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SEWER AUTHORITY MID-COASTSIDE  
HALF MOON BAY, CA

**Sewer Authority Mid-Coastside**  
**Financial Statements**  
**for**  
**November 30, 2008**

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PARSONS  
ACCOUNTING

Sewer Authority Mid-Coastside;

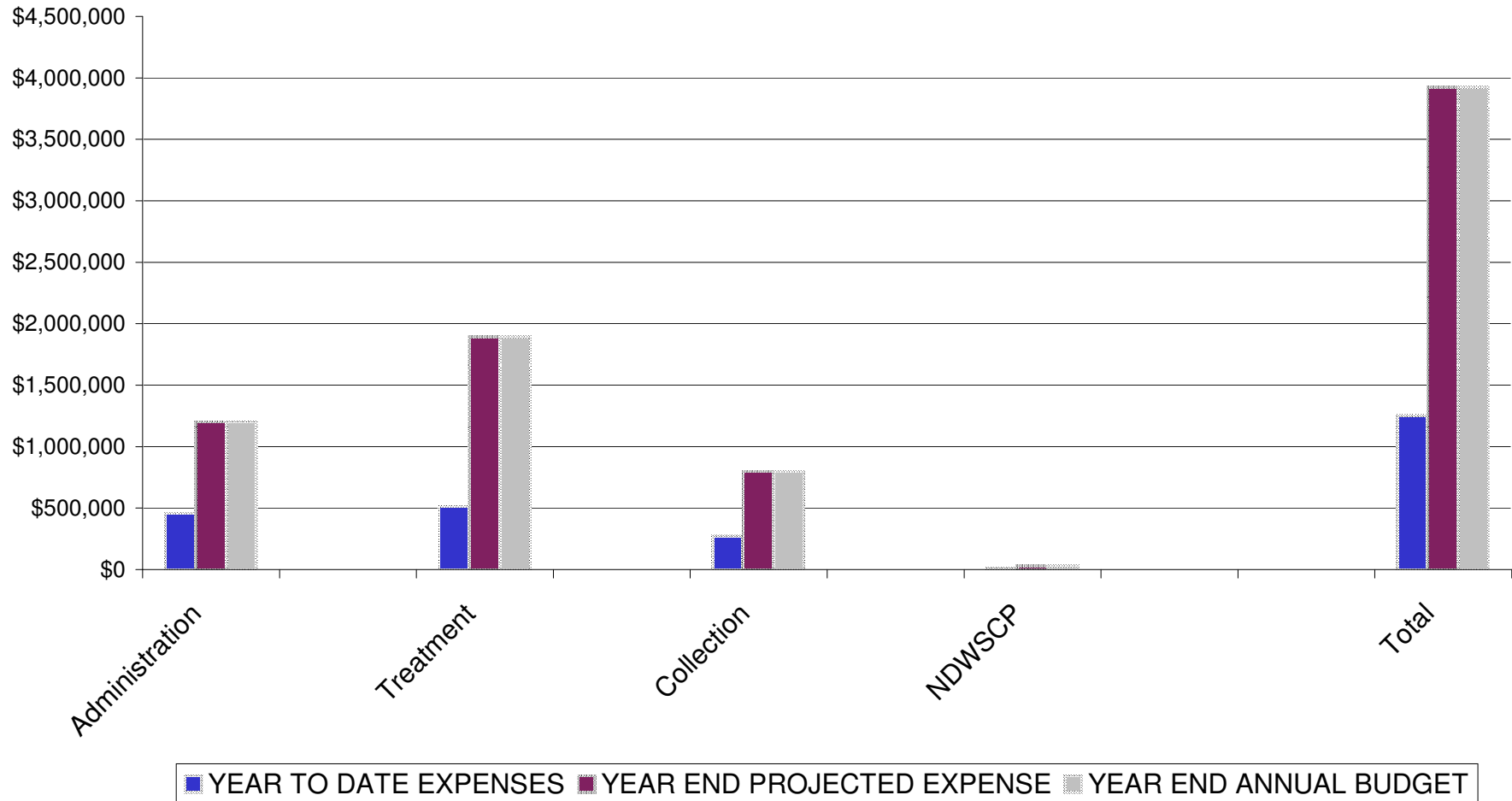
I have compiled the accompanying balance sheet of Sewer Authority Mid-Coastside as of November 30, 2008 and the related statement of revenues collected and expenses paid for the months then ended in accordance with standards established by the American Institute of Certified Accountants.

Sewer Authority Mid-Coastside chose not to present a statement of changes in financial position for the month ended November 30, 2008. The Agency normally presents the statement of changes in financial position with its yearend audited financial statements.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly do not express an opinion or any other form of assurance on them.

John Parsons, CPA, CFP  
December 8, 2008

**PROJECTED EXPENSE AND BUDGET ANALYSIS  
FISCAL YEAR 2008 - 2009  
FOR 5 MONTHS ENDED NOVEMBER 2008  
41.7% OF FISCAL YEAR**



**Sewer Authority Mid-Coastside**

**Balance Sheet**

As of November 30, 2008

**Nov 30, 08**

**ASSETS**

**Current Assets**

**Checking/Savings**

**111 · Bank Accounts**

11101 · First National

320,550.82

11105 · FNB Money Market

506,386.02

**Total 111 · Bank Accounts**

826,936.84

11104 · Petty Cash Fund

500.00

**112 · Cash in L.A.I.F.**

11201 · Cash -General-Operating

3,107,694.68

11401 · Operating Reserve

250,000.00

**Total 112 · Cash in L.A.I.F.**

3,357,694.68

**Total Checking/Savings**

4,185,131.52

**Accounts Receivable**

1200 · Accounts Receivable

14,257.17

**Total Accounts Receivable**

14,257.17

**Other Current Assets**

1201 · Interest Receivable

15,516.46

142 · Prepaid Insurance

35,874.24

150 · Deferred Compensation

329,109.08

**Total Other Current Assets**

380,499.78

**Total Current Assets**

4,579,888.47

**Fixed Assets**

**171 · Sewage Treatment Facilities**

1719905 · \*\*TRT- Mobile Radio Equipment

23,306.89

1719933 · \*\*Intertie- Rplc Vlve Strctres

9,219.92

**171 1999-2000 Fiscal Year**

1710003 · \*\*TRT- Rplc Mech Bldg 1 AlcovRf

4,793.00

1710006 · \*\*TRT- Rplc Roof Exhaust Fans

7,687.00

1710007 · \*\*TRT- Prim Sldge Pmp Base Plat

2,173.39

1710011 · \*\*TRT- Aeration System Upgrde

32,072.68

1710012 · \*\*TRT-Aeration System Upgrade

15,547.95

1710013 · \*\*TRT -Rplc Grit Washer

47,447.24

1710018 · \*\*TRT- PH Meter

2,789.40

1710022 · \*\*TRT-Radio System

3,844.23

1710024 · \*\*Portola - Rplc Pump #1

21,425.93

**Total 171 1999-2000 Fiscal Year**

137,780.82

**Sewer Authority Mid-Coastside**

**Balance Sheet**

As of November 30, 2008

**Nov 30, 08**

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**171 2000-2001 Fiscal Year**

1710102 · **TRT-Radio Communication Sys	5,844.24
1710103 · **TRT- Rplc Shop Facia & MB1 Rf	19,092.32
1710105 · **TRT-Rplc SAM 5	35,408.27
1710106 · **TRT -Digital Camera	486.49
1710107 · **TRT-VSD for #1 Water Pump	5,247.32
1710108 · **TRT-Rplc Grit Blower #2 parts	4,301.12
1710111 · **TRT-Chlorine Residual	1,697.14
1710112 · **TRT-Op & Maint Manual	49,074.38
1710113 · **TRT-Rpic Roof Exhst Fans Pt2	10,270.92
1710114 · **TRT- Digtl Dissolved Oxygen M	1,403.24
1710115 · **TRT- Computer Syst Rplcmnt	2,000.00
1710116 · **TRT - Fire Alarm System	2,870.65
1710120 · **I.P.-Reconstruct 2 Junc Struc	166,022.08
1710121 · **Portola-Rplc Pump #2	28,507.76
1710122 · **Portola-Ven/Odor Cntrl Improv	36,925.06
1710123 · **Pump Station Controls & SCADA	2,045.94
1710125 · **TRT-BFI Container	3,490.56
1710126 · **Princeton Force Main Rlctn	14,369.83

<b>Total 171 2000-2001 Fiscal Year</b>	<b>389,057.32</b>
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**171 2001-2002 Fiscal Year**

1710201 · **TRT-Rpr Stuc. Mech Bld1EXFanR	22,377.00
1710202 · **TRT - Mech Bldg 1Roof EX Fan	12,232.36
1710203 · **TRT - Rplc Prime 1 Drive Gear	31,672.03
1710208 · **TRT-2ndry Clrfr Weir Wash Sys	16,397.00
1710209 · **TRT - Inspectra Analyzer	18,185.06
1710211 · **TRT - 2" Trash Pump	1,259.03
1710212 · **Safety Equipment Trailer	5,958.75
1710214 · **O.O.- Rplc Diffusers	70,506.45
1710215 · **I.P. - Refurbish Facilites	34,495.70
1710217 · **Porotla-Rplc Gen Radiator	8,917.52
1710219 · **Princeton- Instl VSD for Pmps	14,020.94
1710221 · **Montara- New Pump 1 w/ VSD	37,523.47
1710222 · **TRT-RPLC PRIMARY SLUDG FLOM...	4,946.58

<b>Total 171 2001-2002 Fiscal Year</b>	<b>278,491.89</b>
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**Sewer Authority Mid-Coastside**

**Balance Sheet**

As of November 30, 2008

**Nov 30, 08**

**171 2002-2003 Fiscal Year**

1710333 · **Princeton Install VFD Pump 2	13,955.59
1710335 · **Princeton New Level Cntrl Cab	3,247.50
1710337 · **Ocean Outfall Fisers	56,417.58
1710338 · **#2 Water, Airgap Tank Rplc	7,421.51
1710339 · **Asphalt Driveway Sealing	9,811.91
1710340 · **Plant Air Compressors	8,793.48
1710341 · **Reroof Mech. Bldg. 1	14,290.00
1710342 · **Infl Pmp Rotat Mem Swing Unit	4,112.91
1710345 · **DO Probes, Mixed Liquor Bsns	5,954.76
1710349 · **VFD Rplcmnt. Pump3, Portola	13,054.52
1710351 · **SAM Wet Wthr Strg. Facility	641,635.49
1710352 · **Cmb. 141&1710120,22,&0215	101,083.00
1710353 · **#7 Influent VFD Replacement	7,854.70
1710354 · **PublicOutreach Office Furn	1,644.20
1710355 · **Replace Grit Pump # 1	10,667.86
1710356 · **Rmv Stucco/Repaint Digst Tnks	9,750.54
1710357 · **Rplc Primary Sludge Pmp#1	8,759.54
19002 · PIP- Intertie Pipeline	272,123.46

**Total 171 2002-2003 Fiscal Year** 1,190,578.55

**171 2003 - 2004 Fiscal Year**

1710401 · **Migrate MMI functions to Ci	27,840.76
1710402 · **Replace Effluent P.S. Roof	5,180.00
1710405 · **Replace DO Meters AB#3	820.00
1710407 · **Plant Server Backup System	5,325.90
1710411 · **New Security gates	31,399.50
1710413 · **Diesel Trash Pump	23,588.77
1710419 · **Wet Weather Flow Monitoring	159,631.00
1710421 · **Diffuser Replacement	61,600.00
19003 · PIP- Walker Tank	269,797.09

**Total 171 2003 - 2004 Fiscal Year** 585,183.02

**171 2004 - 2005 Fiscal Year**

1710506 · Wet Weather Capital Improve	28,717.77
1710508 · Resuse Feasibility Study	39,996.00

**Total 171 2004 - 2005 Fiscal Year** 68,713.77

**171 2005-2006 Fiscal Year**

1710604 · Lab Equipment - Plant Samplers	6,755.85
1710607 · DeOx 2000 Sulfur Dioxide Analyz	11,641.32
1710608 · Micro 2000 Chlorine Analyzer	8,755.82

**Total 171 2005-2006 Fiscal Year** 27,152.99

**Sewer Authority Mid-Coastside**

**Balance Sheet**

As of November 30, 2008

	<u>Nov 30, 08</u>
<b>171 2006-2007 Fiscal Year</b>	
1710701 · Vehicle Replacement - Maint	35,840.49
1710702 · Polymer Mixing & Feed System	19,246.32
1710703 · Replace Effluent Pump VFD	11,864.18
1710705 · Install Power Monitors in Plant	10,213.09
1710708 · Portola PS Control System	41,656.93
1710709 · Princeton PS Bleach Tank	12,136.36
	<hr/>
<b>Total 171 2006-2007 Fiscal Year</b>	130,957.37
<b>171 2007-2008 Fiscal Year</b>	
1710801 · Fire System Sprinkler Pipe Repl	34,296.00
1710803 · Replace Admin Bldg Ventilator	14,410.00
1710804 · Air Supply Fan, Digester Bldg	7,815.00
1710808 · Replace Cross Conveyor	7,740.50
1710809 · Data Gathering PLC for SCADA	7,290.00
	<hr/>
<b>Total 171 2007-2008 Fiscal Year</b>	71,551.50
<b>171 · Sewage Treatment Facilities - Other</b>	37,488,019.08
	<hr/>
<b>Total 171 · Sewage Treatment Facilities</b>	40,400,013.12
<b>172 · General Plant &amp; Admin Facility</b>	
1720224 · **Voice Mail System	3,886.20
1720301 · **Replace Office Systems	8,356.57
1720701 · Vehicle Replacement - Admin	26,441.91
172 · General Plant & Admin Facility - Other	280,841.74
	<hr/>
<b>Total 172 · General Plant &amp; Admin Facility</b>	319,526.42
<b>173 · Capital Equipment - Collection</b>	
1730223 · **Coll-Flusher Truck	104,990.59
1730401 · **Power Snake	4,587.17
1730601 · Hydro Flusher Truck with Camera	179,416.34
1730701 · Flusher Truck Accessories	11,698.78
173 · Capital Equipment - Collection - Other	162,518.90
	<hr/>
<b>Total 173 · Capital Equipment - Collection</b>	463,211.78
<b>174 · Land</b>	
1710127 · **Landstra Property Purchase	324,801.43
174 · Land - Other	269,889.15
	<hr/>
<b>Total 174 · Land</b>	594,690.58

**Sewer Authority Mid-Coastside**

**Balance Sheet**

As of November 30, 2008

	<u>Nov 30, 08</u>
<b>175 · Continuing Assets</b>	
1750001 · Repair & Replacement	70,215.97
1750002 · IPS Structural Integrity	52,440.00
1750003 · Outfall Inspection & Repair	54,222.65
1750004 · Vehicle Replacement Treatment	29,715.56
1750005 · Vehicle Replacement Collection	18,192.74
1750006 · Rebuild Effluent Pump No. 2	4,516.14
1750007 · Replace Photocopier	20,675.75
1750009 · Replace Primary Tank Chains & F	15,335.09
1750010 · Replace Effluent Pump VFD	19,415.34
<b>Total 175 · Continuing Assets</b>	<u>284,729.24</u>
<b>180 · Accumulated Derpreciation/Amort</b>	-23,823,067.25
<b>191 · Projects in Progress</b>	
<b>191 PIP 2003-2004 Fiscal Year</b>	
1910408 · PIP Disaster Preparedness Supp.	3,728.30
1910419 · PIP Wet Weather Flow Monitoring	172.50
<b>Total 191 PIP 2003-2004 Fiscal Year</b>	<u>3,900.80</u>
<b>191 PIP 2004-2005 Fiscal Year</b>	
1910506 · PIP Wet Weather Capital Improve	206,607.88
<b>Total 191 PIP 2004-2005 Fiscal Year</b>	<u>206,607.88</u>
<b>191 PIP 2005-2006 Fiscal Year</b>	
1910605 · PIP Portola Pump Lifting Equip	4,780.00
1910609 · PIP Outfall Surge Chamber Valve	4,200.00
<b>Total 191 PIP 2005-2006 Fiscal Year</b>	<u>8,980.00</u>
<b>191 PIP 2006-2007 Fiscal Year</b>	
1910707 · Cathodic Test Station Install	6,300.00
<b>Total 191 PIP 2006-2007 Fiscal Year</b>	<u>6,300.00</u>
<b>Total 191 · Projects in Progress</b>	<u>225,788.68</u>
<b>Total Fixed Assets</b>	<u>18,464,892.57</u>
<b>TOTAL ASSETS</b>	<u><u>23,044,781.04</u></u>

**Sewer Authority Mid-Coastside**

**Balance Sheet**

As of November 30, 2008

	<u>Nov 30, 08</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
210 · Accounts Payable	-220.43
<b>Total Accounts Payable</b>	-220.43
<b>Other Current Liabilities</b>	
22002 · Accrued Vacation & Admin Leave	129,145.37
22005 · P.E.R.S.	8,895.89
<b>Total Other Current Liabilities</b>	138,041.26
<b>Total Current Liabilities</b>	137,820.83
<b>Long Term Liabilities</b>	
23501 · Deferred Compensations	329,109.08
<b>Total Long Term Liabilities</b>	329,109.08
<b>Total Liabilities</b>	466,929.91
<b>Equity</b>	
25103 · Fund Balance- HMB	13,618,716.83
25104 · Fund Balance-GSD	8,260,361.83
25105 · Fund Balance- MWSD	2,124,742.79
25201 · Fund Balance-Govt Grants	14,817,680.24
25203 · Fund Balance- Amortization	-10,417,708.00
26401 · Operating ReserveFund-General	250,000.00
26501 · Cap Rplc/ER Rsv Fund-General	-2,213,514.76
280 · Retained Earnings	-4,539,862.10
Net Income	677,434.30
<b>Total Equity</b>	22,577,851.13
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>23,044,781.04</b>

**Sewer Authority Mid-Coastside**  
**Revenues & Expenses**  
November 2008

Nov 08

**Ordinary Income/Expense**

**Income**

**401 · Assessments**

4011001 · Operating Fund Assessment-H...	156,939.00
4011002 · Operating Fund Assess-GSD	91,331.00
4011003 · Operating Fund Assessment-M...	76,430.00
4011004 · Capital Assessments - HMB	20,992.00
4011005 · Capital Assessments - GSD	12,998.00
4011006 · Capital Assessments - MSD	10,000.00

**Total 401 · Assessments** 368,690.00

**404 · NDWSCP Revenue**

4043001 · NDWSCP Revenue-Operating ...	25,973.72
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**Total 404 · NDWSCP Revenue** 25,973.72

**4081001 · Treatment Trucked Waste** 1,494.18

**40810 · Miscellaneous Revenue** 77.74

**40910 · Interest Revenue** 8,618.30

**Total Income** 404,853.94

**Expense**

**Expense Accounts**

50110 · Directors Fees	1,000.00
5021001 · Productive Payroll	91,082.68
5021002 · Overtime	3,425.70
5021004 · Benefits	38,723.81
5021007 · Temporary	2,384.65
5021008 · Retire Benefits	194.00
5041001 · Personnel Assistance	858.20
5041002 · Audit Fees	7,829.58
5041003 · Engineering Fees	12,840.96
5041004 · Legal Services	5,450.51
5041005 · Payroll Costs	394.01
5041006 · Other Professional Services	12,105.00
5051001 · Janitorial	67.50
5052002 · Laundry Service	1,115.20
5052003 · Outside Lab Analysis	2,435.80
5052004 · Inspections	497.68
5052009 · Solid Waste	7,047.91
50610 · Memberships and Dues	990.00
50710 · Printing and Publications	1,902.04
50810 · Skills Improvements	378.00
50910 · Meetings and Travel	62.07
5102001 · Safety Training	420.00

**Sewer Authority Mid-Coastside**  
**Revenues & Expenses**  
November 2008

	<b>Nov 08</b>
5111001 · Postage	319.50
5111002 · Equipment Rental	111.38
5111003 · Office Supplies	15.15
5111004 · Computer Supplies	121.89
5111005 · General Supplies	178.85
5121002 · Liability Insurance	6,240.50
5121003 · Property Insurance	1,368.49
5121007 · Dishonesty Bond Insurance	28.22
5132001 · Telephone	2,107.24
5132002 · Electric	21,415.75
5132003 · Natural Gas	26.68
5132004 · Water	1,374.82
5141003 · Copy Machine	1,095.00
5142005 · Pagers	45.77
5142006 · Alarm System	135.00
5152001 · Diesel	1,035.49
5152002 · Gasoline	755.38
5162001 · Chemical- General	174.79
5162002 · Maintenance	407.95
5162003 · General	274.28
5162004 · Chemicals- Hypochlorite- Plant	8,528.00
5162005 · Chemicals- Bisulfite	4,367.38
5162006 · Chemicals- NaOCL- Pump Stat...	3,656.01
5182002 · Vehicles	309.45
5182003 · Building and Grounds	2,458.47
5182004 · Pump Station	7,440.41
5182005 · Plant Equipment	2,900.41
5184006 · Sewer Line- HMB	17.27
5184009 · Lift Station- HMB	991.21
5184010 · Lift Station- GSD	330.40
5184011 · Lift Station- MWSD	3,970.22
5184012 · SAM Collection Equipment	275.14
5202001 · Mechanical Tools	348.48
5202002 · General Tools	134.59
<b>Total Expense Accounts</b>	<b>264,164.87</b>
<b>Total Expense</b>	<b>264,164.87</b>
<b>Net Ordinary Income</b>	<b>140,689.07</b>
<b>Net Income</b>	<b>140,689.07</b>

**Sewer Authority Mid-Coastside**  
**Revenue and Expenditures - Total**  
November 2008 (5 Months 41.7% of Year)

	<u>Jul - Nov 08</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>401 · Assessments</b>			
4011001 · Operating Fund Assessment-HMB	784,695.00	1,883,263.00	41.67%
4011002 · Operating Fund Assess-GSD	456,655.00	1,095,972.00	41.67%
4011003 · Operating Fund Assessment-MSD	382,150.00	917,168.00	41.67%
4011004 · Capital Assessments - HMB	104,960.00	251,914.00	41.67%
4011005 · Capital Assessments - GSD	64,990.00	155,973.00	41.67%
4011006 · Capital Assessments - MSD	50,000.00	119,996.00	41.67%
<b>Total 401 · Assessments</b>	<u>1,843,450.00</u>	<u>4,424,286.00</u>	<u>41.67%</u>
<b>404 · NDWSCP Revenue</b>			
4043001 · NDWSCP Revenue-Operating Fee	25,973.72	29,071.00	89.35%
<b>Total 404 · NDWSCP Revenue</b>	<u>25,973.72</u>	<u>29,071.00</u>	<u>89.35%</u>
<b>4081001 · Treatment Trucked Waste</b>			
40810 · Miscellaneous Revenue	11,980.10	63,000.00	19.02%
40910 · Interest Revenue	608.78	5,500.00	11.07%
<b>Total Income</b>	<u>1,926,525.63</u>	<u>4,651,857.00</u>	<u>41.41%</u>
<b>Expense</b>			
<b>Expense Accounts</b>			
50110 · Directors Fees	3,200.00	8,000.00	40.0%
5021001 · Productive Payroll	447,756.54	1,151,776.00	38.88%
5021002 · Overtime	15,407.51	73,977.00	20.83%
5021003 · Restricted Standby Pay	0.00	300.00	0.0%
5021004 · Benefits	192,036.78	460,564.00	41.7%
5021006 · Overtime Meals	0.00	413.00	0.0%
5021007 · Temporary	15,504.55	45,600.00	34.0%
5021008 · Retire Benefits	970.00	3,492.00	27.78%
5031002 · Fingerprinting	0.00	360.00	0.0%
5031003 · Employee Physicals	0.00	743.00	0.0%
5041001 · Personnel Assistance	4,291.00	10,627.00	40.38%
5041002 · Audit Fees	18,491.36	18,310.00	100.99%
5041003 · Engineering Fees	78,974.96	138,293.00	57.11%
5041004 · Legal Services	22,593.18	109,368.00	20.66%
5041005 · Payroll Costs	2,084.05	6,362.00	32.76%
5041006 · Other Professional Services	26,765.00	128,140.00	20.89%
5051001 · Janitorial	1,670.00	9,051.00	18.45%
5052002 · Laundry Service	4,067.16	9,500.00	42.81%
5052003 · Outside Lab Analysis	11,809.50	55,000.00	21.47%
5052004 · Inspections	13,183.01	90,000.00	14.65%
5052005 · Calibration	0.00	5,000.00	0.0%
5052009 · Solid Waste	34,825.45	90,000.00	38.7%
5052013 · Maintenance Project Management	105.00	40,000.00	0.26%
5054004 · Technical/ Consulting Services	0.00	59,000.00	0.0%

**Sewer Authority Mid-Coastside**  
**Revenue and Expenditures - Total**  
November 2008 (5 Months 41.7% of Year)

	<b>Jul - Nov 08</b>	<b>Budget</b>	<b>% of Budget</b>
<b>50610 · Memberships and Dues</b>	3,554.00	20,324.00	17.49%
<b>50710 · Printing and Publications</b>	2,645.54	6,614.00	40.0%
<b>50810 · Skills Improvements</b>	1,134.00	17,128.00	6.62%
<b>50910 · Meetings and Travel</b>	62.07	11,957.00	0.52%
<b>5101004 · Safety Physicals</b>	176.00	2,786.00	6.32%
<b>5102001 · Safety Training</b>	2,670.00	11,000.00	24.27%
<b>5102002 · Safety Shoes</b>	303.08	2,900.00	10.45%
<b>5102003 · Personal Safety Equipment</b>	50.14	2,900.00	1.73%
<b>5102005 · Safety Equipment</b>	345.87	15,000.00	2.31%
<b>5111001 · Postage</b>	837.39	2,174.00	38.52%
<b>5111002 · Equipment Rental</b>	684.68	91,274.00	0.75%
<b>5111003 · Office Supplies</b>	1,683.92	5,594.00	30.1%
<b>5111004 · Computer Supplies</b>	613.98	11,926.00	5.15%
<b>5111005 · General Supplies</b>	1,356.95	3,882.00	34.96%
<b>5121002 · Liability Insurance</b>	31,202.50	88,533.00	35.24%
<b>5121003 · Property Insurance</b>	6,842.45	14,547.00	47.04%
<b>5121006 · Claims</b>	10,000.00	37,710.00	26.52%
<b>5121007 · Dishonesty Bond Insurance</b>	141.10	353.00	39.97%
<b>5132001 · Telephone</b>	6,624.80	16,000.00	41.41%
<b>5132002 · Electric</b>	63,770.85	245,000.00	26.03%
<b>5132003 · Natural Gas</b>	90.01	1,000.00	9.0%
<b>5132004 · Water</b>	3,164.26	16,500.00	19.18%
<b>5141002 · Mailing Machine</b>	8.39	604.00	1.39%
<b>5141003 · Copy Machine</b>	2,399.51	5,608.00	42.79%
<b>5142005 · Pagers</b>	230.24	1,000.00	23.02%
<b>5142006 · Alarm System</b>	770.00	2,000.00	38.5%
<b>5142007 · Radio System</b>	0.00	3,500.00	0.0%
<b>5142008 · Permits, Licenses and Fees</b>	3,462.56	55,000.00	6.3%
<b>5152001 · Diesel</b>	4,129.23	19,500.00	21.18%
<b>5152002 · Gasoline</b>	3,035.32	9,000.00	33.73%
<b>5152003 · Lubricants</b>	0.00	3,000.00	0.0%
<b>5162001 · Chemical- General</b>	1,420.50	2,000.00	71.03%
<b>5162002 · Maintenance</b>	955.42	6,250.00	15.29%
<b>5162003 · General</b>	1,368.77	8,500.00	16.1%
<b>5162004 · Chemicals- Hypochlorite- Plant</b>	26,336.32	55,000.00	47.88%
<b>5162005 · Chemicals- Bisulfite</b>	15,174.39	35,000.00	43.36%
<b>5162006 · Chemicals- NaOCL- Pump Stations</b>	14,866.27	35,000.00	42.48%
<b>5162007 · Chemicals- Polymer</b>	7,038.00	17,000.00	41.4%
<b>5162008 · Chemicals- FeCl3</b>	3,352.03	11,000.00	30.47%
<b>5162010 · Chemicals- NaOH- Plant</b>	0.00	1,000.00	0.0%
<b>5172001 · Lab Chemicals</b>	624.79	1,500.00	41.65%
<b>5172002 · Lab Maintenance Supplies</b>	0.00	5,000.00	0.0%
<b>5172003 · Lab General</b>	3,282.02	10,600.00	30.96%
<b>5172004 · Public Outreach Gen. Supplies</b>	640.38	15,000.00	4.27%
<b>5181001 · Office Equipment</b>	2,720.94	4,786.00	56.85%
<b>5182002 · Vehicles</b>	5,414.93	11,000.00	49.23%

**Sewer Authority Mid-Coastside**  
**Revenue and Expenditures - Total**  
November 2008 (5 Months 41.7% of Year)

	<u>Jul - Nov 08</u>	<u>Budget</u>	<u>% of Budget</u>
5182003 · Building and Grounds	5,055.90	10,000.00	50.56%
5182004 · Pump Station	60,156.50	200,000.00	30.08%
5182005 · Plant Equipment	48,447.28	200,000.00	24.22%
5182013 · Facility Painting	0.00	30,000.00	0.0%
5182014 · Instrumentation	0.00	10,000.00	0.0%
5184006 · Sewer Line- HMB	17.27		
5184007 · Sewer Line- GSD	45.38		
5184009 · Lift Station- HMB	991.21		
5184010 · Lift Station- GSD	330.40		
5184011 · Lift Station- MWSD	7,103.36		
5184012 · SAM Collection Equipment	668.51	12,000.00	5.57%
5202001 · Mechanical Tools	610.56	4,000.00	15.26%
5202002 · General Tools	928.62	2,000.00	46.43%
52310 · Service/ Bank Charges	0.00	107.00	0.0%
53210 · Fines and Penalties	0.00	539.00	0.0%
<b>Total Expense Accounts</b>	<u>1,253,273.64</u>	<u>3,925,472.00</u>	<u>31.93%</u>
<b>2008-2009 Capital Expenditures</b>	80,773.53	126,000.00	64.11%
<b>2008-2009 Continuing Assets</b>	6,000.00	401,883.00	1.49%
<b>Total Expense</b>	<u>1,340,047.17</u>	<u>4,453,355.00</u>	<u>30.09%</u>
<b>Net Ordinary Income</b>	586,478.46	198,502.00	295.45%
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Insurance Dividend</b>	4,182.31		
<b>Total Other Income</b>	<u>4,182.31</u>		
<b>Net Other Income</b>	<u>4,182.31</u>		
<b>Net Income</b>	<u><u>590,660.77</u></u>	<u><u>198,502.00</u></u>	<u><u>297.56%</u></u>

**Sewer Authority Mid-Coastside**  
**Revenues and Expenditures - Admin**

November 2008 (5 Months 41.7% of Year)

	Jul - Nov 08	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>401 · Assessments</b>			
4011001 · Operating Fund Assessment-H...	257,470.00	617,924.00	41.7%
4011002 · Operating Fund Assess-GSD	139,530.00	334,872.00	41.7%
4011003 · Operating Fund Assessment-M...	103,945.00	249,469.00	41.7%
4011004 · Capital Assessments - HMB	1,235.00	2,969.00	41.6%
4011005 · Capital Assessments - GSD	725.00	1,735.00	41.8%
4011006 · Capital Assessments - MSD	490.00	1,176.00	41.7%
<b>Total 401 · Assessments</b>	<b>503,395.00</b>	<b>1,208,145.00</b>	<b>41.7%</b>
40810 · Miscellaneous Revenue	608.78	500.00	121.8%
40910 · Interest Revenue	44,513.03	130,000.00	34.2%
<b>Total Income</b>	<b>548,516.81</b>	<b>1,338,645.00</b>	<b>41.0%</b>
<b>Expense</b>			
<b>Expense Accounts</b>			
50110 · Directors Fees	3,200.00	8,000.00	40.0%
5021001 · Productive Payroll	176,237.29	436,058.00	40.4%
5021002 · Overtime	881.09	5,000.00	17.6%
5021003 · Restricted Standby Pay	0.00	300.00	0.0%
5021004 · Benefits	62,339.57	134,560.00	46.3%
5021006 · Overtime Meals	0.00	63.00	0.0%
5021007 · Temporary	15,504.55	45,600.00	34.0%
5021008 · Retire Benefits	485.00	1,164.00	41.7%
5031002 · Fingerprinting	0.00	360.00	0.0%
5031003 · Employee Physicals	0.00	743.00	0.0%
5041001 · Personnel Assistance	4,291.00	10,627.00	40.4%
5041002 · Audit Fees	18,491.36	18,310.00	101.0%
5041003 · Engineering Fees	78,974.96	138,293.00	57.1%
5041004 · Legal Services	22,593.18	108,368.00	20.8%
5041005 · Payroll Costs	2,084.05	6,362.00	32.8%
5041006 · Other Professional Services	26,765.00	128,140.00	20.9%
5051001 · Janitorial	1,670.00	9,051.00	18.5%
50610 · Memberships and Dues	3,272.00	20,324.00	16.1%
50710 · Printing and Publications	2,645.54	4,364.00	60.6%
50810 · Skills Improvements	30.00	3,878.00	0.8%
50910 · Meetings and Travel	62.07	10,407.00	0.6%
5101004 · Safety Physicals	176.00	536.00	32.8%
5111001 · Postage	837.39	1,924.00	43.5%
5111002 · Equipment Rental	684.68	1,274.00	53.7%
5111003 · Office Supplies	1,683.92	5,494.00	30.7%
5111004 · Computer Supplies	613.98	5,926.00	10.4%
5111005 · General Supplies	1,351.89	3,882.00	34.8%
5121002 · Liability Insurance	12,481.00	31,000.00	40.3%
5121003 · Property Insurance	6,842.45	14,547.00	47.0%
5121006 · Claims	10,000.00	37,710.00	26.5%
5121007 · Dishonesty Bond Insurance	141.10	353.00	40.0%
5141002 · Mailing Machine	8.39	104.00	8.1%
5141003 · Copy Machine	2,399.51	5,608.00	42.8%
5181001 · Office Equipment	2,720.94	4,786.00	56.9%

**Sewer Authority Mid-Coastside**  
**Revenues and Expenditures - Admin**

November 2008 (5 Months 41.7% of Year)

	<u>Jul - Nov 08</u>	<u>Budget</u>	<u>% of Budget</u>
52310 • Service/ Bank Charges	0.00	107.00	0.0%
53210 • Fines and Penalties	0.00	539.00	0.0%
<b>Total Expense Accounts</b>	<b>459,467.91</b>	<b>1,203,762.00</b>	<b>38.2%</b>
2008-2009 Capital Expenditures	0.00	0.00	0.0%
2008-2009 Continuing Assets	0.00	5,880.00	0.0%
<b>Total Expense</b>	<b>459,467.91</b>	<b>1,209,642.00</b>	<b>38.0%</b>
<b>Net Ordinary Income</b>	<b>89,048.90</b>	<b>129,003.00</b>	<b>69.0%</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Insurance Dividend</b>	4,182.31		
<b>Total Other Income</b>	4,182.31		
<b>Net Other Income</b>	4,182.31		
<b>Net Income</b>	<b>93,231.21</b>	<b>129,003.00</b>	<b>72.3%</b>

**Sewer Authority Mid-Coastside**  
**Revenues and Expenditures - Treatment**

November 2008 (5 Months 41.7% of Year)

	Jul - Nov 08	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>401 · Assessments</b>			
4011001 · Operating Fund Assessment-H...	405,780.00	973,873.00	41.7%
4011002 · Operating Fund Assess-GSD	219,905.00	527,770.00	41.7%
4011003 · Operating Fund Assessment-M...	163,820.00	393,173.00	41.7%
4011004 · Capital Assessments - HMB	86,905.00	208,579.00	41.7%
4011005 · Capital Assessments - GSD	50,765.00	121,843.00	41.7%
4011006 · Capital Assessments - MSD	34,420.00	82,606.00	41.7%
<b>Total 401 · Assessments</b>	<b>961,595.00</b>	<b>2,307,844.00</b>	<b>41.7%</b>
4081001 · Treatment Trucked Waste	11,980.10	63,000.00	19.0%
40810 · Miscellaneous Revenue	0.00	5,000.00	0.0%
<b>Total Income</b>	<b>973,575.10</b>	<b>2,375,844.00</b>	<b>41.0%</b>
<b>Expense</b>			
<b>Expense Accounts</b>			
5021001 · Productive Payroll	110,242.64	289,736.00	38.0%
5021002 · Overtime	6,198.58	28,500.00	21.7%
5021004 · Benefits	57,726.51	125,817.00	45.9%
5021006 · Overtime Meals	0.00	100.00	0.0%
5021008 · Retire Benefits	485.00	1,164.00	41.7%
5052002 · Laundry Service	3,384.24	7,500.00	45.1%
5052003 · Outside Lab Analysis	11,809.50	55,000.00	21.5%
5052004 · Inspections	13,183.01	90,000.00	14.6%
5052005 · Calibration	0.00	5,000.00	0.0%
5052009 · Solid Waste	34,825.45	90,000.00	38.7%
5052013 · Maintenance Project Managem...	105.00	40,000.00	0.3%
5054004 · Technical/ Consulting Services	0.00	14,000.00	0.0%
50610 · Memberships and Dues	132.00		
50710 · Printing and Publications	0.00	2,000.00	0.0%
50810 · Skills Improvements	582.00	11,000.00	5.3%
50910 · Meetings and Travel	0.00	1,000.00	0.0%
5101004 · Safety Physicals	0.00	1,500.00	0.0%
5102001 · Safety Training	2,670.00	11,000.00	24.3%
5102002 · Safety Shoes	0.00	2,000.00	0.0%
5102003 · Personal Safety Equipment	50.14	2,000.00	2.5%
5102005 · Safety Equipment	345.87	15,000.00	2.3%
5111002 · Equipment Rental	0.00	90,000.00	0.0%
5111004 · Computer Supplies	0.00	6,000.00	0.0%
5132001 · Telephone	6,624.80	16,000.00	41.4%
5132002 · Electric	63,770.85	245,000.00	26.0%
5132003 · Natural Gas	90.01	1,000.00	9.0%
5132004 · Water	2,697.70	14,000.00	19.3%
5142005 · Pagers	230.24	1,000.00	23.0%
5142006 · Alarm System	770.00	2,000.00	38.5%
5142007 · Radio System	0.00	3,500.00	0.0%
5142008 · Permits, Licenses and Fees	3,462.56	55,000.00	6.3%
5152001 · Diesel	2,808.18	12,000.00	23.4%
5152002 · Gasoline	1,835.15	4,000.00	45.9%
5152003 · Lubricants	0.00	2,750.00	0.0%
5162001 · Chemical- General	1,420.50	2,000.00	71.0%
5162002 · Maintenance	452.43	2,250.00	20.1%
5162003 · General	769.00	2,500.00	30.8%

**Sewer Authority Mid-Coastside**  
**Revenues and Expenditures - Treatment**

November 2008 (5 Months 41.7% of Year)

	<u>Jul - Nov 08</u>	<u>Budget</u>	<u>% of Budget</u>
5162004 · Chemicals- Hypochlorite- Plant	26,336.32	55,000.00	47.9%
5162005 · Chemicals- Bisulfite	15,174.39	35,000.00	43.4%
5162006 · Chemicals- NaOCL- Pump Stat...	14,866.27	35,000.00	42.5%
5162007 · Chemicals- Polymer	7,038.00	17,000.00	41.4%
5162008 · Chemicals- FeCl3	3,352.03	11,000.00	30.5%
5162010 · Chemicals- NaOH- Plant	0.00	1,000.00	0.0%
5172001 · Lab Chemicals	624.79	1,500.00	41.7%
5172002 · Lab Maintenance Supplies	0.00	5,000.00	0.0%
5172003 · Lab General	3,282.02	10,000.00	32.8%
5172004 · Public Outreach Gen. Supplies	640.38	15,000.00	4.3%
5182002 · Vehicles	2,732.19	5,000.00	54.6%
5182003 · Building and Grounds	5,055.90	10,000.00	50.6%
5182004 · Pump Station	60,156.50	200,000.00	30.1%
5182005 · Plant Equipment	48,032.51	200,000.00	24.0%
5182013 · Facility Painting	0.00	30,000.00	0.0%
5182014 · Instrumentation	0.00	10,000.00	0.0%
5184011 · Lift Station- MWSD	-857.00		
5202001 · Mechanical Tools	610.56	2,000.00	30.5%
5202002 · General Tools	272.90	1,000.00	27.3%
<b>Total Expense Accounts</b>	<b>513,989.12</b>	<b>1,894,817.00</b>	<b>27.1%</b>
<b>2008-2009 Capital Expenditures</b>	<b>0.00</b>	<b>87,000.00</b>	<b>0.0%</b>
<b>2008-2009 Continuing Assets</b>	<b>0.00</b>	<b>326,028.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>513,989.12</b>	<b>2,307,845.00</b>	<b>22.3%</b>
<b>Net Ordinary Income</b>	<b>459,585.98</b>	<b>67,999.00</b>	<b>675.9%</b>
<b>Net Income</b>	<b>459,585.98</b>	<b>67,999.00</b>	<b>675.9%</b>

**Sewer Authority Mid-Coastside**  
**Revenues and Expenditures - Collections**

November 2008 (5 Months 41.7% of Year)

	Jul - Nov 08	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>401 · Assessments</b>			
<b>4011001 · Operating Fund Assessment-HMB</b>	121,445.00	291,466.00	41.7%
<b>4011002 · Operating Fund Assess-GSD</b>	97,220.00	233,330.00	41.7%
<b>4011003 · Operating Fund Assessment-MSD</b>	114,385.00	274,526.00	41.7%
<b>4011004 · Capital Assessments - HMB</b>	16,820.00	40,366.00	41.7%
<b>4011005 · Capital Assessments - GSD</b>	13,500.00	32,395.00	41.7%
<b>4011006 · Capital Assessments - MSD</b>	15,090.00	36,214.00	41.7%
<b>Total 401 · Assessments</b>	378,460.00	908,297.00	41.7%
<b>Total Income</b>	378,460.00	908,297.00	41.7%
<b>Expense</b>			
<b>Expense Accounts</b>			
<b>5021001 · Productive Payroll</b>	155,205.22	408,273.00	38.0%
<b>5021002 · Overtime</b>	8,327.84	40,477.00	20.6%
<b>5021004 · Benefits</b>	68,904.77	191,325.00	36.0%
<b>5021006 · Overtime Meals</b>	0.00	250.00	0.0%
<b>5021008 · Retire Benefits</b>	0.00	1,164.00	0.0%
<b>5052002 · Laundry Service</b>	682.92	2,000.00	34.1%
<b>5054004 · Technical/ Consulting Services</b>	0.00	45,000.00	0.0%
<b>50610 · Memberships and Dues</b>	150.00		
<b>50810 · Skills Improvements</b>	522.00	2,000.00	26.1%
<b>50910 · Meetings and Travel</b>	0.00	500.00	0.0%
<b>5101004 · Safety Physicals</b>	0.00	750.00	0.0%
<b>5102002 · Safety Shoes</b>	303.08	900.00	33.7%
<b>5102003 · Personal Safety Equipment</b>	0.00	900.00	0.0%
<b>5111005 · General Supplies</b>	5.06		
<b>5121002 · Liability Insurance</b>	18,721.50	57,533.00	32.5%
<b>5132004 · Water</b>	466.56	2,500.00	18.7%
<b>5141002 · Mailing Machine</b>	0.00	500.00	0.0%
<b>5152001 · Diesel</b>	1,321.05	7,500.00	17.6%
<b>5152002 · Gasoline</b>	1,200.17	5,000.00	24.0%
<b>5152003 · Lubricants</b>	0.00	250.00	0.0%
<b>5162002 · Maintenance</b>	502.99	4,000.00	12.6%
<b>5162003 · General</b>	599.77	6,000.00	10.0%
<b>5182002 · Vehicles</b>	2,682.74	6,000.00	44.7%
<b>5182005 · Plant Equipment</b>	414.77		
<b>5184006 · Sewer Line- HMB</b>	17.27		
<b>5184007 · Sewer Line- GSD</b>	45.38		
<b>5184009 · Lift Station- HMB</b>	991.21		
<b>5184010 · Lift Station- GSD</b>	330.40		
<b>5184011 · Lift Station- MWSD</b>	7,960.36		
<b>5184012 · SAM Collection Equipment</b>	668.51	12,000.00	5.6%
<b>5202001 · Mechanical Tools</b>	0.00	2,000.00	0.0%
<b>5202002 · General Tools</b>	655.72	1,000.00	65.6%
<b>Total Expense Accounts</b>	270,679.29	797,822.00	33.9%

**Sewer Authority Mid-Coastside**  
**Revenues and Expenditures - Collections**  
November 2008 (5 Months 41.7% of Year)

	<u>Jul - Nov 08</u>	<u>Budget</u>	<u>% of Budget</u>
2008-2009 Capital Expenditures	0.00	39,000.00	0.0%
2008-2009 Continuing Assets	0.00	69,975.00	0.0%
<b>Total Expense</b>	<u>270,679.29</u>	<u>906,797.00</u>	<u>29.9%</u>
<b>Net Ordinary Income</b>	<u>107,780.71</u>	<u>1,500.00</u>	<u>7,185.4%</u>
<b>Net Income</b>	<u><b>107,780.71</b></u>	<u><b>1,500.00</b></u>	<u><b>7,185.4%</b></u>

**Sewer Authority Mid-Coastside  
Capital Projects Analysis  
For the Month Ended: November 30, 2008**

<b>2008-2009 Fiscal Year</b>	<b>Account Number</b>	<b>Current YTD</b>	<b>Prior F/Y Spent</b>	<b>Budget Amount</b>	<b>Budget Remaining</b>	<b>% Budget Spent</b>	<b>Project Complete?</b>
<b>Treatment</b>							
Install Quick-Connect for Plant Generator	171-09-01	\$ -	\$ -	\$ 45,000	\$ 45,000	0.00%	No
Replace 4 Rollup Doors	171-09-02	\$ -	\$ -	\$ 25,000	\$ 25,000	0.00%	No
Replace Influent Pump PLC	171-09-03	\$ -	\$ -	\$ 8,500	\$ 8,500	0.00%	No
Replace Disinfection System PLC	171-09-04	\$ -	\$ -	\$ 8,500	\$ 8,500	0.00%	No
<b>Total Treatment</b>		\$ -	\$ -	\$ 87,000	\$ 87,000	0.00%	
<b>Collection</b>							
Vac Trailer	173-09-01	\$ -	\$ -	\$ 37,500	\$ 37,500	0.00%	No
Power Snake	173-09-02	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00%	No
<b>Total Collection</b>		\$ -	\$ -	\$ 39,000	\$ 39,000	0.00%	
<b>Total Fiscal Year June 30, 2009 Budget</b>		\$ -	\$ -	\$ 126,000	\$ 126,000	0.00%	

<b>Projects Not Budget in Current Year</b>	<b>Account Number</b>	<b>Current YTD</b>	<b>Prior F/Y Spent</b>	<b>Budget Amount</b>	<b>Budget Remaining</b>	<b>% Budget Spent</b>	<b>Project Complete?</b>
Power Snake	173-04-01	\$ 4,587	\$ -	\$ 4,000	\$ (587)	114.68%	Yes
Wet Weather Capital Improvements	171-05-06	\$ 28,717.77	\$ 229,805.88	\$ 602,184	\$ 343,660	42.93%	No
Install Power Monitors in Plant	171-07-05	\$ 10,213.09	\$ -	\$ 9,000	\$ (1,213)	113.48%	No
Replace Admin Bldg Ventilator	171-08-03	\$ 14,410.00	\$ -	\$ 30,000	\$ 15,590	48.03%	No
Air Supply Fan, Digester Bldg	171-08-04	\$ 7,815.00	\$ -	\$ 25,000	\$ 17,185	31.26%	No
Replace Cross Conveyor	171-08-08	\$ 7,740.50	\$ -	\$ 15,000	\$ 7,260	51.60%	No
Data Gathering PLC for SCADA	171-08-09	\$ 7,290.00	\$ -	\$ 12,000	\$ 4,710	60.75%	No
<b>Total for Projects Not Budgeted in Fiscal Year 08-09</b>		<u>\$ 80,773.53</u>					
<b>Total Capital Expenditures '08-09</b>		<u>\$ 80,773.53</u>					