



# BCWS Op Cash Flows Statement-Oct 2016

**% of Fiscal Year Completed: 33.3%**

## PRIOR YEAR

## CURRENT YEAR

### ALL FUNDS

**Budget 15-16      Oct-15      % Collected      % Var**

**Budget 16-17      Oct-16      % Collected      % Var**

#### REVENUES:

Rate, Service, User Fees & Charges	45,007,952	12,662,369	28.1%	-5.2%
Impact Fees	3,850,000	2,878,055	74.8%	41.4%
Connection Fees	2,300,000	1,044,185	45.4%	12.1%
Salvage & Tipping Fees	3,562,673	943,047	26.5%	-6.9%
Other Revenues	963,760	391,846	40.7%	7.3%

46,059,733	13,241,385	28.7%	-4.6%
5,390,000	3,022,830	56.1%	22.7%
3,220,000	1,079,688	33.5%	0.2%
3,523,500	1,231,198	34.9%	1.6%
975,300	726,245	74.5%	41.1%

#### NON-OPERATING REVENUES:

Interest Income	25,500	6,881	27.0%	-6.3%
Gain(Loss) on Sale of Assets	214,475	-	0.0%	-33.3%

20,170	28	0.1%	-33.2%
633,578	143,339	22.6%	-10.7%

**TOTAL REVENUES      55,924,360      17,926,383      32.1%      -1.3%**

**59,822,281      19,444,714      32.5%      -0.8%**

(Transfer to R&R)      (22,417,609)      (9,067,259)      40.4%

(21,748,185)      (8,942,225)      41.1%

**TOTAL AVAILABLE REVENUE      33,506,751      8,859,124      26.4%      -6.9%**

**38,074,096      10,502,489      27.6%      -5.7%**

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

Note: \$21.7MM includes Debt Service of \$16.2MM+

#### EXPENDITURES:

**Budget 15-16      Oct-15      % Spent      % Var**

**Budget 16-17      Oct-16      % Spent      % Var**

Personnel Costs	14,916,274	3,952,551	26.5%	-6.8%
Contractual Services	2,514,154	478,063	19.0%	-14.3%
Maint & Repairs	5,595,639	1,072,345	19.2%	-14.2%
Utilities	3,967,718	729,963	18.4%	-14.9%
Office Expenses	2,182,802	700,755	32.1%	-1.2%
Insurance	465,000	50,456	10.9%	-22.5%
Other Expenses	1,937,863	58,796	3.0%	-30.3%

16,466,473	4,056,472	24.6%	-8.7%
2,621,297	596,052	22.7%	-10.6%
5,281,457	1,480,832	28.0%	-5.3%
4,442,838	1,149,121	25.9%	-7.5%
2,487,040	805,063	32.4%	-1.0%
515,000	144,384	28.0%	-5.3%
1,935,122	110,105	5.7%	-27.6%

**TOTAL OPERATING EXPENSE      31,579,450      7,042,929      22.3%      -11.0%**

**33,749,227      8,342,029      24.7%      -8.6%**

Operating Expense v. Revenues Variance----->>>      4.1%

Operating Expense v. Revenues Variance----->>>      2.9%

Cap Equipment      1,927,300      378,557      19.6%      -13.7%

2,924,400      541,370      18.5%      -14.8%

**TOTAL OP & NON-OP EXPENSE      33,506,750      7,421,486      22.1%      -11.2%**

**36,673,627      8,883,399      24.2%      -9.1%**

TOTAL Expense v. Revenues Variance----->>>      4.3%

TOTAL Expense v. Revenues Variance----->>>      3.4%

## FY16-17 BCWS Monthly Financial Report - WATER FUND

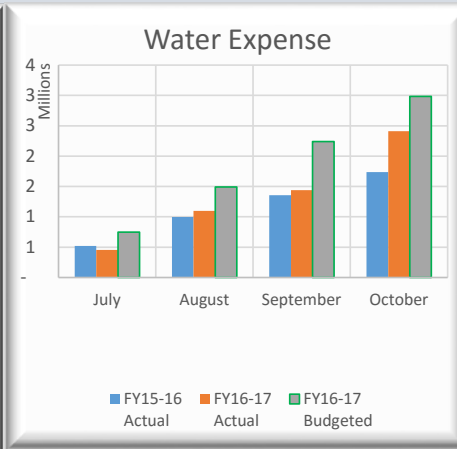
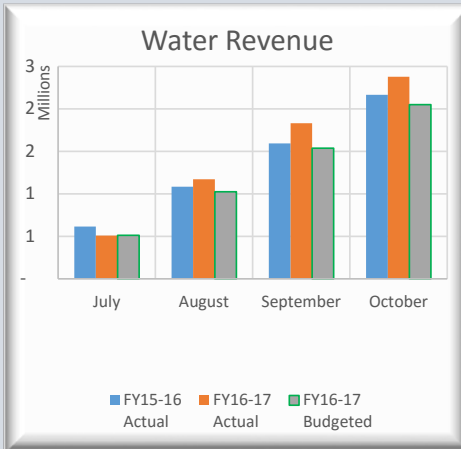
**% of Year Completed: 33.3%**

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 13,153,104	\$ 4,945,914	37.6%
Non-Operating Revenue	\$ 74,223	\$ 281	0.4%
(Transfer to R&R)	\$ (7,078,586)	\$ (2,567,649)	36.3%
<b>Total Revenue</b>	<b>\$ 6,148,741</b>	<b>\$ 2,378,547</b>	<b>38.7%</b>
Operating Expense	\$ 8,020,943	\$ 2,309,086	28.8%
Non-Operating Expense	\$ 935,260	\$ 103,548	11.1%
<b>Total Expense</b>	<b>\$ 8,956,203</b>	<b>\$ 2,412,635</b>	<b>26.9%</b>

**Budget Report for month of: Oct-16**

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 9,516,104	\$ 3,559,377	37.4%
Impact Fees	\$ 1,890,000	\$ 838,120	44.3%
Connection Fees	\$ 1,470,000	\$ 465,038	31.6%
Other Revenues	\$ 277,000	\$ 83,380	30.1%
<b>Total Operating Revenue</b>	<b>\$ 13,153,104</b>	<b>\$ 4,945,914</b>	<b>37.6%</b>

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ -	\$ 281	
Gain(Loss) on Sale of Assets	\$ 74,223	\$ -	0.0%
<b>Total Non-Operating Revenue</b>	<b>\$ 74,223</b>	<b>\$ 281</b>	<b>0.4%</b>



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 3,600,050	\$ 914,214	25.4%
Contractual Services	\$ 517,753	\$ 105,317	20.3%
Maintenance & Repairs	\$ 614,920	\$ 86,094	14.0%
Utilities	\$ 2,000,818	\$ 700,184	35.0%
Office Expenses	\$ 977,901	\$ 448,848	45.9%
Insurance	\$ 150,000	\$ 43,315	28.9%
Other Expenses	\$ 159,501	\$ 11,113	7.0%
<b>Total Operating Expense</b>	<b>\$ 8,020,943</b>	<b>\$ 2,309,086</b>	<b>28.8%</b>

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 935,260	\$ 103,548	11.1%
<b>Total Non-Operating Expense</b>	<b>\$ 935,260</b>	<b>\$ 103,548</b>	<b>11.1%</b>

## FY16-17 BCWS Monthly Financial Report - SEWER FUND

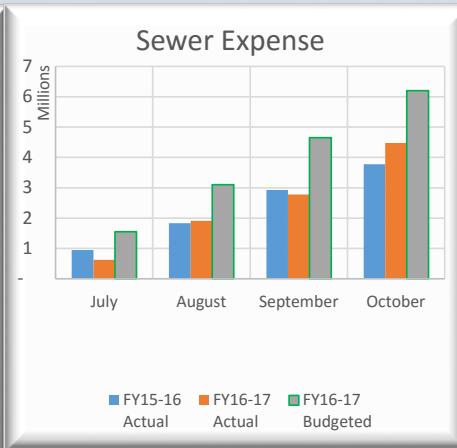
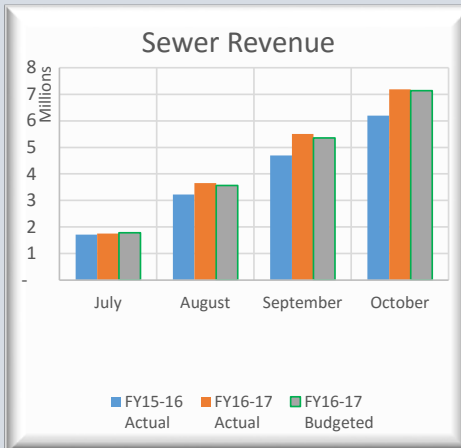
**% of Year Completed: 33.3%**

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 34,170,639	\$ 12,557,746	36.8%
Non-Operating Revenue	\$ 329,155	\$ 11,068	3.4%
(Transfer to R&R)	\$ (13,092,469)	\$ (5,382,200)	41.1%
<b>Total Revenue</b>	<b>\$ 21,407,325</b>	<b>\$ 7,186,614</b>	<b>33.6%</b>
Operating Expense	\$ 17,595,240	\$ 4,202,915	23.9%
Non-Operating Expense	\$ 1,004,180	\$ 273,454	27.2%
<b>Total Expense</b>	<b>\$ 18,599,420</b>	<b>\$ 4,476,370</b>	<b>24.1%</b>

**Budget Report for month of: Oct-16**

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 28,292,139	\$ 9,121,565	32.2%
Impact Fees	\$ 3,500,000	\$ 2,184,710	62.4%
Connection Fees	\$ 1,750,000	\$ 614,650	35.1%
Other Revenues	\$ 628,500	\$ 636,821	101.3%
<b>Total Operating Revenue</b>	<b>\$ 34,170,639</b>	<b>\$ 12,557,746</b>	<b>36.8%</b>

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 20,000	\$ 28	0.1%
Gain(Loss) on Sale of Assets	\$ 309,155	\$ 11,039	3.6%
<b>Total Non-Operating Revenue</b>	<b>\$ 329,155</b>	<b>\$ 11,068</b>	<b>3.4%</b>



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 8,289,241	\$ 1,995,259	24.1%
Contractual Services	\$ 1,507,215	\$ 352,847	23.4%
Maintenance & Repairs	\$ 2,841,184	\$ 1,021,269	35.9%
Utilities	\$ 2,261,720	\$ 426,176	18.8%
Office Expenses	\$ 1,216,397	\$ 275,070	22.6%
Insurance	\$ 215,000	\$ 57,754	26.9%
Other Expenses	\$ 1,264,483	\$ 74,541	5.9%
<b>Total Operating Expense</b>	<b>\$ 17,595,240</b>	<b>\$ 4,202,915</b>	<b>23.9%</b>

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 1,004,180	\$ 273,454	27.2%
<b>Total Non-Operating Expense</b>	<b>\$ 1,004,180</b>	<b>\$ 273,454</b>	<b>27.2%</b>

## FY16-17 BCWS Monthly Financial Report - WATER & SEWER FUND

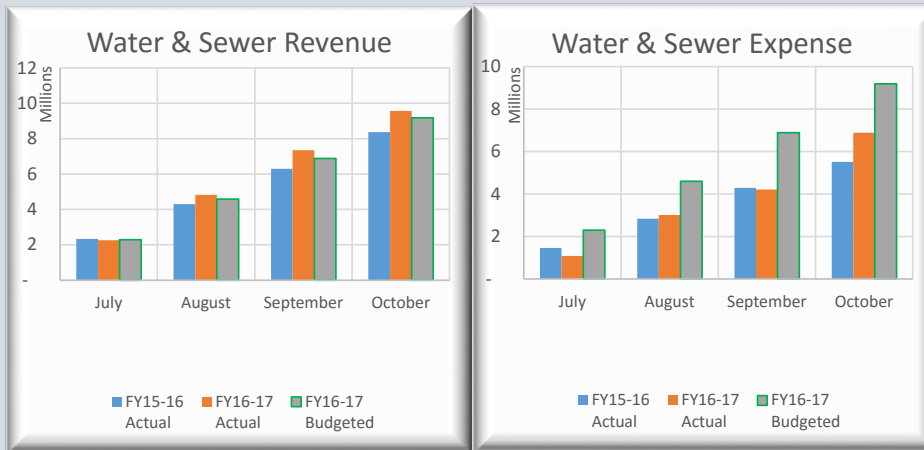
**% of Year Completed: 33.3%**

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 47,323,743	\$ 17,503,660	37.0%
Non-Operating Revenue	\$ 403,378	\$ 11,349	2.8%
(Transfer to R&R)	\$ (20,171,055)	\$ (7,949,848)	39.4%
<b>Total Revenue</b>	<b>\$ 27,556,066</b>	<b>\$ 9,565,161</b>	<b>34.7%</b>
Operating Expense	\$ 25,616,183	\$ 6,512,001	25.4%
Non-Operating Expense	\$ 1,939,440	\$ 377,003	19.4%
<b>Total Expense</b>	<b>\$ 27,555,623</b>	<b>\$ 6,889,004</b>	<b>25.0%</b>

**Budget Report for month of: Oct-16**

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 37,808,243	\$ 12,680,942	33.5%
Impact Fees	\$ 5,390,000	\$ 3,022,830	56.1%
Connection Fees	\$ 3,220,000	\$ 1,079,688	33.5%
Other Revenues	\$ 905,500	\$ 720,201	79.5%
<b>Total Operating Revenue</b>	<b>\$ 47,323,743</b>	<b>\$ 17,503,660</b>	<b>37.0%</b>

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 20,000	\$ 310	1.5%
Gain(Loss) on Sale of Assets	\$ 383,378	\$ 11,039	2.9%
<b>Total Non-Operating Revenue</b>	<b>\$ 403,378</b>	<b>\$ 11,349</b>	<b>2.8%</b>



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 11,889,291	\$ 2,909,473	24.5%
Contractual Services	\$ 2,024,968	\$ 458,164	22.6%
Maintenance & Repairs	\$ 3,456,104	\$ 1,107,364	32.0%
Utilities	\$ 4,262,538	\$ 1,126,360	26.4%
Office Expenses	\$ 2,194,298	\$ 723,918	33.0%
Insurance	\$ 365,000	\$ 101,069	27.7%
Other Expenses	\$ 1,423,984	\$ 85,654	6.0%
<b>Total Operating Expense</b>	<b>\$ 25,616,183</b>	<b>\$ 6,512,001</b>	<b>25.4%</b>

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 1,939,440	\$ 377,003	19.4%
<b>Total Non-Operating Expense</b>	<b>\$ 1,939,440</b>	<b>\$ 377,003</b>	<b>19.4%</b>

## FY16-17 BCWS Monthly Financial Report - SOLID WASTE FUND

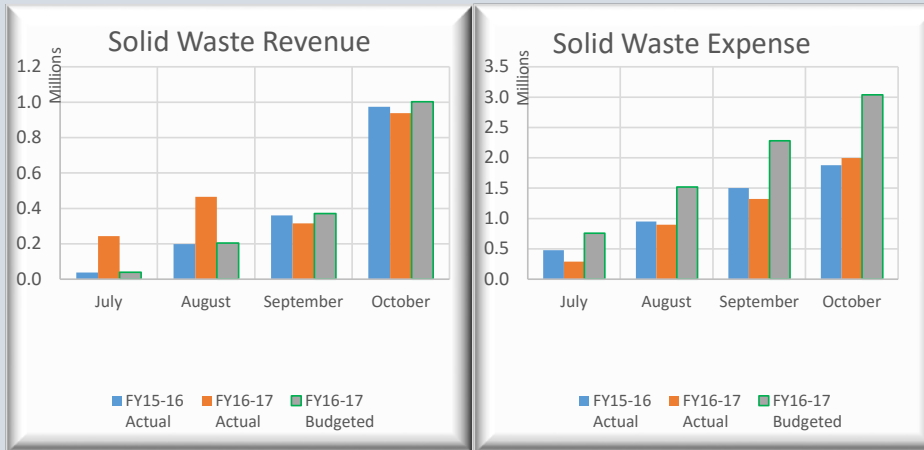
**% of Year Completed: 33.3%**

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 11,844,790	\$ 1,797,686	15.2%
Non-Operating Revenue	\$ 250,370	\$ 132,300	52.8%
(Transfer to R&R)	\$ (2,977,130)	\$ (992,377)	33.3%
<b>Total Revenue</b>	<b>\$ 9,118,030</b>	<b>\$ 937,609</b>	<b>10.3%</b>
Operating Expense	\$ 8,133,044	\$ 1,830,028	22.5%
Non-Operating Expense	\$ 984,960	\$ 164,367	16.7%
<b>Total Expense</b>	<b>\$ 9,118,004</b>	<b>\$ 1,994,395</b>	<b>21.9%</b>

**Budget Report for month of: Oct-16**

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 8,251,490	\$ 560,444	6.8%
Salvage Revenue	\$ 134,500	\$ 47,873	35.6%
Tipping Fees	\$ 3,389,000	\$ 1,183,325	34.9%
Other Revenues	\$ 69,800	\$ 6,044	8.7%
<b>Total Operating Revenue</b>	<b>\$ 11,844,790</b>	<b>\$ 1,797,686</b>	<b>15.2%</b>

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 170	\$ -	0.0%
Gain(Loss) on Sale of Assets	\$ 250,200	\$ 132,300	52.9%
<b>Total Non-Operating Revenue</b>	<b>\$ 250,370</b>	<b>\$ 132,300</b>	<b>52.8%</b>



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 4,577,182	\$ 1,146,999	25.1%
Contractual Services	\$ 596,329	\$ 137,888	23.1%
Maintenance & Repairs	\$ 1,825,353	\$ 373,468	20.5%
Utilities	\$ 180,300	\$ 22,761	12.6%
Office Expenses	\$ 292,742	\$ 81,145	27.7%
Insurance	\$ 150,000	\$ 43,315	28.9%
Other Expenses	\$ 511,138	\$ 24,451	4.8%
<b>Total Operating Expense</b>	<b>\$ 8,133,044</b>	<b>\$ 1,830,028</b>	<b>22.5%</b>

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 984,960	\$ 164,367	16.7%
<b>Total Non-Operating Expense</b>	<b>\$ 984,960</b>	<b>\$ 164,367</b>	<b>16.7%</b>

## FY16-17 BCWS Monthly Financial Report - ALL FUNDS

**% of Year Completed: 33.3%**

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 59,168,533	\$ 19,301,346	32.6%
Non-Operating Revenue	\$ 653,748	\$ 143,649	22.0%
(Transfer to R&R)	\$ (23,148,185)	\$ (8,942,225)	38.6%
<b>Total Revenue</b>	<b>\$ 36,674,096</b>	<b>\$ 10,502,770</b>	<b>28.6%</b>
Operating Expense	\$ 33,749,227	\$ 8,342,029	24.7%
Non-Operating Expense	\$ 2,924,400	\$ 541,370	18.5%
<b>Total Expense</b>	<b>\$ 36,673,627</b>	<b>\$ 8,883,399</b>	<b>24.2%</b>

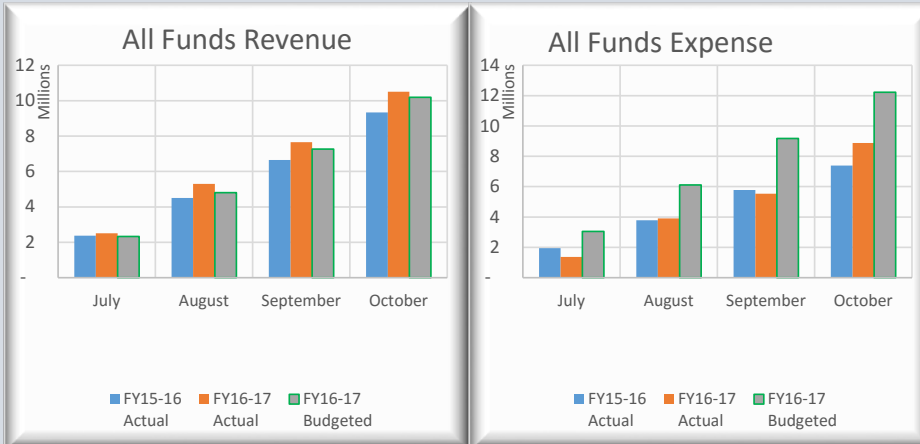
**Budget Report for month of: Oct-16**

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Service Charges	\$ 46,059,733	\$ 13,241,385	28.7%
Impact Fees	\$ 5,390,000	\$ 3,022,830	56.1%
Connection Fees	\$ 3,220,000	\$ 1,079,688	33.5%
Salvage Revenue	\$ 134,500	\$ 47,873	35.6%
Tipping Fees	\$ 3,389,000	\$ 1,183,325	34.9%
Other Revenues	\$ 975,300	\$ 726,245	74.5%
<b>Total Operating Revenue</b>	<b>\$ 59,168,533</b>	<b>\$ 19,301,346</b>	<b>32.6%</b>

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 20,170	\$ 310	1.5%
Gain(Loss) on Sale of Assets	\$ 633,578	\$ 143,339	22.6%
<b>Total Non-Operating Revenue</b>	<b>\$ 653,748</b>	<b>\$ 143,649</b>	<b>22.0%</b>

OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 16,466,473	\$ 4,056,472	24.6%
Contractual Services	\$ 2,621,297	\$ 596,052	22.7%
Maintenance & Repairs	\$ 5,281,457	\$ 1,480,832	28.0%
Utilities	\$ 4,442,838	\$ 1,149,121	25.9%
Office Expenses	\$ 2,487,040	\$ 805,063	32.4%
Insurance	\$ 515,000	\$ 144,384	28.0%
Other Expenses	\$ 1,935,122	\$ 110,105	5.7%
<b>Total Operating Expense</b>	<b>\$ 33,749,227</b>	<b>\$ 8,342,029</b>	<b>24.7%</b>

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 2,924,400	\$ 541,370	18.5%
<b>Total Non-Operating Expense</b>	<b>\$ 2,924,400</b>	<b>\$ 541,370</b>	<b>18.5%</b>



## FY16-17 BCWS Monthly Financial Report - R&R FUND

**% of Year Completed: 33.3%**

	ACTUAL		% Collected
Beginning Balance	\$ 34,550,070		
Budgeted Rev FY16-17	\$ 23,148,185	\$ 8,942,222	38.6%
Total Revenue	\$ 57,698,255	\$ 8,942,222	
Total Expense	\$ 51,311,009	\$ 5,794,338	11.3%

**Budget Report for month of: Oct-16**

<b>R&amp;R Beginning Balance</b>	<b>07/01/16</b>
	\$ 34,550,070
<b>R&amp;R Current Balance</b>	<b>10/31/16</b>
	\$ 37,697,954

REVENUE	BUDGET	ACTUAL	% COLLECTED
Trans fr Oper for Debt/Proj	\$ 17,758,185	\$ 5,919,392	33.3%
Trans Imp Fees fr Op Bud	\$ 5,390,000	\$ 3,022,830	56.1%
	\$ -		
<b>Total Budgeted Revenue</b>	<b>\$ 57,698,255</b>	<b>\$ 8,942,222</b>	<b>15.5%</b>

EXPENSE	BUDGET	ACTUAL	% SPENT
Project Expense	\$ 35,112,500	\$ 3,922,806	11.2%
Debt Principal	\$ 8,701,043	\$ 1,871,532	21.5%
Debt Interest	\$ 7,497,465	\$ -	0.0%
<b>Total Budgeted Expense</b>	<b>\$ 51,311,009</b>	<b>\$ 5,794,338</b>	<b>11.3%</b>

R&R Fund- Budget vs Actual

