

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2008  
 Cost Center: Water

0

| Object Code    | Account                            | Budget 2008      | Budget Quarter 1 | Actual Qtr 1   | FY2008 Actual  | Quarterly Variance |               | Annual Variance |                    |  |
|----------------|------------------------------------|------------------|------------------|----------------|----------------|--------------------|---------------|-----------------|--------------------|--|
|                |                                    |                  |                  |                |                | Variance %         | Variance "\$  | Variance %      | Variance "\$       |  |
| <b>REVENUE</b> |                                    |                  |                  |                |                |                    |               |                 |                    |  |
| 4100           | Other Tax Income                   | 0                |                  | 0              | 0              |                    |               |                 |                    |  |
| 4101           | Property Tax Income                | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4102           | Delinquent Property Tax Income     | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4103           | Defined Area O&M Tax               | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
|                | Cornerwood                         | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4110           | Plan Review Income                 | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4112           | Inspection Fees                    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4120           | Bond Revenue                       | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4130           | Builders Fees                      | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4201           | Water Service                      | 2,284,806        | 571,202          | 594,047        | 594,047        | 104%               | 22,846        | 26.00%          | (1,690,759)        |  |
| 4202           | CRF - Water                        | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4203           | WW Service                         | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4204           | CRF - WW                           | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4211           | Water Connection                   | 13,500           | 3,375            | 510            | 510            | 15%                | (2,865)       | 3.78%           | (12,990)           |  |
| 4213           | WW Connections                     | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4220           | New Connection Fees                | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4230           | Garbage Services                   | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4240           | Williamson County Park             | 39,300           | 12,000           | 2,583          | 2,583          | 22%                | (9,417)       | 6.57%           | (36,717)           |  |
| 4301           | TCEQ Income                        | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4401           | Service Charges                    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4402           | Donations                          | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4403           | Late Charges                       | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4405           | Interest Income                    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4500           | Other Income                       | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
|                | Contract Program                   | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4501           | Rental Income                      | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4510           | Instruction / Lesson Income        | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4515           | Camp Income                        | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4519           | New Memberships                    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4520           | Memberships                        | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4521           | Season Passes                      | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4522           | Day Passes                         | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4523           | Teams / Leagues                    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4524           | Senior Programs                    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4525           | Child Programs / Child Play        | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 4550           | Management Fees                    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
|                | <b>TOTAL REVENUE</b>               | <b>2,337,606</b> | <b>586,577</b>   | <b>597,140</b> | <b>597,140</b> | <b>102%</b>        | <b>10,564</b> | <b>25.54%</b>   | <b>(1,740,466)</b> |  |
| 5010           | Salary                             | 123,073          | 30,768           | 32,891         | 32,891         | 107%               | 2,122         | 26.72%          | (90,182)           |  |
| 5011           | Merit Salary                       | 4,615            | 1,154            | (139)          | (139)          | -12%               | (1,293)       | -3.01%          | (4,754)            |  |
| 5012           | Overtime                           | 3,790            | 948              | 2,649          | 2,649          | 280%               | 1,702         | 69.90%          | (1,141)            |  |
|                | <b>Total Payroll</b>               | <b>131,478</b>   | <b>32,870</b>    | <b>35,401</b>  | <b>35,401</b>  | <b>108%</b>        | <b>2,531</b>  | <b>26.93%</b>   | <b>(96,077)</b>    |  |
| 5020           | FICA / Medicare                    | 11,862           | 2,966            | 2,351          | 2,351          | 79%                | (614)         | 19.82%          | (9,511)            |  |
| 5030           | Health                             | 24,490           | 6,123            | 3,692          | 3,692          | 60%                | (2,430)       | 15.08%          | (20,798)           |  |
| 5031           | Vision Insurance                   | 0                |                  | 131            | 131            | #DIV/0!            | 131           | #DIV/0!         | 131                |  |
| 5032           | Dental                             | 0                |                  | 338            | 338            | #DIV/0!            | 338           | #DIV/0!         | 338                |  |
| 5034           | Life                               | 0                |                  | 135            | 135            | #DIV/0!            | 135           | #DIV/0!         | 135                |  |
| 5035           | Disability Insurance               | 0                |                  | 366            | 366            | #DIV/0!            | 366           | #DIV/0!         | 366                |  |
| 5040           | Workers Compensation               | 0                |                  | 526            | 526            | #DIV/0!            | 526           | #DIV/0!         | 526                |  |
| 5050           | Unemployment Insurance             | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 5055           | State Unemployment Tax             | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 5060           | Other Benefits                     | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 5070           | Retirement                         | 0                |                  | 1,699          | 1,699          | #DIV/0!            | 1,699         | #DIV/0!         | 1,699              |  |
|                | <b>Total Benefits</b>              | <b>36,352</b>    | <b>9,088</b>     | <b>9,239</b>   | <b>9,239</b>   | <b>102%</b>        | <b>151</b>    | <b>25.42%</b>   | <b>(27,113)</b>    |  |
| 5201           | Airfare                            | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 5202           | Lodging                            | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 5203           | Lodging Tax                        | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 5204           | Cab Fare / local transportation    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 5205           | Parking                            | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 5206           | Owned Vehicle Expenses             | 2,500            | 625              | 2,668          | 2,668          | 427%               | 2,043         | 106.72%         | 168                |  |
| 5207           | Mileage                            | 2,000            | 500              | 287            | 287            | 57%                | (213)         | 14.33%          | (1,713)            |  |
|                | <b>Total Travel</b>                | <b>4,500</b>     | <b>1,125</b>     | <b>2,955</b>   | <b>2,955</b>   | <b>263%</b>        | <b>1,830</b>  | <b>65.66%</b>   | <b>(1,545)</b>     |  |
|                |                                    |                  |                  |                |                | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 5900           | <b>Capital Equipment</b>           | <b>400,000</b>   |                  | <b>16,195</b>  | <b>16,195</b>  | #DIV/0!            | <b>16,195</b> | <b>4.05%</b>    | <b>(383,805)</b>   |  |
|                |                                    |                  |                  |                |                | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6010           | Contractual-Legal                  | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6011           | Contractual Legal - Open Records   | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6020           | Contractual/Accounting             | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6025           | Contractual/Auditing               | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6030           | Contractual/ Trainers- Instructors | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6040           | Contractual/Network maint/dev.     | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6045           | Contractual/Website                | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6050           | Contractual/Publications Layout    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6055           | Security                           | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6060           | Appraisal Fees                     | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6065           | Depository Contract                | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6070           | Maintenance Contracts              | 1,500            | 375              | 0              | 0              | 0%                 | (375)         | 0.00%           | (1,500)            |  |
| 6073           | Management Fees                    | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6075           | Outside Contract Labor             | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6078           | Plumbing Inspections               | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6079           | Engineering Fees                   | 0                |                  | 0              | 0              | #DIV/0!            | 0             | #DIV/0!         | 0                  |  |
| 6080           | Contractual/Contract Labor         | 135,000          | 63,750           | 22,050         | 22,050         | 35%                | (41,700)      | 16.33%          | (112,950)          |  |

|      |                                      |           |         |         |         |         |          |         |             |
|------|--------------------------------------|-----------|---------|---------|---------|---------|----------|---------|-------------|
|      | <b>Total Contractual</b>             | 136,500   | 64,125  | 22,050  | 22,050  | 34%     | (42,075) | 16.15%  | (114,450)   |
|      |                                      |           |         |         |         | #DIV/0! | 0        | #DIV/0! | 0           |
| 6105 | Minor Equipment                      | 6,000     | 1,500   | 2,137   | 2,137   | 142%    | 637      | 35.62%  | (3,863)     |
| 6110 | General Office Supplies              | 600       | 150     | 202     | 202     | 134%    | 52       | 33.62%  | (398)       |
| 6115 | Materials & Supplies                 | 8,800     | 1,825   | 5,314   | 5,314   | 291%    | 3,489    | 60.39%  | (3,486)     |
| 6120 | Chemicals                            | 1,000     | 250     | 0       | 0       | 0%      | (250)    | 0.00%   | (1,000)     |
| 6121 | Lab Supplies                         | 400       | 100     | 0       | 0       | 0%      | (100)    | 0.00%   | (400)       |
| 6122 | Uniforms                             | 2,000     | 1,000   | 1,953   | 1,953   | 195%    | 953      | 97.65%  | (47)        |
| 6124 | Fuel / Oil                           | 7,000     | 1,750   | 3,875   | 3,875   | 221%    | 2,125    | 55.36%  | (3,125)     |
| 6130 | Furniture                            | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6135 | Major Equipment                      | 0         |         | 3,967   | 3,967   | #DIV/0! | 3,967    | #DIV/0! | 3,967       |
| 6140 | Computer Supplies                    | 400       | 100     | 0       | 0       | 0%      | (100)    | 0.00%   | (400)       |
| 6145 | Software                             | 0         |         | 167     | 167     | #DIV/0! | 167      | #DIV/0! | 167         |
| 6148 | Copier/Laser Printer Supplies        | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6150 | Program refreshments/Business        | 0         |         | 240     | 240     | #DIV/0! | 240      | #DIV/0! | 240         |
|      | League Expenses                      | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
|      | Program Expenses                     | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6153 | Water Purchases                      | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6154 | Water Meters                         | 45,000    | 11,250  | 6,681   | 6,681   | 59%     | (4,569)  | 14.85%  | (38,319)    |
| 6155 | Building Materials                   | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6156 | Pipes and Components                 | 10,000    | 2,500   | 937     | 937     | 37%     | (1,563)  | 9.37%   | (9,063)     |
| 6157 | New Installs                         | 1,000     | 250     | 0       | 0       | 0%      | (250)    | 0.00%   | (1,000)     |
| 6160 | Training Materials                   | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6180 | T-Shirts/Pins/Etc.                   | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
|      | <b>Total Supplies</b>                | 82,200    | 20,675  | 25,473  | 25,473  | 123%    | 4,798    | 30.99%  | (56,727)    |
|      |                                      |           |         |         |         | #DIV/0! | 0        | #DIV/0! | 0           |
| 6210 | Rent Expense                         | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6212 | Building Maintenance                 | 1,000     | 250     | 0       | 0       | 0%      | (250)    | 0.00%   | (1,000)     |
| 6213 | Rental Property Mntnce               | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6215 | Facility Rent Expense                | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6216 | Equipment Rent Expense               | 1,000     | 250     | 749     | 749     | 300%    | 499      | 74.92%  | (251)       |
| 6220 | Postage Expense                      | 8,160     | 2,040   | 1,361   | 1,361   | 67%     | (679)    | 16.68%  | (6,799)     |
| 6222 | Express Mail/Parcel                  | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6224 | Shipping                             | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6250 | RR Refuse Garbage Service            | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6300 | Telephone Expense                    | 1,800     | 450     | 316     | 316     | 70%     | (134)    | 17.56%  | (1,484)     |
| 6302 | LD/expense                           | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6304 | Pager / Cell Phone                   | 1,380     | 345     | 720     | 720     | 209%    | 375      | 52.17%  | (660)       |
| 6305 | Utility Bill Expenses                | 7,200     | 1,800   | 1,258   | 1,258   | 70%     | (542)    | 17.47%  | (5,942)     |
| 6310 | Fees/Dues/Subsription Expense        | 1,000     | 250     | 123     | 123     | 49%     | (127)    | 12.30%  | (877)       |
| 6311 | TCEQ Regulatory Fees                 | 7,000     | 1,750   | 3,496   | 3,496   | 200%    | 1,746    | 49.94%  | (3,504)     |
| 6312 | WW Capacity Charges                  | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6314 | Professional Development Fees        | 0         |         | 323     | 323     | #DIV/0! | 323      | #DIV/0! | 323         |
| 6320 | Repair/Mtc/Warranty Expense          | 14,000    | 3,500   | 3,644   | 3,644   | 104%    | 144      | 26.03%  | (10,356)    |
| 6322 | Printing Expense                     | 3,000     |         | 556     | 556     | #DIV/0! | 556      | 18.53%  | (2,444)     |
| 6324 | Advertising                          | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6325 | Recruiting Expense                   | 1,000     | 250     | 0       | 0       | 0%      | (250)    | 0.00%   | (1,000)     |
| 6326 | Medical Expenses                     | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6400 | Utilities Expense                    | 3,000     | 750     | 450     | 450     | 60%     | (300)    | 15.01%  | (2,550)     |
| 6401 | Donations                            | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6405 | Bonus awards                         | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6410 | Taxes Expense                        | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6415 | Auto Insurance                       | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6416 | Professional Liability Insurance     | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6418 | Other Insurance                      | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6420 | Interest Expense                     | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6425 | Bad Debt Expense                     | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6430 | Streetlights                         | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6450 | Community Activities                 | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6461 | Fiscal Agent Fees                    | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6462 | Principal - 1996 Issue               | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6463 | Principal - 1997 Issue               | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6464 | Principal - 2001 Taxable             | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6465 | Principal - 2001 New Issue           | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6466 | Principal - 2003 Tax & Rev Issue     | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6467 | TWDB Bonds Principal                 | 55,000    |         | 0       | 0       | #DIV/0! | 0        | 0.00%   | (55,000)    |
| 6470 | Interest - 1996 Issue                | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6471 | Interest - 1997 Issue                | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6472 | Interest - 2001 taxable              | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6473 | Interest - 2001 New Issue            | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6474 | Interest - 2003 Issue                | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6475 | Interest - 2004 Issue                | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6476 | Interest - 2005 Issue                | 0         |         | 0       | 0       | #DIV/0! | 0        | #DIV/0! | 0           |
| 6477 | TWDB Bonds Interest                  | 42,550    | 21,275  | 21,275  | 21,275  | 100%    | 0        | 50.00%  | (21,275)    |
|      | <b>Total Other Expenses</b>          | 147,090   | 32,910  | 34,272  | 34,272  | 104%    | 1,362    | 23.30%  | (112,818)   |
|      |                                      |           |         |         |         | #DIV/0! | 0        | #DIV/0! | 0           |
|      | <b>Total Expenses</b>                | 938,120   | 160,793 | 145,585 | 145,585 | 91%     | (15,208) | 15.52%  | (792,536)   |
|      |                                      |           |         |         |         | #DIV/0! | 0        | #DIV/0! | 0           |
|      | Transfer From -                      | 520,000   |         |         | 0       | #DIV/0! | 0        | 0.00%   | (520,000)   |
|      | Transfer To -                        | 88,420    |         |         | 0       | #DIV/0! | 0        | 0.00%   | (88,420)    |
|      |                                      |           |         |         |         | #DIV/0! | 0        | #DIV/0! | 0           |
|      | <b>Revenue in Excess of Expenses</b> | 1,831,066 | 425,784 | 451,555 | 451,555 | 106%    | 25,771   | 24.66%  | (1,379,510) |