

BCWS Op Cash Flows Statement-Apr 2016

% of Fiscal Year Completed: 83.3%

PRIOR YEAR table with columns: Budget 14-15, Apr-15, % Collected, % Var

CURRENT YEAR table with columns: Budget 15-16, Apr-16, % Collected, % Var

WATER FUND table with REVENUES and NON-OPERATING REVENUES sections

WATER FUND table with REVENUES and NON-OPERATING REVENUES sections

WATER FUND table with EXPENDITURES and TOTAL OP & NON-OP EXPENSE sections

WATER FUND table with EXPENDITURES and TOTAL OP & NON-OP EXPENSE sections

WATER & SEWER FUND

PRIOR YEAR table with columns: Budget 14-15, Apr-15, % Collected, % Var

CURRENT YEAR table with columns: Budget 15-16, Apr-16, % Collected, % Var

WATER & SEWER FUND table with REVENUES and NON-OPERATING REVENUES sections

WATER & SEWER FUND table with REVENUES and NON-OPERATING REVENUES sections

WATER & SEWER FUND table with EXPENDITURES and TOTAL OP & NON-OP EXPENSE sections

WATER & SEWER FUND table with EXPENDITURES and TOTAL OP & NON-OP EXPENSE sections

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

% of Fiscal Year Completed (Revenue): 92.9%

PRIOR YEAR table with columns: Budget 14-15, Apr-15, % Collected, % Var

CURRENT YEAR table with columns: Budget 15-16, Apr-16, % Collected, % Var

SOLID WASTE table with REVENUES and NON-OPERATING REVENUES sections

SOLID WASTE table with REVENUES and NON-OPERATING REVENUES sections

SOLID WASTE table with EXPENDITURES and TOTAL OP & NON-OP EXPENSE sections

SOLID WASTE table with EXPENDITURES and TOTAL OP & NON-OP EXPENSE sections

SEWER FUND

PRIOR YEAR table with columns: Budget 14-15, Apr-15, % Collected, % Var

CURRENT YEAR table with columns: Budget 15-16, Apr-16, % Collected, % Var

SEWER FUND table with REVENUES and NON-OPERATING REVENUES sections

SEWER FUND table with REVENUES and NON-OPERATING REVENUES sections

SEWER FUND table with EXPENDITURES and TOTAL OP & NON-OP EXPENSE sections

SEWER FUND table with EXPENDITURES and TOTAL OP & NON-OP EXPENSE sections

BCWS Op Cash Flows Statement-Apr 2016

% of Fiscal Year Completed: 83.3%

PRIOR YEAR

CURRENT YEAR

ALL FUNDS

Budget 14-15 Apr-15 % Collected % Var

Budget 15-16 Apr-16 % Collected % Var

REVENUES:

Rate, Service, User Fees & Charges	41,968,000	36,620,314	87.3%	3.9%
Impact Fees	4,135,000	3,717,216	89.9%	6.6%
Connection Fees	1,575,000	2,921,256	185.5%	102.1%
Salvage & Tipping Fees	2,193,500	2,062,084	94.0%	10.7%
Other Revenues	3,263,461	1,323,579	40.6%	-42.8%

45,007,952	38,160,064	84.8%	1.5%
3,850,000	4,567,769	118.6%	35.3%
2,300,000	2,464,330	107.1%	23.8%
3,562,673	2,403,105	67.5%	-15.9%
963,760	850,905	88.3%	5.0%

NON-OPERATING REVENUES:

Interest Income	28,500	20,366	71.5%	-11.9%
Gain(Loss) on Sale of Assets	679,000	551,638	81.2%	-2.1%

25,500	26,492	103.9%	20.6%
214,475	120,255	56.1%	-27.3%

TOTAL REVENUES 53,842,461 47,216,453 87.7% 4.4%

55,924,360 48,592,920 86.9% 3.6%

(Transfer to R&R) (19,520,695) (16,538,636) 84.7%

(22,417,609) (18,596,359) 83.0%

TOTAL AVAILABLE REVENUE 34,321,766 30,677,817 89.4% 6.0%

33,506,751 29,996,561 89.5% 6.2%

Note: \$19.52MM includes Debt Service of \$15.4MM+

Note: \$22.4MM includes Debt Service of \$15.4MM+

EXPENDITURES:

Budget 14-15 Apr-15 % Spent % Var

Budget 15-16 Apr-16 % Spent % Var

Personnel Costs	14,178,061	10,618,553	74.9%	-8.4%
Contractual Services	2,349,456	1,839,653	78.3%	-5.0%
Maint & Repairs	5,472,320	3,827,188	69.9%	-13.4%
Utilities	3,878,551	2,640,595	68.1%	-15.3%
Office Expenses	2,008,260	1,572,378	78.3%	-5.0%
Insurance	424,974	358,560	84.4%	1.0%
Other Expenses	1,354,844	284,178	21.0%	-62.4%

14,916,274	10,883,404	73.0%	-10.4%
2,514,154	1,787,596	71.1%	-12.2%
5,595,639	3,847,449	68.8%	-14.6%
3,967,718	3,093,115	78.0%	-5.4%
2,182,802	1,794,808	82.2%	-1.1%
465,000	382,936	82.4%	-1.0%
1,937,863	222,648	11.5%	-71.8%

TOTAL OPERATING EXPENSE 29,666,466 21,141,105 71.3% -12.1%

31,579,450 22,011,956 69.7% -13.6%

Operating Expense v. Revenues Variance----->>> 18.1%

Operating Expense v. Revenues Variance----->>> 19.8%

Cap Equipment 4,655,300 3,089,090 66.4% -0.169769224

1,927,300 1,261,817 65.5% -0.17862623

TOTAL OP & NON-OP EXPENSE 34,321,766 24,230,195 70.6% -12.7%

33,506,750 23,273,773 69.5% -13.9%

TOTAL Expense v. Revenues Variance----->>> 18.8%

TOTAL Expense v. Revenues Variance----->>> 20.1%

FY15-16 BCWS Monthly Financial Report - WATER FUND

% of Year Completed: 83.3%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 12,063,955	\$ 10,476,947	86.8%
Non-Operating Revenue	\$ 9,175	\$ 21,397	233.2%
(Transfer to R&R)	\$ (6,174,999)	\$ (5,431,799)	88.0%
Total Revenue	\$ 5,898,131	\$ 5,066,546	85.9%
Operating Expense	\$ 7,620,505	\$ 5,532,545	72.6%
Non-Operating Expense	\$ 780,710	\$ 377,785	48.4%
Total Expense	\$ 8,401,215	\$ 5,910,330	70.4%

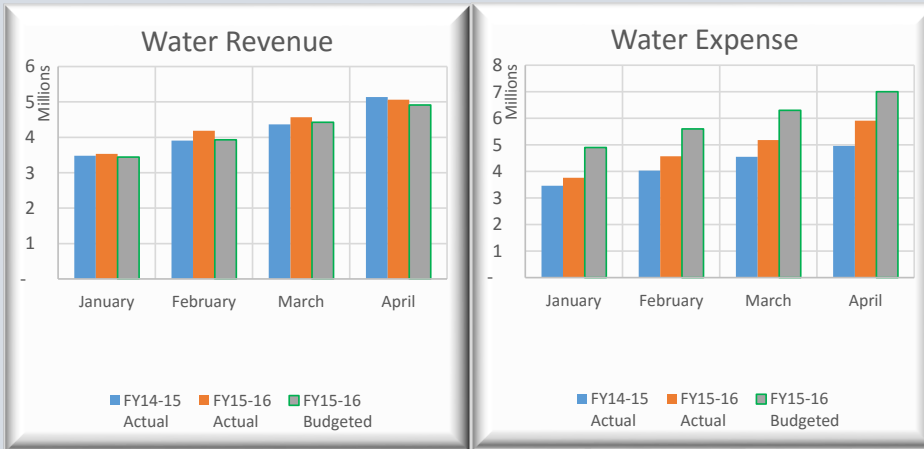
Budget Report for month of: Apr-16

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 9,478,955	\$ 7,711,298	81.4%
Impact Fees	\$ 1,350,000	\$ 1,410,966	104.5%
Connection Fees	\$ 1,050,000	\$ 1,142,905	108.8%
Other Revenues	\$ 185,000	\$ 211,778	114.5%
Total Operating Revenue	\$ 12,063,955	\$ 10,476,947	86.8%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ -	\$ -	
Gain(Loss) on Sale of Assets	\$ 9,175	\$ 21,397	233.2%
Total Non-Operating Revenue	\$ 9,175	\$ 21,397	233.2%

OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 3,372,152	\$ 2,402,288	71.2%
Contractual Services	\$ 508,401	\$ 237,631	46.7%
Maintenance & Repairs	\$ 680,610	\$ 360,408	53.0%
Utilities	\$ 1,670,798	\$ 1,487,956	89.1%
Office Expenses	\$ 898,493	\$ 895,391	99.7%
Insurance	\$ 135,000	\$ 114,881	85.1%
Other Expenses	\$ 355,051	\$ 33,990	9.6%
Total Operating Expense	\$ 7,620,505	\$ 5,532,545	72.6%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 780,710	\$ 377,785	48.4%
Total Non-Operating Expense	\$ 780,710	\$ 377,785	48.4%



FY15-16 BCWS Monthly Financial Report - SEWER FUND

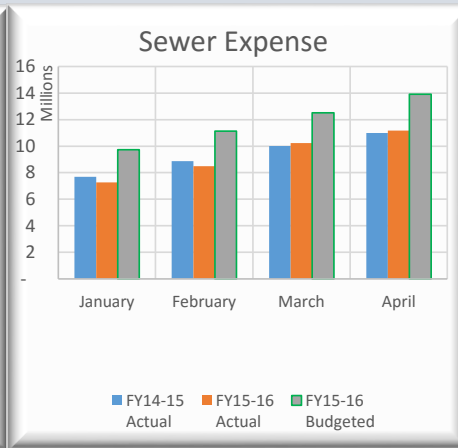
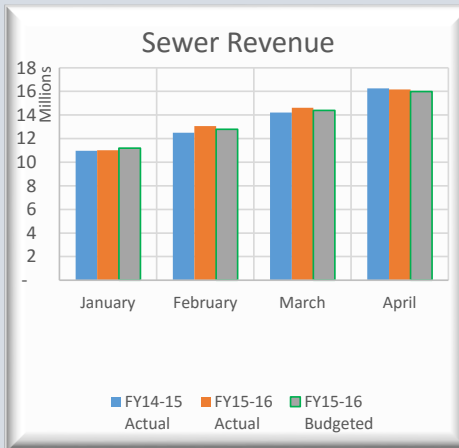
% of Year Completed: 83.3%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 31,990,097	\$ 27,893,158	87.2%
Non-Operating Revenue	\$ 121,800	\$ 111,596	91.6%
(Transfer to R&R)	\$ (12,925,288)	\$ (11,844,543)	91.6%
Total Revenue	\$ 19,186,609	\$ 16,160,210	84.2%
Operating Expense	\$ 15,980,584	\$ 11,208,963	70.1%
Non-Operating Expense	\$ 702,940	\$ 462,970	65.9%
Total Expense	\$ 16,683,524	\$ 11,671,933	70.0%

Budget Report for month of: Apr-16

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 27,713,597	\$ 22,836,491	82.4%
Impact Fees	\$ 2,500,000	\$ 3,156,803	126.3%
Connection Fees	\$ 1,250,000	\$ 1,321,425	105.7%
Other Revenues	\$ 526,500	\$ 578,438	109.9%
Total Operating Revenue	\$ 31,990,097	\$ 27,893,158	87.2%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 25,000	\$ 26,384	105.5%
Gain(Loss) on Sale of Assets	\$ 96,800	\$ 85,212	88.0%
Total Non-Operating Revenue	\$ 121,800	\$ 111,596	91.6%



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 7,236,071	\$ 5,405,363	74.7%
Contractual Services	\$ 1,495,491	\$ 871,048	58.2%
Maintenance & Repairs	\$ 2,882,321	\$ 2,396,392	83.1%
Utilities	\$ 2,108,520	\$ 1,522,302	72.2%
Office Expenses	\$ 1,037,275	\$ 721,911	69.6%
Insurance	\$ 195,000	\$ 153,174	78.6%
Other Expenses	\$ 1,025,906	\$ 138,772	13.5%
Total Operating Expense	\$ 15,980,584	\$ 11,208,963	70.1%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 702,940	\$ 462,970	65.9%
Total Non-Operating Expense	\$ 702,940	\$ 462,970	65.9%

FY15-16 BCWS Monthly Financial Report - WATER & SEWER FUND

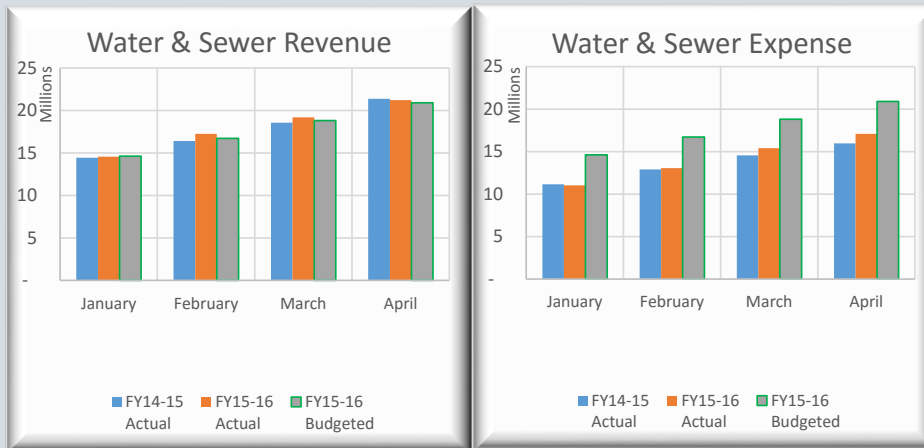
% of Year Completed: 83.3%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 44,054,052	\$ 38,370,105	87.1%
Non-Operating Revenue	\$ 130,975	\$ 132,993	101.5%
(Transfer to R&R)	\$ (19,100,287)	\$ (17,276,342)	90.5%
Total Revenue	\$ 25,084,740	\$ 21,226,756	84.6%
Operating Expense	\$ 23,601,089	\$ 16,741,508	70.9%
Non-Operating Expense	\$ 1,483,650	\$ 840,755	56.7%
Total Expense	\$ 25,084,739	\$ 17,582,263	70.1%

Budget Report for month of: Apr-16

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 37,192,552	\$ 30,547,790	82.1%
Impact Fees	\$ 3,850,000	\$ 4,567,769	118.6%
Connection Fees	\$ 2,300,000	\$ 2,464,330	107.1%
Other Revenues	\$ 711,500	\$ 790,216	111.1%
Total Operating Revenue	\$ 44,054,052	\$ 38,370,105	87.1%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 25,000	\$ 26,384	105.5%
Gain(Loss) on Sale of Assets	\$ 105,975	\$ 106,610	100.6%
Total Non-Operating Revenue	\$ 130,975	\$ 132,993	101.5%



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 10,608,223	\$ 7,807,651	73.6%
Contractual Services	\$ 2,003,892	\$ 1,108,679	55.3%
Maintenance & Repairs	\$ 3,562,931	\$ 2,756,800	77.4%
Utilities	\$ 3,779,318	\$ 3,010,257	79.7%
Office Expenses	\$ 1,935,768	\$ 1,617,302	83.5%
Insurance	\$ 330,000	\$ 268,055	81.2%
Other Expenses	\$ 1,380,957	\$ 172,762	12.5%
Total Operating Expense	\$ 23,601,089	\$ 16,741,508	70.9%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 1,483,650	\$ 840,755	56.7%
Total Non-Operating Expense	\$ 1,483,650	\$ 840,755	56.7%

FY15-16 BCWS Monthly Financial Report - SOLID WASTE FUND

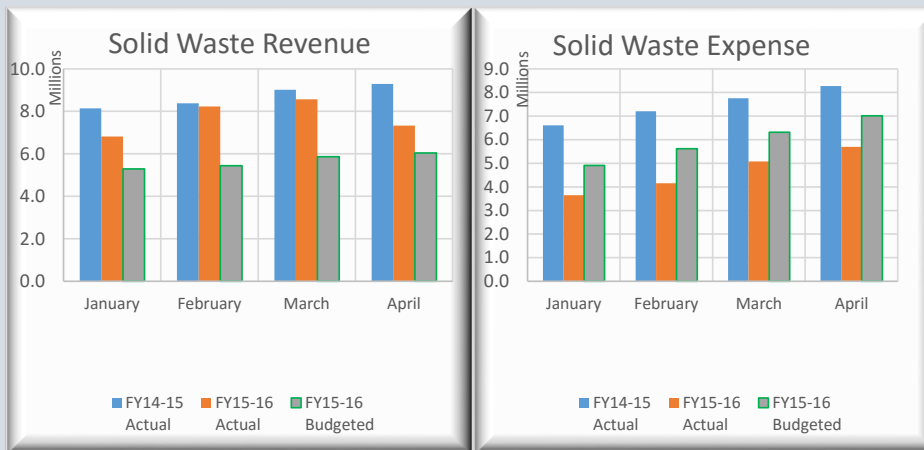
% of Year Completed: 83.3%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 11,630,333	\$ 10,076,068	86.6%
Non-Operating Revenue	\$ 109,000	\$ 13,754	12.6%
(Transfer to R&R)	\$ (3,317,322)	\$ (2,764,435)	83.3%
Total Revenue	\$ 8,422,011	\$ 7,325,387	87.0%
Operating Expense	\$ 7,978,361	\$ 5,270,448	66.1%
Non-Operating Expense	\$ 443,650	\$ 421,062	94.9%
Total Expense	\$ 8,422,011	\$ 5,691,510	67.6%

Budget Report for month of: Apr-16

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 7,815,400	\$ 7,612,274	97.4%
Salvage Revenue	\$ 259,500	\$ 80,657	31.1%
Tipping Fees	\$ 3,303,173	\$ 2,322,448	70.3%
Other Revenues	\$ 252,260	\$ 60,689	24.1%
Total Operating Revenue	\$ 11,630,333	\$ 10,076,068	86.6%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 500	\$ 108	21.7%
Gain(Loss) on Sale of Assets	\$ 108,500	\$ 13,646	12.6%
Total Non-Operating Revenue	\$ 109,000	\$ 13,754	12.6%



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 4,308,051	\$ 3,075,753	71.4%
Contractual Services	\$ 510,262	\$ 678,916	133.1%
Maintenance & Repairs	\$ 2,032,708	\$ 1,090,649	53.7%
Utilities	\$ 188,400	\$ 82,857	44.0%
Office Expenses	\$ 247,034	\$ 177,505	71.9%
Insurance	\$ 135,000	\$ 114,881	85.1%
Other Expenses	\$ 556,906	\$ 49,886	9.0%
Total Operating Expense	\$ 7,978,361	\$ 5,270,448	66.1%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 443,650	\$ 421,062	94.9%
Total Non-Operating Expense	\$ 443,650	\$ 421,062	94.9%

FY15-16 BCWS Monthly Financial Report - ALL FUNDS

% of Year Completed: 83.3%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 55,684,385	\$ 48,446,173	87.0%
Non-Operating Revenue	\$ 239,975	\$ 146,747	61.2%
(Transfer to R&R)	\$ (22,417,609)	\$ (20,040,777)	89.4%
Total Revenue	\$ 33,506,751	\$ 28,552,144	85.2%
Operating Expense	\$ 31,579,450	\$ 22,011,956	69.7%
Non-Operating Expense	\$ 1,927,300	\$ 1,261,817	65.5%
Total Expense	\$ 33,506,750	\$ 23,273,773	69.5%

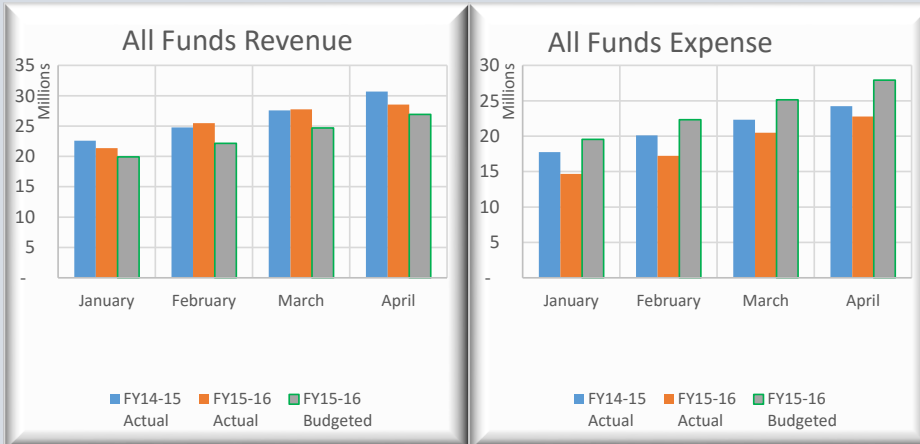
Budget Report for month of: Apr-16

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Service Charges	\$ 45,007,952	\$ 38,160,064	84.8%
Impact Fees	\$ 3,850,000	\$ 4,567,769	118.6%
Connection Fees	\$ 2,300,000	\$ 2,464,330	107.1%
Salvage Revenue	\$ 259,500	\$ 80,657	31.1%
Tipping Fees	\$ 3,303,173	\$ 2,322,448	70.3%
Other Revenues	\$ 963,760	\$ 850,905	88.3%
Total Operating Revenue	\$ 55,684,385	\$ 48,446,173	87.0%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 25,500	\$ 26,492	103.9%
Gain(Loss) on Sale of Assets	\$ 214,475	\$ 120,255	56.1%
Total Non-Operating Revenue	\$ 239,975	\$ 146,747	61.2%

OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 14,916,274	\$ 10,883,404	73.0%
Contractual Services	\$ 2,514,154	\$ 1,787,596	71.1%
Maintenance & Repairs	\$ 5,595,639	\$ 3,847,449	68.8%
Utilities	\$ 3,967,718	\$ 3,093,115	78.0%
Office Expenses	\$ 2,182,802	\$ 1,794,808	82.2%
Insurance	\$ 465,000	\$ 382,936	82.4%
Other Expenses	\$ 1,937,863	\$ 222,648	11.5%
Total Operating Expense	\$ 31,579,450	\$ 22,011,956	69.7%

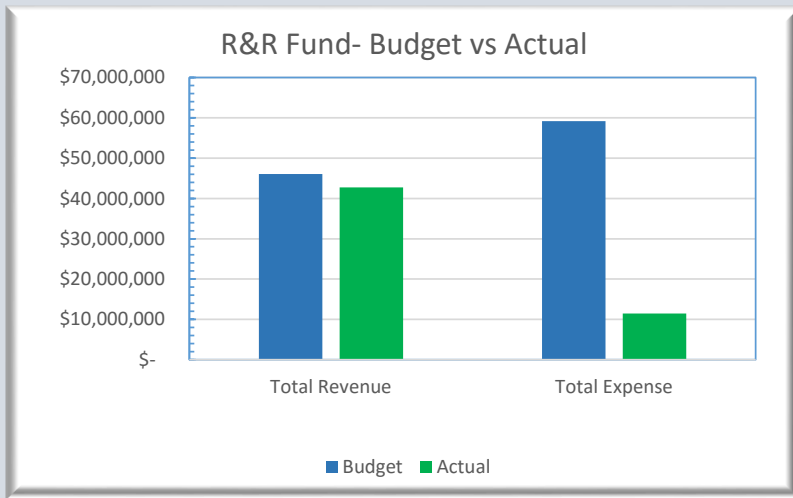
NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 1,927,300	\$ 1,261,817	65.5%
Total Non-Operating Expense	\$ 1,927,300	\$ 1,261,817	65.5%



FY15-16 BCWS Monthly Financial Report - R&R FUND

% of Year Completed: 83.3%

	BUDGET	ACTUAL	% Collected
Beginning Balance	\$ 23,614,404	\$ 23,614,404	100.0%
Revenue FY15-16	\$ 22,417,609	\$ 19,137,769	85.4%
Total Revenue	\$ 46,032,013	\$ 42,752,173	92.9%
Total Expense	\$ 59,147,820	\$ 11,477,432	19.4%



Budget Report for month of: Apr-16

R&R Beginning Balance	07/01/15
	\$ 23,614,404
R&R Current Balance	04/30/16
	\$ 42,752,173

REVENUE	BUDGET	ACTUAL	% COLLECTED
Trans fr Oper for Debt/Proj	\$ 18,567,609	\$ 14,570,000	78.5%
Trans Imp Fees fr Op Bud	\$ 3,850,000	\$ 4,567,769	118.6%
	\$ -		
Total Revenue	\$ 46,032,013	\$ 19,137,769	41.6%

EXPENSE	BUDGET	ACTUAL	% SPENT
Project Expense	\$ 39,112,571	\$ 330,555	0.8%
Debt Principal	\$ 13,040,720	\$ 10,019,810	76.8%
Debt Interest	\$ 6,994,529	\$ 1,127,067	16.1%
Total Expense	\$ 59,147,820	\$ 11,477,432	19.4%

**2014 bond proceeds are specifically for BCSW's portion of the Lake Moultrie water plant expansion.