

BCWS Op Cash Flows Statement-Feb 2012

% of Fiscal Year Completed: 66.7%

WATER FUND	PRIOR YEAR			
	Budget 11-12	Feb-12	% Collected	% Var
REVENUES:				
Rate & Service Charges	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	97,000	100.0%	
NON-OPERATING REVENUES:				
Gain(Loss) on Sale of Assets	94,540	77,513	82.0%	
TOTAL REVENUES	9,445,348	6,322,416	66.9%	0.3%
EXPENDITURES:	Budget 11-12	Feb-12	% Spent	% Var
Personnel Costs	2,627,653	1,544,689	58.8%	
Contractual Services	495,100	223,088	45.1%	
Maint & Repairs	757,555	355,337	46.9%	
Utilities	1,086,485	603,733	55.6%	
Office Expenses	420,420	246,228	58.6%	
Insurance	105,000	79,680	75.9%	
Other Expenses	70,680	34,567	48.9%	
TOTAL OPERATING EXPENSE	5,562,893	3,087,322	55.5%	11.2%
Operating Expense v. Revenues Variance----->>>				11.4%
Cap Outlay, Bond, AA	5,035,118	1,590,855	31.6%	
TOTAL OP & NON-OP EXPENSE	10,598,011	4,678,177	44.1%	22.5%
TOTAL Expense v. Revenues Variance----->>>				22.8%

CURRENT YEAR				
Budget 12-13	Feb-13	% Collected	% Var	
8,221,710	5,738,468	69.8%		
567,000	861,575	152.0%		
525,000	400,042	76.2%		
147,575	101,420	68.7%		
12,870	74,966	582.5%		
9,474,155	7,176,472	75.7%	9.1%	
2,560,336	1,534,558	59.9%		
482,905	211,991	43.9%		
440,688	188,294	42.7%		
1,249,952	763,652	61.1%		
705,811	558,637	79.1%		
112,500	82,017	72.9%		
70,758	29,791	42.1%		
5,622,950	3,368,939	59.9%	6.8%	
Operating Expense v. Revenues Variance----->>>				15.8%
4,692,298	1,417,706	30.2%		
10,315,248	4,786,646	46.4%	20.3%	
TOTAL Expense v. Revenues Variance----->>>				29.3%

WATER & SEWER FUND	PRIOR YEAR			
	Budget 11-12	Feb-12	% Collected	% Var
REVENUES:				
Rate & Service Charges	31,893,315	20,830,566	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	692,535	98.1%	
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	24,458,426	68.4%	1.7%
EXPENDITURES:	Budget 11-12	Feb-12	% Spent	% Var
Personnel Costs	8,694,254	5,348,422	61.5%	
Contractual Services	1,973,636	966,932	49.0%	
Maint & Repairs	3,005,956	1,686,642	56.1%	
Utilities	2,756,072	1,410,066	51.2%	
Office Expenses	1,247,232	736,036	59.0%	
Insurance	245,000	181,084	73.9%	
Other Expenses	181,420	113,731	62.7%	
TOTAL OPERATING EXPENSE	18,103,570	10,442,913	57.7%	9.0%
Operating Expense v. Revenues Variance----->>>				10.7%
Cap Outlay, Bond, AA	17,662,404	5,436,097	30.8%	
TOTAL OP & NON-OP EXPENSE	35,765,974	15,879,010	44.4%	22.3%
TOTAL Expense v. Revenues Variance----->>>				24.0%

CURRENT YEAR				
Budget 12-13	Feb-13	% Collected	% Var	
32,031,640	22,126,678	69.1%		
1,489,500	2,749,204	184.6%		
1,305,000	996,467	76.4%		
863,425	802,831	93.0%		
100,000	48,582	48.6%		
222,325	294,312	132.4%		
36,011,890	27,018,074	75.0%	8.4%	
8,727,262	5,739,172	65.8%		
1,859,714	946,439	50.9%		
2,847,606	1,607,668	56.5%		
2,715,352	1,636,781	60.3%		
1,578,661	1,132,141	71.7%		
262,500	190,145	72.4%		
181,680	110,103	60.6%		
18,172,775	11,362,449	62.5%	4.1%	
Operating Expense v. Revenues Variance----->>>				12.5%
16,491,772	5,676,326	34.4%		
34,664,547	17,038,775	49.2%	17.5%	
TOTAL Expense v. Revenues Variance----->>>				25.9%

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

SEWER FUND	PRIOR YEAR			
	Budget 11-12	Feb-12	% Collected	% Var
REVENUES:				
Rate & Service Charges	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	18,136,010	68.9%	2.2%
EXPENDITURES:	Budget 11-12	Feb-12	% Spent	% Var
Personnel Costs	6,066,601	3,803,733	62.7%	
Contractual Services	1,478,536	743,844	50.3%	
Maint & Repairs	2,248,401	1,331,305	59.2%	
Utilities	1,669,587	806,333	48.3%	
Office Expenses	826,812	489,808	59.2%	
Insurance	140,000	101,404	72.4%	
Other Expenses	110,740	79,164	71.5%	
TOTAL OPERATING EXPENSE	12,540,677	7,355,591	58.7%	8.0%
Operating Expense v. Revenues Variance----->>>				10.2%
Cap Outlay, Bond, AA	12,627,286	3,845,242	30.5%	
TOTAL OP & NON-OP EXPENSE	25,167,963	11,200,833	44.5%	22.2%
TOTAL Expense v. Revenues Variance----->>>				24.4%

CURRENT YEAR				
Budget 12-13	Feb-13	% Collected	% Var	
23,809,930	16,388,210	68.8%		
922,500	1,887,629	204.6%		
780,000	596,425	76.5%		
715,850	701,410	98.0%		
100,000	48,582	48.6%		
209,455	219,346	104.7%		
26,537,735	19,841,602	74.8%	8.1%	
6,166,926	4,204,614	68.2%		
1,376,809	734,448	53.3%		
2,406,918	1,419,374	59.0%		
1,465,400	873,129	59.6%		
872,850	573,504	65.7%		
150,000	108,128	72.1%		
110,922	80,312	72.4%		
12,549,825	7,993,510	63.7%	3.0%	
Operating Expense v. Revenues Variance----->>>				11.1%
11,799,474	4,258,619	36.1%		
24,349,299	12,252,129	50.3%	16.3%	
TOTAL Expense v. Revenues Variance----->>>				24.4%

SOLID WASTE	PRIOR YEAR			
	Budget 11-12	Feb-12	% Collected	% Var
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	8,983,976	89.8%	-0.1%
EXPENDITURES:	Budget 11-12	Feb-12	% Spent	% Var
Personnel Costs	3,898,145	2,306,806	59.2%	
Contractual Services	749,368	376,638	50.3%	
Maint & Repairs	2,269,274	1,064,608	46.9%	
Utilities	117,680	60,657	51.5%	
Office Expenses	316,431	151,189	47.8%	
Insurance	105,000	89,183	84.9%	
Other Expenses	67,180	37,780	56.2%	
TOTAL OPERATING EXPENSE	7,523,078	4,086,861	54.3%	12.3%
Operating Expense v. Revenues Variance----->>>				12.3%
Cap Outlay, Bond, AA	2,466,564	1,523,244	61.8%	
TOTAL OP & NON-OP EXPENSE	9,989,642	5,610,105	56.2%	10.5%
TOTAL Expense v. Revenues Variance----->>>				10.4%

CURRENT YEAR				
Budget 12-13	Feb-13	% Collected	% Var	
7,673,000	7,197,430	93.8%		
209,500	94,068	44.9%		
15,000	58,990	393.3%		
1,220,000	1,690,186	138.5%		
1,082,355	89,286	8.2%		
50,000	17,261	34.5%		
360,000	233,404	64.8%		
10,609,855	9,380,625	88.4%	-1.4%	
3,980,284	2,661,387	66.9%		
723,509	367,449	50.8%		
2,218,389	1,109,694	50.0%		
120,800	64,083	53.0%		
245,450	174,117	70.9%		
112,500	83,417	74.1%		
67,225	32,637	48.5%		
7,468,157	4,492,785	60.2%	6.5%	
Operating Expense v. Revenues Variance----->>>				5.1%
3,147,439	2,707,749	86.0%		
10,615,596	7,200,534	67.8%	-1.2%	
TOTAL Expense v. Revenues Variance----->>>				-2.6%

BCWS Op Cash Flows Statement-Feb 2012

% of Fiscal Year Completed:

66.7%

WATER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	8,221,710	5,738,468	69.8%
Impact Fees	567,000	861,575	152.0%
Connection Fees	525,000	400,042	76.2%
Other Revenues	147,575	101,420	68.7%
NON-OPERATING REVENUES:			
Gain(Loss) on Sale of Assets	12,870	74,966	582.5%
TOTAL REVENUES	9,474,155	7,176,472	75.7%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	2,560,336	1,534,558	59.9%
Contractual Services	482,905	211,991	43.9%
Total Maintenance & Repairs	440,688	188,294	42.7%
Total Utilities	1,249,952	763,652	61.1%
Total Office Expenses	705,811	558,637	79.1%
Total Insurance	112,500	82,017	72.9%
Total Other Expenses	70,758	29,791	42.1%
Total OPERATING Expenditures	5,622,950	3,368,939	59.9%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	284,734	157,165	55.2%
Bond-Principal Expense	1,896,000	-	0.0%
Bond-Interest Expense	2,511,564	1,260,541	50.2%
	4,692,298	1,417,706	30.2%
TOTAL EXPENDITURES	10,315,248	4,786,646	46.4%

BCWS Op Cash Flows Statement-Feb 2012

% of Fiscal Year Completed:

66.7%

SEWER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	23,809,930	16,388,210	68.8%
Impact Fees	922,500	1,887,629	204.6%
Connection Fees	780,000	596,425	76.5%
Other Revenues	715,850	701,410	98.0%
NON-OPERATING REVENUES:			
Interest Income	100,000	48,582	48.6%
Gain(Loss) on Sale of Assets	209,455	219,346	104.7%
TOTAL REVENUES	26,537,735	19,841,602	74.8%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	6,166,926	4,204,614	68.2%
Contractual Services	1,376,809	734,448	53.3%
Total Maintenance & Repairs	2,406,918	1,419,374	59.0%
Total Utilities	1,465,400	873,129	59.6%
Total Office Expenses	872,850	573,504	65.7%
Total Insurance	150,000	108,128	72.1%
Total Other Expenses	110,922	80,312	72.4%
Total OPERATING Expenditures	12,549,825	7,993,510	63.7%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,380,684	1,249,438	90.5%
Bond-Principal Expense	4,581,980	78,055	1.7%
Bond-Interest Expense	5,836,810	2,931,127	50.2%
Total NON-Operating Expenditures	11,799,474	4,258,619	36.1%
TOTAL EXPENDITURES	24,349,299	12,252,129	50.3%

BCWS Op Cash Flows Statement-Feb 2012

% of Fiscal Year Completed:

66.7%

WATER & SEWER FUND			
	Budget	Year-to-Date	% Collected
REVENUES:			
Fee & Service Charge Revenue	32,031,640	22,126,678	69.1%
Impact Fees	1,489,500	2,749,204	184.6%
Connection Fees	1,305,000	996,467	76.4%
Other Revenues	863,425	802,831	93.0%
NON-OPERATING REVENUES:			
Interest Income	100,000	48,582	48.6%
Gain(Loss) on Sale of Assets	222,325	294,312	132.4%
TOTAL REVENUES	36,011,890	27,018,074	75.0%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	8,727,262	5,739,172	65.8%
Contractual Services	1,859,714	946,439	50.9%
Total Maintenance & Repairs	2,847,606	1,607,668	56.5%
Total Utilities	2,715,352	1,636,781	60.3%
Total Office Expenses	1,578,661	1,132,141	71.7%
Total Insurance	262,500	190,145	72.4%
Total Other Expenses	181,680	110,103	60.6%
Total OPERATING Expenditures	18,172,775	11,362,449	62.5%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,665,418	1,406,603	84.5%
Bond-Principal Expense	6,477,980	78,055	1.2%
Bond-Interest Expense	8,348,374	4,191,668	50.2%
Total NON-Operating Expenditures	16,491,772	5,676,326	34.4%
TOTAL EXPENDITURES	34,664,547	17,038,775	49.2%

BCWS Op Cash Flows Statement-Feb 2012

% of Fiscal Year Completed

66.7%

SOLID WASTE FUND

	Budget	Year-to-Date	% Collected
REVENUES:			
Landfill User Fee Revenue	7,673,000	7,197,430	93.8%
Salvage Revenue	209,500	94,068	44.9%
Grant Revenue	15,000	58,990	393.3%
Tipping Fees	1,220,000	1,690,186	138.5%
Total Other Revenues	1,082,355	689,286	63.7%
NON-OPERATING REVENUES:			
Interest Income	50,000	17,261	34.5%
Gain(Loss) on Sale of Assets	360,000	233,404	64.8%
TOTAL REVENUES	10,609,855	9,980,625	94.1%

	Budget	Year-to-Date	% Spent
EXPENDITURES:			
Personnel Costs	3,980,284	2,661,387	66.9%
Contractual Services	723,509	367,449	50.8%
Total Maintenance & Repairs	2,218,389	1,109,694	50.0%
Total Utilities	120,800	64,083	53.0%
Total Office Expenses	245,450	174,117	70.9%
Total Insurance	112,500	83,417	74.1%
Total Other Expenses	67,225	32,637	48.5%
Total OPERATING Expenditures	7,468,157	4,492,785	60.2%

NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,607,122	1,259,946	78.4%
Bond-Principal Expense	1,320,000	1,320,000	100.0%
Bond-Interest Expense	220,317	127,803	58.0%
Total NON-Operating Expenditures	3,147,439	2,707,749	86.0%

TOTAL EXPENDITURES	10,615,596	7,200,534	67.8%
---------------------------	-------------------	------------------	--------------

	Feb-12	Feb-13	<u>% Chg</u>
MSW & Special Waste	\$ 396,601	\$ 376,130	-5.2%
C&D	\$ 45,922	\$ 81,347	77.1%
Yard Debris	\$ -	\$ 7,325	
NEW e-Waste	\$ 6	\$ -	-100.0%
Tires	\$ 486	\$ 587	20.7%
Allocation Amount	\$ (337,287)	\$ (293,092)	-13.1%
Revenue less Allocation	\$ 105,728	\$ 172,296	63.0%

	Feb-12	Feb-13	<u>% Chg</u>
MSW & Special Waste	11,348	11,236	-1.0%
C&D	2,187	3,433	57.0%
Yard Debris	877	752	-14.3%
Tires	9	19	114.6%
Total tons	14,421	15,441	7.1%

Current Cash Balance: \$ -