDS				TARGET PERCENT	.58	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
132-000-1-101011	DSF- 1999 SERIES BONDS	1177964.35		1177964.35			1177964.35	
00	-CASH CLASSIFICATION	1177964.35		1177964.35	100.0		1177964.35	100.0
0	-	1177964.35		1177964.35	100.0		1177964.35	100.0
132-122-4-003080	INTEREST INCOME	30000.00	1.30	12510.34	41.7	.		
22	INTEREST INCOME	30000.00	1.30	12510.34	41.7			41.7
1	OPERATING REVENUE	30000.00	1.30	12510.34	41.7			41.7
132-241-4-003027	TRANSFERS IN	2617807.50	222562.92	1532518.59	58.5	.		
41	OTHER FUNDING SOURCES	2617807.50	222562.92	1532518.59	58.5			58.5
2	NON OPERATING INCOME	2617807.50	222562.92	1532518.59	58.5			58.5
	CASH BALANCE & RECEIPTS	3825771.85	222564.22	2722993.28	71.1		2722993.28	71.1
132-251-5-057501	BANK SERVICE CHARGES	400.00	.48	216.65	54.2		183.35	54.2
51	OPERATING SUPPLIES & SERVICES	400.00	.48	216.65	54.2		183.35	54.2
132-271-5-055610	DS INTEREST EXPENSE 1999	1168077.50		605110.00	51.8		562967.50	51.8
132-271-5-055611	DS PRINCIPAL PAYMENT 1999	1450000.00		1450000.00	100.0			100.0
71	NON OPERATING EXPENSE	2618077.50		2055110.00	78.5		562967.50	78.5
2	NON-OPERATING	2618477.50	.48	2055326.65	78.5		563150.85	78.5
132	DSF- 1999 SERIES BONDS	1207294.35	222563.74	667666.63	55.3		667666.63	55.3

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

		REMAINING REVENUE ACCOUNT FUND				TARGET PERCENT		.58
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
133-000-1-101011	REMAINING REVENUE ACCOUNT FUND	147965.94		147965.94			147965.94	
00	-CASH CLASSIFICATION	147965.94		147965.94	100.0		147965.94	100.0
0	-	147965.94		147965.94	100.0		147965.94	100.0
133-122-4-003080	INTEREST INCOME	500.00	6.30	364.02	72.8	.		
22	INTEREST INCOME	500.00	6.30	364.02	72.8			72.8
1	OPERATING REVENUE	500.00	6.30	364.02	72.8			72.8
133-241-4-003027	TRANSFERS IN					.		
41	OTHER FUNDING SOURCES							
2	NON OPERATING INCOME							
	CASH BALANCE & RECEIPTS	148465.94	6.30	148329.96	99.9		148329.96	99.9
133-270-5-059010	TRANSFER OUT TO OPER EXPENSE							
70	OTHER NON-OPERATING							
133-290-5-059003	SLUDGE/SYNAGRO							
90	ANNUAL RENEWAL & REPLACEMENT							
2	NON-OPERATING							
133	REMAINING REVENUE ACCOUNT FUND	148465.94	6.30	148329.96	99.9		148329.96	99.9

Detailed Trial Balance

YEAR: 2008

DATE 01/31/2009

		OWDA LOAN DEBT SERVICE ACCT				TARGET PERCENT	.58	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
136-000-1-101011	OWDA LOAN DEBT SERVICE ACCT	112781.67		112781.67			112781.67	
00	-CASH CLASSIFICATION	112781.67		112781.67	100.0		112781.67	100.0
0	-	112781.67		112781.67	100.0		112781.67	100.0
136-122-4-003080	INTEREST INCOME	1500.00	4.80	282.26	18.8	.		
22	INTEREST INCOME	1500.00	4.80	282.26	18.8			18.8
1	OPERATING REVENUE	1500.00	4.80	282.26	18.8			18.8
136-241-4-003027	TRANSFER IN	711051.00		439510.33	61.8	.		
41	OTHER FUNDING SOURCES	711051.00		439510.33	61.8			61.8
2	NON OPERATING INCOME	711051.00		439510.33	61.8			61.8
	CASH BALANCE & RECEIPTS	825332.67	4.80	552574.26	66.9		552574.26	66.9
136-271-5-055610	DS LOAN#4185 Filter Bldg	490314.12		224418.46	45.8		265895.66	45.8
136-271-5-055613	DS LOAN #4460 HHOUSE ROOF	110081.32		54044.52	49.1		56036.80	49.1
136-271-5-055614	DS LOAN # 4553 NILES STANDPIPE	85476.86		44410.25	52.0		41066.61	52.0
136-271-5-055615	DS LOAN #4764 ADMIN ROOF	25178.06		10470.91	41.6		14707.15	41.6
136-271-5-055616	DS LOAN #4846 SLUDGE LAGOON	106166.19		106166.19	100.0			100.0
71	NON OPERATING EXPENSE	817216.55		439510.33	53.8		377706.22	53.8
2	NON-OPERATING	817216.55		439510.33	53.8		377706.22	53.8
136	OWDA LOAN DEBT SERVICE ACCT	8116.12	4.80	113063.93	393.1		113063.93	393.1

Bank Listing

AS OF: 01/31/2009

BANK	DESCRIPTION	BEGINNING BALANCE	Y-T-D REV	Y-T-D EXP	ENDING BALANCE
TYPE: CHECKING					
1011	OPERATING EXPENSE ACCT	74605.10	4237377.10	4236578.65	75403.55
1033	REMAINING REVENUE 1033/033	147965.94	364.02	0.00	148329.96
TOTAL TYPE :		222571.04	4237741.12	4236578.65	223733.51
TYPE: MVSD					
1020	OPERATING RESERVE ACCOUNT 1020-011	1292132.63	4132.75	0.00	1296265.38
1012	DEBT SERVICE ACCOUNT-1998 BONDS 1012-121	2582598.18	871086.97	1300752.85	2152932.30
1028	REVENUE ACCOUNT 1028-128	2555049.82	8019048.26	6632748.65	3941349.43
1029	RATE STABILIZATION -1029-129	1191772.98	3913.26	0.00	1195686.24
1070	PETTY CASH	200.00	0.00	0.00	200.00
1036	OWDA LOAN DEBT SERVICE ACCT	112781.67	439792.59	439510.33	113063.93
TOTAL TYPE :		7734535.28	9337973.83	8373011.83	8699497.28
TYPE: other					
1031	DEBT SERVICE-DSRF-1031-131	2668999.98	24585.31	67915.98	2625669.31
1032	DEBT SERVICE-DSF 1032-132	1177964.35	1545028.93	2055326.65	667666.63
1081	DEBT SERVICE-DSRF-1998 BONDS -1081-127	1228500.00	16769.03	130269.03	1115000.00
TOTAL TYPE :		5075464.33	1586383.27	2253511.66	4408335.94
TOTAL REPORT:		13032570.65	15162098.22	14863102.14	13331566.73

* End of Report: Mahoning Valley Sanitary Distr *

The Operating Expense cash account balance reflects expense recorded to District records, but not yet expended in the amount of \$3,012.15. Huntington Bank January 31, 2009 balance is reconciled to the District records.