

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

WATER FUND	% of Fiscal Year Completed: <b>41.7%</b>				PRIOR YEAR			
	Budget 11-12	Nov-11	% Collected	% Var	Budget 12-13	Nov-12	% Collected	% Var
<b>REVENUES:</b>								
Rate & Service Charges	8,237,558	3,459,187	42.0%		8,221,710	3,831,192	46.6%	
Impact Fees	438,750	413,807	94.3%		567,000	566,420	99.9%	
Connection Fees	577,500	208,542	36.1%		525,000	288,800	55.0%	
Other Revenues	97,000	37,301	38.5%		147,575	49,471	33.5%	
<b>NON-OPERATING REVENUES:</b>								
Gain(Loss) on Sale of Assets	94,540	1,086	1.1%		12,870	201	1.6%	
<b>TOTAL REVENUES</b>	<b>9,445,348</b>	<b>4,119,923</b>	<b>43.6%</b>	<b>2.0%</b>	<b>9,474,155</b>	<b>4,736,084</b>	<b>50.0%</b>	<b>8.3%</b>
<b>EXPENDITURES:</b>								
Personnel Costs	2,627,653	963,119	36.7%		2,560,336	896,261	35.0%	
Contractual Services	495,100	133,243	26.9%		482,905	139,517	28.9%	
Maint & Repairs	757,555	247,261	32.6%		442,688	114,775	25.9%	
Utilities	1,086,485	325,615	30.0%		1,249,952	447,746	35.8%	
Office Expenses	420,420	172,309	41.0%		705,811	364,188	51.6%	
Insurance	105,000	51,664	49.2%		112,500	51,000	45.3%	
Other Expenses	70,680	12,451	17.6%		70,758	19,432	27.5%	
<b>TOTAL OPERATING EXPENSE</b>	<b>5,562,893</b>	<b>1,905,662</b>	<b>34.3%</b>	<b>7.4%</b>	<b>5,624,950</b>	<b>2,032,919</b>	<b>36.1%</b>	<b>5.5%</b>
Operating Expense v. Revenues Variance----->>> 9.4%								
Cap Outlay, Bond, AA	5,035,118	1,590,855	31.6%		4,692,298	1,406,677	30.0%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>10,598,011</b>	<b>3,496,517</b>	<b>33.0%</b>	<b>8.7%</b>	<b>10,317,248</b>	<b>3,439,596</b>	<b>33.3%</b>	<b>8.3%</b>
TOTAL Expense v. Revenues Variance----->>> 10.6%								

CURRENT YEAR			
Budget 12-13	Nov-12	% Collected	% Var
8,221,710	3,831,192	46.6%	
567,000	566,420	99.9%	
525,000	288,800	55.0%	
147,575	49,471	33.5%	
12,870	201	1.6%	
<b>9,474,155</b>	<b>4,736,084</b>	<b>50.0%</b>	<b>8.3%</b>
2,560,336	896,261	35.0%	
482,905	139,517	28.9%	
442,688	114,775	25.9%	
1,249,952	447,746	35.8%	
705,811	364,188	51.6%	
112,500	51,000	45.3%	
70,758	19,432	27.5%	
<b>5,624,950</b>	<b>2,032,919</b>	<b>36.1%</b>	<b>5.5%</b>
Operating Expense v. Revenues Variance----->>> 13.8%			
4,692,298	1,406,677	30.0%	
<b>10,317,248</b>	<b>3,439,596</b>	<b>33.3%</b>	<b>8.3%</b>
TOTAL Expense v. Revenues Variance----->>> 16.7%			

WATER & SEWER FUND	PRIOR YEAR				CURRENT YEAR			
	Budget 11-12	Nov-11	% Collected	% Var	Budget 12-13	Nov-12	% Collected	% Var
<b>REVENUES:</b>								
Rate & Service Charges	31,893,315	13,262,710	41.6%		32,031,640	13,977,300	43.6%	
Impact Fees	1,251,250	1,223,183	97.8%		1,489,500	1,881,005	126.3%	
Connection Fees	1,577,500	527,742	33.5%		1,305,000	735,225	56.3%	
Other Revenues	705,700	361,719	51.3%		863,425	535,939	62.1%	
<b>NON-OPERATING REVENUES:</b>								
Interest Income	100,000	43,345	43.3%		100,000	39,091	39.1%	
Gain(Loss) on Sale of Assets	240,340	11,044	4.6%		222,325	35,588	16.0%	
<b>TOTAL REVENUES</b>	<b>35,768,105</b>	<b>15,429,743</b>	<b>43.1%</b>	<b>1.5%</b>	<b>36,011,890</b>	<b>17,204,147</b>	<b>47.8%</b>	<b>6.1%</b>
<b>EXPENDITURES:</b>								
Personnel Costs	8,694,254	3,283,784	37.8%		8,727,262	3,353,235	38.4%	
Contractual Services	1,973,636	576,274	29.2%		1,859,714	592,619	31.9%	
Maint & Repairs	3,005,956	1,071,385	35.6%		2,847,606	958,393	33.7%	
Utilities	2,756,072	797,803	28.9%		2,715,352	971,696	35.8%	
Office Expenses	1,247,232	497,872	39.9%		1,578,661	747,472	47.3%	
Insurance	245,000	120,740	49.3%		262,500	116,000	44.2%	
Other Expenses	181,420	52,135	28.7%		181,680	68,391	37.6%	
<b>TOTAL OPERATING EXPENSE</b>	<b>18,103,570</b>	<b>6,399,993</b>	<b>35.4%</b>	<b>6.3%</b>	<b>18,172,775</b>	<b>6,807,805</b>	<b>37.5%</b>	<b>4.2%</b>
Operating Expense v. Revenues Variance----->>> 7.8%								
Cap Outlay, Bond, AA	17,662,404	5,386,889	30.5%		16,491,772	4,777,703	29.0%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>35,765,974</b>	<b>11,786,882</b>	<b>33.0%</b>	<b>8.7%</b>	<b>34,664,547</b>	<b>11,585,508</b>	<b>33.4%</b>	<b>8.2%</b>
TOTAL Expense v. Revenues Variance----->>> 10.2%								

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

SEWER FUND	PRIOR YEAR				CURRENT YEAR			
	Budget 11-12	Nov-11	% Collected	% Var	Budget 12-13	Nov-12	% Collected	% Var
<b>REVENUES:</b>								
Rate & Service Charges	23,655,757	9,803,523	41.4%		23,809,930	10,146,108	42.6%	
Impact Fees	812,500	809,376	99.6%		922,500	1,314,585	142.5%	
Connection Fees	1,000,000	319,200	31.9%		780,000	446,425	57.2%	
Other Revenues	608,700	324,418	53.3%		715,850	486,468	68.0%	
<b>NON-OPERATING REVENUES:</b>								
Interest Income	100,000	43,345	43.3%		100,000	39,091	39.1%	
Gain(Loss) on Sale of Assets	145,800	9,958	6.8%		209,455	35,387	16.9%	
<b>TOTAL REVENUES</b>	<b>26,322,757</b>	<b>11,309,820</b>	<b>43.0%</b>	<b>1.3%</b>	<b>26,537,735</b>	<b>12,468,063</b>	<b>47.0%</b>	<b>5.3%</b>
<b>EXPENDITURES:</b>								
Personnel Costs	6,066,601	2,320,665	38.3%		6,166,926	2,456,974	39.8%	
Contractual Services	1,478,536	443,031	30.0%		1,376,809	453,102	32.9%	
Maint & Repairs	2,248,401	824,124	36.7%		2,404,918	843,618	35.1%	
Utilities	1,669,587	472,188	28.3%		1,465,400	523,949	35.8%	
Office Expenses	826,812	325,563	39.4%		872,850	383,284	43.9%	
Insurance	140,000	69,076	49.3%		150,000	65,000	43.3%	
Other Expenses	110,740	39,684	35.8%		110,922	48,959	44.1%	
<b>TOTAL OPERATING EXPENSE</b>	<b>12,540,677</b>	<b>4,494,331</b>	<b>35.8%</b>	<b>5.8%</b>	<b>12,547,825</b>	<b>4,774,886</b>	<b>38.1%</b>	<b>3.6%</b>
Operating Expense v. Revenues Variance----->>> 7.1%								
Cap Outlay, Bond, AA	12,627,286	3,796,034	30.1%		11,799,474	3,371,026	28.6%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>25,167,963</b>	<b>8,290,365</b>	<b>32.9%</b>	<b>8.7%</b>	<b>24,347,299</b>	<b>8,145,913</b>	<b>33.5%</b>	<b>8.2%</b>
TOTAL Expense v. Revenues Variance----->>> 10.0%								

CURRENT YEAR			
Budget 12-13	Nov-12	% Collected	% Var
23,809,930	10,146,108	42.6%	
922,500	1,314,585	142.5%	
780,000	446,425	57.2%	
715,850	486,468	68.0%	
100,000	39,091	39.1%	
209,455	35,387	16.9%	
<b>26,537,735</b>	<b>12,468,063</b>	<b>47.0%</b>	<b>5.3%</b>
6,166,926	2,456,974	39.8%	
1,376,809	453,102	32.9%	
2,404,918	843,618	35.1%	
1,465,400	523,949	35.8%	
872,850	383,284	43.9%	
150,000	65,000	43.3%	
110,922	48,959	44.1%	
<b>12,547,825</b>	<b>4,774,886</b>	<b>38.1%</b>	<b>3.6%</b>
Operating Expense v. Revenues Variance----->>> 8.9%			
11,799,474	3,371,026	28.6%	
<b>24,347,299</b>	<b>8,145,913</b>	<b>33.5%</b>	<b>8.2%</b>
TOTAL Expense v. Revenues Variance----->>> 13.5%			

SOLID WASTE	PRIOR YEAR				CURRENT YEAR			
	Budget 11-12	Nov-11	% Collected	% Var	Budget 12-13	Nov-12	% Collected	% Var
<b>REVENUES:</b>								
Landfill User Fee Revenue	7,838,500	1,523,092	19.4%		7,673,000	2,380,774	31.0%	
Salvage Revenue	94,500	82,263	87.1%		209,500	83,754	40.0%	
Grant Revenue	60,000	96,320	160.5%		15,000	44,769	298.5%	
Tipping Fees	1,365,475	622,986	45.6%		1,220,000	1,085,182	88.9%	
Total Other Revenues	502,355	58,675	11.7%		1,082,355	51,098	4.7%	
<b>NON-OPERATING REVENUES:</b>								
Interest Income	60,000	16,813	28.0%		50,000	10,554	21.1%	
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>2,409,072</b>	<b>24.1%</b>	<b>0.0%</b>	<b>10,609,855</b>	<b>3,735,834</b>	<b>35.2%</b>	<b>11.1%</b>
<b>EXPENDITURES:</b>								
Personnel Costs	3,898,145	1,401,968	36.0%		3,970,434	1,575,618	39.7%	
Contractual Services	749,368	197,691	26.4%		723,509	212,910	29.4%	
Maint & Repairs	2,269,274	660,441	29.1%		2,228,389	703,520	31.6%	
Utilities	117,680	36,172	30.7%		120,800	36,987	30.6%	
Office Expenses	316,431	92,511	29.2%		245,300	97,344	39.7%	
Insurance	105,000	61,168	58.3%		112,500	51,000	45.3%	
Other Expenses	67,180	14,899	22.2%		67,225	20,638	30.7%	
<b>TOTAL OPERATING EXPENSE</b>	<b>7,523,078</b>	<b>2,464,850</b>	<b>32.8%</b>	<b>8.9%</b>	<b>7,468,157</b>	<b>2,698,017</b>	<b>36.1%</b>	<b>5.5%</b>
Operating Expense v. Revenues Variance----->>> 8.9%								
Cap Outlay, Bond, AA	2,466,564	237,626	9.6%		3,147,439	920,424	29.2%	
<b>TOTAL OP &amp; NON-OP EXPENSE</b>	<b>9,989,642</b>	<b>2,702,476</b>	<b>27.1%</b>	<b>14.6%</b>	<b>10,615,596</b>	<b>3,618,441</b>	<b>34.1%</b>	<b>7.6%</b>
TOTAL Expense v. Revenues Variance----->>> 14.6%								

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

*% of Fiscal Year Completed:*

**41.7%**

<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	3,831,192	<b>46.6%</b>
Impact Fees	567,000	566,420	<b>99.9%</b>
Connection Fees	525,000	288,800	<b>55.0%</b>
Other Revenues	147,575	49,471	<b>33.5%</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>4,736,084</b>	<b>50.0%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	2,560,336	896,261	<b>35.0%</b>
Contractual Services	482,905	139,517	<b>28.9%</b>
Total Maintenance & Repairs	442,688	114,775	<b>25.9%</b>
Total Utilities	1,249,952	447,746	<b>35.8%</b>
Total Office Expenses	705,811	364,188	<b>51.6%</b>
Total Insurance	112,500	51,000	<b>45.3%</b>
Total Other Expenses	70,758	19,432	<b>27.5%</b>
<b>Total OPERATING Expenditures</b>	<b>5,624,950</b>	<b>2,032,919</b>	<b>36.1%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	284,734	152,653	<b>53.6%</b>
Bond-Principal Expense	1,896,000	-	<b>0.0%</b>
Bond-Interest Expense	2,511,564	1,254,024	<b>49.9%</b>
	<b>4,692,298</b>	<b>1,406,677</b>	<b>30.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>10,317,248</b>	<b>3,439,596</b>	<b>33.3%</b>
<i>(does not include AA funded by R&amp;R)</i>			

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

*% of Fiscal Year Completed:*

**41.7%**

<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	10,146,108	<b>42.6%</b>
Impact Fees	922,500	1,314,585	<b>142.5%</b>
Connection Fees	780,000	446,425	<b>57.2%</b>
Other Revenues	715,850	486,468	<b>68.0%</b>
<b>NON-OPERATING REVENUES:</b>			
Interest Income	100,000	39,091	<b>39.1%</b>
Gain(Loss) on Sale of Assets	209,455	35,387	<b>16.9%</b>
<b>TOTAL REVENUES</b>	<b>26,537,735</b>	<b>12,468,063</b>	<b>47.0%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	6,166,926	2,456,974	<b>39.8%</b>
Contractual Services	1,376,809	453,102	<b>32.9%</b>
Total Maintenance & Repairs	2,404,918	843,618	<b>35.1%</b>
Total Utilities	1,465,400	523,949	<b>35.8%</b>
Total Office Expenses	872,850	383,284	<b>43.9%</b>
Total Insurance	150,000	65,000	<b>43.3%</b>
Total Other Expenses	110,922	48,959	<b>44.1%</b>
<b>Total OPERATING Expenditures</b>	<b>12,547,825</b>	<b>4,774,886</b>	<b>38.1%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	1,380,684	926,940	<b>67.1%</b>
Bond-Principal Expense	4,581,980	78,055	<b>1.7%</b>
Bond-Interest Expense	5,836,810	2,366,031	<b>40.5%</b>
<b>Total NON-Operating Expenditures</b>	<b>11,799,474</b>	<b>3,371,026</b>	<b>28.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>24,347,299</b>	<b>8,145,913</b>	<b>33.5%</b>
<i>(does not include AA funded by R&amp;R)</i>			

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

*% of Fiscal Year Completed:*

**41.7%**

<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	13,977,300	<b>43.6%</b>
Impact Fees	1,489,500	1,881,005	<b>126.3%</b>
Connection Fees	1,305,000	735,225	<b>56.3%</b>
Other Revenues	863,425	535,939	<b>62.1%</b>
<b>NON-OPERATING REVENUES:</b>			
Interest Income	100,000	39,091	<b>39.1%</b>
Gain(Loss) on Sale of Assets	222,325	35,588	<b>16.0%</b>
<b>TOTAL REVENUES</b>	<b>36,011,890</b>	<b>17,204,147</b>	<b>47.8%</b>
<b>EXPENDITURES:</b>			
	<b>Budget</b>	<b>Year-to-Date</b>	<b>% Spent</b>
Personnel Costs	8,727,262	3,353,235	<b>38.4%</b>
Contractual Services	1,859,714	592,619	<b>31.9%</b>
Total Maintenance & Repairs	2,847,606	958,393	<b>33.7%</b>
Total Utilities	2,715,352	971,696	<b>35.8%</b>
Total Office Expenses	1,578,661	747,472	<b>47.3%</b>
Total Insurance	262,500	116,000	<b>44.2%</b>
Total Other Expenses	181,680	68,391	<b>37.6%</b>
<b>Total OPERATING Expenditures</b>	<b>18,172,775</b>	<b>6,807,805</b>	<b>37.5%</b>
<b>NON-OPERATING EXPENDITURES:</b>			
Capital Expenditures	1,665,418	1,079,593	<b>64.8%</b>
Bond-Principal Expense	6,477,980	78,055	<b>1.2%</b>
Bond-Interest Expense	8,348,374	3,620,055	<b>43.4%</b>
<b>Total NON-Operating Expenditures</b>	<b>16,491,772</b>	<b>4,777,703</b>	<b>29.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>34,664,547</b>	<b>11,585,508</b>	<b>33.4%</b>

