	nt-Dec 2013																
% of Fiscal Year Completed:	<mark>50.0%</mark>]	PRIOR Y	EAR		CURRENT YEAR]	PRIOR Y	EAR		CUR	RENT YI	EAR	
WATER FUND	Budget 12-13	Dec-12	% Collected	% Var	Budget 13-14	Dec-13	% Collected	% Var	WATER & SEWER FUND	Budget 12-13	Dec-12	% Collected	% Var	Budget 13-14	Dec-13	% Collected	% Var
REVENUES:									REVENUES:								
Rate & Service Charges	8,221,710	4,368,985	53.1%		9,206,590	4,204,400	45.7%		Rate & Service Charges	32,031,640	16,553,373	51.7%		34,331,262	16,936,880	49.3%	
Impact Fees	567,000	695,345	122.6%		1,012,500	814,625	80.5%		Impact Fees	1,489,500	2,317,430	155.6%		3,262,500	2,589,136	79.4%	
Connection Fees	525,000	310,850	59.2%		630,000	375,250	59.6%		Connection Fees	1,305,000	788,475	60.4%		1,470,000	948,875	64.5%	
Other Revenues	147,575	65,193	44.2%		118,800	86,088	72.5%		Other Revenues	863,425	621,850	72.0%		770,889	244,145	31.7%	
NON-OPERATING REVENUES:									NON-OPERATING REVENUES:								
Gain(Loss) on Sale of Assets	12,870	34,321	266.7%		35,225	-	0.0%		Interest Income	100,000	45,996	46.0%		100,000	16,247	16.2%	
TOTAL REVENUES	9,474,155	5,474,694	57.8%	7.8%	11,003,115	5,480,362	49.8%	-0.2%	Gain(Loss) on Sale of Assets	222,325	71,470	32.1%		97,375	37,900	38.9%	
TOTAL AVAILABLE REVENUE					5,374,171	2,357,513	43.9%	-6.1%	TOTAL REVENUES	36,011,890	20,398,594	56.6%	6.6%	40,032,026	20,773,183	51.9%	1.9%
(After R&R Transfers)									TOTAL AVAILABLE REVENUE					21,542,955	10,570,761	49.1%	-0.9%
									(After R&R Transfers)								
EXPENDITURES:	Budget 12-13	Dec-12	% Spent	% Var	Budget 13-14	Dec-13	% Spent	% Var	EXPENDITURES:	Budget 12-13	Dec-12	% Spent	% Var	Budget 13-14	Dec-13	% Spent	% Var
Personnel Costs	2,560,336	1,092,044	42.7%		2,663,255	1,116,849	41.9%		Personnel Costs	8,727,262	4,104,817	47.0%		9,445,795	4,306,603	45.6%	
Contractual Services	483,101	160,120	33.1%		407,181	173,608	42.6%		Contractual Services	1,859,973	703,150	37.8%		1,628,129	677,461	41.6%	
Maint & Repairs	439,657	124,854	28.4%		444,484	159,050	35.8%		Maint & Repairs	2,846,575	1,081,314	38.0%		3,166,119	1,285,741	40.6%	
Utilities	1 240 052	625 202	50.8%		1,396,445	661,039	47.3%					16 60/			1 00 0 000	42.9%	
e unites	1,249,952	635,293	50.8%		1,390,443	001,039	4/.3/0		Utilities	2,715,352	1,264,976	46.6%		3,116,840	1,336,039		
Office Expenses		422,332	59.8%		672,208	410,431	61.1%		Utilities Office Expenses	2,715,352 1,579,436	1,264,976 852,942	46.6% 54.0%		3,116,840 1,528,549	1,336,039 792,837	51.9%	
	706,649	,		_		,			-	, ,			_		, ,		
Office Expenses	706,649 112,500	422,332	59.8%		672,208	410,431	61.1%		Office Expenses	1,579,436	852,942	54.0%		1,528,549	792,837	51.9%	
Office Expenses Insurance	706,649 112,500 70,758	422,332 61,244	59.8% 54.4%	5.2%	672,208 120,000	410,431 68,250	61.1% 56.9%	6.3%	Office Expenses Insurance	1,579,436 262,500 181,680	852,942 141,674	54.0% 54.0%	4.8%	1,528,549 280,000	792,837 159,250	51.9% 56.9%	6.6%
Office Expenses Insurance Other Expenses	706,649 112,500 70,758	422,332 61,244 20,440 2,516,327	59.8% 54.4% 28.9% 44.8%	5.2% 13.0%	672,208 120,000 285,835	410,431 68,250 30,135 2,619,363	61.1% 56.9% 10.5% 43.7%	6.3% 0.1%	Office Expenses Insurance Other Expenses TOTAL OPERATING EXPENSE	1,579,436 262,500 181,680	852,942 141,674 69,140 8,218,013	54.0% 54.0% 38.1% 45.2%	4.8% 11.4%	1,528,549 280,000 747,403	792,837 159,250 93,491 8,651,422	51.9% 56.9% 12.5% 43.4%	6.6% 8.4%
Office Expenses Insurance Other Expenses	706,649 112,500 70,758 5,622,953	422,332 61,244 20,440 2,516,327	59.8% 54.4% 28.9% 44.8%		672,208 120,000 285,835 5,989,408	410,431 68,250 30,135 2,619,363	61.1% 56.9% 10.5% 43.7%		Office Expenses Insurance Other Expenses TOTAL OPERATING EXPENSE	1,579,436262,500181,68018,172,778	852,942 141,674 69,140 8,218,013	54.0% 54.0% 38.1% 45.2%		1,528,549280,000747,40319,912,835	792,837 159,250 93,491 8,651,422	51.9% 56.9% 12.5% 43.4%	
Office Expenses Insurance Other Expenses TOTAL OPERATING EXPENSE	706,649 112,500 70,758 5,622,953 Operating Expense v. 1	422,332 61,244 20,440 2,516,327 Revenues Variance-	59.8% 54.4% 28.9% 44.8% >>>		672,208 120,000 285,835 5,989,408 Operating Expense v. R	410,431 68,250 30,135 2,619,363 Pevenues Variance	61.1% 56.9% 10.5% 43.7% >>> 21.4%		Office Expenses Insurance Other Expenses TOTAL OPERATING EXPENSE	1,579,436 262,500 181,680 18,172,778 Operating Expense v. 1	852,942 141,674 69,140 8,218,013 Revenues Variance	54.0% 54.0% 38.1% 45.2%		1,528,549 280,000 747,403 19,912,835 Operating Expense v.	792,837 159,250 93,491 8,651,422 Revenues Variance	51.9% 56.9% 12.5% 43.4%	
Office Expenses Insurance Other Expenses TOTAL OPERATING EXPENSE Capital Equipment	706,649 112,500 70,758 5,622,953 Operating Expense v. 1 284,734	422,332 61,244 20,440 2,516,327 Revenues Variance 129,744 2,646,071	59.8% 54.4% 28.9% 44.8% >>> 45.6% 44.8%	13.0%	672,208 120,000 285,835 5,989,408 Operating Expense v. R 1,045,520	410,431 68,250 30,135 2,619,363 Evenues Variance 223,449 2,842,812	61.1% 56.9% 10.5% 43.7% >>> 21.4% 40.4%	0.1%	Office Expenses Insurance Other Expenses TOTAL OPERATING EXPENSE Capital Equipment TOTAL OP & NON-OP EXPENSE	1,579,436 262,500 181,680 18,172,778 Operating Expense v. I 1,665,418	852,942 141,674 69,140 8,218,013 Revenues Variance 1,109,188 9,327,201	54.0% 54.0% 38.1% 45.2% 66.6% 47.0%	11.4%	1,528,549 280,000 747,403 19,912,835 Operating Expense v. 1,630,120	792,837 159,250 93,491 8,651,422 Revenues Variance- 482,042 9,133,465	51.9% 56.9% 12.5% 43.4% >>> 29.6% 42.4%	8.4%

		PRIOR Y	EAR		CUR	RENT YI	EAR
SEWER FUND	Budget 12-13	Dec-12	% Collected	% Var	Budget 13-14	Dec-13	% Collected
REVENUES:							
Rate & Service Charges	23,809,930	12,184,388	51.2%		25,124,672	12,732,480	50.7%
Impact Fees	922,500	1,622,085	175.8%		2,250,000	1,774,511	78.9%
Connection Fees	780,000	477,625	61.2%		840,000	573,625	68.3%
Other Revenues	715,850	556,657	77.8%		652,089	158,057	24.2%
NON-OPERATING REVENUES:							
Interest Income	100,000	45,996	46.0%		100,000	16,247	16.2%
Gain(Loss) on Sale of Assets	209,455	37,149	17.7%		62,150	37,900	61.0%
TOTAL REVENUES	26,537,735	14,923,900	56.2%	6.2%	29,028,911	15,292,821	52.7%
TOTAL AVAILABLE REVENUE					16,168,784	8,213,248	50.8%
(After R&R Transfers)							
EXPENDITURES:	Budget 12-13	Dec-12	% Spent	% Var	Budget 13-14	Dec-13	% Spent
EXPENDITURES: Personnel Costs	Budget 12-13 6,166,926	Dec-12 3,012,773	% Spent 48.9%	% Var	Budget 13-14 6,782,540	Dec-13 3,189,754	% Spent 47.0%
	-		-	% Var	U		
Personnel Costs	6,166,926	3,012,773	48.9%	% Var	6,782,540	3,189,754	47.0%
Personnel Costs Contractual Services	6,166,926 1,376,872	3,012,773 543,030	48.9% 39.4%	% Var	6,782,540 1,220,948	3,189,754 503,853	47.0% 41.3%
Personnel Costs Contractual Services Maint & Repairs	6,166,926 1,376,872 2,406,918	3,012,773 543,030 956,460	48.9% 39.4% 39.7%	% Var	6,782,540 1,220,948 2,721,635	3,189,754 503,853 1,126,691	47.0% 41.3% 41.4%
Personnel Costs Contractual Services Maint & Repairs Utilities	6,166,926 1,376,872 2,406,918 1,465,400	3,012,773 543,030 956,460 629,683	48.9% 39.4% 39.7% 43.0%	% Var	6,782,540 1,220,948 2,721,635 1,720,395	3,189,754 503,853 1,126,691 675,000	47.0% 41.3% 41.4% 39.2%
Personnel Costs Contractual Services Maint & Repairs Utilities Office Expenses	6,166,926 1,376,872 2,406,918 1,465,400 872,787	3,012,773 543,030 956,460 629,683 430,610	48.9% 39.4% 39.7% 43.0% 49.3%	% Var	6,782,540 1,220,948 2,721,635 1,720,395 856,341	3,189,754 503,853 1,126,691 675,000 382,406	47.0% 41.3% 41.4% 39.2% 44.7%
Personnel Costs Contractual Services Maint & Repairs Utilities Office Expenses Insurance	6,166,926 1,376,872 2,406,918 1,465,400 872,787 150,000	3,012,773 543,030 956,460 629,683 430,610 80,430	48.9% 39.4% 39.7% 43.0% 49.3% 53.6%	% Var 4.6%	6,782,540 1,220,948 2,721,635 1,720,395 856,341 160,000	3,189,754 503,853 1,126,691 675,000 382,406 91,000	47.0% 41.3% 41.4% 39.2% 44.7% 56.9%
Personnel Costs Contractual Services Maint & Repairs Utilities Office Expenses Insurance Other Expenses	6,166,926 1,376,872 2,406,918 1,465,400 872,787 150,000 110,922 12,549,825	3,012,773 543,030 956,460 629,683 430,610 80,430 48,700	48.9% 39.4% 39.7% 43.0% 49.3% 53.6% 43.9% 45.4%		6,782,540 1,220,948 2,721,635 1,720,395 856,341 160,000 461,568	3,189,754 503,853 1,126,691 675,000 382,406 91,000 63,356 6,032,059	47.0% 41.3% 41.4% 39.2% 44.7% 56.9% 13.7% 43.3%
Personnel Costs Contractual Services Maint & Repairs Utilities Office Expenses Insurance Other Expenses	6,166,926 1,376,872 2,406,918 1,465,400 872,787 150,000 110,922 12,549,825	3,012,773 543,030 956,460 629,683 430,610 80,430 48,700 5,701,686	48.9% 39.4% 39.7% 43.0% 49.3% 53.6% 43.9% 45.4%	4.6%	6,782,540 1,220,948 2,721,635 1,720,395 856,341 160,000 461,568 13,923,427	3,189,754 503,853 1,126,691 675,000 382,406 91,000 63,356 6,032,059	47.0% 41.3% 41.4% 39.2% 44.7% 56.9% 13.7% 43.3%
Personnel Costs Contractual Services Maint & Repairs Utilities Office Expenses Insurance Other Expenses TOTAL OPERATING EXPENSE	6,166,926 1,376,872 2,406,918 1,465,400 872,787 150,000 110,922 12,549,825 <i>Operating Expense v</i>	3,012,773 543,030 956,460 629,683 430,610 80,430 48,700 5,701,686 . Revenues Variance	48.9% 39.4% 39.7% 43.0% 49.3% 53.6% 43.9% 45.4%	4.6%	6,782,540 1,220,948 2,721,635 1,720,395 856,341 160,000 461,568 13,923,427 Operating Expense v.	3,189,754 503,853 1,126,691 675,000 382,406 91,000 63,356 6,032,059 Revenues Variance	47.0% 41.3% 41.4% 39.2% 44.7% 56.9% 13.7% 43.3%

% of Fiscal Year Com % Var % 2.7% %

TOTAL AVAILABI 0.8% (After R&R Tran % Var

6.7%

7.5%

6.6%

7.4%

TOTAL OPERATIN

EXPENDITURES:

Cap TOTAL OP & NON-O

Note-The bulk of Solid Waste Revenues are collected f	rom Dec-Feb						
% of Fiscal Year Completed (Revenue):	62.4%	PRIOR YEAR					
SOLID WASTE	Budget 12-13	Dec-12	% Collected	% Var			
REVENUES:							
Landfill User Fee Revenue	7,673,000	4,850,819	63.2%				
Salvage Revenue	209,500	92,329	44.1%				
Tipping Fees	1,220,000	1,277,611	104.7%				
Total Other Revenues	1,082,355	663,434	61.3%				
NON-OPERATING REVENUES:							
Interest Income	50,000	14,402	28.8%				
Gain(Loss) on Sale of Assets	360,000	79,703	22.1%				
TOTAL REVENUES	10,594,855	6,978,298	65.9%	3.5%			
TOTAL AVAILABLE REVENUE (After R&R Transfers)							

	30,000	2,405	8.0%	
	351,255	209,100	59.5%	
%	10,363,055	6,497,961	62.7%	0.3%
	8,852,126	5,742,495	64.9%	2.5%
	Budget 13-14	Dec-13	% Spent	% Var
_	4,134,296	1,892,571	45.8%	
	456,991	291,607	63.8%	
	1,790,295	867,270	48.4%	
	194,000	46,196	23.8%	
	169,964	74,521	43.8%	
	120,000	68,250	56.9%	
	523,881	27,404	5.2%	
%	7,389,427	3,267,819	44.2%	5.8%
%	Operating Expense v	v. Revenues Variance	>>>	8.3%
	1,462,700	396,612	27.1%	
%	8,852,127	3,664,431	41.4%	8.6%
%	TOTAL Expense v. R	evenues Variance	>>>	11.1%

CURRENT YEAR

Dec-13

5,012,898 95,225

961,132

217,201

Collected % Var

%

67.6%

41.0%

60.2%

29.4%

Budget 12-13	Dec-12	% Collected	% Var	Budget 13-14	
7,673,000	4,850,819	63.2%		7,414,400	
209,500	92,329	44.1%		232,200	
1,220,000	1,277,611	104.7%		1,596,000	
1,082,355	663,434	61.3%		739,200	
50,000	14,402	28.8%		30,000	
360,000	79,703	22.1%		351,255	
10,594,855	6,978,298	65.9%	3.5%	10,363,055	
		, ,		8,852,126	
Budget 12-13	Dec-12	% Spent	% Var	Budget 13-14	
3,980,884	1,932,141	48.5%		4,134,296	
733,071	242,209	33.0%		456,991	
2 209 389	787 096	35.6%		1 790 295	

	TOTAL Expense v. R	evenues Variance	>>>	8.1%
NON-OP EXPENSE	9,075,451	4,116,114	45.4%	4.6%
Capital Equipment	1,607,121	910,085	56.6%	
	Operating Expense v	. Revenues Variance	>>>	10.6%
RATING EXPENSE	7,468,330	3,206,029	42.9%	7.1%
Other Expenses	67,225	22,252	33.1%	
Insurance	112,500	62,644	55.7%	
Office Expenses	244,462	114,342	46.8%	
Utilities	120,800	45,345	37.5%	
Maint & Repairs	2,209,389	787,096	35.6%	
Contractual Services	733,071	242,209	33.0%	
Personnel Costs	3,980,884	1,932,141	48.5%	

50.0%					BCWS Op Cash Flows Statement-Dec 2013									
50.0% PRIOR YEAR				CUR	RENT YI	EAR								
Budget 12-13	Dec-12	% Collected	% Var	Budget 13-14	Dec-13	% Collected	% Var							
39,704,640	21,404,192	53.9%		41,745,662	21,949,777	52.6%								
1,489,500	2,317,430	155.6%		3,262,500	2,589,136	79.4%								
1,305,000	788,475	60.4%		1,470,000	948,875	64.5%								
1,429,500	1,369,940	95.8%		1,828,200	1,056,357	57.8%								
1,945,780	1,285,284	66.1%		1,510,089	461,346	30.6%								
150,000	60,398	40.3%		130,000	18,652	14.3%								
582,325	151,173	26.0%		448,630	247,000	55.1%								
46,606,745	27,376,892	58.7%	8.7%	50,395,081	27,271,144	54.1%	4.1%							
Grant Reim from Gaston is include in Gain(Loss) figure for May-12 (\$275,542)														
(1,340,550)	(2,085,687)	155.6%		(20,000,000)	(10,957,888)	54.8%								
45,266,195	25,291,205	55.9%	5.9%	30,395,081	16,313,256	53.7%	3.7%							
Note: Debt serv	vice not paid from	n R&R last	year	Note: \$20MM in	ncludes Debt Se	rvice of \$15	5MM+							
Budget 12-13	Dec-12	% Spent	% Var	Budget 13-14	Dec-13	% Spent	% Var							
12,708,146	6,036,958	47.5%		13,580,091	6,199,174	45.6%								
2,593,044	945,359	36.5%		2,085,120	969,068	46.5%								
5,055,964	1,868,410	37.0%		4,956,414	2,153,011	43.4%								
2,836,152	1,310,321	46.2%		3,310,840	1,382,234	41.7%								
1,823,898	967,284	53.0%		1,698,513	867,358	51.1%								
375,000	204,318	54.5%		400,000	227,501	56.9%								
248,905	91,392	36.7%		1,271,284	120,895	9.5%								
25,641,108	11,424,042	44.6%	5.4%	27,302,262	11,919,241	43.7%	6.3%							
Operating Expense v	. Revenues Variance	>>>	11.3%	Operating Expense v.	Revenues Variance	>>>	10.0%							
3,272,539	2,019,273	61.7%		3,092,820	878,655	28.4%								
28,913,647	13,443,315	46.5%	3.5%	30,395,082	12,797,896	42.1%	7.9%							
TOTAL Expense v. R	evenues Variance	>>>	9.4%	TOTAL Expense v. Re	venues Variance	>>>	11.6%							
	39,704,640 1,489,500 1,305,000 1,429,500 1,945,780 150,000 582,325 46,606,745 gure for May-12 (\$2' (1,340,550) 45,266,195 Note: Debt serv Budget 12-13 12,708,146 2,593,044 5,055,964 2,836,152 1,823,898 375,000 248,905 25,641,108 <i>Operating Expense v</i> 3,272,539 28,913,647	39,704,640 21,404,192 1,489,500 2,317,430 1,305,000 788,475 1,429,500 1,369,940 1,945,780 1,285,284 1 150,000 60,398 582,325 582,325 151,173 46,606,745 27,376,892 gure for May-12 (\$275,542) (1,340,550) (1,340,550) (2,085,687) 45,266,195 25,291,205 Note: Debt service not paid from Budget 12-13 Dec-12 12,708,146 6,036,958 2,593,044 945,359 5,055,964 1,868,410 2,836,152 1,310,321 1,823,898 967,284 375,000 204,318 248,905 91,392 25,641,108 11,424,042 Operating Expense v. Revenues Variance 3,272,539 3,272,539 2,019,273 28,913,647 13,443,315	Budget 12-13 Dec-12 Collected 39,704,640 21,404,192 53.9% 1,489,500 2,317,430 155.6% 1,305,000 788,475 60.4% 1,429,500 1,369,940 95.8% 1,945,780 1,285,284 66.1% 1,945,780 1,285,284 66.1% 150,000 60,398 40.3% 582,325 151,173 26.0% 46,606,745 27,376,892 58.7% gure for May-12 (\$275,542) 55.9% (1,340,550) (2,085,687) 155.6% 45,266,195 25,291,205 55.9% Note: Debt service not paid from R&R last y 12,708,146 6,036,958 47.5% 2,593,044 945,359 36.5% 5,055,964 1,868,410 37.0% 2,836,152 1,310,321 46.2% 1,823,898 967,284 53.0% 3,75,000 204,318 54.5% 248,905 91,392 36.7% 248,905 91,392 36.7% 248,905 91,392	Bidget 12-13 Dec-12 Collected % var 39,704,640 21,404,192 53.9%	Budget 12-13 Dec-12 Collected % var Budget 13-14 39,704,640 21,404,192 53,9% 41,745,662 1,489,500 2,317,430 155.6% 3,262,500 1,305,000 788,475 60.4% 1,470,000 1,429,500 1,369,940 95.8% 1,828,200 1,429,500 1,285,284 66.1% 1,510,089 150,000 60,398 40.3% 1330,000 582,325 151,173 26.0% 448,630 46,606,745 27,376,892 58.7% 8.7% gure for May-12 (\$275,542) (20,000,000) 448,630 (1,340,550) (2,085,687) 155.6% (20,000,000) 45,266,195 25,291,205 55.9% 5.9% 30,395,081 Note: Debt service not paid from R&R last year Note: \$20MM in 13,580,091 2,085,120 2,593,044 945,359 36.5% 2,085,120 2,085,120 2,085,120 5,055,964 1,868,410 37.0% 4,956,414 2,836,152 1,310,321 <td< td=""><td>Budget 12-13 Dec-12 Collected % Var Budget 13-14 Dec-13 39,704,640 21,404,192 53.9% 41,745,662 21,949,777 1,489,500 2,317,430 155.6% 41,745,662 21,949,777 1,489,500 2,317,430 155.6% 1,470,000 948,875 1,429,500 1,369,940 95.8% 1,470,000 948,875 1,429,500 1,285,284 66.1% 1,510,089 461,346 150,000 60,398 40.3% 1,510,089 461,346 150,000 60,398 40.3% 130,000 18,652 1448,630 247,000 448,630 247,000 443,630 (2,085,687) 155.6% (20,000,000) (10,957,888) 45,266,195 25,291,205 55.9% 5.9% 30,395,081 16,313,256 Note: Debt service not paid from R&R last year Note: \$20MM includes Debt Se S0,395,081 16,313,256 12,708,146 6,036,958 47.5% 13,580,091 6,199,174 2,593,044</td><td>Budget 12-13 Dec-12 Collected % Var Budget 13-14 Dec-13 Collected 39,704,640 21,404,192 53.9% 41,745,662 21,949,777 52.6% 1,489,500 2,317,430 155.6% 3,262,500 2,589,136 79.4% 1,305,000 788,475 60.4% 1,470,000 948,875 64.5% 1,429,500 1,369,940 95.8% 1,510,089 461,346 30.6% 1,945,780 1,285,284 66.1% 1,510,089 461,346 30.6% 150,000 60,398 40.3% 130,000 18,652 14.3% 46,606,745 27,376,892 58.7% 8.7% 50,395,081 27,271,144 54.1% gure for May-12 (\$275,542) (20,000,000) (10,957,888) 54.8% 30,395,081 16,313,256 53.7% Note: Debt service not paid from R&R last year Note: \$20MM includes Debt Service of \$15 50,55,964 1,868,410 37.0% 4,956,414 2,153,011 43.4% 2,836,152 1,310,321 46.2% <t< td=""></t<></td></td<>	Budget 12-13 Dec-12 Collected % Var Budget 13-14 Dec-13 39,704,640 21,404,192 53.9% 41,745,662 21,949,777 1,489,500 2,317,430 155.6% 41,745,662 21,949,777 1,489,500 2,317,430 155.6% 1,470,000 948,875 1,429,500 1,369,940 95.8% 1,470,000 948,875 1,429,500 1,285,284 66.1% 1,510,089 461,346 150,000 60,398 40.3% 1,510,089 461,346 150,000 60,398 40.3% 130,000 18,652 1448,630 247,000 448,630 247,000 443,630 (2,085,687) 155.6% (20,000,000) (10,957,888) 45,266,195 25,291,205 55.9% 5.9% 30,395,081 16,313,256 Note: Debt service not paid from R&R last year Note: \$20MM includes Debt Se S0,395,081 16,313,256 12,708,146 6,036,958 47.5% 13,580,091 6,199,174 2,593,044	Budget 12-13 Dec-12 Collected % Var Budget 13-14 Dec-13 Collected 39,704,640 21,404,192 53.9% 41,745,662 21,949,777 52.6% 1,489,500 2,317,430 155.6% 3,262,500 2,589,136 79.4% 1,305,000 788,475 60.4% 1,470,000 948,875 64.5% 1,429,500 1,369,940 95.8% 1,510,089 461,346 30.6% 1,945,780 1,285,284 66.1% 1,510,089 461,346 30.6% 150,000 60,398 40.3% 130,000 18,652 14.3% 46,606,745 27,376,892 58.7% 8.7% 50,395,081 27,271,144 54.1% gure for May-12 (\$275,542) (20,000,000) (10,957,888) 54.8% 30,395,081 16,313,256 53.7% Note: Debt service not paid from R&R last year Note: \$20MM includes Debt Service of \$15 50,55,964 1,868,410 37.0% 4,956,414 2,153,011 43.4% 2,836,152 1,310,321 46.2% <t< td=""></t<>							

FY13-14 BCWS Monthly Financial Report - WATER FUND

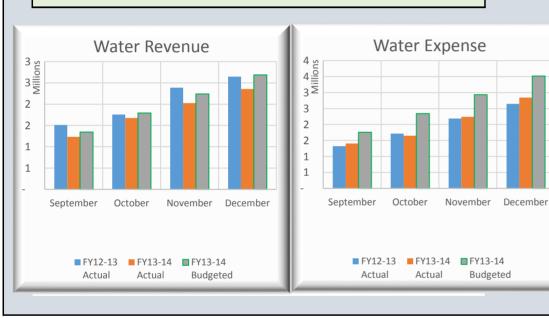
% of Year Completed:		50.0%		
		BUDGET	ACTUAL	% USED
Operating Revenue	\$	10,967,890	\$ 5,480,362	50.0%
Non-Operating Revenue	\$	35,225	\$ 311	0.9%
(Transfer to R&R)	\$	(5,628,944)	\$ (3,122,847)	55.5%
Total Revenue		5,374,171	\$ 2,357,826	43.9%
Operating Expense	\$	5,989,408	\$ 2,619,363	43.7%
Non-Operating Expense	\$	1,045,520	\$ 223,449	21.4%
Total Expense	\$	7,034,928	\$ 2,842,812	40.4%

Budget Report for month of: Dec-13								
OPERATING REVENUE		BUDGET		ACTUAL	% COLLECTED			
Rate & Serv Charges, User Fees	\$	9,206,590	\$	4,204,400	45.7%			
Impact Fees	\$	1,012,500	\$	814,625	80.5%			
Connection Fees	\$	630,000	\$	375,250	59.6%			
Other Revenues	\$	118,800	\$	86,088	72.5%			
Total Operating Revenue	\$	10,967,890	\$	5,480,362	50.0%			

NON-OPERATING REVENUE	BUDGET		ACTUAL		% COLLECTED	
Interest Income	\$	-	\$	311		
Gain(Loss) on Sale of Assets	\$	35,225	\$	-	0.0%	
Total Non-Operating Revenue	\$	35,225	\$	311	0.9%	

OPERATING EXPENSE	1	BUDGET		ACTUAL	% SPENT
Personnel	Ś	2,663,255	Ś	1,116,849	41.9%
Contractual Services	\$	407,181	\$	173,608	42.6%
Maintenance & Repairs	\$	444,484	\$	159,050	35.8%
Utilities	\$	1,396,445	\$	661,039	47.3%
Office Expenses	\$	672,208	\$	410,431	61.1%
Insurance	\$	120,000	\$	68,250	56.9%
Other Expenses	\$	285,835	\$	30,135	10.5%
Total Operating Expense	\$	5,989,408	\$	2,619,363	43.7%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 1,045,520	\$ <mark>2</mark> 23,449	21.4%
Total Non-Operating Expense	\$ 1,045,520	\$ 223,449	21.4%



FY13-14 BCWS Monthly Financial Report - SEWER FUND

50.0%		
BUDGET	ACTUAL	% USED
\$ 28,866,761	\$ 15,238,673	52.8%
\$ 162,150	\$ 54,148	33.4%
\$ (12,860,127)	\$ (7,079,575)	55.1%
\$ 16,168,784	\$ 8,213,246	50.8%
\$ 13,923,427	\$ 6,032,059	43.3%
\$ 584,600	\$ 258,594	44.29
\$ 14,508,027	\$ 6,290,653	43.4%
	BUDGET \$ 28,866,761 \$ 162,150 \$ (12,860,127) \$ 16,168,784 \$ 3,923,427 \$ 584,600	BUDGET ACTUAL \$ 28,866,761 \$ 15,238,673 \$ 162,150 \$ 54,148 \$ (12,860,127) \$ (7,079,575) \$ 16,168,784 \$ 8,213,246 V V \$ 13,923,427 \$ 6,032,059 \$ 584,600 \$ 258,594

Sewer Revenue	Sewer Expense
September October November December	8 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
■ FY12-13 ■ FY13-14 ■ FY13-14 Actual Actual Budgeted	■ FY12-13 ■ FY13-14 ■ FY13-14 Actual Actual Budgeted

	Budget Report for month of: Dec-13							
OPERATING REVENUE		BUDGET		ACTUAL	% COLLECTED			
Rate & Serv Charges, User Fees	\$	25,124,672	\$	12,732,480	50.7%			
Impact Fees	\$	2,250,000	\$	1,774,511	78.9%			
Connection Fees	\$	840,000	\$	573,625	68.3%			
Other Revenues	\$	652,089	\$	158,057	24.2%			
Total Operating Revenue	\$	28,866,761	\$	15,238,673	52.8%			

NON-OPERATING REVENUE	BUDGET		ACTUAL		% COLLECTED
Interest Income	\$	100,000	\$	16,247	16.2%
Gain(Loss) on Sale of Assets	\$	62,150	\$	37,900	61.0%
Total Non-Operating Revenue	\$	162,150	\$	54,148	33.4%

OPERATING EXPENSE	BUDGET		ACTUAL		% SPENT
Personnel	\$	6,782,540	\$	3,189,754	47.0%
Contractual Services	\$	1,220,948	\$	503,853	41.3%
Maintenance & Repairs	\$	2,721,635	\$	1,126,691	41.4%
Utilities	\$	1,720,395	\$	675,000	39.2%
Office Expenses	\$	856,341	\$	382,406	44.7%
Insurance	\$	160,000	\$	91,000	56.9%
Other Expenses	\$	461,568	\$	63,356	13.7%
Total Operating Expense	\$	13,923,427	\$	6,032,059	43.3%

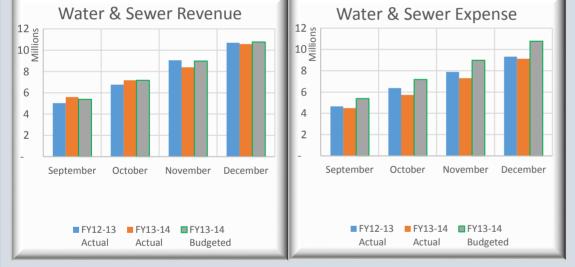
NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 584,600	\$ <mark>258,594</mark>	44.2%
Total Non-Operating Expense	\$ 584,600	\$ 258,594	44.2%

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

% of Year Completed:	50.0%		
	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 39,834,651	\$ 20,719,035	52.0%
Non-Operating Revenue	\$ 197,375	\$ 54,459	27.6%
(Transfer to R&R)	\$ (18,489,071)	\$ (10,202,422)	55.2%
Total Revenue	\$ 21,542,955	\$ 10,571,073	49.1%
Operating Expense	\$ 19,912,835	\$ 8,651,422	43.4%
Non-Operating Expense	\$ 1,630,120	\$ 482,042	29.6%
Total Expense	\$ 21,542,955	\$ 9,133,465	42.4%

Budget Report for month of: Dec-13								
OPERATING REVENUE		BUDGET		ACTUAL	% COLLECTED			
Rate & Serv Charges, User Fees	\$	34,331,262	\$	16,936,880	49.3%			
Impact Fees	\$	3,262,500	\$	2,589,136	79.4%			
Connection Fees	\$	1,470,000	\$	948,875	64.5%			
Other Revenues	\$	770,889	\$	244,145	31.7%			
Total Operating Revenue	\$	39,834,651	\$	20,719,035	52.0%			

NON-OPERATING REVENUE	BUDGET		ACTUAL		% COLLECTED
Interest Income	\$	100,000	\$	16,558	16.6%
Gain(Loss) on Sale of Assets	\$	97,375	\$	37,900	38.9%
Total Non-Operating Revenue	\$	197,375	\$	54,459	27.6%



OPERATING EXPENSE	BUDGET	ACTUAL		% SPENT
Personnel	\$ 9,445,795	\$	4,306,603	45.6%
Contractual Services	\$ 1,628,129	\$	677,461	41.6%
Maintenance & Repairs	\$ 3,166,119	\$	1,285,741	40.6%
Utilities	\$ 3,116,840	\$	1,336,039	42.9%
Office Expenses	\$ 1,528,549	\$	792,837	51.9%
Insurance	\$ 280,000	\$	159,250	56.9%
Other Expenses	\$ 747,403	\$	93,491	12.5%
Total Operating Expense	\$ 19,912,835	\$	8,651,422	43.4%
NON-OPERATING EXPENSE	BUDGET		ΔΟΤΙΙΔΙ	% SPENT

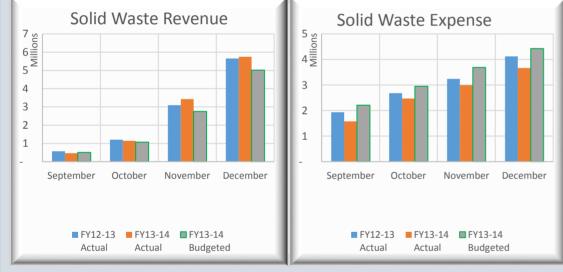
L	NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
L	Capital Equipment	\$ 1,630,120	\$ 482,042	29.6%
L	Total Non-Operating Expense	\$ 1,630,120	\$ 482,042	29.6%

FY13-14 BCWS Monthly Financial Report - SOLID WASTE FUND

% of Year Completed:	50.0%			
	BUDGET	ACTUAL		% USED
Operating Revenue	\$ 9,981,800	\$	6,286,456	63.0%
Non-Operating Revenue	\$ 381,255	\$	211,505	55.5%
(Transfer to R&R)	\$ (1,510,929)	\$	(755,465)	50.0%
Total Revenue	\$ 8,852,126	\$	5,742,497	64.9%
Operating Expense	\$ 7,389,427	\$	3,267,819	44.2%
Non-Operating Expense	\$ 1,462,700	\$	396,612	27.1%
Total Expense	\$ 8,852,127	\$	3,664,431	41.4%

Budget Report for month of: Dec-13					Dec-13
OPERATING REVENUE		BUDGET		ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$	7,414,400	\$	5,012,898	67.6%
Salvage Revenue	\$	232,200	\$	95,225	41.0%
Tipping Fees	\$	1,596,000	\$	961,132	60.2%
Other Revenues	\$	739,200	\$	217,201	29.4%
Total Operating Revenue	\$	9,981,800	\$	6,286,456	63.0%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 30,000	\$ 2,405	8.0%
Gain(Loss) on Sale of Assets	\$ 351,255	\$ 209,100	59.5%
Total Non-Operating Revenue	\$ 381,255	\$ 211,505	55.5%



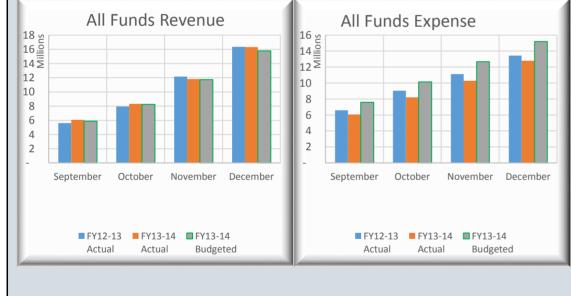
OPERATING EXPENSE		BUDGET		ACTUAL	% SPENT	
Personnel	\$	4,134,296	\$	1,892,571	45.8%	
Contractual Services	\$	456,991	\$	291,607	63.8%	
Maintenance & Repairs	\$	1,790,295	\$	867,270	48.4%	
Utilities	\$	194,000	\$	46,196	23.8%	
Office Expenses	\$	169,964	\$	74,521	43.8%	
Insurance	\$	120,000	\$	68,250	56.9%	
Other Expenses	\$	523,881	\$	27,404	5.2%	
Total Operating Expense	\$	7,389,427	\$	3,267,819	44.2%	
NON-OPERATING EXPENSE		BUDGET		ACTUAL	% SPENT	

			-		
l	Capital Equipment	\$ 1,462,700	\$	396,612	27.1%
l	Total Non-Operating Expense	\$ 1,462,700	\$	396,612	27.1%
3					

FY13-14 BCWS Monthly Financial Report - ALL FUNDS

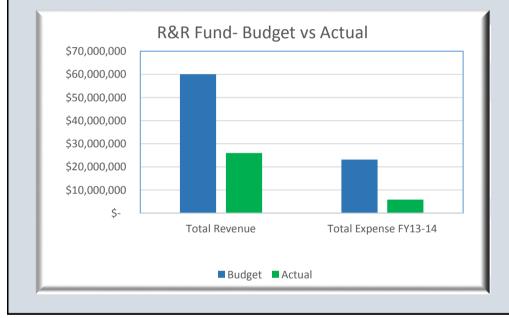
% of Year Completed:	50.0%		
	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 49,816,451	\$ 27,005,492	54.2%
Non-Operating Revenue	\$ 578,630	\$ 265,964	46.0%
(Transfer to R&R)	\$ (20,000,000)	\$ (10,957,886)	54.8%
Total Revenue	\$ 30,395,081	\$ 16,313,569	53.7%
	-		
Operating Expense	\$ 27,302,262	\$ 11,919,241	43.7%
Non-Operating Expense	\$ 3,092,820	\$ 878,655	28.4%
Total Expense	\$ 30,395,082	\$ 12,797,896	42.1%

	Budget Report	for month of:	Dec-13
OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Service Charges	\$ 41,745,662	\$ 21,949,777	52.6%
Impact Fees	\$ 3,262,500	\$ 2,589,136	79.4%
Connection Fees	\$ 1,470,000	\$ 948,875	64.5%
Salvage Revenue	\$ 232,200	\$ 95,225	41.0%
Tipping Fees	\$ 1,596,000	\$ 961,132	60.2%
Other Revenues	\$ 1,510,089	\$ 461,346	30.6%
Total Operating Revenue	\$ 49,816,451	\$ 27,005,492	54.2%
NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 130,000	\$ 18,963	14.6%
Gain(Loss) on Sale of Assets	\$ 448,630	\$ 247,000	55.1%
Total Non-Operating Revenue	\$ 578,630	\$ 265,964	46.0%
	DUDOST	A 6711A1	
OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 13,580,091	\$ 6,199,174	45.6%
Contractual Services	\$ 2,085,120 \$ 4,956,414	\$ 969,068 \$ 2,153,011	46.5%
Maintenance & Repairs			43.4%
Utilities			41.7%
Office Expenses	\$ 1,698,513 \$ 400,000		51.1%
Insurance		\$ 227,501 \$ 120,895	56.9%
Other Expenses		· ·	9.5%
Total Operating Expense	\$ 27,302,262	\$ 11,919,241	43.7%
	BUDGET	ACTUAL	% SPENT
NON-OPERATING EXPENSE		\$ 878,655	28.4%
Capital Equipment	\$ 3,092,820 \$ 3,092,820	÷ 070,055	



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

% of Year Completed:	50.0%		
	BUDGET	ACTUAL	% Collected
Beginning Balance	\$ 15,074,797	\$ 15,074,797	100.0%
Revenue FY13-14	\$ 45,000,000	\$ 10,957,886	24.4%
Total Revenue	\$ 60,074,797	\$ 26,032,683	43.3%
Total Expense FY13-14	\$ 23,189,670	\$ 5,846,862	25.2%



	Budget Report	for month of:	Dec-13
R&R Beginning Balance	07/01/13		
	\$ 15,074,797		
R&R Current Balance	12/31/13		
	\$ 26,032,683		

REVENUE	BUDGET	ACTUAL	% COLLECTED
Trans from Oper Budget	\$ 16,737,500	\$ 8,368,750	50.0%
Trans of Imp Fees from Op Bud	\$ 3,262,500	\$ 2,589,136	79.4%
***Other	\$ 25,000,000	\$-	0.0%
Total Revenue	\$ 60,074,797	\$ 10,957,886	18.2%

EXPENSE	BUDGET	ACTUAL	% SPENT
Project Expense	\$ 7,773,551	\$ 431,638	5.6%
Debt Principal	\$ 7,699,247	\$ 1,374,620	17.9%
Debt Interest	\$ 7,716,872	\$ 4,040,604	52.4%
Total Expense	\$ 23,189,670	\$ 5,846,862	25.2%

***"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.