

BCWS Op Cash Flows Statement-Sep 2012																			
% of Fiscal Year Completed: 25.0%		PRIOR YEAR			CURRENT YEAR														
WATER FUND	Budget 11-12	Sep-11	% Collected	% Var	Budget 12-13	Sep-12	% Collected	% Var	WATER & SEWER FUND	Budget 11-12	Sep-11	% Collected	% Var	Budget 12-13	Sep-12	% Collected	% Var		
REVENUES:																			
Rate & Service Charges	8,237,558	2,218,992	26.9%		8,221,710	2,393,601	29.1%		Rate & Service Charges	31,893,315	8,187,906	25.7%		32,031,640	8,287,709	25.9%			
Impact Fees	438,750	243,659	55.5%		567,000	332,987	58.7%		Impact Fees	1,251,250	427,191	34.1%		1,489,500	1,028,892	69.1%			
Connection Fees	577,500	134,450	23.3%		525,000	154,400	29.4%		Connection Fees	1,577,500	327,650	20.8%		1,305,000	416,025	31.9%			
Other Revenues	97,000	22,684	23.4%		147,575	30,829	20.9%		Other Revenues	705,700	190,068	26.9%		863,425	245,898	28.5%			
NON-OPERATING REVENUES:																			
Gain(Loss) on Sale of Assets	94,540	1,086	1.1%		12,870	201	1.6%		Interest Income	100,000	9,477	9.5%		100,000	19,982	20.0%			
TOTAL REVENUES	9,445,348	2,620,871	27.7%	2.7%	9,474,155	2,912,018	30.7%	5.7%	TOTAL REVENUES	35,768,105	9,143,378	25.6%	0.6%	36,011,890	10,024,343	27.8%	2.8%		
EXPENDITURES:																			
Personnel Costs	2,627,653	574,962	21.9%		2,560,336	583,945	22.8%		Personnel Costs	8,694,254	2,014,366	23.2%		8,727,262	2,194,169	25.1%			
Contractual Services	495,100	63,777	12.9%		482,905	81,748	16.9%		Contractual Services	1,973,636	281,955	14.3%		1,859,714	363,780	19.6%			
Maint & Repairs	757,555	63,786	8.4%		442,688	64,493	14.6%		Maint & Repairs	3,005,956	469,197	15.6%		2,847,606	638,707	22.4%			
Utilities	1,086,485	148,241	13.6%		1,249,952	232,075	18.6%		Utilities	2,756,072	351,239	12.7%		2,715,352	587,837	21.6%			
Office Expenses	420,420	120,212	28.6%		705,811	247,794	35.1%		Office Expenses	1,247,232	271,518	21.8%		1,578,661	460,204	29.2%			
Insurance	105,000	13,299	12.7%		112,500	30,502	27.1%		Insurance	245,000	31,031	12.7%		262,500	69,944	26.6%			
Other Expenses	70,680	850	1.2%		70,758	2,779	3.9%		Other Expenses	181,420	15,358	8.5%		181,680	17,439	9.6%			
TOTAL OPERATING EXPENSE	5,562,893	985,127	17.7%	7.3%	5,624,950	1,243,336	22.1%	2.9%	TOTAL OPERATING EXPENSE	18,103,570	3,434,664	19.0%	6.0%	18,172,775	4,332,078	23.8%	1.2%		
Operating Expense v. Revenues Variance----->>>				10.0%	Operating Expense v. Revenues Variance----->>>				8.6%	Operating Expense v. Revenues Variance----->>>				6.6%	Operating Expense v. Revenues Variance----->>>				4.0%
Cap Outlay, Bond, AA	5,035,118	196,714	3.9%		4,692,298	98,254	2.1%		Cap Outlay, Bond, AA	17,662,404	482,829	2.7%		16,491,772	342,288	2.1%			
TOTAL OP & NON-OP EXPENSE	10,598,011	1,181,841	11.2%	13.8%	10,317,248	1,341,590	13.0%	12.0%	TOTAL OP & NON-OP EXPENSE	35,765,974	3,917,493	11.0%	14.0%	34,664,547	4,674,366	13.5%	11.5%		
TOTAL Expense v. Revenues Variance----->>>				16.6%	TOTAL Expense v. Revenues Variance----->>>				17.7%	TOTAL Expense v. Revenues Variance----->>>				14.6%	TOTAL Expense v. Revenues Variance----->>>				14.4%

SEWER FUND					SOLID WASTE														
% of Fiscal Year Completed (Revenue): 9.4%		PRIOR YEAR			CURRENT YEAR														
SEWER FUND	Budget 11-12	Sep-11	% Collected	% Var	Budget 12-13	Sep-12	% Collected	% Var	SOLID WASTE	Budget 11-12	Sep-11	% Collected	% Var	Budget 12-13	Sep-12	% Collected	% Var		
REVENUES:																			
Rate & Service Charges	23,655,757	5,968,914	25.2%		23,809,930	5,894,108	24.8%		Landfill User Fee Revenue	7,838,500	269,584	3.4%		7,673,000	155,098	2.0%			
Impact Fees	812,500	183,532	22.6%		922,500	695,905	75.4%		Salvage Revenue	94,500	74,745	79.1%		209,500	28,717	13.7%			
Connection Fees	1,000,000	193,200	19.3%		780,000	261,625	33.5%		Grant Revenue	60,000	53,295	88.8%		15,000	-	0.0%			
Other Revenues	608,700	167,384	27.5%		715,850	215,069	30.0%		Tipping Fees	1,365,475	387,542	28.4%		1,220,000	736,476	60.4%			
NON-OPERATING REVENUES:																			
Interest Income	100,000	9,477	9.5%		100,000	19,982	20.0%		Total Other Revenues	502,355	139,015	27.7%		1,082,355	625,513	57.8%			
Gain(Loss) on Sale of Assets	145,800	-	0.0%		209,455	25,635	12.2%		NON-OPERATING REVENUES:										
TOTAL REVENUES	26,322,757	6,522,507	24.8%	-0.2%	26,537,735	7,112,325	26.8%	1.8%	Interest Income	60,000	11,317	18.9%		50,000	7,116	14.2%			
Operating Expense v. Revenues Variance----->>>				5.2%	Operating Expense v. Revenues Variance----->>>				2.2%	Gain(Loss) on Sale of Assets	86,000	-	0.0%		360,000	3,025	0.8%		
Cap Outlay, Bond, AA	12,627,286	286,115	2.3%		11,799,474	244,034	2.1%		TOTAL REVENUES	10,006,830	935,498	9.3%	0.0%	10,609,855	1,555,944	14.7%	5.3%		
TOTAL Expense v. Revenues Variance----->>>				13.9%	TOTAL Expense v. Revenues Variance----->>>				13.1%	Operating Expense v. Revenues Variance----->>>				6.8%	Operating Expense v. Revenues Variance----->>>				7.0%
EXPENDITURES:																			
Personnel Costs	6,066,601	1,439,404	23.7%		6,166,926	1,610,224	26.1%		Personnel Costs	3,898,145	880,805	22.6%		3,970,434	1,120,431	28.2%			
Contractual Services	1,478,536	218,178	14.8%		1,376,809	282,032	20.5%		Contractual Services	749,368	75,161	10.0%		723,509	120,350	16.6%			
Maint & Repairs	2,248,401	405,411	18.0%		2,404,918	574,213	23.9%		Maint & Repairs	2,269,274	335,181	14.8%		2,228,389	372,594	16.7%			
Utilities	1,669,587	202,998	12.2%		1,465,400	355,762	24.3%		Utilities	117,680	9,211	7.8%		120,800	19,220	15.9%			
Office Expenses	826,812	151,306	18.3%		872,850	212,411	24.3%		Office Expenses	316,431	43,698	13.8%		245,300	72,465	29.5%			
Insurance	140,000	17,732	12.7%		150,000	39,442	26.3%		Insurance	105,000	21,134	20.1%		112,500	30,502	27.1%			
Other Expenses	110,740	14,508	13.1%		110,922	14,659	13.2%		Other Expenses	67,180	2,574	3.8%		67,225	3,233	4.8%			
TOTAL OPERATING EXPENSE	12,540,677	2,449,537	19.5%	5.5%	12,547,825	3,088,742	24.6%	0.4%	TOTAL OPERATING EXPENSE	7,523,078	1,367,764	18.2%	6.8%	7,468,157	1,738,795	23.3%	1.7%		
Operating Expense v. Revenues Variance----->>>				5.2%	Operating Expense v. Revenues Variance----->>>				2.2%	Operating Expense v. Revenues Variance----->>>				6.8%	Operating Expense v. Revenues Variance----->>>				7.0%
Cap Outlay, Bond, AA	12,627,286	286,115	2.3%		11,799,474	244,034	2.1%		Cap Outlay, Bond, AA	2,466,564	266,557	10.8%		3,147,439	197,175	6.3%			
TOTAL OP & NON-OP EXPENSE	25,167,963	2,735,652	10.9%	14.1%	24,347,299	3,332,776	13.7%	11.3%	TOTAL OP & NON-OP EXPENSE	9,989,642	1,634,321	16.4%	8.6%	10,615,596	1,935,971	18.2%	6.8%		
TOTAL Expense v. Revenues Variance----->>>				13.9%	TOTAL Expense v. Revenues Variance----->>>				13.1%	TOTAL Expense v. Revenues Variance----->>>				8.6%	TOTAL Expense v. Revenues Variance----->>>				12.1%

Note-The bulk of Solid Waste Revenues are collected from Dec-Feb

BCWS Op Cash Flows Statement-Sep 2012

% of Fiscal Year Completed: 25.0%

WATER FUND			
	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	8,221,710	2,393,601	29.1%
Impact Fees	567,000	332,987	58.7%
Connection Fees	525,000	154,400	29.4%
Other Revenues	147,575	30,829	20.9%
NON-OPERATING REVENUES:			
Gain(Loss) on Sale of Assets	12,870	201	1.6%
TOTAL REVENUES	9,474,155	2,912,018	30.7%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	2,560,336	583,945	22.8%
Contractual Services	482,905	81,748	16.9%
Total Maintenance & Repairs	442,688	64,493	14.6%
Total Utilities	1,249,952	232,075	18.6%
Total Office Expenses	705,811	247,794	35.1%
Total Insurance	112,500	30,502	27.1%
Total Other Expenses	70,758	2,779	3.9%
Total OPERATING Expenditures	5,624,950	1,243,336	22.1%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	284,734	78,475	27.6%
Bond-Principal Expense	1,896,000	-	0.0%
Bond-Interest Expense	2,511,564	19,778	0.8%
	4,692,298	98,254	2.1%
TOTAL EXPENDITURES	10,317,248	1,341,590	13.0%
<i>(does not include AA funded by R&R)</i>			

BCWS Op Cash Flows Statement-Sep 2012

% of Fiscal Year Completed:

25.0%

SEWER FUND			
	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	23,809,930	5,894,108	24.8%
Impact Fees	922,500	695,905	75.4%
Connection Fees	780,000	261,625	33.5%
Other Revenues	715,850	215,069	30.0%
NON-OPERATING REVENUES:			
Interest Income	100,000	19,982	20.0%
Gain(Loss) on Sale of Assets	209,455	25,635	12.2%
TOTAL REVENUES	26,537,735	7,112,325	26.8%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	6,166,926	1,610,224	26.1%
Contractual Services	1,376,809	282,032	20.5%
Total Maintenance & Repairs	2,404,918	574,213	23.9%
Total Utilities	1,465,400	355,762	24.3%
Total Office Expenses	872,850	212,411	24.3%
Total Insurance	150,000	39,442	26.3%
Total Other Expenses	110,922	14,659	13.2%
Total OPERATING Expenditures	12,547,825	3,088,742	24.6%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,380,684	240,745	17.4%
Bond-Principal Expense	4,581,980	-	0.0%
Bond-Interest Expense	5,836,810	3,289	0.1%
Total NON-Operating Expenditures	11,799,474	244,034	2.1%
TOTAL EXPENDITURES	24,347,299	3,332,776	13.7%
<i>(does not include AA funded by R&R)</i>			

BCWS Op Cash Flows Statement-Sep 2012

% of Fiscal Year Completed:

25.0%

WATER & SEWER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Fee & Service Charge Revenue	32,031,640	8,287,709	25.9%
Impact Fees	1,489,500	1,028,892	69.1%
Connection Fees	1,305,000	416,025	31.9%
Other Revenues	863,425	245,898	28.5%
NON-OPERATING REVENUES:			
Interest Income	100,000	19,982	20.0%
Gain(Loss) on Sale of Assets	222,325	25,836	11.6%
TOTAL REVENUES	36,011,890	10,024,343	27.8%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	8,727,262	2,194,169	25.1%
Contractual Services	1,859,714	363,780	19.6%
Total Maintenance & Repairs	2,847,606	638,707	22.4%
Total Utilities	2,715,352	587,837	21.6%
Total Office Expenses	1,578,661	460,204	29.2%
Total Insurance	262,500	69,944	26.6%
Total Other Expenses	181,680	17,439	9.6%
Total OPERATING Expenditures	18,172,775	4,332,078	23.8%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,665,418	319,221	19.2%
Bond-Principal Expense	6,477,980	-	0.0%
Bond-Interest Expense	8,348,374	23,068	0.3%
Total NON-Operating Expenditures	16,491,772	342,288	2.1%
TOTAL EXPENDITURES	34,664,547	4,674,366	13.5%

BCWS Op Cash Flows Statement-Sep 2012*% of Fiscal Year Completed***25.0%****SOLID WASTE FUND**

	Budget	Year-to-Date	% Collected
REVENUES:			
Landfill User Fee Revenue	7,673,000	155,098	2.0%
Salvage Revenue	209,500	28,717	13.7%
Grant Revenue	15,000	-	0.0%
Tipping Fees	1,220,000	736,476	60.4%
Total Other Revenues	1,082,355	625,513	57.8%
NON-OPERATING REVENUES:			
Interest Income	50,000	7,116	14.2%
Gain(Loss) on Sale of Assets	360,000	3,025	0.8%
TOTAL REVENUES	10,609,855	1,555,944	14.7%

	Budget	Year-to-Date	% Spent
EXPENDITURES:			
Personnel Costs	3,970,434	1,120,431	28.2%
Contractual Services	723,509	120,350	16.6%
Total Maintenance & Repairs	2,228,389	372,594	16.7%
Total Utilities	120,800	19,220	15.9%
Total Office Expenses	245,300	72,465	29.5%
Total Insurance	112,500	30,502	27.1%
Total Other Expenses	67,225	3,233	4.8%
Total OPERATING Expenditures	7,468,157	1,738,795	23.3%

NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,607,122	194,708	12.1%
Bond-Principal Expense	1,320,000	-	0.0%
Bond-Interest Expense	220,317	2,467	1.1%
Total NON-Operating Expenditures	3,147,439	197,175	6.3%

TOTAL EXPENDITURES	10,615,596	1,935,971	18.2%
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	Sep-11	Sep-12	% Chg
MSW & Special Waste	\$ 430,345	\$ 395,819	-8.0%
C&D	\$ 44,722	\$ 78,261	75.0%
Yard Debris	\$ 9,908	\$ 5,277	-46.7%
NEW e-Waste	\$ -	\$ -	
Tires	\$ 2,329	\$ 705	-69.7%
Allocation Amount	\$ (355,649)	\$ (318,770)	-10.4%
Revenue less Allocation	\$ 131,655	\$ 161,293	22.5%

	Sep-11	Sep-12	% Chg
MSW & Special Waste	11,935	10,940	-8.3%
C&D	2,066	3,904	89.0%
Yard Debris	777	570	-26.6%
Tires	29	11	-62.1%
Total tons	14,807	15,425	4.2%

Current Cash Balance:	\$ 6,550,285
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