

**RAHWAY VALLEY SEWERAGE AUTHORITY  
CONDENSED FINANCIAL DATA INDEX  
MONTH ENDED AUGUST 31, 2010**

**OPERATING AND REVENUE FUNDS:**

Changes in Cash and Cash Equivalents  
Current Year Operating Expenses

**RESTRICTED FUNDS:**

Changes in Cash and Cash Equivalents

**RVSA - Operating and Revenue Funds  
Changes in Cash and Cash Equivalents  
AUGUST 2010**

|   |                                   |
|---|-----------------------------------|
| <b>Cash and Cash Equivalents- Beginning of Period</b> | <b>\$ <u>7,737,452</u></b>        |
| <b>Cash Receipts:</b>                                 |                                   |
| <b>Revenues:</b>                                      |                                   |
| Member Annual Assessments                             | -                                 |
| Discharge Fees  | -                                 |
| Permit Fees   | 75,753                            |
| Sewer Connection Fees                                 | 300                               |
| Interest Income                                       | 4,583                             |
| Other, Net  | <u>7,874</u>                      |
| <b>Total Revenues</b>                                 | <b>88,510</b>                     |
| <br>  |                                   |
| <b>Transfers From Restricted Funds</b>                | <u>-</u>                          |
| <br>  |                                   |
| <b>Total Cash Receipts</b>                            | <b><u>88,510</u></b>              |
| <br>  |                                   |
| <b>Cash Disbursements:</b>                            |                                   |
| <b>Operating Costs</b>                                | 1,104,814                         |
| <b>Transfers To Restricted Funds</b>                  | -                                 |
| <b>Other</b>  | <u>-</u>                          |
| <br>  |                                   |
| <b>Total Cash Disbursements</b>                       | <b><u>1,104,814</u></b>           |
| <br>  |                                   |
| <b>Cash and Cash Equivalents, End of Period</b>       | <b>\$ <u><u>6,721,148</u></u></b> |

**RVSA - Current Year Operating Expenses  
AUGUST 2010**

| Line # | Expenditure                   | Current   |                  | Year to Date     |              | 2010              | Unexpended       |
|--------|-------------------------------|-----------|------------------|------------------|--------------|-------------------|------------------|
|        |                               | Month     |                  | Amount           | Budget %     | Budget            | Budget           |
| 1      | Salaries and wages            | \$        | 388,103          | 2,821,106        | 62.4%        | 4,520,000         | 1,698,894        |
| 2      | Payroll taxes                 |           | 30,342           | 254,360          | 69.7%        | 365,000           | 110,640          |
| 3      | Employee benefits             |           | 64,924           | 621,978          | 66.5%        | 936,000           | 314,022          |
| 4      | NJ Retirement Fund Assessment |           | -                | 336,362          | 98.9%        | 340,218           | 3,856            |
| 4      | Retiree benefits              |           | 14,150           | 119,318          | 68.7%        | 173,782           | 54,464           |
| 5      | Consulting engineer retainer  |           | 1,348            | 8,090            | 27.0%        | 30,000            | 21,910           |
| 6      | Other engineering fees        |           | 20,527           | 56,574           | 188.6%       | 30,000            | (26,574)         |
| 7      | Legal fees -general counsel   |           | 42,455           | 151,776          | 30.4%        | 500,000           | 348,224          |
| 8      | Other legal / prof fees       |           | 9,119            | 53,201           | 62.6%        | 85,000            | 31,799           |
| 9      | Financing - prof / adm fees   |           | 3,000            | 306,265          | 92.8%        | 330,000           | 23,735           |
| 10     | Audit                         |           | 22,500           | 22,500           | 100.0%       | 22,500            | 0                |
| 11     | Telephone                     |           | 1,514            | 16,482           | 51.5%        | 32,000            | 15,518           |
| 12     | Printing / advertising        |           | 73               | 3,981            | 22.1%        | 18,000            | 14,019           |
| 13     | Office expenses               |           | 3,165            | 10,394           | 52.0%        | 20,000            | 9,606            |
| 14     | Petty cash                    |           | 196              | 1,562            | 52.1%        | 3,000             | 1,438            |
| 15     | Travel                        |           | -                | 861              | 17.2%        | 5,000             | 4,139            |
| 16     | Equipment service contracts   |           | 3,129            | 23,231           | 35.7%        | 65,000            | 41,769           |
| 17     | Insurance                     |           | 144,253          | 307,032          | 61.4%        | 500,000           | 192,968          |
| 18     | Miscellaneous                 |           | 182              | 784              | 15.7%        | 5,000             | 4,216            |
| 19     | Electricity                   |           | 156,034          | 1,120,618        | 52.7%        | 2,127,000         | 1,006,382        |
| 20     | Diesel fuels                  |           | -                | 13,734           | 54.9%        | 25,000            | 11,266           |
| 21     | Trunk-line maintenance        |           | -                | -                | 0.0%         | 35,000            | 35,000           |
| 22     | Natural gas                   |           | 13,553           | 374,457          | 45.8%        | 817,000           | 442,543          |
| 23     | Polymer                       |           | 19,856           | 137,173          | 50.8%        | 270,000           | 132,827          |
| 24     | Gasoline                      |           | 2,428            | 8,058            | 67.2%        | 12,000            | 3,942            |
| 25     | Sludge disposal               |           | 85,170           | 440,386          | 42.3%        | 1,040,000         | 599,614          |
| 26     | Off-site disposal             |           | 2,837            | 14,451           | 20.6%        | 70,000            | 55,549           |
| 27     | Information technology        |           | 19,155           | 44,679           | 55.8%        | 80,000            | 35,321           |
| 29     | Chemicals (Hypo/Hydroxide)    |           | -                | 3,476            | 3.5%         | 100,000           | 96,524           |
| 30     | Meter maintenance / supplies  |           | 12,963           | 66,739           | 36.1%        | 185,000           | 118,261          |
| 31     | Health, safety and security   |           | 3,641            | 24,771           | 33.0%        | 75,000            | 50,229           |
| 32     | Maintenance supplies          |           | 30,353           | 254,228          | 42.4%        | 600,000           | 345,772          |
| 33     | Water                         |           | 3,512            | 22,789           | 28.1%        | 81,000            | 58,211           |
| 35     | Vehicle expenses              |           | 1,277            | 7,361            | 49.1%        | 15,000            | 7,639            |
| 37     | Permit fees                   |           | -                | 205,596          | 89.4%        | 230,000           | 24,404           |
| 40     | Laboratory expenses           |           | (6,117)          | 40,176           | 53.6%        | 75,000            | 34,824           |
| 41     | Regulation compliance         |           | 8,068            | 67,817           | 33.9%        | 200,000           | 132,183          |
| 42     | Collection system             |           | 2,480            | 19,151           | 38.3%        | 50,000            | 30,849           |
| 43     | Industry surveillance         |           | 234              | 2,964            | 29.6%        | 10,000            | 7,036            |
| 46     | Outside services - office     |           | -                | -                | 0.0%         | 15,000            | 15,000           |
| 48     | Mail and delivery             |           | 315              | 4,362            | 39.7%        | 11,000            | 6,638            |
| 49     | Commissioners' expense        |           | 155              | 9,825            | 32.8%        | 30,000            | 20,175           |
| 50     | Medical examinations          |           | -                | 2,577            | 85.9%        | 3,000             | 423              |
| 52     | Membership dues               |           | (80)             | 563              | 9.4%         | 6,000             | 5,437            |
|        | <b>Total</b>                  | <b>\$</b> | <b>1,104,814</b> | <b>8,001,808</b> | <b>56.6%</b> | <b>14,142,500</b> | <b>6,140,692</b> |
|        |                               |           |                  | <b>56.6%</b>     |              |                   | <b>43.4%</b>     |

**RVSA - Restricted Funds**  
**Changes in Cash and Cash Equivalents**  
**AUGUST 2010**

|  | <u>Total</u>      | <u>Building and<br/>Equipment Fund</u> | <u>Capital<br/>Replacement<br/>Fund</u> | <u>Construction<br/>Fund</u> | <u>Debt Service Fund</u> | <u>Operating Reserve<br/>Fund</u> |
|--|-------------------|--|---|------------------------------|--------------------------|-----------------------------------|
| Cash and Cash Equivalents, Beginning of Period | \$ 27,289,829     | 210,149                                | 2,032,117                               | 439                          | 21,375,249               | 3,671,875                         |
| <b>Cash Receipts:</b>                          |                   |  |   |                              |                          |                                   |
| Grant income                                   | -                 |  |   |                              |                          |                                   |
| Interest Income                                | 6,458             | 37                                     | 96                                      |                              | 5,732                    | 593                               |
| Transfers From Unrestricted Funds              | -                 |  |   |                              |                          |                                   |
| Transfers From Restricted Funds                | 327,545           | 327,545                                |   |                              |                          |                                   |
| Other  | -                 |  |   |                              |                          |                                   |
| <b>Total Cash Receipts</b>                     | <b>334,003</b>    | <b>327,582</b>                         | <b>96</b>                               | <b>-</b>                     | <b>5,732</b>             | <b>593</b>                        |
| <b>Cash Disbursements:</b>                     |                   |  |   |                              |                          |                                   |
| Capital Assets                                 | 327,545           | 327,545                                |   |                              |                          |                                   |
| Long-term Debt Principal Maturities            | 8,237,637         |  |   |                              | 8,237,637                |                                   |
| Interest                                       | 2,072,330         |  |   |                              | 2,072,330                |                                   |
| Transfers To Unrestricted Funds                | -                 |  |   |                              |                          |                                   |
| Transfers To Restricted Funds                  | 327,545           |  |   |                              | 327,545                  |                                   |
| Other  | -                 |  |   |                              |                          |                                   |
| <b>Total Cash Disbursements</b>                | <b>10,965,057</b> | <b>327,545</b>                         | <b>-</b>                                | <b>-</b>                     | <b>-</b>                 | <b>10,637,512</b>                 |
| Cash and Cash Equivalents, End of Period       | \$ 16,658,775     | 210,186                                | 2,032,213                               | 439                          | 10,743,469               | 3,672,468                         |