

	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	CWS Cash Flow Statement -May 2012																								
6	% of Fiscal Year Completed:		91.7%	PRIOR YEAR				CURRENT YEAR				PRIOR YEAR				CURRENT YEAR									
7	WATER FUND		Budget 10-11	May-11	% Collected	% Variance	Budget 11-12	May-12	% Collected	% Variance	WATER & SEWER FUND				Budget 10-11	May-11	% Collected	% Variance	Budget 11-12	May-12	% Collected	% Variance			
8	REVENUES:													REVENUES:											
9	Rate & Service Charge Revenue		7,649,035	7,047,462	92.1%		8,237,558	7,207,855	87.5%					Rate & Service Charge Revenue		30,869,119	27,992,018	90.7%		31,893,315	28,617,061	89.7%			
10	Impact Fees		400,000	583,896	146.0%		438,750	752,104	171.4%					Impact Fees		1,857,270	2,247,644	121.0%		1,251,250	2,606,841	208.3%			
11	Connection Fees		700,000	485,800	69.4%		577,500	476,540	82.5%					Connection Fees		1,900,000	1,271,700	66.9%		1,577,500	1,218,560	77.2%			
12	Other Revenues		131,040	218,064	166.4%		97,000	55,613	57.3%					Other Revenues		704,500	929,292	131.9%		705,700	942,768	133.6%			
13	NON-OPERATING REVENUES:													NON-OPERATING REVENUES:											
14	Gain(Loss) on Sale of Assets		82,330	67,636	82.2%		94,540	440,207	465.6%					Interest Income		150,000	117,879	78.6%		100,000	81,586	81.6%			
15	TOTAL REVENUES		8,962,405	8,402,858	93.8%	2.1%	9,445,348	8,932,319	94.6%	2.9%				Gain(Loss) on Sale of Assets		171,145	491,453	287.2%		240,340	545,533	227.0%			
16														TOTAL REVENUES		35,652,034	33,049,986	92.7%	1.0%	35,768,105	34,012,349	95.1%	3.4%		
17																									
18	EXPENDITURES:		Budget 10-11	May-11	% Spent	% Variance	Budget 11-12	May-12	% Spent	% Variance	EXPENDITURES:				Budget 10-11	May-11	% Spent	% Variance	Budget 11-12	May-12	% Spent	% Variance			
19	Personnel Costs		2,626,644	2,150,514	81.9%		2,627,662	2,092,492	79.6%					Personnel Costs		8,699,656	7,378,418	84.8%		8,694,263	7,607,788	87.5%			
20	Contractual Services		520,616	360,682	69.3%		495,100	349,726	70.6%					Contractual Services		2,090,762	1,353,509	64.7%		1,973,636	1,454,741	73.7%			
21	Total Maintenance & Repairs		701,536	422,412	60.2%		757,555	431,018	56.9%					Total Maintenance & Repairs		2,702,596	1,760,731	65.1%		3,005,956	2,296,620	76.4%			
22	Total Utilities		1,102,950	925,795	83.9%		1,086,485	897,595	82.6%					Total Utilities		2,304,730	2,129,488	92.4%		2,756,072	2,046,825	74.3%			
23	Total Office Expenses		375,067	292,567	78.0%		420,420	391,891	93.2%					Total Office Expenses		1,211,550	827,138	68.3%		1,247,232	1,084,048	86.9%			
24	Total Insurance		105,000	100,243	95.5%		105,000	107,192	102.1%					Total Insurance		245,000	249,339	101.8%		245,000	248,758	101.5%			
25	Total Other Expenses		79,380	53,195	67.0%		70,680	49,757	70.4%					Total Other Expenses		208,020	177,026	85.1%		181,420	166,889	92.0%			
26	TOTAL OPERATING EXPENSE		5,511,193	4,305,408	78.1%	-13.5%	5,562,902	4,319,671	77.7%	-14.0%				TOTAL OPERATING EXPENSE		17,462,314	13,875,649	79.5%	-12.2%	18,103,579	14,905,669	82.3%	-9.3%		
27			<i>Operating Expense v. Revenues Variance----->>></i>			<i>-11.5%</i>	<i>Operating Expense v. Revenues Variance----->>></i>			<i>-11.1%</i>						<i>Operating Expense v. Revenues Variance----->>></i>			<i>-11.2%</i>	<i>Operating Expense v. Revenues Variance----->>></i>			<i>-5.9%</i>		
28	NON-OP EXP:Cap Outlay, Bond, AA		5,318,652	3,777,621	71.0%		5,035,118	4,772,867	94.8%					NON-OP EXP:Cap Outlay, Bond, AA		18,180,146	14,287,598	78.6%		17,662,404	16,280,434	92.2%			
29	TOTAL OP & NON-OP EXPENSE		10,829,845	8,083,029	74.6%	-17.0%	10,598,020	9,092,538	85.8%	-5.9%				TOTAL OP & NON-OP EXPENSE		35,642,460	28,163,247	79.0%	-12.7%	35,765,983	31,186,103	87.2%	-4.5%		
30			<i>TOTAL Expense v. Revenues Variance----->>></i>			<i>-14.9%</i>	<i>TOTAL Expense v. Revenues Variance----->>></i>			<i>-3.0%</i>						<i>TOTAL Expense v. Revenues Variance----->>></i>			<i>-11.6%</i>	<i>TOTAL Expense v. Revenues Variance----->>></i>			<i>-1.0%</i>		
31																									
32																									
33																									
34																									
35			PRIOR YEAR				CURRENT YEAR				% of Fiscal Year Completed (Revenue):				97.2%	PRIOR YEAR				CURRENT YEAR					
36	SEWER FUND		Budget 10-11	May-11	% Collected	% Variance	Budget 11-12	May-12	% Collected	% Variance	SOLID WASTE				Budget 10-11	May-11	% Collected	% Variance	Budget 11-12	May-12	% Collected	% Variance			
37	REVENUES:										REVENUES:														
38	Rate & Service Charge Revenue		23,220,084	20,944,556	90.2%		23,655,757	21,409,206	90.5%					Landfill User Fee Revenue		7,906,050	7,552,601	95.5%		7,838,500	7,755,290	98.9%			
39	Impact Fees		1,457,270	1,663,748	114.2%		812,500	1,854,737	228.3%					Salvage Revenue		74,500	137,698	184.8%		94,500	216,513	229.1%			
40	Connection Fees		1,200,000	785,900	65.5%		1,000,000	742,020	74.2%					Grant Revenue		55,000	75,227	136.8%		60,000	167,619	279.4%			
41	Other Revenues		573,460	711,228	124.0%		608,700	887,155	145.7%					Tipping Fees		1,170,960	1,509,514	128.9%		1,365,475	1,450,227	106.2%			
42	NON-OPERATING REVENUES:										NON-OPERATING REVENUES:														
43	Interest Income		150,000	117,879	78.6%		100,000	81,586	81.6%					Total Other Revenues		341,120	274,770	80.5%		502,355	227,161	45.2%			
44	Gain(Loss) on Sale of Assets		88,815	423,817	477.2%		145,800	105,327	72.2%					Interest Income		85,000	55,801	65.6%		60,000	30,081	50.1%			
45	TOTAL REVENUES		26,689,629	24,647,128	92.3%	0.7%	26,322,757	25,080,030	95.3%	3.6%				Gain(Loss) on Sale of Assets		140,000	84,544	60.4%		86,000	43,184	50.2%			
46														TOTAL REVENUES		9,772,630	9,690,155	99.2%	1.9%	10,006,830	9,890,075	98.8%	1.6%		
47																									
48	EXPENDITURES:		Budget 10-11	May-11	% Spent	% Variance	Budget 11-12	May-12	% Spent	% Variance	EXPENDITURES:				Budget 10-11	May-11	% Spent	% Variance	Budget 11-12	May-12	% Spent	% Variance			
49	Personnel Costs		6,073,012	5,227,904	86.1%		6,066,601	5,515,296	90.9%					Personnel Costs		3,882,071	3,227,826	83.1%		3,898,136	3,320,621	85.2%			
50	Contractual Services		1,570,146	992,827	63.2%		1,478,536	1,105,015	74.7%					Contractual Services		997,515	493,625	49.5%		764,518	534,034	69.9%			
51	Total Maintenance & Repairs		2,001,060	1,338,319	66.9%		2,248,401	1,865,602	83.0%					Total Maintenance & Repairs		1,975,980	1,342,886	68.0%		2,274,624	1,573,494	69.2%			
52	Total Utilities		1,201,780	1,203,693	100.2%		1,669,587	1,149,230	68.8%					Total Utilities		115,200	83,550	72.5%		117,680	86,929	73.9%			
53	Total Office Expenses		836,483	534,571	63.9%		826,812	692,157	83.7%					Total Office Expenses		282,679	255,303	90.3%		311,431	208,864	67.1%			
54	Total Insurance		140,000	149,096	106.5%		140,000	141,566	101.1%					Total Insurance		105,000	96,149	91.6%		105,000	116,695	111.1%			
55	Total Other Expenses		128,640	123,831	96.3%		110,740	117,132	105.8%					Total Other Expenses		76,580	59,667	77.9%		67,180	53,693	79.9%			
56	TOTAL OPERATING EXPENSE		11,951,121	9,570,241	80.1%	-11.6%	12,540,677	10,585,998	84.4%	-7.3%				TOTAL OPERATING EXPENSE		7,435,025	5,559,006	74.8%	-16.9%	7,538,569	5,894,330	78.2%	-13.5%		
57			<i>Operating Expense v. Revenues Variance----->>></i>			<i>-10.9%</i>	<i>Operating Expense v. Revenues Variance----->>></i>			<i>-3.6%</i>						<i>Operating Expense v. Revenues Variance----->>></i>			<i>-15.0%</i>	<i>Operating Expense v. Revenues Variance----->>></i>			<i>-11.9%</i>		
58	NON-OP EXP:Cap Outlay, Bond, AA		12,861,494	10,509,977	81.7%		12,627,286	11,507,567	91.1%					NON-OP EXP:Cap Outlay, Bond, AA		2,337,607	901,517	38.6%		2,467,314	1,740,240	70.5%			
59	TOTAL OP & NON-OP EXPENSE		24,812,615	20,080,218	80.9%	-10.7%	25,167,963	22,093,564	87.8%	-3.9%				TOTAL OP & NON-OP EXPENSE		9,772,632	6,460,523	66.1%	-25.6%	10,005,883	7,634,570	76.3%	-15.4%		
60			<i>TOTAL Expense v. Revenues Variance----->>></i>			<i>-10.1%</i>	<i>TOTAL Expense v. Revenues Variance----->>></i>			<i>-0.3%</i>						<i>TOTAL Expense v. Revenues Variance----->>></i>			<i>-23.6%</i>	<i>TOTAL Expense v. Revenues Variance----->>></i>			<i>-13.8%</i>		
61																									

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

BCWS Cash Flow Statement -May 2012

% of Fiscal Year Completed:

91.7%

WATER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	8,237,558	7,207,855	87.5%
Impact Fees	438,750	752,104	171.4%
Connection Fees	577,500	476,540	82.5%
Other Revenues	97,000	55,613	57.3%
NON-OPERATING REVENUES:			
Gain(Loss) on Sale of Assets	94,540	440,207	465.6%
TOTAL REVENUES	9,445,348	8,932,319	94.6%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	2,627,662	2,092,492	79.6%
Contractual Services	495,100	349,726	70.6%
Total Maintenance & Repairs	757,555	431,018	56.9%
Total Utilities	1,086,485	897,595	82.6%
Total Office Expenses	420,420	391,891	93.2%
Total Insurance	105,000	107,192	102.1%
Total Other Expenses	70,680	49,757	70.4%
Total OPERATING Expenditures	5,562,902	4,319,671	77.7%
NON-OPERATING EXPENDITURES:			
Annual Appropriation for CIP	79,505	139,060	174.9%
Capital Reserve (R&R)	281,531	-	0.0%
Capital Expenditures	335,735	295,461	88.0%
Bond-Principal Expense	1,855,500	1,855,500	100.0%
Bond-Interest Expense	2,482,847	2,482,846	100.0%
	5,035,118	4,772,867	94.8%
TOTAL EXPENDITURES	10,598,020	9,092,538	85.8%

Notes:

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

	May-11	May-12	% Chg
# of Water Customers-Commercial	777	868	11.7%
# of Water Customers-Residential	18,347	18,794	2.4%
Total # of Water Customers	19,124	19,662	2.8%
	FY2011	FY2012	% Chg
Avg # of Water Customers for FY-Comm.	770	815	5.8%
Avg # of Water Customers for FY-Res.	18,026	18,621	3.3%
Total Avg. # of Water Customers	18,796	19,436	3.4%

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

BCWS Cash Flow Statement -May 2012

% of Fiscal Year Completed:

91.7%

SEWER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	23,655,757	21,409,206	90.5%
Impact Fees	812,500	1,854,737	228.3%
Connection Fees	1,000,000	742,020	74.2%
Other Revenues	608,700	887,155	145.7%
NON-OPERATING REVENUES:			
Interest Income	100,000	81,586	81.6%
Gain(Loss) on Sale of Assets	145,800	105,327	72.2%
TOTAL REVENUES	26,322,757	25,080,030	95.3%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	6,066,601	5,515,296	90.9%
Contractual Services	1,478,536	1,105,015	74.7%
Total Maintenance & Repairs	2,248,401	1,865,602	83.0%
Total Utilities	1,669,587	1,149,230	68.8%
Total Office Expenses	826,812	692,157	83.7%
Total Insurance	140,000	141,566	101.1%
Total Other Expenses	110,740	117,132	105.8%
Total OPERATING Expenditures	12,540,677	10,585,998	84.4%
NON-OPERATING EXPENDITURES:			
Annual Appropriation for CIP	205,000	88,381	43.1%
Capital Reserve (R&R)	656,906	-	
Capital Expenditures	1,126,422	780,388	69.3%
Bond-Principal Expense	4,625,696	4,625,696	100.0%
Bond-Interest Expense	6,013,262	6,013,101	100.0%
Total NON-Operating Expenditures	12,627,286	11,507,567	91.1%
TOTAL EXPENDITURES	25,167,963	22,093,564	87.8%

Notes:

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

	May-11	May-12	% Chg
# of Sewer Customers-Commercial	1,148	1,201	4.6%
# of Sewer Customers-Residential	30,109	31,145	3.4%
# of Hanahan Sewer Customers	3,953	3,980	0.7%
Total # of Sewer Customers	35,210	36,326	3.2%

	FY2011	FY2012	% Chg
Avg # of Sewer Customers for FY-Comm	1,150	1,161	1.0%
Avg # of Sewer Customers for FY-Res	29,866	30,698	2.8%
Avg. # of Hanahan Customers	3,961	3,968	0.2%
Total Avg. # of Sewer Customers	34,977	35,827	2.4%

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

BCWS Cash Flow Statement -May 2012

% of Fiscal Year Completed:

91.7%

WATER & SEWER FUND

Budget Year-to-Date % Collected

REVENUES:

Note#

Fee & Service Charge Revenue	31,893,315	28,617,061	89.7%
Impact Fees	1,251,250	2,606,841	208.3%
Connection Fees	1,577,500	1,218,560	77.2%
Other Revenues	705,700	942,768	133.6%

NON-OPERATING REVENUES:

Interest Income	100,000	81,586	81.6%
Gain(Loss) on Sale of Assets	240,340	545,533	227.0%

TOTAL REVENUES **35,768,105 34,012,349 95.1%**

EXPENDITURES:

Budget Year-to-Date % Spent

Personnel Costs	8,694,263	7,607,788	87.5%
Contractual Services	1,973,636	1,454,741	73.7%
Total Maintenance & Repairs	3,005,956	2,296,620	76.4%
Total Utilities	2,756,072	2,046,825	74.3%
Total Office Expenses	1,247,232	1,084,048	86.9%
Total Insurance	245,000	248,758	101.5%
Total Other Expenses	181,420	166,889	92.0%

Total OPERATING Expenditures **18,103,579 14,905,669 82.3%**

NON-OPERATING EXPENDITURES:

Annual Appropriation for CIP	284,505	227,442	79.9%
Capital Reserve (R&R)	938,437	-	0.0%
Capital Expenditures	1,462,157	1,075,849	73.6%
Bond-Principal Expense	6,481,196	6,481,196	100.0%
Bond-Interest Expense	8,496,109	8,495,947	100.0%

Total NON-Operating Expenditures **17,662,404 16,280,434 92.2%**

TOTAL EXPENDITURES **35,765,983 31,186,103 87.2%**

Notes:

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

	May-11	May-12	% Chg
# of Water & Sewer Customers-Commercial	1,527	1,625	6.4%
# of Water & Sewer Customers-Residential	36,307	37,193	2.4%
# of Hanahan Sewer Customers	3,953	3,980	0.7%
Total # of Water & Sewer Customers	41,787	42,798	2.4%

	FY2011	FY2012	% Chg
Avg # of Water & Sewer Cust for FY-Comm	1,524	1,563	2.6%
Avg # of Water & Sewer Cust for FY-Res	35,931	36,825	2.5%
Avg. # of Hanahan Customers	3,961	3,968	0.2%
Total Avg. # of Water & Sewer Customers	41,416	42,356	2.3%

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

Current Unreserved Cash Balance: **22,229,734.00**

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

