

MEMORANDUM

**TO: RIVANNA WATER & SEWER AUTHORITY
BOARD OF DIRECTORS**

**FROM: LONNIE WOOD, DIRECTOR OF FINANCE AND
ADMINISTRATION**

REVIEWED BY: THOMAS L. FREDERICK, EXECUTIVE DIRECTOR

SUBJECT: JUNE MONTHLY FINANCIAL SUMMARY – FY 2010

DATE: JULY 27, 2010

Urban Water demand and the resulting revenues were very close to budget estimates with less than 1% below budgeted flow for the year. Urban Wastewater flows on the other hand were 24% above budget estimates for the year due to very wet weather from November through April. Urban Wastewater revenues exceed projections while operating expenses are 2% below budget, resulting in a large surplus. Overall, if you look at the consolidated page of the financial statements, the Authority expended all but 2.7% of the operational budget, leaving \$311,461 in unspent budget. This was noteworthy because the Authority did have several unbudgeted items occur this year. There were two costly line breaks each in water (near the North Rivanna Plant for over \$90,000) and wastewater (on the Meadow Creek Interceptor for over \$110,000). The Water Research Foundation study of \$75,000 was also an unbudgeted but worth while expense. Staff had to absorb the effects of those events in their budget and were still able produced quality water and wastewater services within overall budgeted expenses.

	Urban Water	Urban Wastewater	Total Rural Rate Centers	Total Authority
Operations				
Revenue	\$ 4,325,527	\$ 6,757,696	\$ 1,273,596	\$ 12,356,819
Expenses	(4,009,688)	(5,422,899)	(1,280,014)	(10,712,601)
Surplus (deficit)	<u>\$ 315,839</u>	<u>\$ 1,334,797</u>	<u>\$ (6,418)</u>	<u>\$ 1,644,218</u>
Debt Service				
Revenue	\$ 5,701,923	\$ 5,429,887	\$ 355,709	\$ 11,487,519
Expenses	(5,770,989)	(4,391,258)	(350,531)	(10,512,778)
Surplus (deficit)	<u>\$ (69,066)</u>	<u>\$ 1,038,629</u>	<u>\$ 5,178</u>	<u>\$ 974,741</u>
Total				
Revenue	\$ 10,027,450	\$ 12,187,583	\$ 1,629,305	\$ 23,844,338
Expenses	(9,780,677)	(9,814,157)	(1,630,545)	(21,225,379)
Surplus (deficit)	<u>\$ 246,773</u>	<u>\$ 2,373,426</u>	<u>\$ (1,240)</u>	<u>\$ 2,618,959</u>

Notable items: (page numbers refer to attachment)

- Note A: Professional Services (Urban Water & Urban Wastewater - pages 2 & 5) - Some unbudgeted legal expenses were paid specific to Urban Water and Wastewater issues. Most of the costs were for the Woodbriar Neighborhood Property boundary, the Dredging Feasibility Study, and sanitary sewer overflows. (Crozet Water - page 3) - Engineering consulting fees for Beaver Creek Dam certification exceeded Crozet Water's budget by about \$10,000.
- Note B: Other Services and Charges (Urban Water & Scottsville Water - pages 2 & 4) - Rivanna paid the Water Research Foundation \$75,000 in October to help fund their Distribution System Water Control Demonstration project as approved by the Board at the July meeting. This expense was charged 50/50 to the Urban Water and Scottsville Water rate centers and explains the higher expenses in this category. The Urban Water rate center spent more than \$265,000 for the Dredging Feasibility Study this year in addition to legal fees referred to in Note A above. However, RWSA received reimbursements of the study costs from the City and ACSA in June.
- Note C: Communications (consolidated and Urban Water - pages 1 and 2) – Expenses for purchasing new radios (recommended through review of Emergency Response Planning) were not budgeted for and are causing many of the communication expenses to be over budget in the individual rate center financial reports.
- Note D: Information Technology (Urban Water - page 1) – Computer software “Cimplicity” upgrades were purchased in October at a cost of \$13,600, most of which was charged to the Urban Water rate center. This was not a budgeted expense and was related to changing our license agreements in a way that the long term savings for support would make this expenditure well worth the out of budget spending.
- Note E: Operations & Maintenance (Urban Water - page 2) – Chemical costs, which are part of this line item, are down this year due to the wet weather. More rain than normal causes the water quality to be better requiring less use of chemicals during the treatment process. A better supplier for activated carbon has also realized a one time savings in the reduction of inventory for this “chemical”. (Crozet Water - page 3) – HVAC repairs, including replacement of an oil boiler, caused Crozet to exceed budget for this expense category.
- Note F: Operations & Maintenance (Urban Wastewater - page 5) – The Meadow Creek pipeline repairs in November are the primary reason for Urban Wastewater's higher costs in this category.

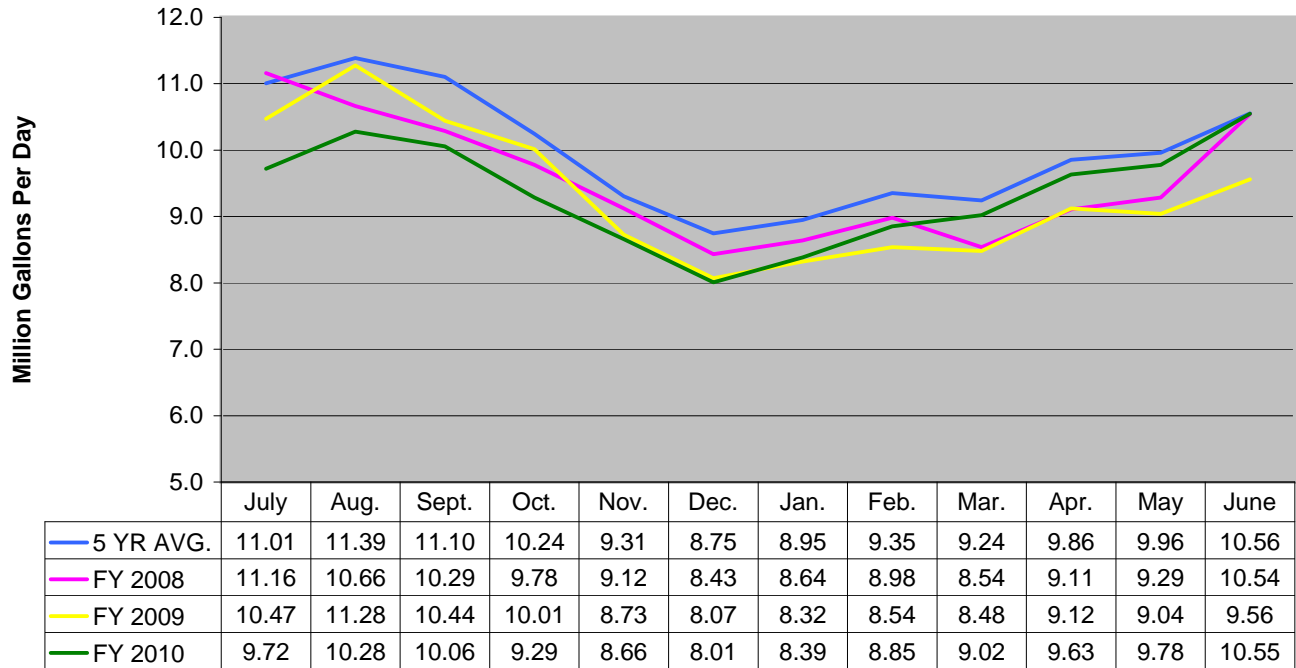
There were two bad debt write-offs at the end of the year. The total was \$2,600 and even though we are writing them off as expenses, we are still pursuing every means possible for payment on these accounts.

Please note: the budget and these monthly budget vs. actual statements are prepared on a different basis than the comprehensive annual financial report (CAFR). Year end adjustments are made every year during the audit in order to conform to the accounting principles required for the CAFR. These statements were prepared prior to recording those year end adjustments.

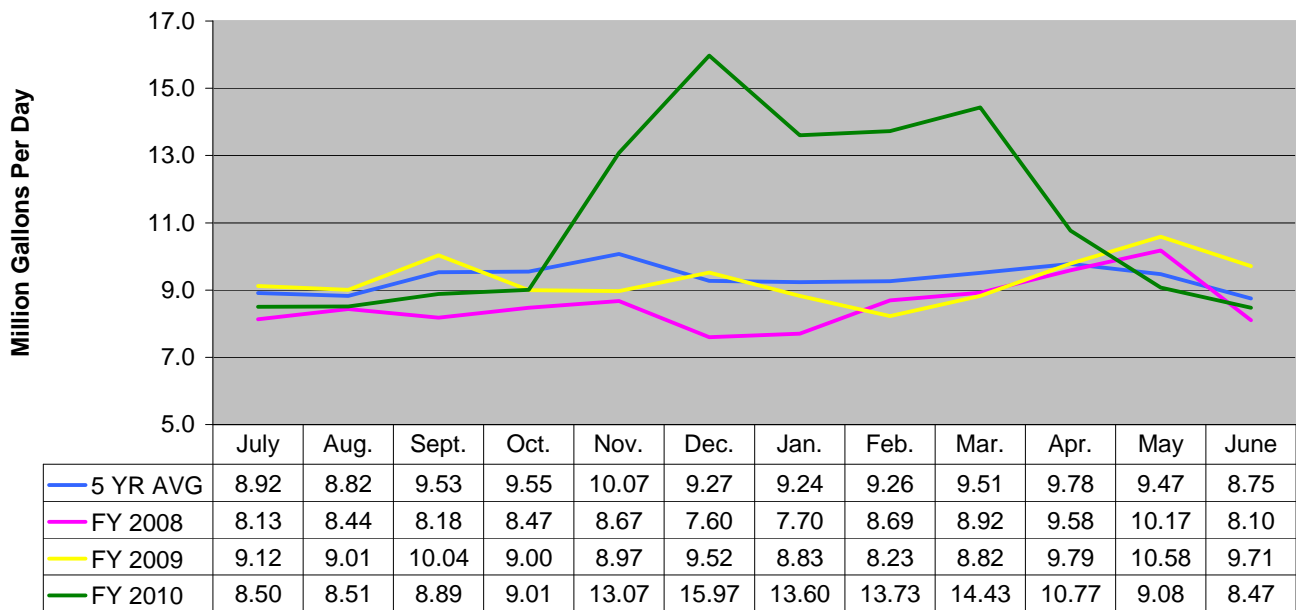
Attachments

**Rivanna Water and Sewer Authority
Flow Graphs**

Urban Water Flows



Urban Wastewater Flows



Rivanna Water & Sewer Authority
Monthly Financial Statements - June 2010

Urban Water Rate Center
Revenues and Expenses Summary

Budget FY 2010	Budget Year-to-Date	Actual Year-to-Date	Budget vs. Actual	Variance Percentage
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Operational Budget vs. Actual

	Notes				
Revenues					
Operations Rate Revenue	\$ 4,221,478	\$ 4,221,478	\$ 4,198,405	\$ (23,073)	-0.55%
Lease Revenue	26,500	26,500	30,733	4,233	15.97%
Grants	-	-	-	-	
Miscellaneous	-	-	13,417	13,417	
Interest Allocation	3,700	3,700	4,074	374	10.10%
Subtotal	\$ 4,251,678	\$ 4,251,678	\$ 4,246,628	\$ (5,050)	-0.12%
Transfer from Watershed Management Reserves	-	-	78,899	78,899	
Total Operational Revenues	\$ 4,251,678	\$ 4,251,678	\$ 4,325,527	\$ 73,849	1.74%
Expenses					
Personnel Cost	\$ 1,207,165	\$ 1,207,165	\$ 1,230,529	\$ (23,364)	-1.94%
Professional Services	A 12,000	12,000	60,707	(48,707)	-405.89%
Other Services & Charges	B 584,250	584,250	510,929	73,321	12.55%
Communications	C 28,200	28,200	30,106	(1,906)	-6.76%
Information Technology	D 8,300	8,300	14,445	(6,145)	-74.04%
Supplies	7,650	7,650	3,167	4,483	58.60%
Operations & Maintenance	E 825,000	825,000	741,640	83,360	10.10%
Equipment Purchases	45,800	45,800	23,813	21,987	48.01%
Depreciation	230,000	230,000	230,000	(0)	0.00%
Reserve Transfers	-	-	-	-	
Subtotal Before Allocations	\$ 2,948,365	\$ 2,948,365	\$ 2,845,337	\$ 103,028	3.49%
Allocation of Support Departments	1,303,313	1,303,313	1,164,351	138,962	10.66%
Total Operational Expenses	\$ 4,251,678	\$ 4,251,679	\$ 4,009,688	\$ 241,991	5.69%
Operational Surplus/(Deficit)	\$ (0)	\$ (1)	\$ 315,839		

Debt Service Budget vs. Actual

Revenues					
Debt Service Rate Revenue	\$ 5,580,942	\$ 5,580,942	\$ 5,535,007	\$ (45,935)	-0.82%
Trust Fund Interest	25,000	25,000	50,140	25,140	100.56%
Reserve Fund Interest	75,000	75,000	31,734	(43,266)	-57.69%
Buck Mountain Surcharge	120,300	120,300	73,300	(47,000)	-39.07%
Lease Revenue	12,200	12,200	11,742	(458)	-3.76%
Total Debt Service Revenues	\$ 5,813,442	\$ 5,813,442	\$ 5,701,923	\$ (111,519)	-1.92%
Debt Service Costs					
Total Principal & Interest	\$ 3,378,596	\$ 3,378,596	\$ 3,378,596	\$ -	0.00%
Reserve Additions-Interest	75,000	75,000	31,734	43,266	57.69%
Reserve Additions-CIP Growth	2,360,659	2,360,659	2,360,659	-	0.00%
Total Debt Service Costs	\$ 5,814,255	\$ 5,814,255	\$ 5,770,989	\$ 43,266	0.74%
Debt Service Surplus/(Deficit)	\$ (813)	\$ (813)	\$ (69,066)		

Rate Center Summary

Total Revenues	\$ 10,065,120	\$ 10,065,120	\$ 10,027,450	\$ (37,670)	-0.37%
Total Expenses	10,065,933	10,065,934	9,780,677	285,257	2.83%
Surplus/(Deficit)	\$ (813)	\$ (814)	\$ 246,773		
Costs per 1000 Gallons	1.24		1.17		
Thousand Gallons Treated or Flow (MGD)	3,432,018	3,432,018	3,413,337	(18,681)	-0.54%

Rivanna Water & Sewer Authority
Monthly Financial Statements - June 2010

Crozet Water Rate Center
Revenues and Expenses Summary

<i>Budget FY 2010</i>	<i>Budget Year-to-Date</i>	<i>Actual Year-to-Date</i>	<i>Budget vs. Actual</i>	<i>Variance Percentage</i>
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Operational Budget vs. Actual

		Notes				
Revenues						
Operations Rate Revenue		\$ 444,396	\$ 444,396	\$ 444,396	\$ -	0.00%
Grants		-	-	-	-	
Lease Revenues		27,000	27,000	30,201	3,201	11.86%
Interest Allocation		400	400	436	36	9.08%
	<i>Total Operational Revenues</i>	\$ 471,796	\$ 471,796	\$ 475,034	\$ 3,238	0.69%
Expenses						
Personnel Cost		\$ 172,957	\$ 172,957	\$ 173,440	\$ (483)	-0.28%
Professional Services	A	12,000	12,000	22,198	(10,198)	-84.99%
Other Services & Charges		64,180	64,180	62,921	1,259	1.96%
Communications		3,310	3,310	3,817	(507)	-15.32%
Information Technology		1,180	1,180	1,096	84	7.13%
Supplies		750	750	146	604	80.50%
Operations & Maintenance	E	83,750	83,750	89,955	(6,205)	-7.41%
Equipment Purchases		4,900	4,900	2,256	2,644	53.95%
Depreciation		15,000	15,000	15,000	-	0.00%
Reserve Transfers		-	-	-	-	
	<i>Subtotal Before Allocations</i>	\$ 358,027	\$ 358,027	\$ 370,829	\$ (12,803)	-3.58%
Allocation of Support Departments		113,774	113,774	101,490	12,284	10.80%
	<i>Total Operational Expenses</i>	\$ 471,801	\$ 471,800	\$ 472,319	\$ (519)	-0.11%
	<i>Operational Surplus/(Deficit)</i>	\$ (5)	\$ (4)	\$ 2,714		

Debt Service Budget vs. Actual

Revenues						
Debt Service Rate Revenue		\$ 183,384	\$ 183,384	\$ 183,384	\$ -	0.00%
Trust Fund Interest		1,000	1,000	2,722	1,722	172.24%
Reserve Fund Interest		-	-	422	422	
	<i>Total Debt Service Revenues</i>	\$ 184,384	\$ 184,384	\$ 186,529	\$ 2,145	1.16%
Debt Service Costs						
Total Principal & Interest		\$ 183,386	\$ 183,386	\$ 183,386	\$ -	0.00%
Reserve Additions-Interest		-	-	422	(422)	
	<i>Total Debt Service Costs</i>	\$ 183,386	\$ 183,386	\$ 183,808	\$ (422)	-0.23%
	<i>Debt Service Surplus/(Deficit)</i>	\$ 998	\$ 998	\$ 2,720		

Rate Center Summary

Total Revenues	\$ 656,180	\$ 656,180	\$ 661,562	\$ 5,382	0.82%
Total Expenses	655,187	655,186	656,128	(941)	-0.14%
Surplus/(Deficit)	\$ 993	\$ 994	\$ 5,435		
Costs per 1000 Gallons	3.55		3.08		
Thousand Gallons Treated	133,000	133,000	153,251	20,251	15.23%
Flow (MGD)	0.364		0.420		

Rivanna Water & Sewer Authority
 Monthly Financial Statements - June 2010

Scottsville Water Rate Center
 Revenues and Expenses Summary

Budget FY 2010	Budget Year-to-Date	Actual Year-to-Date	Budget vs. Actual	Variance Percentage
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Operational Budget vs. Actual

Notes

Revenues

Operations Rate Revenue	\$ 327,516	\$ 327,516	\$ 327,516	\$ -	0.00%
Grants	-	-	-	-	
Interest Allocation	300	300	325	25	8.34%
Total Operational Revenues	\$ 327,816	\$ 327,816	\$ 327,841	\$ 25	0.01%

Expenses

Personnel Cost	\$ 147,852	\$ 147,852	\$ 150,186	\$ (2,333)	-1.58%
Professional Services	12,000	12,000	12,307	(307)	-2.56%
Other Services & Charges	36,180	36,180	74,846	(38,666)	-106.87%
Communications	3,160	3,160	2,408	752	23.80%
Information Technology	1,080	1,080	1,096	(16)	-1.47%
Supplies	550	550	106	444	80.81%
Operations & Maintenance	37,900	37,900	38,612	(712)	-1.88%
Equipment Purchases	7,400	7,400	4,340	3,060	41.35%
Depreciation	15,000	15,000	15,000	-	0.00%
Reserve Transfers	-	-	-	-	
Subtotal Before Allocations	\$ 261,122	\$ 261,122	\$ 298,900	\$ (37,777)	-14.47%
Allocation of Support Departments	66,698	66,698	60,552	6,146	9.21%
Total Operational Expenses	\$ 327,820	\$ 327,820	\$ 359,452	\$ (31,632)	-9.65%
Operational Surplus/(Deficit)	\$ (4)	\$ (4)	\$ (31,611)		

Debt Service Budget vs. Actual

Revenues

Debt Service Rate Revenue	\$ 57,551	\$ 57,551	\$ 57,552	\$ 1	0.00%
Trust Fund Interest	300	300	855	555	184.96%
Reserve Fund Interest	-	-	747	747	
Total Debt Service Revenues	\$ 57,851	\$ 57,851	\$ 59,154	\$ 1,303	2.25%

Debt Service Costs

Total Principal & Interest	\$ 57,551	\$ 57,551	\$ 57,551	\$ -	0.00%
Reserve Additions-Interest	-	-	747	(747)	
Total Debt Service Costs	\$ 57,551	\$ 57,551	\$ 58,298	\$ (747)	-1.30%
Debt Service Surplus/(Deficit)	\$ 300	\$ 300	\$ 856		

Rate Center Summary

Total Revenues	\$ 385,667	\$ 385,667	\$ 386,995	\$ 1,328	0.34%
Total Expenses	385,371	385,371	417,751	(32,379)	-8.40%
Surplus/(Deficit)	\$ 296	\$ 296	\$ (30,755)		
Costs per 1000 Gallons	7.68		12.80		
Thousand Gallons Treated or Flow (MGD)	42,700	42,700	28,080	(14,620)	-34.24%
	0.117		0.077		

Rivanna Water & Sewer Authority
 Monthly Financial Statements - June 2010

Urban Wastewater Rate Center
 Revenues and Expenses Summary

<i>Budget FY 2010</i>	<i>Budget Year-to-Date</i>	<i>Actual Year-to-Date</i>	<i>Budget vs. Actual</i>	<i>Variance Percentage</i>
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Operational Budget vs. Actual

Notes

Revenues

Operations Rate Revenue	\$ 5,178,723	\$ 5,178,723	\$ 6,447,070	\$ 1,268,347	24.49%
Stone Robinson WWTP	21,467	21,467	15,482	(5,985)	-27.88%
High Strength Surcharge	55,000	55,000	29,639	(25,361)	-46.11%
Septage Acceptance	240,000	240,000	250,043	10,043	4.18%
Lease Revenues	6,600	6,600	-	(6,600)	-100.00%
Miscellaneous Revenue	-	-	9,755	9,755	
Interest Allocation	5,200	5,200	5,706	506	9.74%
Total Operational Revenues	\$ 5,506,990	\$ 5,506,990	\$ 6,757,696	\$ 1,250,706	22.71%

Expenses

Personnel Cost	\$ 901,100	\$ 901,100	\$ 835,473	\$ 65,627	7.28%
Professional Services	A -	-	39,720	(39,720)	
Other Services & Charges	1,322,630	1,322,630	1,229,925	92,705	7.01%
Communications	13,870	13,870	10,962	2,908	20.97%
Information Technology	3,800	3,800	272	3,528	92.83%
Supplies	1,500	1,500	1,494	6	0.39%
Operations & Maintenance	F 1,030,971	1,030,971	1,218,867	(187,896)	-18.23%
Equipment Purchases	51,625	51,625	46,947	4,678	9.06%
Depreciation	450,000	450,000	450,000	-	0.00%
Reserve Transfers	-	-	-	-	
Subtotal Before Allocations	\$ 3,775,496	\$ 3,775,496	\$ 3,833,659	\$ (58,163)	-1.54%
Allocation of Support Departments	1,731,495	1,731,494	1,589,240	142,254	8.22%
Total Operational Expenses	\$ 5,506,991	\$ 5,506,990	\$ 5,422,899	\$ 84,091	1.53%
Operational Surplus/(Deficit)	\$ (1)	\$ (0)	\$ 1,334,797		

Debt Service Budget vs. Actual

Revenues

Debt Service Rate Revenue	\$ 4,339,839	\$ 4,339,839	\$ 5,381,417	\$ 1,041,578	24.00%
Trust Fund Interest	40,000	40,000	27,680	(12,320)	-30.80%
Reserve Fund Interest	15,000	15,000	20,790	5,790	38.60%
Total Debt Service Revenues	\$ 4,394,839	\$ 4,394,839	\$ 5,429,887	\$ 1,035,048	23.55%

Debt Service Costs

Total Principal & Interest	\$ 1,865,144	\$ 1,865,144	\$ 1,881,474	\$ (16,330)	-0.88%
Reserve Additions-Interest	40,000	40,000	20,790	19,210	48.03%
Reserve Additions-CIP Growth	2,488,994	2,488,994	2,488,994	-	0.00%
Total Debt Service Costs	\$ 4,394,138	\$ 4,394,138	\$ 4,391,258	\$ 2,880	0.07%
Debt Service Surplus/(Deficit)	\$ 701	\$ 701	\$ 1,038,629		

Rate Center Summary

Total Revenues	\$ 9,901,829	\$ 9,901,829	\$ 12,187,582	\$ 2,285,753	23.08%
Total Expenses	9,901,129	9,901,128	9,814,156	86,972	0.88%
Surplus/(Deficit)	\$ 700	\$ 701	\$ 2,373,426		
Costs per 1000 Gallons	1.68		1.33		
Thousand Gallons Treated or Flow (MGD)	3,271,523	3,271,523	4,072,691	801,168	24.49%
	8.963		11.158		

Rivanna Water & Sewer Authority
 Monthly Financial Statements - June 2010

Glenmore Wastewater Rate Center
 Revenues and Expenses Summary

<i>Budget FY 2010</i>	<i>Budget Year-to-Date</i>	<i>Actual Year-to-Date</i>	<i>Budget vs. Actual</i>	<i>Variance Percentage</i>
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Operational Budget vs. Actual

Notes

Revenues

Operations Rate Revenue	\$ 273,360	\$ 273,360	\$ 273,360	\$ -	0.00%
Interest Allocation	300	300	286	(14)	-4.51%
<i>Total Operational Revenues</i>	\$ 273,660	\$ 273,660	\$ 273,646	\$ (14)	0.00%

Expenses

Personnel Cost	\$ 56,520	\$ 56,520	\$ 60,432	\$ (3,912)	-6.92%
Professional Services	-	-	-	-	
Other Services & Charges	29,100	29,100	28,269	831	2.85%
Communications	1,905	1,905	2,153	(248)	-13.01%
Information Technology	300	300	-	300	100.00%
Supplies	200	200	4	196	97.97%
Operations & Maintenance	121,122	121,122	121,260	(138)	-0.11%
Equipment Purchases	2,700	2,700	2,447	253	9.37%
Depreciation	2,000	2,000	2,000	(0)	0.00%
<i>Subtotal Before Allocations</i>	\$ 213,847	\$ 213,847	\$ 216,565	\$ (2,718)	-1.27%
Allocation of Support Departments	59,810	59,810	55,995	3,815	6.38%
<i>Total Operational Expenses</i>	\$ 273,657	\$ 273,657	\$ 272,560	\$ 1,097	0.40%
<i>Operational Surplus/(Deficit)</i>	\$ 3	\$ 3	\$ 1,086		

Debt Service Budget vs. Actual

Revenues

Debt Service Rate Revenue	\$ 2,254	\$ 2,254	\$ 2,256	\$ 2	0.09%
Trust Fund Interest	-	-	33	33	
Reserve Fund Interest	-	-	87	87	
<i>Total Debt Service Revenues</i>	\$ 2,254	\$ 2,254	\$ 2,376	\$ 35	1.56%

Debt Service Costs

Total Principal & Interest	\$ 2,254	\$ 2,254	\$ 2,254	\$ -	0.00%
Reserve Additions-Interest	-	-	87	(87)	
<i>Total Debt Service Costs</i>	\$ 2,254	\$ 2,254	\$ 2,341	\$ (87)	-3.84%
<i>Debt Service Surplus/(Deficit)</i>	\$ -	\$ -	\$ 35		

Rate Center Summary					
Total Revenues	\$ 275,914	\$ 275,914	\$ 276,022	\$ 108	0.04%
Total Expenses	275,911	275,911	274,901	1,010	0.37%
Surplus/(Deficit)	\$ 3	\$ 3	\$ 1,121		
Thousand Gallons Treated or Flow (MGD)	43,100	43,100	45,664	2,564	5.95%
	0.118		0.125		

Rivanna Water & Sewer Authority
 Monthly Financial Statements - June 2010

Scottsville Wastewater Rate Center
 Revenues and Expenses Summary

<i>Budget FY 2010</i>	<i>Budget Year-to-Date</i>	<i>Actual Year-to-Date</i>	<i>Budget vs. Actual</i>	<i>Variance Percentage</i>
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Operational Budget vs. Actual

Notes

Revenues

Operations Rate Revenue	\$ 196,884	\$ 196,884	\$ 196,884	\$ -	0.00%
Interest Allocation	200	200	191	(9)	-4.69%
Total Operational Revenues	\$ 197,084	\$ 197,084	\$ 197,075	\$ (9)	0.00%

Expenses

Personnel Cost	\$ 68,784	\$ 68,784	\$ 65,198	\$ 3,586	5.21%
Professional Services	-	-	-	-	-
Other Services & Charges	16,325	16,325	21,386	(5,061)	-31.00%
Communications	2,505	2,505	2,553	(48)	-1.91%
Information Technology	300	300	-	300	100.00%
Supplies	100	100	4	96	95.95%
Operations & Maintenance	31,555	31,555	14,886	16,669	52.83%
Equipment Purchases	2,700	2,700	661	2,039	75.50%
Depreciation	15,000	15,000	15,000	-	0.00%
Subtotal Before Allocations	\$ 137,269	\$ 137,269	\$ 119,688	\$ 17,581	12.81%
Allocation of Support Departments	59,810	59,810	55,995	3,815	6.38%
Total Operational Expenses	\$ 197,079	\$ 197,079	\$ 175,683	\$ 21,396	10.86%
Operational Surplus/(Deficit)	\$ 5	\$ 5	\$ 21,392		

Debt Service Budget vs. Actual

Revenues

Debt Service Rate Revenue	\$ 105,711	\$ 105,711	\$ 105,708	\$ (3)	0.00%
Trust Fund Interest	300	300	1,569	1,269	422.91%
Reserve Fund Interest	-	-	374	374	
Total Debt Service Revenues	\$ 106,011	\$ 106,011	\$ 107,650	\$ 1,639	1.55%

Debt Service Costs

Total Principal & Interest	\$ 105,710	\$ 105,710	\$ 105,710	\$ -	0.00%
Reserve Additions-Interest	-	-	374	(374)	
Total Debt Service Costs	\$ 105,710	\$ 105,710	\$ 106,084	\$ (374)	-0.35%
Debt Service Surplus/(Deficit)	\$ 301	\$ 301	\$ 1,567		

Rate Center Summary					
Total Revenues	\$ 303,095	\$ 303,095	\$ 304,725	\$ 1,630	0.54%
Total Expenses	302,789	302,789	281,766	21,023	6.94%
Surplus/(Deficit)	\$ 306	\$ 306	\$ 22,959		
Thousand Gallons Treated or Flow (MGD)	27,900	27,900	30,425	2,525	9.05%
	0.076		0.083		

Rivanna Water & Sewer Authority
Monthly Financial Statements - June 2010

Administration

Budget FY 2010	Budget Year-to-Date	Actual Year-to-Date	Budget vs. Actual	Variance Percentage
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Operational Budget vs. Actual

Notes

Revenue

Payment for Services SWA	\$ 418,000	\$ 418,000	\$ 418,000	\$ (0)	0.00%
Miscellaneous Revenue	1,000	1,000	5,964	4,964	496.37%
Total Operational Revenues	\$ 419,000	\$ 419,000	\$ 423,964	\$ 4,964	1.18%

Expenses

Personnel Cost	\$ 1,024,511	\$ 1,024,511	\$ 944,994	\$ 79,517	7.76%
Professional Services	150,000	150,000	95,709	54,291	36.19%
Other Services & Charges	108,015	108,015	99,599	8,417	7.79%
Communications	12,000	12,000	14,942	(2,942)	-24.51%
Information Technology	57,100	57,100	44,478	12,622	22.11%
Supplies	32,000	32,000	24,547	7,453	23.29%
Operations & Maintenance	14,700	14,700	19,610	(4,910)	-33.40%
Equipment Purchases	6,750	6,750	6,250	500	7.41%
Depreciation	-	-	-	-	
Total Operational Expenses	\$ 1,405,076	\$ 1,405,076	\$ 1,250,128	\$ 154,948	11.03%

Department Summary					
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Net Costs Allocable to Rate Centers		\$ (986,076)	\$ (986,076)	\$ (826,165)	\$ (159,911)	16.22%
Allocations to the Rate Centers						
Urban Water	44.00%	\$ 433,873	\$ 433,873	\$ 363,512	\$ 70,361	
Crozet Water	4.00%	\$ 39,443	\$ 39,443	\$ 33,047	\$ 6,396	
Scottsville Water	2.00%	\$ 19,722	\$ 19,722	\$ 16,523	\$ 3,198	
Urban Wastewater	48.00%	\$ 473,316	\$ 473,316	\$ 396,559	\$ 76,757	
Glenmore Wastewater	1.00%	\$ 9,861	\$ 9,861	\$ 8,262	\$ 1,599	
Scottsville Wastewater	1.00%	\$ 9,861	\$ 9,861	\$ 8,262	\$ 1,599	
	100.00%	\$ 986,076	\$ 986,076	\$ 826,165	\$ 159,911	

Rivanna Water & Sewer Authority
Monthly Financial Statements - June 2010

Maintenance Summary

<i>Budget FY 2010</i>	<i>Budget Year-to-Date</i>	<i>Actual Year-to-Date</i>	<i>Budget vs. Actual</i>	<i>Variance Percentage</i>
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Operational Budget vs. Actual

Notes

Projected Revenue

N/A

Projected Expenses

Personnel Cost	\$ 801,295	\$ 801,295	\$ 794,601	\$ 6,693	0.84%
Professional Services	500	500	-	500	100.00%
Other Services & Charges	29,850	29,850	29,351	499	1.67%
Communications	7,270	7,270	11,199	(3,929)	-54.05%
Information Technology	4,100	4,100	2,823	1,277	31.15%
Supplies	500	500	423	77	15.38%
Operations & Maintenance	43,300	43,300	43,742	(442)	-1.02%
Equipment Purchases	94,300	94,300	98,612	(4,312)	-4.57%
Depreciation	-	-	-	-	
<i>Total Operational Expenses</i>	\$ 981,115	\$ 981,115	\$ 980,752	\$ 363	0.04%

Department Summary					
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Net Costs Allocable to Rate Centers		\$ (981,115)	\$ (981,115)	\$ (980,752)	\$ (363)	0.04%
Allocations to the Rate Centers						
Urban Water	24.00%	\$ 235,468	\$ 235,468	\$ 235,381	\$ 87	
Crozet Water	2.00%	19,622	19,622	19,615	7	
Scottsville Water	2.00%	19,622	19,622	19,615	7	
Urban Wastewater	66.00%	647,536	647,536	647,296	239	
Glenmore Wastewater	3.00%	29,433	29,433	29,423	11	
Scottsville Wastewater	3.00%	29,433	29,433	29,423	11	
	100.00%	\$ 981,115	\$ 981,115	\$ 980,752	\$ 363	

Rivanna Water & Sewer Authority
Monthly Financial Statements - June 2010

Laboratory Summary

<i>Budget FY 2010</i>	<i>Budget Year-to-Date</i>	<i>Actual Year-to-Date</i>	<i>Budget vs. Actual</i>	<i>Variance Percentage</i>
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<i>Operational Budget vs. Actual</i>

Notes

Projected Revenue

N/A

Projected Expenses

Personnel Cost	\$ 214,712	\$ 214,712	\$ 209,587	\$ 5,125	2.39%
Professional Services	-	-	-	-	-
Other Services & Charges	14,310	14,310	12,646	1,664	11.63%
Communications	-	-	-	-	-
Information Technology	3,200	3,200	2,076	1,124	35.12%
Supplies	800	800	740	60	7.47%
Operations & Maintenance	48,000	48,000	42,911	5,089	10.60%
Equipment Purchases	14,000	14,000	7,840	6,160	44.00%
Depreciation	-	-	-	-	-
<i>Total Operational Expenses</i>	\$ 295,022	\$ 295,022	\$ 275,800	\$ 19,222	6.52%

Department Summary					
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Net Costs Allocable to Rate Centers		\$ (295,022)	\$ (295,022)	\$ (275,800)	\$ (19,222)	6.52%
<u>Allocations to the Rate Centers</u>						
Urban Water	44.00%	\$ 129,810	\$ 129,810	\$ 121,352	\$ 8,458	
Crozet Water	4.00%	11,801	11,801	11,032	769	
Scottsville Water	2.00%	5,900	5,900	5,516	384	
Urban Wastewater	47.00%	138,660	138,660	129,626	9,034	
Glenmore Wastewater	1.50%	4,425	4,425	4,137	288	
Scottsville Wastewater	1.50%	4,425	4,425	4,137	288	
	100.00%	\$ 295,022	\$ 295,022	\$ 275,800	\$ 19,222	

Rivanna Water & Sewer Authority
Monthly Financial Statements - June 2010

Engineering Summary

Budget FY 2010	Budget Year-to-Date	Actual Year-to-Date	Budget vs. Actual	Variance Percentage
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Operational Budget vs. Actual

Projected Revenue

N/A

Projected Expenses

Personnel Cost	\$ 895,926	\$ 895,926	\$ 839,155	\$ 56,771	6.34%
Professional Services	15,000	15,000	8,333	6,668	44.45%
Other Services & Charges	50,460	50,460	28,589	21,871	43.34%
Communications	8,550	8,550	9,087	(537)	-6.29%
Information Technology	29,500	29,500	12,865	16,635	56.39%
Supplies	7,250	7,250	7,319	(69)	-0.95%
Operations & Maintenance	18,400	18,400	17,158	1,242	6.75%
Equipment Purchases	47,600	47,600	22,400	25,200	52.94%
Depreciation & Capital Reserve Transfers	-	-	-	-	
<i>Total Operational Expenses</i>	\$ 1,072,686	\$ 1,072,686	\$ 944,906	\$ 127,780	11.91%

Department Summary

Net Costs Allocable to Rate Centers		\$ (1,072,686)	\$ (1,072,686)	\$ (944,906)	\$ (127,780)	11.91%
<u>Allocations to the Rate Centers</u>						
Urban Water	47.00%	\$ 504,162	\$ 504,163	\$ 444,106	\$ 60,057	
Crozet Water	4.00%	42,907	42,907	37,796	5,111	
Scottsville Water	2.00%	21,454	21,454	18,898	2,556	
Urban Wastewater	44.00%	471,982	471,982	415,759	56,223	
Glenmore Wastewater	1.50%	16,090	16,090	14,174	1,917	
Scottsville Wastewater	1.50%	16,090	16,090	14,174	1,917	
	100.00%	\$ 1,072,686	\$ 1,072,686	\$ 944,906	\$ 127,780	