

**BCWS Op Cash Flows Statement-Aug 2012**

*% of Fiscal Year Completed: 16.7%*

WATER FUND	PRIOR YEAR			
	Budget 11-12	Aug-11	% Collected	% Var
<b>REVENUES:</b>				
Rate & Service Charges	8,237,558	1,509,241	18.3%	
Impact Fees	438,750	216,919	49.4%	
Connection Fees	577,500	82,259	14.2%	
Other Revenues	97,000	11,628	12.0%	
<b>NON-OPERATING REVENUES:</b>				
Gain(Loss) on Sale of Assets	94,540	-	0.0%	
<b>TOTAL REVENUES</b>	<b>9,445,348</b>	<b>1,820,047</b>	<b>19.3%</b>	<b>2.6%</b>

CURRENT YEAR			
Budget 12-13	Aug-12	% Collected	% Var
8,221,710	1,661,664	20.2%	
567,000	167,562	29.6%	
525,000	95,550	18.2%	
147,575	15,550	10.5%	
12,870	201	1.6%	
<b>9,474,155</b>	<b>1,940,527</b>	<b>20.5%</b>	<b>3.8%</b>

EXPENDITURES:	PRIOR YEAR			
	Budget 11-12	Aug-11	% Spent	% Var
Personnel Costs	2,627,653	368,603	14.0%	
Contractual Services	495,100	40,511	8.2%	
Maint & Repairs	757,555	44,893	5.9%	
Utilities	1,086,485	68,667	6.3%	
Office Expenses	420,420	39,712	9.4%	
Insurance	105,000	13,187	12.6%	
Other Expenses	70,680	-	0.0%	
<b>TOTAL OPERATING EXPENSE</b>	<b>5,562,893</b>	<b>575,573</b>	<b>10.3%</b>	<b>6.3%</b>
<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				3.7%
Cap Outlay, Bond, AA	5,035,118	49,641	1.0%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>10,598,011</b>	<b>625,214</b>	<b>5.9%</b>	<b>10.8%</b>
<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				13.4%

CURRENT YEAR				
Budget 12-13	Aug-12	% Spent	% Var	
2,560,336	328,015	12.8%		
482,905	46,410	9.6%		
442,688	35,603	8.0%		
1,249,952	117,885	9.4%		
705,811	201,494	28.5%		
112,500	19,111	17.0%		
70,758	2,634	3.7%		
<b>5,624,950</b>	<b>751,154</b>	<b>13.4%</b>	<b>3.3%</b>	
<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				7.1%
4,692,298	23,987	0.5%		
<b>10,317,248</b>	<b>775,141</b>	<b>7.5%</b>	<b>9.2%</b>	
<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				13.0%

WATER & SEWER FUND	PRIOR YEAR			
	Budget 11-12	Aug-11	% Collected	% Var
<b>REVENUES:</b>				
Rate & Service Charges	31,893,315	5,522,040	17.3%	
Impact Fees	1,251,250	422,951	33.8%	
Connection Fees	1,577,500	201,059	12.7%	
Other Revenues	705,700	103,195	14.6%	
<b>NON-OPERATING REVENUES:</b>				
Interest Income	100,000	9,477	9.5%	
Gain(Loss) on Sale of Assets	240,340	-	0.0%	
<b>TOTAL REVENUES</b>	<b>35,768,105</b>	<b>6,258,722</b>	<b>17.5%</b>	<b>0.8%</b>

CURRENT YEAR			
Budget 12-13	Aug-12	% Collected	% Var
32,031,640	5,574,535	17.4%	
1,489,500	494,717	33.2%	
1,305,000	245,575	18.8%	
863,425	166,789	19.3%	
100,000	13,481	13.5%	
222,325	25,835	11.6%	
<b>36,011,890</b>	<b>6,520,931</b>	<b>18.1%</b>	<b>1.4%</b>

EXPENDITURES:	PRIOR YEAR			
	Budget 11-12	Aug-11	% Spent	% Var
Personnel Costs	8,694,254	1,280,056	14.7%	
Contractual Services	1,973,636	143,925	7.3%	
Maint & Repairs	3,005,956	311,295	10.4%	
Utilities	2,756,072	152,638	5.5%	
Office Expenses	1,247,232	141,039	11.3%	
Insurance	245,000	30,770	12.6%	
Other Expenses	181,420	7,956	4.4%	
<b>TOTAL OPERATING EXPENSE</b>	<b>18,103,570</b>	<b>2,067,679</b>	<b>11.4%</b>	<b>5.2%</b>
<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				6.1%
Cap Outlay, Bond, AA	17,662,404	186,351	1.1%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>35,765,974</b>	<b>2,254,030</b>	<b>6.3%</b>	<b>10.4%</b>
<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				11.2%

CURRENT YEAR				
Budget 12-13	Aug-12	% Spent	% Var	
8,727,262	1,537,881	17.6%		
1,859,714	192,339	10.3%		
2,847,606	379,364	13.3%		
2,715,352	340,579	12.5%		
1,578,661	364,494	23.1%		
262,500	57,806	22.0%		
181,680	9,334	5.1%		
<b>18,172,775</b>	<b>2,881,799</b>	<b>15.9%</b>	<b>0.8%</b>	
<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				2.2%
16,491,772	206,197	1.3%		
<b>34,664,547</b>	<b>3,087,996</b>	<b>8.9%</b>	<b>7.8%</b>	
<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				9.2%

Positive Variances = GOOD!  
Negative Variances = BAD!

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

*% of Fiscal Year Completed (Revenue): 6.1%*

SEWER FUND	PRIOR YEAR			
	Budget 11-12	Aug-11	% Collected	% Var
<b>REVENUES:</b>				
Rate & Service Charges	23,655,757	4,012,799	17.0%	
Impact Fees	812,500	206,032	25.4%	
Connection Fees	1,000,000	118,800	11.9%	
Other Revenues	608,700	91,567	15.0%	
<b>NON-OPERATING REVENUES:</b>				
Interest Income	100,000	9,477	9.5%	
Gain(Loss) on Sale of Assets	145,800	-	0.0%	
<b>TOTAL REVENUES</b>	<b>26,322,757</b>	<b>4,438,675</b>	<b>16.9%</b>	<b>0.2%</b>

CURRENT YEAR			
Budget 12-13	Aug-12	% Collected	% Var
23,809,930	3,912,871	16.4%	
922,500	327,155	35.5%	
780,000	150,025	19.2%	
715,850	151,238	21.1%	
100,000	13,481	13.5%	
209,455	25,634	12.2%	
<b>26,537,735</b>	<b>4,580,404</b>	<b>17.3%</b>	<b>0.6%</b>

EXPENDITURES:	PRIOR YEAR			
	Budget 11-12	Aug-11	% Spent	% Var
Personnel Costs	6,066,601	911,453	15.0%	
Contractual Services	1,478,536	103,414	7.0%	
Maint & Repairs	2,248,401	266,402	11.8%	
Utilities	1,669,587	83,971	5.0%	
Office Expenses	826,812	101,327	12.3%	
Insurance	140,000	17,583	12.6%	
Other Expenses	110,740	7,956	7.2%	
<b>TOTAL OPERATING EXPENSE</b>	<b>12,540,677</b>	<b>1,492,106</b>	<b>11.9%</b>	<b>4.8%</b>
<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				5.0%
Cap Outlay, Bond, AA	12,627,286	136,710	1.1%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>25,167,963</b>	<b>1,628,816</b>	<b>6.5%</b>	<b>10.2%</b>
<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				10.4%

CURRENT YEAR				
Budget 12-13	Aug-12	% Spent	% Var	
6,166,926	1,209,866	19.6%		
1,376,809	145,929	10.6%		
2,404,918	343,761	14.3%		
1,465,400	222,694	15.2%		
872,850	163,000	18.7%		
150,000	38,695	25.8%		
110,922	6,699	6.0%		
<b>12,547,825</b>	<b>2,130,645</b>	<b>17.0%</b>	<b>-0.3%</b>	
<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				0.3%
11,799,474	182,210	1.5%		
<b>24,347,299</b>	<b>2,312,855</b>	<b>9.5%</b>	<b>7.2%</b>	
<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				7.8%

SOLID WASTE	PRIOR YEAR			
	Budget 11-12	Aug-11	% Collected	% Var
<b>REVENUES:</b>				
Landfill User Fee Revenue	7,838,500	219,854	2.8%	
Salvage Revenue	94,500	73,376	77.6%	
Grant Revenue	60,000	44,512	74.2%	
Tipping Fees	1,365,475	253,617	18.6%	
Total Other Revenues	502,355	13,482	2.7%	
<b>NON-OPERATING REVENUES:</b>				
Interest Income	60,000	7,881	13.1%	
Gain(Loss) on Sale of Assets	86,000	-	0.0%	
<b>TOTAL REVENUES</b>	<b>10,006,830</b>	<b>612,722</b>	<b>6.1%</b>	<b>0.0%</b>

CURRENT YEAR			
Budget 12-13	Aug-12	% Collected	% Var
7,673,000	109,573	1.4%	
209,500	20,090	9.6%	
15,000	-	0.0%	
1,220,000	575,183	47.1%	
1,082,355	625,235	57.8%	
50,000	4,777	9.6%	
360,000	3,025	0.8%	
<b>10,609,855</b>	<b>1,337,883</b>	<b>12.6%</b>	<b>6.5%</b>

EXPENDITURES:	PRIOR YEAR			
	Budget 11-12	Aug-11	% Spent	% Var
Personnel Costs	3,898,145	545,395	14.0%	
Contractual Services	749,368	46,712	6.2%	
Maint & Repairs	2,269,274	226,355	10.0%	
Utilities	117,680	-	0.0%	
Office Expenses	316,431	24,852	7.9%	
Insurance	105,000	21,022	20.0%	
Other Expenses	67,180	2,206	3.3%	
<b>TOTAL OPERATING EXPENSE</b>	<b>7,523,078</b>	<b>866,542</b>	<b>11.5%</b>	<b>5.1%</b>
<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				5.1%
Cap Outlay, Bond, AA	2,466,564	133,657	5.4%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>9,989,642</b>	<b>1,000,199</b>	<b>10.0%</b>	<b>6.7%</b>
<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				6.7%

CURRENT YEAR				
Budget 12-13	Aug-12	% Spent	% Var	
3,970,434	411,728	10.4%		
723,509	64,485	8.9%		
2,228,389	202,167	9.1%		
120,800	9,778	8.1%		
245,300	58,498	23.8%		
112,500	29,942	26.6%		
67,225	2,121	3.2%		
<b>7,468,157</b>	<b>778,720</b>	<b>10.4%</b>	<b>6.2%</b>	
<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				12.7%
3,147,439	186,318	5.9%		
<b>10,615,596</b>	<b>965,037</b>	<b>9.1%</b>	<b>7.6%</b>	
<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>				14.1%

**BCWS Op Cash Flows Statement-Aug 2012**

*% of Fiscal Year Completed:*

**16.7%**

<b>WATER FUND</b>	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Collected</b>
<b>REVENUES:</b>			
Rate & Service Charge Revenue	8,221,710	1,661,664	<b>20.2%</b>
Impact Fees	567,000	167,562	<b>29.6%</b>
Connection Fees	525,000	95,550	<b>18.2%</b>
Other Revenues	147,575	15,550	<b>10.5%</b>
<b>NON-OPERATING REVENUES:</b>			
Gain(Loss) on Sale of Assets	12,870	201	<b>1.6%</b>
<b>TOTAL REVENUES</b>	<b>9,474,155</b>	<b>1,940,527</b>	<b>20.5%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	2,560,336	328,015	<b>12.8%</b>
Contractual Services	482,905	46,410	<b>9.6%</b>
Total Maintenance & Repairs	442,688	35,603	<b>8.0%</b>
Total Utilities	1,249,952	117,885	<b>9.4%</b>
Total Office Expenses	705,811	201,494	<b>28.5%</b>
Total Insurance	112,500	19,111	<b>17.0%</b>
Total Other Expenses	70,758	2,634	<b>3.7%</b>
<b>Total OPERATING Expenditures</b>	<b>5,624,950</b>	<b>751,154</b>	<b>13.4%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	284,734	23,987	<b>8.4%</b>
Bond-Principal Expense	1,896,000	-	<b>0.0%</b>
Bond-Interest Expense	2,511,564	-	<b>0.0%</b>
	<b>4,692,298</b>	<b>23,987</b>	<b>0.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>10,317,248</b>	<b>775,141</b>	<b>7.5%</b>
<i>(does not include AA funded by R&amp;R)</i>			

**BCWS Op Cash Flows Statement-Aug 2012**

*% of Fiscal Year Completed:*

**16.7%**

<b>SEWER FUND</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Collected</b>
<b>REVENUES:</b>			
Rate & Service Charge Revenue	23,809,930	3,912,871	<b>16.4%</b>
Impact Fees	922,500	327,155	<b>35.5%</b>
Connection Fees	780,000	150,025	<b>19.2%</b>
Other Revenues	715,850	151,238	<b>21.1%</b>
<b>NON-OPERATING REVENUES:</b>			
Interest Income	100,000	13,481	<b>13.5%</b>
Gain(Loss) on Sale of Assets	209,455	25,634	<b>12.2%</b>
<b>TOTAL REVENUES</b>	<b>26,537,735</b>	<b>4,580,404</b>	<b>17.3%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	6,166,926	1,209,866	<b>19.6%</b>
Contractual Services	1,376,809	145,929	<b>10.6%</b>
Total Maintenance & Repairs	2,404,918	343,761	<b>14.3%</b>
Total Utilities	1,465,400	222,694	<b>15.2%</b>
Total Office Expenses	872,850	163,000	<b>18.7%</b>
Total Insurance	150,000	38,695	<b>25.8%</b>
Total Other Expenses	110,922	6,699	<b>6.0%</b>
<b>Total OPERATING Expenditures</b>	<b>12,547,825</b>	<b>2,130,645</b>	<b>17.0%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	1,380,684	179,992	<b>13.0%</b>
Bond-Principal Expense	4,581,980	-	<b>0.0%</b>
Bond-Interest Expense	5,836,810	2,218	<b>0.0%</b>
<b>Total NON-Operating Expenditures</b>	<b>11,799,474</b>	<b>182,210</b>	<b>1.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>24,347,299</b>	<b>2,312,855</b>	<b>9.5%</b>

*(does not include AA funded by R&R)*

**BCWS Op Cash Flows Statement-Aug 2012**

*% of Fiscal Year Completed:*

**16.7%**

<b>WATER &amp; SEWER FUND</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Collected</b>
<b>REVENUES:</b>			
Fee & Service Charge Revenue	32,031,640	5,574,535	<b>17.4%</b>
Impact Fees	1,489,500	494,717	<b>33.2%</b>
Connection Fees	1,305,000	245,575	<b>18.8%</b>
Other Revenues	863,425	166,789	<b>19.3%</b>
<b>NON-OPERATING REVENUES:</b>			
Interest Income	100,000	13,481	<b>13.5%</b>
Gain(Loss) on Sale of Assets	222,325	25,835	<b>11.6%</b>
<b>TOTAL REVENUES</b>	<b>36,011,890</b>	<b>6,520,931</b>	<b>18.1%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	8,727,262	1,537,881	<b>17.6%</b>
Contractual Services	1,859,714	192,339	<b>10.3%</b>
Total Maintenance & Repairs	2,847,606	379,364	<b>13.3%</b>
Total Utilities	2,715,352	340,579	<b>12.5%</b>
Total Office Expenses	1,578,661	364,494	<b>23.1%</b>
Total Insurance	262,500	57,806	<b>22.0%</b>
Total Other Expenses	181,680	9,334	<b>5.1%</b>
<b>Total OPERATING Expenditures</b>	<b>18,172,775</b>	<b>2,881,799</b>	<b>15.9%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	1,665,418	203,979	<b>12.2%</b>
Bond-Principal Expense	6,477,980	-	<b>0.0%</b>
Bond-Interest Expense	8,348,374	2,218	<b>0.0%</b>
<b>Total NON-Operating Expenditures</b>	<b>16,491,772</b>	<b>206,197</b>	<b>1.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>34,664,547</b>	<b>3,087,996</b>	<b>8.9%</b>

**BCWS Op Cash Flows Statement-Aug 2012**

*% of Fiscal Year Completed*

**16.7%**

**SOLID WASTE FUND**

	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Collected</b>
<b>REVENUES:</b>			
Landfill User Fee Revenue	7,673,000	109,573	<b>1.4%</b>
Salvage Revenue	209,500	20,090	<b>9.6%</b>
Grant Revenue	15,000	-	<b>0.0%</b>
Tipping Fees	1,220,000	575,183	<b>47.1%</b>
Total Other Revenues	1,082,355	625,235	<b>57.8%</b>
<b>NON-OPERATING REVENUES:</b>			
Interest Income	50,000	4,777	<b>9.6%</b>
Gain(Loss) on Sale of Assets	360,000	3,025	<b>0.8%</b>
<b>TOTAL REVENUES</b>	<b>10,609,855</b>	<b>1,337,883</b>	<b>12.6%</b>

	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
<b>EXPENDITURES:</b>			
Personnel Costs	3,970,434	411,728	<b>10.4%</b>
Contractual Services	723,509	64,485	<b>8.9%</b>
Total Maintenance & Repairs	2,228,389	202,167	<b>9.1%</b>
Total Utilities	120,800	9,778	<b>8.1%</b>
Total Office Expenses	245,300	58,498	<b>23.8%</b>
Total Insurance	112,500	29,942	<b>26.6%</b>
Total Other Expenses	67,225	2,121	<b>3.2%</b>
<b>Total OPERATING Expenditures</b>	<b>7,468,157</b>	<b>778,720</b>	<b>10.4%</b>

<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	1,607,122	186,318	<b>11.6%</b>
Bond-Principal Expense	1,320,000	-	<b>0.0%</b>
Bond-Interest Expense	220,317	-	<b>0.0%</b>
<b>Total NON-Operating Expenditures</b>	<b>3,147,439</b>	<b>186,318</b>	<b>5.9%</b>

<b>TOTAL EXPENDITURES</b>	<b>10,615,596</b>	<b>965,037</b>	<b>9.1%</b>
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	Aug-11	Aug-12	<u>% Chg</u>
MSW & Special Waste	\$ 439,090	\$ 589,077	<b>34.2%</b>
C&D	\$ 56,551	\$ 78,488	<b>38.8%</b>
Yard Debris	\$ 12,016	\$ 7,229	<b>-39.8%</b>
*NEW* e-Waste	\$ -	\$ -	
Tires	\$ 2,276	\$ 414	<b>-81.8%</b>
Allocation Amount	\$ (374,411)	\$ (382,012)	<b>2.0%</b>
Revenue less Allocation	\$ 135,522	\$ 293,195	<b>116.3%</b>

	Aug-11	Aug-12	<u>% Chg</u>
MSW & Special Waste	13,600	15,610	<b>14.8%</b>
C&D	3,763	3,600	<b>-4.3%</b>
Yard Debris	1,300	792	<b>-39.1%</b>
Tires	36	7	<b>-81.6%</b>
<b>Total tons</b>	<b>18,699</b>	<b>20,008</b>	<b>7.0%</b>

<b>Current Cash Balance:</b>	<b>\$ 6,550,285</b>
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