

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	
5	BCWS Cash Flow Statement -Jan 2012																									
6	<b>% of Fiscal Year Completed:</b>		<b>58.3%</b>	<b>PRIOR YEAR</b>				<b>CURRENT YEAR</b>				<b>PRIOR YEAR</b>				<b>CURRENT YEAR</b>										
7	<b>WATER FUND</b>		<b>Budget 10-11</b>	<b>Jan-11</b>	<b>% Collected</b>	<b>% Variance</b>	<b>Budget 11-12</b>	<b>Jan-12</b>	<b>% Collected</b>	<b>% Variance</b>	<b>WATER &amp; SEWER FUND</b>				<b>Budget 10-11</b>	<b>Jan-11</b>	<b>% Collected</b>	<b>% Variance</b>	<b>Budget 11-12</b>	<b>Jan-12</b>	<b>% Collected</b>	<b>% Variance</b>				
8	<b>REVENUES:</b>													<b>REVENUES:</b>												
9	Rate & Service Charge Revenue	7,649,035	4,625,491	60.5%			8,237,558	4,676,683	56.8%				Rate & Service Charge Revenue	30,869,119	18,067,670	58.5%			31,893,315	18,349,120	57.5%					
10	Impact Fees	400,000	245,840	61.5%			438,750	518,354	118.1%				Impact Fees	1,857,270	1,293,788	69.7%			1,251,250	1,450,941	116.0%					
11	Connection Fees	700,000	292,957	41.9%			577,500	286,327	49.6%				Connection Fees	1,900,000	808,957	42.6%			1,577,500	727,147	46.1%					
12	Other Revenues	131,040	81,411	62.1%			97,000	126,429	130.3%				Other Revenues	704,500	494,256	70.2%			705,700	608,862	86.3%					
13	<b>NON-OPERATING REVENUES:</b>												<b>NON-OPERATING REVENUES:</b>													
14	Gain(Loss) on Sale of Assets	82,330	24,511	29.8%			94,540	59,360	62.8%				Interest Income	150,000	79,068	52.7%			100,000	53,612	53.6%					
15	<b>TOTAL REVENUES</b>	<b>8,962,405</b>	<b>5,270,210</b>	<b>58.8%</b>	<b>0.5%</b>		<b>9,445,348</b>	<b>5,667,152</b>	<b>60.0%</b>	<b>1.7%</b>			<b>Gain(Loss) on Sale of Assets</b>	<b>171,145</b>	<b>76,094</b>	<b>44.5%</b>			<b>240,340</b>	<b>93,505</b>	<b>38.9%</b>					
16													<b>TOTAL REVENUES</b>	<b>35,652,034</b>	<b>20,819,833</b>	<b>58.4%</b>	<b>0.1%</b>		<b>35,768,105</b>	<b>21,283,187</b>	<b>59.5%</b>	<b>1.2%</b>				
17																										
18	<b>EXPENDITURES:</b>		<b>Budget 10-11</b>	<b>Jan-11</b>	<b>% Spent</b>	<b>% Variance</b>	<b>Budget 11-12</b>	<b>Jan-12</b>	<b>% Spent</b>	<b>% Variance</b>	<b>EXPENDITURES:</b>				<b>Budget 10-11</b>	<b>Jan-11</b>	<b>% Spent</b>	<b>% Variance</b>	<b>Budget 11-12</b>	<b>Jan-12</b>	<b>% Spent</b>	<b>% Variance</b>				
19	Personnel Costs	2,626,644	1,313,723	50.0%			2,627,662	1,361,670	51.8%				Personnel Costs	8,699,656	4,544,118	52.2%			8,694,263	4,669,208	53.7%					
20	Contractual Services	520,616	264,464	50.8%			495,100	186,847	37.7%				Contractual Services	2,090,762	901,809	43.1%			1,973,636	824,855	41.8%					
21	Total Maintenance & Repairs	701,536	232,079	33.1%			757,555	332,721	43.9%				Total Maintenance & Repairs	2,702,596	988,313	36.6%			3,005,956	1,494,599	49.7%					
22	Total Utilities	1,102,950	574,237	52.1%			1,086,485	506,308	46.6%				Total Utilities	2,304,730	1,206,619	52.4%			2,756,072	1,188,035	43.1%					
23	Total Office Expenses	375,067	187,502	50.0%			420,420	225,257	53.6%				Total Office Expenses	1,211,550	513,404	42.4%			1,247,232	653,593	52.4%					
24	Total Insurance	105,000	65,287	62.2%			105,000	66,474	63.3%				Total Insurance	245,000	167,775	68.5%			245,000	154,442	63.0%					
25	Total Other Expenses	79,380	29,177	36.8%			70,680	27,067	38.3%				Total Other Expenses	208,020	100,890	48.5%			181,420	91,496	50.4%					
26	<b>TOTAL OPERATING EXPENSE</b>	<b>5,511,193</b>	<b>2,666,469</b>	<b>48.4%</b>	<b>-10.0%</b>		<b>5,562,902</b>	<b>2,706,343</b>	<b>48.6%</b>	<b>-9.7%</b>			<b>TOTAL OPERATING EXPENSE</b>	<b>17,462,314</b>	<b>8,422,928</b>	<b>48.2%</b>	<b>-10.1%</b>		<b>18,103,579</b>	<b>9,076,228</b>	<b>50.1%</b>	<b>-8.2%</b>				
27	<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>												<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>													
28	NON-OP EXP:Cap Outlay, Bond, AA	5,318,652	1,431,292	26.9%			5,035,118	1,590,855	31.6%				NON-OP EXP:Cap Outlay, Bond, AA	18,180,146	5,128,844	28.2%			17,662,404	5,430,327	30.7%					
29	<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>10,829,845</b>	<b>4,097,761</b>	<b>37.8%</b>	<b>-20.5%</b>		<b>10,598,020</b>	<b>4,297,198</b>	<b>40.5%</b>	<b>-26.7%</b>			<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>35,642,460</b>	<b>13,551,772</b>	<b>38.0%</b>	<b>-20.3%</b>		<b>35,765,983</b>	<b>14,506,555</b>	<b>40.6%</b>	<b>-27.6%</b>				
30	<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>												<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>													
31																										
32																										
33																										
34																										
35	<b>PRIOR YEAR</b>		<b>CURRENT YEAR</b>				<b>PRIOR YEAR</b>				<b>CURRENT YEAR</b>															
36	<b>SEWER FUND</b>		<b>Budget 10-11</b>	<b>Jan-11</b>	<b>% Collected</b>	<b>% Variance</b>	<b>Budget 11-12</b>	<b>Jan-12</b>	<b>% Collected</b>	<b>% Variance</b>	<b>SOLID WASTE</b>				<b>Budget 10-11</b>	<b>Jan-11</b>	<b>% Collected</b>	<b>% Variance</b>	<b>Budget 11-12</b>	<b>Jan-12</b>	<b>% Collected</b>	<b>% Variance</b>				
37	<b>REVENUES:</b>												<b>REVENUES:</b>													
38	Rate & Service Charge Revenue	23,220,084	13,442,179	57.9%			23,655,757	13,672,437	57.8%				Landfill User Fee Revenue	7,906,050	6,824,733	86.3%			7,838,500	7,182,608	91.6%					
39	Impact Fees	1,457,270	1,047,948	71.9%			812,500	932,587	114.8%				Salvage Revenue	74,500	64,975	87.2%			94,500	151,831	160.7%					
40	Connection Fees	1,200,000	516,000	43.0%			1,000,000	440,820	44.1%				Grant Revenue	55,000	37,986	69.1%			60,000	128,517	214.2%					
41	Other Revenues	573,460	412,845	72.0%			608,700	482,433	79.3%				Tipping Fees	1,170,960	926,197	79.1%			1,365,475	856,130	62.7%					
42	<b>NON-OPERATING REVENUES:</b>												<b>NON-OPERATING REVENUES:</b>													
43	Interest Income	150,000	79,068	52.7%			100,000	53,612	53.6%				Total Other Revenues	341,120	114,159	33.5%			502,355	214,123	42.6%					
44	Gain(Loss) on Sale of Assets	88,815	51,583	58.1%			145,800	34,145	23.4%				Interest Income	85,000	40,994	48.2%			60,000	21,339	35.6%					
45	<b>TOTAL REVENUES</b>	<b>26,689,629</b>	<b>15,549,623</b>	<b>58.3%</b>	<b>-0.1%</b>		<b>26,322,757</b>	<b>15,616,034</b>	<b>59.3%</b>	<b>1.0%</b>			<b>Gain(Loss) on Sale of Assets</b>	<b>140,000</b>	<b>41,010</b>	<b>29.3%</b>			<b>86,000</b>	<b>8,923</b>	<b>10.4%</b>					
46													<b>TOTAL REVENUES</b>	<b>9,772,630</b>	<b>8,050,054</b>	<b>82.4%</b>	<b>1.6%</b>		<b>10,006,830</b>	<b>8,563,472</b>	<b>85.6%</b>	<b>4.8%</b>				
47																										
48	<b>EXPENDITURES:</b>		<b>Budget 10-11</b>	<b>Jan-11</b>	<b>% Spent</b>	<b>% Variance</b>	<b>Budget 11-12</b>	<b>Jan-12</b>	<b>% Spent</b>	<b>% Variance</b>	<b>EXPENDITURES:</b>				<b>Budget 10-11</b>	<b>Jan-11</b>	<b>% Spent</b>	<b>% Variance</b>	<b>Budget 11-12</b>	<b>Jan-12</b>	<b>% Spent</b>	<b>% Variance</b>				
49	Personnel Costs	6,073,012	3,230,395	53.2%			6,066,601	3,307,537	54.5%				Personnel Costs	3,882,071	1,996,904	51.4%			3,898,136	2,056,767	52.8%					
50	Contractual Services	1,570,146	637,345	40.6%			1,478,536	638,008	43.2%				Contractual Services	997,515	324,029	32.5%			765,168	273,526	35.7%					
51	Total Maintenance & Repairs	2,001,060	756,234	37.8%			2,248,401	1,161,878	51.7%				Total Maintenance & Repairs	1,975,980	793,893	40.2%			2,270,774	932,080	41.0%					
52	Total Utilities	1,201,780	632,382	52.6%			1,669,587	681,728	40.8%				Total Utilities	115,200	44,417	38.6%			117,680	53,265	45.3%					
53	Total Office Expenses	836,483	325,902	39.0%			826,812	428,336	51.8%				Total Office Expenses	282,679	157,001	55.5%			316,431	131,387	41.5%					
54	Total Insurance	140,000	102,488	73.2%			140,000	87,968	62.8%				Total Insurance	105,000	65,059	62.0%			105,000	75,978	72.4%					
55	Total Other Expenses	128,640	71,713	55.7%			110,740	64,429	58.2%				Total Other Expenses	76,580	35,370	46.2%			67,180	29,917	44.5%					
56	<b>TOTAL OPERATING EXPENSE</b>	<b>11,951,121</b>	<b>5,756,459</b>	<b>48.2%</b>	<b>-10.2%</b>		<b>12,540,677</b>	<b>6,369,885</b>	<b>50.8%</b>	<b>-7.5%</b>			<b>TOTAL OPERATING EXPENSE</b>	<b>7,435,025</b>	<b>3,416,673</b>	<b>46.0%</b>	<b>-12.4%</b>		<b>7,540,369</b>	<b>3,552,920</b>	<b>47.1%</b>	<b>-11.2%</b>				
57	<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>												<i>Operating Expense v. Revenues Variance-----&gt;&gt;&gt;</i>													
58	NON-OP EXP:Cap Outlay, Bond, AA	12,861,494	3,697,552	28.7%			12,627,286	3,839,472	30.4%				NON-OP EXP:Cap Outlay, Bond, AA	2,337,607	805,997	34.5%			2,465,514	1,523,244	61.8%					
59	<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>24,812,615</b>	<b>9,454,011</b>	<b>38.1%</b>	<b>-20.2%</b>		<b>25,167,963</b>	<b>10,209,356</b>	<b>40.6%</b>	<b>-27.9%</b>			<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>9,772,632</b>	<b>4,222,670</b>	<b>43.2%</b>	<b>-15.1%</b>		<b>10,005,883</b>	<b>5,076,164</b>	<b>50.7%</b>	<b>-7.6%</b>				
60	<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>												<i>TOTAL Expense v. Revenues Variance-----&gt;&gt;&gt;</i>													
61																										

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

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

**80.8%**

**BCWS Cash Flow Statement -Jan 2012**  
*% of Fiscal Year Completed: 58.3%*

<b>WATER FUND</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Collected</b>
<b>REVENUES:</b>			
Rate & Service Charge Revenue	8,237,558	4,676,683	<b>56.8%</b>
Impact Fees	438,750	518,354	<b>118.1%</b>
Connection Fees	577,500	286,327	<b>49.6%</b>
Other Revenues	97,000	126,429	<b>130.3%</b>
<b>NON-OPERATING REVENUES:</b>			
Gain(Loss) on Sale of Assets	94,540	59,360	<b>62.8%</b>
<b>TOTAL REVENUES</b>	<b>9,445,348</b>	<b>5,667,152</b>	<b>60.0%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	2,627,662	1,361,670	<b>51.8%</b>
Contractual Services	495,100	186,847	<b>37.7%</b>
Total Maintenance & Repairs	757,555	332,721	<b>43.9%</b>
Total Utilities	1,086,485	506,308	<b>46.6%</b>
Total Office Expenses	420,420	225,257	<b>53.6%</b>
Total Insurance	105,000	66,474	<b>63.3%</b>
Total Other Expenses	70,680	27,067	<b>38.3%</b>
<b>Total OPERATING Expenditures</b>	<b>5,562,902</b>	<b>2,706,343</b>	<b>48.6%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Annual Appropriation for CIP	79,505	119,645	<b>150.5%</b>
Capital Reserve (R&R)	281,531	-	<b>0.0%</b>
Capital Expenditures	335,735	229,787	<b>68.4%</b>
Bond-Principal Expense	1,855,500	-	<b>0.0%</b>
Bond-Interest Expense	2,482,847	1,241,423	<b>50.0%</b>
	<b>5,035,118</b>	<b>1,590,855</b>	<b>31.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>10,598,020</b>	<b>4,297,198</b>	<b>40.5%</b>

**Notes:**

- 1) Personnel includes salaries, taxes, retirement, insurance, travel & education
- 2) Bond principal & interest is paid in Dec & June

	Jan-11	Jan-12	% Chg
# of Water Customers-Commercial	768	825	<b>7.4%</b>
# of Water Customers-Residential	17,890	18,448	<b>3.1%</b>
Total # of Water Customers	18,658	19,273	<b>3.3%</b>

	FY2011	FY2012	% Chg
Avg # of Water Customers for FY-Comm.	765	803	<b>5.0%</b>
Avg # of Water Customers for FY-Res.	17,899	18,510	<b>3.4%</b>
Total Avg. # of Water Customers	18,664	19,313	<b>3.5%</b>

*\*FY12 is a running average as of this month*

**BCWS Cash Flow Statement -Jan 2012**

*% of Fiscal Year Completed:*

**58.3%**

<b>SEWER FUND</b>		<b>Budget</b>	<b>Year-to-Date</b>	<b>% Collected</b>
<b>REVENUES:</b>				
Rate & Service Charge Revenue		23,655,757	13,672,437	<b>57.8%</b>
Impact Fees		812,500	932,587	<b>114.8%</b>
Connection Fees		1,000,000	440,820	<b>44.1%</b>
Other Revenues		608,700	482,433	<b>79.3%</b>
<b>NON-OPERATING REVENUES:</b>				
Interest Income		100,000	53,612	<b>53.6%</b>
Gain(Loss) on Sale of Assets		145,800	34,145	<b>23.4%</b>
<b>TOTAL REVENUES</b>		<b>26,322,757</b>	<b>15,616,034</b>	<b>59.3%</b>
<b>EXPENDITURES:</b>				
		<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs		6,066,601	3,307,537	<b>54.5%</b>
Contractual Services		1,478,536	638,008	<b>43.2%</b>
Total Maintenance & Repairs		2,248,401	1,161,878	<b>51.7%</b>
Total Utilities		1,669,587	681,728	<b>40.8%</b>
Total Office Expenses		826,812	428,336	<b>51.8%</b>
Total Insurance		140,000	87,968	<b>62.8%</b>
Total Other Expenses		110,740	64,429	<b>58.2%</b>
<b>Total OPERATING Expenditures</b>		<b>12,540,677</b>	<b>6,369,885</b>	<b>50.8%</b>
<b>NON-OPERATING EXPENDITURES:</b>				
Annual Appropriation for CIP		205,000	80,224	<b>39.1%</b>
Capital Reserve (R&R)		656,906	-	
Capital Expenditures		1,126,422	529,628	<b>47.0%</b>
Bond-Principal Expense		4,625,696	213,825	<b>4.6%</b>
Bond-Interest Expense		6,013,262	3,015,795	<b>50.2%</b>
<b>Total NON-Operating Expenditures</b>		<b>12,627,286</b>	<b>3,839,472</b>	<b>30.4%</b>
<b>TOTAL EXPENDITURES</b>		<b>25,167,963</b>	<b>10,209,356</b>	<b>40.6%</b>

**Notes:**

- 1) Personnel includes salaries, taxes, retirement, insurance, travel & education
- 2) Bond principal & interest is paid in Dec & June

	Jan-11	Jan-12	% Chg
# of Sewer Customers-Commercial	1,153	1,172	<b>1.6%</b>
# of Sewer Customers-Residential	29,846	30,602	<b>2.5%</b>
# of Hanahan Sewer Customers	3,956	3,979	<b>0.6%</b>
Total # of Sewer Customers	34,955	35,753	<b>2.3%</b>
	FY2011	FY2012	% Chg
Avg # of Sewer Customers for FY-Comm	1,151	1,152	<b>0.1%</b>
Avg # of Sewer Customers for FY-Res	29,732	30,466	<b>2.5%</b>
Avg. # of Hanahan Customers	3,963	3,962	<b>0.0%</b>
Total Avg. # of Sewer Customers	34,846	35,580	<b>2.1%</b>

*\*FY10 is a running average as of this month*

**BCWS Cash Flow Statement -Jan 2012**

*% of Fiscal Year Completed:*

**58.3%**

**WATER & SEWER FUND**

**Budget**

**Year-to-Date**

**% Collected**

**REVENUES:**

*Note#*

Fee & Service Charge Revenue	31,893,315	18,349,120	<b>57.5%</b>
Impact Fees	1,251,250	1,450,941	<b>116.0%</b>
Connection Fees	1,577,500	727,147	<b>46.1%</b>
Other Revenues	705,700	608,862	<b>86.3%</b>

**NON-OPERATING REVENUES:**

Interest Income	100,000	53,612	<b>53.6%</b>
Gain(Loss) on Sale of Assets	240,340	93,505	<b>38.9%</b>

**TOTAL REVENUES**

**35,768,105**

**21,283,187**

**59.5%**

**EXPENDITURES:**

**Budget**

**Year-to-Date**

**% Spent**

Personnel Costs	8,694,263	4,669,208	<b>53.7%</b>	<i>1</i>
Contractual Services	1,973,636	824,855	<b>41.8%</b>	
Total Maintenance & Repairs	3,005,956	1,494,599	<b>49.7%</b>	
Total Utilities	2,756,072	1,188,035	<b>43.1%</b>	
Total Office Expenses	1,247,232	653,593	<b>52.4%</b>	
Total Insurance	245,000	154,442	<b>63.0%</b>	
Total Other Expenses	181,420	91,496	<b>50.4%</b>	
<b>Total OPERATING Expenditures</b>	<b>18,103,579</b>	<b>9,076,228</b>	<b>50.1%</b>	

**NON-OPERATING EXPENDITURES:**

Annual Appropriation for CIP	284,505	199,869	<b>70.3%</b>	
Capital Reserve (R&R)	938,437	-	<b>0.0%</b>	
Capital Expenditures	1,462,157	759,415	<b>51.9%</b>	
Bond-Principal Expense	6,481,196	213,825	<b>3.3%</b>	<i>2</i>
Bond-Interest Expense	8,496,109	4,257,218	<b>50.1%</b>	<i>2</i>
<b>Total NON-Operating Expenditures</b>	<b>17,662,404</b>	<b>5,430,327</b>	<b>30.7%</b>	

**TOTAL EXPENDITURES**

**35,765,983**

**14,506,555**

**40.6%**

**Notes:**

- 1) Personnel includes salaries, taxes, retirement, insurance, travel & education
- 2) Bond principal & interest is paid in Dec & June.

	Jan-11	Jan-12	% Chg
# of Water & Sewer Customers-Commercial	1,525	1,580	<b>3.6%</b>
# of Water & Sewer Customers-Residential	35,829	36,638	<b>2.3%</b>
# of Hanahan Sewer Customers	3,956	3,979	<b>0.6%</b>
Total # of Water & Sewer Customers	41,310	42,197	<b>2.1%</b>

	FY2011	FY2012	% Chg
Avg # of Water & Sewer Cust for FY-Comm	1,521	1,548	<b>1.8%</b>
Avg # of Water & Sewer Cust for FY-Res	35,769	36,618	<b>2.4%</b>
Avg. # of Hanahan Customers	3,963	3,962	<b>0.0%</b>
Total Avg. # of Water & Sewer Customers	41,253	42,128	<b>2.1%</b>

*\*FY10 is a running average as of this month*

**Current Unreserved Cash Balance: 20,982,102.99**

- 3) All solid waste expense is paid through water & sewer flow through account and reimbursed from solid waste.  
*Water and Sewer cash balance often appears lower than actual due to the outstanding "due from" transaction from Solid Waste*

