

Sewer Authority Mid-Coastside
Financial Statements
for
December 31, 2008

RECEIVED

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SEWER AUTHORITY MID-COASTSIDE
HALF MOON BAY, CA



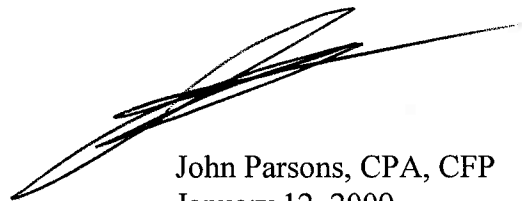
PARSONS
ACCOUNTING

Sewer Authority Mid-Coastside;

I have compiled the accompanying balance sheet of Sewer Authority Mid-Coastside as of December 31, 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.

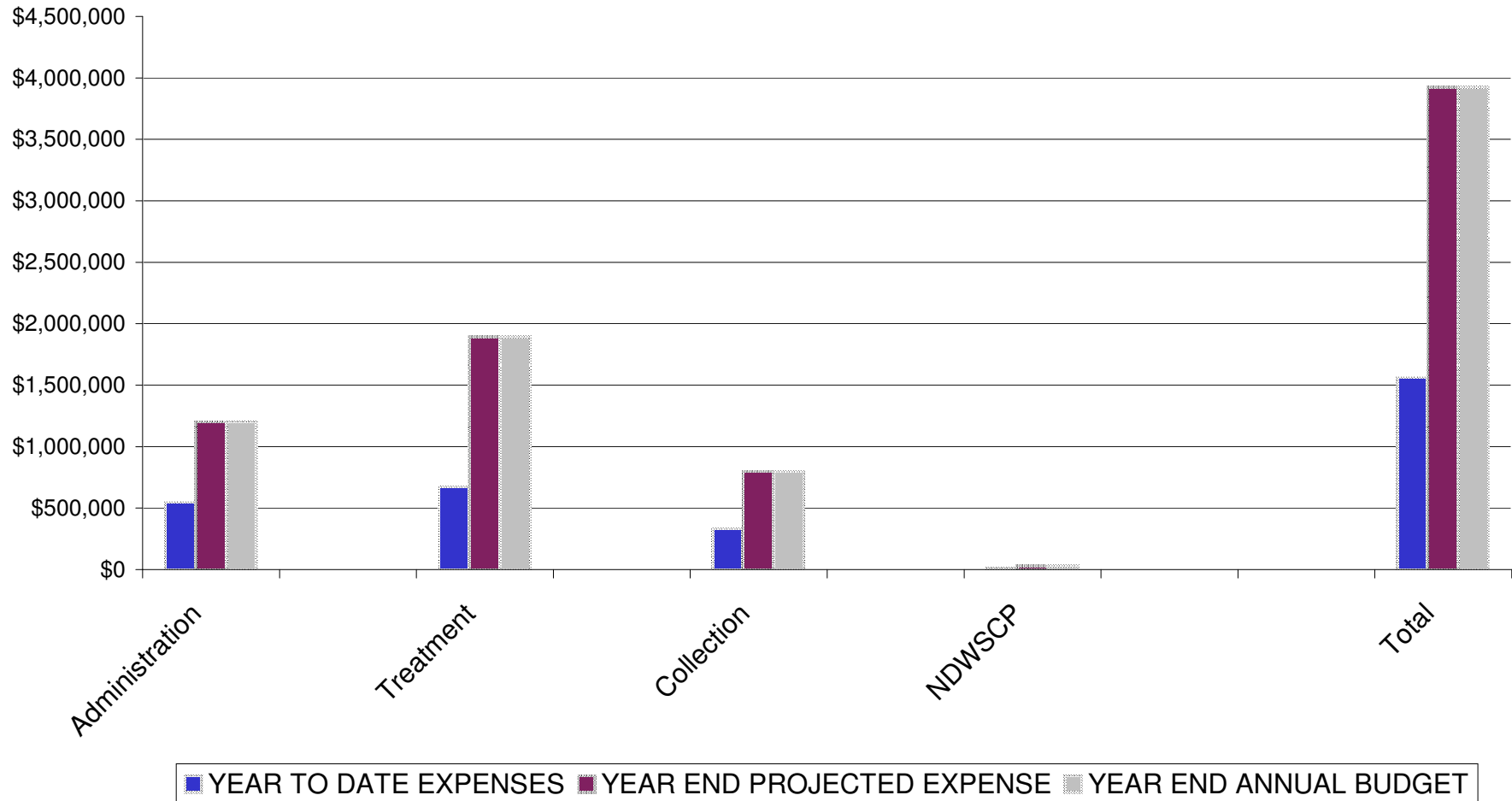
Sewer Authority Mid-Coastside chose not to present a statement of changes in financial position for the month ended December 31, 2008. The Agency normally presents the statement of changes in financial position with its yearend audited financial statements.

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
January 12, 2009

**PROJECTED EXPENSE AND BUDGET ANALYSIS
FISCAL YEAR 2008 - 2009
FOR 6 MONTHS ENDED DECEMBER 2008
50.0% OF FISCAL YEAR**



Sewer Authority Mid-Coastside

Balance Sheet

As of December 31, 2008

	Dec 31, 08
ASSETS	
Current Assets	
Checking/Savings	
111 · Bank Accounts	
11101 · First National	369,819.83
11105 · FNB Money Market	507,645.05
Total 111 · Bank Accounts	877,464.88
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	4,235,659.56
Accounts Receivable	
1200 · Accounts Receivable	42,644.03
Total Accounts Receivable	42,644.03
Other Current Assets	
1201 · Interest Receivable	23,274.69
142 · Prepaid Insurance	25,434.61
150 · Deferred Compensation	329,859.08
Total Other Current Assets	378,568.38
Total Current Assets	4,656,871.97
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 Systm 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 December 31, 2008

	Dec 31, 08
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
Total 171 2000-2001 Fiscal Year	389,057.32
171 2001-2002 Fiscal Year	
1710201 · **TRT-Rpr Stuc. Mech Bld1EXFa...	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 ...	4,946.58
Total 171 2001-2002 Fiscal Year	278,491.89

Sewer Authority Mid-Coastside

Balance Sheet

As of December 31, 2008

	Dec 31, 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	31,358.00
1710508 · Resuse Feasibility Study	39,996.00
Total 171 2004 - 2005 Fiscal Year	71,354.00
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 December 31, 2008

	Dec 31, 08
171 2006-2007 Fiscal Year	
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
Total 171 2006-2007 Fiscal Year	130,957.37
171 2007-2008 Fiscal Year	
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
Total 171 2007-2008 Fiscal Year	71,551.50
171 · Sewage Treatment Facilities - Other	37,488,019.08
Total 171 · Sewage Treatment Facilities	40,402,653.35
172 · General Plant & Admin Facility	
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
Total 172 · General Plant & Admin Facility	319,526.42
173 · Capital Equipment - Collection	
1730223 · **Coll-Flusher Truck	104,990.59
1730401 · **Power Snake	4,000.00
1730601 · Hydro Flusher Truck with Camera	179,416.34
1730701 · Flusher Truck Accessories	11,698.78
1730902 · Power Snake	587.17
173 · Capital Equipment - Collection - Other	162,518.90
Total 173 · Capital Equipment - Collection	463,211.78
174 · Land	
1710127 · **Landstra Property Purchase	324,801.43
174 · Land - Other	269,889.15
Total 174 · Land	594,690.58

Sewer Authority Mid-Coastside

Balance Sheet

As of December 31, 2008

	Dec 31, 08
175 · Continuing Assets	
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
Total 175 · Continuing Assets	284,729.24
180 · Accumulated Derpreciation/Amort	-23,823,067.25
191 · Projects in Progress	
191 PIP 2003-2004 Fiscal Year	
1910408 · PIP Disaster Preparedness Supp.	3,728.30
1910419 · PIP Wet Weather Flow Monitoring	172.50
Total 191 PIP 2003-2004 Fiscal Year	3,900.80
191 PIP 2004-2005 Fiscal Year	
1910506 · PIP Wet Weather Capital Improve	206,607.88
Total 191 PIP 2004-2005 Fiscal Year	206,607.88
191 PIP 2005-2006 Fiscal Year	
1910605 · PIP Portola Pump Lifting Equip	4,780.00
1910609 · PIP Outfall Surge Chamber Valve	4,200.00
Total 191 PIP 2005-2006 Fiscal Year	8,980.00
191 PIP 2006-2007 Fiscal Year	
1910707 · Cathodic Test Station Install	6,300.00
Total 191 PIP 2006-2007 Fiscal Year	6,300.00
Total 191 · Projects in Progress	225,788.68
Total Fixed Assets	18,467,532.80
TOTAL ASSETS	23,124,404.77

Sewer Authority Mid-Coastside

Balance Sheet

As of December 31, 2008

	Dec 31, 08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
210 · Accounts Payable	-220.43
Total Accounts Payable	-220.43
Other Current Liabilities	
22002 · Accrued Vacation & Admin Leave	129,145.37
22005 · P.E.R.S.	15,983.30
Total Other Current Liabilities	145,128.67
Total Current Liabilities	144,908.24
Long Term Liabilities	
23501 · Deferred Compensations	329,859.08
Total Long Term Liabilities	329,859.08
Total Liabilities	474,767.32
Equity	
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	749,220.62
Total Equity	22,649,637.45
TOTAL LIABILITIES & EQUITY	23,124,404.77

Sewer Authority Mid-Coastside
Revenues & Expenses
December 2008

Dec 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
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404 · NDWSCP Revenue

4043003 · NDWSCP Revenue-Late Fee	414.50
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Total 404 · NDWSCP Revenue	414.50
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4081001 · Treatment Trucked Waste	4,099.12
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40810 · Miscellaneous Revenue	268.41
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40910 · Interest Revenue	9,017.26
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Total Income	382,489.29
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Expense

Expense Accounts

50110 · Directors Fees	600.00
5021001 · Productive Payroll	138,756.29
5021002 · Overtime	10,549.39
5021004 · Benefits	51,658.08
5021007 · Temporary	988.20
5021008 · Retire Benefits	194.00
5041001 · Personnel Assistance	858.20
5041004 · Legal Services	7,884.78
5041005 · Payroll Costs	398.01
5041006 · Other Professional Services	2,445.00
5051001 · Janitorial	67.50
5052002 · Laundry Service	933.80
5052009 · Solid Waste	795.06
5052013 · Maintenance Project Managem...	486.00
50610 · Memberships and Dues	8,155.00
50710 · Printing and Publications	256.50
50910 · Meetings and Travel	164.77
5102001 · Safety Training	420.00
5111002 · Equipment Rental	111.38
5111003 · Office Supplies	241.43
5111004 · Computer Supplies	82.95
5111005 · General Supplies	481.27

Sewer Authority Mid-Coastside
Revenues & Expenses
December 2008

	Dec 08
5121002 · Liability Insurance	6,240.50
5121003 · Property Insurance	1,368.49
5121006 · Claims	-10,000.00
5121007 · Dishonesty Bond Insurance	28.22
5132001 · Telephone	1,502.42
5132002 · Electric	20,266.98
5132003 · Natural Gas	52.53
5132004 · Water	1,945.73
5142008 · Permits, Licenses and Fees	5,943.00
5152001 · Diesel	619.16
5152002 · Gasoline	316.92
5162003 · General	396.95
5162004 · Chemicals- Hypochlorite- Plant	4,266.63
5162007 · Chemicals- Polymer	2,300.00
5172001 · Lab Chemicals	158.81
5172003 · Lab General	8.64
5181001 · Office Equipment	1,298.88
5182002 · Vehicles	117.19
5182003 · Building and Grounds	527.91
5182004 · Pump Station	39,498.94
5182005 · Plant Equipment	11,722.18
5184006 · Sewer Line- HMB	-17.27
5184007 · Sewer Line- GSD	-45.38
5184008 · Sewer Line- MWSD	0.00
5184009 · Lift Station- HMB	-991.21
5184010 · Lift Station- GSD	-330.40
5184011 · Lift Station- MWSD	-7,103.36
5202001 · Mechanical Tools	313.15
5202002 · General Tools	771.78
53210 · Fines and Penalties	3,000.00
Total Expense Accounts	310,705.00
Total Expense	310,705.00
Net Ordinary Income	71,784.29
Net Income	71,784.29

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
December 2008 (6 Months 50.0% of Year)

	<u>Jul - Dec 08</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
401 · Assessments			
4011001 · Operating Fund Assessment-HMB	941,634.00	1,883,263.00	50.0%
4011002 · Operating Fund Assess-GSD	547,986.00	1,095,972.00	50.0%
4011003 · Operating Fund Assessment-MSD	458,580.00	917,168.00	50.0%
4011004 · Capital Assessments - HMB	125,952.00	251,914.00	50.0%
4011005 · Capital Assessments - GSD	77,988.00	155,973.00	50.0%
4011006 · Capital Assessments - MSD	60,000.00	119,996.00	50.0%
Total 401 · Assessments	<u>2,212,140.00</u>	<u>4,424,286.00</u>	<u>50.0%</u>
404 · NDWSCP Revenue			
4043001 · NDWSCP Revenue-Operating Fee	25,973.72	29,071.00	89.35%
4043003 · NDWSCP Revenue-Late Fee	416.23		
Total 404 · NDWSCP Revenue	<u>26,389.95</u>	<u>29,071.00</u>	<u>90.78%</u>
4081001 · Treatment Trucked Waste	16,079.22	63,000.00	25.52%
40810 · Miscellaneous Revenue	877.19	5,500.00	15.95%
40910 · Interest Revenue	53,530.29	130,000.00	41.18%
Total Income	<u>2,309,016.65</u>	<u>4,651,857.00</u>	<u>49.64%</u>
Expense			
Expense Accounts			
50110 · Directors Fees	3,800.00	8,000.00	47.5%
5021001 · Productive Payroll	586,512.83	1,151,776.00	50.92%
5021002 · Overtime	25,956.90	73,977.00	35.09%
5021003 · Restricted Standby Pay	0.00	300.00	0.0%
5021004 · Benefits	243,694.86	460,564.00	52.91%
5021006 · Overtime Meals	0.00	413.00	0.0%
5021007 · Temporary	16,492.75	45,600.00	36.17%
5021008 · Retire Benefits	1,164.00	3,492.00	33.33%
5031002 · Fingerprinting	0.00	360.00	0.0%
5031003 · Employee Physicals	0.00	743.00	0.0%
5041001 · Personnel Assistance	5,149.20	10,627.00	48.45%
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	30,477.66	109,368.00	27.87%
5041005 · Payroll Costs	2,482.06	6,362.00	39.01%
5041006 · Other Professional Services	29,210.00	128,140.00	22.8%
5051001 · Janitorial	1,737.50	9,051.00	19.2%
5052002 · Laundry Service	5,000.96	9,500.00	52.64%
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	35,620.51	90,000.00	39.58%
5052013 · Maintenance Project Management	591.00	40,000.00	1.48%

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
December 2008 (6 Months 50.0% of Year)

	Jul - Dec 08	Budget	% of Budget
5054004 · Technical/ Consulting Services	0.00	59,000.00	0.0%
50610 · Memberships and Dues	11,709.00	20,324.00	57.61%
50710 · Printing and Publications	2,902.04	6,614.00	43.88%
50810 · Skills Improvements	1,134.00	17,128.00	6.62%
50910 · Meetings and Travel	226.84	11,957.00	1.9%
5101004 · Safety Physicals	176.00	2,786.00	6.32%
5102001 · Safety Training	3,090.00	11,000.00	28.09%
5102002 · Safety Shoes	303.08	2,900.00	10.45%
5102003 · Personal Safety Equipment	50.14	2,900.00	1.73%
5102005 · Safety Equipment	345.87	15,000.00	2.31%
5111001 · Postage	837.39	2,174.00	38.52%
5111002 · Equipment Rental	796.06	91,274.00	0.87%
5111003 · Office Supplies	1,925.35	5,594.00	34.42%
5111004 · Computer Supplies	696.93	11,926.00	5.84%
5111005 · General Supplies	1,838.22	3,882.00	47.35%
5121002 · Liability Insurance	37,443.00	88,533.00	42.29%
5121003 · Property Insurance	8,210.94	14,547.00	56.44%
5121006 · Claims	0.00	37,710.00	0.0%
5121007 · Dishonesty Bond Insurance	169.32	353.00	47.97%
5132001 · Telephone	8,127.22	16,000.00	50.8%
5132002 · Electric	84,037.83	245,000.00	34.3%
5132003 · Natural Gas	142.54	1,000.00	14.25%
5132004 · Water	5,109.99	16,500.00	30.97%
5141002 · Mailing Machine	8.39	604.00	1.39%
5141003 · Copy Machine	2,399.51	5,608.00	42.79%
5142005 · Pagers	230.24	1,000.00	23.02%
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	9,405.56	55,000.00	17.1%
5152001 · Diesel	4,748.39	19,500.00	24.35%
5152002 · Gasoline	3,352.24	9,000.00	37.25%
5152003 · Lubricants	0.00	3,000.00	0.0%
5162001 · Chemical- General	1,420.50	2,000.00	71.03%
5162002 · Maintenance	955.42	6,250.00	15.29%
5162003 · General	1,765.72	8,500.00	20.77%
5162004 · Chemicals- Hypochlorite- Plant	30,602.95	55,000.00	55.64%
5162005 · Chemicals- Bisulfite	15,174.39	35,000.00	43.36%
5162006 · Chemicals- NaOCL- Pump Stations	14,866.27	35,000.00	42.48%
5162007 · Chemicals- Polymer	9,338.00	17,000.00	54.93%
5162008 · Chemicals- FeCl3	3,352.03	11,000.00	30.47%
5162010 · Chemicals- NaOH- Plant	0.00	1,000.00	0.0%
5172001 · Lab Chemicals	783.60	1,500.00	52.24%
5172002 · Lab Maintenance Supplies	0.00	5,000.00	0.0%
5172003 · Lab General	3,290.66	10,600.00	31.04%
5172004 · Public Outreach Gen. Supplies	640.38	15,000.00	4.27%
5181001 · Office Equipment	4,019.82	4,786.00	83.99%

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
December 2008 (6 Months 50.0% of Year)

	<u>Jul - Dec 08</u>	<u>Budget</u>	<u>% of Budget</u>
5182002 · Vehicles	5,532.12	11,000.00	50.29%
5182003 · Building and Grounds	5,583.81	10,000.00	55.84%
5182004 · Pump Station	99,655.44	200,000.00	49.83%
5182005 · Plant Equipment	60,169.46	200,000.00	30.09%
5182013 · Facility Painting	0.00	30,000.00	0.0%
5182014 · Instrumentation	0.00	10,000.00	0.0%
5184006 · Sewer Line- HMB	0.00		
5184007 · Sewer Line- GSD	0.00		
5184008 · Sewer Line- MWSD	0.00		
5184009 · Lift Station- HMB	0.00		
5184010 · Lift Station- GSD	0.00		
5184011 · Lift Station- MWSD	0.00		
5184012 · SAM Collection Equipment	668.51	12,000.00	5.57%
5202001 · Mechanical Tools	923.71	4,000.00	23.09%
5202002 · General Tools	1,700.40	2,000.00	85.02%
52310 · Service/ Bank Charges	0.00	107.00	0.0%
53210 · Fines and Penalties	3,000.00	539.00	556.59%
Total Expense Accounts	<u>1,563,978.34</u>	<u>3,925,472.00</u>	<u>39.84%</u>
2008-2009 Capital Expenditures	83,413.76	126,000.00	66.2%
2008-2009 Continuing Assets	6,000.00	401,883.00	1.49%
Total Expense	<u>1,653,392.10</u>	<u>4,453,355.00</u>	<u>37.13%</u>
Net Ordinary Income	655,624.55	198,502.00	330.29%
Other Income/Expense			
Other Income			
Insurance Dividend	4,182.31		
Total Other Income	<u>4,182.31</u>		
Net Other Income	<u>4,182.31</u>		
Net Income	<u><u>659,806.86</u></u>	<u><u>198,502.00</u></u>	<u><u>332.39%</u></u>

Sewer Authority Mid-Coastside
Revenues and Expenditures - Admin

December 2008 (6 Months 50.0% of Year)

	Jul - Dec 08	Budget	% of Budget
Ordinary Income/Expense			
Income			
401 · Assessments			
4011001 · Operating Fund Assessment-H...	308,964.00	617,924.00	50.0%
4011002 · Operating Fund Assess-GSD	167,436.00	334,872.00	50.0%
4011003 · Operating Fund Assessment-M...	124,734.00	249,469.00	50.0%
4011004 · Capital Assessments - HMB	1,482.00	2,969.00	49.9%
4011005 · Capital Assessments - GSD	870.00	1,735.00	50.1%
4011006 · Capital Assessments - MSD	588.00	1,176.00	50.0%
Total 401 · Assessments	604,074.00	1,208,145.00	50.0%
40810 · Miscellaneous Revenue	877.19	500.00	175.4%
40910 · Interest Revenue	53,530.29	130,000.00	41.2%
Total Income	658,481.48	1,338,645.00	49.2%
Expense			
Expense Accounts			
50110 · Directors Fees	3,800.00	8,000.00	47.5%
5021001 · Productive Payroll	230,336.02	436,058.00	52.8%
5021002 · Overtime	1,112.48	5,000.00	22.2%
5021003 · Restricted Standby Pay	0.00	300.00	0.0%
5021004 · Benefits	78,871.46	134,560.00	58.6%
5021006 · Overtime Meals	0.00	63.00	0.0%
5021007 · Temporary	16,492.75	45,600.00	36.2%
5021008 · Retire Benefits	582.00	1,164.00	50.0%
5031002 · Fingerprinting	0.00	360.00	0.0%
5031003 · Employee Physicals	0.00	743.00	0.0%
5041001 · Personnel Assistance	5,149.20	10,627.00	48.5%
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	30,477.66	108,368.00	28.1%
5041005 · Payroll Costs	2,482.06	6,362.00	39.0%
5041006 · Other Professional Services	29,210.00	128,140.00	22.8%
5051001 · Janitorial	1,737.50	9,051.00	19.2%
50610 · Memberships and Dues	11,427.00	20,324.00	56.2%
50710 · Printing and Publications	2,902.04	4,364.00	66.5%
50810 · Skills Improvements	30.00	3,878.00	0.8%
50910 · Meetings and Travel	226.84	10,407.00	2.2%
5101004 · Safety Physicals	176.00	536.00	32.8%
5111001 · Postage	837.39	1,924.00	43.5%
5111002 · Equipment Rental	796.06	1,274.00	62.5%
5111003 · Office Supplies	1,925.35	5,494.00	35.0%
5111004 · Computer Supplies	696.93	5,926.00	11.8%
5111005 · General Supplies	1,833.16	3,882.00	47.2%
5121002 · Liability Insurance	14,977.20	31,000.00	48.3%
5121003 · Property Insurance	8,210.94	14,547.00	56.4%
5121006 · Claims	0.00	37,710.00	0.0%
5121007 · Dishonesty Bond Insurance	169.32	353.00	48.0%
5141002 · Mailing Machine	8.39	104.00	8.1%
5141003 · Copy Machine	2,399.51	5,608.00	42.8%
5181001 · Office Equipment	4,019.82	4,786.00	84.0%

Sewer Authority Mid-Coastside
Revenues and Expenditures - Admin

December 2008 (6 Months 50.0% of Year)

	<u>Jul - Dec 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%
Total Expense Accounts	548,353.40	1,203,762.00	45.6%
2008-2009 Capital Expenditures	0.00	0.00	0.0%
2008-2009 Continuing Assets	0.00	5,880.00	0.0%
Total Expense	548,353.40	1,209,642.00	45.3%
Net Ordinary Income	110,128.08	129,003.00	85.4%
Other Income/Expense			
Other Income			
Insurance Dividend	4,182.31		
Total Other Income	4,182.31		
Net Other Income	4,182.31		
Net Income	114,310.39	129,003.00	88.6%

Sewer Authority Mid-Coastside
Revenues and Expenditures - Treatment

December 2008 (6 Months 50.0% of Year)

	Jul - Dec 08	Budget	% of Budget
Ordinary Income/Expense			
Income			
401 · Assessments			
4011001 · Operating Fund Assessment-H...	486,936.00	973,873.00	50.0%
4011002 · Operating Fund Assess-GSD	263,886.00	527,770.00	50.0%
4011003 · Operating Fund Assessment-M...	196,584.00	393,173.00	50.0%
4011004 · Capital Assessments - HMB	104,286.00	208,579.00	50.0%
4011005 · Capital Assessments - GSD	60,918.00	121,843.00	50.0%
4011006 · Capital Assessments - MSD	41,304.00	82,606.00	50.0%
Total 401 · Assessments	1,153,914.00	2,307,844.00	50.0%
4081001 · Treatment Trucked Waste	16,079.22	63,000.00	25.5%
40810 · Miscellaneous Revenue	0.00	5,000.00	0.0%
Total Income	1,169,993.22	2,375,844.00	49.2%
Expense			
Expense Accounts			
5021001 · Productive Payroll	152,154.06	289,736.00	52.5%
5021002 · Overtime	10,772.17	28,500.00	37.8%
5021004 · Benefits	74,664.31	125,817.00	59.3%
5021006 · Overtime Meals	0.00	100.00	0.0%
5021008 · Retire Benefits	582.00	1,164.00	50.0%
5052002 · Laundry Service	4,157.96	7,500.00	55.4%
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	35,620.51	90,000.00	39.6%
5052013 · Maintenance Project Managem...	591.00	40,000.00	1.5%
5054004 · Technical/ Consulting Services	0.00	14,000.00	0.0%
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	3,090.00	11,000.00	28.1%
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	8,127.22	16,000.00	50.8%
5132002 · Electric	84,037.83	245,000.00	34.3%
5132003 · Natural Gas	142.54	1,000.00	14.3%
5132004 · Water	4,210.89	14,000.00	30.1%
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	9,405.56	55,000.00	17.1%
5152001 · Diesel	2,965.24	12,000.00	24.7%
5152002 · Gasoline	2,152.07	4,000.00	53.8%
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	812.91	2,500.00	32.5%
5162004 · Chemicals- Hypochlorite- Plant	30,602.95	55,000.00	55.6%

Sewer Authority Mid-Coastside
Revenues and Expenditures - Treatment

December 2008 (6 Months 50.0% of Year)

	<u>Jul - Dec 08</u>	<u>Budget</u>	<u>% of Budget</u>
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	9,338.00	17,000.00	54.9%
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	783.60	1,500.00	52.2%
5172002 · Lab Maintenance Supplies	0.00	5,000.00	0.0%
5172003 · Lab General	3,290.66	10,000.00	32.9%
5172004 · Public Outreach Gen. Supplies	640.38	15,000.00	4.3%
5182002 · Vehicles	2,777.19	5,000.00	55.5%
5182003 · Building and Grounds	5,583.81	10,000.00	55.8%
5182004 · Pump Station	99,655.44	200,000.00	49.8%
5182005 · Plant Equipment	60,169.46	200,000.00	30.1%
5182013 · Facility Painting	0.00	30,000.00	0.0%
5182014 · Instrumentation	0.00	10,000.00	0.0%
5202001 · Mechanical Tools	923.71	2,000.00	46.2%
5202002 · General Tools	272.90	1,000.00	27.3%
53210 · Fines and Penalties	3,000.00		
Total Expense Accounts	<u>672,760.75</u>	<u>1,894,817.00</u>	<u>35.5%</u>
2008-2009 Capital Expenditures	0.00	87,000.00	0.0%
2008-2009 Continuing Assets	0.00	326,028.00	0.0%
Total Expense	<u>672,760.75</u>	<u>2,307,845.00</u>	<u>29.2%</u>
Net Ordinary Income	<u>497,232.47</u>	<u>67,999.00</u>	<u>731.2%</u>
Net Income	<u><u>497,232.47</u></u>	<u><u>67,999.00</u></u>	<u><u>731.2%</u></u>

Sewer Authority Mid-Coastside
Revenues and Expenditures - Collections
December 2008 (6 Months 50.0% of Year)

	<u>Jul - Dec 08</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
401 · Assessments			
4011001 · Operating Fund Assessment-HMB	145,734.00	291,466.00	50.0%
4011002 · Operating Fund Assess-GSD	116,664.00	233,330.00	50.0%
4011003 · Operating Fund Assessment-MSD	137,262.00	274,526.00	50.0%
4011004 · Capital Assessments - HMB	20,184.00	40,366.00	50.0%
4011005 · Capital Assessments - GSD	16,200.00	32,395.00	50.0%
4011006 · Capital Assessments - MSD	18,108.00	36,214.00	50.0%
Total 401 · Assessments	<u>454,152.00</u>	<u>908,297.00</u>	<u>50.0%</u>
Total Income	454,152.00	908,297.00	50.0%
Expense			
Expense Accounts			
5021001 · Productive Payroll	196,744.30	408,273.00	48.2%
5021002 · Overtime	14,072.25	40,477.00	34.8%
5021004 · Benefits	86,403.63	191,325.00	45.2%
5021006 · Overtime Meals	0.00	250.00	0.0%
5021008 · Retire Benefits	0.00	1,164.00	0.0%
5052002 · Laundry Service	843.00	2,000.00	42.2%
5054004 · Technical/ Consulting Services	0.00	45,000.00	0.0%
50610 · Memberships and Dues	282.00		
50810 · Skills Improvements	522.00	2,000.00	26.1%
50910 · Meetings and Travel	0.00	500.00	0.0%
5101004 · Safety Physicals	0.00	750.00	0.0%
5102002 · Safety Shoes	303.08	900.00	33.7%
5102003 · Personal Safety Equipment	0.00	900.00	0.0%
5111005 · General Supplies	5.06		
5121002 · Liability Insurance	22,465.80	57,533.00	39.0%
5132004 · Water	899.10	2,500.00	36.0%
5141002 · Mailing Machine	0.00	500.00	0.0%
5152001 · Diesel	1,783.15	7,500.00	23.8%
5152002 · Gasoline	1,200.17	5,000.00	24.0%
5152003 · Lubricants	0.00	250.00	0.0%
5162002 · Maintenance	502.99	4,000.00	12.6%
5162003 · General	952.81	6,000.00	15.9%
5182002 · Vehicles	2,754.93	6,000.00	45.9%
5184006 · Sewer Line- HMB	0.00		
5184007 · Sewer Line- GSD	0.00		
5184008 · Sewer Line- MWSD	0.00		
5184009 · Lift Station- HMB	0.00		
5184010 · Lift Station- GSD	0.00		
5184011 · Lift Station- MWSD	0.00		
5184012 · SAM Collection Equipment	668.51	12,000.00	5.6%
5202001 · Mechanical Tools	0.00	2,000.00	0.0%
5202002 · General Tools	1,427.50	1,000.00	142.8%
Total Expense Accounts	<u>331,830.28</u>	<u>797,822.00</u>	<u>41.6%</u>

Sewer Authority Mid-Coastside
Revenues and Expenditures - Collections
December 2008 (6 Months 50.0% of Year)

	Jul - Dec 08	Budget	% of Budget
2008-2009 Capital Expenditures	0.00	39,000.00	0.0%
2008-2009 Continuing Assets	0.00	69,975.00	0.0%
Total Expense	331,830.28	906,797.00	36.6%
Net Ordinary Income	122,321.72	1,500.00	8,154.8%
Net Income	122,321.72	1,500.00	8,154.8%

**Sewer Authority Mid-Coastside
Capital Projects Analysis
For the Month Ended: December 31, 2008**

2008-2009 Fiscal Year	Account Number	Current YTD	Prior F/Y Spent	Budget Amount	Budget Remaining	% Budget Spent	Project Complete?
Treatment							
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
Total Treatment		\$ -	\$ -	\$ 87,000	\$ 87,000	0.00%	
Collection							
Vac Trailer	173-09-01	\$ -	\$ -	\$ 37,500	\$ 37,500	0.00%	No
Power Snake	173-09-02	\$ 587	\$ -	\$ 1,500	\$ 913	39.14%	Yes
Total Collection		\$ 587	\$ -	\$ 39,000	\$ 38,413	1.51%	
Total Fiscal Year June 30, 2009 Budget		\$ 587	\$ -	\$ 126,000	\$ 125,413	0.00%	

Projects Not Budget in Current Year	Account Number	Current YTD	Prior F/Y Spent	Budget Amount	Budget Remaining	% Budget Spent	Project Complete?
Power Snake	173-04-01	\$ 4,000	\$ -	\$ 4,000	\$ -	100.00%	Yes
Wet Weather Capital Improvements	171-05-06	\$ 31,358.00	\$ 229,805.88	\$ 602,184	\$ 341,020	43.37%	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
Total for Projects Not Budgeted in Fiscal Year 08-09		\$ 82,826.59					
Total Capital Expenditures '08-09		\$ 83,413.76					