

MEMORANDUM

TO: Board of Commissioners
FROM: John Balparda, Director of Finance
DATE: August 6, 2025
RE: FY25 Year-End Results

HIGHLIGHTS

Overall

CSWD outperformed the prior year and the budget. YTD Income exceeded FY24 by \$3.9M or 26.4% and the budget by \$2.9M or 18.4%, primarily driven by higher fees and \$1.5M in a VT grant related to the purchase of the new MRF site. YTD Expenses exceeded FY24 by \$739K or 5.2% but were below budget by \$1.2M or 7.4%. The key expense drivers in order of magnitude are headcount (payroll and benefits), materials processing related to the MRF, and disposal fees related to the Biosolids, DOCs and the Hazardous Waste depot. FY25 Net Operating Income (net income before interest and depreciation) adjusted to exclude the \$1.5M grant exceeded, FY24 by \$1.9M or 264.3% and the budget by \$2.9M or 1,016.7%.

Table 1: ALL Departments Net Operating Income Summary										
	ACT CY	% REV	ACT PY	% REV	\$ Change	% Change	BUD CY	% REV	\$ Change	% Change
Income	\$18,904,562.00	100.0%	\$14,956,070.23	100.0%	\$3,948,491.77	26.4%	\$15,962,722.37	100.0%	\$2,941,839.63	18.4%
Cost of Goods Sold	(\$90,400.69)	-0.5%	\$83,002.98	0.6%	(\$173,403.67)	-208.9%	\$162,411.45	1.0%	(\$252,812.14)	-155.7%
Gross Profit	\$18,994,962.69	100.5%	\$14,873,067.25	99.4%	\$4,121,895.44	27.7%	\$15,800,310.92	99.0%	\$3,194,651.77	20.2%
Expenses	\$14,907,057.09	78.9%	\$14,160,973.03	94.7%	\$746,084.06	5.3%	\$16,083,294.48	100.8%	(\$1,176,237.39)	-7.3%
Net Operating Income	\$4,087,905.60	21.6%	\$712,094.22	4.8%	\$3,375,811.38	474.1%	(\$282,983.56)	-1.8%	\$4,370,889.16	-1544.6%
Less Grant	\$1,500,000.00	7.9%	\$ -	0.0%	\$1,500,000.00		\$ -	0.0%	\$1,500,000.00	
Adj Net Operating Inc	\$2,587,905.60	13.7%	\$712,094.22	4.8%	\$1,875,811.38	263.4%	(\$282,983.56)	-1.8%	\$2,870,889.16	-1014.5%

Notable Items

- \$1.5M was received in June FY25 from the Vermont Department of Environmental Conservation grant related to the MRF project
- \$375K gain on the sale of the Flynn Ave property in January FY25
- \$151K positive FY25 net operating income generated by the ORF (negative \$172K in FY24)
- \$93K positive FY25 net operating income generated by the DOCs (negative \$88K in FY24)

Net Position

The District ended FY25 in a positive net position with \$11.1M in cash. This includes funding for 3 months of budgeted operations (SWM & Operating Funds), as well as, fully funding all other Funds except the Capital Fund. The MRF Project Capital Fund is prioritized over the Capital Fund. Total reserves (cash and working capital) equal an additional 1.5 months of operating expenses, based upon the prior 3-month average and current accounts receivable.

Table 2: Calculation of Total Reserves		
Cash Reserves	Fund Balances	Allocated Cash
32103 - Solid Waste Management Fund	\$ 866,000.50	\$ 866,000.50
32105 - Operating Fund	\$ 2,729,314.25	\$ 2,729,314.25
32106 - Capital Fund	\$ 2,545,500.00	\$ -
32107 - MRF Project Capital Fund	\$ 3,027,264.64	\$ 3,027,264.64
32201 - Facilities Closure Fund	\$ 1,506,983.00	\$ 1,506,983.00
32202 - COMMUNITY CLEAN UP FUND	\$ 95,000.00	\$ 95,000.00
33001 - Landfill Post Closure Fund	\$ 1,000,000.00	\$ 1,000,000.00
33002 - Biosolids Fund	\$ 560,662.49	\$ 560,662.49
34100 - Debt Service Fund	\$ 390,400.00	\$ 390,400.00
	<u>\$ 12,721,124.88</u>	<u>\$ 10,175,624.88</u>
Total CASH & CASH EQUIVALENT		\$ 11,067,899.55
Excess (Shortfall) Cash Reserves		\$ 892,274.67
Working Capital		
Total - 11001 - ACCOUNTS RECEIVABLE		\$2,479,451.40
Less:		
Total - 20100 - ACCOUNTS PAYABLE		\$857,931.83
Total - 20200 - CREDIT CARD PAYABLE		\$12,258.67
Total - 20400 - ACCRUED TAXES		\$785.26
Total - 20600 - ACCRUED EXPENSES		\$447,824.74
21662 - Capital Lease Payable - current		\$106,589.76
Total - 20670 - UNEARNED REVENUE		\$8,786.18
Subtotal		\$ 1,434,176.44
Working Capital		\$ 1,045,274.96
Total Reserves		\$ 1,937,549.63
<i>KPI - 150% Qtrly Monthly Avg Burn</i>		
Quarterly Average Cash Burn		1,293,650.83
Total Reserves as a % of above		149.8%

Table 3: AVERAGE MONTHLY CASH BURN	
Warrant Date	Warrant Amount
4/1/2025	444,768.78
4/15/2025	546,869.11
4/29/2025	622,928.61
MRF Exps	(241,327.30)
Subtotal	1,373,239.20
5/13/2025	486,900.72
5/28/2025	963,276.38
MRF Exps	(129,735.73)
Subtotal	1,320,441.37
6/10/2025	388,966.69
6/24/2025	869,254.94
MRF Exps	(70,949.71)
Subtotal	1,187,271.92
Total	3,880,952.49
Monthly Avg	1,293,650.83

Table 4: Accounts Receivable Aging Summary						
Aging Category	Current	30 Days O/S	60 Days O/S	90 Days O/S	>90 Days O/S	Total
Subtotal	\$2,430,674.31	\$46,916.81	\$1,887.20	\$314.33	(\$341.25)	\$2,479,451.40
% of Total	98.0%	1.9%	0.1%	0.0%	0.0%	100.0%
<i>KPI - Total A/R Outstanding for less than 60 days = 90%</i>						
% A/R O/S <60 Days		99.92%				

Income

Tipping Fees make up the majority of CSWD’s revenue totaling \$6.9M or 36.8% (see Table 5 below). The Solid Waste Management Fee makes up 20.6% of total revenue at \$3.9M and the Sale of Materials comprised 17.9% at \$3.4M.

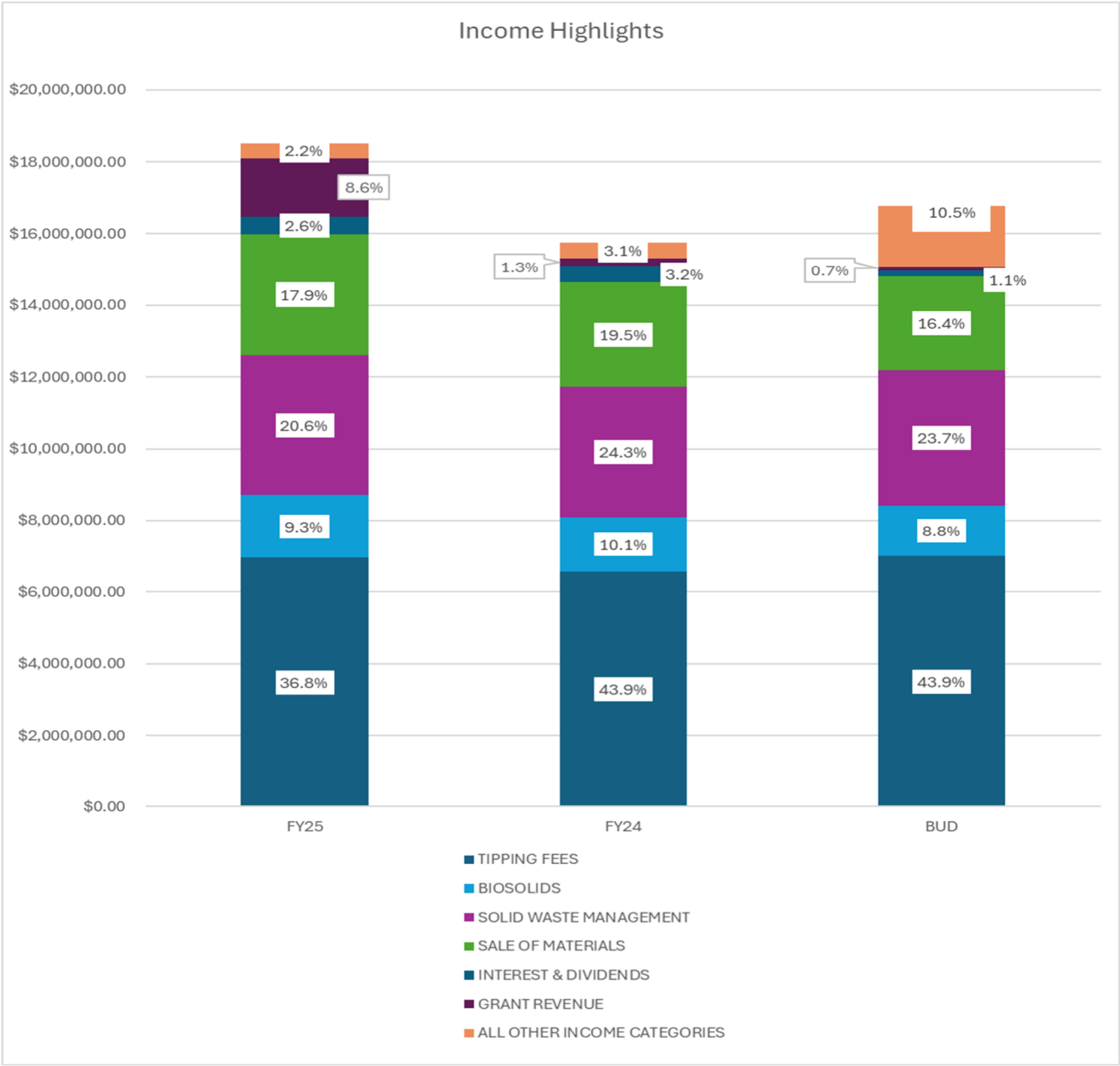


Table 5: All Departments Tipping Fees Detail						
	ACT CY	% REV	ACT PY	% REV	\$ Change	% Change
40100 - TIPPING FEES						
40110 - Trash Tipping Fee	\$2,897,201.51	41.6%	\$2,659,261.39	40.5%	\$237,940.12	8.9%
40120 - Recycling Tipping Fee	\$3,760,115.97	54.1%	\$3,614,189.59	55.0%	\$145,926.38	4.0%
40130 - Feedstock Tipping Fee	\$290,222.12	4.2%	\$294,780.39	4.5%	(\$4,558.27)	-1.5%
40140 - Organics Food Scrap & Leaf/Yard & Wood	\$0.00	0.0%	\$442.00	0.0%	(\$442.00)	-100.0%
40170 - Handling Fee	\$353.55	0.0%	\$235.70	0.0%	\$117.85	50.0%
40180 - Contaminated or Rejected Load	\$8,219.75	0.1%	\$2,718.50	0.0%	\$5,501.25	202.4%
Total - 40100 - TIPPING FEES	\$6,956,112.90	100.0%	\$6,571,627.57	100.0%	\$384,485.33	5.9%

MRF

The MRF generated 51.4% of total FY25 tipping fees (see Table 5) that was \$149K or 4.13% higher than FY24 primarily due to higher fees. The tipping fee was \$90/ton in FY25 compared \$85/ton in FY24, netted against a drop in volume of 616 tons or 1.4%.

The Sale of Materials revenue is primarily the result of higher prices netted against lower volumes. Outbound volumes were lower than prior year by 853 tons or 2.5% with material sales exceeding prior year by \$431K or 4.17%. The average \$/ton was \$125.37 in FY25 compared to \$103.03 in FY24, a \$22.34 per ton or 21.7% increase.

Table 6: MRF Income Summary				
	FY25	FY24	Variance	% Variance
40000 - INCOME				
40100 - TIPPING FEES				
40120 - Recycling Tipping Fee	\$3,760,115.97	\$3,610,958.74	\$149,157.23	4.13%
40170 - Handling Fee	\$353.55	\$235.70	\$117.85	50.00%
40180 - Contaminated or Rejected Load	\$4,294.00	\$2,718.50	\$1,575.50	57.95%
Total - 40100 - TIPPING FEES	\$3,764,763.52	\$3,613,912.94	\$150,850.58	4.17%
42000 - SALE OF MATERIALS	\$2,179,658.53	\$1,747,844.02	\$431,814.51	24.71%
47000 - GRANT REVENUE	\$1,500,000.00	\$80,000.00	\$1,420,000.00	1,775.00%
47500 - GAIN/LOSS ON DISPOSAL OF ASSETS	\$0.00	\$26,842.08	(\$26,842.08)	-100.00%
49000 - OTHER INCOME	\$118.75	\$0.00	\$118.75	0.00%
Total - 40000 - INCOME	\$7,444,540.80	\$5,468,599.04	\$1,975,941.76	36.13%

Table 7: MRF Volumes Summary				
	FY		Change	
	2025	2024	Tons	%
Inbound Tons	41,896.42	42,512.83	(616.41)	-1.4%
\$/ton in	90	85	4.80	5.6%
Outbound Tons	33,567.59	34,420.92	(853.33)	-2.5%
Avg \$/ton out	125.37	103.03	22.34	21.7%

DOC

The DOCs are responsible for 41.6% of total tipping fee revenue (see Table 5). Volume data is not available for the inbound materials at the DOCs but each visit or “trip” is tracked. To understand the drivers of tipping fees revenue, the number of trips must be compared with the total trash tipping fees plus the special materials fees, as each “trip” potentially has a different material mix (trash vs. special materials).

Total Trash Tipping Fees plus Special Materials Fees exceeded prior year by \$190K or 6.87%. The increase is due to increases in both volume (measured in “trips”) and fees. In FY25 the DOCs generated \$9.20 per trip compared to \$8.87 in FY24, a \$0.33 per trip or 3.7% increase spread across 9K or 3.0% more trips. Pricing was increased on several items during FY25.

Table 8: DOC Income Summary				
	FY25	FY24	Variance	% Variance
40000 - INCOME				
40100 - TIPPING FEES				
40110 - Trash Tipping Fee	\$2,897,201.51	\$2,659,261.39	\$237,940.12	8.95%
40140 - Organics Food Scrap & Leaf/Yard & Wood	\$0.00	\$442.00	(\$442.00)	-100.00%
Total - 40100 - TIPPING FEES	\$2,897,201.51	\$2,659,703.39	\$237,498.12	8.93%
40300 - SPECIAL MATERIALS				
40310 - Tires	\$50,747.00	\$78,808.62	(\$28,061.62)	-35.61%
40320 - Construction & Demolition	\$2,362.05	\$16,408.59	(\$14,046.54)	-85.60%
40340 - Bulky Waste	\$5,265.00	\$10,645.00	(\$5,380.00)	-50.54%
Total - 40300 - SPECIAL MATERIALS	\$58,374.05	\$105,862.21	(\$47,488.16)	-44.86%
Trash & Special Materials Tip Fees	\$2,955,575.56	\$2,765,565.60	\$190,009.96	6.87%
42000 - SALE OF MATERIALS				
42100 - Battery Sales	\$6,085.38	\$5,433.51	\$651.87	12.00%
42150 - Textile Sales	\$12,833.03	\$12,522.30	\$310.73	2.48%
42300 - Scrap Metal Sales	\$197,721.44	\$195,936.45	\$1,784.99	0.91%
42700 - Bins & Container Sales	\$25.00	\$567.85	(\$542.85)	-95.60%
42990 - Material Sales Over/Under	\$816.23	\$1,290.18	(\$473.95)	-36.74%
Total - 42000 - SALE OF MATERIALS	\$217,481.08	\$215,750.29	\$1,730.79	0.80%
45000 - PRODUCT STEWARDSHIP AND REIMB				
45300 - Electronics Reimbursement	\$24,504.34	\$33,011.78	(\$8,507.44)	-25.77%
Total - 45000 - PRODUCT STEWARDSHIP AND REIMB	\$24,504.34	\$33,011.78	(\$8,507.44)	-25.77%
47000 - GRANT REVENUE	\$0.00	\$5,490.00	(\$5,490.00)	-100.00%
47500 - GAIN/LOSS ON DISPOSAL OF ASSETS	(\$102,861.20)	\$0.00	(\$102,861.20)	0.00%
49000 - OTHER INCOME	\$18,034.20	\$9,266.80	\$8,767.40	94.61%
49100 - Credit Card Convenience Fee	\$15,641.56	\$8,682.90	\$6,958.66	80.14%
49900 - Miscellaneous Income				
49910 - Over/Under Cash	\$2,392.64	\$583.90	\$1,808.74	309.77%
Total - 49900 - Miscellaneous Income	\$2,392.64	\$583.90	\$1,808.74	309.77%
Total - 49000 - OTHER INCOME	\$18,034.20	\$9,266.80	\$8,767.40	94.61%
Total - 40000 - INCOME	\$3,112,733.98	\$3,029,084.47	\$83,649.51	2.76%

Table 9: DOC Trips & Revnue Summary				
	FY		Change	
	2025	2024	\$	%
Total Trips	321,244.00	311,856.00	9,388.00	3.0%
Trash & SM Tip Fees	\$ 2,955,575.56	\$ 2,765,565.60	\$ 190,009.96	6.9%
\$ / Trip	\$ 9.20	\$ 8.87	\$ 0.33	3.7%

SWMF

The SWMF revenue makes up 20.6% of revenue and was \$267K or 7.38% higher in Y25 compared to FY24. This is due to higher rates netted against lower volumes. The management fee was \$30/ton in FY25 vs. \$27/ton in FY24, a \$3 or 11.1% increase. While total volumes for FY25 were 130K tons compared to 134K tons in FY24, a 4k tons or 3.4% decrease.

Expense

Year to date expenses as of June 2025 totaled \$14.9 million which compares favorably to both prior year at \$15.0 million and to the budget at \$16.1 million. FY25 expenses were below prior year by \$138K or 0.9% and below budget by \$1.2 million or 7.4%.



Materials Management

Materials management costs make up 45.1% of FY25 expenses and were \$194K or 3.0% higher than FY24. This is mostly due to higher trucking costs and sludge disposal netted against lower materials processing fees. Trucking costs are higher due utilizing more trucking services to dispose of stockpiled glass at the MRF. Sludge removal costs are higher due to increased rates, \$118/ton in June of 2025 compared to \$114/ton in June of 2024. These costs are fully covered by the Biosolids fees collected monthly.

Material processing fees are lower than FY24 by 128K or 3.9% due to a 1.4% decrease in inbound volume at the MRF (see MRF discussion in Income section above).

Table 10: All Departments Materials Management Expenses

67000 - MATERIALS MANAGEMENT	FY25	% Total	FY24	% Total	\$ Change	% Change
67100 - TRUCKING AND HAULING	\$372,736.73	5.5%	\$195,566.18	3.0%	177,170.55	90.6%
67200 - DISPOSAL FEES	\$3,158,344.31	47.0%	\$3,013,165.02	46.2%	145,179.29	4.8%
67300 - MATERIALS PROCESSING	\$3,122,217.19	46.5%	\$3,250,263.85	49.8%	(128,046.66)	-3.9%
67400 - LEACHATE	\$29,042.65	0.4%	\$29,165.47	0.4%	(122.82)	-0.4%
67500 - TESTING	\$36,457.60	0.5%	\$36,590.48	0.6%	(132.88)	-0.4%
Total - 67000 - MATERIALS MANAGEMENT	\$6,718,798.48	100.0%	\$6,524,751.00	100.0%	194,047.48	3.0%

Payroll

Payroll costs make 38.3% of total expense. FY25 total payroll expense are \$591K or 11.6% higher than FY24. This is due to the cumulative effect of increased headcount, annual pay raises, and higher medical insurance costs. There were 54.24 FTEs in Y25 compared to 50.01 in FY24, a 4.23 FTE or 8.5% increase. Pay per FTE increased by \$1,968 or 2.7%, while overall pay increased by \$410K or 11.4%. Medical insurance per FTE increased by \$1,404 or 8.9%, while overall medical insurance costs increased by \$143K or 18.1%.

Table 11: All Departments Payroll Expense Summary

	ACT CY	% REV	ACT PY	% REV	\$ Change	% Change
60100 - PAYROLL EXPENSES						
60200 - SALARIES AND WAGES	\$3,993,759.43	21.1%	\$3,583,881.25	24.0%	409,878.18	11.4%
60300 - BENEFITS						
60310 - MANDATED BENEFITS	\$449,097.59	2.4%	\$435,481.55	2.9%	13,616.04	3.1%
60320 - MEDICAL BENEFITS	\$933,646.89	4.9%	\$790,643.05	5.3%	143,003.84	18.1%
60330 - OPTIONAL BENEFITS	\$298,646.20	1.6%	\$270,689.10	1.8%	27,957.10	10.3%
60340 - OTHER BENEFITS	\$38,049.46	0.2%	\$40,618.35	0.3%	(2,568.89)	-6.3%
Total - 60300 - BENEFITS	\$1,719,440.14	9.1%	\$1,537,432.05	10.3%	182,008.09	11.8%
Total - 60100 - PAYROLL EXPENSES	\$5,713,199.57	30.2%	\$5,121,313.30	34.2%	591,886.27	11.6%

Table 12: All Departments Payroll Expense per FTE						
	FY25		FY24		\$ Change	% Change
FTE	54.24		50.01		4.23	8.5%
60200 - SALARIES AND WAGES	73,631.26	69.9%	71,663.29	70.0%	1,967.97	2.7%
60310 - MANDATED BENEFITS	8,279.82	7.9%	8,707.89	8.5%	(428.07)	-4.9%
60320 - MEDICAL BENEFITS	17,213.25	16.3%	15,809.70	15.4%	1,403.55	8.9%
60330 - OPTIONAL BENEFITS	5,506.01	5.2%	5,412.70	5.3%	93.31	1.7%
60340 - OTHER BENEFITS	701.50	0.7%	812.20	0.8%	(110.70)	-13.6%
Total - 60300 - BENEFITS	31,700.59	30.1%	30,742.49	30.0%	958.10	3.1%
Total - 60100 - PAYROLL EXPENSES	105,331.85	100.0%	102,405.78	100.0%	2,926.07	2.9%

Equipment & Fleet

A notable increase from FY24 expense is a \$345K or 39.77% under Equipment & Fleet. Equipment maintenance at the existing MRF accounts for \$203K of the increase, 106.72% increase from prior year. Large equipment purchase account for \$147K of the increase related to the purchase of compactors for use at the DOCs.

DETAIL FINANCIALS

CSWD				
Balance Sheet				
June 30				
	FY25	FY24	\$ Change	% Change
ASSETS				
Current Assets				
10000 - CASH & CASH EQUIVALENT				
10100 - CHECKING	\$4,729,667.97	\$4,216,277.75	\$513,390.22	12.2%
10200 - CASH ON HAND	\$2,675.00	\$2,500.00	\$175.00	7.0%
10300 - SAVING & MONEY MARKET	\$4,640,795.07	\$4,531,477.68	\$109,317.39	2.4%
10400 - INVESTMENT	\$1,694,761.51	\$4,535,013.85	(\$2,840,252.34)	-62.6%
Total - 10000 - CASH & CASH EQUIVALENT	\$11,067,899.55	\$13,285,269.28	(\$2,217,369.73)	-16.7%
Accounts Receivable				
11001 - ACCOUNTS RECEIVABLE				
11001 - ACCOUNTS RECEIVABLE	\$2,553,560.40	\$2,229,997.82	\$323,562.58	14.5%
11002 - Allowance for Doubtful Accounts	(\$75,049.00)	(\$1,367.97)	(\$73,681.03)	5386.2%
11003 - NSF Checks	\$940.00	\$1,573.68	(\$633.68)	-40.3%
Total - 11001 - ACCOUNTS RECEIVABLE	\$2,479,451.40	\$2,230,203.53	\$249,247.87	11.2%
Other Current Asset				
11200 - Undeposited Funds	\$263.70	\$199.75	\$63.95	32.0%
11400 - PREPAID EXPENSE	\$87,937.93	\$44,090.16	\$43,847.77	99.5%
11500 - INVENTORY ASSET	\$620,924.97	\$292,825.91	\$328,099.06	112.0%
Total Other Current Asset	\$709,126.60	\$337,115.82	\$372,010.78	110.4%
Total Current Assets	\$14,256,477.55	\$15,852,588.63	(\$1,596,111.08)	-10.1%
Fixed Assets				
12000 - FIXED ASSETS	\$30,674,330.98	\$27,852,397.58	\$2,821,933.40	10.1%
12200 - ACCUMULATED DEPRECIATION	(\$14,889,501.63)	(\$14,267,783.31)	(\$621,718.32)	4.4%
13000 - Capital Assets in Progress	\$1,850,847.21	\$821,469.63	\$1,029,377.58	125.3%
13500 - MRF Project	\$12,437,925.36	\$11,681,683.47	\$756,241.89	6.5%
Total Fixed Assets	\$30,073,601.92	\$26,087,767.37	\$3,985,834.55	15.3%
Total ASSETS	\$44,330,079.47	\$41,940,356.00	\$2,389,723.47	5.7%
Liabilities & Equity				
Current Liabilities				
20100 - ACCOUNTS PAYABLE	\$857,931.83	\$1,434,051.70	(\$576,119.87)	-40.2%
20200 - CREDIT CARD PAYABLE	\$12,258.67	\$8,540.43	\$3,718.24	43.5%
20400 - ACCRUED TAXES	\$785.26	\$5,266.24	(\$4,480.98)	-85.1%
20500 - ACCRUED BENEFITS	(\$3,439.22)	(\$34,534.79)	\$31,095.57	-90.0%
20600 - ACCRUED EXPENSES				
20611 - Accrued Payroll	\$135,768.24	\$72,512.16	\$63,256.08	87.2%
20613 - Accrued Compensated Time	\$295,882.30	\$296,639.80	(\$757.50)	-0.3%
20631 - Encumbrance Expenses	\$16,174.20	\$9,728.50	\$6,445.70	66.3%
Total - 20600 - ACCRUED EXPENSES	\$447,824.74	\$378,880.46	\$68,944.28	18.2%
21000 - CURRENT LONG TERM LIABILITY				
21661 - Post Closure Payable - current	\$138,300.58	\$138,300.58	\$0.00	0.0%
21662 - Capital Lease Payable - current	\$106,589.76	\$0.00	\$106,589.76	N/A
Total - 21000 - CURRENT LONG TERM LIABILITY	\$244,890.34	\$138,300.58	\$106,589.76	77.1%
20670 - UNEARNED REVENUE	\$8,786.18	\$108,982.84	(\$100,196.66)	-91.9%
Total Current Liabilities	\$1,569,037.80	\$2,039,487.46	(\$470,449.66)	-23.1%
Long Term Liabilities				
23000 - LONG TERM LIABILITY				
23201 - MRF Bond 03.2023	\$10,000,000.00	\$10,000,000.00	\$0.00	0.0%
23661 - Post Closure Payable - noncurrent	\$378,379.37	\$378,379.37	\$0.00	0.0%
23662 - Capital Lease Payable - noncurrent	\$182,986.42	\$393,565.00	(\$210,578.58)	-53.5%
Total - 23000 - LONG TERM LIABILITY	\$10,561,365.79	\$10,771,944.37	(\$210,578.58)	-2.0%
Total Long Term Liabilities				
Equity				
30000 - NET POSITION				
31000 - INVESTMENT IN CAPITAL ASSETS	\$19,784,025.74	\$15,694,201.00	\$4,089,824.74	26.1%
32100 - DESIGNATED FOR INTERNAL PURPOSES				
32103 - Solid Waste Management Fund	\$866,000.50	\$1,000,000.00	(\$133,999.50)	-13.4%
32105 - Operating Fund	\$2,729,314.25	\$2,081,688.02	\$647,626.23	31.1%
32106 - Capital Fund	\$2,545,500.00	\$7,693,037.00	(\$5,147,537.00)	-66.9%
32107 - MRF Project Capital Fund	\$3,027,264.64	\$0.00	\$3,027,264.64	N/A
Total - 32100 - DESIGNATED FOR INTERNAL PURPOSES	\$9,168,079.39	\$10,774,725.02	(\$1,606,645.63)	-14.9%
32200 - DESIGNATED FOR EXTERNAL PURPOSES				
32201 - Facilities Closure Fund	\$1,506,983.00	\$1,636,766.46	(\$129,783.46)	-7.9%
32202 - CCUF	\$95,000.00	\$95,000.00	\$0.00	0.0%
Total - 32200 - DESIGNATED FOR EXTERNAL PURPOSES	\$1,601,983.00	\$1,731,766.46	(\$129,783.46)	-7.5%
33000 - RESTRICTED				
33001 - Landfill Post Closure Fund	\$1,000,000.00	\$570,417.84	\$429,582.16	75.3%
33002 - Biosolids Fund	\$560,662.49	\$380,723.68	\$179,938.81	47.3%
Total - 33000 - RESTRICTED	\$1,560,662.49	\$951,141.52	\$609,520.97	64.1%
34000 - TEMPORARILY RESTRICTED				
34100 - Debt Service Fund	\$390,400.00	\$0.00	\$390,400.00	N/A
Total - 34000 - TEMPORARILY RESTRICTED	\$390,400.00	\$0.00	\$390,400.00	N/A
36000 - UNDESIGNATED	(\$154,427.95)	\$0.00	(\$154,427.95)	N/A
38000 - Prior Year Adjustment	(\$151,046.79)	(\$22,132.00)	(\$128,914.79)	582.5%
Total - 30000 - NET POSITION	\$32,199,675.88	\$29,129,702.00	\$3,069,973.88	10.5%
Total - Equity				
Retained Earnings	\$0.00	\$944,471.42	(\$944,471.42)	-100.0%
Net Income	\$0.00	(\$946,532.00)	\$946,532.00	-100.0%
Total Equity	\$32,199,675.88	\$29,127,641.42	\$3,072,034.46	10.5%
Total Liabilities & Equity	\$44,330,079.47	\$41,939,073.25	\$2,391,006.22	5.7%

CSWD Income Statement Summary - All Departments June 30										
	ACT FY25	% REV	ACT FY24	% REV	\$ Change	% Change	BUD FY25	% REV	\$ Change	% Change
Ordinary Income/Expense										
Income										
40100 - TIPPING FEES	\$6,956,112.90	36.8%	\$6,571,627.57	43.9%	384,485.33	5.9%	\$6,999,853.08	43.9%	(\$43,740.18)	-0.6%
40300 - SPECIAL MATERIALS	\$58,374.05	0.3%	\$105,862.21	0.7%	(47,488.16)	-44.9%	\$575,000.04	3.6%	(\$516,625.99)	-89.8%
40400 - HAZARDOUS WASTE	\$114,721.66	0.6%	\$104,807.95	0.7%	9,913.71	9.5%	\$92,499.96	0.6%	\$22,221.70	24.0%
40500 - BIOSOLIDS	\$1,750,850.29	9.3%	\$1,514,356.58	10.1%	236,493.71	15.6%	\$1,404,999.96	8.8%	\$345,850.33	24.6%
41000 - SOLID WASTE MANAGEMENT	\$3,900,127.74	20.6%	\$3,632,242.56	24.3%	267,885.18	7.4%	\$3,780,540.00	23.7%	\$119,587.74	3.2%
42000 - SALE OF MATERIALS	\$3,381,614.54	17.9%	\$2,919,611.53	19.5%	462,003.01	15.8%	\$2,612,482.50	16.4%	\$769,132.04	29.4%
43000 - LICENSE FEES FINES & PENALTIES	\$17,099.10	0.1%	\$15,544.10	0.1%	1,555.00	10.0%	\$14,000.00	0.1%	\$3,099.10	22.1%
44000 - RENTAL INCOME	\$7,100.00	0.0%	\$26,450.00	0.2%	(19,350.00)	-73.2%	\$12,000.00	0.1%	(\$4,900.00)	-40.8%
45000 - PRODUCT STEWARDSHIP AND REIMB	\$180,881.85	1.0%	\$194,458.13	1.3%	(13,576.28)	-7.0%	\$167,499.96	1.0%	\$13,381.89	8.0%
46000 - INTEREST & DIVIDENDS	\$493,468.31	2.6%	\$473,167.39	3.2%	20,300.92	4.3%	\$182,000.00	1.1%	\$311,468.31	171.1%
47000 - GRANT REVENUE	\$1,617,323.00	8.6%	\$194,349.77	1.3%	1,422,973.23	732.2%	\$111,323.00	0.7%	\$1,506,000.00	1352.8%
47500 - EQUIPMENT SALE/TRADEIN	\$390,470.71	2.1%	(\$807,714.00)	-5.4%	1,198,184.71	-148.3%	\$0.00	0.0%	\$390,470.71	0.0%
48000 - HAULING	\$15,348.25	0.1%	\$0.00	0.0%	15,348.25	0.0%	\$0.00	0.0%	\$15,348.25	0.0%
49000 - OTHER INCOME	\$21,069.60	0.1%	\$11,306.44	0.1%	9,763.16	86.4%	\$10,523.87	0.1%	\$10,545.73	100.2%
Total - Income	\$18,904,562.00	100.0%	\$14,956,070.23	100.0%	3,948,491.77	26.4%	\$15,962,722.37	100.0%	\$2,941,839.63	18.4%
50000 - COST OF GOODS SOLD										
	(\$90,400.69)	-0.5%	\$83,002.98	0.6%	(173,403.67)	-208.9%	\$162,411.45	1.0%	(\$252,812.14)	-155.7%
Gross Profit	\$18,994,962.69	100.5%	\$14,873,067.25	99.4%	4,121,895.44	27.7%	\$15,800,310.92	99.0%	\$3,194,651.77	20.2%
Expense										
60100 - PAYROLL EXPENSES										
60200 - SALARIES AND WAGES	\$3,993,759.43	21.1%	\$3,583,881.25	24.0%	409,878.18	11.4%	\$4,200,897.80	26.3%	(\$207,138.37)	-4.9%
60300 - BENEFITS										
60310 - MANDATED BENEFITS	\$449,097.59	2.4%	\$435,481.55	2.9%	13,616.04	3.1%	\$495,352.97	3.1%	(\$46,255.38)	-9.3%
60320 - MEDICAL BENEFITS	\$933,646.89	4.9%	\$790,643.05	5.3%	143,003.84	18.1%	\$1,025,369.99	6.4%	(\$91,723.10)	-8.9%
60330 - OPTIONAL BENEFITS	\$298,646.20	1.6%	\$270,689.10	1.8%	27,957.10	10.3%	\$335,828.05	2.1%	(\$37,181.85)	-11.1%
60340 - OTHER BENEFITS	\$38,049.46	0.2%	\$40,618.35	0.3%	(2,568.89)	-6.3%	\$41,199.96	0.3%	(\$3,150.50)	-7.6%
Total - 60300 - BENEFITS	\$1,719,440.14	9.1%	\$1,537,432.05	10.3%	182,008.09	11.8%	\$1,897,750.97	11.9%	(\$178,310.83)	-9.4%
Total - 60100 - PAYROLL EXPENSES	\$5,713,199.57	30.2%	\$5,121,313.30	34.2%	591,886.27	11.6%	\$6,098,648.77	38.2%	(\$385,449.20)	-6.3%
61000 - TRAVEL & TRAINING										
	\$65,370.45	0.3%	\$66,679.43	0.4%	(1,308.98)	-2.0%	\$127,431.71	0.8%	(\$62,061.26)	-48.7%
62000 - ADMINISTRATIVE COSTS										
	\$201,664.58	1.1%	\$90,626.93	0.6%	111,037.65	122.5%	\$150,253.47	0.9%	\$51,411.11	34.2%
63000 - PROFESSIONAL FEES										
	\$105,177.10	0.6%	\$101,439.11	0.7%	3,737.99	3.7%	\$345,691.16	2.2%	(\$240,514.06)	-69.6%
64000 - EQUIPMENT AND FLEET										
64100 - LARGE EQUIPMENT	\$584,876.04	3.1%	\$278,735.81	1.9%	306,140.23	109.8%	\$671,765.96	4.2%	(\$86,889.92)	-12.9%
64200 - GENERAL EQUIPMENT	\$15,393.88	0.1%	\$14,138.95	0.1%	1,254.93	8.9%	\$24,843.88	0.2%	(\$9,450.00)	-38.0%
64300 - INFORMATION TECHNOLOGY	\$341,107.41	1.8%	\$308,512.02	2.1%	32,595.39	10.6%	\$360,478.97	2.3%	(\$19,371.56)	-5.4%
65000 - FLEET MAINTENANCE	\$272,509.79	1.4%	\$267,131.47	1.8%	5,378.32	2.0%	\$227,539.00	1.4%	\$44,970.79	19.8%
Total - 64000 - EQUIPMENT AND FLEET	\$1,213,887.12	6.4%	\$868,518.25	5.8%	345,368.87	39.8%	\$1,284,627.81	8.0%	(\$70,740.69)	-5.5%
66000 - SUPPLIES										
	\$93,516.62	0.5%	\$88,177.14	0.6%	5,339.48	6.1%	\$131,812.99	0.8%	(\$38,296.37)	-29.1%
67000 - MATERIALS MANAGEMENT										
67100 - TRUCKING AND HAULING	\$372,736.73	2.0%	\$195,566.18	1.3%	177,170.55	90.6%	\$234,999.00	1.5%	\$137,737.73	58.6%
67200 - DISPOSAL FEES	\$3,158,344.31	16.7%	\$3,013,165.02	20.1%	145,179.29	4.8%	\$3,042,738.80	19.1%	\$115,605.51	3.8%
67300 - MATERIALS PROCESSING	\$3,122,217.19	16.5%	\$3,250,263.85	21.7%	(128,046.66)	-3.9%	\$3,644,811.96	22.8%	(\$522,594.77)	-14.3%
67400 - LEACHATE	\$29,042.65	0.2%	\$29,165.47	0.2%	(122.82)	-0.4%	\$25,982.47	0.2%	\$3,060.18	11.8%
67500 - TESTING	\$36,457.60	0.2%	\$36,590.48	0.2%	(132.88)	-0.4%	\$50,364.15	0.3%	(\$13,906.55)	-27.6%
Total - 67000 - MATERIALS MANAGEMENT	\$6,718,798.48	35.5%	\$6,524,751.00	43.6%	194,047.48	3.0%	\$6,998,896.38	43.8%	(\$280,097.90)	-4.0%
68000 - PROPERTY MANAGEMENT										
68100 - BUILDING & LAND	\$298,347.04	1.6%	\$316,111.34	2.1%	(17,764.30)	-5.6%	\$364,003.53	2.3%	(\$65,656.49)	-18.0%
68200 - UTILITIES	\$111,482.33	0.6%	\$105,763.55	0.7%	5,718.78	5.4%	\$116,658.21	0.7%	(\$5,175.88)	-4.4%
68300 - COMMERCIAL INSURANCE	\$130,558.50	0.7%	\$113,094.50	0.8%	17,464.00	15.4%	\$102,091.56	0.6%	\$28,466.94	27.9%
68400 - GOVERNMENT TAXES & FEES	\$100,854.75	0.5%	\$107,461.24	0.7%	(6,606.49)	-6.1%	\$103,962.01	0.7%	(\$3,107.26)	-3.0%
Total - 68000 - PROPERTY MANAGEMENT	\$641,242.62	3.4%	\$642,430.63	4.3%	(1,188.01)	-0.2%	\$686,715.31	4.3%	(\$45,472.69)	-6.6%
69000 - PROMOTION & EDUCATION										
	\$128,798.45	0.7%	\$57,454.37	0.4%	71,344.08	124.2%	\$147,066.96	0.9%	(\$18,268.51)	-12.4%
70000 - COMMUNITY SUPPORT										
	\$25,402.10	0.1%	\$34,504.52	0.2%	(9,102.42)	-26.4%	\$112,149.92	0.7%	(\$86,747.82)	-77.3%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION										
	\$0.00	0.0%	\$565,078.35	3.8%	(565,078.35)	-100.0%	\$0.00	0.0%	\$0.00	0.0%
Total - Expense	\$14,907,057.09	78.9%	\$14,160,973.03	94.7%	746,084.06	5.3%	\$16,083,294.48	100.8%	(\$1,176,237.39)	-7.3%
Net Ordinary Income	\$4,087,905.60	21.6%	\$712,094.22	4.8%	3,375,811.38	474.1%	(\$282,983.56)	-1.8%	\$4,370,889.16	-1544.6%
99300 - Depreciation	\$886,956.35	4.7%	\$959,778.00	6.4%	(72,821.65)	-7.6%	\$0.00	0.0%	\$886,956.35	0.0%
Net Income	\$3,200,949.25	16.9%	(\$247,683.78)	-1.7%	3,448,633.03	-1392.4%	(\$282,983.56)	-1.8%	\$3,483,932.81	-1231.1%
	-		(0.00)				0.00			

CSWD										
Income Statement Summary - Administrative Departments										
June 2025										
	Administrative									
	Compliance	Executive	Finance	General Admin	IT	Marketing	O&C Admin	Outreach & Communication	Solid Waste Management Fee	Total
Ordinary Income/Expense										
Income										
40000 - INCOME										
41000 - SOLID WASTE MANAGEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,900,127.74	\$3,900,127.74
43000 - LICENSE FEES FINES & PENALTIES	\$16,556.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.30	\$17,099.10
46000 - INTEREST & DIVIDENDS	\$0.00	\$0.00	\$9,645.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,645.87
47000 - GRANT REVENUE	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
47500 - GAIN/LOSS ON DISPOSAL OF ASSETS	\$0.00	\$0.00	(\$11,718.95)	\$146,506.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$134,787.81
Total - 40000 - INCOME	\$16,556.80	\$1,000.00	(\$2,073.08)	\$146,506.76	\$0.00	\$0.00	\$0.00	\$0.00	\$3,900,670.04	\$4,062,660.52
Total - Income	\$16,556.80	\$1,000.00	(\$2,073.08)	\$146,506.76	\$0.00	\$0.00	\$0.00	\$0.00	\$3,900,670.04	\$4,062,660.52
Gross Profit	\$16,556.80	\$1,000.00	(\$2,073.08)	\$146,506.76	\$0.00	\$0.00	\$0.00	\$0.00	\$3,900,670.04	\$4,062,660.52
Expense										
60000 - EXPENSES										
60100 - PAYROLL EXPENSES	\$194,735.71	\$15,292.77	\$450,062.46	\$495,493.42	\$240,147.74	\$164,726.77	\$209,286.26	\$376,245.38	\$0.00	\$2,145,990.51
61000 - TRAVEL & TRAINING	\$6,455.52	\$805.00	\$280.00	\$19,245.27	\$1,026.00	\$10,880.01	\$2,629.70	\$6,472.47	\$0.00	\$47,793.97
62000 - ADMINISTRATIVE COSTS	\$7,180.32	\$2,188.71	\$1,493.59	\$31,622.32	\$113.80	\$1,283.01	\$1,434.37	\$18,100.29	\$0.00	\$63,416.41
63000 - PROFESSIONAL FEES	\$3,851.12	\$5,664.00	\$41,078.30	\$19,528.77	\$0.00	\$10,590.00	\$0.00	\$276.06	\$0.00	\$80,988.25
64000 - EQUIPMENT AND FLEET	\$5,628.90	\$0.00	\$97,887.49	\$9,196.66	\$164,086.91	\$3,661.30	(\$7.55)	\$4,437.92	\$0.00	\$284,891.63
66000 - SUPPLIES	\$290.50	\$0.00	\$3,481.38	\$2,890.96	\$0.00	\$13,136.95	\$0.00	\$639.18	\$0.00	\$20,438.97
67000 - MATERIALS MANAGEMENT	\$0.00	\$0.00	\$94.00	\$776.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$870.94
68000 - PROPERTY MANAGEMENT	\$0.00	\$0.00	\$3,610.76	\$130,001.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$133,611.93
69000 - PROMOTION & EDUCATION	\$147.99	\$0.00	\$0.00	\$0.00	\$0.00	\$109,986.76	\$0.00	\$18,196.00	\$0.00	\$128,330.75
70000 - COMMUNITY SUPPORT	\$0.00	\$0.00	\$15,425.10	\$0.00	\$0.00	\$0.00	\$0.00	\$8,800.00	\$0.00	\$24,225.10
Total - 60000 - EXPENSES	\$218,290.06	\$23,950.48	\$613,413.08	\$708,755.51	\$405,374.45	\$314,264.80	\$213,342.78	\$433,167.30	\$0.00	\$2,930,558.46
Total - Expense	\$218,290.06	\$23,950.48	\$613,413.08	\$708,755.51	\$405,374.45	\$314,264.80	\$213,342.78	\$433,167.30	\$0.00	\$2,930,558.46
Net Ordinary Income	(\$201,733.26)	(\$22,950.48)	(\$615,486.16)	(\$562,248.75)	(\$405,374.45)	(\$314,264.80)	(\$213,342.78)	(\$433,167.30)	\$3,900,670.04	\$1,132,102.06
Other Income and Expenses										
Other Income										
91000 - SUBSIDIES & TRANSFERS										
91100 - Management Subsidy (SWMF)	\$201,733.26	\$22,950.48	\$616,629.70	\$570,471.03	\$405,374.45	\$314,264.80	\$213,342.78	\$433,167.30	(\$2,777,933.80)	\$0.00
91500 - CCUF Transfer	\$0.00	\$0.00	\$12,166.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,166.98
Total - 91000 - SUBSIDIES & TRANSFERS	\$201,733.26	\$22,950.48	\$628,796.68	\$570,471.03	\$405,374.45	\$314,264.80	\$213,342.78	\$433,167.30	(\$2,777,933.80)	\$12,166.98
Total - Other Income	\$201,733.26	\$22,950.48	\$628,796.68	\$570,471.03	\$405,374.45	\$314,264.80	\$213,342.78	\$433,167.30	(\$2,777,933.80)	\$12,166.98
Other Expense										
95000 - FUND TRANSFERS										
95450 - Transfer MRF Project Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,122,736.24	\$1,122,736.24
Total - 95000 - FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,122,736.24	\$1,122,736.24
99000 - YEAR END ADJUSTMENTS										
99300 - Depreciation	\$0.00	\$0.00	\$13,310.52	\$8,222.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,532.80
Total - 99000 - YEAR END ADJUSTMENTS	\$0.00	\$0.00	\$13,310.52	\$8,222.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,532.80
Total - Other Expense	\$0.00	\$0.00	\$13,310.52	\$8,222.28	\$0.00	\$0.00	\$0.00	\$0.00	\$1,122,736.24	\$1,144,269.04
Net Other Income	\$201,733.26	\$22,950.48	\$615,486.16	\$562,248.75	\$405,374.45	\$314,264.80	\$213,342.78	\$433,167.30	(\$3,900,670.04)	(\$1,132,102.06)
Net Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CSWD								
Income Statement Summary - Operating Departments								
June 30								
	Operating							
	Drop Off Center (DOC)	Hazardous Waste	Maintenance & Hauling	Materials Recycling Facility	Operating Administration	Organics Recycling Facility	Property Management	Total
Ordinary Income/Expense								
Income								
40000 - INCOME								
40100 - TIPPING FEES	\$2,897,201.51	\$0.00	\$0.00	\$3,764,763.52	\$0.00	\$294,147.87	\$0.00	\$6,956,112.90
40300 - SPECIAL MATERIALS	\$58,374.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,374.05
40400 - HAZARDOUS WASTE	\$0.00	\$114,721.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,721.66
42000 - SALE OF MATERIALS	\$217,481.08	\$35,574.53	\$0.00	\$2,179,658.53	\$0.00	\$948,900.40	\$0.00	\$3,381,614.54
44000 - RENTAL INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,100.00	\$7,100.00
45000 - PRODUCT STEWARDSHIP AND REIMB	\$24,504.34	\$156,377.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,881.85
47000 - GRANT REVENUE	\$0.00	\$111,323.00	\$2,500.00	\$1,500,000.00	\$0.00	\$2,500.00	\$0.00	\$1,616,323.00
47500 - GAIN/LOSS ON DISPOSAL OF ASSETS	(\$102,861.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$358,544.10	\$255,682.90
48000 - HAULING	\$0.00	\$0.00	\$15,348.25	\$0.00	\$0.00	\$0.00	\$0.00	\$15,348.25
49000 - OTHER INCOME	\$18,034.20	\$744.01	\$0.00	\$118.75	\$0.00	\$2,172.64	\$0.00	\$21,069.60
Total - 40000 - INCOME	\$3,112,733.98	\$418,740.71	\$17,848.25	\$7,444,540.80	\$0.00	\$1,247,720.91	\$365,644.10	\$12,607,228.75
Total - Income	\$3,112,733.98	\$418,740.71	\$17,848.25	\$7,444,540.80	\$0.00	\$1,247,720.91	\$365,644.10	\$12,607,228.75
Cost Of Sales								
50000 - COST OF GOODS SOLD								
51000 - Organics Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$102,671.62)	\$0.00	(\$102,671.62)
52000 - Bins & Containers	\$3,512.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,512.36
53000 - Paint	\$0.00	\$8,758.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,758.57
Total - 50000 - COST OF GOODS SOLD	\$3,512.36	\$8,758.57	\$0.00	\$0.00	\$0.00	(\$102,671.62)	\$0.00	(\$90,400.69)
Total - Cost Of Sales	\$3,512.36	\$8,758.57	\$0.00	\$0.00	\$0.00	(\$102,671.62)	\$0.00	(\$90,400.69)
Gross Profit	\$3,109,221.62	\$409,982.14	\$17,848.25	\$7,444,540.80	\$0.00	\$1,350,392.53	\$365,644.10	\$12,697,629.44
Expense								
60000 - EXPENSES								
60100 - PAYROLL EXPENSES	\$1,323,520.10	\$474,720.08	\$468,845.41	(\$1,343.27)	\$551,446.82	\$730,114.12	\$0.00	\$3,547,303.26
61000 - TRAVEL & TRAINING	\$1,614.91	\$919.41	\$945.75	\$1,900.00	\$2,671.85	\$8,549.56	\$0.00	\$16,601.48
62000 - ADMINISTRATIVE COSTS	\$49,282.39	\$2,031.22	\$1,960.13	\$1,818.18	\$280.91	\$82,804.58	\$0.00	\$138,177.41
63000 - PROFESSIONAL FEES	\$1,684.50	\$2,843.00	\$171.00	\$1,264.00	\$0.00	\$2,131.50	\$14,344.85	\$22,438.85
64000 - EQUIPMENT AND FLEET	\$217,357.08	\$14,708.21	\$152,985.93	\$377,390.34	\$4,021.44	\$162,532.49	\$0.00	\$928,995.49
66000 - SUPPLIES	\$21,082.66	\$22,355.51	\$16,247.58	(\$196.85)	\$250.00	\$11,828.74	\$468.95	\$72,036.59
67000 - MATERIALS MANAGEMENT	\$1,308,961.41	\$345,230.63	\$7,211.80	\$3,390,248.92	\$0.00	\$73,632.42	\$0.00	\$5,125,285.18
68000 - PROPERTY MANAGEMENT	\$92,023.74	\$68,295.19	\$32,304.58	\$114,786.18	\$0.00	\$126,626.37	\$65,748.49	\$499,784.55
69000 - PROMOTION & EDUCATION	\$117.70	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00	\$467.70
70000 - COMMUNITY SUPPORT	\$440.00	\$0.00	\$0.00	\$0.00	\$0.00	\$737.00	\$0.00	\$1,177.00
Total - 60000 - EXPENSES	\$3,016,084.49	\$931,103.25	\$680,672.18	\$3,885,867.50	\$558,671.02	\$1,199,306.78	\$80,562.29	\$10,352,267.51
Total - Expense	\$3,016,084.49	\$931,103.25	\$680,672.18	\$3,885,867.50	\$558,671.02	\$1,199,306.78	\$80,562.29	\$10,352,267.51
Net Ordinary Income	\$93,137.13	(\$521,121.11)	(\$662,823.93)	\$3,558,673.30	(\$558,671.02)	\$151,085.75	\$285,081.81	\$2,345,361.93
Other Income and Expenses								
Other Income								
91000 - SUBSIDIES & TRANSFERS								
91200 - Operating Subsidy	\$0.00	\$607,057.79	\$813,972.88	(\$2,256,225.14)	\$558,671.02	\$276,523.45	\$0.00	(\$0.00)
Total - 91000 - SUBSIDIES & TRANSFERS	\$0.00	\$607,057.79	\$813,972.88	(\$2,256,225.14)	\$558,671.02	\$276,523.45	\$0.00	(\$0.00)
Total - Other Income	\$0.00	\$607,057.79	\$813,972.88	(\$2,256,225.14)	\$558,671.02	\$276,523.45	\$0.00	(\$0.00)
Other Expense								
95000 - FUND TRANSFERS								
95450 - Transfer MRF Project Capital Fund	\$37,596.73	\$41,683.86	\$8,089.90	\$1,137,685.56	\$0.00	\$0.00	\$271,913.37	\$1,496,969.42
95900 - Transfer Undesignated Funds	(\$6,254.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,254.20)
Total - 95000 - FUND TRANSFERS	\$31,342.53	\$41,683.86	\$8,089.90	\$1,137,685.56	\$0.00	\$0.00	\$271,913.37	\$1,490,715.22
99000 - YEAR END ADJUSTMENTS								
99300 - Depreciation	\$61,794.60	\$44,252.82	\$143,059.05	\$164,762.60	\$0.00	\$427,609.20	\$13,168.44	\$854,646.71
Total - 99000 - YEAR END ADJUSTMENTS	\$61,794.60	\$44,252.82	\$143,059.05	\$164,762.60	\$0.00	\$427,609.20	\$13,168.44	\$854,646.71
Total - Other Expense	\$93,137.13	\$85,936.68	\$151,148.95	\$1,302,448.16	\$0.00	\$427,609.20	\$285,081.81	\$2,345,361.93
Net Other Income	(\$93,137.13)	\$521,121.11	\$662,823.93	(\$3,558,673.30)	\$558,671.02	(\$151,085.75)	(\$285,081.81)	(\$2,345,361.93)
Net Income	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CSWD			
Income Statement Summary - Pass Through Departments			
June 30			
	Pass Through		
	Biosolids	Closed Landfill	Total
Ordinary Income/Expense			
Income			
40000 - INCOME			
40500 - BIOSOLIDS	\$1,750,850.29	\$0.00	\$1,750,850.29
46000 - INTEREST & DIVIDENDS	\$37,259.44	\$446,563.00	\$483,822.44
Total - 40000 - INCOME	\$1,788,109.73	\$446,563.00	\$2,234,672.73
Total - Income	\$1,788,109.73	\$446,563.00	\$2,234,672.73
Gross Profit	\$1,788,109.73	\$446,563.00	\$2,234,672.73
Expense			
60000 - EXPENSES			
60100 - PAYROLL EXPENSES	(\$35.18)	\$19,940.98	\$19,905.80
61000 - TRAVEL & TRAINING	\$975.00	\$0.00	\$975.00
62000 - ADMINISTRATIVE COSTS	\$0.00	\$70.76	\$70.76
63000 - PROFESSIONAL FEES	\$0.00	\$1,750.00	\$1,750.00
66000 - SUPPLIES	\$0.00	\$1,041.06	\$1,041.06
67000 - MATERIALS MANAGEMENT	\$1,549,657.90	\$42,984.46	\$1,592,642.36
68000 - PROPERTY MANAGEMENT	\$0.00	\$7,846.14	\$7,846.14
Total - 60000 - EXPENSES	\$1,550,597.72	\$73,633.40	\$1,624,231.12
Total - Expense	\$1,550,597.72	\$73,633.40	\$1,624,231.12
Net Ordinary Income	\$237,512.01	\$372,929.60	\$610,441.61
Other Income and Expenses			
Other Expense			
95000 - FUND TRANSFERS			
95300 - Transfer Biosolids Fund	\$179,938.81	\$0.00	\$179,938.81
95450 - Transfer MRF Project Capital Fund	\$57,573.20	\$362,152.76	\$419,725.96
Total - 95000 - FUND TRANSFERS	\$237,512.01	\$362,152.76	\$599,664.77
99000 - YEAR END ADJUSTMENTS			
99300 - Depreciation	\$0.00	\$10,776.84	\$10,776.84
Total - 99000 - YEAR END ADJUSTMENTS	\$0.00	\$10,776.84	\$10,776.84
Total - Other Expense	\$237,512.01	\$372,929.60	\$610,441.61
Net Other Income	(\$237,512.01)	(\$372,929.60)	(\$610,441.61)
Net Income	\$0.00	\$0.00	\$0.00