

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

WATER FUND	% of Fiscal Year Completed: 50.0%				PRIOR YEAR			
	Budget 11-12	Dec-11	% Collected	% Var	Budget 12-13	Dec-12	% Collected	% Var
<b>REVENUES:</b>								
Rate & Service Charges	8,237,558	4,162,558	50.5%		8,221,710	4,368,985	53.1%	
Impact Fees	438,750	496,829	113.2%		567,000	695,345	122.6%	
Connection Fees	577,500	257,892	44.7%		525,000	310,850	59.2%	
Other Revenues	97,000	47,328	48.8%		147,575	65,193	44.2%	
<b>NON-OPERATING REVENUES:</b>								
Gain(Loss) on Sale of Assets	94,540	2,172	2.3%		12,870	34,321	266.7%	
<b>TOTAL REVENUES</b>	<b>9,445,348</b>	<b>4,966,779</b>	<b>52.6%</b>	<b>2.6%</b>	<b>9,474,155</b>	<b>5,474,694</b>	<b>57.8%</b>	<b>7.8%</b>
<b>EXPENDITURES:</b>								
Personnel Costs	2,627,653	1,175,223	44.7%		2,560,336	1,092,044	42.7%	
Contractual Services	495,100	155,208	31.3%		482,905	160,120	33.2%	
Maint & Repairs	757,555	289,258	38.2%		442,688	124,584	28.1%	
Utilities	1,086,485	417,192	38.4%		1,249,952	635,293	50.8%	
Office Expenses	420,420	197,044	46.9%		705,811	422,332	59.8%	
Insurance	105,000	65,645	62.5%		112,500	61,244	54.4%	
Other Expenses	70,680	12,901	18.3%		70,758	20,440	28.9%	
<b>TOTAL OPERATING EXPENSE</b>	<b>5,562,893</b>	<b>2,312,471</b>	<b>41.6%</b>	<b>8.4%</b>	<b>5,624,950</b>	<b>2,516,056</b>	<b>44.7%</b>	<b>5.3%</b>
Operating Expense v. Revenues Variance----->>> 11.0%								
Cap Outlay, Bond, AA	5,035,118	1,590,855	31.6%		4,692,298	1,390,285	29.6%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>10,598,011</b>	<b>3,903,326</b>	<b>36.8%</b>	<b>13.2%</b>	<b>10,317,248</b>	<b>3,906,341</b>	<b>37.9%</b>	<b>12.1%</b>
TOTAL Expense v. Revenues Variance----->>> 15.8%								

CURRENT YEAR			
Budget 12-13	Dec-12	% Collected	% Var
8,221,710	4,368,985	53.1%	
567,000	695,345	122.6%	
525,000	310,850	59.2%	
147,575	65,193	44.2%	
12,870	34,321	266.7%	
<b>9,474,155</b>	<b>5,474,694</b>	<b>57.8%</b>	<b>7.8%</b>
2,560,336	1,092,044	42.7%	
482,905	160,120	33.2%	
442,688	124,584	28.1%	
1,249,952	635,293	50.8%	
705,811	422,332	59.8%	
112,500	61,244	54.4%	
70,758	20,440	28.9%	
<b>5,624,950</b>	<b>2,516,056</b>	<b>44.7%</b>	<b>5.3%</b>
Operating Expense v. Revenues Variance----->>> 13.1%			
4,692,298	1,390,285	29.6%	
<b>10,317,248</b>	<b>3,906,341</b>	<b>37.9%</b>	<b>12.1%</b>
TOTAL Expense v. Revenues Variance----->>> 19.9%			

WATER & SEWER FUND	PRIOR YEAR				CURRENT YEAR			
	Budget 11-12	Dec-11	% Collected	% Var	Budget 12-13	Dec-12	% Collected	% Var
<b>REVENUES:</b>								
Rate & Service Charges	31,893,315	15,889,659	49.8%		32,031,640	16,553,373	51.7%	
Impact Fees	1,251,250	1,382,805	110.5%		1,489,500	2,317,430	155.6%	
Connection Fees	1,577,500	651,492	41.3%		1,305,000	788,475	60.4%	
Other Revenues	705,700	464,759	65.9%		863,425	621,850	72.0%	
<b>NON-OPERATING REVENUES:</b>								
Interest Income	100,000	47,455	47.5%		100,000	45,996	46.0%	
Gain(Loss) on Sale of Assets	240,340	12,130	5.0%		222,325	71,470	32.1%	
<b>TOTAL REVENUES</b>	<b>35,768,105</b>	<b>18,448,300</b>	<b>51.6%</b>	<b>1.6%</b>	<b>36,011,890</b>	<b>20,398,594</b>	<b>56.6%</b>	<b>6.6%</b>
<b>EXPENDITURES:</b>								
Personnel Costs	8,694,254	4,022,759	46.3%		8,727,262	4,104,816	47.0%	
Contractual Services	1,973,636	700,333	35.5%		1,859,714	703,150	37.8%	
Maint & Repairs	3,005,956	1,260,254	41.9%		2,847,606	1,081,044	38.0%	
Utilities	2,756,072	981,438	35.6%		2,715,352	1,264,976	46.6%	
Office Expenses	1,247,232	569,613	45.7%		1,578,661	852,941	54.0%	
Insurance	245,000	153,014	62.5%		262,500	141,674	54.0%	
Other Expenses	181,420	55,808	30.8%		181,680	69,141	38.1%	
<b>TOTAL OPERATING EXPENSE</b>	<b>18,103,570</b>	<b>7,743,219</b>	<b>42.8%</b>	<b>7.2%</b>	<b>18,172,775</b>	<b>8,217,741</b>	<b>45.2%</b>	<b>4.8%</b>
Operating Expense v. Revenues Variance----->>> 8.8%								
Cap Outlay, Bond, AA	17,662,404	5,392,659	30.5%		16,491,772	5,373,477	32.6%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>35,765,974</b>	<b>13,135,878</b>	<b>36.7%</b>	<b>13.3%</b>	<b>34,664,547</b>	<b>13,591,218</b>	<b>39.2%</b>	<b>10.8%</b>
TOTAL Expense v. Revenues Variance----->>> 14.9%								

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

SEWER FUND	PRIOR YEAR				CURRENT YEAR			
	Budget 11-12	Dec-11	% Collected	% Var	Budget 12-13	Dec-12	% Collected	% Var
<b>REVENUES:</b>								
Rate & Service Charges	23,655,757	11,727,101	49.6%		23,809,930	12,184,388	51.2%	
Impact Fees	812,500	885,976	109.0%		922,500	1,622,085	175.8%	
Connection Fees	1,000,000	393,600	39.4%		780,000	477,625	61.2%	
Other Revenues	608,700	417,431	68.6%		715,850	556,657	77.8%	
<b>NON-OPERATING REVENUES:</b>								
Interest Income	100,000	47,455	47.5%		100,000	45,996	46.0%	
Gain(Loss) on Sale of Assets	145,800	9,958	6.8%		209,455	37,149	17.7%	
<b>TOTAL REVENUES</b>	<b>26,322,757</b>	<b>13,481,521</b>	<b>51.2%</b>	<b>1.2%</b>	<b>26,537,735</b>	<b>14,923,900</b>	<b>56.2%</b>	<b>6.2%</b>
<b>EXPENDITURES:</b>								
Personnel Costs	6,066,601	2,847,536	46.9%		6,166,926	3,012,773	48.9%	
Contractual Services	1,478,536	545,125	36.9%		1,376,809	543,030	39.4%	
Maint & Repairs	2,248,401	970,996	43.2%		2,404,918	956,460	39.8%	
Utilities	1,669,587	564,246	33.8%		1,465,400	629,683	43.0%	
Office Expenses	826,812	372,569	45.1%		872,850	430,610	49.3%	
Insurance	140,000	87,369	62.4%		150,000	80,430	53.6%	
Other Expenses	110,740	42,907	38.7%		110,922	48,700	43.9%	
<b>TOTAL OPERATING EXPENSE</b>	<b>12,540,677</b>	<b>5,430,748</b>	<b>43.3%</b>	<b>6.7%</b>	<b>12,547,825</b>	<b>5,701,685</b>	<b>45.4%</b>	<b>4.6%</b>
Operating Expense v. Revenues Variance----->>> 7.9%								
Cap Outlay, Bond, AA	12,627,286	3,801,804	30.1%		11,799,474	3,983,192	33.8%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>25,167,963</b>	<b>9,232,552</b>	<b>36.7%</b>	<b>13.3%</b>	<b>24,347,299</b>	<b>9,684,877</b>	<b>39.8%</b>	<b>10.2%</b>
TOTAL Expense v. Revenues Variance----->>> 14.5%								

CURRENT YEAR			
Budget 12-13	Dec-12	% Collected	% Var
23,809,930	12,184,388	51.2%	
922,500	1,622,085	175.8%	
780,000	477,625	61.2%	
715,850	556,657	77.8%	
100,000	45,996	46.0%	
209,455	37,149	17.7%	
<b>26,537,735</b>	<b>14,923,900</b>	<b>56.2%</b>	<b>6.2%</b>
6,166,926	3,012,773	48.9%	
1,376,809	543,030	39.4%	
2,404,918	956,460	39.8%	
1,465,400	629,683	43.0%	
872,850	430,610	49.3%	
150,000	80,430	53.6%	
110,922	48,700	43.9%	
<b>12,547,825</b>	<b>5,701,685</b>	<b>45.4%</b>	<b>4.6%</b>
Operating Expense v. Revenues Variance----->>> 10.8%			
11,799,474	3,983,192	33.8%	
<b>24,347,299</b>	<b>9,684,877</b>	<b>39.8%</b>	<b>10.2%</b>
TOTAL Expense v. Revenues Variance----->>> 16.5%			

SOLID WASTE	PRIOR YEAR				CURRENT YEAR			
	Budget 11-12	Dec-11	% Collected	% Var	Budget 12-13	Dec-12	% Collected	% Var
<b>REVENUES:</b>								
Landfill User Fee Revenue	7,838,500	5,125,172	65.4%		7,673,000	4,850,819	63.2%	
Salvage Revenue	94,500	151,530	160.3%		209,500	92,329	44.1%	
Grant Revenue	60,000	120,950	201.6%		15,000	44,769	298.5%	
Tipping Fees	1,365,475	734,354	53.8%		1,220,000	1,277,611	104.7%	
Total Other Revenues	502,355	77,706	15.5%		1,082,355	63,434	5.9%	
<b>NON-OPERATING REVENUES:</b>								
Interest Income	60,000	19,062	31.8%		50,000	14,402	28.8%	
Gain(Loss) on Sale of Assets	86,000	8,923	10.4%		360,000	79,703	22.1%	
<b>TOTAL REVENUES</b>	<b>10,006,830</b>	<b>6,237,697</b>	<b>62.3%</b>	<b>0.0%</b>	<b>10,609,855</b>	<b>6,423,067</b>	<b>60.5%</b>	<b>-1.8%</b>
<b>EXPENDITURES:</b>								
Personnel Costs	3,898,145	1,752,096	44.9%		3,970,434	1,932,141	48.7%	
Contractual Services	749,368	222,734	29.7%		723,509	242,209	33.5%	
Maint & Repairs	2,269,274	790,522	34.8%		2,228,389	787,096	35.3%	
Utilities	117,680	46,196	39.3%		120,800	45,345	37.5%	
Office Expenses	316,431	112,035	35.4%		245,300	114,342	46.6%	
Insurance	105,000	75,149	71.6%		112,500	62,644	55.7%	
Other Expenses	67,180	15,344	22.8%		67,225	22,252	33.1%	
<b>TOTAL OPERATING EXPENSE</b>	<b>7,523,078</b>	<b>3,014,076</b>	<b>40.1%</b>	<b>9.9%</b>	<b>7,468,157</b>	<b>3,206,029</b>	<b>42.9%</b>	<b>7.1%</b>
Operating Expense v. Revenues Variance----->>> 9.9%								
Cap Outlay, Bond, AA	2,466,564	1,523,244	61.8%		3,147,439	2,357,160	74.9%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>9,989,642</b>	<b>4,537,320</b>	<b>45.4%</b>	<b>4.6%</b>	<b>10,615,596</b>	<b>5,563,188</b>	<b>52.4%</b>	<b>-2.4%</b>
TOTAL Expense v. Revenues Variance----->>> 4.5%								

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

*% of Fiscal Year Completed:*

**50.0%**

<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	4,368,985	<b>53.1%</b>
Impact Fees	567,000	695,345	<b>122.6%</b>
Connection Fees	525,000	310,850	<b>59.2%</b>
Other Revenues	147,575	65,193	<b>44.2%</b>
<b>NON-OPERATING REVENUES:</b>			
Gain(Loss) on Sale of Assets	12,870	34,321	<b>266.7%</b>
<b>TOTAL REVENUES</b>	<b>9,474,155</b>	<b>5,474,694</b>	<b>57.8%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	2,560,336	1,092,044	<b>42.7%</b>
Contractual Services	482,905	160,120	<b>33.2%</b>
Total Maintenance & Repairs	442,688	124,584	<b>28.1%</b>
Total Utilities	1,249,952	635,293	<b>50.8%</b>
Total Office Expenses	705,811	422,332	<b>59.8%</b>
Total Insurance	112,500	61,244	<b>54.4%</b>
Total Other Expenses	70,758	20,440	<b>28.9%</b>
<b>Total OPERATING Expenditures</b>	<b>5,624,950</b>	<b>2,516,056</b>	<b>44.7%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	284,734	129,744	<b>45.6%</b>
Bond-Principal Expense	1,896,000	-	<b>0.0%</b>
Bond-Interest Expense	2,511,564	1,260,541	<b>50.2%</b>
	<b>4,692,298</b>	<b>1,390,285</b>	<b>29.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>10,317,248</b>	<b>3,906,341</b>	<b>37.9%</b>
<i>(does not include AA funded by R&amp;R)</i>			

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

*% of Fiscal Year Completed:*

**50.0%**

<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	12,184,388	<b>51.2%</b>
Impact Fees	922,500	1,622,085	<b>175.8%</b>
Connection Fees	780,000	477,625	<b>61.2%</b>
Other Revenues	715,850	556,657	<b>77.8%</b>
<b>NON-OPERATING REVENUES:</b>			
Interest Income	100,000	45,996	<b>46.0%</b>
Gain(Loss) on Sale of Assets	209,455	37,149	<b>17.7%</b>
<b>TOTAL REVENUES</b>	<b>26,537,735</b>	<b>14,923,900</b>	<b>56.2%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	6,166,926	3,012,773	<b>48.9%</b>
Contractual Services	1,376,809	543,030	<b>39.4%</b>
Total Maintenance & Repairs	2,404,918	956,460	<b>39.8%</b>
Total Utilities	1,465,400	629,683	<b>43.0%</b>
Total Office Expenses	872,850	430,610	<b>49.3%</b>
Total Insurance	150,000	80,430	<b>53.6%</b>
Total Other Expenses	110,922	48,700	<b>43.9%</b>
<b>Total OPERATING Expenditures</b>	<b>12,547,825</b>	<b>5,701,685</b>	<b>45.4%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	1,380,684	979,444	<b>70.9%</b>
Bond-Principal Expense	4,581,980	78,055	<b>1.7%</b>
Bond-Interest Expense	5,836,810	2,925,693	<b>50.1%</b>
<b>Total NON-Operating Expenditures</b>	<b>11,799,474</b>	<b>3,983,192</b>	<b>33.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>24,347,299</b>	<b>9,684,877</b>	<b>39.8%</b>
<i>(does not include AA funded by R&amp;R)</i>			

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

*% of Fiscal Year Completed:*

**50.0%**

<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	16,553,373	<b>51.7%</b>
Impact Fees	1,489,500	2,317,430	<b>155.6%</b>
Connection Fees	1,305,000	788,475	<b>60.4%</b>
Other Revenues	863,425	621,850	<b>72.0%</b>
<b>NON-OPERATING REVENUES:</b>			
Interest Income	100,000	45,996	<b>46.0%</b>
Gain(Loss) on Sale of Assets	222,325	71,470	<b>32.1%</b>
<b>TOTAL REVENUES</b>	<b>36,011,890</b>	<b>20,398,594</b>	<b>56.6%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	8,727,262	4,104,816	<b>47.0%</b>
Contractual Services	1,859,714	703,150	<b>37.8%</b>
Total Maintenance & Repairs	2,847,606	1,081,044	<b>38.0%</b>
Total Utilities	2,715,352	1,264,976	<b>46.6%</b>
Total Office Expenses	1,578,661	852,941	<b>54.0%</b>
Total Insurance	262,500	141,674	<b>54.0%</b>
Total Other Expenses	181,680	69,141	<b>38.1%</b>
<b>Total OPERATING Expenditures</b>	<b>18,172,775</b>	<b>8,217,741</b>	<b>45.2%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	1,665,418	1,109,188	<b>66.6%</b>
Bond-Principal Expense	6,477,980	78,055	<b>1.2%</b>
Bond-Interest Expense	8,348,374	4,186,235	<b>50.1%</b>
<b>Total NON-Operating Expenditures</b>	<b>16,491,772</b>	<b>5,373,477</b>	<b>32.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>34,664,547</b>	<b>13,591,218</b>	<b>39.2%</b>

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

*% of Fiscal Year Completed*

**50.0%**

**SOLID WASTE FUND**

	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Collected</b>
<b>REVENUES:</b>			
Landfill User Fee Revenue	7,673,000	4,850,819	<b>63.2%</b>
Salvage Revenue	209,500	92,329	<b>44.1%</b>
Grant Revenue	15,000	44,769	<b>298.5%</b>
Tipping Fees	1,220,000	1,277,611	<b>104.7%</b>
Total Other Revenues	1,082,355	663,434	<b>61.3%</b>
<b>NON-OPERATING REVENUES:</b>			
Interest Income	50,000	14,402	<b>28.8%</b>
Gain(Loss) on Sale of Assets	360,000	79,703	<b>22.1%</b>
<b>TOTAL REVENUES</b>	<b>10,609,855</b>	<b>7,023,067</b>	<b>66.2%</b>

	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
<b>EXPENDITURES:</b>			
Personnel Costs	3,970,434	1,932,141	<b>48.7%</b>
Contractual Services	723,509	242,209	<b>33.5%</b>
Total Maintenance & Repairs	2,228,389	787,096	<b>35.3%</b>
Total Utilities	120,800	45,345	<b>37.5%</b>
Total Office Expenses	245,300	114,342	<b>46.6%</b>
Total Insurance	112,500	62,644	<b>55.7%</b>
Total Other Expenses	67,225	22,252	<b>33.1%</b>
<b>Total OPERATING Expenditures</b>	<b>7,468,157</b>	<b>3,206,029</b>	<b>42.9%</b>

<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	1,607,122	910,085	<b>56.6%</b>
Bond-Principal Expense	1,320,000	1,320,000	<b>100.0%</b>
Bond-Interest Expense	220,317	127,075	<b>57.7%</b>
<b>Total NON-Operating Expenditures</b>	<b>3,147,439</b>	<b>2,357,160</b>	<b>74.9%</b>

<b>TOTAL EXPENDITURES</b>	<b>10,615,596</b>	<b>5,563,188</b>	<b>52.4%</b>
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	Dec-11	Dec-12	<u>% Chg</u>
MSW & Special Waste	\$ 385,599	\$ 432,369	<b>12.1%</b>
C&D	\$ 49,369	\$ 75,039	<b>52.0%</b>
Yard Debris	\$ 12,279	\$ 6,982	<b>-43.1%</b>
*NEW* e-Waste	\$ -	\$ -	
Tires	\$ 2,507	\$ 250	<b>-90.0%</b>
Allocation Amount	\$ (338,386)	\$ (322,212)	<b>-4.8%</b>
Revenue less Allocation	\$ 111,368	\$ 192,429	<b>72.8%</b>

	Dec-11	Dec-12	<u>% Chg</u>
MSW & Special Waste	11,932	12,310	<b>3.2%</b>
C&D	2,709	3,092	<b>14.1%</b>
Yard Debris	1,183	902	<b>-23.7%</b>
Tires	34	4	<b>-88.6%</b>
<b>Total tons</b>	<b>15,858</b>	<b>16,308</b>	<b>2.8%</b>

**Current Cash Balance:**                         \$     **6,845,689**