

**RAHWAY VALLEY SEWERAGE AUTHORITY  
CONDENSED FINANCIAL DATA INDEX  
MONTH ENDED DECEMBER 31, 2014**

**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  
DECEMBER 31, 2014**

<b>Cash and Cash Equivalents, Beginning of Period</b>	<b>\$</b>	<b><u>3,168,956</u></b>
<b>Cash Receipts:</b>		
<b>Revenues:</b>		
Member Annual Assessments		-
Discharge Fees		41,160
Permit Fees		-
Sewer Connection Fees		800
Interest Income		269
Insurance Proceeds		-
Other, Net		436
		<u>42,665</u>
<b>Total Revenues</b>		<b>42,665</b>
<b>Transfers From Restricted Funds</b>		<b><u>16,198</u></b>
		<b>58,863</b>
<b>Total Cash Receipts</b>		<b><u>58,863</u></b>
<b>Cash Disbursements:</b>		
<b>Operating Costs</b>		1,222,079
<b>Transfers To Restricted Funds</b>		337,098
		<u>1,559,177</u>
<b>Total Cash Disbursements</b>		<b>1,559,177</b>
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$</b>	<b><u><u>1,668,642</u></u></b>

RVSA - Current Year Operating Expenses  
**DECEMBER 2014**

Line #	RVSA - Current Year Operating Expenses	Current Month	Year to Date		2014 Budget	Unexpended Budget
			Amount	Budget %		
1	Salaries and wages	\$ 465,199	4,115,345	100.7%	4,085,000	(30,345)
2	Payroll taxes	31,846	319,060	97.3%	328,000	8,940
3	Employee benefits	57,324	893,658	97.0%	921,000	27,342
4	NJ Retirement Fund Assessment	-	401,235	94.4%	425,000	23,765
4	Retiree benefits	32,148	326,490	88.2%	370,000	43,510
5	Consulting engineer retainer	1,263	12,632	83.3%	15,160	2,528
6	Other engineering fees	15,165	63,571	158.9%	40,000	(23,571)
7	Legal fees -general counsel	3,657	43,384	57.8%	75,000	31,616
8	Other legal / prof fees	1,567	17,672	22.1%	80,000	62,328
9	Financing - prof / adm fees	12,205	321,001	101.9%	315,000	(6,001)
10	Audit	-	25,500	100.0%	25,500	0
11	Telephone	1,716	26,881	84.0%	32,000	5,119
12	Printing / advertising	572	12,492	131.5%	9,500	(2,992)
13	Office expenses	1,796	7,594	63.3%	12,000	4,406
14	Petty cash	222	2,269	90.8%	2,500	231
15	Travel	3,201	9,007	60.0%	15,000	5,993
16	Equipment service contracts	2,734	23,945	66.5%	36,000	12,055
17	Insurance	30,990	411,045	94.5%	435,000	23,955
18	Miscellaneous	-	2,080	81.9%	2,540	460
19	Electricity	16,107	1,590,985	83.7%	1,900,000	309,015
20	Diesel fuels	6,280	7,034	35.2%	20,000	12,966
21	Trunk-line maintenance	1,794	1,794	3.6%	50,000	48,206
22	Natural gas	132,203	548,496	137.1%	400,000	(148,496)
23	Polymer	37,830	230,441	82.3%	280,000	49,559
24	Gasoline	1,679	16,498	103.1%	16,000	(498)
25	Sludge disposal	155,726	774,261	87.5%	885,000	110,739
26	Off-site disposal	6,175	36,646	87.3%	42,000	5,354
27	Information technology	17,181	75,873	101.2%	75,000	(873)
29	Chemicals (Hypo/Hydroxide)	-	21,552	35.9%	60,000	38,448
30	Meter maintenance / supplies	27,944	154,236	90.7%	170,000	15,764
31	Health, safety and security	5,170	69,768	122.4%	57,000	(12,768)
32	Maintenance supplies	100,457	524,625	119.2%	440,000	(84,625)
33	Water	18,361	108,773	114.5%	95,000	(13,773)
34	UV system, parts and service	309	69,107	34.6%	200,000	130,893
35	Vehicle expenses	866	9,674	43.0%	22,500	12,826
37	Permit fees	-	141,031	128.2%	110,000	(31,031)
40	Laboratory expenses	6,867	70,197	93.6%	75,000	4,803
41	Regulation compliance	11,605	85,979	57.3%	150,000	64,021
42	Collection system	8,076	33,778	93.8%	36,000	2,222
43	Industry surveillance	-	1,602	16.0%	10,000	8,398
46	Outside services - office	-	1,537	0.0%	5,000	3,463
48	Mail and delivery	74	4,706	94.1%	5,000	294
49	Commissioners' expense	5,144	18,181	86.6%	21,000	2,819
50	Medical examinations	-	2,480	55.1%	4,500	2,020
52	Membership dues	626	21,396	289.1%	7,400	(13,996)
	<b>Total</b>	<b>\$ 1,222,079</b>	<b>11,655,511</b>	<b>94.3%</b>	<b>12,360,600</b>	<b>705,089</b>
			<b>94.3%</b>		<b>-</b>	<b>5.7%</b>

**RVSA - Restricted Funds**  
**Changes in Cash and Cash Equivalents**  
**DECEMBER 2014**

	<u>Total</u>	<u>Building and Equipment Fund</u>	<u>Capital Replacement Fund</u>	<u>Construction Fund</u>	<u>Debt Service Fund</u>	<u>Operating Reserve Fund</u>
Cash and Cash Equivalents, Beginning of Period	\$ 7,149,615	20,080	1,590,038	1,659	2,447,688	3,090,150
<b>Cash Receipts:</b>						
Grant income	-					
Interest Income	117				117	
Transfers From Unrestricted Funds	337,098		337,098			
Transfers From Restricted Funds	204,118	179,185			24,933	
Other	71,951		71,951			
<b>Total Cash Receipts</b>	<b>613,284</b>	<b>179,185</b>	<b>409,049</b>	<b>-</b>	<b>25,050</b>	<b>-</b>
<b>Cash Disbursements:</b>						
Capital Assets	166,730	166,730				
Long-term Debt Principal Maturities	72,223				72,223	
Interest	-					
Transfers To Unrestricted Funds	16,198		16,198			
Transfers To Restricted Funds	204,118		184,933		19,185	
Other	-					
<b>Total Cash Disbursements</b>	<b>459,269</b>	<b>166,730</b>	<b>201,131</b>	<b>-</b>	<b>91,408</b>	<b>-</b>
Cash and Cash Equivalents, End of Period	\$ <u>7,303,630</u>	<u>32,535</u>	<u>1,797,956</u>	<u>1,659</u>	<u>2,381,330</u>	<u>3,090,150</u>