

BCWS Op Cash Flows Statement-Dec 2017

WATER FUND	PRIOR YEAR			
	Budget 16-17	Dec-16	% Collected	% Var
REVENUES:				
Rate & Service Charges	9,516,104	5,198,166	54.6%	4.6%
Impact Fees	1,890,000	1,301,230	68.8%	18.8%
Connection Fees	1,470,000	923,308	62.8%	12.8%
Other Revenues	277,000	139,447	50.3%	0.3%
NON-OPERATING REVENUES:				
Gain(Loss) on Sale of Assets	74,223	-	0.0%	-50.0%
TOTAL REVENUES	13,227,327	7,562,151	57.2%	7.2%
TOTAL AVAILABLE REVENUE	6,148,741	3,666,628	59.6%	9.6%
<i>(After R&R Transfers)</i>				

EXPENDITURES:	Budget 16-17				Dec-16			
	Budget 16-17	Dec-16	% Spent	% Var	Budget 16-17	Dec-16	% Spent	% Var
Personnel Costs	3,600,050	1,410,150	39.2%	-10.8%	3,600,050	1,410,150	39.2%	-10.8%
Contractual Services	517,753	127,313	24.6%	-25.4%	517,753	127,313	24.6%	-25.4%
Maint & Repairs	614,920	113,467	18.5%	-31.5%	614,920	113,467	18.5%	-31.5%
Utilities	2,000,818	1,006,753	50.3%	0.3%	2,000,818	1,006,753	50.3%	0.3%
Office Expenses	977,901	626,830	64.1%	14.1%	977,901	626,830	64.1%	14.1%
Insurance	150,000	65,273	43.5%	-6.5%	150,000	65,273	43.5%	-6.5%
Other Expenses	159,501	7,437	4.7%	-45.3%	159,501	7,437	4.7%	-45.3%
TOTAL OPERATING EXPENSE	8,020,943	3,357,223	41.9%	-8.1%	8,020,943	3,357,223	41.9%	-8.1%
<i>Operating Expense v. Revenues Variance----->>></i>								17.8%
Capital Equipment	935,260	516,971	55.3%	5.3%	935,260	516,971	55.3%	5.3%
TOTAL OP & NON-OP EXPENSE	8,956,203	3,874,194	43.3%	-6.7%	8,956,203	3,874,194	43.3%	-6.7%
<i>TOTAL Expense v. Revenues Variance----->>></i>								16.4%

CURRENT YEAR			
Budget 17-18	Dec-17	% Collected	% Var
11,453,187	5,524,828	48.2%	-1.8%
1,890,000	1,946,175	103.0%	53.0%
1,470,000	1,213,351	82.5%	32.5%
266,500	176,994	66.4%	16.4%
-	-		
15,079,687	8,861,347	58.8%	8.8%
6,853,268	3,746,963	54.7%	4.7%

EXPENDITURES:	Budget 17-18				Dec-17			
	Budget 17-18	Dec-17	% Spent	% Var	Budget 17-18	Dec-17	% Spent	% Var
Personnel Costs	3,729,581	1,496,371	40.1%	-9.9%	3,729,581	1,496,371	40.1%	-9.9%
Contractual Services	444,926	188,494	42.4%	-7.6%	444,926	188,494	42.4%	-7.6%
Maint & Repairs	494,249	194,178	39.3%	-10.7%	494,249	194,178	39.3%	-10.7%
Utilities	2,451,807	960,643	39.2%	-10.8%	2,451,807	960,643	39.2%	-10.8%
Office Expenses	273,985	139,551	50.9%	0.9%	273,985	139,551	50.9%	0.9%
Insurance	151,299	106,104	70.1%	20.1%	151,299	106,104	70.1%	20.1%
Other Expenses	1,142,397	547,914	48.0%	-2.0%	1,142,397	547,914	48.0%	-2.0%
TOTAL OPERATING EXPENSE	8,688,244	3,633,256	41.8%	-8.2%	8,688,244	3,633,256	41.8%	-8.2%
<i>Operating Expense v. Revenues Variance----->>></i>								12.9%
Capital Equipment	304,250	269,133	88.5%	38.5%	304,250	269,133	88.5%	38.5%
TOTAL OP & NON-OP EXPENSE	8,992,494	3,902,389	43.4%	-6.6%	8,992,494	3,902,389	43.4%	-6.6%
<i>TOTAL Expense v. Revenues Variance----->>></i>								11.3%

WATER & SEWER FUND	PRIOR YEAR			
	Budget 16-17	Dec-16	% Collected	% Var
REVENUES:				
Rate & Service Charges	37,808,243	18,970,785	50.2%	0.2%
Impact Fees	5,390,000	4,740,296	87.9%	37.9%
Connection Fees	3,220,000	2,266,383	70.4%	20.4%
Other Revenues	905,500	1,123,800	124.1%	74.1%
NON-OPERATING REVENUES:				
Interest Income	20,000	41	0.2%	-49.8%
Gain(Loss) on Sale of Assets	383,378	90,539	23.6%	-26.4%
TOTAL REVENUES	47,727,121	27,191,844	57.0%	7.0%
TOTAL AVAILABLE REVENUE	27,556,071	15,061,023	54.7%	4.7%
<i>(After R&R Transfers)</i>				

EXPENDITURES:	Budget 16-17				Dec-16			
	Budget 16-17	Dec-16	% Spent	% Var	Budget 16-17	Dec-16	% Spent	% Var
Personnel Costs	11,889,291	4,465,223	37.6%	-12.4%	11,889,291	4,465,223	37.6%	-12.4%
Contractual Services	2,024,968	600,313	29.6%	-20.4%	2,024,968	600,313	29.6%	-20.4%
Maint & Repairs	3,456,104	1,615,625	46.7%	-3.3%	3,456,104	1,615,625	46.7%	-3.3%
Utilities	4,262,538	1,663,759	39.0%	-11.0%	4,262,538	1,663,759	39.0%	-11.0%
Office Expenses	2,194,298	1,033,757	47.1%	-2.9%	2,194,298	1,033,757	47.1%	-2.9%
Insurance	365,000	152,304	41.7%	-8.3%	365,000	152,304	41.7%	-8.3%
Other Expenses	1,423,984	96,818	6.8%	-43.2%	1,423,984	96,818	6.8%	-43.2%
TOTAL OPERATING EXPENSE	25,616,183	9,627,799	37.6%	-12.4%	25,616,183	9,627,799	37.6%	-12.4%
<i>Operating Expense v. Revenues Variance----->>></i>								19.4%
Capital Equipment	1,939,440	1,019,573	52.6%	2.6%	1,939,440	1,019,573	52.6%	2.6%
TOTAL OP & NON-OP EXPENSE	27,555,623	10,647,372	38.6%	-11.4%	27,555,623	10,647,372	38.6%	-11.4%
<i>TOTAL Expense v. Revenues Variance----->>></i>								18.3%

CURRENT YEAR			
Budget 17-18	Dec-17	% Collected	% Var
41,258,001	20,172,582	48.9%	-1.1%
5,390,000	6,252,897	116.0%	66.0%
3,220,000	2,521,176	78.3%	28.3%
532,000	841,397	158.2%	108.2%
98,450	1,883	1.9%	-48.1%
129,810	40,321	31.1%	-18.9%
50,628,261	29,830,255	58.9%	8.9%
27,523,180	14,719,818	53.5%	3.5%

EXPENDITURES:	Budget 17-18				Dec-17			
	Budget 17-18	Dec-17	% Spent	% Var	Budget 17-18	Dec-17	% Spent	% Var
Personnel Costs	12,377,401	4,683,154	37.8%	-12.2%	12,377,401	4,683,154	37.8%	-12.2%
Contractual Services	1,791,112	746,078	41.7%	-8.3%	1,791,112	746,078	41.7%	-8.3%
Maint & Repairs	3,095,720	1,878,069	60.7%	10.7%	3,095,720	1,878,069	60.7%	10.7%
Utilities	4,747,998	1,721,814	36.3%	-13.7%	4,747,998	1,721,814	36.3%	-13.7%
Office Expenses	773,631	338,438	43.7%	-6.3%	773,631	338,438	43.7%	-6.3%
Insurance	353,031	231,155	65.5%	15.5%	353,031	231,155	65.5%	15.5%
Other Expenses	2,708,336	882,346	32.6%	-17.4%	2,708,336	882,346	32.6%	-17.4%
TOTAL OPERATING EXPENSE	25,847,229	10,481,054	40.6%	-9.4%	25,847,229	10,481,054	40.6%	-9.4%
<i>Operating Expense v. Revenues Variance----->>></i>								18.4%
Capital Equipment	1,675,950	522,376	31.2%	-18.8%	1,675,950	522,376	31.2%	-18.8%
TOTAL OP & NON-OP EXPENSE	27,523,179	11,003,429	40.0%	-10.0%	27,523,179	11,003,429	40.0%	-10.0%
<i>TOTAL Expense v. Revenues Variance----->>></i>								18.9%

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

SOLID WASTE	PRIOR YEAR			
	Budget 16-17	Dec-16	% Collected	% Var
REVENUES:				
Landfill User Fee Revenue	8,251,490	5,530,017	67.0%	14.3%
Salvage Revenue	134,500	70,877	52.7%	0.0%
Tipping Fees	3,389,000	1,831,905	54.1%	1.4%
Total Other Revenues	69,800	24,594	35.2%	-17.5%
NON-OPERATING REVENUES:				
Interest Income	170	-	0.0%	-52.7%
Gain(Loss) on Sale of Assets	250,200	132,300	52.9%	0.2%
TOTAL REVENUES	12,095,160	7,589,693	62.7%	10.0%
TOTAL AVAILABLE REVENUE	9,680,840	6,101,129	63.0%	10.3%
<i>(After R&R Transfers)</i>				

EXPENDITURES:	Budget 16-17				Dec-16			
	Budget 16-17	Dec-16	% Spent	% Var	Budget 16-17	Dec-16	% Spent	% Var
Personnel Costs	4,577,182	1,759,718	38.4%	-11.6%	4,577,182	1,759,718	38.4%	-11.6%
Contractual Services	596,329	184,895	31.0%	-19.0%	596,329	184,895	31.0%	-19.0%
Maint & Repairs	1,825,353	592,611	32.5%	-17.5%	1,825,353	592,611	32.5%	-17.5%
Utilities	180,300	32,730	18.2%	-31.8%	180,300	32,730	18.2%	-31.8%
Office Expenses	292,742	109,617	37.4%	-12.6%	292,742	109,617	37.4%	-12.6%
Insurance	150,000	65,273	43.5%	-6.5%	150,000	65,273	43.5%	-6.5%
Other Expenses	511,138	28,842	5.6%	-44.4%	511,138	28,842	5.6%	-44.4%
TOTAL OPERATING EXPENSE	8,133,044	2,773,686	34.1%	-15.9%	8,133,044	2,773,686	34.1%	-15.9%
<i>Operating Expense v. Revenues Variance----->>></i>								26.2%
Capital Equipment	984,960	495,201	50.3%	0.3%	984,960	495,201	50.3%	0.3%
TOTAL OP & NON-OP EXPENSE	9,118,004	3,268,887	35.9%	-14.1%	9,118,004	3,268,887	35.9%	-14.1%
<i>TOTAL Expense v. Revenues Variance----->>></i>								24.5%

CURRENT YEAR			
Budget 17-18	Dec-17	% Collected	% Var
8,486,400	5,895,717	69.5%	16.8%
161,500	98,347	60.9%	8.2%
3,574,000	1,907,831	53.4%	0.7%
68,500	38,843	56.7%	4.0%
-	-		
308,630			

FY17-18 BCWS Monthly Financial Report - WATER FUND

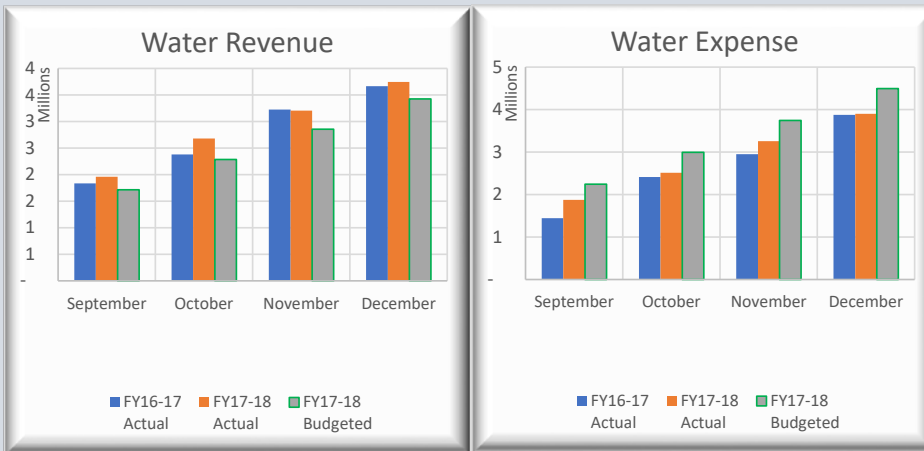
% of Year Completed: 50.0%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 15,079,687	\$ 8,861,347	58.8%
Non-Operating Revenue	\$ -	\$ -	
(Transfer to R&R)	\$ (8,226,419)	\$ (5,114,385)	62.2%
Total Revenue	\$ 6,853,268	\$ 3,746,963	54.7%
Operating Expense	\$ 8,688,244	\$ 3,633,256	41.8%
Non-Operating Expense	\$ 304,250	\$ 269,133	88.5%
Total Expense	\$ 8,992,494	\$ 3,902,389	43.4%

Budget Report for month of: Dec-17

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 11,453,187	\$ 5,524,828	48.2%
Impact Fees	\$ 1,890,000	\$ 1,946,175	103.0%
Connection Fees	\$ 1,470,000	\$ 1,213,351	82.5%
Other Revenues	\$ 266,500	\$ 176,994	66.4%
Total Operating Revenue	\$ 15,079,687	\$ 8,861,347	58.8%

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



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 3,729,581	\$ 1,496,371	40.1%
Contractual Services	\$ 444,926	\$ 188,494	42.4%
Maintenance & Repairs	\$ 494,249	\$ 194,178	39.3%
Utilities	\$ 2,451,807	\$ 960,643	39.2%
Office Expenses	\$ 273,985	\$ 139,551	50.9%
Insurance	\$ 151,299	\$ 106,104	70.1%
Other Expenses	\$ 1,142,397	\$ 547,914	48.0%
Total Operating Expense	\$ 8,688,244	\$ 3,633,256	41.8%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 304,250	\$ 269,133	88.5%
Total Non-Operating Expense	\$ 304,250	\$ 269,133	88.5%

FY17-18 BCWS Monthly Financial Report - SEWER FUND

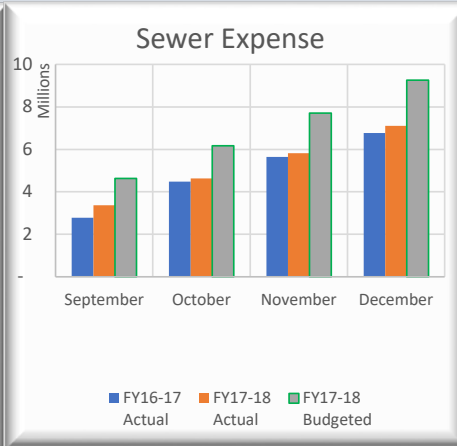
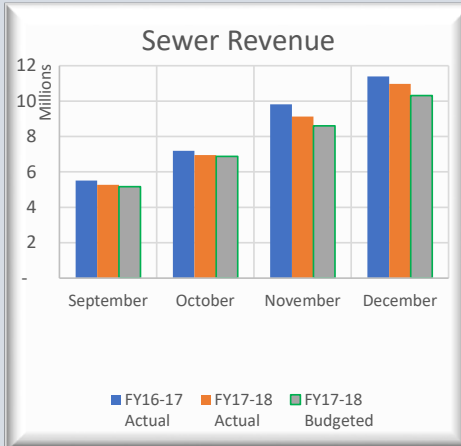
% of Year Completed: 50.0%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 35,320,314	\$ 20,926,704	59.2%
Non-Operating Revenue	\$ 228,260	\$ 42,204	18.5%
(Transfer to R&R)	\$ (14,878,662)	\$ (9,996,053)	67.2%
Total Revenue	\$ 20,669,912	\$ 10,972,855	53.1%
Operating Expense	\$ 17,158,985	\$ 6,847,798	39.9%
Non-Operating Expense	\$ 1,371,700	\$ 253,243	18.5%
Total Expense	\$ 18,530,685	\$ 7,101,040	38.3%

Budget Report for month of: Dec-17

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 29,804,814	\$ 14,647,754	49.1%
Impact Fees	\$ 3,500,000	\$ 4,306,722	123.0%
Connection Fees	\$ 1,750,000	\$ 1,307,825	74.7%
Other Revenues	\$ 265,500	\$ 664,403	250.2%
Total Operating Revenue	\$ 35,320,314	\$ 20,926,704	59.2%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 98,450	\$ 1,883	1.9%
Gain(Loss) on Sale of Assets	\$ 129,810	\$ 40,321	31.1%
Total Non-Operating Revenue	\$ 228,260	\$ 42,204	18.5%



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 8,647,820	\$ 3,186,782	36.9%
Contractual Services	\$ 1,346,186	\$ 557,583	41.4%
Maintenance & Repairs	\$ 2,601,471	\$ 1,683,891	64.7%
Utilities	\$ 2,296,191	\$ 761,170	33.1%
Office Expenses	\$ 499,646	\$ 198,887	39.8%
Insurance	\$ 201,732	\$ 125,051	62.0%
Other Expenses	\$ 1,565,939	\$ 334,432	21.4%
Total Operating Expense	\$ 17,158,985	\$ 6,847,798	39.9%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 1,371,700	\$ 253,243	18.5%
Total Non-Operating Expense	\$ 1,371,700	\$ 253,243	18.5%

FY17-18 BCWS Monthly Financial Report - WATER & SEWER FUND

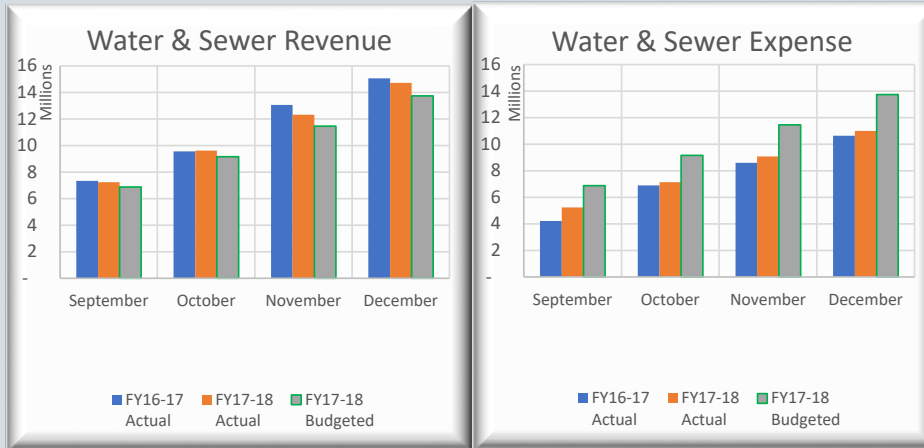
% of Year Completed: 50.0%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 50,400,001	\$ 29,788,051	59.1%
Non-Operating Revenue	\$ 228,260	\$ 42,204	18.5%
(Transfer to R&R)	\$ (23,105,081)	\$ (15,110,438)	65.4%
Total Revenue	\$ 27,523,180	\$ 14,719,818	53.5%
Operating Expense	\$ 25,847,229	\$ 10,481,054	40.6%
Non-Operating Expense	\$ 1,675,950	\$ 522,376	31.2%
Total Expense	\$ 27,523,179	\$ 11,003,429	40.0%

Budget Report for month of: Dec-17

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 41,258,001	\$ 20,172,582	48.9%
Impact Fees	\$ 5,390,000	\$ 6,252,897	116.0%
Connection Fees	\$ 3,220,000	\$ 2,521,176	78.3%
Other Revenues	\$ 532,000	\$ 841,397	158.2%
Total Operating Revenue	\$ 50,400,001	\$ 29,788,051	59.1%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 98,450	\$ 1,883	1.9%
Gain(Loss) on Sale of Assets	\$ 129,810	\$ 40,321	31.1%
Total Non-Operating Revenue	\$ 228,260	\$ 42,204	18.5%



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 12,377,401	\$ 4,683,154	37.8%
Contractual Services	\$ 1,791,112	\$ 746,078	41.7%
Maintenance & Repairs	\$ 3,095,720	\$ 1,878,069	60.7%
Utilities	\$ 4,747,998	\$ 1,721,814	36.3%
Office Expenses	\$ 773,631	\$ 338,438	43.7%
Insurance	\$ 353,031	\$ 231,155	65.5%
Other Expenses	\$ 2,708,336	\$ 882,346	32.6%
Total Operating Expense	\$ 25,847,229	\$ 10,481,054	40.6%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 1,675,950	\$ 522,376	31.2%
Total Non-Operating Expense	\$ 1,675,950	\$ 522,376	31.2%

FY17-18 BCWS Monthly Financial Report - SOLID WASTE FUND

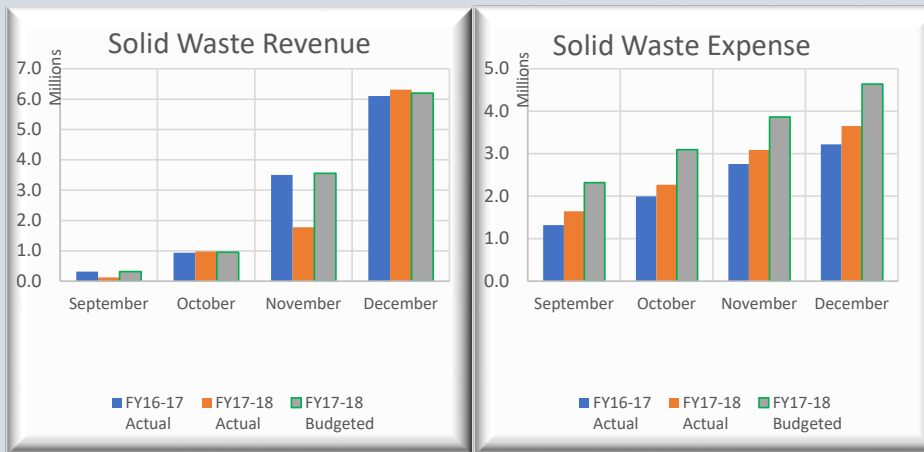
% of Year Completed: 50.0%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 12,290,400	\$ 7,940,739	64.6%
Non-Operating Revenue	\$ 308,630	\$ 23,529	7.6%
(Transfer to R&R)	\$ (3,309,716)	\$ (1,654,858)	50.0%
Total Revenue	\$ 9,289,314	\$ 6,309,409	67.9%
Operating Expense	\$ 8,446,263	\$ 3,177,191	37.6%
Non-Operating Expense	\$ 843,050	\$ 475,548	56.4%
Total Expense	\$ 9,289,313	\$ 3,652,739	39.3%

Budget Report for month of: Dec-17

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Serv Charges, User Fees	\$ 8,486,400	\$ 5,895,717	69.5%
Salvage Revenue	\$ 161,500	\$ 98,347	60.9%
Tipping Fees	\$ 3,574,000	\$ 1,907,831	53.4%
Other Revenues	\$ 68,500	\$ 38,843	56.7%
Total Operating Revenue	\$ 12,290,400	\$ 7,940,739	64.6%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income		\$ -	
Gain(Loss) on Sale of Assets	\$ 308,630	\$ 23,529	7.6%
Total Non-Operating Revenue	\$ 308,630	\$ 23,529	7.6%



OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 4,613,931	\$ 1,812,056	39.3%
Contractual Services	\$ 639,241	\$ 310,314	48.5%
Maintenance & Repairs	\$ 1,763,385	\$ 796,657	45.2%
Utilities	\$ 211,324	\$ 49,522	23.4%
Office Expenses	\$ 129,128	\$ 48,630	37.7%
Insurance	\$ 151,299	\$ 69,157	45.7%
Other Expenses	\$ 937,955	\$ 90,856	9.7%
Total Operating Expense	\$ 8,446,263	\$ 3,177,191	37.6%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 843,050	\$ 475,548	56.4%
Total Non-Operating Expense	\$ 843,050	\$ 475,548	56.4%

FY17-18 BCWS Monthly Financial Report - ALL FUNDS

% of Year Completed: 50.0%

	BUDGET	ACTUAL	% USED
Operating Revenue	\$ 62,690,401	\$ 37,728,790	60.2%
Non-Operating Revenue	\$ 536,890	\$ 65,733	12.2%
(Transfer to R&R)	\$ (26,414,797)	\$ (16,765,296)	63.5%
Total Revenue	\$ 36,812,494	\$ 21,029,227	57.1%
Operating Expense	\$ 34,293,492	\$ 13,658,245	39.8%
Non-Operating Expense	\$ 2,519,000	\$ 997,923	39.6%
Total Expense	\$ 36,812,492	\$ 14,656,168	39.8%

Budget Report for month of: Dec-17

OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Rate & Service Charges	\$ 49,744,401	\$ 26,068,299	52.4%
Impact Fees	\$ 5,390,000	\$ 6,252,897	116.0%
Connection Fees	\$ 3,220,000	\$ 2,521,176	78.3%
Salvage Revenue	\$ 161,500	\$ 98,347	60.9%
Tipping Fees	\$ 3,574,000	\$ 1,907,831	53.4%
Other Revenues	\$ 600,500	\$ 880,240	146.6%
Total Operating Revenue	\$ 62,690,401	\$ 37,728,790	60.2%

NON-OPERATING REVENUE	BUDGET	ACTUAL	% COLLECTED
Interest Income	\$ 98,450	\$ 1,883	1.9%
Gain(Loss) on Sale of Assets	\$ 438,440	\$ 63,849	14.6%
Total Non-Operating Revenue	\$ 536,890	\$ 65,733	12.2%

OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Personnel	\$ 16,991,332	\$ 6,495,209	38.2%
Contractual Services	\$ 2,430,353	\$ 1,056,392	43.5%
Maintenance & Repairs	\$ 4,859,105	\$ 2,674,726	55.0%
Utilities	\$ 4,959,322	\$ 1,771,336	35.7%
Office Expenses	\$ 902,759	\$ 387,067	42.9%
Insurance	\$ 504,330	\$ 300,313	59.5%
Other Expenses	\$ 3,646,291	\$ 973,202	26.7%
Total Operating Expense	\$ 34,293,492	\$ 13,658,245	39.8%

NON-OPERATING EXPENSE	BUDGET	ACTUAL	% SPENT
Capital Equipment	\$ 2,519,000	\$ 997,923	39.6%
Total Non-Operating Expense	\$ 2,519,000	\$ 997,923	39.6%

