

CC: JFF, JT, TP 9/14/09 

FILE COPY

RECEIVED

SEP 15 2009

**SEWER AUTHORITY ID-COASTSIDE
HALF MOON BAY, CA**

Sewer Authority Mid-Coastside

Financial Statements

for

August 31, 2009



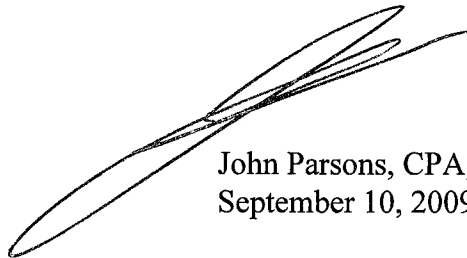
PARSONS
ACCOUNTING

Sewer Authority Mid-Coastside;

I have compiled the accompanying balance sheet of Sewer Authority Mid-Coastside as of August 31, 2009 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.

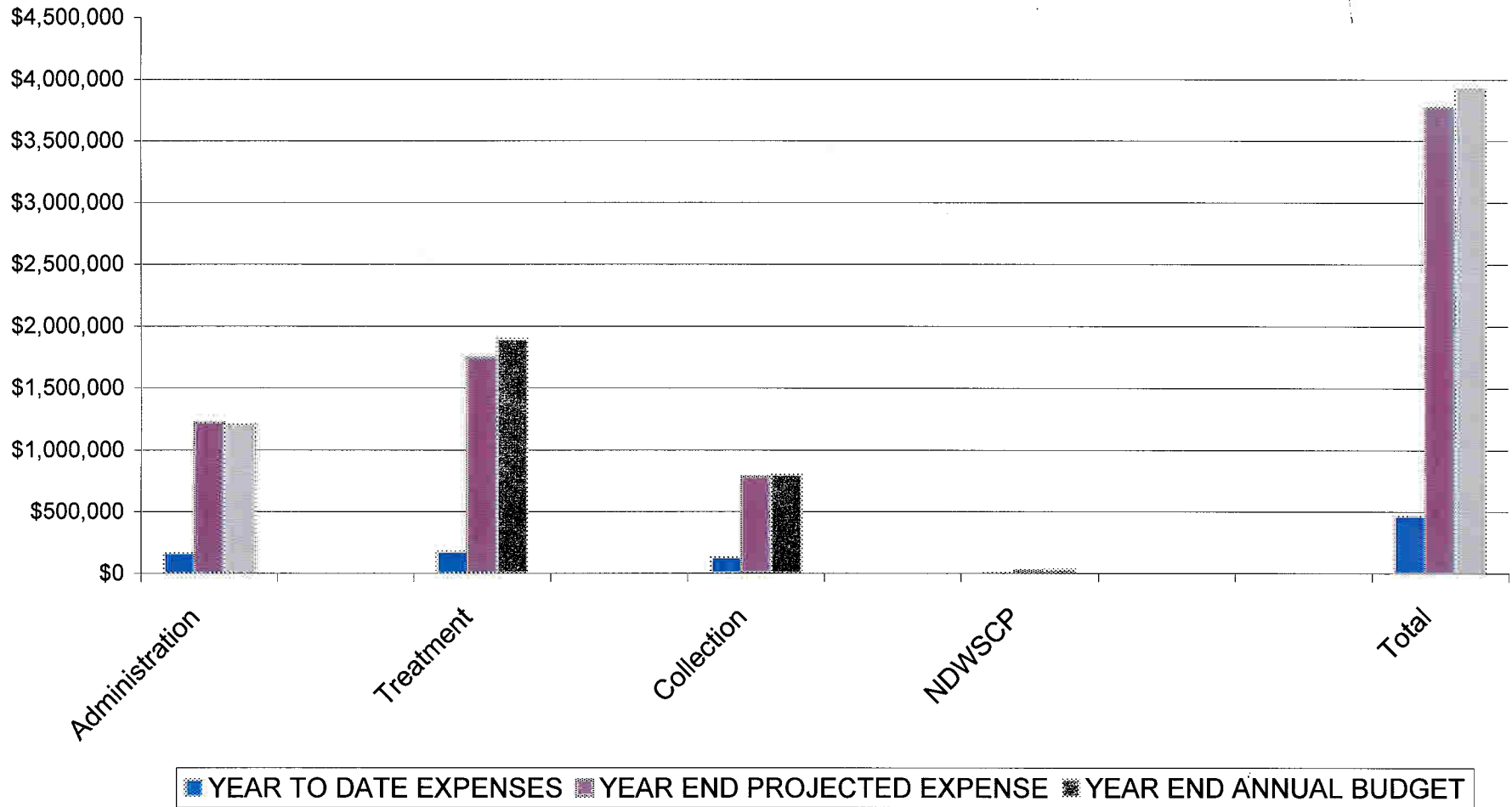
Sewer Authority Mid-Coastside chose not to present a statement of changes in financial position for the month ended August 31, 2009. The Agency normally presents the statement of changes in financial position with its yearend audited financial statements.

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
September 10, 2009

**PROJECTED EXPENSE AND BUDGET ANALYSIS
FISCAL YEAR 2009 - 2010
FOR 2 MONTHS ENDED AUGUST 2009
16.7% OF FISCAL YEAR**



Sewer Authority Mid-Coastside

Balance Sheet

As of August 31, 2009

	<u>Aug 31, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
111 · Bank Accounts	
11101 · First National	322,996.74
11105 · FNB Money Market	414,903.21
	<hr/>
Total 111 · Bank Accounts	737,899.95
11104 · Petty Cash Fund	500.00
112 · Cash in L.A.I.F.	
11201 · Cash	3,513,820.42
11401 · Operating Reserve	250,000.00
	<hr/>
Total 112 · Cash in L.A.I.F.	3,763,820.42
	<hr/>
Total Checking/Savings	4,502,220.37
Accounts Receivable	
1200 · Accounts Receivable	24,484.13
	<hr/>
Total Accounts Receivable	24,484.13
Other Current Assets	
1201 · Interest Receivable	9,053.30
142 · Prepaid Insurance	76,727.11
150 · Deferred Compensation	333,859.08
	<hr/>
Total Other Current Assets	419,639.49
	<hr/>
Total Current Assets	4,946,343.99
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
	<hr/>
Total 171 1999-2000 Fiscal Year	137,780.82

Sewer Authority Mid-Coastside

Balance Sheet

As of August 31, 2009

Aug 31, 09

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 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

Total 171 2001-2002 Fiscal Year 278,491.89

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

Sewer Authority Mid-Coastside

Balance Sheet

As of August 31, 2009

	<u>Aug 31, 09</u>
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	
1710508 · Resuse Feasibility Study	39,996.00
Total 171 2004 - 2005 Fiscal Year	39,996.00
171 2005-2006 Fiscal Year	
1710601 · Recycled Water Feasibility Stdy	30,000.00
1710604 · Lab Equipment - Plant Samplers	6,755.85
1710605 · Portola Pump Lifting Equipment	17,664.28
1710607 · DeOx 2000 Sulfur Dioxide Analyz	11,641.32
1710608 · Micro 2000 Chlorine Analyzer	8,755.82
Total 171 2005-2006 Fiscal Year	74,817.27
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

Sewer Authority Mid-Coastside
Balance Sheet
As of August 31, 2009

	Aug 31, 09
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
1710805 · Air Supply Fan, Belt Press Room	17,750.00
1710808 · Replace Cross Conveyor	7,740.50
Total 171 2007-2008 Fiscal Year	82,011.50
171 2008-2009 Fiscal Year	
1710902 · Replace 4 Rollup Doors	19,579.00
Total 171 2008-2009 Fiscal Year	19,579.00
171 · Sewage Treatment Facilities - Other	37,499,983.67
Total 171 · Sewage Treatment Facilities	40,460,963.22
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
1720702 · Replace Admin Flooring	9,261.53
172 · General Plant & Admin Facility - Other	247,216.61
Total 172 · General Plant & Admin Facility	295,162.82
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	88,300.40
Total 173 · Capital Equipment - Collection	388,993.28
174 · Land	
1710127 · **Landstra Property Purchase	324,801.43
174 · Land - Other	269,889.15
Total 174 · Land	594,690.58
175 · Continuing Assets	
1750001 · Repair & Replacement	102,478.03
1750002 · IPS Structural Integrity	52,440.00
1750003 · Outfall Inspection & Repair	48,222.65

Sewer Authority Mid-Coastside

Balance Sheet

As of August 31, 2009

	<u>Aug 31, 09</u>
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	<u>310,991.30</u>
176 · Wet Weather Project	
1761001 · Wet Weather Expenditures	18,984.80
Total 176 · Wet Weather Project	<u>18,984.80</u>
180 · Accumulated Derpreciation/Amort	-25,199,447.61
191 · Projects in Progress	
1961001 · PIP Wet Weather Expenditures	41,701.25
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	<u>3,900.80</u>
191 PIP 2004-2005 Fiscal Year	
1910506 · PIP Wet Weather Capital Improve	277,102.40
Total 191 PIP 2004-2005 Fiscal Year	<u>277,102.40</u>
191 PIP 2005-2006 Fiscal Year	
1910601 · Recycled Water Feasibilty Study	5,000.00
1910609 · PIP Outfall Surge Chamber Valve	4,200.00
Total 191 PIP 2005-2006 Fiscal Year	<u>9,200.00</u>
191 PIP 2006-2007 Fiscal Year	
1910707 · Cathodic Test Station Install	6,300.00
Total 191 PIP 2006-2007 Fiscal Year	<u>6,300.00</u>
191 PIP 2007-2008 Fiscal Year	
1910809 · PIP Data Gathering PLC SCADA	7,290.00
Total 191 PIP 2007-2008 Fiscal Year	<u>7,290.00</u>
191 PIP 2008-2009 Fiscal Year	
1910903 · PIP Influent Pump PLC	1,840.00
1910905 · Recycled Water PreDesign	12,776.45
Total 191 PIP 2008-2009 Fiscal Year	<u>14,616.45</u>
Total 191 · Projects in Progress	<u>360,110.90</u>

Sewer Authority Mid-Coastside
Balance Sheet
As of August 31, 2009

	Aug 31, 09
Total Fixed Assets	17,230,449.29
TOTAL ASSETS	22,176,793.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
210 · Accounts Payable	-5.22
Total Accounts Payable	-5.22
Other Current Liabilities	
24000 · Due to Member Agencies	518,154.00
22002 · Accrued Vacation & Admin Leave	140,065.47
22005 · P.E.R.S.	17,991.10
22011 · Union Dues	-148.02
Total Other Current Liabilities	676,062.55
Total Current Liabilities	676,057.33
Long Term Liabilities	
23501 · Deferred Compensations	333,859.08
Total Long Term Liabilities	333,859.08
Total Liabilities	1,009,916.41
Equity	
25000 · Invested in Capital Assets	17,172,202.96
26000 · Unrestricted	4,695,723.27
280 · Retained Earnings	-1,010,254.27
Net Income	309,204.91
Total Equity	21,166,876.87
TOTAL LIABILITIES & EQUITY	22,176,793.28

**Sewer Authority Mid-Coastside
Revenues & Expenses
August 2009**

	Aug 09
Ordinary Income/Expense	
Income	
401 · Assessments	
4011001 · Operating Fund Assessment-H...	139,710.00
4011002 · Operating Fund Assess-GSD	88,027.00
4011003 · Operating Fund Assessment-MSD	75,244.00
4011004 · Capital Assessments - HMB	27,812.00
4011005 · Capital Assessments - GSD	16,894.00
4011006 · Capital Assessments - MSD	12,743.00
	360,430.00
408 · Wet Weather Program Income	
4081005 · WW Capital Assessments - GSD	12,000.00
4081006 · WW Capital Assessments - MW...	8,000.00
	20,000.00
4081001 · Treatment Trucked Waste	2,126.69
40810 · Miscellaneous Revenue	70.15
40910 · Interest Revenue	5,335.55
	387,962.39
Total Income	
Expense	
Expense Accounts	
50110 · Directors Fees	600.00
5021001 · Productive Payroll	137,695.31
5021002 · Overtime	3,083.34
5021004 · Benefits	39,261.67
5021007 · Temporary	6,196.50
5021008 · Retire Benefits	202.00
5041001 · Personnel Assistance	858.20
5041003 · Engineering Fees	28,413.65
5041004 · Legal Services	7,648.66
5041005 · Payroll Costs	614.90
5041006 · Other Professional Services	4,479.02
5051001 · Janitorial	1,136.92
5052002 · Laundry Service	1,047.14
5052003 · Outside Lab Analysis	458.25
5052009 · Solid Waste	914.33
5054004 · Technical/ Consulting Services	1,995.00
50610 · Memberships and Dues	2,800.00
50710 · Printing and Publications	347.69
50810 · Skills Improvements	372.00
50910 · Meetings and Travel	610.20
5102001 · Safety Training	420.00

**Sewer Authority Mid-Coastside
Revenues & Expenses
August 2009**

	Aug 09
5102005 · Safety Equipment	111.54
5111001 · Postage	7.17
5111003 · Office Supplies	314.13
5111005 · General Supplies	23.37
5121002 · Liability Insurance	9,925.75
5121003 · Property Insurance	1,518.65
5121007 · Dishonesty Bond Insurance	28.22
5132001 · Telephone	1,117.34
5132002 · Electric	13,741.37
5132003 · Natural Gas	22.25
5132004 · Water	1,123.44
5141003 · Copy Machine	257.47
5142005 · Pagers	140.34
5142006 · Alarm System	335.00
5142008 · Permits, Licenses and Fees	641.00
5152001 · Diesel	808.72
5152002 · Gasoline	509.65
5162004 · Chemicals- Hypochlorite- Plant	8,762.53
5162006 · Chemicals- NaOCL- Pump Stati...	8,255.22
5162007 · Chemicals- Polymer	2,300.00
5172001 · Lab Chemicals	248.27
5172003 · Lab General	41.70
5172004 · Public Outreach Gen. Supplies	2,248.50
5182002 · Vehicles	1,354.79
5182003 · Building and Grounds	312.93
5182004 · Pump Station	583.66
5182005 · Plant Equipment	24,215.77
5184010 · Lift Station- GSD	12.08
5184011 · Lift Station- MWSD	1,553.61
5184012 · SAM Collection Equipment	1,579.21
5202002 · General Tools	3.49
	321,251.95
Total Expense Accounts	321,251.95
	321,251.95
Total Expense	321,251.95
	66,710.44
Net Ordinary Income	66,710.44
	66,710.44
Net Income	66,710.44

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
August 2009 (2 Months 16.7% of Year)

	<u>Jul - Aug 09</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
401 · Assessments		
4011001 · Operating Fund Assessment-HMB	279,420.00	1,676,517.00
4011002 · Operating Fund Assess-GSD	176,054.00	1,056,317.00
4011003 · Operating Fund Assessment-MSD	150,488.00	902,925.00
4011004 · Capital Assessments - HMB	55,624.00	333,738.00
4011005 · Capital Assessments - GSD	33,788.00	202,733.00
4011006 · Capital Assessments - MSD	25,486.00	152,901.00
Total 401 · Assessments	<u>720,860.00</u>	<u>4,325,131.00</u>
404 · NDWSCP Revenue		
4043001 · NDWSCP Revenue-Operating Fee	0.00	24,627.00
4043003 · NDWSCP Revenue-Late Fee	0.00	250.00
Total 404 · NDWSCP Revenue	<u>0.00</u>	<u>24,877.00</u>
408 · Wet Weather Program Income		
4081005 · WW Capital Assessments - GSD	24,000.00	144,000.00
4081006 · WW Capital Assessments - MWSO	16,000.00	96,000.00
Total 408 · Wet Weather Program Income	<u>40,000.00</u>	<u>240,000.00</u>
40610 · Insurance Dividend	0.00	13,000.00
4081001 · Treatment Trucked Waste	2,126.69	34,904.00
40810 · Miscellaneous Revenue	70.15	500.00
40910 · Interest Revenue	10,669.52	59,250.00
Total Income	<u>773,726.36</u>	<u>4,697,662.00</u>
Expense		
Expense Accounts		
50110 · Directors Fees	600.00	8,100.00
5021001 · Productive Payroll	221,082.53	1,205,911.00
5021002 · Overtime	6,272.03	53,315.00
5021004 · Benefits	76,008.84	524,322.00
5021006 · Overtime Meals	0.00	300.00
5021007 · Temporary	6,196.50	37,950.00
5021008 · Retire Benefits	404.00	2,450.00
5031003 · Employee Physicals	0.00	4,445.00
5041001 · Personnel Assistance	1,716.40	10,536.00
5041002 · Audit Fees	0.00	20,500.00
5041003 · Engineering Fees	28,413.65	80,000.00
5041004 · Legal Services	7,648.66	120,000.00
5041005 · Payroll Costs	663.55	6,500.00
5041006 · Other Professional Services	4,683.04	61,600.00
5051001 · Janitorial	2,061.92	10,240.00
5052002 · Laundry Service	1,047.14	10,500.00

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
August 2009 (2 Months 16.7% of Year)

	Jul - Aug 09	Budget
5052003 · Outside Lab Analysis	458.25	30,170.00
5052004 · Inspections	0.00	58,615.00
5052005 · Calibration	0.00	5,000.00
5052009 · Solid Waste	914.33	106,982.00
5052013 · Maintenance Project Management	0.00	15,000.00
5054004 · Technical/ Consulting Services	2,070.00	84,375.00
50610 · Memberships and Dues	2,800.00	15,162.00
50710 · Printing and Publications	347.69	5,966.00
50810 · Skills Improvements	372.00	4,500.00
50910 · Meetings and Travel	610.20	5,000.00
5102001 · Safety Training	1,620.00	5,040.00
5102002 · Safety Shoes	0.00	2,200.00
5102003 · Personal Safety Equipment	0.00	2,500.00
5102005 · Safety Equipment	111.54	3,328.00
5111001 · Postage	7.17	2,702.00
5111002 · Equipment Rental	0.00	100,000.00
5111003 · Office Supplies	314.13	4,290.00
5111004 · Computer Supplies	0.00	6,400.00
5111005 · General Supplies	23.37	6,000.00
5121002 · Liability Insurance	19,851.50	123,397.00
5121003 · Property Insurance	3,037.30	17,700.00
5121006 · Claims	0.00	20,000.00
5121007 · Dishonesty Bond Insurance	56.44	340.00
5132001 · Telephone	1,813.03	15,300.00
5132002 · Electric	13,741.37	238,743.00
5132003 · Natural Gas	22.25	1,890.00
5132004 · Water	1,123.44	14,310.00
5141003 · Copy Machine	257.47	7,000.00
5142005 · Pagers	140.34	549.00
5142006 · Alarm System	435.00	2,540.00
5142007 · Radio System	0.00	2,800.00
5142008 · Permits, Licenses and Fees	641.00	10,181.00
5152001 · Diesel	808.72	10,500.00
5152002 · Gasoline	509.65	6,500.00
5152003 · Lubricants	0.00	3,000.00
5162001 · Chemical- General	321.31	2,750.00
5162002 · Maintenance	0.00	3,000.00
5162004 · Chemicals- Hypochlorite- Plant	8,762.53	62,775.00
5162005 · Chemicals- Bisulfite	0.00	26,450.00
5162006 · Chemicals- NaOCL- Pump Stations	12,099.15	45,765.00
5162007 · Chemicals- Polymer	2,300.00	18,400.00
5162008 · Chemicals- FeCl3	0.00	10,050.00
5172001 · Lab Chemicals	248.27	1,500.00
5172002 · Lab Maintenance Supplies	0.00	1,500.00
5172003 · Lab General	41.70	7,750.00

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
August 2009 (2 Months 16.7% of Year)

	<u>Jul - Aug 09</u>	<u>Budget</u>
5172004 · Public Outreach Gen. Supplies	2,248.50	7,500.00
5181001 · Office Equipment	0.00	6,600.00
5182002 · Vehicles	1,354.79	13,000.00
5182003 · Building and Grounds	312.93	10,000.00
5182004 · Pump Station	583.66	244,000.00
5182005 · Plant Equipment	24,215.77	168,000.00
5182013 · Facility Painting	0.00	25,000.00
5184010 · Lift Station- GSD	12.08	
5184011 · Lift Station- MWSD	1,553.61	
5184012 · SAM Collection Equipment	1,579.21	12,000.00
5202001 · Mechanical Tools	0.00	1,500.00
5202002 · General Tools	3.49	3,000.00
52310 · Service/ Bank Charges	0.00	100.00
53210 · Fines and Penalties	0.00	3,000.00
Total Expense Accounts	<u>464,521.45</u>	<u>3,768,289.00</u>
2009-10 Capital Expenditures	39,261.53	256,610.00
2009-10 Continuing Assets	0.00	432,763.00
2009-10 Wet Weather Expenditure	18,984.80	240,000.00
Total Expense	<u>522,767.78</u>	<u>4,697,662.00</u>
Net Ordinary Income	<u>250,958.58</u>	<u>0.00</u>
Net Income	<u><u>250,958.58</u></u>	<u><u>0.00</u></u>

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
August 2009 (2 Months 16.7% of Year)

	% of Budget
Ordinary Income/Expense	
Income	
401 · Assessments	
4011001 · Operating Fund Assessment-HMB	16.67%
4011002 · Operating Fund Assess-GSD	16.67%
4011003 · Operating Fund Assessment-MSD	16.67%
4011004 · Capital Assessments - HMB	16.67%
4011005 · Capital Assessments - GSD	16.67%
4011006 · Capital Assessments - MSD	16.67%
Total 401 · Assessments	16.67%
404 · NDWSCP Revenue	
4043001 · NDWSCP Revenue-Operating Fee	0.0%
4043003 · NDWSCP Revenue-Late Fee	0.0%
Total 404 · NDWSCP Revenue	0.0%
408 · Wet Weather Program Income	
4081005 · WW Capital Assessments - GSD	16.67%
4081006 · WW Capital Assessments - MWSO	16.67%
Total 408 · Wet Weather Program Income	16.67%
40610 · Insurance Dividend	0.0%
4081001 · Treatment Trucked Waste	6.09%
40810 · Miscellaneous Revenue	14.03%
40910 · Interest Revenue	18.01%
Total Income	16.47%
Expense	
Expense Accounts	
50110 · Directors Fees	7.41%
5021001 · Productive Payroll	18.33%
5021002 · Overtime	11.76%
5021004 · Benefits	14.5%
5021006 · Overtime Meals	0.0%
5021007 · Temporary	16.33%
5021008 · Retire Benefits	16.49%
5031003 · Employee Physicals	0.0%
5041001 · Personnel Assistance	16.29%
5041002 · Audit Fees	0.0%
5041003 · Engineering Fees	35.52%
5041004 · Legal Services	6.37%
5041005 · Payroll Costs	10.21%
5041006 · Other Professional Services	7.6%
5051001 · Janitorial	20.14%
5052002 · Laundry Service	9.97%

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
August 2009 (2 Months 16.7% of Year)

	% of Budget
5052003 · Outside Lab Analysis	1.52%
5052004 · Inspections	0.0%
5052005 · Calibration	0.0%
5052009 · Solid Waste	0.86%
5052013 · Maintenance Project Management	0.0%
5054004 · Technical/ Consulting Services	2.45%
50610 · Memberships and Dues	18.47%
50710 · Printing and Publications	5.83%
50810 · Skills Improvements	8.27%
50910 · Meetings and Travel	12.2%
5102001 · Safety Training	32.14%
5102002 · Safety Shoes	0.0%
5102003 · Personal Safety Equipment	0.0%
5102005 · Safety Equipment	3.35%
5111001 · Postage	0.27%
5111002 · Equipment Rental	0.0%
5111003 · Office Supplies	7.32%
5111004 · Computer Supplies	0.0%
5111005 · General Supplies	0.39%
5121002 · Liability Insurance	16.09%
5121003 · Property Insurance	17.16%
5121006 · Claims	0.0%
5121007 · Dishonesty Bond Insurance	16.6%
5132001 · Telephone	11.85%
5132002 · Electric	5.76%
5132003 · Natural Gas	1.18%
5132004 · Water	7.85%
5141003 · Copy Machine	3.68%
5142005 · Pagers	25.56%
5142006 · Alarm System	17.13%
5142007 · Radio System	0.0%
5142008 · Permits, Licenses and Fees	6.3%
5152001 · Diesel	7.7%
5152002 · Gasoline	7.84%
5152003 · Lubricants	0.0%
5162001 · Chemical- General	11.68%
5162002 · Maintenance	0.0%
5162004 · Chemicals- Hypochlorite- Plant	13.96%
5162005 · Chemicals- Bisulfite	0.0%
5162006 · Chemicals- NaOCL- Pump Stations	26.44%
5162007 · Chemicals- Polymer	12.5%
5162008 · Chemicals- FeCl3	0.0%
5172001 · Lab Chemicals	16.55%
5172002 · Lab Maintenance Supplies	0.0%
5172003 · Lab General	0.54%

Sewer Authority Mid-Coastside
Revenue and Expenditures - Total
August 2009 (2 Months 16.7% of Year)

	% of Budget
5172004 · Public Outreach Gen. Supplies	29.98%
5181001 · Office Equipment	0.0%
5182002 · Vehicles	10.42%
5182003 · Building and Grounds	3.13%
5182004 · Pump Station	0.24%
5182005 · Plant Equipment	14.41%
5182013 · Facility Painting	0.0%
5184010 · Lift Station- GSD	
5184011 · Lift Station- MWSD	
5184012 · SAM Collection Equipment	13.16%
5202001 · Mechanical Tools	0.0%
5202002 · General Tools	0.12%
52310 · Service/ Bank Charges	0.0%
53210 · Fines and Penalties	0.0%
Total Expense Accounts	12.33%
2009-10 Capital Expenditures	15.3%
2009-10 Continuing Assets	0.0%
2009-10 Wet Weather Expenditure	7.91%
Total Expense	11.13%
Net Ordinary Income	100.0%
Net Income	100.0%

**Sewer Authority Mid-Coastside
Capital Projects Analysis
For the Month Ended: August 31, 2009**

2009-2010 Fiscal Year	Account Number	Current YTD	Prior F/Y Spent	Budget Amount	Budget Remaining	% Budget Spent	Project Complete?
Treatment							
Recycled Water - Facilities Predesign	171-10-01	\$ -	\$ -	\$ 149,610	\$ 149,610	0.00%	No
Backup Main Breaker	171-10-02	\$ -	\$ -	\$ 60,000	\$ 60,000	0.00%	No
Across-the-line controls for Influent PS	171-10-03	\$ -	\$ -	\$ 17,000	\$ 17,000	0.00%	No
Digester Exhaust Fan	171-10-04	\$ -	\$ -	\$ 15,000	\$ 15,000	0.00%	No
Total Treatment		\$ -	\$ -	\$ 241,610	\$ 241,610	0.00%	
Admin							
Telephone System	172-10-01	\$ -	\$ -	\$ 15,000	\$ 15,000	0.00%	No
Total Admin		\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	
Wet Weather Project	176-10-01	\$ 18,984.80	\$ -	\$ 240,000	\$ 221,015	7.91%	
Total Fiscal Year June 30, 2010 Budget		\$ 18,984.80	\$ -	\$ 496,610	\$ 477,625	3.82%	

Projects Not Budget in Current Year	Account Number	Current YTD	Prior F/Y Spent	Budget Amount	Budget Remaining	% Budget Spent	Project Complete?
Recycled Water Feasibility Study	171-06-01	\$ 30,000.00	\$ 5,000	\$ 50,000	\$ 15,000	70.00%	No
Replace Admin Flooring	172-07-02	\$ 9,261.53	\$ -	\$ 15,000	\$ 5,738	61.74%	No
Total for Projects Not Budgeted in Fiscal Year 09-10		\$ 39,261.53					
Total Capital Expenditures '09-10		\$ 58,246.33					