

SUPPLEMENTARY SCHEDULES

LEBANON BOROUGH SEWERAGE AUTHORITY
 (A COMPONENT UNIT OF THE BOROUGH OF LEBANON)
 SCHEDULE OF CHANGES IN RESTRICTED ACCOUNTS
 YEAR ENDED DECEMBER 31, 2010

	Net Assets					Total
	Customer Deposits Sewer Capacity	Developer's Deposits	State Unemployment Ins	Renewals & Replacements	Payment of Debt Service	
Balance at Beginning of Year	\$ 152,798	\$ 48,233	\$ 6,528	\$ 496,553	\$ 449,197	\$ 1,153,309
Additions:						
Deposits Received	114,336	25,562	134		134	140,032
Interest Income		106	15		15	121
Total Additions	114,336	25,668	149	-	149	140,153
Total Funds Available	267,134	73,901	6,677	496,553	449,197	1,293,462
Deductions:						
Transfer for Payment of Debt Principal	88,008					88,008
Professional Fees		24,543				24,543
Total Deductions	88,008	24,543	-	-	-	112,551
Balance at End of Year	\$ 179,126	\$ 49,358	\$ 6,677	\$ 496,553	\$ 449,197	\$ 1,180,911

LEBANON BOROUGH SEWERAGE AUTHORITY
(A COMPONENT UNIT OF THE BOROUGH OF LEBANON)
SCHEDULE OF OPERATING REVENUE AND COSTS FUNDED BY
OPERATING REVENUES COMPARED TO BUDGET
YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010		2009	
	Budget	Actual	Budget	Actual
REVENUES				
Sewer User Fees	\$ 340,200	\$ 382,077	\$ 324,000	\$ 357,429
Reserve Capacity Fees	100,800	40,320	96,000	66,800
Interest on Investments	45,000	15,926	45,000	39,906
Miscellaneous	6,500	5,932	6,500	5,542
Reserve for Sewer Capacity	88,008	88,008	84,341	84,341
Retained Earnings Appropriated	88,069	88,069	104,905	104,905
TOTAL REVENUES	<u>\$ 668,577</u>	<u>\$ 620,332</u>	<u>\$ 660,746</u>	<u>\$ 658,923</u>
EXPENSES				
Cost of Providing Services:				
Maintenance	\$ 60,000	\$ 50,881	\$ 60,000	\$ 58,173
Joint Authority Costs	280,000	271,236	280,000	270,869
	<u>340,000</u>	<u>322,117</u>	<u>340,000</u>	<u>329,042</u>
Administrative and General Expenses:				
Salaries and Wages	25,000	15,000	25,000	15,000
Professional Fees	107,878	97,906	103,050	90,035
Employee Benefits	26,050	21,449	22,750	21,330
Insurance	10,000	8,362	10,000	8,382
Miscellaneous Other Expenses	15,000	13,430	15,000	12,079
Facilities Costs	15,000	13,790	15,000	9,720
Office Equipment	5,000		5,000	
	<u>203,928</u>	<u>169,937</u>	<u>195,800</u>	<u>156,546</u>
Other:				
Payment of Debt Principal	88,008	88,008	84,341	84,341
Payment of Debt Interest	36,641	36,641	40,605	40,605
	<u>124,649</u>	<u>124,649</u>	<u>124,946</u>	<u>124,946</u>
TOTAL EXPENSES	<u>\$ 668,577</u>	<u>\$ 616,703</u>	<u>\$ 660,746</u>	<u>\$ 610,534</u>

LEBANON BOROUGH SEWERAGE AUTHORITY
(A COMPONENT UNIT OF THE BOROUGH OF LEBANON)
SCHEDULE OF INSURANCE
YEAR ENDED DECEMBER 31, 2010
(Unaudited)

	<u>Coverage</u>	<u>Deductible</u>
Authority Package Policy-Selective Insurance:		
Commercial Liability-General Aggregate Limit	\$ 2,000,000	
Damage to Rental Property	100,000	
Commercial Excess Liability	2,000,000	
Business Automobile Limit	1,000,000	
Inland Marine Limit	10,000	\$ 250
Business Personal Property Limit	5,000	500
Workers Compensation Policy-Selective Ins:		
Injury from Accident	500,000	
Injury from Disease	500,000	
Disease Policy Limit	500,000	
Public Officials Liability Ins – Houston Casualty Ins Co: Policy Limit	5,000,000	10,000
Public Employees Faithful Performance-Selective Ins: Treasurers Bond	100,000	

Adequacy of Insurance Coverage is the Responsibility of the Authority.