

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	
5	BCWS Cash Flow Statement -Feb 2012																								
6	% of Fiscal Year Completed: 66.7%		PRIOR YEAR					CURRENT YEAR					PRIOR YEAR					CURRENT YEAR							
7	WATER FUND		Budget 10-11	Feb-11	% Collected	% Variance	Budget 11-12	Feb-12	% Variance	WATER & SEWER FUND					Budget 10-11	Feb-11	% Collected	% Variance	Budget 11-12	Feb-12	% Collected	% Variance			
8	REVENUES:					REVENUES:					REVENUES:					REVENUES:									
9	Rate & Service Charge Revenue	7,649,035	5,186,824	67.8%		8,237,558	5,254,797		Rate & Service Charge Revenue	30,869,119	20,556,544	66.6%		31,893,315	20,830,567	65.3%									
10	Impact Fees	400,000	257,900	64.5%		438,750	573,179		Impact Fees	1,857,270	1,209,648	65.1%		1,251,250	1,899,072	151.8%									
11	Connection Fees	700,000	343,357	49.1%		577,500	319,927		Connection Fees	1,900,000	924,157	48.6%		1,577,500	820,747	52.0%									
12	Other Revenues	131,040	135,296	103.2%		97,000	99,896		Other Revenues	704,500	654,961	93.0%		705,700	695,431	98.5%									
13	NON-OPERATING REVENUES:					NON-OPERATING REVENUES:					NON-OPERATING REVENUES:					NON-OPERATING REVENUES:									
14	Gain(Loss) on Sale of Assets	82,330	24,511	29.8%		94,540	77,513		Interest Income	150,000	87,266	58.2%		100,000	60,454	60.5%									
15	TOTAL REVENUES	8,962,405	5,947,888	66.4%	-0.3%	9,445,348	6,325,312	0.3%	Gain(Loss) on Sale of Assets	171,145	83,466	48.8%		240,340	155,052	64.5%									
16	TOTAL REVENUES					TOTAL REVENUES					TOTAL REVENUES					TOTAL REVENUES									
17	TOTAL REVENUES					TOTAL REVENUES					TOTAL REVENUES					TOTAL REVENUES									
18	EXPENDITURES:		Budget 10-11	Feb-11	% Spent	% Variance	Budget 11-12	Feb-12	% Variance	EXPENDITURES:					Budget 10-11	Feb-11	% Spent	% Variance	Budget 11-12	Feb-12	% Spent	% Variance			
19	Personnel Costs	2,626,644	1,490,645	56.8%		2,627,662	1,544,689		Personnel Costs	8,699,656	5,167,481	59.4%		8,694,263	5,348,422	61.5%									
20	Contractual Services	520,616	282,443	54.3%		495,100	223,088		Contractual Services	2,090,762	1,009,155	48.3%		1,973,636	966,932	49.0%									
21	Total Maintenance & Repairs	701,536	280,483	40.0%		757,555	355,337		Total Maintenance & Repairs	2,702,596	1,153,840	42.7%		3,005,956	1,686,642	56.1%									
22	Total Utilities	1,102,950	671,671	60.9%		1,086,485	603,733		Total Utilities	2,304,730	1,497,412	65.0%		2,756,072	1,410,066	51.2%									
23	Total Office Expenses	375,067	222,053	59.2%		420,420	246,228		Total Office Expenses	1,211,550	589,233	48.6%		1,247,232	736,036	59.0%									
24	Total Insurance	105,000	73,865	70.3%		105,000	79,680		Total Insurance	245,000	187,790	76.6%		245,000	181,084	73.9%									
25	Total Other Expenses	79,380	38,195	48.1%		70,680	34,567		Total Other Expenses	208,020	127,492	61.3%		181,420	113,731	62.7%									
26	TOTAL OPERATING EXPENSE	5,511,193	3,059,355	55.5%	-11.2%	5,562,902	3,087,322	-11.2%	TOTAL OPERATING EXPENSE	17,462,314	9,732,403	55.7%	-10.9%	18,103,579	10,442,913	57.7%	-9.0%								
27	<i>Operating Expense v. Revenues Variance----->>></i>					<i>Operating Expense v. Revenues Variance----->>></i>					<i>Operating Expense v. Revenues Variance----->>></i>					<i>Operating Expense v. Revenues Variance----->>></i>									
28	NON-OP EXP:Cap Outlay, Bond, AA	5,318,652	1,477,539	27.8%		5,035,118	1,590,855		NON-OP EXP:Cap Outlay, Bond, AA	18,180,146	5,328,935	29.3%		17,662,404	5,436,097	30.8%									
29	TOTAL OP & NON-OP EXPENSE	10,829,845	4,536,894	41.9%	-24.8%	10,598,020	4,678,177	-35.1%	TOTAL OP & NON-OP EXPENSE	35,642,460	15,061,338	42.3%	-24.4%	35,765,983	15,879,011	44.4%	-35.9%								
30	<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>									
31	<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>									
32	<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>									
33	<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>									
34	<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>									
35	PRIOR YEAR					CURRENT YEAR					% of Fiscal Year Completed (Revenue): 85.0%					PRIOR YEAR					CURRENT YEAR				
36	SEWER FUND		Budget 10-11	Feb-11	% Collected	% Variance	Budget 11-12	Feb-12	% Variance	SOLID WASTE					Budget 10-11	Feb-11	% Collected	% Variance	Budget 11-12	Feb-12	% Collected	% Variance			
37	REVENUES:					REVENUES:					REVENUES:					REVENUES:									
38	Rate & Service Charge Revenue	23,220,084	15,369,720	66.2%		23,655,757	15,575,769		Landfill User Fee Revenue	7,906,050	7,102,268	89.8%		7,838,500	7,465,523	95.2%									
39	Impact Fees	1,457,270	951,748	65.3%		812,500	1,325,893		Salvage Revenue	74,500	65,402	87.8%		94,500	152,223	161.1%									
40	Connection Fees	1,200,000	580,800	48.4%		1,000,000	500,820		Grant Revenue	55,000	44,602	81.1%		60,000	139,879	233.1%									
41	Other Revenues	573,460	519,665	90.6%		608,700	595,535		Tipping Fees	1,170,960	1,061,442	90.6%		1,365,475	971,116	71.1%									
42	NON-OPERATING REVENUES:					NON-OPERATING REVENUES:					NON-OPERATING REVENUES:					NON-OPERATING REVENUES:									
43	Interest Income	150,000	87,266	58.2%		100,000	60,454		Total Other Revenues	341,120	114,210	33.5%		502,355	197,483	39.3%									
44	Gain(Loss) on Sale of Assets	88,815	58,955	66.4%		145,800	77,539		Interest Income	85,000	46,149	54.3%		60,000	23,491	39.2%									
45	TOTAL REVENUES	26,689,629	17,568,154	65.8%	-0.8%	26,322,757	18,136,011	2.2%	Gain(Loss) on Sale of Assets	140,000	41,010	29.3%		86,000	34,261	39.8%									
46	TOTAL REVENUES					TOTAL REVENUES					TOTAL REVENUES					TOTAL REVENUES									
47	TOTAL REVENUES					TOTAL REVENUES					TOTAL REVENUES					TOTAL REVENUES									
48	EXPENDITURES:		Budget 10-11	Feb-11	% Spent	% Variance	Budget 11-12	Feb-12	% Variance	EXPENDITURES:					Budget 10-11	Feb-11	% Spent	% Variance	Budget 11-12	Feb-12	% Spent	% Variance			
49	Personnel Costs	6,073,012	3,676,836	60.5%		6,066,601	3,803,733		Personnel Costs	3,882,071	2,272,385	58.5%		3,898,136	2,306,806	59.2%									
50	Contractual Services	1,570,146	726,712	46.3%		1,478,536	743,844		Contractual Services	997,515	363,745	36.5%		764,518	376,638	49.3%									
51	Total Maintenance & Repairs	2,001,060	873,357	43.6%		2,248,401	1,331,305		Total Maintenance & Repairs	1,975,980	916,751	46.4%		2,274,624	1,064,608	46.8%									
52	Total Utilities	1,201,780	825,741	68.7%		1,669,587	806,333		Total Utilities	115,200	54,923	47.7%		117,680	60,657	51.5%									
53	Total Office Expenses	836,483	367,180	43.9%		826,812	489,808		Total Office Expenses	282,679	177,122	62.7%		311,431	151,189	48.5%									
54	Total Insurance	140,000	113,925	81.4%		140,000	101,404		Total Insurance	105,000	69,772	66.4%		105,000	89,183	84.9%									
55	Total Other Expenses	128,640	89,297	69.4%		110,740	79,164		Total Other Expenses	76,580	44,700	58.4%		67,180	37,780	56.2%									
56	TOTAL OPERATING EXPENSE	11,951,121	6,673,048	55.8%	-10.8%	12,540,677	7,355,591	-8.0%	TOTAL OPERATING EXPENSE	7,435,025	3,899,398	52.4%	-14.2%	7,538,569	4,086,861	54.2%	-12.5%								
57	<i>Operating Expense v. Revenues Variance----->>></i>					<i>Operating Expense v. Revenues Variance----->>></i>					<i>Operating Expense v. Revenues Variance----->>></i>					<i>Operating Expense v. Revenues Variance----->>></i>									
58	NON-OP EXP:Cap Outlay, Bond, AA	12,861,494	3,851,396	29.9%		12,627,286	3,845,242		NON-OP EXP:Cap Outlay, Bond, AA	2,337,607	809,795	34.6%		2,467,314	1,523,244	61.7%									
59	TOTAL OP & NON-OP EXPENSE	24,812,615	10,524,444	42.4%	-24.3%	25,167,963	11,200,833	-36.2%	TOTAL OP & NON-OP EXPENSE	9,772,632	4,709,193	48.2%	-18.5%	10,005,883	5,610,105	56.1%	-10.6%								
60	<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>									
60	<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>					<i>TOTAL Expense v. Revenues Variance----->>></i>									

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

BCWS Cash Flow Statement -Feb 2012

% of Fiscal Year Completed: **66.7%**

WATER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	8,237,558	5,254,797	63.8%
Impact Fees	438,750	573,179	130.6%
Connection Fees	577,500	319,927	55.4%
Other Revenues	97,000	99,896	103.0%
NON-OPERATING REVENUES:			
Gain(Loss) on Sale of Assets	94,540	77,513	82.0%
TOTAL REVENUES	9,445,348	6,325,312	67.0%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	2,627,662	1,544,689	58.8%
Contractual Services	495,100	223,088	45.1%
Total Maintenance & Repairs	757,555	355,337	46.9%
Total Utilities	1,086,485	603,733	55.6%
Total Office Expenses	420,420	246,228	58.6%
Total Insurance	105,000	79,680	75.9%
Total Other Expenses	70,680	34,567	48.9%
Total OPERATING Expenditures	5,562,902	3,087,322	55.5%
NON-OPERATING EXPENDITURES:			
Annual Appropriation for CIP	79,505	119,645	150.5%
Capital Reserve (R&R)	281,531	-	0.0%
Capital Expenditures	335,735	229,787	68.4%
Bond-Principal Expense	1,855,500	-	0.0%
Bond-Interest Expense	2,482,847	1,241,423	50.0%
	5,035,118	1,590,855	31.6%
TOTAL EXPENDITURES	10,598,020	4,678,177	44.1%

Notes:

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

	Feb-11	Feb-12	% Chg
# of Water Customers-Commercial	770	823	6.9%
# of Water Customers-Residential	18,042	18,593	3.1%
Total # of Water Customers	18,812	19,416	3.2%
	FY2011	FY2012	% Chg
Avg # of Water Customers for FY-Comm.	766	806	5.3%
Avg # of Water Customers for FY-Res.	17,917	18,520	3.4%
Total Avg. # of Water Customers	18,683	19,326	3.4%

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

BCWS Cash Flow Statement -Feb 2012

% of Fiscal Year Completed:

66.7%

SEWER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	23,655,757	15,575,769	65.8%
Impact Fees	812,500	1,325,893	163.2%
Connection Fees	1,000,000	500,820	50.1%
Other Revenues	608,700	595,535	97.8%
NON-OPERATING REVENUES:			
Interest Income	100,000	60,454	60.5%
Gain(Loss) on Sale of Assets	145,800	77,539	53.2%
TOTAL REVENUES	26,322,757	18,136,011	68.9%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	6,066,601	3,803,733	62.7%
Contractual Services	1,478,536	743,844	50.3%
Total Maintenance & Repairs	2,248,401	1,331,305	59.2%
Total Utilities	1,669,587	806,333	48.3%
Total Office Expenses	826,812	489,808	59.2%
Total Insurance	140,000	101,404	72.4%
Total Other Expenses	110,740	79,164	71.5%
Total OPERATING Expenditures	12,540,677	7,355,591	58.7%
NON-OPERATING EXPENDITURES:			
Annual Appropriation for CIP	205,000	80,224	39.1%
Capital Reserve (R&R)	656,906	-	
Capital Expenditures	1,126,422	529,628	47.0%
Bond-Principal Expense	4,625,696	213,825	4.6%
Bond-Interest Expense	6,013,262	3,021,565	50.2%
Total NON-Operating Expenditures	12,627,286	3,845,242	30.5%
TOTAL EXPENDITURES	25,167,963	11,200,833	44.5%

Notes:

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

	Feb-11	Feb-12	% Chg
# of Sewer Customers-Commercial	1,155	1,167	1.0%
# of Sewer Customers-Residential	29,886	30,819	3.1%
# of Hanahan Sewer Customers	3,956	3,980	0.6%
Total # of Sewer Customers	34,997	35,966	2.8%

	FY2011	FY2012	% Chg
Avg # of Sewer Customers for FY-Comm	1,151	1,154	0.2%
Avg # of Sewer Customers for FY-Res	29,751	30,510	2.6%
Avg. # of Hanahan Customers	3,962	3,964	0.1%
Total Avg. # of Sewer Customers	34,865	35,628	2.2%

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

BCWS Cash Flow Statement -Feb 2012

% of Fiscal Year Completed:

66.7%

WATER & SEWER FUND

Budget Year-to-Date % Collected

REVENUES:

Note#

Fee & Service Charge Revenue	31,893,315	20,830,567	65.3%
Impact Fees	1,251,250	1,899,072	151.8%
Connection Fees	1,577,500	820,747	52.0%
Other Revenues	705,700	695,431	98.5%

NON-OPERATING REVENUES:

Interest Income	100,000	60,454	60.5%
Gain(Loss) on Sale of Assets	240,340	155,052	64.5%

TOTAL REVENUES **35,768,105 24,461,323 68.4%**

EXPENDITURES:

Budget Year-to-Date % Spent

Personnel Costs	8,694,263	5,348,422	61.5%
Contractual Services	1,973,636	966,932	49.0%
Total Maintenance & Repairs	3,005,956	1,686,642	56.1%
Total Utilities	2,756,072	1,410,066	51.2%
Total Office Expenses	1,247,232	736,036	59.0%
Total Insurance	245,000	181,084	73.9%
Total Other Expenses	181,420	113,731	62.7%

Total OPERATING Expenditures **18,103,579 10,442,913 57.7%**

NON-OPERATING EXPENDITURES:

Annual Appropriation for CIP	284,505	199,869	70.3%
Capital Reserve (R&R)	938,437	-	0.0%
Capital Expenditures	1,462,157	759,415	51.9%
Bond-Principal Expense	6,481,196	213,825	3.3%
Bond-Interest Expense	8,496,109	4,262,988	50.2%

Total NON-Operating Expenditures **17,662,404 5,436,097 30.8%**

TOTAL EXPENDITURES **35,765,983 15,879,011 44.4%**

Notes:

1) Personnel includes salaries, taxes, retirement, insurance, travel & education

2) Bond principal & interest is paid in Dec & June.

	Feb-11	Feb-12	% Chg
# of Water & Sewer Customers-Commercial	1,529	1,575	3.0%
# of Water & Sewer Customers-Residential	35,911	36,910	2.8%
# of Hanahan Sewer Customers	3,956	3,980	0.6%
Total # of Water & Sewer Customers	41,396	42,465	2.6%

	FY2011	FY2012	% Chg
Avg # of Water & Sewer Cust for FY-Comm	1,522	1,552	2.0%
Avg # of Water & Sewer Cust for FY-Res	35,786	36,654	2.4%
Avg. # of Hanahan Customers	3,962	3,964	0.1%
Total Avg. # of Water & Sewer Customers	41,270	42,170	2.2%

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

Current Unreserved Cash Balance: **21,195,022.92**

3) All solid waste expense is paid through water & sewer flow through account and reimbursed from solid waste.

BCWS Cash Flow Statement -Feb 2012

% of Fiscal Year Completed

66.7%

SOLID WASTE FUND

Budget

Year-to-Date

% Collected

REVENUES:

Landfill User Fee Revenue	7,838,500	7,465,523	95.2%
Salvage Revenue	94,500	152,223	161.1%
Grant Revenue	60,000	139,879	233.1%
Tipping Fees	1,365,475	971,116	71.1%
Total Other Revenues	502,355	197,483	39.3%
NON-OPERATING REVENUES:			
Interest Income	60,000	23,491	39.2%
Gain(Loss) on Sale of Assets	86,000	34,261	39.8%
TOTAL REVENUES	10,006,830	8,983,977	89.8%

EXPENDITURES:

	Budget	Year-to-Date	% Spent
Personnel Costs	3,898,136	2,306,806	59.2%
Contractual Services	764,518	376,638	49.3%
Total Maintenance & Repairs	2,274,624	1,064,608	46.8%
Total Utilities	117,680	60,657	51.5%
Total Office Expenses	311,431	151,189	48.5%
Total Insurance	105,000	89,183	84.9%
Total Other Expenses	67,180	37,780	56.2%
Total OPERATING Expenditures	7,538,569	4,086,861	54.2%

NON-OPERATING EXPENDITURES:

Annual Appropriation for CIP	-	-	
Capital Expenditures	735,599	228,864	31.1%
Bond-Principal Expense	1,443,293	1,157,457	80.2%
Bond-Interest Expense	288,422	136,923	47.5%
Total NON-Operating Expenditures	2,467,314	1,523,244	61.7%

TOTAL EXPENDITURES

10,005,883 5,610,105 56.1%

Notes:

- 1) Historically receive majority of user fee payments with majority of property tax payments at calendar year end.
- 2) Personnel includes salaries, taxes, retirement, insurance, travel & education
- 3) Bond Principal & Interest is paid in Dec & June

	Feb-11	Feb-12	% Chg
MSW & Special Waste	\$ 401,082	\$ 396,601	-1.1%
C&D	\$ 30,733	\$ 45,922	49.4%
Yard Debris	\$ 6,434	\$ 9,263	44.0%
NEW e-Waste	N/A	\$ 6	
Tires	\$ 2,564	\$ 486	-81.1%
Allocation Amount	\$ (312,358)	\$ (337,287)	8.0%
Revenue less Allocation	\$ 128,455	\$ 114,991	-10.5%

	Feb-11	Feb-12	% Chg
MSW & Special Waste	11,948	11,348	-5.0%
C&D	2,165	2,187	1.0%
Yard Debris	955	877	-8.2%
Tires	47	9	-80.9%
Total tons	15,115	14,420	-4.6%

Current Cash Balance: \$ 6,049,930

- 1) Cash balance will be reduced by Debt Service Payments due in June & Dec
- 2) 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
- 3) Increase in Special Waste is due to Contaminated Soil coming into the landfill