

BCWS Op Cash Flows Statement-Oct 2012

% of Fiscal Year Completed: 33.3%

PRIOR YEAR

CURRENT YEAR

WATER FUND	Budget 11-12	Oct-11	% Collected	% Var
REVENUES:				
Rate & Service Charges	8,237,558	2,861,449	34.7%	
Impact Fees	438,750	350,015	79.8%	
Connection Fees	577,500	160,700	27.8%	
Other Revenues	97,000	36,464	37.6%	
NON-OPERATING REVENUES:				
Gain(Loss) on Sale of Assets	94,540	1,086	1.1%	
TOTAL REVENUES	9,445,348	3,409,714	36.1%	2.8%

Budget 12-13	Oct-12	% Collected	% Var
8,221,710	2,908,470	35.4%	
567,000	529,970	93.5%	
525,000	224,750	42.8%	
147,575	39,235	26.6%	
12,870	201	1.6%	
9,474,155	3,702,626	39.1%	5.7%

EXPENDITURES:	Budget 11-12	Oct-11	% Spent	% Var
Personnel Costs	2,627,653	748,970	28.5%	
Contractual Services	495,100	92,687	18.7%	
Maint & Repairs	757,555	145,246	19.2%	
Utilities	1,086,485	234,282	21.6%	
Office Expenses	420,420	202,481	48.2%	
Insurance	105,000	14,008	13.3%	
Other Expenses	70,680	12,451	17.6%	
TOTAL OPERATING EXPENSE	5,562,893	1,450,125	26.1%	7.3%
<i>Operating Expense v. Revenues Variance----->>></i>				10.0%
Cap Outlay, Bond, AA	5,035,118	338,276	6.7%	
TOTAL OP & NON-OP EXPENSE	10,598,011	1,788,401	16.9%	16.5%
<i>TOTAL Expense v. Revenues Variance----->>></i>				19.2%

Budget 12-13	Oct-12	% Spent	% Var
2,560,336	701,099	27.4%	
482,905	98,433	20.4%	
442,688	90,258	20.4%	
1,249,952	341,453	27.3%	
705,811	307,814	43.6%	
112,500	31,872	28.3%	
70,758	17,015	24.0%	
5,624,950	1,587,943	28.2%	5.1%
<i>Operating Expense v. Revenues Variance----->>></i>			10.9%
4,692,298	152,480	3.2%	
10,317,248	1,740,423	16.9%	16.5%
<i>TOTAL Expense v. Revenues Variance----->>></i>			22.2%

PRIOR YEAR

CURRENT YEAR

WATER & SEWER FUND	Budget 11-12	Oct-11	% Collected	% Var
REVENUES:				
Rate & Service Charges	31,893,315	10,784,730	33.8%	
Impact Fees	1,251,250	1,001,890	80.1%	
Connection Fees	1,577,500	399,500	25.3%	
Other Revenues	705,700	285,408	40.4%	
NON-OPERATING REVENUES:				
Interest Income	100,000	38,664	38.7%	
Gain(Loss) on Sale of Assets	240,340	11,044	4.6%	
TOTAL REVENUES	35,768,105	12,521,236	35.0%	1.7%

Budget 12-13	Oct-12	% Collected	% Var
32,031,640	10,778,818	33.7%	
1,489,500	1,622,055	108.9%	
1,305,000	583,575	44.7%	
863,425	320,635	37.1%	
100,000	26,575	26.6%	
222,325	25,755	11.6%	
36,011,890	13,357,413	37.1%	3.8%

EXPENDITURES:	Budget 11-12	Oct-11	% Spent	% Var
Personnel Costs	8,694,254	2,582,214	29.7%	
Contractual Services	1,973,636	420,540	21.3%	
Maint & Repairs	3,005,956	757,855	25.2%	
Utilities	2,756,072	607,341	22.0%	
Office Expenses	1,247,232	488,541	39.2%	
Insurance	245,000	32,685	13.3%	
Other Expenses	181,420	49,477	27.3%	
TOTAL OPERATING EXPENSE	18,103,570	4,938,653	27.3%	6.1%
<i>Operating Expense v. Revenues Variance----->>></i>				7.7%
Cap Outlay, Bond, AA	17,662,404	907,994	5.1%	
TOTAL OP & NON-OP EXPENSE	35,765,974	5,846,647	16.3%	17.0%
<i>TOTAL Expense v. Revenues Variance----->>></i>				18.7%

Budget 12-13	Oct-12	% Spent	% Var
8,727,262	2,914,744	33.4%	
1,859,714	465,998	25.1%	
2,847,606	806,361	28.3%	
2,715,352	833,926	30.7%	
1,578,661	609,650	38.6%	
262,500	73,140	27.9%	
181,680	56,745	31.2%	
18,172,775	5,760,565	31.7%	1.6%
<i>Operating Expense v. Revenues Variance----->>></i>			5.4%
16,491,772	633,860	3.8%	
34,664,547	6,394,425	18.4%	14.9%
<i>TOTAL Expense v. Revenues Variance----->>></i>			18.6%

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

% of Fiscal Year Completed (Revenue): 17.1%

PRIOR YEAR

CURRENT YEAR

SEWER FUND	Budget 11-12	Oct-11	% Collected	% Var
REVENUES:				
Rate & Service Charges	23,655,757	7,923,281	33.5%	
Impact Fees	812,500	651,875	80.2%	
Connection Fees	1,000,000	238,800	23.9%	
Other Revenues	608,700	248,944	40.9%	
NON-OPERATING REVENUES:				
Interest Income	100,000	38,664	38.7%	
Gain(Loss) on Sale of Assets	145,800	9,958	6.8%	
TOTAL REVENUES	26,322,757	9,111,522	34.6%	1.3%

Budget 12-13	Oct-12	% Collected	% Var
23,809,930	7,870,348	33.1%	
922,500	1,092,085	118.4%	
780,000	358,825	46.0%	
715,850	281,400	39.3%	
100,000	26,575	26.6%	
209,455	25,554	12.2%	
26,537,735	9,654,788	36.4%	3.0%

SOLID WASTE	Budget 11-12	Oct-11	% Collected	% Var
REVENUES:				
Landfill User Fee Revenue	7,838,500	952,717	12.2%	
Salvage Revenue	94,500	76,647	81.1%	
Grant Revenue	60,000	94,539	157.6%	
Tipping Fees	1,365,475	519,034	38.0%	
Total Other Revenues	502,355	46,999	9.4%	
NON-OPERATING REVENUES:				
Interest Income	60,000	14,604	24.3%	
Gain(Loss) on Sale of Assets	86,000	8,923	10.4%	
TOTAL REVENUES	10,006,830	1,713,463	17.1%	0.0%

Budget 12-13	Oct-12	% Collected	% Var
7,673,000	612,859	8.0%	
209,500	78,160	37.3%	
15,000	44,769	298.5%	
1,220,000	918,881	75.3%	
1,082,355	50,935	4.7%	
50,000	9,549	19.1%	
360,000	3,025	0.8%	
10,609,855	1,718,177	16.2%	-0.9%

EXPENDITURES:	Budget 11-12	Oct-11	% Spent	% Var
Personnel Costs	6,066,601	1,833,244	30.2%	
Contractual Services	1,478,536	327,853	22.2%	
Maint & Repairs	2,248,401	612,609	27.2%	
Utilities	1,669,587	373,059	22.3%	
Office Expenses	826,812	286,060	34.6%	
Insurance	140,000	18,677	13.3%	
Other Expenses	110,740	37,026	33.4%	
TOTAL OPERATING EXPENSE	12,540,677	3,488,528	27.8%	5.5%
<i>Operating Expense v. Revenues Variance----->>></i>				6.8%
Cap Outlay, Bond, AA	12,627,286	569,718	4.5%	
TOTAL OP & NON-OP EXPENSE	25,167,963	4,058,246	16.1%	17.2%
<i>TOTAL Expense v. Revenues Variance----->>></i>				18.5%

Budget 12-13	Oct-12	% Spent	% Var
6,166,926	2,213,645	35.9%	
1,376,809	367,565	26.7%	
2,404,918	716,103	29.8%	
1,465,400	492,473	33.6%	
872,850	301,837	34.6%	
150,000	41,268	27.5%	
110,922	39,730	35.8%	
12,547,825	4,172,622	33.3%	0.1%
<i>Operating Expense v. Revenues Variance----->>></i>			3.1%
11,799,474	481,380	4.1%	
24,347,299	4,654,002	19.1%	14.2%
<i>TOTAL Expense v. Revenues Variance----->>></i>			17.3%

EXPENDITURES:	Budget 11-12	Oct-11	% Spent	% Var
Personnel Costs	3,898,145	1,106,086	28.4%	
Contractual Services	749,368	148,717	19.8%	
Maint & Repairs	2,269,274	464,839	20.5%	
Utilities	117,680	28,129	23.9%	
Office Expenses	316,431	86,124	27.2%	
Insurance	105,000	23,373	22.3%	
Other Expenses	67,180	14,529	21.6%	
TOTAL OPERATING EXPENSE	7,523,078	1,871,797	24.9%	8.5%
<i>Operating Expense v. Revenues Variance----->>></i>				8.4%
Cap Outlay, Bond, AA	2,466,564	228,864	9.3%	
TOTAL OP & NON-OP EXPENSE	9,989,642	2,100,661	21.0%	12.3%
<i>TOTAL Expense v. Revenues Variance----->>></i>				12.3%

Budget 12-13	Oct-12	% Spent	% Var
3,970,434	1,250,733	31.5%	
723,509	147,723	20.4%	
2,228,389	589,786	26.5%	
120,800	28,280	23.4%	
245,300	88,329	36.0%	
112,500	31,872	28.3%	
67,225	17,921	26.7%	
7,468,157	2,154,646	28.9%	4.5%
<i>Operating Expense v. Revenues Variance----->>></i>			3.5%
3,147,439	523,792	16.6%	
10,615,596	2,678,438	25.2%	8.1%
<i>TOTAL Expense v. Revenues Variance----->>></i>			7.2%

BCWS Op Cash Flows Statement-Oct 2012
% of Fiscal Year Completed: 33.3%

WATER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	8,221,710	2,908,470	35.4%
Impact Fees	567,000	529,970	93.5%
Connection Fees	525,000	224,750	42.8%
Other Revenues	147,575	39,235	26.6%
NON-OPERATING REVENUES:			
Gain(Loss) on Sale of Assets	12,870	201	1.6%
TOTAL REVENUES	9,474,155	3,702,626	39.1%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	2,560,336	701,099	27.4%
Contractual Services	482,905	98,433	20.4%
Total Maintenance & Repairs	442,688	90,258	20.4%
Total Utilities	1,249,952	341,453	27.3%
Total Office Expenses	705,811	307,814	43.6%
Total Insurance	112,500	31,872	28.3%
Total Other Expenses	70,758	17,015	24.0%
Total OPERATING Expenditures	5,624,950	1,587,943	28.2%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	284,734	129,398	45.4%
Bond-Principal Expense	1,896,000	-	0.0%
Bond-Interest Expense	2,511,564	23,082	0.9%
	4,692,298	152,480	3.2%
TOTAL EXPENDITURES	10,317,248	1,740,423	16.9%

BCWS Op Cash Flows Statement-Oct 2012

% of Fiscal Year Completed:

33.3%

SEWER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	23,809,930	7,870,348	33.1%
Impact Fees	922,500	1,092,085	118.4%
Connection Fees	780,000	358,825	46.0%
Other Revenues	715,850	281,400	39.3%
NON-OPERATING REVENUES:			
Interest Income	100,000	26,575	26.6%
Gain(Loss) on Sale of Assets	209,455	25,554	12.2%
TOTAL REVENUES	26,537,735	9,654,788	36.4%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	6,166,926	2,213,645	35.9%
Contractual Services	1,376,809	367,565	26.7%
Total Maintenance & Repairs	2,404,918	716,103	29.8%
Total Utilities	1,465,400	492,473	33.6%
Total Office Expenses	872,850	301,837	34.6%
Total Insurance	150,000	41,268	27.5%
Total Other Expenses	110,922	39,730	35.8%
Total OPERATING Expenditures	12,547,825	4,172,622	33.3%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,380,684	481,380	34.9%
Bond-Principal Expense	4,581,980	-	0.0%
Bond-Interest Expense	5,836,810	-	0.0%
Total NON-Operating Expenditures	11,799,474	481,380	4.1%
TOTAL EXPENDITURES	24,347,299	4,654,002	19.1%

BCWS Op Cash Flows Statement-Oct 2012

% of Fiscal Year Completed:

33.3%

WATER & SEWER FUND		Budget	Year-to-Date	% Collected
REVENUES:				
Fee & Service Charge Revenue		32,031,640	10,778,818	33.7%
Impact Fees		1,489,500	1,622,055	108.9%
Connection Fees		1,305,000	583,575	44.7%
Other Revenues		863,425	320,635	37.1%
NON-OPERATING REVENUES:				
Interest Income		100,000	26,575	26.6%
Gain(Loss) on Sale of Assets		222,325	25,755	11.6%
TOTAL REVENUES		36,011,890	13,357,413	37.1%
EXPENDITURES:				
		Budget	Year-to-Date	% Spent
Personnel Costs		8,727,262	2,914,744	33.4%
Contractual Services		1,859,714	465,998	25.1%
Total Maintenance & Repairs		2,847,606	806,361	28.3%
Total Utilities		2,715,352	833,926	30.7%
Total Office Expenses		1,578,661	609,650	38.6%
Total Insurance		262,500	73,140	27.9%
Total Other Expenses		181,680	56,745	31.2%
Total OPERATING Expenditures		18,172,775	5,760,565	31.7%
NON-OPERATING EXPENDITURES:				
Capital Expenditures		1,665,418	610,778	36.7%
Bond-Principal Expense		6,477,980	-	0.0%
Bond-Interest Expense		8,348,374	23,082	0.3%
Total NON-Operating Expenditures		16,491,772	633,860	3.8%
TOTAL EXPENDITURES		34,664,547	6,394,425	18.4%
Current Unreserved Cash Balance:		22,151,186.13		

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

