| BCWS Op Cash Flows Stateme | Int Mug 2013 | | | | | | | | | | | | | | | | |
|-----------------------------------|----------------------|--------------------|----------------|-------|------------------------|-------------------|----------------|-------|------------------------------|----------------------|-------------------|----------------|-------|------------------------|-------------------|----------------|-------|
| % of Fiscal Year Completed: | <mark>16.7%</mark>] | PRIOR Y | EAR | | CUR | RENT YI | EAR | | |] | PRIOR Y | EAR | | CUR | RENT YI | EAR | |
| WATER FUND | Budget 12-13 | Aug-12 | % Collected | % Var | Budget 13-14 | Aug-13 | % Collected | % Var | WATER & SEWER FUND | Budget 12-13 | Aug-12 | % Collected | % Var | Budget 13-14 | Aug-13 | % Collected | % Var |
| REVENUES | | | | | | | | | REVENUES: | | | | | | | | |
| Rate & Service Charges | 8,221,710 | 1,661,664 | 20.2% | | 9,206,590 | 1,427,100 | 15.5% | | Rate & Service Charges | 32,031,640 | 5,574,535 | 17.4% | | 34,331,262 | 5,740,530 | 16.7% | |
| Impact Fees | 567,000 | 167,562 | 29.6% | | 1,012,500 | 160,650 | 15.9% | | Impact Fees | 1,489,500 | 494,717 | 33.2% | | 3,262,500 | 593,366 | 18.2% | |
| Connection Fees | 525,000 | 95,550 | 18.2% | | 630,000 | 136,759 | 21.7% | | Connection Fees | 1,305,000 | 245,575 | 18.8% | | 1,470,000 | 361,159 | 24.6% | |
| Other Revenues | 147,575 | 15,550 | 10.5% | | 118,800 | 21,007 | 17.7% | | Other Revenues | 863,425 | 166,788 | 19.3% | | 770,889 | 168,746 | 21.9% | |
| NON-OPERATING REVENUES | | | | | | | | | NON-OPERATING REVENUES: | | | | | | | | |
| Gain(Loss) on Sale of Assets | 12,870 | 201 | 1.6% | | 35,225 | - | 0.0% | | Interest Income | 100,000 | 13,481 | 13.5% | | 100,000 | 5,415 | 5.4% | |
| TOTAL REVENUES | 9,474,155 | 1,940,527 | 20.5% | 3.8% | 11,003,115 | 1,745,515 | 15.9% | -0.8% | Gain(Loss) on Sale of Assets | 222,325 | 25,835 | 11.6% | | 97,375 | 2,000 | 2.1% | |
| TOTAL AVAILABLE REVENUE | | | | | 5,374,171 | 815,457 | 15.2% | -1.5% | TOTAL REVENUES | 36,011,890 | 6,520,931 | 18.1% | 1.4% | 40,032,026 | 6,871,215 | 17.2% | 0.5% |
| (After R&R Transfers) | | | | | | | | | TOTAL AVAILABLE REVENUE | | | | | 21,542,955 | 3,740,087 | 17.4% | 0.7% |
| | | | | | | | | | (After R&R Transfers) | | | | | | | | |
| EXPENDITURES | Budget 12-13 | Aug-12 | % Spent | % Var | Budget 13-14 | Aug-13 | % Spent | % Var | EXPENDITURES: | Budget 12-13 | Aug-12 | % Spent | % Var | Budget 13-14 | Aug-13 | % Spent | % Var |
| Personnel Costs | 2,560,336 | 328,015 | 12.8% | | 2,663,255 | 371,895 | 14.0% | | Personnel Costs | 8,727,262 | 1,537,881 | 17.6% | | 9,445,795 | 1,626,031 | 17.2% | |
| Contractual Services | 483,101 | 46,410 | 9.6% | | 407,181 | 33,364 | 8.2% | | Contractual Services | 1,859,973 | 192,339 | 10.3% | | 1,628,129 | 160,672 | 9.9% | |
| Maint & Repairs | 439,657 | 35,603 | 8.1% | | 444,484 | 57,421 | 12.9% | | Maint & Repairs | 2,846,575 | 379,364 | 13.3% | | 3,166,119 | 405,600 | 12.8% | |
| Utilities | 1,249,952 | 117,885 | 9.4% | | 1,396,445 | 229,918 | 16.5% | | Utilities | 2,715,352 | 340,579 | 12.5% | | 3,116,840 | 356,702 | 11.4% | |
| Office Expenses | 706,649 | 201,494 | 28.5% | | 672,208 | 147,751 | 22.0% | | Office Expenses | 1,579,436 | 364,494 | 23.1% | | 1,528,549 | 270,414 | 17.7% | |
| Insurance | 112,500 | 19,111 | 17.0% | | 120,000 | 19,663 | 16.4% | | Insurance | 262,500 | 57,803 | 22.0% | | 280,000 | 45,881 | 16.4% | |
| Other Expenses | 70,758 | 2,634 | 3.7% | | 285,835 | 3,354 | 1.2% | | Other Expenses | 181,680 | 9,333 | 5.1% | | 747,403 | 21,487 | 2.9% | |
| TOTAL OPERATING EXPENSE | 5,622,953 | 751,152 | 13.4% | 3.3% | 5,989,408 | 863,367 | 14.4% | 2.3% | TOTAL OPERATING EXPENSE | 18,172,778 | 2,881,793 | 15.9% | 0.8% | 19,912,835 | 2,886,786 | 14.5% | 2.2% |
| | Operating Expense v. | Revenues Variance- | >>> | 7.1% | Operating Expense v. H | Revenues Variance | >>> | 0.8% | | Operating Expense v. | Revenues Variance | >>> | 2.2% | Operating Expense v. H | Revenues Variance | >>> | 2.7% |
| Capital Equipmen | 284,734 | 23,987 | 8.4% | | 1,045,520 | _ | 0.0% | | Capital Equipment | 1,665,418 | 206,197 | 12.4% | | 1,630,120 | - | 0.0% | |
| TOTAL OP & NON-OP EXPENSE | 5,907,687 | 775,139 | 13.1% | 3.5% | 7,034,928 | 863,367 | 12.3% | 4.4% | TOTAL OP & NON-OP EXPENSE | 19,838,196 | 3,087,990 | 15.6% | 1.1% | 21,542,955 | 2,886,786 | 13.4% | 3.3% |
| | | venues Variance | | 7.4% | | | | 2.9% | | | | | 2.5% | | | >>> | 4.0% |

| | | PRIOR Y | EAR | | CUR | RENT YI | EAR |
|------------------------------|---------------------|---------------------|----------------|-------|----------------------|-------------------|----------------|
| SEWER FUND | Budget 12-13 | Aug-12 | % Collected | % Var | Budget 13-14 | Aug-13 | % Collected |
| REVENUES: | | | | | | | |
| Rate & Service Charges | 23,809,930 | 3,912,871 | 16.4% | | 25,124,672 | 4,313,430 | 17.2% |
| Impact Fees | 922,500 | 327,155 | 35.5% | | 2,250,000 | 432,716 | 19.2% |
| Connection Fees | 780,000 | 150,025 | 19.2% | | 840,000 | 224,400 | 26.7% |
| Other Revenues | 715,850 | 151,238 | 21.1% | | 652,089 | 147,739 | 22.7% |
| NON-OPERATING REVENUES: | | | | | | | |
| Interest Income | 100,000 | 13,481 | 13.5% | | 100,000 | 5,415 | 5.4% |
| Gain(Loss) on Sale of Assets | 209,455 | 25,634 | 12.2% | | 62,150 | 2,000 | 3.2% |
| TOTAL REVENUES | 26,537,735 | 4,580,404 | 17.3% | 0.6% | 29,028,911 | 5,125,700 | 17.7% |
| TOTAL AVAILABLE REVENUE | | | | | 16,168,784 | 2,924,630 | 18.1% |
| (After R&R Transfers) | | | | | | | 1 |
| EXPENDITURES: | Budget 12-13 | Aug-12 | % Spent | % Var | Budget 13-14 | Aug-13 | % Spent |
| Personnel Costs | 6,166,926 | 1,209,866 | 19.6% | | 6,782,540 | 1,254,136 | 18.5% |
| Contractual Services | 1,376,872 | 145,929 | 10.6% | | 1,220,948 | 127,308 | 10.4% |
| Maint & Repairs | 2,406,918 | 343,761 | 14.3% | | 2,721,635 | 348,179 | 12.8% |
| Utilities | 1,465,400 | 222,694 | 15.2% | | 1,720,395 | 126,784 | 7.4% |
| Office Expenses | 872,787 | 163,000 | 18.7% | | 856,341 | 122,663 | 14.3% |
| Insurance | 150,000 | 38,692 | 25.8% | | 160,000 | 26,217 | 16.4% |
| Other Expenses | 110,922 | 6,699 | 6.0% | | 461,568 | 18,133 | 3.9% |
| TOTAL OPERATING EXPENSE | 12,549,825 | 2,130,641 | 17.0% | -0.3% | 13,923,427 | 2,023,420 | 14.5% |
| | Operating Expense v | . Revenues Variance | >>> | 0.3% | Operating Expense v. | Revenues Variance | >>> |
| Capital Equipment | 1,380,684 | 182,210 | 13.2% | | 584,600 | - | 0.0% |

2,312,851 16.6%

TOTAL Expense v. Revenues Variance----->>>

0.1%

14,508,027

0.7% TOTAL Expense v. Revenues Variance----->>>

TOTAL OP & NON-OP EXPENSE13,930,509

| | | | 5 |
|-----------|----------------|-------|-----------------------|
| RENT YI | EAR | | % of Fiscal Year Comp |
| Aug-13 | % Collected | % Var | SOLID WA |
| | | | |
| 4,313,430 | 17.2% | | Landfill Us |
| 432,716 | 19.2% | | Sa |
| 224,400 | 26.7% | | |
| 147,739 | 22.7% | | Total C |
| | | | NON-OPERATING |
| 5,415 | 5.4% | |] |
| 2,000 | 3.2% | | Gain(Loss) or |
| , | | | · · · · |

17.7%

18.1%

18.5%

10.4%

12.8%

7.4%

14.3%

16.4%

3.9%

14.5%

2,023,420 13.9%

2.1%

3.6%

2.7%

4.1%

% Spent % Var

Gain(Loss) or 1.0% ТОТА TOTAL AVAILAB 1.4% (After R&R Tran

EXF

Cont

TOTAL OPERATI

Caj TOTAL OP & NON-

| Note-The bulk of Solid Waste Revenues are collected f | rom Dec-Feb | | | |
|---|--------------|-----------|----------------|-------|
| % of Fiscal Year Completed (Revenue): | 6.1% | PRIOR Y | EAR | |
| SOLID WASTE | Budget 12-13 | Aug-12 | % Collected | % Var |
| REVENUES: | | | | |
| Landfill User Fee Revenue | 7,673,000 | 109,573 | 1.4% | |
| Salvage Revenue | 209,500 | 20,090 | 9.6% | |
| Tipping Fees | 1,220,000 | 575,183 | 47.1% | |
| Total Other Revenues | 1,082,355 | 625,235 | 57.8% | |
| NON-OPERATING REVENUES: | | | | |
| Interest Income | 50,000 | 4,777 | 9.6% | |
| Gain(Loss) on Sale of Assets | 360,000 | 3,025 | 0.8% | |
| TOTAL REVENUES | 10,594,855 | 1,337,883 | 12.6% | 6.5% |
| TOTAL AVAILABLE REVENUE (After R&R Transfers) | | | | |

| PENDITURES: | Budget 12-13 | Aug-12 | % Spent | % Var |
|--------------------|---------------------|---------------------|---------|-------|
| Personnel Costs | 3,980,884 | 411,728 | 10.3% | |
| ntractual Services | 733,071 | 64,485 | 8.8% | |
| Maint & Repairs | 2,209,389 | 202,167 | 9.2% | |
| Utilities | 120,800 | 9,778 | 8.1% | |
| Office Expenses | 244,462 | 58,498 | 23.9% | |
| Insurance | 112,500 | 29,942 | 26.6% | |
| Other Expenses | 67,225 | 2,121 | 3.2% | |
| ING EXPENSE | 7,468,330 | 778,719 | 10.4% | 6.2% |
| | Operating Expense v | . Revenues Variance | >>> | 12.7% |
| apital Equipment | 1,607,121 | 186,318 | 11.6% | |
| N-OP EXPENSE | 9,075,451 | 965,037 | 10.6% | 6.0% |
| | TOTAL Expense v. R | evenues Variance | >>> | 12.5% |

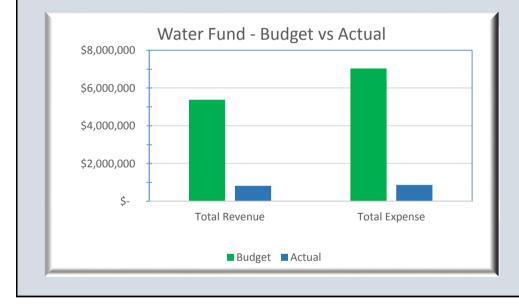
| CURRENT YEAR | | | | | | | | |
|---------------------|------------------------------------|-------------|-------|--|--|--|--|--|
| Budget 13-14 | Budget 13-14 Aug-13 % Collected | | | | | | | |
| | | | | | | | | |
| 7,414,400 | 79,286 | 1.1% | | | | | | |
| 232,200 | 70,764 | 30.5% | | | | | | |
| 1,596,000 | 285,309 | 17.9% | | | | | | |
| 739,200 | 11,346 | 1.5% | | | | | | |
| | | | | | | | | |
| 30,000 | 410 | 1.4% | | | | | | |
| 351,255 | - | 0.0% | | | | | | |
| 10,363,055 | 447,115 | 4.3% | -1.8% | | | | | |
| 8,852,126 | 195,293 | 2.2% | -3.9% | | | | | |
| | | · · · · · · | | | | | | |
| | | | | | | | | |

| Budget 13-14 | Aug-13% Spent | | % Var |
|---------------------|---------------------|-------|-------|
| 4,134,296 | 305,260 | 7.4% | |
| 456,991 | 63,745 | 13.9% | |
| 1,790,295 | 215,909 | 12.1% | |
| 194,000 | 8,042 | 4.1% | |
| 169,964 | 25,394 | 14.9% | |
| 120,000 | 19,663 | 16.4% | |
| 523,881 | 9,771 | 1.9% | |
| 7,389,427 | 647,784 | 8.8% | 7.9% |
| Operating Expense v | . Revenues Variance | >>> | 4.0% |
| 1,462,700 | - | 0.0% | |
| 8,852,127 | 647,784 | 7.3% | 9.3% |
| TOTAL Expense v. R | evenues Variance | >>> | 5.4% |

| BCWS Op Cash Flows Statemen | nt-Aug 2013 | | | | | | | | |
|---|--------------------|----------------------|----------------|-------|----------------------|-------------------|----------------|-------|--|
| % of Fiscal Year Completed: | 16.7% | PRIOR Y | EAR | | CUR | RENT YI | EAR | | |
| ALL FUNDS | Budget 12-13 | Aug-12 | % Collected | % Var | Budget 13-14 | Aug-13 | % Collected | % Var | |
| REVENUES: | | | | | | | | | |
| Rate, Service, User Fees & Charges | 39,704,640 | 5,684,108 | 14.3% | | 41,745,662 | 5,819,815 | 13.9% | | |
| Impact Fees | | 494,717 | 33.2% | | 3,262,500 | 593,366 | 18.2% | | |
| Connection Fees | 1,305,000 | 245,575 | 18.8% | | 1,470,000 | 361,159 | 24.6% | | |
| Salvage & Tipping Fees | 1,429,500 | 595,273 | 41.6% | | 1,828,200 | 356,073 | 19.5% | | |
| Other Revenues | 1,945,780 | 792,023 | 40.7% | | 1,510,089 | 180,092 | 11.9% | | |
| NON-OPERATING REVENUES: | | | | | | | | | |
| Interest Income | 150,000 | 18,258 | 12.2% | | 130,000 | 5,825 | 4.5% | | |
| Gain(Loss) on Sale of Assets | 582,325 | 28,860 | 5.0% | | 448,630 | 2,000 | 0.4% | | |
| TOTAL REVENUES | 46,606,745 | 7,858,814 | 16.9% | 0.2% | 50,395,081 | 7,318,330 | 14.5% | -2.1% | |
| Grant Reim from Gaston is include in Gain(Loss) figure for May-12 (\$275,542) | | | | | | | | | |
| (Transfer to R&R) | (1,340,550) | (445,245) | 33.2% | | (20,000,000) | (3,284,301) | 16.4% | | |
| TOTAL AVAILABLE REVENUE | 45,266,195 | 7,413,569 | 16.4% | -0.3% | 30,395,081 | 4,034,029 | 13.3% | -3.4% | |
| | Note: Debt ser | vice not paid fron | n R&R last | year | Note: \$20MM in | cludes Debt Se | rvice of \$15 | 5MM+ | |
| EXPENDITURES: | Budget 12-13 | Aug-12 | % Spent | % Var | Budget 13-14 | Aug-13 | % Spent | % Var | |
| Personnel Costs | 12,708,146 | 1,949,609 | 15.3% | | 13,580,091 | 1,931,291 | 14.2% | | |
| Contractual Services | 2,593,044 | 256,824 | 9.9% | | 2,085,120 | 224,417 | 10.8% | | |
| Maint & Repairs | 5,055,964 | 581,531 | 11.5% | | 4,956,414 | 621,510 | 12.5% | | |
| Utilities | 2,836,152 | 350,357 | 12.4% | | 3,310,840 | 364,744 | 11.0% | | |
| Office Expenses | 1,823,898 | 422,992 | 23.2% | | 1,698,513 | 295,808 | 17.4% | | |
| Insurance | 375,000 | 87,745 | 23.4% | | 400,000 | 65,544 | 16.4% | | |
| Other Expenses | 248,905 | 11,454 | 4.6% | | 1,271,284 | 31,258 | 2.5% | | |
| TOTAL OPERATING EXPENSE | 25,641,108 | 3,660,512 | 14.3% | 2.4% | 27,302,262 | 3,534,570 | 12.9% | 3.7% | |
| | Operating Expense | v. Revenues Variance | >>> | 2.6% | Operating Expense v. | Revenues Variance | >>> | 1.6% | |
| Cap Equipment | 3,272,539 | 392,515 | 12.0% | | 3,092,820 | - | 0.0% | | |
| TOTAL OP & NON-OP EXPENSE | 28,913,647 | 4,053,027 | 14.0% | 2.6% | 30,395,082 | 3,534,570 | 11.6% | 5.0% | |
| | TOTAL Expense v. F | Revenues Variance | >>> | 2.8% | TOTAL Expense v. Rev | venues Variance | >>> | 2.9% | |

FY13-14 BCWS Monthly Financial Report - WATER FUND

| % of Year Completed: | 16.7% | | |
|-----------------------|-------------------|--------------------------|--------|
| | BUDGET | ACTUAL | % USED |
| Operating Revenue | \$ 10,967,890 | \$ 1,745,515 | 15.9% |
| Non-Operating Revenue | \$ 35,225 | \$ - | 0.0% |
| (Transfer to R&R) | \$ (5,628,944) | \$ (930 <i>,</i> 058) | |
| Total Revenue | \$ 5,374,171 | \$ 815,457 | 15.2% |
| | | | |
| Operating Expense | \$ 5,989,408 | \$ 863,367 | 14.4% |
| Non-Operating Expense | \$ 1,045,520 | \$ - | 0.0% |
| Total Expense | \$ 7,034,928 | \$ 863,367 | 12.3% |

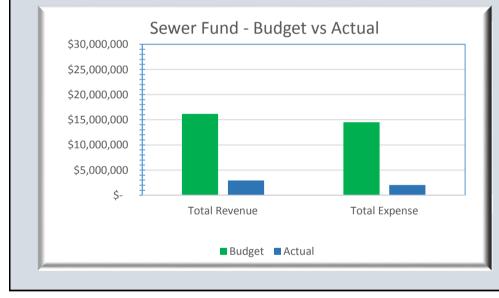


| | Βι | udget Report | for | | Aug-13 |
|--------------------------------|----|---------------|-----|-------------|-------------|
| OPERATING REVENUE | | BUDGET | | ACTUAL | % COLLECTED |
| Rate & Serv Charges, User Fees | \$ | 9,206,590 | \$ | 1,427,100 | 15.5% |
| Impact Fees | \$ | 1,012,500 | \$ | 160,650 | 15.9% |
| Connection Fees | \$ | 630,000 | \$ | 136,759 | 21.7% |
| Other Revenues | \$ | 118,800 | \$ | 21,007 | 17.7% |
| Total Operating Revenue | \$ | 10,967,890 | \$ | 1,745,515 | 15.9% |
| | - | | - | | |
| NON-OPERATING REVENUE | | BUDGET ACTUAL | | % COLLECTED | |
| Interest Income | \$ | - | \$ | - | |
| Gain(Loss) on Sale of Assets | \$ | 35,225 | \$ | - | 0.0% |
| Total Non-Operating Revenue | \$ | 35,225 | \$ | - | 0.0% |
| | | | | | |
| OPERATING EXPENSE | | BUDGET | | ACTUAL | % SPENT |
| Personnel | \$ | 2,663,255 | \$ | 371,895 | 14.0% |
| Contractual Services | \$ | 407,181 | \$ | 33,364 | 8.2% |
| Maintenance & Repairs | \$ | 444,484 | \$ | 57,421 | 12.9% |
| Utilities | \$ | 1,396,445 | \$ | 229,918 | 16.5% |
| Office Expenses | \$ | 672,208 | \$ | 147,751 | 22.0% |
| Insurance | \$ | 120,000 | \$ | 19,663 | 16.4% |
| Other Expenses | \$ | 285,835 | \$ | 3,354 | 1.2% |
| Total Operating Expense | \$ | 5,989,408 | \$ | 863,367 | 14.4% |
| | | | | | |
| NON-OPERATING EXPENSE | | BUDGET | | ACTUAL | % SPENT |
| Capital Equipment | \$ | 1,045,520 | \$ | - | 0.0% |
| Total Non-Operating Expense | \$ | 1,045,520 | \$ | | 0.0% |

FY13-14 BCWS Monthly Financial Report - SEWER FUND

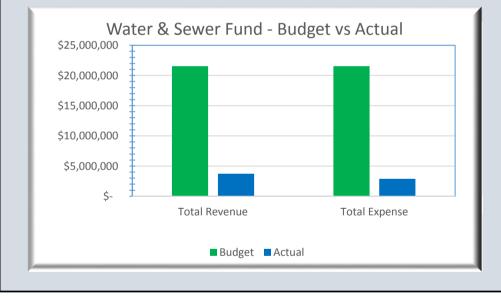
| % of Year Completed: | 16.7% | | |
|-----------------------|-----------------|-------------------|--------|
| | BUDGET | ACTUAL | % USED |
| Operating Revenue | \$ 28,866,761 | \$ 5,118,285 | 17.7% |
| Non-Operating Revenue | \$ 162,150 | \$ 7,415 | 4.6% |
| (Transfer to R&R) | \$ (12,860,127) | \$ (2,201,070) | 17.1% |
| Total Revenue | \$ 16,168,784 | \$ 2,924,630 | 18.1% |
| | | | |
| Operating Expense | \$ 13,923,427 | \$ 2,023,420 | 14.5% |
| Non-Operating Expense | \$ 584,600 | \$ - | 0.0% |
| Total Expense | \$ 14,508,027 | \$ 2,023,420 | 13.9% |

| | В | udget Report | for | month of: | Aug-13 |
|--------------------------------|----|--------------|-----|-----------|-------------|
| OPERATING REVENUE | | BUDGET | | ACTUAL | % COLLECTED |
| Rate & Serv Charges, User Fees | \$ | 25,124,672 | \$ | 4,313,430 | 17.2% |
| Impact Fees | \$ | 2,250,000 | \$ | 432,716 | 19.2% |
| Connection Fees | \$ | 840,000 | \$ | 224,400 | 26.7% |
| Other Revenues | \$ | 652,089 | \$ | 147,739 | 22.7% |
| Total Operating Revenue | \$ | 28,866,761 | \$ | 5,118,285 | 17.7% |
| | | | | | |
| NON-OPERATING REVENUE | | BUDGET | | ACTUAL | % COLLECTED |
| Interest Income | \$ | 100,000 | \$ | 5,415 | 5.4% |
| Gain(Loss) on Sale of Assets | \$ | 62,150 | \$ | 2,000 | 3.2% |
| Total Non-Operating Revenue | \$ | 162,150 | \$ | 7,415 | 4.6% |
| | | | | | |
| OPERATING EXPENSE | | BUDGET | | ACTUAL | % SPENT |
| Personnel | \$ | 6,782,540 | \$ | 1,254,136 | 18.5% |
| Contractual Services | \$ | 1,220,948 | \$ | 127,308 | 10.4% |
| Maintenance & Repairs | \$ | 2,721,635 | \$ | 348,179 | 12.8% |
| Utilities | \$ | 1,720,395 | \$ | 126,784 | 7.4% |
| Office Expenses | \$ | 856,341 | \$ | 122,663 | 14.3% |
| Insurance | \$ | 160,000 | \$ | 26,217 | 16.4% |
| Other Expenses | \$ | 461,568 | \$ | 18,133 | 3.9% |
| Total Operating Expense | \$ | 13,923,427 | \$ | 2,023,420 | 14.5% |
| | | | | | |
| NON-OPERATING EXPENSE | | BUDGET | | ACTUAL | % SPENT |
| Capital Equipment | \$ | 584,600 | \$ | - | 0.0% |
| Total Non-Operating Expense | \$ | 584,600 | \$ | - | 0.0% |



FY13-14 BCWS Monthly Financial Report - WATER & SEWER FUND

| % of Year Completed: | 16.7% | | |
|-----------------------|-----------------|----------------|--------|
| | BUDGET | ACTUAL | % USED |
| Operating Revenue | \$ 39,834,651 | \$ 6,863,800 | 17.2% |
| Non-Operating Revenue | \$ 197,375 | \$ 7,415 | 3.8% |
| (Transfer to R&R) | \$ (18,489,071) | \$ (3,131,128) | 16.9% |
| Total Revenue | \$ 21,542,955 | \$ 3,740,087 | 17.4% |
| | | | |
| Operating Expense | \$ 19,912,835 | \$ 2,886,786 | 14.5% |
| Non-Operating Expense | \$ 1,630,120 | \$- | 0.0% |
| Total Expense | \$ 21,542,955 | \$ 2,886,786 | 13.4% |



| | Budget Report for month of: Aug-13 | | | | | |
|--------------------------------|------------------------------------|------------|----|-----------|-------------|--|
| OPERATING REVENUE | | BUDGET | | ACTUAL | % COLLECTED | |
| Rate & Serv Charges, User Fees | \$ | 34,331,262 | \$ | 5,740,530 | 16.7% | |
| Impact Fees | \$ | 3,262,500 | \$ | 593,366 | 18.2% | |
| Connection Fees | \$ | 1,470,000 | \$ | 361,159 | 24.6% | |
| Other Revenues | \$ | 770,889 | \$ | 168,746 | 21.9% | |
| Total Operating Revenue | \$ | 39,834,651 | \$ | 6,863,800 | 17.2% | |
| | · | | | | | |
| NON-OPERATING REVENUE | | BUDGET | | ACTUAL | % COLLECTED | |
| Interest Income | ¢ | 100 000 | ¢ | 5 /15 | 5.4% | |

| Interest Income | \$ 100,000 | \$ 5,415 | 5.4% |
|------------------------------|---------------|-------------|------|
| Gain(Loss) on Sale of Assets | \$ 97,375 | \$ 2,000 | 2.1% |
| Total Non-Operating Revenue | \$ 197,375 | \$ 7,415 | 3.8% |

| OPERATING EXPENSE | BUDGET | ACTUAL | % SPENT |
|-----------------------------|------------------|-----------------|---------|
| Personnel | \$ 9,445,795 | \$ 1,626,031 | 17.2% |
| Contractual Services | \$ 1,628,129 | \$ 160,672 | 9.9% |
| Maintenance & Repairs | \$ 3,166,119 | \$ 405,600 | 12.8% |
| Utilities | \$ 3,116,840 | \$ 356,702 | 11.4% |
| Office Expenses | \$ 1,528,549 | \$ 270,414 | 17.7% |
| Insurance | \$ 280,000 | \$ 45,881 | 16.4% |
| Other Expenses | \$ 747,403 | \$ 21,487 | 2.9% |
| Total Operating Expense | \$ 19,912,835 | \$ 2,886,786 | 14.5% |
| | | | |
| NON-OPERATING EXPENSE | BUDGET | ACTUAL | % SPENT |
| Capital Equipment | \$ 1,630,120 | \$ - | 0.0% |
| Total Non-Operating Expense | \$ 1,630,120 | \$ - | 0.0% |

FY13-14 BCWS Monthly Financial Report - SOLID WASTE FUND

| % of Year Completed: | 16.7% | | |
|-----------------------|-------------------|-----------------|--------|
| | BUDGET | ACTUAL | % USED |
| Operating Revenue | \$ 9,981,800 | \$ 446,705 | 4.5% |
| Non-Operating Revenue | \$ 381,255 | \$ 410 | 0.1% |
| (Transfer to R&R) | \$ (1,510,929) | \$ (251,822) | 16.7% |
| Total Revenue | \$ 8,852,126 | \$ 195,293 | 2.2% |
| | | | |
| Operating Expense | \$ 7,389,427 | \$ 647,784 | 8.8% |
| Non-Operating Expense | \$ 1,462,700 | \$ - | 0.0% |
| Total Expense | \$ 8,852,127 | \$ 647,784 | 7.3% |

| \$10,000,000 | Waste Fund - Bud | get vs Actual |
|--------------|------------------|---------------|
| \$8,000,000 | - | |
| \$6,000,000 | - | |
| \$4,000,000 | - | |
| \$2,000,000 | - | |
| ș- ‡ | | |
| | Total Revenue | Total Expense |
| | | |
| | ■ Budget ■ Actu | al |

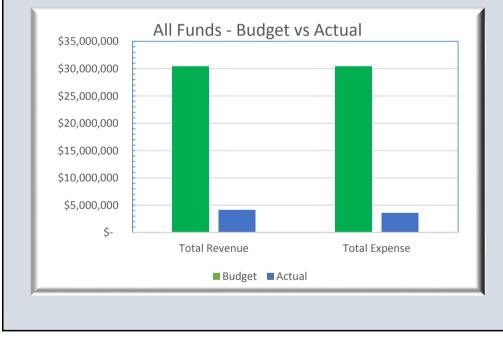
| | D., | daat Danaut | f | month of | Aug 12 |
|--------------------------------|-----|-------------|-----|-----------|-------------|
| | БЦ | dget Report | IOF | month of: | Aug-13 |
| OPERATING REVENUE | | BUDGET | | ACTUAL | % COLLECTED |
| Rate & Serv Charges, User Fees | \$ | 7,414,400 | \$ | 79,286 | 1.1% |
| Salvage Revenue | \$ | 232,200 | \$ | 70,764 | 30.5% |
| Tipping Fees | \$ | 1,596,000 | \$ | 285,309 | 17.9% |
| Other Revenues | \$ | 739,200 | \$ | 11,346 | 1.5% |
| Total Operating Revenue | \$ | 9,981,800 | \$ | 446,705 | 4.5% |

| NON-OPERATING REVENUE | BUDGET | ACTUAL | % COLLECTED |
|------------------------------|---------------|-----------|-------------|
| Interest Income | \$ 30,000 | \$ 410 | 1.4% |
| Gain(Loss) on Sale of Assets | \$ 351,255 | \$ - | 0.0% |
| Total Non-Operating Revenue | \$ 381,255 | \$ 410 | 0.1% |

| OPERATING EXPENSE | BUDGET | ACTUAL | % SPENT |
|-----------------------------|-----------------|---------------|---------|
| Personnel | \$ 4,134,296 | \$ 305,260 | 7.4% |
| Contractual Services | \$ 456,991 | \$ 63,745 | 13.9% |
| Maintenance & Repairs | \$ 1,790,295 | \$ 215,909 | 12.1% |
| Utilities | \$ 194,000 | \$ 8,042 | 4.1% |
| Office Expenses | \$ 169,964 | \$ 25,394 | 14.9% |
| Insurance | \$ 120,000 | \$ 19,663 | 16.4% |
| Other Expenses | \$ 523,881 | \$ 9,771 | 1.9% |
| Total Operating Expense | \$ 7,389,427 | \$ 647,784 | 8.8% |
| | | | |
| NON-OPERATING EXPENSE | BUDGET | ACTUAL | % SPENT |
| Capital Equipment | \$ 1,462,700 | \$ - | 0.0% |
| Total Non-Operating Expense | \$ 1,462,700 | \$ - | 0.0% |

FY13-14 BCWS Monthly Financial Report - ALL FUNDS

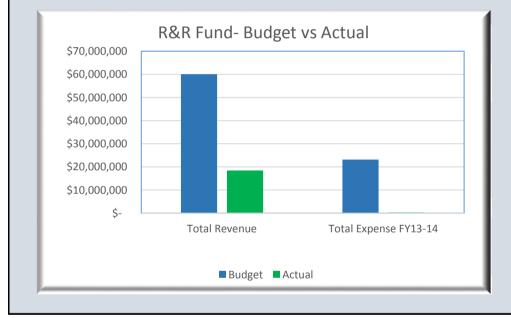
| % of Year Completed: | 16.7% | | | |
|-----------------------|----------------|-----|-------------|--------|
| | BUDGET | | ACTUAL | % USED |
| Operating Revenue | \$ 49,816,451 | \$ | 7,448,829 | 15.0% |
| Non-Operating Revenue | \$ 578,630 | \$ | 7,825 | 1.4% |
| (Transfer to R&R) | \$ (20,000,000 |)\$ | (3,382,950) | 16.9% |
| Total Revenue | \$ 30,395,081 | \$ | 4,073,704 | 13.4% |
| | - | | | · |
| Operating Expense | \$ 27,302,262 | \$ | 3,534,570 | 12.9% |
| Non-Operating Expense | \$ 3,092,820 | \$ | - | 0.0% |
| Total Expense | \$ 30,395,082 | \$ | 3,534,570 | 11.6% |



| | Budget Report for month of: Aug-13 | | | | | | | | | |
|------------------------------|------------------------------------|------------|----|-----------|-------------|--|--|--|--|--|
| OPERATING REVENUE | | BUDGET | | ACTUAL | % COLLECTED | | | | | |
| Rate & Service Charges | \$ | 41,745,662 | \$ | 5,819,815 | 13.9% | | | | | |
| Impact Fees | \$ | 3,262,500 | \$ | 593,366 | 18.2% | | | | | |
| Connection Fees | \$ | 1,470,000 | \$ | 361,159 | 24.6% | | | | | |
| Salvage Revenue | \$ | 232,200 | \$ | 70,764 | 30.5% | | | | | |
| Tipping Fees | \$ | 1,596,000 | \$ | 285,309 | 17.9% | | | | | |
| Other Revenues | \$ | 1,510,089 | \$ | 318,416 | 21.1% | | | | | |
| Total Operating Revenue | \$ | 49,816,451 | \$ | 7,448,829 | 15.0% | | | | | |
| NON-OPERATING REVENUE | 1 | BUDGET | | ACTUAL | % COLLECTED | | | | | |
| Interest Income | \$ | 130,000 | \$ | 5,825 | 4.5% | | | | | |
| Gain(Loss) on Sale of Assets | \$ | 448,630 | \$ | 2,000 | 0.4% | | | | | |
| Total Non-Operating Revenue | \$ | 578,630 | \$ | 7,825 | 1.4% | | | | | |
| | Ý | 370,030 | Ŷ | 7,023 | 1.1/0 | | | | | |
| OPERATING EXPENSE | | BUDGET | | ACTUAL | % SPENT | | | | | |
| Personnel | \$ | 13,580,091 | \$ | 1,931,291 | 14.2% | | | | | |
| Contractual Services | \$ | 2,085,120 | \$ | 224,417 | 10.8% | | | | | |
| Maintenance & Repairs | \$ | 4,956,414 | \$ | 621,510 | 12.5% | | | | | |
| Utilities | \$ | 3,310,840 | \$ | 364,744 | 11.0% | | | | | |
| Office Expenses | \$ | 1,698,513 | \$ | 295,808 | 17.4% | | | | | |
| Insurance | \$ | 400,000 | \$ | 65,544 | 16.4% | | | | | |
| Other Expenses | \$ | 1,271,284 | \$ | 31,258 | 2.5% | | | | | |
| Total Operating Expense | \$ | 27,302,262 | \$ | 3,534,570 | 12.9% | | | | | |
| NON-OPERATING EXPENSE | | BUDGET | | ACTUAL | % SPENT | | | | | |
| Capital Equipment | \$ | 3,092,820 | \$ | - | 0.0% | | | | | |
| Total Non-Operating Expense | \$ | 3,092,820 | \$ | _ | 0.0% | | | | | |

FY13-14 BCWS Monthly Financial Report - R&R FUND

| % of Year Completed: | 16.7% | | |
|-----------------------|---------------|---------------|-------------|
| | BUDGET | ACTUAL | % Collected |
| Beginning Balance | \$ 15,074,797 | \$ 15,074,797 | 100.0% |
| Revenue FY13-14 | \$ 45,000,000 | \$ 3,382,949 | 7.5% |
| Total Revenue | \$ 60,074,797 | \$ 18,457,746 | 30.7% |
| | | | |
| Total Expense FY13-14 | \$ 23,189,670 | \$ 237,663 | 1.0% |
| | | | |



| | Budget Report | Aug-13 | |
|-----------------------|---------------|--------|--|
| R&R Beginning Balance | on 07/01/13 | | |
| | \$ 15,074,797 | | |
| R&R Current Balance | on 08/31/13 | | |
| | \$ 18,457,746 | | |

| REVENUE | BUDGET | ACTUAL | % COLLECTED |
|-------------------------------|---------------|--------------|-------------|
| Trans from Oper Budget | \$ 16,737,500 | \$ 2,789,583 | 16.7% |
| Trans of Imp Fees from Op Bud | \$ 3,262,500 | \$ 593,366 | 18.2% |
| ***Other | \$ 25,000,000 | \$ - | 0.0% |
| Total Revenue | \$ 60,074,797 | \$ 3,382,949 | 5.6% |

| EXPENSE | BUDGET | | ACTUAL | | % SPENT |
|-----------------|--------|------------|--------|---------|---------|
| Project Expense | \$ | 7,773,551 | \$ | 226,123 | 2.9% |
| Debt Principal | \$ | 7,699,247 | \$ | 11,540 | 0.1% |
| Debt Interest | \$ | 7,716,872 | | | |
| Total Expense | \$ | 23,189,670 | \$ | 237,663 | 1.0% |

***"Other" (\$25MM Revenue) is the Lake Moultrie WWTP plant expansion. This is the estimate of expense we used in the FY13-14 budget. Currently, estimates appear to be lower than anticipated.